



**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 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](mailto:TIGAHelp@audits.ga.gov).

WAYNE COUNTY BOARD OF EDUCATION  
SCHEDULE OF APPROVED LOCAL OPTION SALES TAX PROJECTS  
YEAR ENDED JUNE 30, 2024

PROJECT	ORIGINAL ESTIMATED COST (1)	CURRENT ESTIMATED COSTS (2)	AMOUNT EXPENDED IN CURRENT YEAR (3)(4)(5)	AMOUNT EXPENDED IN PRIOR YEARS (3)(4)(5)	TOTAL COMPLETION COST	EXCESS PROCEEDS NOT EXPENDED	ESTIMATED COMPLETION DATE
<b>SPLOST 2020 (July 1, 2019 - June 30, 2024)</b>							
Modernization of James E. Bacon Elementary School	\$ 10,000,000.00	\$ 21,925,973.40	\$ 615,455.16	\$ 21,310,518.24	\$ -	\$ -	6/30/2025
Completion Costs for Martha Rawls Elementary School:	4,000,000.00	3,965,350.74	-	3,965,350.74	-	-	12/31/2020
School Buses and Transportation Equipment;	2,000,000.00	2,084,936.00	165,370.00	1,919,566.00	-	-	6/30/2024
Computers, including instructional and administrative technology	2,000,000.00	146,252.80	-	146,252.80	-	-	6/30/2024
Textbooks and textbook related materials (including e-books);	2,000,000.00	-	-	-	-	-	6/30/2024
Athletic facilities to include a high school track and related equipment	2,000,000.00	2,516,884.85	1,756.92	2,515,127.93	-	-	6/30/2024
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.	3,000,000.00	890,000.00	-	881,714.81	-	-	6/30/2024
	<u>\$ 25,000,000.00</u>	<u>\$ 31,529,397.79</u>	<u>\$ 782,582.08</u>	<u>\$ 30,738,530.52</u>	<u>\$ -</u>	<u>\$ -</u>	
<b>SPLOST 2025 (July 1, 2024 - June 30, 2029)</b>							
Completion costs for James E Bacon Modernization	3,000,000.00	2,100,000.00	2,026,318.22	-	-	-	6/30/2025
JROTC Education Facility	3,000,000.00	3,600,000.00	37,350.00	-	-	-	6/30/2026
Ag Education Facility	7,000,000.00	5,900,000.00	85,450.00	-	-	-	6/30/2026
Roofs for both Middle Schools	-	4,400,000.00	-	-	-	-	12/31/2025
School Buses and Transportation Equipment;	2,500,000.00	2,500,000.00	-	-	-	-	6/30/2029
Computers, including instructional and administrative technology	1,000,000.00	1,000,000.00	-	-	-	-	6/30/2029
Textbooks and textbook related materials (including e-books);	2,000,000.00	2,000,000.00	-	-	-	-	6/30/2029
Athletic facilities and related equipment	10,000,000.00	6,000,000.00	66,458.76	-	-	-	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.	1,500,000.00	2,500,000.00	-	-	-	-	6/30/2029
	<u>\$ 30,000,000.00</u>	<u>\$ 30,000,000.00</u>	<u>\$ 2,215,576.98</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	
	<u>\$ 55,000,000.00</u>	<u>\$ 61,529,397.79</u>	<u>\$ 2,998,159.06</u>	<u>\$ 30,738,530.52</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 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 Martha Rawls Smith Elementary Project during fiscal year 2018. The expenditures were reflected in the SPLOST (July 1, 2014 - June 30, 2019) Project, but were funded using the bond proceeds funds approved during the SPLOST, therefore the expenditures were moved to the SPLOST (July 1, 2019 - June 30, 2024) Project
- (5) 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 funds approved during the new SPLOST of 2025, therefore the expenditures were moved to the SPLOST (July 1, 2024 - June 30, 2029) Project
- (6) In addition to the expenditures shown above the School District has incurred interest to provide advance funding for the above projects as follows

Prior Years	\$ 1,952,966.67
Current Year	\$ 199,500.00
Total	<u>\$ 2,152,466.67</u>