



## DEPARTMENT OF AUDITS AND ACCOUNTS

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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.**

Wheeler County Board of Education  
Schedule of Approved Local Option Sales Tax Projects  
Year Ended June 30, 2018

WHEELER COUNTY SPLOST SCHEDULE  
2018

	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
<b>OPEN PROJECT</b>							
<i>Runs April 1, 2016 - March 31, 2021</i>							
(i) Adding to, renovating, repairing, improving and equipping the existing schools and facilities including, but not limited to, vocational/agricultural facilities, gymnasiums, HVAC and physical education and athletic facilities	\$ 2,700,000.00	\$ 1,200,000.00	\$ 35,359.30	\$ 364,474.91	\$ -	\$ -	6/30/2021
(ii) Acquiring miscellaneous new equipment, fixtures and furnishings for the School District, including textbooks, band instruments, computer technology equipment and software, interactive boards, safety and security technology, food service equipment, school buses and other vehicles		\$ 500,000.00	\$ 195,591.29	\$ 218,337.31	\$ -	\$ -	6/30/2021
(iii) Acquiring real property		\$ 500,000.00	\$ 13,840.00	\$ 750.00	\$ -	\$ -	6/30/2021

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(iv) Acquiring any capital property;and acquiring any capital property necessary or desirable for the foregoing purposes both real and personal, the maximum amount sales and use tax proceeds to be spent on projects (i) through (iv) shall not exceed \$2,700,00.

			\$	500,000.00	\$	-	\$	-	\$	-	\$	-	6/30/2021
	TOTAL		\$	<u>2,700,000.00</u>	\$	<u>2,700,000.00</u>	\$	<u>244,790.59</u>	\$	<u>582,812.22</u>	\$	<u>-</u>	6/30/2021

(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 Wheeler County approved the imposition of a 1% sales tax to fund the above projects and retire associated debt. Amounts expended for these projects may inclue 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	FY17	\$	381.77
Current Year	FY18	\$	<u>514.40</u>
	Total	\$	<u>896.17</u>