



## DEPARTMENT OF AUDITS AND 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.**

LAURENS COUNTY BOARD OF EDUCATION  
SCHEDULE OF APPROVED LOCAL OPTION SALES TAX PROJECTS  
For the Year Ended June 30, 2019  
In compliance with O.C.G.A. 48-8-122

PROJECT			EXPENDITURES		TOTAL COMPLETION COST	EXCESS PROCEEDS NOT EXPENDED	ESTIMATED COMPLETION DATE
	ORIGINAL ESTIMATED COST (1)	CURRENT ESTIMATED COSTS (2)	PRIOR YEARS (3) (4)	CURRENT FISCAL YEAR (3) (4)			
SPLOST II (January 1, 2013 - December 31, 2017)							
Acquisition of real property and construction, equipping and furnishing of new school buildings and facilities, including but not limited to, new middle schools including physical education and athletic facilities, and the completion of the new West Laurens High School; additions, renovations, repairs and improvements to existing school buildings and facilities, including, but not limited to, the East Laurens Primary, Elementary, Middle and High School Complex, including the vocational building and to Southwest Laurens Elementary, Northwest Laurens Elementary, West Laurens Middle School, including physical education and athletic facilities; construction of new auditoriums;	\$ 34,150,000.00	\$ 16,400,000.00	\$ 14,893,095.44	\$ 703,306.72			December 2019
Technology equipment and improvements throughout the Laurens County School District;	\$ 200,000.00	\$ 3,000,000.00	\$ 2,825,509.17	\$ 93,939.47			December 2019
Acquisition of school vehicles, including but not limited to school buses and equipment.	\$ 1,200,000.00	\$ 2,000,000.00	\$ 1,312,264.26	\$ 407,689.54			December 2019
TOTALS	\$ 35,550,000	\$ 21,400,000	\$ 19,030,869	\$ 1,204,936			
SPLOST III (January 1, 2018 - December 31, 2022)							
Payment of certain outstanding debt of the Laurens County School District, including but not limited to, payment of a portion of the debt service with respect to general obligation bonds to be issued by the Laurens County School District prior to the reimposition of the special one percent sales and use tax for educational purposes, not to exceed \$9,000,000;	\$ 9,000,000	\$ -		\$ -			December 2022
The acquisition of real property and construction, equipping, and furnishing of new school buildings and facilities, including but not limited to new middle schools, including physical education and athletic facilities;	\$ 17,822,000	\$ 16,000,000		\$ 521,320.34			December 2022
Additions, renovations, refurbishment, repairs and improvements to existing school buildings and facilities, including but not limited to the East Laurens Primary, Elementary, Middle, and High School Complex, including the vocational building; and to Southwest Laurens Elementary, Northwest Laurens Elementary, West Laurens Middle, West Laurens High, and old West Laurens High, including physical education and athletic facilities;	\$ 2,000,000	\$ 15,822,000	\$ 899,599.95	\$ 181,906.36			December 2022
Technology and security equipment and improvements throughout the Laurens County School District;	\$ 2,500,000	\$ 2,500,000	\$ 71,188.04	\$ 93,939.47			December 2022
The acquisition of school vehicles and equipment, including but not limited to school buses and mowing equipment;	\$ 2,500,000	\$ 2,500,000	\$ 279,188.71	\$ 407,689.54			December 2022
Construction of new auditoriums.	\$ 3,000,000	\$ -		\$ -			December 2022
TOTALS	\$ 36,822,000	\$ 36,822,000	\$ 1,249,977	\$ 1,204,856			

(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 project(s). Includes all cost from project inception to completion.

(3) The voters of Laurens County approved the imposition of a 1% sales tax to fund the above project(s) 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 project(s).

(4) In addition to the expenditures shown above, the School District has incurred interest to provide advanced funding for the above project as follows:

Prior Years	\$2,248,095.50
Current Year	\$ -
Total	\$2,248,095.50