



DOAA

Georgia Department
of Audits & Accounts

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This Special Purpose Local Option Sales Tax (SPLOST) Report has been posted to DOAA's searchable website (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."

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

SCHEDULE ""
(UNAUDITED)

PROJECT	ORIGINAL ESTIMATED COST (1)	CURRENT ESTIMATED COSTS (2)	AMOUNT EXPENDED IN PRIOR YEARS (3)*	AMOUNT EXPENDED IN CURRENT YEAR (3)	TOTAL COMPLETION COST	Project Status
SPLOST 6						
(i) the acquisition, construction, and equipping of new schools and facilities, including but not limited to new school buildings, physical education/athletic facilities and equipment, classrooms,lunchrooms, gymnasiums, and auditoriums, renovations and equipment for existing facilities, and the acquisition and purchase of any property necessary and desirable therefore, both real and personal property, including but not limited to technology, safety and security equipment, buses, vehicles, and transportation facilities and equipment; (ii) paying capitalized interest on the Bonds; and (iii) paying the costs of issuing the Bonds; and shall a special one percent sales and use tax for educational purposes be continued in the Barrow County for a period of time not to exceed 20 calendar quarters and for the raising of not more than \$75,000,000 for the purpose of (i) providing funds to finance the Projects directly or through the payment of a portion of the debt service on the Bonds, and (ii) paying debt service on the outstanding Barrow County School District General Obligation Bonds, Series 2010; Barrow County School District General Obligation Bonds, Series 2012A; Barrow County School District General Obligation Bonds, Series 2014; the Barrow County School District General Obligation Bonds, Series 2016; and the Barrow County School District General Obligation Bonds, Series 2017, coming due August 1, 2022 through and including February 1, 2027, the maximum amount to be retired not to exceed \$41,708,445.						
	\$ 75,000,000	\$ 75,000,000	\$ 42,273,533	\$ 23,770,630	\$ 66,044,163	Ongoing
Total	<u>\$ 75,000,000</u>	<u>\$ 75,000,000</u>	<u>\$ 42,273,533</u>	<u>\$ 23,770,630</u>	<u>\$ 66,044,163</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 Barrow 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.

See notes to the basic financial statements.