



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.**

CATOOSA COUNTY BOARD OF EDUCATION
 SCHEDULE OF APPROVED LOCAL OPTION SALES TAX PROJECTS
 YEAR ENDED JUNE 30, 2020

SCHEDULE "10"

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 (6) (7) (8)	ESTIMATED COMPLETION DATE
ESPLOST IV:							
(1) Making capital expenditures for instructional purposes, acquiring instructional and technological equipment (including but not limited to wireless electronic devices, desktop and laptop computers, smartboards, projectors, scanners, printers, and student response devices) and acquiring the wiring and other infrastructure necessary to accommodate the use of such technology equipment	\$ 23,121,409.00	\$ 5,450,703.00	\$ -	\$ 5,450,703.00	\$ 5,450,703.00	\$ -	June 2019
(2) Installing roofing, sprinklers, HVAC, paving, plumbing, electrical wiring and fixtures, painting, fences, alarms, telephone upgrading, equipping, lighting, and general land improvements	5,150,000.00	9,995,350	3,150,098.67	5,995,351.00	-	-	June 2020
ESPLOST V:							
(1) Acquiring safety and security materials and devices in the attempt to secure the safety of students, employees and property.	5,514,000.00	2,050,287.24	44,439.24	2,005,848.00	-	-	July 2022
(2) Acquiring or purchasing of motor vehicles, buses, vans, or other transportation apparatus	3,520,000.00	1,051,053.00	49,216.00	1,001,837.00	-	-	July 2022
(3) Acquiring, adding-on, constructing, installing, painting, refurbishing and replacing existing buildings, classrooms, ceilings, flooring, walls, hallways, roofs, lunchrooms, media centers, gyms, sporting fields and complexes, playground equipment, and parking lots	47,666,000.00	25,851,674.06	1,449,817.06	21,276,857.00	-	-	July 2022
(4) Acquiring, replacing and/or refreshing instructional and technological materials and devices, including but not limited to textbooks and student learning and response devices	10,400,000.00	13,152,281.50	64,378.50	9,962,903.00	-	-	July 2022
(5) Acquiring land and buildings for schools, school campuses, maintenance facilities, training, and sports facilities	2,000,000.00	84,074.00	-	84,074.00	-	-	July 2022
(6) Acquiring, constructing or improving covers, bleachers, tracks, sports fields and courts, facilities which will be jointly used for instructional sports and physical education, accessory buildings, and other energy-efficient or weather-protective structures	7,000,000.00	13,890,744.00	18,881.00	10,746,863.00	-	-	July 2022
(7) Purchasing and replacing furniture, kitchen equipment and machines, sinks, lab equipment, cabinetry, electronic systems, and other educationally related personalty	2,900,000.00	3,329,228.00	-	204,228.00	-	-	July 2022
	<u>\$ 107,271,409.00</u>	<u>\$ 74,855,394.80</u>	<u>\$ 4,776,830.47</u>	<u>\$ 56,728,664.00</u>	<u>\$ 5,450,703.00</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 Catoosa 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:

	ESPLOST IV	ESPLOST V
Prior Years	\$ 5,333,766.00	\$ 4,691,722.00
Current Year	<u>-</u>	<u>1,449,250.00</u>
Total	<u>\$ 5,333,766.00</u>	<u>\$ 6,140,972.00</u>