



# 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.**

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

SCHEDULE "12 "

PROJECT	ORIGINAL ESTIMATED COST (1)(5)	CURRENT ESTIMATED COSTS (2)	AMOUNT EXPENDED IN CURRENT YEAR (3)(4)(5)(6)	AMOUNT EXPENDED IN PRIOR YEARS (3)(4)(5)(6)	TOTAL COMPLETION COST	EXCESS PROCEEDS NOT EXPENDED	ESTIMATED COMPLETION DATE
<b>SPLOST 2009</b>							
(ii) Adding to, constructing, renovating, repairing, improving, and equipping existing school buildings and facilities	\$ 1,138,332.00	\$ 5,565,822.11	\$ 62,539.55	\$ 5,503,282.56	\$ 5,565,822.11	\$	Complete
(iii) Acquiring computers and computer technology equipment	1,185,569.00	4,281,462.25	12,219.99	4,269,242.26	4,281,462.25		Complete
(vii) Acquiring textbooks and other instructional materials and transportation equipment	136,000.00	1,299,993.46	31,000.00	1,268,993.46	1,299,993.46		Complete
	<u>2,459,901.00</u>	<u>11,147,277.82</u>	<u>105,759.54</u>	<u>11,041,518.28</u>	<u>11,147,277.82</u>	<u>-</u>	

**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	6,229,250.00	534,608.50	2,577,574.79			December 2022
(iii) Acquiring computers and computer technology equipment and software, including tablets and laptops	2,500,000.00	2,249,169.00	765,796.03	838,008.78			December 2022
(iv) Acquiring heating, air conditioning and energy efficiency equipment	1,850,800.00	556,050.00	28,400.00	17,650.00			December 2022
(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	925,000.00	503,141.52	230,166.61			December 2022
	<u>14,550,000.00</u>	<u>9,959,469.00</u>	<u>1,831,946.05</u>	<u>3,663,400.18</u>	<u>-</u>	<u>-</u>	
	<u>\$ 17,009,901.00</u>	<u>\$ 21,106,746.82</u>	<u>\$ 1,937,705.59</u>	<u>\$ 14,704,918.46</u>	<u>\$ 11,147,277.82</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 for the above projects as follows:
- |              |                        |
|--------------|------------------------|
| Prior Years  | \$ 6,821,027.37        |
| Current Year | <u>386,250.00</u>      |
| Total        | <u>\$ 7,207,277.37</u> |
- (5) In the 2009 Resolution, the School District obtained approval to issue a total of \$16,000,000.00 in general obligation debt. Initially, the School District issued \$10,000,000.00 of general obligation debt to build the middle school. In October 2013, the School District issued additional bonds in the amount of \$4,255,000.00 of the \$6,000,000.00 outstanding to be used for projects approved in the 2009 SPLOST.
- (6) 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.