

**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."

WEBSTER 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)	AMOUNT EXPENDED IN PRIOR YEARS (3)	TOTAL COMPLETION COST	EXCESS PROCEEDS NOT EXPENDED	ESTIMATED COMPLETION DATE
<b>2016 SPLOST REFERENDUM</b>							
(i) Acquiring, constructing, equipping and furnishing new school buildings and facilities useful and desirable in connection therewith, including, but not limited to, a new high school and athletic/physical education facilities	\$ 50,000.00	50,000.00					June 2025
(ii) Adding to, renovating, repairing, improving, demolishing, furnishing, and equipping existing school buildings and other buildings and facilities useful and desirable in connection therewith, including but not limited to the elementary, middle and high schools.	100,000.00	100,000.00					June 2025
(iii) Paying a portion of the debt service on the outstanding Series 2005 General Obligation Bonds previously issued by Webster County School District, the maximum amount of the debt service to be paid with sales tax proceeds to be \$1,500,000.00.	1,500,000.00	1,500,000.00		1,731,100.00			June 2025
(iv) Acquiring new technology, including safety and security technology, computer technology and software and wiring upgrades.	100,000.00	100,000.00		104,224.46			June 2025
(v) Acquiring real property.	50,000.00	50,000.00					June 2025
(vi) Acquiring new school equipment including, but not limited to, new buses, maintenance vehicles and other school equipment.	100,000.00	100,000.00	34,927.17				June 2025
(vii) Purchasing textbooks and band instruments.	50,000.00	50,000.00					June 2025
(viii) Acquiring any necessary or desirable property, both real and personal.	50,000.00	50,000.00		69.99			June 2025
	<u>\$ 2,000,000.00</u>	<u>\$ 2,000,000.00</u>	<u>\$ 34,927.17</u>	<u>\$ 1,835,394.45</u>	<u>\$ 0.00</u>	<u>\$ 0.00</u>	
<b>2022 SPLOST REFERENDUM</b>							
(i) Adding to, renovating, repairing, improving, and equipping existing schools and facilities including, but not limited to, adding classrooms and/or laboratories facilities.	\$ 50,000.00	50,000.00	892,274.38				September 2027
(ii) Adding to, renovating, repairing, replacing, improving, and equipping existing athletic, physical education, and playground facilities.	75,000.00	75,000.00	892,274.37				September 2027
(iii) Building, adding to, upgrading, and/or renovating existing Board of Education Office to include all necessary furnishing, fixtures, and equipment.	25,000.00	25,000.00					September 2027
(iv) Acquiring buses, vehicles, and/or transportation equipment.	100,000.00	100,000.00					September 2027
(v) Acquiring real property (collectively the projects).	50,000.00	50,000.00					September 2027
(vi) Paying capitalized interest and/or cost of issuing the bonds	50,000.00	50,000.00					September 2027
(vii) Paying a portion of the principal of and interest on the bonds and the school district's previously issued general obligations refunding bonds, series 2005.	1,000,000.00	1,000,000.00	47,875.00	240,000.00			September 2027
(viii) Paying all or a portion of the costs of the projects.	50,000.00	50,000.00		131,224.87			September 2027
	<u>\$ 1,400,000.00</u>	<u>\$ 1,400,000.00</u>	<u>\$ 1,832,423.75</u>	<u>\$ 371,224.87</u>	<u>\$ 0.00</u>	<u>\$ 0.00</u>	
	<u>\$ 3,400,000.00</u>	<u>\$ 3,400,000.00</u>	<u>\$ 1,867,350.92</u>	<u>\$ 2,206,619.32</u>	<u>\$ 0.00</u>	<u>\$ 0.00</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 Webster 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.