

**DOAA**Georgia Department
of Audits & Accounts**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 (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."

Year Ended June 30, 2025

WHEELER COUNTY SPLOST SCHEDULE										
2025										
	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			
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	\$ 42,564.89	\$ 212,660.89	\$ -	\$ -	Completed			
(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	\$ -	\$ 1,617,060.92	\$ -	\$ -	Completed			
(iii) Acquiring real property	\$ 500,000.00	\$ 500,000.00	\$ -	\$ 27,015.00	\$ 27,015.00	\$ 472,985.10	Completed			
(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	\$ 500,000.00	\$ -	\$ -	\$ -	\$ 500,000.00	Completed			
TOTAL	\$ 2,700,000.00	\$ 3,100,000.00	\$ 42,564.89	\$ 1,856,736.81	\$ 27,015.00	\$ 972,985.10				
OPEN PROJECT #2										
Runs April 1, 2021 - March 31, 2026										
(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 th grade building and support and athletic / physical education facilities	\$ 7,000,000.00	\$ 34,268,850.69	\$ -	\$ 34,268,850.69	\$ -	\$ -	3/26/2024			
(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	\$ -	\$ 538,000.00	\$ 519,654.42	\$ 41,854.32	\$ 41,854.32	\$ -	6/30/2025			
(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	\$ -	\$ 1,000,000.00	\$ 180,531.22	\$ 58,335.20	\$ -	\$ -	6/30/2025			
(iv) acquiring real property	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	Complete			
(v) acquiring any capital property necessary or desirable for the foregoing purposes, both real and personal (collectively, the "Projects")	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	Complete			
(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	\$ -	\$ -	\$ 410,000.00	\$ 1,133,780.52	\$ -	\$ -	3/31/2026			
TOTAL	\$ 7,000,000.00	\$ 35,806,850.69	\$ 1,110,185.64	\$ 35,502,820.73	\$ 41,854.32	\$ -	3/26/2026			
Combined Total	\$ 9,700,000.00	\$ 38,906,850.69	\$ 1,152,750.53	\$ 37,359,557.54	\$ 68,869.32	\$ 972,985.10				
(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 include sales tax proceeds, state (GSFC Funds), local property taxes and/or other funds over the life of the projects.										