



DOAA

Georgia Department
of Audits & Accounts

Greg S. Griffin State Auditor
404.656.2174

Kristina Turner Deputy State Auditor
404.657.4352

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.**

LAMAR COUNTY BOARD OF EDUCATION
SCHEDULE OF APPROVED LOCAL OPTION SALES TAX PROJECTS
YEAR ENDED JUNE 30, 2021

PROJECT	ORIGINAL ESTIMATED COST (1)	CURRENT ESTIMATED COSTS (2)	AMOUNT EXPENDED IN CURRENT YEAR (3)	AMOUNT EXPENDED IN PRIOR YEARS (3)	TOTAL COMPLETION COST	PROCEEDS NOT EXPENDED	ESTIMATED COMPLETION DATE
SPLOST V							
(a) The repayment of a portion of previously incurred general obligation debt of the School District, a portion of the principal and interest on the Series 2011 Bond	2,000,000.00	4,000,000.00	671,902.00	176,000.00			12/31/2022
(b) interest incurred on general obligation debt of School District Bond Series 2017 for construction of new high school	2,500,000.00	29,380,500.00		2,035,400.00			12/31/2022
(i) acquisitions, renovations and improvements to existing school buildings, including primary, elementary, middle and high schools, maintenance facilities and the central office,	1,000,000.00	1,000,000.00	193,551.70	98,386.61			12/31/2022
(ii) acquisition of school buses, transportation vehicles and equipment, and maintenance vehicles,	1,000,000.00	1,000,000.00	28,989.03	22,150.00			12/31/2022
(iii) acquisition of computers and system-wide technology upgrades	1,000,000.00	1,000,000.00	89,069.78	517,092.93			12/31/2022
(iv) upgrades and renovations to athletic facilities and physical education equipment	1,000,000.00	1,000,000.00	296,896.56	166,100.00			12/31/2022
(v) textbooks, furnishing, band instruments, vocational equipment, and safety and security equipment	750,000.00	750,000.00	3,145.00	66,404.38			12/31/2022
(vi) construction and equipping of new high school complex	750,000.00	34,000,000.00	554,607.98	33,047,476.95			12/31/2022

\$ 10,000,000.00 # 72,130,500.00 # 1,838,162.05 # 36,129,010.87 # 0.00 # 0.00

- (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 Lamar County approved the imposition of a 1% sales tax to fund the above projects may include projects and retire associated debt. Amounts expended for these sales tax proceeds, state, local property taxes and/or other funds over the life of the projects.