



DOAA

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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.**

CITY OF DUBLIN BOARD OF EDUCATION - LAURENS COUNTY
 SCHEDULE OF APPROVED LOCAL OPTION SALES TAX PROJECTS
 YEAR ENDED JUNE 30, 2023

SCHEDULE " "

| 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 |
|--|-----------------------------------|-----------------------------------|--|---|-----------------------------|------------------------------------|---------------------------------|
| <u>SPLOST III PROJECTS (January 1, 2018 - December 31, 2022)</u> | | | | | | | |
| Payment of certain outstanding debt of the City of Dublin School District, including but not limited to payment of Sales Tax Bonds, Series 2008, in an amount not to exceed 1,223,640.00; | 1,223,640.00 | 1,223,640.00 | 0.00 | 1,223,640.00 | 1,223,640.00 | | Complete |
| General Obligation Bonds, Series 2010, in an amount not to exceed \$6,445,240.00 | 6,445,240.00 | 6,746,700.00 | 0.00 | 6,746,700.00 | 6,745,700.00 | | Complete |
| General Obligation Bonds, Series 2011, in an amount not to exceed \$4,714,950.00 | 4,714,950.00 | 3,149,250.00 | 30,700.00 | 3,118,550.00 | 3,149,250.00 | | Complete |
| Improvements, renovations, construction, furnishing and equipping existing school buildings and facilities including, but not limited to, Dublin High School, Dublin Middle School, Moore Street School, Susie Dasher Elementary, Saxon Heights Elementary, Hillcrest Elementary School and the central office building; | 1,044,170.00 | 3,564,283.83 | 55,210.37 | 3,509,073.46 | 3,564,283.83 | | Complete |
| The acquisition of school vehicles, including, but not limited to, school buses and transportation equipment; | 250,000.00 | 852,331.00 | 0.00 | 852,331.00 | 852,331.00 | | Complete |
| Technology equipment and upgrades; | 250,000.00 | 601,741.71 | 85,701.32 | 516,040.39 | 601,741.71 | | Complete |
| The acquisition of certain property and equipment, including any heating and air conditioning equipment upgrades which may be subject to lease by the City of Dublin School District. | 250,000.00 | 1,178,420.79 | 659,106.34 | 519,314.45 | 1,178,420.79 | | Complete |
| | <u>14,178,000.00</u> | <u>17,316,367.33</u> | <u>830,718.03</u> | <u>16,485,649.30</u> | <u>17,315,367.33</u> | | |

| 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 |
|---|-----------------------------------|-----------------------------------|--|---|-----------------------------|------------------------------------|---------------------------------|
| <u>SPLOST III PROJECTS (January 1, 2023 - December 31, 2027)</u> | | | | | | | |
| General Obligation Bonds, Series 2011, in an amount not to exceed \$1,700,000 | 1,565,700.00 | 1,565,700.00 | 1,565,700.00 | 0.00 | 1,565,700.00 | | Complete |

| 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 |
|---|-----------------------------------|-----------------------------------|--|---|-----------------------------|------------------------------------|---------------------------------|
| Additions, renovations, refurbishment, repairs and improvements to existing school buildings and facilities, including, but not limited to, Dublin High School, Dublin Middle School, Moore Street School, Hillcrest Elementary School, Susie Dasher Elementary, Saxon Heights, and Old Dublin High School Gymnasium; | 5,615,000.00 | 5,615,000.00 | 621,415.33 | 0.00 | 0.00 | | 12/31/2027 |
| Acquisition of real property; | 520,000.00 | 520,000.00 | 0.00 | 0.00 | 0.00 | | 12/31/2027 |
| Construction, equipping and furnishing of new school facilities, including but not limited to, physical education and athletic facilities; | 500,000.00 | 500,000.00 | 0.00 | 0.00 | 0.00 | | 12/31/2027 |
| Acquisition of school vehicles, including but not limited to, school busses and transportation vehicles and equipment; | 2,000,000.00 | 2,000,000.00 | 274,740.00 | 0.00 | 0.00 | | 12/31/2027 |
| Acquisition of technology equipment and property, including, but | 1,500,000.00 | 1,500,000.00 | 164,417.43 | 0.00 | 0.00 | | 12/31/2027 |
| Acquisition of safety and security equipment; | 385,000.00 | 385,000.00 | 85,000.00 | 0.00 | 0.00 | | 12/31/2027 |
| Acquisition of band instruments; and | 25,000.00 | 25,000.00 | 0.00 | 0.00 | 0.00 | | 12/31/2027 |
| Purchase of instructional materials and textbooks. | 3,729,300.00 | 3,729,300.00 | 12,935.00 | 0.00 | 0.00 | | 12/31/2027 |
| SPLOST III PROJECTS (January 1, 2023 - December 31, 2027) | 15,840,000.00 | 15,840,000.00 | 2,724,207.76 | 0.00 | 1,565,700.00 | | |
| | 30,018,000.00 | 33,156,367.33 | 3,554,925.79 | 16,485,649.30 | 18,881,067.33 | | |

(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 Laurens 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.