



**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 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](mailto:TIGAHelp@audits.ga.gov).

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

PROJECT	ORIGINAL ESTIMATED COST (1)	CURRENT ESTIMATED COSTS (2)	ESTIMATED COMPLETION DATE
<b>SPLOST IV</b>			
Acquiring, constructing, repairing, improving, renovating, adding to, extending, upgrading, furnishing, and equipping school buildings and support facilities and infrastructure in the Randolph County School District useful or desirable in connection therewith, including acquiring any necessary property therefore both real and personal, including, but not limited to, modernizing and renovating the existing middle/high school for use as a combined K to 12th grade building and athletic/physical education facilities;	\$ 2,100,000.00	\$ 18,500,000.00	6/30/2025
Acquiring equipment for physical education and the athletic departments;	100,000.00	100,000.00	6/30/2025
Acquiring technology, safety, security, and/or fire protection equipment;	100,000.00	153,240.87	6/30/2025
Acquiring buses, vehicles, and/or transportation equipment;	250,000.00	250,000.00	6/30/2025
Acquiring real property (collectively, the "Projects"); and/or	250,000.00	250,000.00	6/30/2025
paying capitalized interest and/or costs of issuing the Bonds	<u>500,000.00</u>	<u>1,315,836.79</u>	6/30/2025
Subtotal SPLOST IV Project	<u>3,300,000.00</u>	<u>20,569,077.66</u>	6/30/2025
<b>SPLOST V</b>			
(a) Paying a portion of the principal of and interest on the Randolph County School District (Georgia) General Obligation Bonds, Series 2021 in the approximate amount of \$3,056,100 and	3,056,100.00	3,056,100.00	6/30/2029
(b) Acquiring, constructing, repairing, improving, renovating, extending, upgrading, furnishing and equipping school buildings and support facilities in the Randolph County School District useful or desirable in connection therewith, including acquiring any necessary property therefore, both real and personal, specifically including the following:	1,150,000.00	1,150,000.00	6/30/2029
(1) Acquiring maintenance and security vehicles, maintenance equipment, and new buses;	250,000.00	250,000.00	6/30/2029
(2) Acquiring administrative and instructional technology/communications equipment, textbooks, grounds maintenance and kitchen equipment, and safety and security equipment;	100,000.00	100,000.00	6/30/2029
(3) Acquiring equipment and furnishings, including student furniture and band and athletic uniforms and equipment;	118,900.00	118,900.00	6/30/2029
(4) Renovations, extensions, additions, repairs, upgrades, updates, and improvements to existing school facilities, including fine arts, exercise/training rooms, physical education and athletic facilities improvements, playground updates, parking lot improvements, paving, painting and flooring updates, and school-wide HVAC updates; and	250,000.00	250,000.00	6/30/2029
(5) Paying expenses incident to accomplishing the foregoing?	<u>75,000.00</u>	<u>75,000.00</u>	6/30/2029
Subtotal SPLOST V Projects	<u>5,000,000.00</u>	<u>5,000,000.00</u>	
Total	\$ <u>8,300,000.00</u>	\$ <u>25,569,077.66</u>	

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

PROJECT	AMOUNT EXPENDED IN CURRENT YEAR (3)	AMOUNT EXPENDED IN PRIOR YEARS (3)	TOTAL COMPLETION COST	EXCESS PROCEEDS NOT EXPENDED
<b>SPLOST IV</b>				
Acquiring, constructing, repairing, improving, renovating, adding to, extending, upgrading, furnishing, and equipping school buildings and support facilities and infrastructure in the Randolph County School District useful or desirable in connection therewith, including acquiring any necessary property therefore both real and personal, including, but not limited to, modernizing and renovating the existing middle/high school for use as a combined K to 12th grade building and athletic/physical education facilities;	\$ 7,993,464.05	\$ 4,011,302.83	-	-
Acquiring equipment for physical education and the athletic departments;	21,335.25	45,747.07	-	-
Acquiring technology, safety, security, and/or fire protection equipment;	-	153,240.87	-	-
Acquiring buses, vehicles, and/or transportation equipment;	106,970.00	27,000.00	-	-
Acquiring real property (collectively, the "Projects"); and/or paying capitalized interest and/or costs of issuing the Bonds	<u>620,830.00</u>	<u>1,315,836.79</u>	-	-
	<u>8,742,599.30</u>	<u>5,553,127.56</u>	-	-
<b>SPLOST V</b>				
(a) Paying a portion of the principal of and interest on the Randolph County School District (Georgia) General Obligation Bonds, Series 2021 in the approximate amount of \$3,056,100 and	-	-	-	-
(b) Acquiring, constructing, repairing, improving, renovating, extending, upgrading, furnishing and equipping school buildings and support facilities in the Randolph County School District useful or desirable in connection therewith, including acquiring any necessary property therefore, both real and personal, specifically including the following:	-	-	-	-
(1) Acquiring maintenance and security vehicles, maintenance equipment, and new buses;	-	-	-	-
(2) Acquiring administrative and instructional technology/communications equipment, textbooks, grounds maintenance and kitchen equipment, and safety and security equipment;	-	-	-	-
(3) Acquiring equipment and furnishings, including student furniture and band and athletic uniforms and equipment;	-	-	-	-
(4) Renovations, extensions, additions, repairs, upgrades, updates, and improvements to existing school facilities, including fine arts, exercise/training rooms, physical education and athletic facilities improvements, playground updates, parking lot improvements, paving, painting and flooring updates, and school-wide HVAC updates; and	-	-	-	-
(5) Paying expenses incident to accomplishing the foregoing?	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Subtotal SPLOST V Projects	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Total</b>	<u>\$ 8,742,599.30</u>	<u>\$ 5,553,127.56</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 Randolph 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.