



DOAA

Georgia Department
of Audits & Accounts

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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."

WHITFIELD 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
SPLOST V							
(i) acquiring new technology equipment, safety and security equipment, and other equipment, and upgrading and modifying technology equipment, including software, hardware, network and infrastructure;	-	-	-	-	-	-	
(ii) adding to, renovating, repairing, improving, equipping and furnishing existing school buildings or other buildings or facilities useful or desirable in connection therewith, including but not limited to HVAC, electrical, plumbing, paving, roof replacements and repairs, restroom renovations, paint and flooring, energy efficient lighting retrofits, sewer system tie-ins, and constructing, renovating and modifying athletic facilities, and including but not limited to demolishing and replacing Valley Point Middle School and North Whitfield Middle School with new school facilities, demolishing and replacing the gymnasium at Westside Middle School, and constructing a car rider loop at Tunnel Hill Elementary School;	61,083,000.00	67,622,349.65	5,537.26	67,616,812.39	-	-	Complete
(iii) acquiring land;	-	257,182.44	-	257,182.44	257,182.44	-	Complete
(iv) purchasing textbooks and band instruments;	-	-	-	-	-	-	
(v) purchasing school buses and service vehicles;	-	-	-	-	-	-	
(vi) acquiring any property necessary or desirable therefore, both real and personal (the "Whitfield School Projects"), the estimated cost of the Whitfield School Projects to be paid with sales tax proceeds being \$61,083,000.00; and	-	3,933,195.98	-	3,933,195.98	-	-	Complete
(vii) payment of any general obligation debt of the Whitfield County School District issued in conjunction with the imposition of the sales and use tax.	-	17,138,767.00		17,138,766.67	17,138,766.67	-	Complete
SPLOST VI							
(i) acquiring new technology equipment, safety and security equipment and other school equipment, and upgrading and modifying technology equipment, including software, hardware, network and infrastructure;	-	-	90,583.66	-	-	-	June 2028

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YEAR ENDED JUNE 30, 2025

(ii) adding to, renovating, repairing, improving, equipping and furnishing existing school buildings or other buildings or facilities useful or desirable in connection therewith, including but not limited to HVAC, electrical, plumbing, paving, roof replacements and repairs, restroom renovations, paint and flooring, energy efficient lighting retrofits, sewer system tie-ins, and constructing, renovating and modifying athletic facilities, including but not limited to improvements to the athletic facilities at the Whitfield County School District's middle and high schools, as well as renovations at Westside Middle School, Antioch Elementary School, Valley Point Elementary School, Dawnville Elementary School, Tunnel Hill Elementary School, Dug Gap Elementary School, Pleasant Grove Elementary School, Westside Elementary School, and Cohutta Elementary School;	88,061,000.00	34,494,799.46	33,462,290.52	1,032,508.94	-	-	June 2028
(iii) acquiring land;	-	-	-	-	-	-	
(iv) purchasing textbooks and band instruments;	-	-	-	-	-	-	
(v) purchasing school buses and service vehicles;	-	-	-	-	-	-	
(vi) acquiring any property necessary or desirable therefore, both real and personal (the "Whitfield School Projects"), the estimated cost of the Whitfield School Projects to be paid with sales tax proceeds being \$88,061,000 (subject to adjustment due to applicable student enrollments of the School District);	-	-	-	-	-	-	
(vii) payment of any general obligation debt of the Whitfield County School District issued in conjunction with the imposition of the sales and use tax and;	-	-	-	-	-	-	
(viii) paying expenses incident thereto.	-	-	-	-	-	-	
	<u>\$ 149,144,000.00</u>	<u>\$ 123,446,294.53</u>	<u>\$ 33,558,411.44</u>	<u>\$ 89,978,466.42</u>	<u>\$ 17,395,949.11</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 Whitfield 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.