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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 CHICKAMAUGA BOARD OF EDUCATION UNAUDITED SCHEDULE OF APPROVED LOCAL OPTION SALES TAX PROJECTS YEAR ENDED JUNE 30, 2023

Pursuant to the requirements of O.C.G.A. 48-8-141 and HB 1013, City of Chickamauga Board of Education does hereby publish the following presentation of the current year's ESPLOST expenditures.

National Contention	PROJECT	ORIGINAL ESTIMATED COSTS (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
Part	2017 ESPLOST							
Acquation, including supposing digation will algorithm of algorithm of apparation of apparation and production and activation of the colors and a books, and a books. The colors and a books are discounted books and a books and a books. The colors are discounted books and a books and a books and a books and a books. The colors are discounted books and a books and a books and a books and a books. The colors are discounted books and a books and a books are discounted books and a books. The colors are discounted books are also as a books and a books are also as a books and a books are also as a books and a books are also as a books are al		\$2,000,000.00	\$14,603,287.06	\$0.00	\$14,603,287.06	\$14,603,287.06	0.00	Completed
Recording and equipment, including companies, test brokes, and recording in the processor for the towns, and recording in the processor for the control buildings, properties, and recording in the processor for the control buildings, programs, and a personal and recording in the control buildings processor, building and personal and equipment recording and personal and personal and equipment recording and personal and personal and equipment recording and a processor, building except and the store described coults greatly in the store described coults greatly protects, building except and the store described coults and personal and registerior and the processor and color processor and colo		25,000.00	0.00	0.00	0.00	0.00	0.00	Completed
Part	technology and equipment, including computers,	50,000.00	0.00	0.00	0.00	0.00	0.00	Completed
Securition of real property for future schools, facilities, and property for future schools, facilities, administrative effices, support services, and other purposes of the Coty (Chicamage, Errors) grows (Chicamage) (Chi	existing educational buildings, properties, and	500,000.00	5,444,712.94	106,590.00	4,458,771.78			6/30/2024
Acquisition of real property for future schools, facilities, administrative offices, support services, and other purposes of the Optichicamungs School System.  200,000,000,000,000,000,000,000,000,00	and equipment necessary in connection with the above described capital outlay projects, including energy							
	systems, lighting, and similar equipment; and	125,000.00	0.00	0.00	0.00	0.00	0.00	Completed
Description of financing the costs of the capital outley projects described above.   Co.00   84.528.88   Co.00   S4.528.88   S4.528.88   Co.00   Completed Secribed above.   Co.00   S2.00.000.00   S2.00.000.00   S2.00.000.00   S1.00.599.00   S1.046.587.22   S14.687.815.44   S1.00   S2.002.887.875   S2.002.8875   S2.0	administrative offices, support services, and other	200,000.00	0.00	0.00	0.00	0.00	0.00	Completed
### Replacement of the fire alarm system at Gordon Lee   Middle School;   S400,000,000   S5,000   S0,000   S0,0	purpose of financing the costs of the capital outlay	0.00	84,528.38	0.00	84,528.38	84,528.38	0.00	Completed
Electrical upgrades and replacement of the fire alarm system at Chickmanugip Elementary School: \$400,000.00 \$400,000.00 \$0.00 \$0.00 \$8,31/2024 \$\$\$ Replacement of the fire alarm system at Gordon Lee Middle School: \$85,000.00 \$0.0	2017 ESPLOST Total	\$2,900,000.00	\$20,132,528.38	\$106,590.00	\$19,146,587.22	\$14,687,815.44	\$0.00	
## Paper mat Chickamauga Elementary School; \$400,000.00 \$400,000.00 \$0.00 \$0.00 \$0.00 \$8,31/2024  Replacement of the fire alarm system at Gordon Lee Middle School; \$5,000.00 \$0.00	2023 ESPLOST							
Modele School:   Sp.000.00   Sp.000.00   Sp.000   Sp.00		\$400,000.00	\$400,000.00	\$0.00	\$0.00			8/31/2024
School football field; (5)   500,000,00   0.00   0.00   0.00   \$0.00		85,000.00	85,000.00	0.00	0.00			6/30/2027
Sauses: 20,000.00   20,000.00   0.00   0.00   0.00   6/30/2027     Acquisition, construction, and equipping of new educational buildings, athletic sites and facilities: 225,000.00   225,000.00   0.00   0.00   0.00   6/30/2027     Acquisition and installation of system-wide security and safety equipment;   15,000.00   15,000.00   0.00   0.00   6/30/2027     Acquisition, installation, and upgrading of system-wide technology and equipment, including computers, text books, and ebooks: 30,000.00   30,000.00   0.00   0.00   6/30/2027     Renovations, improvements, and equipping of existing educational buildings, athletic sites, properties, and facilities: 1.425,000.00   2,801,315.00   0.00   0.00   0.00   6/30/2027     Acquisition of any property, both real and personal, and equipment necessary in connection with the above described capital outlay projects, and: 150,000.00   150,000.00   0.00   0.00   6/30/2027     Acquisition of real property for future schools, facilities, administrative offices, athletic sites, support services, and other purposes of the City of Chickamauga School System.   150,000.00   150,000.00   0.00   0.00   117,232.78   0.00   17,332.78   0.00		500,000.00	0.00	0.00	0.00	\$0.00	\$0.00	Completed
educational buildings, athletic sites and facilities; 225,000.00 225,000.00 0.00 0.00 0.00 6/30/2027  Acquisition and installation of system-wide security and safety equipment; 15,000.00 15,000.00 15,000.00 0.00 0.00 6/30/2027  Acquisition, installation, and upgrading of system-wide technology and equipment, including computers, text books, and e-books; 30,000.00 30,000.00 0.00 0.00 6/30/2027  Renovations, improvements, and equipping of existing educational buildings, athletic sites, properties, and facilities: 1,425,000.00 2,801,315.00 0.00 0.00 0.00 6/30/2027  Acquisition of any property, both real and personal, and equippment necessary in connection with the above described capital outlay projects, and; 150,000.00 150,000.00 0.00 0.00 0.00 6/30/2027  Acquisition of real property for future schools, facilities, administrative offices, athletic sites, support services, and other purposes of the City of Chickamauga School System. 150,000.00 150,000.00 0.00 0.00 0.00 6/30/2027  Cost the issuance of general obligation debt for the purpose of financing the costs of the capital outly projects described above. 0.00 117,232.78 117,232.78 0.00 117,232.78 0.00 Completed 2023 ESPLOST Total \$3,000,000.00 \$3,993,547.78 \$117,232.78 \$0.00 \$117,232.78 \$0.00		20,000.00	20,000.00	0.00	0.00			6/30/2027
Acquisition, installation, and upgrading of system-wide technology and equipment, including computers, text books, and e-books; 30,000.00 30,000.00 0.00 0.00 6/30/2027  Renovations, improvements, and equipping of existing educational buildings, athletic sites, properties, and facilities; 1,425,000.00 2,801,315.00 0.00 0.00 0.00 6/30/2027  Acquisition of any property, both real and personal, and equipment necessary in connection with the above described capital outlay projects, and; 150,000.00 150,000.00 0.00 0.00 6/30/2027  Acquisition of real property for future schools, facilities, administrative offices, athletic sites, support services, and other purposes of the City of Chickamauga School System. 150,000.00 150,000.00 0.00 0.00 0.00 6/30/2027  Cost the issuance of general obligation debt for the purpose of financing the costs of the capital outlay projects described above. 0.00 117,232.78 117,232.78 0.00 117,232.78 0.00 completed 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.		225,000.00	225,000.00	0.00	0.00			6/30/2027
text books, and e-books; 30,000.00 30,000.00 0.00 0.00 6/30/2027  Renovations, improvements, and equipping of existing educational buildings, athletic sites, properties, and facilities; 1,425,000.00 2,801,315.00 0.00 0.00 0.00 6/30/2027  Acquisition of any property, both real and personal, and equipment necessary in connection with the above described capital outlay projects, and; 150,000.00 150,000.00 0.00 0.00 6/30/2027  Acquisition of real property for future schools, facilities, administrative offices, athletic sites, support services, and other purposes of the City of Chickamauga School System. 150,000.00 150,000.00 0.00 0.00 0.00 6/30/2027  Cost the issuance of general obligation debt for the purpose of financing the costs of the capital outlay projects described above. 0.00 117,232.78 117,232.78 0.00 117,232.78 0.00 completed		15,000.00	15,000.00	0.00	0.00			6/30/2027
educational buildings, athletic sites, properties, and facilities; 1,425,000.00 2,801,315.00 0.00 0.00 0.00 6/30/2027  Acquisition of any property, both real and personal, and equipment necessary in connection with the above described capital outlay projects, and; 150,000.00 150,000.00 0.00 0.00 6/30/2027  Acquisition of real property for future schools, facilities, administrative offices, athletic sites, support services, and other purposes of the City of Chickamauga School System. 150,000.00 150,000.00 0.00 0.00 6/30/2027  Cost the issuance of general obligation debt for the purpose of financing the costs of the capital outlay projects described above. 0.00 117,232.78 117,232.78 0.00 117,232.78 0.00 Completed	technology and equipment, including computers,	30,000.00	30,000.00	0.00	0.00			6/30/2027
equipment necessary in connection with the above described capital outlay projects, and; 150,000.00 150,000.00 0.00 0.00 0.00 6/30/2027  Acquisition of real property for future schools, facilities, administrative offices, subject sites, support services, and other purposes of the City of Chickamauga School System. 150,000.00 150,000.00 0.00 0.00 6/30/2027  Cost the issuance of general obligation debt for the purpose of financing the costs of the capital outlay projects described above. 0.00 117,232.78 117,232.78 0.00 117,232.78 0.00 Completed	educational buildings, athletic sites, properties, and	1,425,000.00	2,801,315.00	0.00	0.00			6/30/2027
administrative offices, athletic sites, support services, and other purposes of the City of Chickamauga School System.  150,000.00  150,000.00  0.00  0.00  0.00  6/30/2027  Cost the issuance of general obligation debt for the purpose of financing the costs of the capital outlay projects described above.  0.00  117,232.78  117,232.78  0.00  117,232.78  0.00  Completed  2023 ESPLOST Total	equipment necessary in connection with the above	150,000.00	150,000.00	0.00	0.00			6/30/2027
purpose of financing the costs of the capital outlay projects described above.         0.00         117,232.78         117,232.78         0.00         117,232.78         0.00         Completed           2023 ESPLOST Total         \$3,000,000.00         \$3,993,547.78         \$117,232.78         \$0.00         \$117,232.78         \$0.00	administrative offices, athletic sites, support services, and	150,000.00	150,000.00	0.00	0.00			6/30/2027
	purpose of financing the costs of the capital outlay	0.00	117,232.78	117,232.78	0.00	117,232.78	0.00	Completed
Total FSPI (ST \$5.900.000.00 \$24.126.076.16 \$222.822.78 \$19.146.587.22 \$14.805.048.22 \$0.00	2023 ESPLOST Total	\$3,000,000.00	\$3,993,547.78	\$117,232.78	\$0.00	\$117,232.78	\$0.00	
90,000,000.00 927,120,010.10 9220,022.10 913,140,001.22 914,000,040.22 \$0.00	Total ESPLOST	\$5,900,000.00	\$24,126,076.16	\$223,822.78	\$19,146,587.22	\$14,805,048.22	\$0.00	

<sup>(1)</sup> The School District's original cost estimate as specified in the resolution calling for the imposition of the Local Option Sales Tax.

(4) In addition to the expenditures shown above, the School District has incurred interest to provide advance funding for the above projects as follows:

Prior Years	\$325,377.78
Current Year	9,150.00
Total	\$334,527.78

<sup>(5)</sup> Replacement of artificial turf at Gordon Lee High School football field has already been completed. The expenditures for this project are reported on the 2017 ESPLOST "Renovations, improvements, and equipping of existing educational buildings, properties, and facilities" line.

<sup>(2)</sup> The School District's current estimate of total cost for the projects. Includes all cost from project inception to completion.

<sup>(3)</sup> The voters of City of Chickamauga approved the imposition of a 1% sales tax to fund the above projects and retire associated debt incurred by the City of Chickamauga City Government on the Board's behalf. Amounts expended for these projects may include sales tax proceeds, state, local property taxes and/or other funds over the life of the projects.