

**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."

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

SCHEDULE " "

PROJECT	ORIGINAL ESTIMATED COST (1)	CURRENT ESTIMATED COSTS (2)	ESTIMATED COMPLETION DATE
SPLOST V (Beginning 2017)			
1) Acquiring, constructing, and equipping a new Worth County High School	\$ 8,502,074.00	\$ 39,866,387.37	Completed
2) Instructional and administrative technology, intercom systems, and gym bleachers	0	12,453.60	Completed
3) Acquiring and improving safety/security systems and devices	-	85,417.01	Completed
4) Renovations and improvements to existing facilities, including additional parking and flooring replacement,	-	-	Completed
5) Acquiring property, both real and personal, for new construction, expansion, and/or improvement of existing facilities.	-	-	Completed
6) Financing and the costs of issuance of such bonds including any capitalized interest, and	497,926.00	6,851,690.25	Completed
7) Acquiring or purchasing new buses and system vehicles	-	-	Completed
Subtotal SPLOST V	\$ <u>9,000,000.00</u>	\$ <u>46,815,948.23</u>	
SPLOST VI (Beginning 2022)			
1) Retiring general obligation debt of the Worth County School District	\$ 11,500,000.00	\$ 11,500,000.00	6/30/2028
2) Renovations and facility improvements to Worth County Primary School, Worth County Elementary School, Worth County Middle School, Worth County High Sch and Worth County Achievement Center, including additional classrooms, additional restrooms, new playground equipment, additional fencing, covered walkways, roofing, lighting, wiring, plumbing, ceilings, doors and windows, paved parking areas, HVAC replacement, painting, security upgrades, technology system and structural repairs,	-	-	6/30/2028
3) Renovations and facility improvements to the Worth County Board of Education Central Office, including lighting, wiring, plumbing, ceilings, doors and windows, paved parking areas, HVAC replacement, painting, security upgrades, technology system and structural repairs, and	-	-	6/30/2028
4) Acquiring property, both real and personal, and equipment necessary in connection with the above described capital outlay projects, including athletic facilities and physical education equipment, and safety and security equipment.	-	-	6/30/2028
Subtotal SPLOST VI	\$ <u>11,500,000.00</u>	\$ <u>11,500,000.00</u>	
Total	<u>20,500,000.00</u>	<u>58,315,948.23</u>	

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

SCHEDULE "12"

PROJECT	AMOUNT EXPENDED IN CURRENT YEAR (3) (4)	AMOUNT EXPENDED IN PRIOR YEARS (3) (4)	TOTAL COMPLETION COST	EXCESS PROCEEDS NOT EXPENDED
SPLOST V (Beginning 2017)				
1) Acquiring, constructing, and equipping a new Worth County High School	\$ -	\$ 39,866,387.37	\$ 39,866,387.37	
2) Instructional and administrative technology, intercom systems, and gym bleachers	-	12,453.60	12,453.60	
3) Acquiring and improving safety/security systems and devices	-	85,417.01	85,417.01	-
4) Renovations and improvements to existing facilities, including additional parking and flooring replacement,	-	-	-	-
5) Acquiring property, both real and personal, for new construction, expansion, and/or improvement of existing facilities.	-	-	-	-
6) Financing and the costs of issuance of such bonds including any capitalized interest, and	141,735.13	6,709,955.12	6,851,690.25	-
7) Acquiring or purchasing new buses and system vehicles	-	-	-	-
Subtotal SPLOST V	\$ <u>141,735.13</u>	\$ <u>46,674,213.10</u>	\$ <u>46,815,948.23</u>	\$ <u>-</u>
SPLOST VI (Beginning 2022)				
1) Retiring general obligation debt of the Worth County School District	\$ 688,839.87	\$ -	\$ -	\$ -
2) Renovations and facility improvements to Worth County Primary School, Worth County Elementary School, Worth County Middle School, Worth County High School and Worth County Achievement Center, including additional classrooms, additional restrooms, new playground equipment, additional fencing, covered walkways, roofing, lighting, wiring, plumbing, ceilings, doors and windows, paved parking areas, HVAC replacement, painting, security upgrades, technology system and structural repairs,	-	-	-	-
3) Renovations and facility improvements to the Worth County Board of Education Central Office, including lighting, wiring, plumbing, ceilings, doors and windows, paved parking areas, HVAC replacement, painting, security upgrades, technology system and structural repairs, and	-	-	-	-
4) Acquiring property, both real and personal, and equipment necessary in connection with the above described capital outlay projects, including athletic facilities and physical education equipment, and safety and security equipment.	-	-	-	-
Subtotal SPLOST VI	\$ <u>688,839.87</u>	\$ <u>-</u>	\$ <u>-</u>	\$ <u>-</u>
	<u>830,575.00</u>	<u>46,674,213.10</u>	<u>46,815,948.23</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 the projects. Includes all cost from project inception to completion.

(3) The voters of Worth 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.