

**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."

PIERCE 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) (4)	AMOUNT EXPENDED IN PRIOR YEARS (3) (4)
2022 SPLOST REFERENDUM					
(A) Retiring on a current basis previously incurred general obligation debt of the School District;	\$ 6,040,550.00	\$ 6,040,550.00	\$ 6/30/2026	\$ 1,213,100.00	\$ 2,418,525.00
(B) Acquiring, constructing, renovating, improving, modifying and equipping Pierce County High School, Pierce County Middle School, Blackshear Elementary School, Patterson Elementary School, Midway Elementary School, and the Board of Education including grounds, parking, safety and security needs.	\$ 6,220,000.00	\$ 11,485,229.61	\$ 6/30/2026	\$ 5,126,646.03	\$ 6,358,583.58
(C) Instructional materials, including but not limited to, physical education equipment, weightlifting and fitness equipment, vocational materials, band, choral and fine arts equipment, textbooks, media center books and equipment.	\$ 302,000.00	\$ 302,000.00	\$ 6/30/2026	\$ -	\$ -
(D) School buses, bus cameras, bus routing and management technologies, maintenance and transportation vehicles, mowers and lawn maintenance equipment.	\$ 500,617.00	\$ 679,700.00	\$ 6/30/2026	\$ -	\$ 679,700.00
Total	<u>13,063,167.00</u>	<u>18,507,479.61</u>	<u>184,812.00</u>	<u>6,339,746.03</u>	<u>9,456,808.58</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 Pierce 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.