

## Greg S. Griffin, State Auditor Kristina A. Turner, Deputy State Auditor

This Special Purpose Local Option Sales Tax (SPLOST) Report has been posted to DOAA's searchable website 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, please contact us at TIGAHelp@audits.ga.gov.

Wheeler County Board of Education Schedule of Approved Local Option Sales Tax Projects Year Ended June 30, 2024

WHEELER COUNTY SPLOST SCHEDULE									
2024									
	ORIGINAL	CURRENT	AMOUNT	AMOUNT	TOTAL	EXCESS	ЕЅТІМАТЕD		
	ESTIMATED COST (1)	ESTIMATED COSTS (2)	EXPENDED IN CURRENT YEAR (3)	EXPENDED IN PRIOR YEARS (3)	COMPLETION	PROCEEDS NOT EXPENDED	COMPLETION DATE		
OPEN PROJECT #1									
Runs April 1, 2016 - March 31, 2021									
(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	\$ 1,200,000.00	\$ 300,000.00	\$ 1,650.00	\$ 211,010.89	s)	45	6/30/2024		
(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	\$ 1,800,000.00	\$ 171,006.00	\$ 1,447,780.92	w	v	6/30/2025		
(iil) Acquiring real property	\$ 500,000.00	\$ 500,000.00	\$	\$ 27,015.00	\$ 27,015.00	\$ 472,985.10	6/30/2023		
(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 the strate on ancients (1) through (Iv) shall not									
exceed \$2,700,00.	\$ 500,000.00	\$ 100,000.00	\$	<b>S</b>	· s	\$ 400,000.00	6/30/2023		
TOTAL	\$ 2,700,000.00	\$ 2,700,000.00	\$ 172,656.00	\$ 1,685,806.81	\$ 27,015.00	\$ 872,985.10	6/30/2023		
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Wheeler County Board of Education Schedule of Approved Local Option Sales Tax Projects Year Ended June 30, 2024

	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	Funds Expensed		project cost
								2,100,544.92 K-12		
OPEN PROJECT #2								11,854.32 Batting Cage Local	Local	2,352,134.00
Runs April 1, 2021 - March 31, 2026								- Trans	GSFIC	30,482,610.00
								2,112,399.24	Total Proj.	32,834,744.00
(i) paying a portion of the costs of acquiring, constructing, equipping, and furnishing new school buildings and facilities useful and desirable in connection therewith, including, but not limited to, a Pre-K to 12 <sup>th</sup> grade building and support and athletic / physical education facilities	\$ 7,000,000.00	\$ 32,834,744.00	\$ 2,100,544.92	\$ 35,546,942.05	, vs	v	3/26/2026			
(ii) 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	w	v	\$ 11,854.32	\$ 30,000.00	, v	w	3/26/2026			
(iii) 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	v	\$ 1,000,000,00		0C 288 33C 20		v	302/36/2			
		11				<b>.</b>	2020210210			
(iv)acquiring real property	v	ē.	u.	s.	\$	•	3/26/2026			
(v)acquiring any capital property necessary or desirable for the foregoing purposes, both real and personal (collectively, the "Projects")	\$	\$	, v	\$	•	v,	3/26/2026			
(vi) paying capitalized interest and/or costs of issuing the Bonds; and shall a 1 percent sales and use tax for educational purposes be imposed in the Wheeler County School District for a period of time not to exceed 20 calendar quarters and for the raising of not more than \$1,900,000 for the following purposes: (1) paying a portion of the principal of and interest on the Bonds; (2) paying all or a portion of the costs of the Projects; and/or (3) paying capitalized interest on the Bonds	w	\$ 1,133,780.52	\$ 408,825.00	\$ 724,955.52	vs	v	3/26/2026			
TOTAL	\$ 7,000,000.00	\$ 34,968,524.52	\$ 2,521,224.24	\$ 36,271,897.57	•	s	3/26/2026			
Combined Total	\$ 9,700,000.00	\$ 37,668,524.52	\$ 2,693,880.24	\$ 37,957,704.38	\$ 27,015.00	\$ 872,985.10				
(1) The School District's original cost estimate as specified in the resolution calling for the imposition of the Local	resolution calling for t	he imposition of the L	ocal Option Sales Tax.							
(2) The School District's current estimate of total cost for the projects. Includes all cost from project Inception to completion	jects. 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	% sales tax to fund the	above projects and re	tire associated debt. A	mounts expended for	these projects m	ay				
inclue sales tax proceeds, state (GSFIC Funds), local property taxes and/or other funds over the life of the projects	es and/or other funds	over the life of the pro	jects.							