



DEPARTMENT OF AUDITS AND ACCOUNTS

270 Washington Street, S.W., Room 4-101
Atlanta, Georgia 30334-8400

GREG S. GRIFFIN
STATE AUDITOR
(404) 656-2174

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, 2018

SCHEDULE "8"

| PROJECT | ORIGINAL ESTIMATED COST (1) | CURRENT ESTIMATED COSTS (2) | AMOUNT EXPENDED IN CURRENT YEAR (3) (4) | AMOUNT EXPENDED IN PRIOR YEARS (3) (4) | TOTAL COMPLETION COST | EXCESS PROCEEDS NOT EXPENDED | ESTIMATED COMPLETION DATE |
|--|-----------------------------------|-----------------------------------|--|---|-----------------------------|------------------------------------|---------------------------------|
| ESPLOST IV | | | | | | | |
| adding to, renovating, repairing, improving, and equipping existing school building; acquiring miscellaneous new equipment, fixtures and furnishings for the school building; acquiring land or improving land for new or existing schools; adding to, renovating, repairing, acquiring, improving and equipping school system buildings and facilities; | 9,000,000.00 | 7,543,588.32 | | 7,543,588.32 | 7,543,588.32 | - | Complete |
| ESPLOST V | | | | | | | |
| adding to, renovating, repairing, improving, and equipping existing school building and school system facilities; | 1 7,635,000.00 | | 870,150.01 | 1,462,161.14 | - | - | June 2021 |
| acquiring and/or improving land for school system facilities; | 2 2,000,000.00 | 2,000,000.00 | 351,030.35 | 481,834.01 | - | - | June 2021 |
| 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 | 7,200,000.00 | 1,380,464.47 | 3,366,157.96 | - | - | June 2021 |
| acquiring school buses and other vehicles, transportation and maintenance equipment, | 4 2,065,000.00 | 2,065,000.00 | 373,470.00 | 34,000.00 | - | - | June 2021 |
| acquiring books, digital resources, and other media for the school system, | 5 500,000.00 | 500,000.00 | 58,555.98 | 319,029.06 | - | - | June 2021 |
| constructing and equipping new classroom space including a performing arts center at Dawson County High School | 6 13,000,000.00 | 17,645,540.00 | 1,767,224.33 | 13,932,288.87 | - | - | June 2021 |
| paying expenses incident to accomplishing the foregoing, and for the purpose of payment of a portion of the interest on such debt. | 7 - | 169,460.00 | 8,965.00 | 151,525.06 | - | - | June 2021 |
| | <u>\$ 41,400,000.00</u> | <u>\$ 37,123,588.32</u> | <u>\$ 4,809,860.14</u> | <u>\$ 27,290,584.42</u> | <u>\$ 7,543,588.32</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 | \$ 3,565,677.22 |
| Current Year | <u>592,850.00</u> |
| Total | <u>\$ 4,158,527.22</u> |