



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 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, please contact us at TIGAHelp@audits.ga.gov.

CITY OF VIDALIA BOARD OF EDUCATION
SCHEDULE OF APPROVED LOCAL OPTION SALES TAX PROJECTS
YEAR ENDED JUNE 30, 2024

	ORIGINAL ESTIMATED COST (1)	CURRENT ESTIMATED COSTS (2)	ESTIMATED COMPLETION DATE	AMOUNT EXPENDED IN CURRENT YEAR (3) (4)	AMOUNT EXPENDED IN PRIOR YEARS (3) (4)	TOTAL COMPLETION COST	EXCESS PROCEEDS NOT EXPENDED
PROJECT IV							
(a) Payment of principal and interest on general obligation debt of the Vidalia School District incurred for the Vidalia High School.	\$ 7,154,900.00	\$ 6,375,000.00	December, 2024	\$ 1,416,375.00	\$ 4,627,167.50	\$ -	\$ -
(b) To purchase textbooks, furniture, technology and software, additional instructional materials, and equipment for all facilities.	1,000,000.00	1,725,000.00	December, 2024	663,164.35	1,056,919.46		
(c) To expand technology upgrades and improvements to communication, safety and security upgrades and capabilities at all facilities.	2,305,100.00	1,115,000.00	December, 2024	24,480.00	1,090,108.00		
(d) To expand and maintain student transportation including additional student regular transportation and activity vehicles.	500,000.00	715,000.00	December, 2024	269,311.49	442,970.00		-
(e) To acquire and improve facilities, including but not limited to, HVAC and maintaining roof warranties through the system.	2,000,000.00	3,030,000.00	December, 2024	785,026.81	2,244,904.44		-
Subtotal 2019 Projects	<u>12,960,000.00</u>	<u>12,960,000.00</u>		<u>3,158,357.65</u>	<u>9,462,069.40</u>	-	-
PROJECT V							
(a) Payment of principal and interest on general obligation debt of the Vidalia School District incurred for the Vidalia High School.	8,280,476.00	8,280,476.00	December, 2029	-	-		
(b) To purchase textbooks (including e-books), educational tools and materials, furniture, technology and software (including licenses), additional instructional materials, and equipment for all facilities.	2,000,000.00	2,000,000.00	December, 2029	-	-	-	-
(c) To expand technology upgrades and improvements to communication, safety and security upgrades and capabilities at all facilities.	2,500,000.00	2,500,000.00	December, 2029	-	-	-	-
(d) To expand and maintain student transportation including additional student regular transportation and activity vehicles.	1,500,000.00	1,500,000.00	December, 2029	-	-	-	-
(e) To acquire and improve facilities, including but not limited to, HVAC systems, roofing and other necessary repairs, renovations, or modifications to ensure upkeep of all facilities.	4,919,524.00	4,919,524.00	December, 2029	-	-	-	-
Subtotal 2024 Projects	<u>19,200,000.00</u>	<u>19,200,000.00</u>		<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total	<u>\$ 32,160,000.00</u>	<u>\$ 32,160,000.00</u>		<u>\$ 3,158,357.65</u>	<u>\$ 9,462,069.40</u>	<u>\$ -</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 Toombs 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.