

**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."

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

PROJECT	ORIGINAL ESTIMATED COST (1)	CURRENT ESTIMATED COSTS (2)	ESTIMATED COMPLETION DATE	AMOUNT EXPENDED IN CURRENT YEAR (3)	AMOUNT EXPENDED IN PRIOR YEAR (3)	TOTAL COMPLETION COST	EXCESS PROCEEDS NOT EXPENDED
<u>2017 SPLOST</u>							
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 K-12 building and athletic/physical education facilities.	980,030.00	2,767,674.11	6/30/2026	2,767,674.11			
paying capitalized interest, bond issuance costs, and principal on the bonds:	1,169,970.00	1,569,850.91	6/30/2026		1,569,850.91		
adding to, renovating, repairing, improving, demolishing, furnishing, and equipping existing school buildings and facilities useful and desirable in connection therewith, including, but not limited to, the elementary middle and high schools.	100,000.00	100,000.00	6/30/2026				
acquiring new technology, including safety and security technology and software and wiring upgrades	100,000.00	100,000.00	6/30/2026				
acquiring real property	100,000.00	100,000.00	6/30/2026				
acquiring new school equipment, including, but not limited to, new buses, maintenance vehicles and other school equipment.	200,000.00	200,000.00	6/30/2026				
purchasing textbooks and band instruments	100,000.00	100,000.00	6/30/2026				
acquiring any necessary or desirable property, both real and personal	250,000.00	250,000.00	6/30/2026				
Subtotal 2017 Projects	3,000,000.00	5,187,525.02		2,767,674.11	1,569,850.91	0.00	0.00
<u>2022 SPLOST</u>							
paying a portion of the principal and interest on the Wilcox County School District (Georgia) General Obligation Bonds Series 2017 in the approximate amount of \$1,500,000.00	1,500,000.00	1,500,000.00	6/30/2026	278987.5	279162.5		
repairing, improving, renovating, extending, upgrading, furnishing and equipping school buildings and support facilities in the Wilcox County School District useful or desirable in connection there-with, including acquiring any necessary property therefore, both real and personal, specifically including the following:							
1. acquiring maintenance and security vehicles, maintenance equipment, and new buses	250,000.00	250,000.00	6/30/2026				
2. acquiring administrative and instructional technology/communications equipment, textbooks, grounds maintenance and kitchen equipment, and safety and security equipment	250,000.00	250,000.00	6/30/2026				
3. acquiring equipment and furnishings, including student furniture and band and athletic uniforms and equipment	250,000.00	250,000.00	6/30/2026				
4. renovations, extensions, additions, repairs, upgrades updates, and improvements to existing school facilities, including fine arts, exercise/training rooms, physical education and athletic facilities, new construction of an athletic complex and improvements to existing stadium, playground updates, parking lot improvements, paving, painting, and flooring updates, construction of road and sidewalk between school campuses, school-wide HVAC updates and enclosing open-air walkways for safety security purposes	1,000,000.00	1,000,000.00	6/30/2026				#
5. paying expenses incident to accomplishing the foregoing	250,000.00	250,000.00	6/30/2026				#
Subtotal 2022 Projects	3,500,000.00	3,500,000.00		278,987.50	279,162.50	-	-
Total	6,500,000.00	8,687,525.02		3,046,661.61	1,849,013.41	-	-

- (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 Wilcox 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.