

**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) 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."

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

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
SPLOST III PROJECTS (January 1, 2023 - December 31, 2027)							
General Obligation Bonds, Series 2011, in an amount not to exceed \$1,700,000	\$ 1,565,700.00	\$ 1,565,700.00	\$ 0.00	\$ 1,565,700.00	\$ 1,565,700.00	\$ 0.00	Complete
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	\$ 596,269.11	\$ 2,686,301.36	\$ 3,282,570.47	\$ 2,332,429.53	12/31/2027
Acquisition of real property;	\$ 520,000.00	\$ 520,000.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 520,000.00	12/31/2027
Construction, equipping and furnishing of new school facilities, including but not limited to, physical education and athletic facilities;							
	\$ 385,000.00	\$ 385,000.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 385,000.00	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	\$ 0.00	\$ 294,515.50	\$ 294,515.50	\$ 1,705,484.50	12/31/2027
not limited to hardware, computers and infrastructure;	\$ 1,500,000.00	\$ 1,500,000.00	\$ 245,869.65	\$ 1,117,074.62	\$ 1,362,944.27	\$ 137,055.73	12/31/2027
Acquisition of safety and security equipment;	\$ 500,000.00	\$ 500,000.00	\$ 193,493.44	\$ 224,882.78	\$ 418,376.22	\$ 81,623.78	12/31/2027
Acquisition of band instruments; and	\$ 25,000.00	\$ 25,000.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 25,000.00	12/31/2027
Purchase of instructional materials and textbooks.	\$ 3,729,300.00	\$ 3,729,300.00	\$ 479,060.96	\$ 381,622.98	\$ 860,683.94	\$ 2,868,616.06	12/31/2027
SPLOST III PROJECTS (January 1, 2023 - December 31, 2027)	\$ 15,840,000.00	\$ 15,840,000.00	\$ 1,514,693.16	\$ 6,270,097.24	\$ 7,784,790.40	\$ 8,055,209.60	

(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.