

**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."

LAMAR COUNTY BOARD OF EDUCATION
SCHEDULE OF APPROVED LOCAL OPTION SALES TAX PROJECTS
YEAR ENDED JUNE 30, 2025

Project	Approved Project Description	Original Estimated Cost	Current Estimated Cost	Prior Years' Expenditures	Current Year Expenditures	Total Expenditures to Date	Project Status
SPLOST VI							
	(1a) retiring general obligation debt of the Lamar County School District previously incurred with respect to capital outlay projects	27,000,000.00	13,200,000.00	2,381,250.00	2,373,750.00	4,755,000.00	In Progress
	(1b) acquisition, construction, equipping, (i) 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	-	-	-	In Progress
	(1c) (ii) acquisition of school buses, transportation vehicles and equipment, and maintenance vehicles,	1,000,000.00	1,000,000.00	-	749,500.00	749,500.00	In Progress
	(1d) the acquisition of any property, both real and personal and equipment necessary in connection with capital outlay projects (including):	206,000.00	206,000.00	-	6,891.00	6,891.00	In Progress
	(iii) acquisition of computers and system-wide technology upgrades	1,000,000.00	1,000,000.00	-	26,532.30	26,532.30	In Progress
	(iv) upgrades and renovations to athletic facilities and physical education equipment	2,000,000.00	2,000,000.00	-	1,998,754.06	1,998,754.06	In Progress
	(v) textbooks, furnishing, band instruments, vocational equipment, and safety and security equipment	750,000.00	750,000.00	-	-	-	
		\$ 32,956,000.00	\$ 19,156,000.00	\$ 2,381,250.00	\$ 5,155,427.36	\$ 7,536,677.36	

(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.