

**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](https://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."

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

PROJECT	ORIGINAL ESTIMATED COST (1)	CURRENT ESTIMATED COSTS (2)	AMOUNT EXPENDED IN PRIOR YEARS (3) (4)	AMOUNT EXPENDED IN CURRENT YEAR (3) (4)	TOTAL COMPLETION COST	PROJECT STATUS
<b>SPLOST Issue 2016:</b> Acquiring, constructing, and equipping one replacement elementary school and a new transportation and maintenance facility, acquiring land for future schools, instructional and administrative technology improvements (including necessary software), and school buses and other vehicles, adding to, renovating, repairing, improving, and equipping existing school buildings, athletic facilities, and other buildings and facilities useful or desirable in connection therewith, and acquiring any necessary property therefor, both real and personal						
	111,000,000.00	111,000,000.00	81,516,698.00	3,934,875.14	85,451,573.14	ONGOING
	<u>\$ 111,000,000.00</u>	<u>\$ 111,000,000.00</u>	<u>\$ 81,516,698.00</u>	<u>\$ 3,934,875.14</u>	<u>\$ 85,451,573.14</u>	
<b>SPLOST Issue 2022:</b> Acquiring, constructing, and equipping one replacement elementary school and a new transportation and maintenance facility, acquiring land for future schools, instructional and administrative technology improvements (including necessary software), and school buses and other vehicles, adding to, renovating, repairing, improving, and equipping existing school buildings, athletic facilities, and other buildings and facilities useful or desirable in connection therewith, and acquiring any necessary property therefor, both real and personal						
	120,000,000.00	120,000,000.00	52,490,184.87	22,269,258.06	74,759,442.93	ONGOING
	<u>\$ 120,000,000.00</u>	<u>\$ 120,000,000.00</u>	<u>\$ 52,490,184.87</u>	<u>\$ 22,269,258.06</u>	<u>\$ 74,759,442.93</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 Bartow 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.