

**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."

LAURENS COUNTY BOARD OF EDUCATION
SCHEDULE OF APPROVED LOCAL OPTION SALES TAX PROJECTS
For the Year Ended June 30, 2025

PROJECT			EXPENDITURES				
	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)	TOTAL COMPLETION COST	ESTIMATED COMPLETION DATE
SPLOST IV (JANUARY 1, 2023-December 31, 2027)							
The retirement of previously incurred general obligation debt in the maximum of \$25,600,000,	\$ 25,600,000	\$ 25,600,000	December 2027	\$ 5,223,774	\$ 8,547,790	\$ -	December 2027
To pay the costs of acquiring, constructing and equipping a new West Laurens Middle School, a new East Laurens High School, and athletic facilities,	\$ 2,000,000	\$ 2,000,000	January 2024	\$ (218,502.64)	\$ -	\$ (218,503)	1/1/2024
Acquiring, renovating and improving existing schools within the system; constructing and renovating administrative and maintenance facilities; purchasing and equipping school buses and other vehicles; purchasing instructional equipment and materials, including textbooks and e-books; upgrading system-wide technology and security equipment; renovating, constructing, and improving athletic facilities; and acquiring real and personal property necessary or to be used for the foregoing purposes and all other general purposes related to such capital outlay projects.	\$ 16,560,000	\$ 16,560,000	December 2027	\$ 3,697,609	\$ 2,511,307.00	\$ -	December 2027
TOTALS	\$ 44,160,000	\$ 44,160,000		\$ 8,702,880	11,059,097.00	\$ (218,503)	