



# DOAA

Georgia Department  
of Audits & Accounts

**Greg S. Griffin** State Auditor  
404.656.2174

**Kristina Turner** Deputy State Auditor  
404.657.4352

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.**

RANDOLPH COUNTY BOARD OF EDUCATION  
SCHEDULE OF APPROVED LOCAL OPTION SALES TAX PROJECTS  
YEAR ENDED JUNE 30, 2021

SCHEDULE \*\*

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 III							
Repairing, renovating, extending, improving, rehabilitating, equipping, and upgrading existing facilities of the Randolph County School District, to include roof repairs;	18,462.79	1,972,841.94	16,927.00	1,514,380.86			6/30/2021
installing system-wide instructional and administrative technology, safety and security equipment;	115,427.27	506,049.92	-	502,128.48			6/30/2021
acquisition of fine arts, vocational and physical education/athletic equipment and facilities;	1,450.32	44,636.44	-	42,890.37			6/30/2021
acquiring textbooks;	39,058.24	150,000.00	-	148,174.49			6/30/2021
and planning for new School District site development and site acquisition	(4) 2,591,035.57	100,000.00	-	-			6/30/2021
Totals SPLOST III	<u>2,765,434.19</u>	<u>2,773,528.30</u>	<u>16,927.00</u>	<u>2,207,574.20</u>	<u>-</u>	<u>-</u>	
SPLOST IV							
(1) 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	376,413.63	187,397.23			6/30/2025
(2) acquiring equipment for physical education and the athletic departments;	100,000.00	100,000.00					6/30/2025
(3) acquiring technology, safety, security, and/or fire protection equipment;	100,000.00	100,000.00					6/30/2025
(4) acquiring buses, vehicles, and/or transportation equipment;	250,000.00	250,000.00					6/30/2025
(5) acquiring real property (collectively, the "Projects"); and/or	250,000.00	250,000.00					6/30/2025
(6) paying capitalized interest and/or costs of issuing the Bonds and personal and equipment necessary in connection with the above described capital outlay	<u>500,000.00</u>	<u>500,000.00</u>	<u>202,585.81</u>				6/30/2025
SPLOST IV	<u>3,300,000.00</u>	<u>19,700,000.00</u>	<u>578,999.44</u>	<u>187,397.23</u>	<u>-</u>	<u>-</u>	
	<u>\$ 6,065,434.19</u>	<u>\$ 22,473,528.30</u>	<u>\$ 595,926.44</u>	<u>\$ 2,394,971.43</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.
- (4) The projects are underfunded as of June 30, 2019 and the School District has included this project in the SPLOST IV.