



# DOAA

Georgia Department  
of Audits & Accounts

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The Georgia Department of Audits and Accounts, as required by the Official Code of Georgia §50-6-32, has posted the Special Purpose Local Option Sales Tax (SPLOST) Report to the searchable website. **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.**

WHITE COUNTY BOARD OF EDUCATION  
 SCHEDULE OF APPROVED LOCAL OPTION SALES TAX PROJECTS  
 YEAR ENDED JUNE 30, 2023

SCHEDULE "

PROJECT	ORIGINAL ESTIMATED COST (1)	CURRENT ESTIMATED COSTS (2)	ESTIMATED COMPLETION DATE	PROJECT	AMOUNT EXPENDED IN CURRENT YEAR (3) (4)	AMOUNT EXPENDED IN PRIOR YEARS (3) (4)	TOTAL COMPLETION COST	EXCESS PROCEEDS NOT EXPENDED
<b>SPLOST 2015</b>				<b>SPLOST 2015</b>				
(ii) Adding to, constructing, renovating, repairing, improving and equipping existing school buildings and school system facilities, including athletic facilities	\$ 9,259,200.00	\$ 11,300,000.00	June 2024	(ii) Adding to, constructing, renovating, repairing, improving and equipping existing school buildings and school system facilities, including athletic facilities	\$ 4,535,123.05	\$ 6,373,883.01	\$ -	\$ -
(iii) Acquiring computers and computer technology equipment and software, including tablets and laptops	2,500,000.00	2,200,000.00	May 2024	(iii) Acquiring computers and computer technology equipment and software, including tablets and laptops	186,178.06	1,918,406.78	-	-
(iv) Acquiring heating, air conditioning and energy efficiency equipment	1,850,800.00	50,000.00	April 2024	(iv) Acquiring heating, air conditioning and energy efficiency equipment	-	46,050.00	-	-
(v) Acquiring textbooks and other instructional materials and electronic media, as well as school buses, transportation and maintenance equipment and band equipment	<u>940,000.00</u>	<u>1,900,000.00</u>	June 2024	(v) Acquiring textbooks and other instructional materials and electronic media, as well as school buses, transportation and maintenance equipment and band equipment	<u>248,360.93</u>	<u>1,580,841.78</u>	-	-
Subtotal 2015 Projects	<u>14,550,000.00</u>	<u>15,450,000.00</u>		Subtotal 2015 Projects	<u>4,969,662.04</u>	<u>9,919,181.57</u>	-	-
<b>SPLOST 2020</b>				<b>SPLOST 2020</b>				
(i) Acquiring, constructing and equipping a performing arts center, a transportation facility, and athletic field improvements at White County High School	25,674,640.00	24,350,700.00	August 2024	(i) Acquiring, constructing and equipping a performing arts center, a transportation facility, and athletic field improvements at White County High School	15,631,068.32	2,434,933.65	-	-
(ii) Adding to, constructing, renovating, repairing, demolishing, improving and equipping existing school buildings and school system facilities, including athletic fields and facilities	2,695,360.00	3,900,856.00	September 2027	(ii) Adding to, constructing, renovating, repairing, demolishing, improving and equipping existing school buildings and school system facilities, including athletic fields and facilities	-	-	-	-
(iii) Acquiring computers and computer technology equipment and software, including tablets and laptops	2,020,000.00	2,020,000.00	September 2027	(iii) Acquiring computers and computer technology equipment and software, including tablets and laptops	-	-	-	-
(iv) Acquiring heating, air conditioning and energy efficiency equipment	250,000.00	250,000.00	September 2027	(iv) Acquiring heating, air conditioning and energy efficiency equipment	-	-	-	-
(v) Acquiring textbooks and other instructional materials and electronic media, as well as school buses, transportation and maintenance equipment and band equipment	<u>1,360,000.00</u>	<u>1,478,444.00</u>	September 2027	(v) Acquiring textbooks and other instructional materials and electronic media, as well as school buses, transportation and maintenance equipment and band equipment	-	-	-	-
Subtotal 2020 Projects	<u>32,000,000.00</u>	<u>32,000,000.00</u>		Subtotal 2020 Projects	<u>15,631,068.32</u>	<u>2,434,933.65</u>	-	-
<b>Total</b>	<u>\$ 46,550,000.00</u>	<u>\$ 47,450,000.00</u>		<b>Total</b>	<u>\$ 20,600,730.36</u>	<u>\$ 12,354,115.22</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 White 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.
- (4) In addition to the expenditures shown above, the School District has incurred interest to provide advance funding as follows:

Prior Years	\$ 7,758,431.81
Current Year	<u>1,058,800.00</u>
<b>Total</b>	<u>\$ 8,817,231.81</u>

- (5) In the 2015 Resolution, the School District obtained approval to issue a total of \$15,000,000.00 in general obligation debt. In April of 2016, bonds were issued for the projects noted above in the amount of \$12,085,000.00.
- (6) In the 2020 Resolution, the School District obtained approval to issue a total of \$20,000,000.00 in general obligation debt. In December of 2021, bonds were issued for the projects noted above in the amount of \$20,000,000.00.