



DOAA

Georgia Department
of Audits & Accounts

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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 DECEMBER 30, 2022

PROJECT	ORIGINAL ESTIMATED COST (1)	CURRENT ESTIMATED COSTS (2)	ESTIMATED COMPLETION DATE	PROJECT	AMOUNT EXPENDED IN CURRENT YEAR (3)	AMOUNT EXPENDED IN PRIOR YEARS (3)	TOTAL COMPLETION COST	EXCESS PROCEEDS NOT EXPENDED
Acquiring real and personal property including HVAC - Elementary and Middle	\$ 2,540,000.00	\$ 4,464,109.99	December 2022	Acquiring real and personal property including HVAC - Elementary and Middle	\$ -	\$ 4,464,109.99	\$ 4,464,109.99	\$ -
Purchase buses and system vehicles;	585,000.00	487,549.94	December 2022	Purchase buses and system vehicles;	-	487,549.94	487,549.94	-
Purchasing technology;	1,500,000.00	885,363.94	December 2022	Purchasing technology;	-	885,363.94	885,363.94	-
Purchasing textbooks and library books	405,000.00	434,508.33	December 2022	Purchasing textbooks and library books	\$ 7,682.53	426,825.80	434,508.33	-
Safety and security equipment;	185,000.00	73,847.37	December 2022	Safety and security equipment;	-	73,847.37	73,847.37	-
Renovation, extensions, additions, and improvements to existing school facilities including playground, fine arts, and athletic facilities;	3,035,500.00	4,001,989.25	December 2022	Renovation, extensions, additions, and improvements to existing school facilities including playground, fine arts, and athletic facilities;	\$ 181,086.02	3,820,903.23	4,001,989.25	-
Acquiring equipment and furnishings including band instruments	249,500.00	266,489.81	December 2022	Acquiring equipment and furnishings including band instruments	\$ 24,212.51	242,277.30	266,489.81	-
Planning for construction of new high school	1,000,000.00	-	December 2022	Planning for construction of new high school	-	-	-	-
Total	\$ 9,500,000.00	\$ 10,613,858.63		Total	\$ 212,981.06	\$ 10,400,877.57	\$ 10,613,858.63	\$ -

(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.

EARLY COUNTY BOARD OF EDUCATION SCHEDULE OF APPROVED LOCAL OPTION SALES TAX PROJECTS YEAR ENDED JUNE 30, 2023

PROJECT	ORIGINAL ESTIMATED COST (1)	CURRENT ESTIMATED COSTS (2)	ESTIMATED COMPLETION DATE	PROJECT	AMOUNT EXPENDED IN CURRENT YEAR (3)	AMOUNT EXPENDED IN PRIOR YEARS (3)	TOTAL COMPLETION COST	EXCESS PROCEEDS NOT EXPENDED
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	December 2024	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	\$ 201,474.95	\$ -	\$ 201,474.95	\$ -
Acquiring instructional materials, books and textbooks	\$ 250,000.00	\$ 250,000.00	December 2024	Acquiring instructional materials, books and textbooks	\$ 421.86	\$ -	\$ 421.86	\$ -
Acquiring technology, safety, security, athletic and musical equipment, including band uniforms	\$ 750,000.00	\$ 750,000.00	December 2024	Acquiring technology, safety, security, athletic and musical equipment, including band uniforms	\$ 4,092.98	\$ -	\$ 4,092.98	\$ -
Acquiring, constructing, and equipping athletic facilities	\$ 250,000.00	\$ 250,000.00	December 2024	Acquiring, constructing, and equipping athletic facilities	\$ 16,132.81	\$ -	\$ 16,132.81	\$ -
Acquiring maintenance vehicles/equipment and school buses	\$ 250,000.00	\$ 250,000.00	December 2024	Acquiring maintenance vehicles/equipment and school buses	\$ -	\$ -	\$ -	\$ -
Total	\$ 4,000,000.00	\$ 4,000,000.00		Total	\$ 222,122.60	\$ -	\$ 222,122.60	\$ -

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 (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.