

**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) 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."

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

SCHEDULE "10"

PROJECT	ORIGINAL ESTIMATED COST (1)	CURRENT ESTIMATED COSTS (2)	ESTIMATED COMPLETION DATE
SPLOST IV - January 1, 2018 to December 31, 2022:			
Hand in Hand Primary School	\$ 640,000.00	\$ 944,570.00	Completed
Garrison Pilcher Elementary School	3,125,000.00	5,013,964.00	Completed
Cross Creek Elementary School	2,525,000.00	2,632,194.00	Completed
Thomas County Middle School	690,000.00	1,233,259.00	Completed
Thomas County Central High School	2,430,000.00	1,744,295.00	Completed
Bishop Hall Charter School	625,000.00	996,130.00	Completed
Renaissance Center	190,000.00	64,241.00	Completed
Pathways (GNETS)	288,000.00	750,967.00	Completed
Technology (System-wide)	2,000,000.00	2,909,680.00	Completed
Transportation and Fleet Vehicles	4,295,000.00	4,470,441.00	Completed
Board of Education Campus	1,875,000.00	2,786,386.00	Completed
Athletic Program	1,315,000.00	3,102,503.00	Completed
System-wide Facilities	1,545,000.00	1,024,823.00	Completed
Miscellaneous Projects	2,384,282.00	2,417,199.00	Completed
Bond Issuance Cost	265,565.00	265,565.00	Completed
Interest on SPLOST IV Bonds	2,579,203.00	2,579,203.00	Completed
Potential Growth in Tax Collections	1,367,950.00	-	Completed
Subtotal SPLOST IV	28,140,000.00	32,935,420.00	
SPLOST V - January 1, 2023 to December 31, 2027:			
Hand in Hand Primary School	1,400,000.00	1,171,037.00	June 30, 2028
Garrison Pilcher Elementary School	1,050,000.00	515,436.00	June 30, 2028
Cross Creek Elementary School	1,250,000.00	1,107,855.00	June 30, 2028
Thomas County Middle School	6,265,364.00	6,464,981.00	June 30, 2028
Thomas County Central High School	14,637,216.00	13,496,461.00	June 30, 2028
Bishop Hall Charter School	50,000.00	52,500.00	June 30, 2028
Renaissance Center	900,000.00	1,380,839.00	Completed
Pathways (GNETS)	25,000.00	30,000.00	June 30, 2028
Technology (System-wide)	1,700,000.00	1,632,886.00	June 30, 2028
Transportation and Fleet Vehicles	3,250,219.00	1,347,194.00	June 30, 2028
Board of Education Campus	625,000.00	1,109,103.00	June 30, 2028
Athletic Program	1,031,207.00	1,808,624.00	June 30, 2028
System-wide Facilities	275,000.00	186,790.00	June 30, 2028
Miscellaneous Projects	1,472,037.19	7,296,294.00	June 30, 2028
Bond Issuance Cost	328,756.81	328,757.00	Completed
Interest on SPLOST IV Bonds	2,622,200.00	6,807,832.00	March 1, 2028
Subtotal SPLOST V	36,882,000.00	44,736,589.00	
Total	\$ 65,022,000.00	\$ 77,672,009.00	

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

SCHEDULE "10"

PROJECT	AMOUNT EXPENDED IN CURRENT YEAR (3) (4)	AMOUNT EXPENDED IN PRIOR YEARS (3) (4)	TOTAL COMPLETION COST	EXCESS PROCEEDS NOT EXPENDED
SPLOST IV - January 1, 2018 to December 31, 2022:				
Hand in Hand Primary School Projects	\$ 39,128.82	\$ 905,441.18	\$ 944,570.00	\$ -
Garrison Pilcher Elementary School Projects	44,380.35	4,969,583.65	5,013,964.00	-
Cross Creek Elementary School Projects	187,713.29	2,444,480.71	2,632,194.00	-
Thomas County Middle School Projects	39,697.39	1,193,561.61	1,233,259.00	-
Thomas County Central High School Projects	195,268.62	1,549,026.38	1,744,295.00	-
Bishop Hall Charter School Projects	-	996,130.00	996,130.00	-
Renaissance Center Projects	-	64,241.00	64,241.00	-
Pathways (GNETS) Projects	-	750,967.00	750,967.00	-
Technology (System-wide)	106,062.46	2,803,617.54	2,909,680.00	-
Transportation and Fleet Vehicles	393,810.99	4,076,630.01	4,470,441.00	-
Board of Education Campus Projects	-	2,786,386.00	2,786,386.00	-
Athletic Program	77,440.05	3,025,062.95	3,102,503.00	-
System-wide Facilities Projects	41,674.26	983,148.74	1,024,823.00	-
Miscellaneous Projects	21,865.25	2,395,333.75	2,417,199.00	-
Bond Issuance Cost	-	264,302.65	264,302.65	1,262.35
Interest on SPLOST IV Bonds	-	2,579,202.92	2,579,202.92	-
Potential Growth in Tax Collections	-	-	-	-
Subtotal SPLOST IV	<u>1,147,041.48</u>	<u>31,787,116.09</u>	<u>32,934,157.57</u>	<u>1,262.35</u>
SPLOST V - January 1, 2023 to December 31, 2027:				
Hand in Hand Primary School Projects	435,307.53	-	-	-
Garrison Pilcher Elementary School Projects	13,379.48	175,655.71	-	-
Cross Creek Elementary School Projects	78,540.30	154,558.17	-	-
Thomas County Middle School Projects	2,679,706.72	843,023.80	-	-
Thomas County Central High School Projects	2,141,091.61	10,212,633.52	-	-
Bishop Hall Charter School Projects	14,975.00	-	-	-
Renaissance Center Projects	-	1,380,838.47	1,380,838.47	0.53
Pathways (GNETS) Projects	-	-	-	-
Technology (System-wide)	361,594.30	-	-	-
Transportation and Fleet Vehicles	505,529.00	-	-	-
Board of Education Campus Projects	-	1,711,070.49	-	-
Athletic Program	446,561.25	881,483.73	-	-
System-wide Facilities Projects	57,084.14	24,536.51	-	-
Miscellaneous Projects	380,786.87	873,914.25	-	-
Bond Issuance Cost	-	328,756.81	328,756.81	0.19
Interest on SPLOST IV Bonds	1,424,931.94	2,217,009.16	-	-
Subtotal SPLOST V	<u>8,539,488.14</u>	<u>18,803,480.62</u>	<u>1,709,595.28</u>	<u>0.72</u>
Total	<u>\$ 9,686,529.62</u>	<u>\$ 50,590,596.71</u>	<u>\$ 34,643,752.85</u>	<u>\$ 1,263.07</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 Thomas 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.