

**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."

SCHLEY COUNTY BOARD OF EDUCATION  
SCHEDULE OF APPROVED LOCAL OPTION SALES TAX PROJECTS  
YEAR ENDED JUNE 30, 2025

<u>PROJECT</u>	<u>ORIGINAL ESTIMATED COST (1)</u>	<u>CURRENT ESTIMATED COSTS (2)</u>	<u>AMOUNT EXPENDED IN CURRENT YEAR (3) (4) (5)</u>	<u>AMOUNT EXPENDED IN PRIOR YEARS (3) (4) (5)</u>	<u>TOTAL COMPLETION COST</u>	<u>EXCESS PROCEEDS NOT EXPENDED</u>	<u>ESTIMATED COMPLETION DATE</u>
<b>2022 SPLOST</b>							
Adding to, modernizing, renovating, improving, and modifying Schley County High School, including site improvements, gymnasium additions, classroom additions, building renovations and modifications;	\$ -	7,185,568.19	-	7,185,568.19	-	-	9/30/2027
adding to, renovating, modifying, improving and demolishing, equipping, furnishing, completing and/or modernizing existing school buildings, support facilities, and/or athletic facilities, including but not limited to, classrooms, administrative facilities, physical education/athletic facilities, HVAC, paving and parking, and technology infrastructure;	-	-	-	-	-	-	9/30/2027
acquiring technology, safety cameras, security, and/or fire protection equipment;	-	-	-	-	-	-	9/30/2027
acquiring and/or refurbishing buses, vehicles, and/or maintenance equipment;							9/30/2027
acquiring any necessary or desirable property, both real and personal, including textbooks and band equipment; and	-	-	-	-	-	-	9/30/2027
retiring previously incurred indebtedness for capital outlay projects (collectively, the "Projects");	-	-	-	-	-	-	9/30/2027
paying capitalized interest and/or costs of issuing the Bonded Debt;	-	119,979.07	-	119,979.07	-	-	9/30/2027
paying a portion of the principal of and interest on the Bonded Debt	<u>2,500,000.00</u>	<u>2,380,020.93</u>	<u>588,075.00</u>	<u>646,858.34</u>			9/30/2027
	\$ <u>2,500,000.00</u>	\$ <u>9,685,568.19</u>	\$ <u>588,075.00</u>	\$ <u>7,952,405.60</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 Schley County approved the imposition of a 1% sales tax to fund the above projects.  
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 will utilize the SPLOST proceeds budgeted for this project plus any excess SPLOST proceeds to retire the Series 2022 Bond Issue.