



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.**

CITY OF CHICKAMAUGA SCHOOL DISTRICT
SCHEDULE OF APPROVED LOCAL OPTION SALES TAX PROJECTS
YEAR ENDED JUNE 30, 2020

SCHEDULE " "

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
2017 ESPLOST							
Acquisition, construction, and equipping of new educational buildings and facilities;	\$ 2,000,000.00	\$ 14,613,287.06	\$ 1,066,971.87	\$ 13,536,315.19	\$ -	\$ -	December 2022
Acquisition and installation of system-wide security and safety equipment;	25,000.00	5,000.00	-	-	-	-	December 2022
Acquisition, installation, and upgrading of system-wide technology and equipment, including computers, text books, and e-books;	50,000.00	10,000.00	-	-	-	-	December 2022
Renovations, improvements, and equipping of existing educational buildings, properties, and facilities;	500,000.00	4,663,763.00	850,188.42	2,814,536.57	-	-	December 2022
Acquisition of any property, both real and personal, and equipment necessary in connection with the above described capital outlay projects, including energy management systems, heating and air conditioning systems, lighting, and similar equipment; and	125,000.00	25,000.00	-	-	-	-	December 2022
Acquisition of real property for future schools, facilities, administrative offices, support services, and other purposes of the City of Chickamauga School System.	<u>200,000.00</u>	<u>100,000.00</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	December 2022
2017 ESPLOST Total	<u>\$ 2,900,000.00</u>	<u>\$ 19,417,050.06</u>	<u>\$ 1,917,160.29</u>	<u>\$ 16,350,851.76</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 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.
- (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	\$ 194,477.78
Current Year	<u>59,050.00</u>
Total	<u>\$ 253,527.78</u>