



# DOAA

Georgia Department  
of Audits & Accounts

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The Georgia Department of Audits and Accounts, as required by the Official Code of Georgia §50-6-32, has posted the Special Purpose Local Option Sales Tax (SPLOST) Report to the searchable website. **We have not audited or reviewed the accompanying Special Purpose Local Option Sales Tax (SPLOST) Report and, accordingly, do not express an opinion or any other form of assurance on this information.**

Griffin-Spalding County School District  
Schedule of Approved Local Option Sales Tax Projects  
Year Ended June 30, 2022

In March 2007, the citizens of the Griffin-Spalding County School District voted and approved that a one percent sales and use tax be imposed in the School District beginning on July 1, 2007 and not to exceed 20 consecutive calendar quarters for educational purposes. In March 2012, the citizens voted and approved the continuation of the one percent sales and use tax beginning July 1, 2012, for a duration not to exceed 12 consecutive calendar quarters. In March 2015, the citizens voted and approved the continuation of the one percent sales and use tax beginning July 1, 2015, for a duration not to exceed 20 consecutive calendar quarters for educational purposes. In November 2019, the citizens voted and approved the continuation of a one percent sales and use tax beginning July 1, 2020, for a duration not to exceed 20 consecutive calendar quarters for educational purposes. The monies raised are applied toward the cost of the following:

	ORIGINAL ESTIMATED COST <sup>(1)</sup>	CURRENT ESTIMATED COST <sup>(2)</sup>	AMOUNT EXPENDED IN CURRENT YEAR	AMOUNT EXPENDED IN PRIOR YEARS	TOTAL AMOUNT EXPENDED	ESTIMATED COMPLETION DATE
SPLOST 2007						
Projects as listed in the referendum:						
(a)(i) adding to, renovating, removing, repairing, improving and equipping existing school buildings and other buildings useful or desirable,	\$ 37,400,000	\$ 31,667,873	\$ 263,703	\$ 28,223,188	\$ 28,486,891	June 2023
(a)(ii) constructing, modifying, and equipping classrooms, acquiring system-wide technology improvements,	2,500,000	2,546,844	0	2,546,844	2,546,844	Completed
(a)(iii) acquiring, constructing, and equipping school buildings, including, but not limited to, a new middle school and additional high school classrooms,	22,500,000	19,932,781	654	19,932,127	19,932,781	Completed
(a)(iv) acquiring the necessary property therefore, both real and personal, and sites for future schools, and	2,000,000	0	0	0	0	Completed
(b) issuance of \$23,000,000 in aggregate principal amount of general obligation debt of the Griffin-Spalding County School system. <sup>(3)</sup>	16,631,707	16,631,707	0	16,631,707	16,631,707	Completed
SPLOST 2012						
Projects as listed in the referendum:						
(a)(i) adding to, renovating, removing, repairing, improving and equipping existing school facilities and other buildings useful or desirable, and	21,561,600	21,722,345	200,741	20,668,552	20,869,292	June 2023
(a)(ii) constructing, modifying and equipping classrooms, acquiring system-wide technology improvements.	3,638,400	3,477,655	81,751	3,395,904	3,477,655	Completed
SPLOST 2015						
Projects as listed in the referendum:						
(a)(i) constructing, renovating, removing, repairing, improving and equipping existing elementary schools,	13,998,925	9,122,884	29,664	8,982,487	9,012,152	June 2023
(a)(ii) constructing, renovating, modifying and equipping an existing school for use as a college and career academy,	12,500,000	15,672,337	504	15,671,833	15,672,337	Completed
(a)(iii) renovating, modifying and equipping A.Z. Kelsey Academy,	7,134,025	6,859,089	10,507	6,848,582	6,859,089	Completed
(a)(iv) installing and equipping technology improvements throughout the system,	6,065,197	9,625,257	153,049	9,472,208	9,625,257	June 2023
(a)(v) acquiring, refurbishing and renovating school buses,	3,000,000	3,750,512	150,512	3,570,631	3,721,143	June 2023
(a)(vi) paying or reimbursing the expenses of the Board of Education necessary to accomplish the foregoing, and	391,500	326,422	77,241	249,181	326,422	Completed
(b) issuance of general obligation debt of the Griffin-Spalding County School System in the maximum aggregate principal amount of \$20,500,000 for the above purposes. <sup>(4)</sup>	16,204,732	16,229,691	0	16,229,691	16,229,691	Completed
SPLOST 2020						
Projects as listed in the referendum:						
(a)(i) adding to, renovating, removing, repairing, improving and equipping existing school buildings and other buildings and facilities useful or desirable,	26,720,750	26,720,750	6,757,253	2,253,675	9,010,929	June 2025
(a)(ii) constructing, modifying and equipping classrooms	2,752,247	2,752,247	1,196,129	82,050	1,278,179	June 2025
(a)(iii) constructing and renovating a transporation facility	2,700,000	2,700,000	0		0	June 2024
(a)(iv) purchasing and acquiring instructional technology	6,304,318	6,304,318	2,901,402	218,630	3,120,032	June 2025
(a)(v) purchasing and refurbishing school buses	2,868,714	2,868,714	0	-	0	June 2025
(a)(vi) acquiring and installing safety and security projects for school buildings and facilities	3,053,971	3,053,971	24,394	328,540	352,934	June 2025
(a)(vii) paying or reimbursing expenses of the Board of Education necessary to accomplish the foregoing, including the expenses of the Board of Education incurred in connection with calling and conducting the election and imposing the sales and use tax.	391,500	391,500	0	-	0	
Total	\$ 210,317,586	\$ 202,356,897	\$ 11,847,504	\$ 155,305,831	\$ 167,153,334	
	ORIGINAL ESTIMATED REVENUE	CURRENT ACTUAL REVENUE				
Projects are to be funded from:						
Proceeds of Bonds	29,431,444	29,431,444				
Cost of Issuance and Underwriting Discount	(338,679)	(338,679)				
Estimated Interest Earnings During Construction	438,413	2,449,350				
Sales Tax Collections for Capital Projects and Capital						
Outlay funds from State of Georgia Department of Education	179,417,107	156,397,439				
Other State Grants <sup>(5)</sup>	2,500,000	2,500,000				
Total Sources of Funds	211,448,285	190,439,553				

(1) The School District's original cost estimate as specified in the resolution calling for the continuation of the Local Option Sales Tax.

(2) The School District's current estimate of total cost for the project(s). Includes all costs from project inception to completion.

(3) In the 2007 resolution, the School District obtained approval to issue a total of \$23,000,000 in general obligation debt. At this time only \$14,000,000 of this debt has been issued with a balance of \$9,000,000 to be issued at the School District's discretion.

(4) In the 2015 resolution, the School District obtained approval to issue a total of \$20,500,000 in general obligation debt. At this time only \$13,370,000 of this debt has been issued with a balance of \$7,130,000 to be issued at the School District's discretion.

(5) Other State Grants includes \$2,500,000 awarded by the Technical College System of Georgia for the construction of the College and Career Academy.