



# 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.**

POLK COUNTY SCHOOL DISTRICT  
SCHEDULE OF APPROVED LOCAL OPTION SALES TAX PROJECTS  
YEAR ENDED JUNE 30, 2022

SCHEDULE "15"

| <u>PROJECT</u>   | <u>ORIGINAL<br/>ESTIMATED<br/>COST (1)</u> | <u>CURRENT<br/>ESTIMATED<br/>COSTS (2)</u> | <u>AMOUNT<br/>EXPENDED<br/>IN CURRENT<br/>YEAR (3) (4)</u> | <u>AMOUNT<br/>EXPENDED<br/>IN PRIOR<br/>YEARS (3) (4)</u> | <u>TOTAL<br/>COMPLETION<br/>COST</u> | <u>EXCESS<br/>PROCEEDS NOT<br/>EXPENDED</u> | <u>ESTIMATED<br/>COMPLETION<br/>DATE</u> |
|--|--|--|--|---|--------------------------------------|---|--|
| <u>SPLOST V</u>  |  |  |  |   |                                      |   |  |
| Renovations, repairs, equipping, and improvements made at existing schools to include Cedartown High School Football Stadium, baseball fence and field, media wall, dug outs at both High Schools; Northside playground and fence, system furniture, roof studies, security upgrades; Rockmart High School sound system and fence, computer repairs, Cherokee boiler, and phone upgrades.      | \$ 300,000.00                              | \$ 5,812,606.39                            | \$ 1,904,220.78  | \$ 3,506,829.80   | \$ -                                 | \$ -  | 6/30/2023                                |
| <u>SPLOST VI</u>   |  |  |  |   |                                      |   |  |
|  | 300,000.00                                 | 5,812,606.39                               | 1,904,220.78   | 3,506,829.80  | -                                    | -   |  |
| For the purposes acquiring, constructing, and equipping the following capital projects:  |  |  |  |   |                                      |   |  |
| Elementary school classroom additions and related facilities, roofing and air conditioning HVAC improvements, track resurfacing at Rockmart and Cedartown High Schools, gym renovations at Rockmart High School, parking lots and access roads, equipment and furnishings, technology devices, and physical education and athletic equipment; Cedartown High Sign; Tennis/Soccer improvements; | 11,644,647.02                              | 5,431,103.82                               | 1,255,369.49   | 4,175,734.33  | -                                    | -   | 6/30/2026                                |
| System wide instructional and administrative technology/infrastructure;  | 1,750,000.00                               | 985,698.38                                 | -  | 985,698.38  | -                                    | -   | 6/30/2026                                |
| Cedartown High School Fine Arts building with the expansion of and improvements to band and drama facilities, college and career facilities, and expansions to administrative offices;   | 6,850,682.01                               | 8,987,577.43                               | -  | 8,987,577.43  | -                                    | -   | COMPLETE                                 |
| Rockmart High agriculture barn/learning center and college and career facilities;  | 1,276,159.00                               | 1,297,842.65                               | -  | 1,297,842.65  | 1,297,842.65                         | -   | COMPLETE                                 |
| System-wide Safety and Security systems and Equipment;   | 284,750.00                                 | 320,789.48                                 | -  | 320,789.48  | -                                    | -   | 6/30/2023                                |
| Press box at Rockmart High School;   | 480,000.00                                 | 444,547.00                                 | -  | 444,547.00  | 444,547.00                           | -   | COMPLETE                                 |
| Concession Stand-Rockmart High School/ Rockmart Middle   | 274,002.00                                 | 33,741.36                                  | -  | 33,741.36   | 33,741.36                            | -   | COMPLETE                                 |
| Purchasing school buses, transportation, and maintenance vehicles and equipment;<br>School buses   | 889,000.00                                 | 760,661.00                                 | 177,800.00   | 533,400.00  | -                                    | -   | 6/30/2024                                |
| Rockmart Middle School field house;  | -  | 198,749.99                                 | -  | 198,749.99  | 198,749.99                           | -   | COMPLETE                                 |
| purchasing vocational, fine arts and cafeteria equipment;  | -  | -  | -  | -   | -                                    | -   |  |

POLK COUNTY SCHOOL DISTRICT  
SCHEDULE OF APPROVED LOCAL OPTION SALES TAX PROJECTS  
YEAR ENDED JUNE 30, 2022

| PROJECT   | ORIGINAL<br>ESTIMATED<br>COST (1) | CURRENT<br>ESTIMATED<br>COSTS (2) | AMOUNT<br>EXPENDED<br>IN CURRENT<br>YEAR (3) (4) | AMOUNT<br>EXPENDED<br>IN PRIOR<br>YEARS (3) (4) | TOTAL<br>COMPLETION<br>COST | EXCESS<br>PROCEEDS NOT<br>EXPENDED | ESTIMATED<br>COMPLETION<br>DATE |
|---|-----------------------------------|-----------------------------------|--|---|-----------------------------|------------------------------------|---------------------------------|
| purchasing textbooks;   | -                                 | -                                 | -  | -   | -                           | -                                  |                                 |
| Aquiring real and personal property necessary or to be used for the foregoing purposes;   | 301,142.00                        | 368,746.78                        | -  | 368,746.78                                      | 368,746.78                  | -                                  | COMPLETE                        |
| All other general purposes related to these capital outlay projects;  | 925,008.00                        | 1,396,239.42                      | 623,811.00                                       | 772,428.42                                      | -                           | -                                  | 6/30/2023                       |
| 2017 bond issuance costs.   | 324,609.97                        | 328,909.97                        | 1,075.00   | 327,834.97                                      | -                           | -                                  | 6/30/2026                       |
|   | <u>25,000,000.00</u>              | <u>20,554,607.28</u>              | <u>2,058,055.49</u>                              | <u>18,447,090.79</u>                            | <u>2,343,627.78</u>         | -                                  |                                 |
| <b>SPLQST VII</b>   |                                   |                                   |  |   |                             |                                    |                                 |
| Constructing, remodeling, improving, and equipping of existing facilities, including a fine arts building at RHS, an auxiliary gym and new turf for athletic fields at RHS and CHS . Systemwide roofing, HVAC, bathrooms and classroom upgrades, building improvements, instructional and administrative technology, systemwide safety and security systems and equipment, purchasing school buses, transportation and maintenance vehicles and equipment, purchasing vocational, fine arts, cateteria, physical education and athletic equipment, purchasing textbooks and ebooks, and acquiring real and personal property. | \$ 25,000,000.00                  | \$ 24,725,048.09                  | \$ 1,283,544.79                                  | \$ 0  | \$ -                        | -                                  | 6/30/2031                       |
| Total   | <u>\$ 50,300,000.00</u>           | <u>\$ 51,092,261.76</u>           | <u>\$ 5,245,821.06</u>                           | <u>\$ 21,953,920.59</u>                         | <u>\$ 2,343,627.78</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 Polk 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 for the above projects as follows:

|              |                        |
|--------------|------------------------|
| Prior Year   | \$ 5,033,445.00        |
| Current year | <u>833,250.00</u>      |
| Total        | <u>\$ 5,866,695.00</u> |