

**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](https://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."

**Early County Board of Education**  
**Schedule of Approved Local Option Sales Tax Projects**  
**Ending June 30th, 2025**

PROJECT	ORIGINAL ESTIMATED COST (1)	CURRENT ESTIMATED COSTS (2)	AMOUNT EXPENDED IN CURRENT YEAR	AMOUNT EXPENDED IN PRIOR YEARS	TOTAL COMPLETION COST	EXCESS PROCEEDS NOT EXPENDED	ESTIMATED COMPLETION DATE
<b>SPLOST Cycle 2023</b>							
Adding to, renovating, repairing, improving and equipping existing school buildings and other buildings/facilities; planning for new school construction including design and engineering cost and cost of acquiring necessary land	\$ 2,500,000.00	\$ 2,500,000.00	\$ 556,962.31	\$ 1,091,833.82	\$ -	\$ -	Dec-27
Acquiring instructional materials, books and textbooks	\$ 250,000.00	\$ 250,000.00	\$ 58,681.49	\$ 116,366.91	\$ -	\$ -	Dec-27
Acquiring technology, safety, security, athletic and musical equipment, including band uniforms	\$ 750,000.00	\$ 750,000.00	\$ 74,384.57	\$ 189,127.60	\$ -	\$ -	Dec-27
Acquiring, constructing, and equipping athletic facilities	\$ 250,000.00	\$ 250,000.00	\$ 45,549.00	\$ 18,600.79	\$ -	\$ -	Dec-27
Acquiring maintenance vehicles/equipment and school buses	\$ 250,000.00	\$ 250,000.00	\$ -	\$ 207,891.05	\$ -	\$ -	Dec-27
Subtotal	\$ <u>4,000,000.00</u>	\$ <u>4,000,000.00</u>	\$ <u>735,577.37</u>	\$ <u>1,623,820.17</u>	\$ <u>-</u>	\$ <u>-</u>	
<b>SPLOST Cycle 2025</b>							
Adding to, renovating, repairing, improving and equipping existing school buildings and other buildings/facilities; planning for new school construction including design and engineering cost and cost of acquiring necessary land	\$ 10,500,000.00	\$ 10,500,000.00	\$ -	\$ -	\$ -	\$ -	Dec-29
Acquiring instructional materials, books and textbooks	\$ 750,000.00	\$ 750,000.00	\$ -	\$ -	\$ -	\$ -	Dec-29
Acquiring technology, safety, security, athletic and musical equipment, including band uniforms	\$ 750,000.00	\$ 750,000.00	\$ -	\$ -	\$ -	\$ -	Dec-29
Acquiring, constructing, and equipping athletic facilities	\$ 500,000.00	\$ 500,000.00	\$ -	\$ -	\$ -	\$ -	Dec-29
Acquiring maintenance vehicles/equipment and school buses	\$ 500,000.00	\$ 500,000.00	\$ -	\$ -	\$ -	\$ -	Dec-29
Subtotal	\$ <u>13,000,000.00</u>	\$ <u>13,000,000.00</u>	\$ <u>-</u>	\$ <u>-</u>	\$ <u>-</u>	\$ <u>-</u>	
Total	\$ <u>17,000,000.00</u>	\$ <u>17,000,000.00</u>	\$ <u>735,577.37</u>	\$ <u>1,623,820.17</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.