



# DOAA

Georgia Department  
of Audits & 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 Approved Local Option Sales Tax Projects  
Year Ended June 30, 2022

Project	Original Estimated Cost (1)	Current Actual Costs (2)	Amount Expended In Current Year (3)	Amount Expended In Previous Years (3)	Project Status
(a)adding to, renovating, repairing, improving, equipping and furnishing existing school buildings or other buildings or facilities useful or desirable in connection therewith, including, but not limited to, Brookwood School, City Park School, Roan School and Dalton High School;	36,917,000	36,025,996	6,935,548	21,222,096	In Progress
(b)acquiring land;					
(c)acquiring new technology, safety and security equipment and other school equipment;		6,200,516	(0)	6,200,516	In Progress
(d)acquiring, constructing and equipping new school buildings and facilities, including but not limited to educational/athletic facilities;					
(e)acquiring any property necessary or desirable therefor, both real and personal.					
	<u>36,917,000</u>	<u>42,226,512</u>	<u>6,935,548</u>	<u>27,422,612</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 actual of total cost for the project(s) reflects actual ESPLOST revenue, state capital grants, investment earnings and current actual costs.

(3) The voters of the City of Dalton approved the imposition of a 1% sales tax to fund the above projects. Amounts expended for these projects may include sales tax proceeds, state, local property taxes and/or other funds over the life of the projects.