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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, 2022

<u>PROJECT</u>	ORIGINAL ESTIMATED COST (1)	CURRENT ESTIMATED COSTS (2)	ESTIMATED COMPLETION DATE
(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 \$	5,521,000	December 2021
(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	9,176,116	December 2021
Subtotal 2011 Projects	28,271,409	14,697,116	
(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	July 2023
(2) Acquiring or purchasing of motor vehicles, buses, vans, or other transportation apparatus	3,520,000	2,551,053	July 2023
(3) Acquiring, adding-on, constructing, installing, painting, refurbishing and replacing existing buildings, classrooms, celings, flooring, walls, hallways, roofs, lunchrooms, media centers, gyms, sporting fields and complexes, playground equipment, and parking lots	47,666,000	30,860,080	July 2023
(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	13,152,282	July 2023
(5) Acquiring land and buildings for schools, school campuses, maintenance facilities, training, and sports facilities	2,000,000	84,074	July 2023
(6) Acquiring, constructing or improving covers, bleachers, tracks, sports fields and coutrs, 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	July 2023
(7) Purchasing and replacing furniture, kitchen equipment and machines, sinks, lab equipment, cabinetry, electronic systems, and other educationally related personalty	2,900,000	238,815	July 2023
Subtotal 2016 Projects	79,000,000	63,841,138	

CATOOSA COUNTY BOARD OF EDUCATION SCHEDULE OF APPROVED LOCAL OPTION SALES TAX PROJECTS YEAR ENDED JUNE 30, 2022

refurbishing an ceilings, floorin	adding-on, constructing, installing, painting, nd replacing existing buildings, classrooms, ng, walls, hallways, roofs, lunchrooms, media sporting fields and complexes, playground	72,450,000	50,000,000	June 2026
equipment, an	d parking lots			
tracks, sports fi used for instruc	constructing or improving covers, bleachers, ields and courts, facilities which will be jointly ctional sports and physical education, accessory other energy-efficient or weather-protective	6,550,000	5,000,000	June 2026
Su	ubtotal 2021 Projects	79,000,000	55,000,000	
Total		\$ 186,271,409	\$ 133,538,255	

CATOOSA COUNTY BOARD OF EDUCATION SCHEDULE OF APPROVED LOCAL OPTION SALES TAX PROJECTS YEAR ENDED JUNE 30, 2022

(1) Making capital expenditures for instructional purposes, acquiring instructional and technological equipment (including but not limited to writesse electronic diverses, desking and laptic computers, smattbaards, projectors, accommodate the use of such technology equipment534,89155,486,10955,521,00055(2) Installing roofing, spinklers, HVAC, paving, plumbing, electrical writing and other infrastructure necessars to accommodate the use of such technology equipment09,176,1169,176,11600(2) Installing roofing, spinklers, HVAC, paving, plumbing, electrical writing and fources, painting, fences, alarns, telephone equipment, and general land improvements.9,176,1169,176,11600(1) Acquiring stately and security materials and devices in the attempt to security of students, employees and property.14,662,22514,697,11600(2) Acquiring, adding-on, constructing, installing, plainting, entres, grins, spring fields and complexe, playtround equipment, and parking loss166,2001,051,0531,217,253,001,000,000(3) Acquiring, replacing and/or refreshing instructional and echonopical materials and devices, including but not limited to textbooks and student learning and response devices00,027,2820,027,282,003,000,000(3) Acquiring, constructing instructional and echonopical materials and devices, including but not limited to textbooks and student learning and response devices010,027,2820,027,282,003,000,000(3) Acquiring, constructing or improving covers, bleachers, tracts, ports, sports fields and courts, facilities which will be jointly <b< th=""><th><u>PROJECT</u></th><th></th><th>AMOUNT EXPENDED IN CURRENT YEAR (3) (4)</th><th>AMOUNT EXPENDED IN PRIOR YEARS (3) (4)</th><th>TOTAL COMPLETION COST</th><th>EXCESS PROCEEDS NOT EXPENDED</th></b<>	<u>PROJECT</u>		AMOUNT EXPENDED IN CURRENT YEAR (3) (4)	AMOUNT EXPENDED IN PRIOR YEARS (3) (4)	TOTAL COMPLETION COST	EXCESS PROCEEDS NOT EXPENDED
electrical wining and flutures, painting, fences, alarms, telephone upgrading, equipping, lighting, and general land improvements 9,176,116 9,176,116 9,176,116 - Subtotal 2011 Projects 34,891 14,662,225 14,697,116 - (1) Acquiring safety and security materials and devices in the attempt to secure the safety of students, employees and property. 466,266 2,050,650 2,516,915.52 500,000 (2) Acquiring or purchasing of motor vehicles, buses, vans, or other transportation apparatus 166,200 1,051,053 1,217,253.00 1,000,000 (3) Acquiring, adding-on, constructing, installing, painting, refurbishing and replacing existing buildings, classrooms, cellar centers, syrms, sporting fields and complexes, playground equipment, and parking lots 4,687,027 22,735,080 27,422,107.00 4,021,873 (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 10,027,282.00 3,000,000 (5) Acquiring, constructing or improving covers, bleachers, tracking or improving covers, bleachers, tracking or instructional sports fields and outry, facilities which will be jointy used for instructional sports and physical education, accessory building, and other energy-efficient or weather-protective structures 236,926 10,779,184 11,016,109.51 2,000,000 (7) Pur	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	\$	34,891 \$	5,486,109 \$	5,521,000 \$	-
(1) Acquiring safety and security materials and devices in the attempt to secure the safety of students, employees and property.466,2662,050,6502,516,915.52500,000(2) Acquiring or purchasing of motor vehicles, buses, vans, or other transportation apparatus166,2001,051,0531,217,253.001,000,000(3) Acquiring, adding-on, constructing, installing, painting, refurbishing and replacing existing buildings, classrooms, celling, flooring, walls, hallways, roofs, lunchrooms, media equipment, and parking lots4,687,02722,735,08027,422,107.004,021,873(4) Acquiring, replacing and/or refreshing instructional and technological materials and devices, including but not limited to textbooks and student learning and response devices-10,027,28210,027,282.003,000,000(5) 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 structures236,92610,779,18411,016,109.512,000,000(7) Purchasing and replacing furniture, kitchen equipment and machines, sinks, lab equipment, cabinetry, electronic systems, and other educationally related personalty31,296204,228235,524.39-	electrical wiring and fixtures, painting, fences, alarms, telephone upgrading, equipping, lighting, and general land		-	9,176,116	9,176,116	-
attempt to secure the safety of students, employees and property.466,2662,050,6502,516,915.52500,000(2) Acquiring or purchasing of motor vehicles, buses, vans, or other transportation apparatus166,2001,051,0531,217,253.001,000,000(3) Acquiring, adding-on, constructing, installing, painting, refurbishing and replacing existing buildings, classrooms, centers, gyms, sporting fields and complexes, playground equipment, and parking tots4,687,02722,735,08027,422,107.004,021,873(4) Acquiring, replacing and/or refreshing instructional and technological materials and devices, including but not limited to textbooks and student learning and response devices10,027,28210,027,282.003,000,000(5) Acquiring land and buildings for schools, school campuses, maintenance facilities, training, and sports facilities84,07484,074.00800,000(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 structures236,92610,779,18411,016,109.512,000,000(7) Purchasing and replacing furniture, kitchen equipment and machines, sinks, lab equipment, cabinetry, electronic systems, and other energy-efficient or weather- protective structures31,296204,228235,524.39-	Subtotal 2011 Projects	-	34,891	14,662,225	14,697,116	-
other transportation apparatus166,2001,051,0531,217,253,001,000,000(3) Acquiring, adding-on, constructing, installing, painting, refurbishing and replacing existing buildings, classrooms, celings, flooring, walls, hallways, roofs, lunchrooms, media centers, gyms, sporting fields and complexes, playground equipment, and parking lots22,735,08027,422,107.004,021,873(4) Acquiring, replacing and/or refreshing instructional and technological materials and devices, including but not limited to textbooks and student learning and response devices-10,027,28210,027,282.003,000,000(5) Acquiring land and buildings for schools, school campuses, maintenance facilities, training, and sports 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 structures236,92610,779,18411,016,109.512,000,000(7) Purchasing and replacing furniture, kitchen equipment and machines, sinks, lab equipment, cabinetry, electronic systems, and other educationally related personality31,296204,228235,524.39-	attempt to secure the safety of students, employees and		466,266	2,050,650	2,516,915.52	500,000
refurbishing and replacing existing buildings, classrooms, cellings, flooring, walls, hallways, roofs, lunchrooms, media centers, gyms, sporting fields and complexes, playground equipment, and parking lots (4) Acquiring, replacing and/or refreshing instructional and technological materials and devices, including but not limited to textbooks and student learning and response devices (5) Acquiring land and buildings for schools, school campuses, maintenance facilities, training, and sports facilities (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) Purchasing and replacing furniture, kitchen equipment and machines, sinks, lab equipment, cabinetry, electronic systems, and other educationally related personalty			166,200	1,051,053	1,217,253.00	1,000,000
technological materials and devices, including but not limited to textbooks and student learning and response devices10,027,28210,027,28210,027,282.003,000,000(5) Acquiring land and buildings for schools, school campuses, maintenance facilities, training, and sports facilities-84,07484,074.00800,000(6) Acquiring, constructing or improving covers, bleachers, tracks, sports fields and coutrs, facilities which will be jointly used for instructional sports and physical education, accessory buildings, and other energy-efficient or weather- protective structures236,92610,779,18411,016,109.512,000,000(7) Purchasing and replacing furniture, kitchen equipment and machines, sinks, lab equipment, cabinetry, electronic systems, and other educationally related personalty31,296204,228235,524.39-	refurbishing and replacing existing buildings, classrooms, celings, flooring, walls, hallways, roofs, lunchrooms, media centers, gyms, sporting fields and complexes, playground		4,687,027	22,735,080	27,422,107.00	4,021,873
campuses, maintenance facilities, training, and sports-84,07484,07484,074.00800,000facilities(6) Acquiring, constructing or improving covers, bleachers, tracks, sports fields and coutrs, facilities which will be jointly used for instructional sports and physical education, accessory buildings, and other energy-efficient or weather- protective structures236,92610,779,18411,016,109.512,000,000(7) Purchasing and replacing furniture, kitchen equipment and machines, sinks, lab equipment, cabinetry, electronic systems, and other educationally related personalty31,296204,228235,524.39-	technological materials and devices, including but not limited		-	10,027,282	10,027,282.00	3,000,000
tracks, sports fields and coutrs, facilities which will be jointly used for instructional sports and physical education, 236,926 10,779,184 11,016,109.51 2,000,000 accessory buildings, and other energy-efficient or weather- protective structures (7) Purchasing and replacing furniture, kitchen equipment and machines, sinks, lab equipment, cabinetry, electronic 31,296 204,228 235,524.39 - systems, and other educationally related personalty -	campuses, maintenance facilities, training, and sports		-	84,074	84,074.00	800,000
and machines, sinks, lab equipment, cabinetry, electronic 31,296 204,228 235,524.39 - systems, and other educationally related personalty	tracks, sports fields and coutrs, facilities which will be jointly used for instructional sports and physical education, accessory buildings, and other energy-efficient or weather-		236,926	10,779,184	11,016,109.51	2,000,000
Subtotal 2016 Projects 5,587,714 46,931,551 52,519,265 11,321,873	and machines, sinks, lab equipment, cabinetry, electronic		31,296	204,228	235,524.39	-
	Subtotal 2016 Projects	•	5,587,714	46,931,551	52,519,265	11,321,873

CATOOSA COUNTY BOARD OF EDUCATION					SCHEDULE "10"		
SCHEDULE O	SCHEDULE OF APPROVED LOCAL OPTION SALES TAX PROJECTS						
 Acquiring, adding-on, constructing, installing, painting, refurbishing and replacing existing buildings, classrooms, 	YEA	R ENDED JUNE 30, 2022					
ceilings, flooring, walls, hallways, roofs, lunchrooms, media centers, gyms, sporting fields and complexes, playground equipment, and parking lots		6,426,758	-	6,426,758	43,462,651		
(2) 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		30,351	-	30,351	500,000		
Subtotal 2021 Projects		6,457,110		6,457,110	43,962,651		
Total	\$	12,079,715 \$	61,593,776 \$	73,673,491 \$	55,284,524		

(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 IV	ESPLOST V	ESPLOST VI
Prior Years	\$ 5,333,766.00	7,200,972.00	0.00
Current Year	 0.00	650,750.00	1,155,000.00
Total	\$ 5,333,766.00	7,851,722.00	1,155,000.00