

This Special Purpose Local Option Sales Tax (SPLOST) Report has been posted to DOAA's searchable website (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."

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

SCHEDULE "12"

PROJECT	ORIGINAL ESTIMATED COST (1)	CURRENT ESTIMATED COSTS (2)	ESTIMATED COMPLETION DATE	PROJECT	AMOUNT EXPENDED IN CURRENT YEAR (3) (4) (5)	AMOUNT EXPENDED IN PRIOR YEARS (3) (4) (5)	TOTAL COMPLETION COST	EXCESS PROCEEDS NOT EXPENDED
SPLOST 2025 (July 1, 2024 - June 30, 2029)								
Completion costs for James E. Bacon Elementary School;	3,000,000.00	2,100,000.00	Completed	Completion costs for James E. Bacon Elementary School;	586,079.56	2,026,318.22	2,612,397.78	-
ROTC Education Facility;	3,000,000.00	4,000,000.00	12/31/2026	ROTC Education Facility;	63,062.92	37,350.00	100,412.92	-
Agricultural Education Facility;	7,000,000.00	5,900,000.00	12/31/2026	Agricultural Education Facility;	121,240.41	85,450.00	206,690.41	-
Roofs for both Middle Schools	4,400,000.00	4,400,000.00	3/31/2026	Roofs for both Middle Schools	128,516.00	-	128,516.00	-
School buses and transportation equipment;	2,500,000.00	3,000,000.00	6/30/2029	School buses and transportation equipment;	321,350.00	-	321,350.00	-
Computers, including instructional and administrative technology equipment;	1,000,000.00	1,000,000.00	6/30/2029	Computers, including instructional and administrative technology equipment;	-	-	-	-
Textbooks and textbook related materials (including e-books);	2,000,000.00	3,000,000.00	6/30/2029	Textbooks and textbook related materials (including e-books);	-	-	-	-
Athletic facilities and related equipment; and	5,600,000.00	3,600,000.00	6/30/2029	Athletic facilities and related equipment; and	22,166.67	66,458.76	88,625.43	-
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.	1,500,000.00	3,000,000.00	6/30/2029	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.	190,400.00	-	190,400.00	-
Subtotal 2025 Projects	1,500,000.00	3,000,000.00		Subtotal 2025 Projects	1,432,815.56	2,215,576.98	3,648,392.54	-

(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 James E. Bacon Modernization Project during fiscal year 2023 and 2024.
 The expenditures were reflected in the SPLOST (July 1, 2019-June 30, 2024) Project, but were funded using the bond proceeds approved during the new SPLOST of 2025, therefore the expenditures were moved to the SPLOST (July 1, 2024-June 30, 2029) Project.
 (5) In addition to the expenditures shown above, the School District has incurred interest to provide advance funding as follows:

	SERIES 2019
Prior Years	\$ 2,152,466.67
Current Year	<u>64,000.00</u>
Total	<u><u>\$ 2,216,466.67</u></u>

	SERIES 2023
Prior Years	\$ 0.00
Current Year	<u>880,691.56</u>
Total	<u><u>\$ 880,691.56</u></u>