

**DOAA**Georgia Department  
of Audits & Accounts**Greg S. Griffin, State Auditor**  
**Kristina A. Turner, Deputy State Auditor**

This Special Purpose Local Option Sales Tax (SPLOST) Report has been posted to DOAA's searchable website ([open.ga.gov](https://open.ga.gov)) as required by the Official Code of Georgia §50-6-32.

**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.**

This report is audited as part of the audit of the School District's Annual Financial Statements. The opinion and results can be found in the audit report. If you have further questions, you can visit our [TIGA Resource page](#) or visit our [contact page](#) and follow the prompts for "General TIGA help."

**CALHOUN CITY BOARD OF EDUCATION  
SCHEDULE OF APPROVED LOCAL OPTION SALES TAX PROJECTS  
FOR THE YEAR ENDED JUNE 30, 2025**

| PROJECTS                                                                                                                                                                                                                                                                                                                                                                                                                                         | ORIGINAL<br>ESTIMATED<br>COST (1) | CURRENT<br>ESTIMATED<br>COST (2) | AMOUNT<br>EXPENDED<br>IN CURRENT<br>YEAR (3) (4) | AMOUNT<br>EXPENDED<br>IN PRIOR<br>YEARS (3) (4) | TOTAL<br>COMPLETION<br>COST | EXCESS<br>PROCEEDS NOT<br>EXPENDED | ESTIMATED<br>COMPLETION<br>DATE |
|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------|----------------------------------|--------------------------------------------------|-------------------------------------------------|-----------------------------|------------------------------------|---------------------------------|
| <b>March 2021 Referendum - (a) The retirement of previously incurred general obligation debt</b>                                                                                                                                                                                                                                                                                                                                                 | \$9,962,000                       | \$9,962,000                      | \$2,164,938                                      | \$6,223,611                                     |                             |                                    | 9/30/26                         |
| (b) Construction of an Early Learning Academy, acquisition/installation of computers and new technology, land acquisition for enrollment growth and parking, HVAC replacement/repairs throughout the district, acquisition and equipping of school buses, renovations/modifications, construction, improvements and additions to and equipment for existing academic and athletic facilities and the infrastructure supporting these facilities. |                                   |                                  |                                                  |                                                 |                             |                                    |                                 |
| Early Learning Academy                                                                                                                                                                                                                                                                                                                                                                                                                           | 14,714,000                        | 0                                | 0                                                | 0                                               | 0                           | 0                                  | 9/30/26                         |
| Land                                                                                                                                                                                                                                                                                                                                                                                                                                             |                                   | 17,763,742                       |                                                  | 17,763,742                                      | 17,763,742                  |                                    | Completed                       |
| Bus Shop Parking Lot                                                                                                                                                                                                                                                                                                                                                                                                                             |                                   | 250,716                          |                                                  | 250,716                                         | 250,716                     |                                    | Completed                       |
| Complex Repaving                                                                                                                                                                                                                                                                                                                                                                                                                                 |                                   | 280,479                          |                                                  | 280,479                                         | 280,749                     |                                    | Completed                       |
| Athletic Fencing-Phase I                                                                                                                                                                                                                                                                                                                                                                                                                         |                                   | 409,900                          |                                                  | 409,900                                         | 409,900                     |                                    | Completed                       |
| Aquatic Center Pool Deck                                                                                                                                                                                                                                                                                                                                                                                                                         |                                   | 38,250                           |                                                  | 38,250                                          | 38,250                      |                                    | Completed                       |
| Campus Intercom System                                                                                                                                                                                                                                                                                                                                                                                                                           |                                   | 111,800                          |                                                  | 111,800                                         | 111,800                     |                                    | Completed                       |
| Complex Gym Floor                                                                                                                                                                                                                                                                                                                                                                                                                                |                                   | 149,115                          |                                                  | 149,115                                         | 149,115                     |                                    | Completed                       |
| Athletic Improvements - Phase I                                                                                                                                                                                                                                                                                                                                                                                                                  |                                   | 90,735                           |                                                  | 90,735                                          | 90,735                      |                                    | Completed                       |
| Complex Furniture-Administrative                                                                                                                                                                                                                                                                                                                                                                                                                 |                                   | 1,540,731                        |                                                  | 1,540,731                                       | 1,540,731                   |                                    | Completed                       |
| Complex Painting                                                                                                                                                                                                                                                                                                                                                                                                                                 |                                   | 157,800                          |                                                  | 157,800                                         | 157,800                     |                                    | Completed                       |
| Central Office Parking Lot                                                                                                                                                                                                                                                                                                                                                                                                                       |                                   | 210,301                          |                                                  | 210,301                                         | 210,301                     |                                    | Completed                       |
| Jumbotron                                                                                                                                                                                                                                                                                                                                                                                                                                        |                                   | 515,303                          | 40,568                                           | 474,735                                         | 515,303                     |                                    | Completed                       |
| Complex Furniture-Instructional                                                                                                                                                                                                                                                                                                                                                                                                                  |                                   | 276,031                          |                                                  | 276,031                                         | 276,031                     |                                    | Completed                       |
| Complex Carpet Installation                                                                                                                                                                                                                                                                                                                                                                                                                      |                                   | 1,132,751                        |                                                  | 1,132,751                                       | 1,132,751                   |                                    | Completed                       |
| Athletic Improvements - Phase II                                                                                                                                                                                                                                                                                                                                                                                                                 |                                   | 11,290                           |                                                  | 11,290                                          | 11,290                      |                                    | Completed                       |
| Athletic Fencing-Phase II                                                                                                                                                                                                                                                                                                                                                                                                                        |                                   | 3,316,176                        | 244,276                                          | 3,071,900                                       | 3,316,176                   |                                    | Completed                       |
| Athletic Improvements - Phase III                                                                                                                                                                                                                                                                                                                                                                                                                |                                   | 106,735                          |                                                  | 106,735                                         | 106,735                     |                                    | Completed                       |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                  |                                   | 11,835,305                       | 1,480,544                                        | 0                                               |                             |                                    | 7/31/26                         |
| <b>Total</b>                                                                                                                                                                                                                                                                                                                                                                                                                                     | <b>\$24,676,000</b>               | <b>\$48,159,160</b>              | <b>\$3,930,326</b>                               | <b>\$32,300,622</b>                             | <b>\$26,362,125</b>         | <b>\$0</b>                         |                                 |

(1) The School District's original project cost estimate as specified in the resolution calling for the imposition of the Local Option Sales Tax, with sales tax proceeds estimated at \$24,676,000 to retire bonds issued for the project. All project costs estimated are included and will be paid from SPLOST, federal, state and local funds.

(2) The School District's current estimate of total cost for the projects, including all costs from project inception to completion. Additional projects are added each year to be funded with local funds and SPLOST funds that are held by the City of Calhoun.

(3) The voters of Gordon County approved the imposition of a 1% sales tax to fund the above projects and retire associated debt.

(4) Actual project cost incurred in current and prior years. Includes prior year SPLOST.