

**DOAA**Georgia Department
of Audits & Accounts**Greg S. Griffin, State Auditor**
Kristina A. Turner, Deputy State Auditor

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."

POLK COUNTY SCHOOL DISTRICT
SCHEDULE OF APPROVED LOCAL OPTION SALES TAX PROJECTS
YEAR ENDED JUNE 30, 2025

PROJECT	ORIGINAL ESTIMATED COST (1)	CURRENT ESTIMATED COSTS (2)	ESTIMATED COMPLETION DATE	AMOUNT EXPENDED IN CURRENT YEAR (3) (4)	AMOUNT EXPENDED IN PRIOR YEARS (3) (4)	TOTAL COMPLETION COST	EXCESS PROCEEDS NOT EXPENDED
SPLOST V							
Construction, remodeling, improving, and equipping of existing facilities including Cedartown High School, Rockmart High School, Westside Elementary School and Eastside Elementary School.	\$ 300,000.00	\$ 6,598,132.85	6/30/2025	\$ 1,980.90	\$ 6,596,151.95	\$ 6,598,132.85	\$ -
SPLOST VI							
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 and athletic equipment;	11,644,647.02	9,979,626.75	6/30/2026	19,395.00	7,042,062.21	-	-
System-wide instructional and administrative technology/infrastructure;	1,750,000.00	1,002,284.37	6/30/2026		1,002,284.37	-	-
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	Complete	-	8,987,577.43	8,987,577.43	-
Rockmart High agriculture barn/learning center and college and career facilities;	1,276,159.00	1,297,842.65	Complete	-	1,297,842.65	1,297,842.65	-
System-wide safety and security systems and equipment;	284,750.00	780,169.23	6/30/2026	12,658.10	767,511.13	-	-
Press box at Rockmart High School;	480,000.00	444,547.00	Complete	-	444,547.00	444,547.00	-
Concession Stand-Rockmart High School/Rockmart Middle;	274,002.00	33,741.36	Complete	-	33,741.36	33,741.36	-
Purchasing of school buses;	889,000.00	813,423.00	6/30/2026	52,762.00	711,200.00	-	-
Rockmart Middle School field house;	-	198,749.99	Complete	-	198,749.99	198,749.99	-
Purchasing vocational, fine arts and cafeteria equipment;	-	-		-	-	-	-
Purchasing textbooks;	-	-		-	-	-	-

POLK COUNTY SCHOOL DISTRICT
SCHEDULE OF APPROVED LOCAL OPTION SALES TAX PROJECTS
YEAR ENDED JUNE 30, 2025

Acquiring real and personal property necessary or to be used for the foregoing purposes;	301,142.00	409,091.78	Complete	40,345.00	368,746.78	409,091.78	-
All other general purposes related to these capital outlay projects; and	925,008.00	6,286,484.16	6/30/2026	136,118.34	6,150,365.84	-	-
2017 bond issuance costs.	<u>324,609.97</u>	<u>331,059.97</u>	6/30/2026	<u></u>	<u>331,059.97</u>	<u>-</u>	<u>-</u>
Total SPLOST VI	<u>25,000,000.00</u>	<u>30,564,597.69</u>		<u>261,278.44</u>	<u>27,335,688.73</u>	<u>11,371,550.21</u>	<u>-</u>

SPLOST VII

Constructing, remodeling, improving, and equipping of existing facilities, including a fine arts building and new turf for athletic fields at Rockmart High School, an auxiliary gym and new turf for athletic fields at Cedartown High School, and system-wide roofing, HVAC, bathrooms, and classroom upgrades and improvements; instructional and administrative technology; system-wide safety and security systems and equipment; purchasing school buses, transportation, and maintenance vehicles and equipment; purchasing vocational, fine arts, cafeteria, physical education, and athletic equipment; purchasing textbook and e-books; and acquiring real and personal property necessary or to be used for the foregoing purposes and all other general purposes related to these capital outlay projects and for expansion of facilities.	<u>25,000,000.00</u>	<u>26,405,599.15</u>	6/30/2031	<u>3,589,649.47</u>	<u>17,205,956.88</u>	<u>-</u>	<u>-</u>
Total	\$ <u><u>50,300,000.00</u></u>	\$ <u><u>63,568,329.69</u></u>		\$ <u><u>3,852,908.81</u></u>	\$ <u><u>51,137,797.56</u></u>	\$ <u><u>17,969,683.06</u></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 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 as follows:

Prior Years	\$ 9,376,139.44
Current Year	<u>1,626,250.00</u>
Total	\$ <u><u>11,002,389.44</u></u>