



## DEPARTMENT OF AUDITS AND 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, 2020**

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
<b>ESPLOST V</b>							
1. Adding to, renovating, repairing, improving, and equipping existing school building and school system facilities;	\$ 7,635,000	\$ 3,118,585	\$ 220,927	\$ 2,620,820	\$ -	\$ -	June 2021
2. Acquiring and/or improving land for school system facilities;	2,000,000	1,300,000	282,973	832,864	-	-	June 2021
3. Acquiring miscellaneous new equipment, fixtures and furnishings for the school system, including technology equipment, tablets and laptops, and safety and security equipment,	7,200,000	6,800,000	1,021,900	5,825,209	-	-	June 2021
4. Acquiring school buses and other vehicles, transportation and maintenance equipment,	2,065,000	1,000,000	266,983	475,504	-	-	June 2021
5. Acquiring books, digital resources, and other media for the school system,	500,000	575,000	38,896	469,920	-	-	June 2021
6. Constructing and equipping new classroom space including a performing arts center at Dawson County High School	13,000,000	23,900,000	551,886	23,038,894	-	-	June 2021
7. Paying expenses incident to accomplishing the foregoing, and for the purpose of payment of a portion of the interest on such debt.	-	180,000	8,000	169,490	-	-	June 2021
	<u>\$ 32,400,000</u>	<u>\$ 36,873,585</u>	<u>\$ 2,391,565</u>	<u>\$ 33,432,701</u>	<u>\$ -</u>	<u>\$ -</u>	
<b>ESPLOST VI</b>							
1a. Adding to, renovating, repairing, improving, and equipping existing school building and school system facilities;	17,500,000	17,500,000	1,786,689	-	-	-	June 2025
2a. Acquiring and/or improving land for school system facilities;	3,000,000	3,000,000	206,194	-	-	-	June 2025
3a. Acquiring miscellaneous new equipment, fixtures and furnishings for the school system, including technology equipment, software, tablets and laptops, and safety and security equipment,	12,280,000	12,280,000	546,430	-	-	-	June 2025
4a. Acquiring school, transportation and maintenance equipment,	2,000,000	2,000,000	-	-	-	-	June 2025
5a. Acquiring books, digital resources and other media for the school system,	1,294,990	1,294,990	-	-	-	-	June 2025
6a. Constructing and equipping new school buildings and facilities and new educational space, including athletic, technological and academic facilities	12,000,000	12,000,000	71,410	-	-	-	June 2025
7a. Paying expenses incident to accomplishing the foregoing, and for the purpose of payment of a portion of the interest on such debt.	140,240	140,240	105,238	-	-	-	June 2025
	<u>\$ 48,215,230</u>	<u>\$ 48,215,230</u>	<u>\$ 2,715,961</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	
	<u>\$ 80,615,230</u>	<u>\$ 85,088,815</u>	<u>\$ 5,107,526</u>	<u>\$ 33,432,701</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	\$ 2,182,680
Current Year	<u>377,050</u>
Total	<u>\$ 2,559,730</u>