



## DEPARTMENT OF AUDITS AND ACCOUNTS

270 Washington Street, S.W., Room 4-101  
Atlanta, Georgia 30334-8400

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The Georgia Department of Audits and Accounts, as required by the Official Code of Georgia §50-6-32, has posted the Special Purpose Local Option Sales Tax (SPLOST) Report to the searchable website. **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.**

EARLY COUNTY BOARD OF EDUCATION  
 SCHEDULE OF APPROVED LOCAL OPTION SALES TAX PROJECTS  
 YEAR ENDED JUNE 30, 2017

SCHEDULE "4"

PROJECT	ORIGINAL ESTIMATED COST (1)	CURRENT ESTIMATED COSTS (2)	AMOUNT EXPENDED IN CURRENT YEAR (3) (4)	AMOUNT EXPENDED IN PRIOR YEARS (3) (4)	TOTAL COMPLETION COST	EXCESS PROCEEDS NOT EXPENDED (6) (7) (8)	ESTIMATED COMPLETION DATE
<b>SPLOST 2013-2017</b>							
Acquiring real and personal property		110,000.00	-	106,347.60	106,347.60		Dec. 2017
equipment facility	1,842,480.00	1,750,000.00		1,752,382.76	1,752,382.76		Dec. 2017
Purchase buses and system vehicles	428,000.00	428,000.00		210,366.00	210,366.00		Dec. 2017
Purchasing technology	1,955,000.00	1,955,000.00	10,574.00	1,015,157.94	1,025,731.94		Dec. 2017
Purchasing textbooks	1,310,000.00	1,310,000.00	72,297.68	218,035.85	290,333.53		Dec. 2017
Safety and security equipment	493,600.00	490,000.00		357,058.98	357,058.98		Dec. 2017
Renovations, extensions, additions, and improvements to existing school facilities including playground, fine arts, and athletic facilities	4,021,845.00	4,025,000.00	627,623.77	1,641,937.33	2,269,561.10		Dec. 2017
Acquiring equipment and furnishings including band instruments	601,375.00	601,375.00	103,694.32	704,957.16	808,651.48		Dec. 2017
Renovations and additions to central administrative facilities	547,700.00	530,000.00	-	-			Dec. 2017
Paying expenses to accomplish the above		\$9,000.00		9,049.59	9,049.59		Dec. 2016
<b>Total</b>	<u>11,200,000.00</u>	<u>11,208,375.00</u>	<u>814,189.77</u>	<u>6,015,293.21</u>	<u>6,829,482.98</u>		

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 YEAR ENDED JUNE 30, 2017

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PROJECT	ORIGINAL ESTIMATED COST (1)	CURRENT ESTIMATED COSTS (2)	AMOUNT EXPENDED IN CURRENT YEAR (3) (4)	AMOUNT EXPENDED IN PRIOR YEARS (3) (4)	TOTAL COMPLETION COST	EXCESS PROCEEDS NOT EXPENDED (6) (7) (8)	ESTIMATED COMPLETION DATE
<b>SPLOST 2018-2022</b>							
Acquiring real and personal property including HVAC-Elementary & Middle	2,540,000.00	2,540,000.00	38,420.00				Dec. 2022
Purchase buses and system vehicles	585,000.00	585,000.00	48,326.42				Dec. 2022
Purchasing technology	1,500,000.00	1,500,000.00	244,569.75				Dec. 2022
Purchasing textbooks and library books	405,000.00	405,000.00	47,497.90				Dec. 2022
Safety and security equipment	185,000.00	185,000.00	11,130.00				Dec. 2022
Renovations, extensions, additions, and improvements to existing school facilities including playground, fine arts, and athletic facilities	3,035,500.00	3,035,500.00	31,425.61			-	Dec. 2022
Acquiring equipment and furnishings including band instruments	249,500.00	249,500.00	76,464.82				Dec. 2022
Planning for construction of new high school	1,000,000.00	1,000,000.00	-				Dec. 2022
	<u>9,500,000.00</u>	<u>9,500,000.00</u>	<u>497,834.50</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 Early 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.