



DOAA

Georgia Department
of Audits & 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.**

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

SCHEDULE "10"

<u>PROJECT</u>	<u>ORIGINAL ESTIMATED COST (1)</u>	<u>CURRENT ESTIMATED COSTS (2)</u>	<u>ESTIMATED COMPLETION DATE</u>
(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	<u>28,271,409</u>	<u>14,697,116</u>	
(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, ceilings, 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 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	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	<u>79,000,000</u>	<u>63,841,138</u>	

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

SCHEDULE "10"

(1) 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	72,450,000	50,000,000	June 2026
(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	6,550,000	5,000,000	June 2026
Subtotal 2021 Projects	<u>79,000,000</u>	<u>55,000,000</u>	
Total	\$ <u>186,271,409</u>	\$ <u>133,538,255</u>	

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

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) 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	\$ 34,891	\$ 5,486,109	\$ 5,521,000	\$ -
(2) Installing roofing, sprinklers, HVAC, paving, plumbing, electrical wiring and fixtures, painting, fences, alarms, telephone upgrading, equipping, lighting, and general land improvements	-	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, ceilings, flooring, walls, hallways, roofs, lunchrooms, media centers, gyms, 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 land and buildings for schools, school campuses, maintenance facilities, training, and sports facilities	-	84,074	84,074.00	800,000
(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 structures	236,926	10,779,184	11,016,109.51	2,000,000
(7) Purchasing and replacing furniture, kitchen equipment and machines, sinks, lab equipment, cabinetry, electronic systems, and other educationally related personalty	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 OF APPROVED LOCAL OPTION SALES TAX PROJECTS
YEAR ENDED JUNE 30, 2022

SCHEDULE "10"

(1) 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	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	<u>6,457,110</u>	<u>-</u>	<u>6,457,110</u>	<u>43,962,651</u>
Total	\$ <u>12,079,715</u>	\$ <u>61,593,776</u>	\$ <u>73,673,491</u>	\$ <u>55,284,524</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 IV	ESPLOST V	ESPLOST VI
Prior Years	\$ 5,333,766.00	7,200,972.00	0.00
Current Year	<u>0.00</u>	<u>650,750.00</u>	<u>1,155,000.00</u>
Total	\$ <u>5,333,766.00</u>	<u>7,851,722.00</u>	<u>1,155,000.00</u>