

**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](https://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."

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

SCHEDULE "10"

PROJECT		ORIGINAL ESTIMATED COST (1)	CURRENT ESTIMATED COSTS (2)	AMOUNT EXPENDED IN CURRENT YEAR (3)	AMOUNT EXPENDED IN PRIOR YEARS (3) (4)	TOTAL COMPLETION COST	EXCESS PROCEEDS NOT EXPENDED	ESTIMATED COMPLETION DATE
<b>ESPLOST VI</b>								
Adding to, renovating, repairing, improving, and equipping existing school building and school system facilities;	1	17,500,000.00	17,500,000.00	4,759,273.20	11,833,134.26	-	-	December 2026
acquiring and/or improving land for school system facilities;	2	3,000,000.00	3,000,000.00	102,982.78	1,974,608.99	-	-	December 2026
acquiring miscellaneous new equipment, fixtures and furnishings for the school system, including technology equipment, software, tablets and laptops, and safety and security equipment;	3	12,280,000.00	12,327,671.68	1,636,298.89	10,604,973.96	-	-	December 2026
acquiring school, transportation and maintenance equipment;	4	2,000,000.00	2,000,000.00	842,790.00	691,848.98	-	-	December 2026
acquiring books, digital resources and other media for the school system;	5	1,294,990.00	1,294,990.00	745,082.04	500,841.12	-	-	December 2026
constructing and equipping new school buildings and facilities and new educational space, including athletic, technological and academic facilities;	6	12,000,000.00	15,787,004.25	-	15,787,004.25	15,787,004.25	-	Completed
paying expenses incident to accomplishing the foregoing, and for the purpose of payment of a portion of the interest on such debt.	7	140,240.00	140,240.00	-	106,325.77	-	-	December 2026
		<u>\$ 48,215,230.00</u>	<u>\$ 52,049,905.93</u>	<u>\$ 8,086,426.91</u>	<u>\$ 41,498,737.33</u>	<u>\$ 15,787,004.25</u>	<u>\$ -</u>	
<b>ESPLOST VII</b>								
Adding to, renovating, repairing, improving, and equipping existing school buildings and School District facilities;	1a	32,187,106.00	32,187,106.00	347,976.46		-	-	
acquiring and/or improving land for School District facilities;	2a	8,000,000.00	8,000,000.00	-		-	-	
acquiring miscellaneous new equipment, fixtures and furnishings for the School District, including technology equipment, and safety and security equipment;	3a	10,000,000.00	10,000,000.00	530,811.93		-	-	
acquiring school buses and transportation and maintenance equipment;	4a	1,874,212.00	1,874,212.00	-		-	-	
acquiring books, digital resources, including, but not limited to hardware, software and devices, and other media for the School District,	5a	2,500,000.00	2,500,000.00	-		-	-	
not limited to hardware, software and devices, and other media for the School District, (vi) and constructing and equipping new school buildings and facilities, including athletic, technological and academic facilities.	6a	24,312,894.00	24,312,894.00	-		-	-	
		<u>\$ 78,874,212.00</u>	<u>\$ 78,874,212.00</u>	<u>\$ 878,788.39</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	
		<u>\$ 127,089,442.00</u>	<u>\$ 130,924,117.93</u>	<u>\$ 8,965,215.30</u>	<u>\$ 41,498,737.33</u>	<u>\$ 15,787,004.25</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	\$ 3,179,077.50
Current Year	<u>35,685.00</u>
Total	<u>\$ 3,214,762.50</u>