

**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."

TAYLOR COUNTY BOARD OF EDUCATION  
SCHEDULE OF APPROVED LOCAL OPTION SALES TAX PROJECTS  
YEAR ENDED JUNE 30, 2025

SCHEDULE \*\*

PROJECT	ORIGINAL ESTIMATED COST	CURRENT ESTIMATED COSTS	AMOUNT EXPENDED IN CURRENT YEAR	AMOUNT EXPENDED IN PRIOR YEARS	TOTAL COMPLETION COST	EXCESS PROCEEDS NOT EXPENDED	ESTIMATED COMPLETION DATE
<b>PROJECT 2012</b>							
Rehabilitating, repairing, renovating, extending, equipping, and improving existing School District facilities, including without limitation, additional classrooms, physical education and athletic facilities, roof replacements and repairs, mechanical system repairs and replacements, and wiring and infrastructure modifications;	2,415,000.00	1,145,000.00	0.00	1,106,360.20			Completed
additional parking and paving at School District facilities;	80,000.00	80,000.00	0.00	0.00			Completed
acquiring and installing system-wide instructional and administrative technology, safety and security equipment;	600,000.00	2,030,000.00	67,548.82	1,918,365.45			Completed
vehicles and transportation equipment;	400,000.00	500,000.00	0.00	471,844.50			Completed
acquisition of music, vocational, and physical education/athletic equipment;	25,000.00	200,000.00	0.00	136,484.49			Completed
acquisition of textbooks;	800,000.00	645,000.00	0.00	578,510.05			Completed
renovating existing administrative facilities;							Completed
acquiring any necessary property, both real and personal, and paying costs incident to accomplishing the foregoing;	200,000.00	200,000.00	0.00	13,232.00			Completed
	<u>8,800,000.00</u>	<u>4,800,000.00</u>	<u>67,548.82</u>	<u>4,325,037.29</u>	<u>-</u>	<u>-</u>	
<b>PROJECT 2017</b>							
improving, furnishing, and equipping existing school buildings and facilities useful and desirable therewith, including but not limited to, additional classrooms, administrative facilities, roofing, physical education/athletic facilities, HVAC and other mechanical systems, paving and parking lots;	500,000.00	500,000.00	-	-			6/30/2025
acquiring technology improvements, including safety and security improvements;							
computer technology hardware and software and infrastructure;	250,000.00	250,000.00	34,000.00	-			6/30/2025
acquiring land;	350,000.00	350,000.00	-	314,528.99			6/30/2025
acquisition of fine arts, physical education/athletic and vocational equipment and materials;	100,000.00	100,000.00	-	-			6/30/2025
acquiring, constructing, and equipping new school facilities;	1,000,000.00	1,000,000.00	-	-			6/30/2025
acquisition of textbooks, including ebooks and other instructional materials;	100,000.00	200,000.00	-	-			6/30/2025
acquiring school buses and other school vehicles;	100,000.00	61,000.00	-	-			6/30/2025
acquiring any necessary or desirable property, both real and personal							
	<u>2,400,000.00</u>	<u>2,400,000.00</u>	<u>34,000.00</u>	<u>314,528.99</u>	<u>-</u>	<u>-</u>	
<b>PROJECT 2019</b>							
paying a portion of the principal and interest on the Bonds	4,616,137.00	4,616,137.00	1,049,400.00	3,760,238.92	4,809,438.92		6/30/2026
paying all or a portion of the costs of the Projects in referendum	183,863.00	183,863.00	-	183,863.00	183,863.00		Completed
	<u>4,800,000.00</u>	<u>4,800,000.00</u>	<u>1,049,400.00</u>	<u>3,944,101.92</u>	<u>4,993,301.92</u>	<u>-</u>	
<b>PROJECT 2024</b>							
acquiring, constructing and equipping athletic/physical education facilities at the combined 3rd through 12th grade campus;	2,500,000.00	50,000.00					12/31/2029
constructing, repainting, improving, renovating, adding to, extending, and/or upgrading the Primary School facilities;	350,000.00	50,000.00					12/31/2029
acquiring, constructing, repainting, improving, renovating, adding to, extending, upgrading, furnishing, and/or equipping school buildings, support and administrative facilities and buildings, athletic facilities and buildings, and/or infrastructure in the Taylor County School District useful or desirable in connection therewith, including acquiring any necessary property (hereafter, both real and personal);	350,000.00	150,000.00					12/31/2029
acquiring vocational, fine arts, music, physical education and athletic equipment;	50,000.00	50,000.00					12/31/2029
acquiring textbooks (including e-books) and technology, software, computer, safety, security, and/or fire protection equipment;	50,000.00	50,000.00					12/31/2029
acquiring buses, vehicles, and/or transportation equipment;	100,000.00	100,000.00					12/31/2029
acquiring real property (collectively, the "Projects"); and/or	100,000.00	50,000.00					12/31/2029
paying capitalized interest and costs of issuing the Bonds, debt service on the general obligation debt, debt service on previously incurred General Obligation Bonds, series 2020 and additional general obligation debt authorized in conjunction with the General Obligation Bonds, series 2020, and/or paying expenses incident to accomplishing the foregoing;	5,500,000.00	5,500,000.00	252,817.82				12/31/2029
	<u>9,000,000.00</u>	<u>6,000,000.00</u>	<u>252,817.82</u>	<u>-</u>	<u>-</u>	<u>-</u>	
	<u>21,000,000.00</u>	<u>21,000,000.00</u>	<u>1,403,516.44</u>	<u>4,657,606.20</u>	<u>4,993,301.92</u>	<u>-</u>	

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

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

(3) The voters of Taylor County approved the imposition of a 1% sales tax to fund the above projects and retire associated debt. Amounts expended for these projects may include sales tax proceeds, state, local property taxes and/or other funds over the life of the projects.