



**DOAA**

Georgia Department  
of Audits & Accounts

**Greg S. Griffin, State Auditor**  
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This Special Purpose Local Option Sales Tax (SPLOST) Report has been posted to DOAA's searchable website ([open.ga.gov](https://open.ga.gov)) 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, you can visit our [TIGA Resource page](#) or visit our [contact page](#) and follow the prompts for "General TIGA help."

WHITE COUNTY BOARD OF EDUCATION  
SCHEDULE OF APPROVED LOCAL OPTION SALES TAX PROJECTS  
YEAR ENDED JUNE 30, 2025

PROJECT	ORIGINAL ESTIMATED COST (1)	CURRENT ESTIMATED COSTS (2)	ESTIMATED COMPLETION DATE
<b>SPLOST 2015</b>			
(ii) Adding to, constructing, renovating, repairing, improving and equipping existing school buildings and school system facilities, including athletic facilities	\$ 9,259,200.00	\$ 13,500,000.00	July 2026
(iii) Acquiring computers and computer technology equipment and software, including tablets and laptops	2,500,000.00	3,000,000.00	July 2026
(iv) Acquiring heating, air conditioning and energy efficiency equipment	1,850,800.00	46,050.00	Completed
(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	2,800,000.00	June 2026
Subtotal 2015 Projects	14,550,000.00	19,346,050.00	
<b>SPLOST 2020</b>			
(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	December 2025
(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
(iii) Acquiring computers and computer technology equipment and software, including tablets and laptops	2,020,000.00	2,020,000.00	September 2027
(iv) Acquiring heating, air conditioning and energy efficiency equipment	250,000.00	250,000.00	September 2027
(v) Acquiring textbooks and other instructional materials and electronic media, as well as school buses, transportation and maintenance equipment and band equipment	1,360,000.00	1,478,444.00	September 2027
(vii) Paying the expense incident to accomplish the foregoing	-	40,000.00	September 2027
Subtotal 2020 Projects	32,000,000.00	33,363,940.00	
Total	\$ 46,550,000.00	\$ 52,709,990.00	

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PROJECT	AMOUNT EXPENDED IN CURRENT YEAR (3) (4)	AMOUNT EXPENDED IN PRIOR YEARS (3) (4)	TOTAL COMPLETION COST	EXCESS PROCEEDS NOT EXPENDED
<b>SPLOST 2015</b>				
(ii) Adding to, constructing, renovating, repairing, improving and equipping existing school buildings and school system facilities, including athletic facilities	\$ 193,160.00	\$ 12,289,267.55	\$ -	\$ -
(iii) Acquiring computers and computer technology equipment and software, including tablets and laptops	155,959.00	2,314,126.20	-	-
(iv) Acquiring heating, air conditioning and energy efficiency equipment	-	46,050.00	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	644,106.33	2,139,367.69		
Subtotal 2015 Projects	<u>993,225.33</u>	<u>16,788,811.44</u>	<u>46,050.00</u>	<u>-</u>
<b>SPLOST 2020</b>				
(i) Acquiring, constructing and equipping a performing arts center, a transportation facility, and athletic field improvements at White County High School	175,856.10	25,240,894.46	-	-
(ii) Adding to, constructing, renovating, repairing, demolishing, improving and equipping existing school buildings and school system facilities, including athletic fields and facilities	2,048,099.01	-	-	-
(iii) Acquiring computers and computer technology equipment and software, including tablets and laptops	569,450.73	-	-	-
(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	199,754.57	-	-	-
(vii) Paying the expense incident to accomplish the foregoing	14,965.00	-	-	-
Subtotal 2020 Projects	<u>3,008,125.41</u>	<u>25,240,894.46</u>	<u>-</u>	<u>-</u>
Total	\$ <u>4,001,350.74</u>	\$ <u>42,029,705.90</u>	\$ <u>46,050.00</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.

3,646,450.74

(2) The School District's current estimate of total cost for the projects. Includes all cost from project inception to completion.

354,900.00

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(3) The voters of White County approved the imposition of a 1% sales tax to fund the above projects and retire associated debt.

4,001,350.74

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	\$ 9,741,031.00
Current Year	<u>777,800.00</u>
Total	<u><u>\$ 10,518,831.00</u></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