



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.**

WAYNE COUNTY BOARD OF EDUCATION
SCHEDULE OF APPROVED LOCAL OPTION SALES TAX PROJECTS
YEAR ENDED JUNE 30, 2020

SCHEDULE "12"

PROJECT	ORIGINAL ESTIMATED COST (1)	CURRENT ESTIMATED COSTS (2)	AMOUNT EXPENDED IN CURRENT YEAR (3)(4)(5)	AMOUNT EXPENDED IN PRIOR YEARS (3)(4)(5)	TOTAL COMPLETION COST	EXCESS PROCEEDS NOT EXPENDED	ESTIMATED COMPLETION DATE
SPLOST 2020 (July 1, 2019 - June 30, 2024)							
Modernization of James E. Bacon Elementary School;	\$ 10,000,000.00	\$ 10,000,000.00	\$ 19,415.00	\$ -	\$ -	\$ -	12/31/2021
Completion costs for Martha Rawls Elementary School;	4,000,000.00	4,000,000.00	-	3,965,350.74	-	-	12/31/2020 (4)
School Buses and Transportation Equipment;	2,000,000.00	2,000,000.00	431,386.00	-	-	-	6/30/2024
Computers, including instructional and administrative technology equipment;	2,000,000.00	2,000,000.00	53,919.56	-	-	-	6/30/2024
Textbooks and textbook related materials (including e-books);	2,000,000.00	2,000,000.00	-	-	-	-	6/30/2024
Athletic facilities to include a high school track and related equipment;	2,000,000.00	2,000,000.00	67,484.52	-	-	-	6/30/2024
Safety and security equipment and technology, resurfacing of parking lots and adding to, remodeling, renovating, improving, and equipping existing educational buildings, properties, and facilities of the school district and acquiring any property, both real and personal, and equipment necessary therefore, throughout the Wayne County School District.	3,000,000.00	3,000,000.00	575,727.20	9,010.00	-	-	6/30/2024
	<u>\$ 25,000,000.00</u>	<u>\$ 25,000,000.00</u>	<u>\$ 1,147,932.28</u>	<u>\$ 3,974,360.74</u>	<u>\$ -</u>	<u>\$ -</u>	
	<u>\$ 25,000,000.00</u>	<u>\$ 25,000,000.00</u>	<u>\$ 1,147,932.28</u>	<u>\$ 3,974,360.74</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 Wayne 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 School District's General Fund advanced funded the Martha Rawls Smith Elementary Project during fiscal year 2018. The expenditures were reflected in the SPLOST (July 1, 2014 - June 30, 2019) Project, but were funded using the bond proceeds funds approved during the new SPLOST, therefore the expenditures were moved to the SPLOST (July 1, 2019 - June 30, 2024) Project.
- (5) In addition to the expenditures shown above the School District has incurred interest to provide advance funding for the above projects as follows:

	SERIES 2015		SERIES 2019
Prior Years	\$ 1,795,022.92	Prior Years	
Current Year	88,347.49	Current Year	\$ 591,841.67
Total	<u>\$ 1,883,370.41</u>	Total	<u>\$ 591,841.67</u>