

**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."

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

PROJECT	ORIGINAL ESTIMATED COST (1)	CURRENT ESTIMATED COSTS (2)	AMOUNT EXPENDED IN CURRENT YEAR (3) (4)	AMOUNT EXPENDED IN PRIOR YEARS (3) (4)	TOTAL COMPLETION COST	EXCESS PROCEEDS NOT EXPENDED	ESTIMATED COMPLETION DATE
<b>2017 SPLOST</b>							
Retiring outstanding general obligation debt of the School District previously incurred and issued with respect to capital outlay projects in the principal and interest amount not to exceed \$3,500,000.00 comprised of a portion of the School District's Series 2008 and 2015 general obligation and/or refunding bonds coming due in the years 2018 through 2023; and	3,500,000.00	3,500,000.00	0.00	2,704,250.04			June 30, 2026
The following capital outlay projects at a maximum cost of \$500,000.00;							
(a) making system-wide technology improvements, including, but not limited to, the acquisition and installation of instructional technology, security and information systems hardware and associated software and accessories and infrastructure at all schools and selected other facilities; and	250,000.00	463,562.16	356,424.08	107,138.08			June 30, 2026
(b) improving school and/or athletic facilities, purchasing school buses, school equipment and safety and security equipment.	250,000.00	317,988.01	216,679.25	101,308.76			June 30, 2026
Subtotal 2017 Projects	\$ 4,000,000.00	\$ 4,281,550.17	\$ 573,103.33	\$ 2,912,696.88	\$	\$	
<b>2022 SPLOST</b>							
Acquiring, constructing, repairing, improving, renovating, adding to, extending, upgrading, furnishing and equipping school buildings and support facilities and infrastructure in the Oglethorpe County School District useful or desirable in connection therewith, including acquiring any necessary property or demolition therefore, both real and personal, including but not limited to:							
(1) Paying a portion of the costs of acquiring, constructing, equipping and furnishing (including any demolition that may be necessary) new school buildings and facilities useful and desirable in connection therewith, including but not limited to, a kindergarten to 5th grade building or a kindergarten to 3rd grade building and, in either case, support and athletic/physical education facilities;		43,977,180.53	11,846,741.83	32,130,438.70			June 30, 2028

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(2) Adding to, renovating, repairing, improving and equipping existing schools and facilities including, but not limited to, vocational/agricultural facilities, gymnasiums, HVAC and physical education and athletic facilities;	5,005,000.00	5,005,000.00					June 30, 2028
(3) Acquiring miscellaneous new equipment, fixtures and furnishings for the Oglethorpe County School District, including textbooks, band instruments, computer technology and equipment and software, interactive boards, safety and security technology, food service equipment, school buses and other vehicles;	500,000.00	1,162,630.28	1,162,630.28				June 30, 2028
(4) Acquiring real property;							June 30, 2028
(5) Acquiring any other capital property necessary or desirable both real and personal (collectively, the "Projects");							June 30, 2028
(6) Paying capitalized interest and/or costs of issuing Bonds; and....							June 30, 2028
(1) Paying a portion of the principal of and interest on the Bonds							June 30, 2028
(2) Paying all or a portion of the costs of the Projects							June 30, 2028
(3) Making lease purchase payments	2,095,000.00	2,095,000.00	900,728.53				June 30, 2028
Subtotal 2022 Projects	7,600,000.00	52,239,810.81	13,910,100.64	32,130,438.70			
TOTAL	\$ 7,600,000.00	\$ 56,521,360.98	\$ 14,483,203.97	\$ 35,043,135.58	\$	\$	

- (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 project, includes all cost from project inception to completion.
- (3) The voters of Oglethorpe County approved the imposition of a 1% sales tax to fund the above project and retire associated debt. Amounts expended for the project may include sales tax proceeds, state, local property taxes and/or other funds over the life of the project.
- (4) Cost of HVAC Equipment through Capital Outlay Funds for the Primary and Elementary School are included.
- (5) In addition to the expenditures shown above, the School District has incurred interest to provide advance funding as follows:

Prior Years	\$ 1,128,249.98
Current Year	1,132,500.00
TOTAL	\$ 2,260,749.98