



**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 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, please contact us at [TIGAHelp@audits.ga.gov](mailto:TIGAHelp@audits.ga.gov).

LANIER COUNTY BOARD OF EDUCATION  
 SCHEDULE OF APPROVED LOCAL OPTION SALES TAX PROJECTS  
 YEAR ENDED JUNE 30, 2024

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
Sploist 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	11,974,613.38	3,026,356.23	8,948,257.15	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	204,399.50	0.00	0.00	0.00	12/31/2024
iv) acquiring school buses, maintenance vehicles and equipment	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 perso	500,000.00	500,000.00	0.00	20,899.50	0.00	0.00	12/31/2024
vi) acquire band instruments, textbooks and instructional material	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	250,000.00	250,000.00	0.00	0.00	0.00	0.00	12/31/2024
	5,000,000.00	15,974,613.38	3,230,755.73	9,946,502.77	0.00	0.00	
Sploist VI							
i) acquiring, constructing, and installing new athletic facilities and a new broadband network	1,000,000.00	1,000,000.00	0.00	0.00	0.00	0.00	12/31/2028
ii) acquiring school buses and related transportation equipment	500,000.00	500,000.00	0.00	0.00	0.00	0.00	12/31/2028
iii) acquiring instructional and administrative technology improvements	400,000.00	400,000.00	0.00	0.00	0.00	0.00	12/31/2028
iv) acquiring land for future schools and athletic facilities	1,000,000.00	1,000,000.00	0.00	0.00	0.00	0.00	12/31/2028
v) adding to, renovating, replacing, repairing, improving and equipping existing school buildings and athletic facilities, and other buildings and facilities useful or desirable	1,500,000.00	1,500,000.00	0.00	0.00	0.00	0.00	12/31/2028
vi) acquiring any necessary property therefor, both real and personal, for the school district	300,000.00	300,000.00	0.00	0.00	0.00	0.00	12/31/2028
	4,700,000.00	4,700,000.00	0.00	0.00	0.00	0.00	
	9,700,000.00	20,674,613.38	3,230,755.73	9,946,502.77	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.

See notes to the basic financial statements.