

**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."

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

SCHEDULE " "

| | ORIGINAL ESTIMATED COST (1) | CURRENT ESTIMATED COSTS (2) | ESTIMATED COMPLETION DATE |
|---|-----------------------------------|-----------------------------------|---------------------------------|
| PROJECT 2023 | | | |
| (1) a maximum of \$7,500,000 to pay the remaining principal of and interest on the School District's previously incurred Wilkinson County School District (Georgia) General Obligation Bonds, Series 2011, coming due in the year 2024 through 2026, which bonds were issued with respect to capital outlay projects of the School District; and | \$ 4,000,000.00 | \$ 4,000,000.00 | 3/31/2028 |
| (i) acquiring, constructing, repairing, improving, renovating, adding to, extending, upgrading, furnishing, and equipping school buildings and support facilities and infrastructure in the Wilkinson County School District useful or desirable in connection therewith, including acquiring any necessary property therefore, both real and personal including, but not limited to, acquiring, constructing, and equipping a new school and athletic/physical education facilities, including any necessary demolition; and | 1,650,000.00 | 1,650,000.00 | 3/31/2028 |
| (ii) acquiring equipment for physical education and the athletic departments; | 350,000.00 | 350,000.00 | 3/31/2028 |
| (iii) acquiring technology, safety, security, and/or fire protection equipment; | 500,000.00 | 500,000.00 | 3/31/2028 |
| (iv) acquiring buses, vehicles, and/or transportation equipment; and/or | 500,000.00 | 500,000.00 | 3/31/2028 |
| (v) acquiring real property. | 500,000.00 | 500,000.00 | 3/31/2028 |
| Subtotal 2025 Projects | <u>7,500,000.00</u> | <u>7,500,000.00</u> | |
| Subtotal 2025 Projects | <u>-</u> | <u>-</u> | |
| Total | \$ <u><u>7,500,000.00</u></u> | \$ <u><u>7,500,000.00</u></u> | |

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

SCHEDULE " "

| PROJECT | AMOUNT EXPENDED IN CURRENT YEAR (3) (4) | AMOUNT EXPENDED IN PRIOR YEARS (3) (4) | TOTAL COMPLETION COST | EXCESS PROCEEDS NOT EXPENDED |
|---|--|---|-----------------------------|------------------------------------|
| (1) a maximum of \$7,500,000 to pay the remaining principal of and interest on the School District's previously incurred Wilkinson County School District (Georgia) General Obligation Bonds, Series 2011, coming due in the year 2024 through 2026, which bonds were issued with respect to capital outlay projects of the School District; and | \$ | \$ | \$ | \$ - |
| (i) acquiring, constructing, repairing, improving, renovating, adding to, extending, upgrading, furnishing, and equipping school buildings and support facilities and infrastructure in the Wilkinson County School District useful or desirable in connection therewith, including acquiring any necessary property therefore, both real and personal including, but not limited to, acquiring, constructing, and equipping a new school and athletic/physical education facilities, including any necessary demolition; and | | | | - |
| (ii) acquiring equipment for physical education and the athletic departments: | 1,437.50 | | | |
| (iii) acquiring technology, safety, security, and/or fire protection equipment: | 67,532.88 | 13,545.44 | | |
| (iv) acquiring buses, vehicles, and/or transportation equipment; and/or | 203,799.06 | 428,444.53 | | |
| (v) acquiring real property. | | | | - |
| | | | | - |
| | | | | - |
| Subtotal 2025 Projects | <u>272,769.44</u> | <u>441,989.97</u> | <u>-</u> | <u>-</u> |
| | | | | |
| Subtotal 2025 Projects | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> |
| Total | <u>\$ 272,769.44</u> | <u>\$ 441,989.97</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 Wilkinson 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.

