



# 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.**

LANIER COUNTY BOARD OF EDUCATION  
 SCHEDULE OF APPROVED LOCAL OPTION SALES TAX PROJECTS  
 YEAR ENDED JUNE 30, 2023

SCHEDULE "10"

PROJECT	ORIGINAL ESTIMATED COST (1)	CURRENT ESTIMATED COSTS (2)	AMOUNT EXPENDED IN CURRENT YEAR	AMOUNT EXPENDED IN PRIOR YEARS	TOTAL COMPLETION COST	EXCESS PROCEEDS NOT EXPENDED	ESTIMATED COMPLETION DATE
Splost V							
i) To repay previously incurred debt on the issuance or sale of obligation bonds	2,000,000.00	2,000,000.00	0.00	977,436.12	0.00	0.00	12/31/2024
ii) adding to, renovating, repairing, improving, and equipping existing school buildings and other buildings and facilities	1,000,000.00	2,000,000.00	159,250.00	310,956.10	0.00	0.00	12/31/2024
iii) acquiring technology improvements for existing schools, including safety and security improvements, computer technology, hardware and software	500,000.00	500,000.00	0.00	0.00	0.00	0.00	12/31/2024
iv) acquiring school buses, maintenance vehicles and equipme	500,000.00	500,000.00	0.00	0.00	0.00	0.00	12/31/2024
v) acquiring any necessary property therefor, both real and pe	500,000.00	500,000.00	0.00	0.00	0.00	0.00	12/31/2024
vi) acquire band instruments, textbooks and instructional mate	250,000.00	250,000.00	0.00	0.00	0.00	0.00	12/31/2024
vii) to pay expenses incident to accomplishing the foregoing	<u>250,000.00</u>	<u>250,000.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>12/31/2024</u>
	5,000,000.00	6,000,000.00	159,250.00	1,288,392.22	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 Lanier 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.