



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.**

CITY OF DALTON BOARD OF EDUCATION
SCHEDULE OF EXPENDITURES OF EDUCATION SPECIAL PURPOSE
LOCAL OPTION SALES TAX PROCEEDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2020

	Original Estimated Cost	Current Estimated Cost	Prior Years	Current Year	Total
2012 ESPLOST					
Acquisition, construction, renovation, and equipping of schools	<u>\$ 36,351,000</u>	<u>\$ 32,000,000</u>	<u>\$ 31,683,201</u>	<u>\$ 471,948</u>	<u>\$ 32,155,149</u>
2017 ESPLOST					
Acquisition, construction, renovation, and equipping of schools	<u>\$ 36,917,000</u>	<u>\$ 36,917,000</u>	<u>\$ 17,471,816</u>	<u>\$ 3,801,818</u>	<u>\$ 21,273,634</u>
Total	<u>\$ 73,268,000</u>	<u>\$ 68,917,000</u>	<u>\$ 49,155,017</u>	<u>\$ 4,273,766</u>	<u>\$ 53,428,783</u>

The above schedule reports \$708,373 less in current year expenditures than the ESPLOST Fund schedule of revenues, expenditures, and changes in fund balance. This is due to state grant funds received in arrears to supplement the cost of certain ESPLOST projects. Funds received for 2012 ESPLOST projects totaled \$30,000 and funds received for 2017 projects totaled \$678,373.