

This Special Purpose Local Option Sales Tax (SPLOST) Report has been posted to DOAA's searchable website ([open.ga.gov](http://open.ga.gov)) as required by the Official Code of Georgia §50-6-32.

**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.**

This report is audited as part of the audit of the School District's Annual Financial Statements. The opinion and results can be found in the audit report. If you have further questions, you can visit our [TIGA Resource page](#) or visit our [contact page](#) and follow the prompts for "General TIGA help."

CATOOSA COUNTY BOARD OF EDUCATION  
SCHEDULE OF APPROVED LOCAL OPTION SALES TAX PROJECTS  
YEAR ENDED JUNE 30, 2025

SCHEDULE "10"

<u>PROJECT</u>	<u>ORIGINAL ESTIMATED COST (1)</u>	<u>CURRENT ESTIMATED COSTS (2)</u>	<u>ESTIMATED COMPLETION DATE</u>
<b>ESPLOST V</b>			
(1) Acquiring safety and security materials and devices in the attempt to secure the safety of students, employees and property.	\$ 5,514,000	\$ 3,050,651	June 2025
(2) Acquiring or purchasing of motor vehicles, buses, vans, or other transportation apparatus	3,520,000	3,500,000	June 2025
(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	34,500,000	June 2025
(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	10,500,000	June 2025
(5) Acquiring land and buildings for schools, school campuses, maintenance facilities, training, and sports facilities	2,000,000	1,776,223	June 2025
(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	13,904,184	June 2025
(7) Purchasing and replacing furniture, kitchen equipment and machines, sinks, lab equipment, cabinetry, electronic systems, and other educationally related property	2,900,000	300,000	June 2025
Subtotal ESPLOST V	<u>79,000,000</u>	<u>67,531,058</u>	

CATOOSA COUNTY BOARD OF EDUCATION  
SCHEDULE OF APPROVED LOCAL OPTION SALES TAX PROJECTS  
YEAR ENDED JUNE 30, 2025

SCHEDULE "10"

<u>PROJECT</u>	<u>AMOUNT EXPENDED IN CURRENT YEAR (3) (4)</u>	<u>AMOUNT EXPENDED IN PRIOR YEARS (3) (4)</u>	<u>TOTAL COMPLETION COST</u>	<u>EXCESS PROCEEDS NOT EXPENDED</u>
<b>ESPLOST V</b>				
(1) Acquiring safety and security materials and devices in the attempt to secure the safety of students, employees and property.	\$ 8,550	\$ 2,570,122	-	\$ -
(2) Acquiring or purchasing of motor vehicles, buses, vans, or other transportation apparatus	629,570	2,835,847	-	-
(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	1,994,988	32,745,985	-	-
(4) Acquiring, replacing and/or refreshing instructional and technological materials and devices, including but not limited to textbooks and student learning and response devices	2,132	10,031,156	-	-
(5) Acquiring land and buildings for schools, school campuses, maintenance facilities, training, and sports facilities	-	1,014,072	-	-
(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	-	11,614,508	-	-
(7) Purchasing and replacing furniture, kitchen equipment and machines, sinks, lab equipment, cabinetry, electronic systems, and other educationally related personnel	-	283,687	-	-
<b>Subtotal ESPLOST V</b>	<b>2,635,240</b>	<b>61,095,377</b>	<b>-</b>	<b>-</b>

CATOOSA COUNTY BOARD OF EDUCATION  
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YEAR ENDED JUNE 30, 2025

SCHEDULE "10"

**ESPLOST VI**

(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	69,000,000	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	1,000,000	July 2027
(3) Repairing, refurbishing, remodeling or renovating existing schools, structures and properties owned or operated by the school district	1,000,000	1,000,000	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, phone 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	2,500,000	July 2027
(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 personality	1,000,000	1,000,000	July 2027
(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 personality	6,550,000	5,000,000	July 2027
<b>Subtotal ESPLOST VI</b>	<hr/> <hr/> 79,000,000	<hr/> <hr/> 79,500,000	
<b>Total</b>	<hr/> \$ <hr/> 158,000,000	<hr/> \$ <hr/> 147,031,058	

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SCHEDULE "10"

**ESPLOST VI**

(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 owned by the school district	5,631,164	51,812,204	-	-
(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	9,713	28,529	-	-
(3) Repairing, refurbishing, remodeling or renovating existing schools, structures and properties owned or operated by the school district	512,057	-	-	-
(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	1,190,503	987,688	-	-
(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	506,108	40,129	-	-
(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 personnel	-	372,644	-	-
<b>Subtotal ESPLOST VI</b>	<b>7,849,544</b>	<b>53,241,194</b>	<b>-</b>	<b>-</b>
<b>Total</b>	<b>\$ 10,484,784</b>	<b>\$ 114,336,571</b>	<b>\$ -</b>	<b>\$ -</b>

(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	\$ 8,072,222	5,165,500
Current Year	0	1,521,750
<b>Total</b>	<b>\$ 8,072,222</b>	<b>\$ 6,687,250</b>