



DOAA

Georgia Department
of Audits & Accounts

Greg S. Griffin State Auditor
404.656.2174

Kristina Turner Deputy State Auditor
404.657.4352

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, 2023

SCHEDULE "10"

PROJECT	ORIGINAL ESTIMATED COST (1)	CURRENT ESTIMATED COSTS (2)	ESTIMATED COMPLETION DATE
(1) Acquiring safety and security materials and devices in the attempt to secure the safety of students, employees and property.	\$ 5,514,000.00	\$ 3,050,651.00	July 2024
(2) Acquiring or purchasing of motor vehicles, buses, vans, or other transportation apparatus	3,520,000.00	3,500,000.00	July 2024
(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	30,860,080.00	July 2024
(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	10,500,000.00	July 2024
(5) Acquiring land and buildings for schools, school campuses, maintenance facilities, training, and sports facilities	2,000,000.00	1,776,223.00	July 2024
(b) 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	13,904,184.00	July 2024
(7) Purchasing and replacing furniture, kitchen equipment and machines, sinks, lab equipment, cabinetry, electronic systems, and other educationally related personalty	2,900,000.00	250,000.00	July 2024
Subtotal 2016 Projects	<u>79,000,000.00</u>	<u>63,841,138.00</u>	
(1) Construction of a new Catoosa College and Career Academy; construction of a new Lakeview-Fort Oglethorpe High School theatre and band building, including a performance theatre, stage, auditorium, and art classroom; additions and improvements to Boynton Elementary School; other building improvements and property acquisitions at the three above-mentioned projects and other school system properties and schools including acquiring land and buildings and construction of buildings for schools, school campuses, maintenance facilities, training, and sports fields and facilities, including necessary demolition, acquiring, constructing and installing, erecting, lighting, paving, signage, fencing, grading, clearing, dozing, or otherwise improvements of real property by new interior and new exterior construction at new and existing school premises or structures operated by the school district	69,000,000.00	69,000,000.00	July 2027
(2) Adding-on, constructing, installing, painting, refurbishing and replacing existing buildings, classrooms, ceilings, flooring, walls, hallways, roofs, lunchrooms, media centers, elevators, loading areas, stages, specialty rooms, windows, restrooms, gyms, sporting fields and complexes, playground equipment, parking lots, sidewalks, water and sewage systems and components, HV AC systems and components, piping and ductwork, acquiring tools, machines and heavy equipment, as well as apparatus for the purpose of installing, repairing, refurbishing or manufacturing capital improvements funded from this and prior capital expenditures	1,000,000.00	1,000,000.00	July 2027
(3) Repairing, refurbishing, remodeling or renovating existing schools, structures and properties owned or operated by the school district	1,000,000.00	1,000,000.00	July 2027
(4) Technology and instruction equipment, including acquiring, replacing and/or refreshing instructional and technological materials and devices, including but not limited to textbooks, student learning and student response devices, smartboards, scanners, projector/projection devices, e-books, chromebooks, electronic pads, I-pads, printers, screens, teaching devices and systems, wired and wireless electronic devices, internet books, charging stations or carts, software and licenses, desktop computers, laptop and tablet computers, intercoms, phones systems, servers, fiber-optics, wireless access points, networks, speakers, amplifiers, special education devices, ear pieces, musical instruments, as well as component or non-component infrastructure or accessories reasonable or necessary to accommodate the use of such materials and devices	450,000.00	450,000.00	July 2027

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<p>(5) Acquiring safety, security and physical educational materials and devices to secure the safety and health of students, employees, and property, including locks, still and video cameras, alarms, door jamb security devices, door replacements, security doors, sprinklers, sensors, re-keying of locks, and medically-related devices or items; acquiring or purchasing of motor vehicles, busses, vans, or other transportation apparatus, as well as equipment to enhance, improve or repair such apparatus; purchasing and replacing furniture, kitchen equipment and machines, sinks, lab equipment, cabinetry, electronic equipment or communication devices, electronic systems, and other educationally-related or construction-related personalty</p>	1,000,000.00	1,000,000.00	July 2027
<p>(6) Acquiring, constructing or improving covers, bleachers, tracks, sports fields and courts, facilities which will be jointly used for instructional sports and physical education, and accessory buildings, drive-under canopies for all purposes and other energy-efficient or weather-protective structures or improvements to install or store instructional materials, instructional machines or devices, construction tools, construction machinery, or other sporting personalty</p>	6,550,000.00	5,000,000.00	July 2027
<p style="text-align: right;">Subtotal 2021 Projects</p>	<u>79,000,000.00</u>	<u>77,450,000.00</u>	
<p>Total</p>	<u>\$ 158,000,000.00</u>	<u>\$ 141,291,138.00</u>	

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 YEAR ENDED JUNE 30, 2023

SCHEDULE "10"

PROJECT	AMOUNT EXPENDED IN CURRENT YEAR (3) (4)	AMOUNT EXPENDED IN PRIOR YEARS (3) (4)	TOTAL COMPLETION COST	EXCESS PROCEEDS NOT EXPENDED
(1) Acquiring safety and security materials and devices in the attempt to secure the safety of students, employees and property.	\$ 50,236.21	\$ 2,516,915.52	\$ -	\$ -
(2) Acquiring or purchasing of motor vehicles, buses, vans, or other transportation apparatus	1,618,594.00	1,217,253.00	-	-
(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	875,091.86	27,422,107.00	-	-
(4) Acquiring, replacing and/or refreshing instructional and technological materials and devices, including but not limited to textbooks and student learning and response devices	-	10,027,282.00	-	-
(5) Acquiring land and buildings for schools, school campuses, maintenance facilities, training, and sports facilities	795,973.00	84,074.00	-	-
(b) 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	551,098.43	11,016,109.51	-	-
(7) Purchasing and replacing furniture, kitchen equipment and machines, sinks, lab equipment, cabinetry, electronic systems, and other educationally related personalty	10,134.68	235,524.39	-	-
Subtotal 2016 Projects	<u>3,901,128.18</u>	<u>52,519,265.42</u>	<u>-</u>	<u>-</u>
(1) Construction of a new Catoosa College and Career Academy; construction of a new Lakeview-Fort Oglethorpe High School theatre and band building, including a performance theatre, stage, auditorium, and art classroom; additions and improvements to Boynton Elementary School; other building improvements and property acquisitions at the three above-mentioned projects and other school system properties and schools including acquiring land and buildings and construction of buildings for schools, school campuses, maintenance facilities, training, and sports fields and facilities, including necessary demolition, acquiring, constructing and installing, erecting, lighting, paving, signage, fencing, grading, clearing, dozing, or otherwise improvements of real property by new interior and new exterior construction at new and existing school premises or	29,750,643.06	6,426,758.32	-	-
(2) Adding-on, constructing, installing, painting, refurbishing and replacing existing buildings, classrooms, ceilings, flooring, walls, hallways, roofs, lunchrooms, media centers, elevators, loading areas, stages, specialty rooms, windows, restrooms, gyms, sporting fields and complexes, playground equipment, parking lots, sidewalks, water and sewage systems and components, HV AC systems and components, piping and ductwork, acquiring tools, machines and heavy equipment, as well as apparatus for the purpose of installing, repairing, refurbishing or manufacturing capital improvements funded from this	-	-	-	-
(3) Repairing, refurbishing, remodeling or renovating existing schools, structures and properties owned or operated by the school district	-	-	-	-
(4) Technology and instruction equipment, including acquiring, replacing and/or refreshing instructional and technological materials and devices, including but not limited to textbooks, student learning and student response devices, smartboards, scanners, projector/projection devices, e-books, chromebooks, electronic pads, I-pads, printers, screens, teaching devices and systems, wired and wireless electronic devices, internet books, charging stations or carts, software and licenses, desktop computers, laptop and tablet computers, intercoms, phones systems, servers, fiber-optics, wireless access points, networks, speakers, amplifiers, special education devices, ear pieces, musical instruments, as well as component or non-component infrastructure or accessories reasonable or necessary to accommodate the use of such materials and devices	309,077.15	-	-	-

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(5) Acquiring safety, security and physical educational materials and devices to secure the safety and health of students, employees, and property, including locks, still and video cameras, alarms, door jamb security devices, door replacements, security doors, sprinklers, sensors, re-keying of locks, and medically-related devices or items; acquiring or purchasing of motor vehicles, busses, vans, or other transportation apparatus, as well as equipment to enhance, improve or repair such apparatus; purchasing and replacing furniture, kitchen equipment and machines, sinks, lab equipment, cabinetry, electronic equipment or communication devices, electronic systems, and other educationally-related or	-	-	-	-
(6) Acquiring, constructing or improving covers, bleachers, tracks, sports fields and courts, facilities which will be jointly used for instructional sports and physical education, and accessory buildings, drive-under canopies for all purposes and other energy-efficient or weather-protective structures or improvements to install or store instructional materials, instructional machines or devices, construction tools, construction machinery, or other sporting personalty	285,273.57	30,351.32	-	-
Subtotal 2021 Projects	30,344,993.78	6,457,109.64	-	-
Total	\$ <u>34,246,121.96</u>	\$ <u>58,976,375.06</u>	\$ <u>-</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 as follows:

	ESPLOST V	ESPLOST VI
Prior Years	\$ 7,851,722.00	1,155,000.00
Current Year	<u>220,500.00</u>	<u>2,100,000.00</u>
Total	<u>\$ 8,072,222.00</u>	<u>3,255,000.00</u>