



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.

White County Board of Education

PROJECT	ORIGINAL	CURRENT	ESTIMATED	PROJECT	AMOUNT	AMOUNT	TOTAL	EXCESS	
	ESTIMATED	ESTIMATED	COMPLETION		EXPENDED	EXPENDED			COMPLETION
	COST (1)	COSTS (2)	DATE		IN CURRENT	IN PRIOR	COST	EXPENDED	
					YEAR (3) (4)	YEARS (3) (4)			
SPLOST 2015					SPLOST 2015				
(ii) Adding to, constructing, renovating, repairing, improving and equipping existing school buildings and school system facilities, including athletic facilities	\$ 9,259,200.00	\$ 12,500,000.00	August 2025	(ii) Adding to, constructing, renovating, repairing, improving and equipping existing school buildings and school system facilities, including athletic facilities	\$ 1,289,671.55	\$ 10,999,594.57	\$ -	\$ -	
(iii) Acquiring computers and computer technology equipment and software, including tablets and laptops	2,500,000.00	2,500,000.00	September 2025	(iii) Acquiring computers and computer technology equipment and software, including tablets and laptops	209,541.20	2,104,584.84	-	-	
(iv) Acquiring heating, air conditioning and energy efficiency equipment	1,850,800.00	50,000.00	September 2025	(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	940,000.00	2,700,000.00	June 2025	(v) Acquiring textbooks and other instructional materials and electronic media, as well as school buses, transportation and maintenance equipment and band equipment	310,165.69	1,829,202.71	-	-	
Subtotal 2015 Projects	<u>14,550,000.00</u>	<u>17,750,000.00</u>		Subtotal 2015 Projects	<u>1,809,378.44</u>	<u>14,979,432.12</u>	<u>-</u>	<u>-</u>	
SPLOST 2020					SPLOST 2020				
(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	25,674,640.00	August 2024	(i) Acquiring, constructing and equipping a performing arts center, a transportation facility, and athletic field improvements at White County High School	6,925,543.46	18,315,352.37	-	-	
(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	1,360,000.00	1,478,444.00	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>33,323,940.00</u>		Subtotal 2020 Projects	<u>6,925,543.46</u>	<u>18,315,352.37</u>	<u>-</u>	<u>-</u>	
Total	\$ <u>46,550,000.00</u>	\$ <u>51,073,940.00</u>		Total	\$ <u>8,734,921.90</u>	\$ <u>33,294,784.49</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 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	\$ 8,817,231.81
Current Year	923,800.00
Total	\$ <u>9,741,031.81</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.