



DOAA

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of Audits & Accounts

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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.**

DAWSON COUNTY BOARD OF EDUCATION
SCHEDULE OF APPROVED LOCAL OPTION SALES TAX PROJECTS
YEAR ENDED JUNE 30, 2022

SCHEDULE "10"

PROJECT		ORIGINAL ESTIMATED COST (1)	CURRENT ESTIMATED COSTS (2)	AMOUNT EXPENDED IN CURRENT YEAR (3)	AMOUNT EXPENDED IN PRIOR YEARS (3)	TOTAL COMPLETION COST	EXCESS PROCEEDS NOT EXPENDED	ESTIMATED COMPLETION DATE
ESPLOST V								
adding to, renovating, repairing, improving, and equipping existing school building and school system facilities;	1	7,635,000.00	5,884,613.06	718,497.05	4,631,381.93	-	-	June 2023
acquiring and/or improving land for school system facilities;	2	2,000,000.00	2,144,967.00	-	1,720,967.00	-	-	June 2023
acquiring miscellaneous new equipment, fixtures and furnishings for the school system, including technology equipment, tablets and laptops, and safety and security equipment,	3	7,200,000.00	8,503,976.06	764,560.84	7,254,964.59	-	-	June 2023
acquiring school buses and other vehicles, transportation and maintenance equipment,	4	2,065,000.00	1,430,456.50	315,360.00	749,986.50	-	-	June 2023
acquiring books, digital resources, and other media for the school system,	5	500,000.00	554,695.96	-	554,695.96	-	-	Completed
constructing and equipping new classroom space including a performing arts center at Dawson County High School	6	13,000,000.00	24,060,629.60	-	24,060,629.60	-	-	Completed
paying expenses incident to accomplishing the foregoing, and for the purpose of payment of a portion of the interest on such debt.	7	-	203,505.06	6,000.00	183,505.06	-	-	June 2023
		<u>\$ 32,400,000.00</u>	<u>\$ 42,782,843.24</u>	<u>\$ 1,804,417.89</u>	<u>\$ 39,156,130.64</u>	<u>\$ -</u>	<u>\$ -</u>	
ESPLOST VI								
adding to, renovating, repairing, improving, and equipping existing school building and school system facilities;	1a	17,500,000.00	17,500,000.00	240,743.11	2,950,295.82	-	-	June 2025
acquiring and/or improving land for school system facilities;	2a	3,000,000.00	3,000,000.00	375,402.75	649,069.43	-	-	June 2025
acquiring miscellaneous new equipment, fixtures and furnishings for the school system, including technology equipment, software, tablets and laptops, and safety and security equipment,	3a	12,280,000.00	12,280,000.00	2,164,056.38	1,823,954.89	-	-	June 2025
acquiring school, transportation and maintenance equipment,	4a	2,000,000.00	2,000,000.00	34,698.80	235,802.10	-	-	June 2025
acquiring books, digital resources and other media for the school system,	5a	1,294,990.00	1,294,990.00	293,421.33	26,013.62	-	-	June 2025
constructing and equipping new school buildings and facilities and new educational space, including athletic, technological and academic facilities	6a	12,000,000.00	12,000,000.00	9,459,649.10	288,626.20	-	-	June 2025
paying expenses incident to accomplishing the foregoing, and for the purpose of payment of a portion of the interest on such debt.	7a	140,240.00	140,240.00	-	105,274.00	-	-	June 2025
		<u>\$ 48,215,230.00</u>	<u>\$ 48,215,230.00</u>	<u>\$ 12,567,971.47</u>	<u>\$ 6,079,036.06</u>	<u>\$ -</u>	<u>\$ -</u>	
		<u>\$ 80,615,230.00</u>	<u>\$ 90,998,073.24</u>	<u>\$ 14,372,389.36</u>	<u>\$ 45,235,166.70</u>	<u>\$ -</u>	<u>\$ -</u>	
(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 Dawson 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.								
(4) In addition to the expenditures shown above, the School District has incurred interest to provide advance funding for the above projects as follows:								
Prior Years		\$ 2,870,480.00						
Current Year		<u>170,875.00</u>						
Total		<u>\$ 3,041,355.00</u>						