



# 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.**

**HARALSON COUNTY BOARD OF EDUCATION**  
**SCHEDULE OF APPROVED LOCAL OPTION SALES TAX PROJECTS**  
**YEAR ENDED JUNE 30, 2023**

	ORIGINAL ESTIMATED COST (1)	CURRENT ESTIMATED COSTS (2)	AMOUNT EXPENDED IN CURRENT YEAR (3)	AMOUNT EXPENDED IN PRIOR YEARS (3)	TOTAL COMPLETION COST	EXCESS PROCEEDS NOT EXPENDED	ESTIMATED COMPLETION DATE
<b>PROJECT SPLOST V</b>							
Acquisition, construction, renovation, modification, repair, and/or equipping of existing schools and other buildings and facilities, including but not limited to (i) additions and modifications to the sprinkler system at HCHS; (ii) paving; (iii) HVAC additions and modifications at HCHS and HCMS, including gymnasiums; (iv) system wide bathroom renovations; (v) system wide renovations and modifications to provide access in accordance to ADA; (vi) system wide improvements to technology, security and lighting; (vii) acquisition and equipping of buses; (viii) acquisition of any property, both real and personal, and equipment necessary in connection with the above described capital outlay projects, including energy management systems, heating and air conditioning systems, lighting (including LED), and similar equipment; (ix) acquisition of new equipment, fixtures, and technology throughout the school district, including technology equipment, security equipment, band equipment, instructional media and textbooks; (x) acquisition of real property for future schools, facilities, administrative offices, support services, and other purposes of the Haralson County School District, including specifically, but not limited to the acquisition of land, necessary site work, and construction of parking areas.							
	12,978,000.00						
HCSB Bus Lease I		1,372,905.00	164,166.00	328,332.00	492,498.00	880,407.00	September 2029
HCSB Bus Lease II		366,108.00	42,612.94	42,612.94	85,225.88	280,882.12	September 2029
HCHS Land Improvements		98,920.00	8,492.45	95,680.00	104,172.45	(5,252.45)	Completed
Rebel Academy Expansion		197,300.00	150,752.55	65,401.83	216,154.38	(18,854.38)	Completed
HCMS Facility Improvements		523,691.00	189,500.00	327,791.00	517,291.00	6,400.00	Completed
WHES Facility Improvements		69,429.00	17,259.00	52,170.00	69,429.00	-	Completed
HC Transportation		145,731.50	42,385.08	103,346.42	145,731.50	-	Completed
HCHS Camera/Intercom Expansion		313,877.28	313,877.28	-	313,877.28	-	Completed
BPS Equipment		9,453.00	9,453.00	-	9,453.00	-	Completed
TPS Land Improvements		43,904.21	43,904.21	-	43,904.21	-	Completed
TPS Safety Equipment		380.00	380.00	-	380.00	-	Completed
BES Facility Repairs		8,600.00	8,600.00	-	8,600.00	-	Completed
BES Safety Equipment		775.00	775.00	-	775.00	-	Completed
BES GYM HVAC		20,000.00	10,245.30	-	10,245.30	9,754.70	March 2024
BES Land Improvement		18,500.00	18,500.00	-	18,500.00	-	Completed
WHES Facility Upgrades		59,451.55	59,451.55	-	59,451.55	-	Completed
WHES Gym HVAC		20,000.00	15,242.90	-	15,242.90	4,757.10	March 2024
WHES Safety Equipment		1,907.50	1,907.50	-	1,907.50	-	Completed
HCMS Equipment		32,345.87	32,345.87	-	32,345.87	-	Completed
HCMS Facility Repairs/Upgrades		18,370.00	18,370.00	-	18,370.00	-	Completed
HCHS Facility Upgrades/Repairs		675,674.28	675,674.28	-	675,674.28	-	Completed
HCHS Equipment		325,215.13	325,215.13	-	325,215.13	-	Completed
HCHS Land Improvements		570,471.34	570,471.34	-	570,471.34	-	Completed
HCHS Technology		925,317.19	925,317.19	-	925,317.19	-	Completed
HCHS Visitor Pressbox		286,000.00	175,300.00	-	175,300.00	110,700.00	September 2023
HCSS Police		99,024.85	99,024.85	-	99,024.85	-	Completed
HCSS District Equipment		34,168.76	34,168.76	-	34,168.76	-	Completed
HCSS District Upgrades		192,457.53	192,457.53	-	192,457.53	-	Completed
HCSS Transportation		305,948.00	305,948.00	-	305,948.00	-	Completed
HCSS Transportation Technology		27,933.09	27,933.09	-	27,933.09	-	Completed
Acquiring, Constructing, and Equipping certain capital outlay projects		6,442,415.94	-	-	-	-	June 2023
<b>Total SPLOST V</b>	<b>\$ 12,978,000.00</b>	<b>13,206,275.02</b>	<b>4,479,730.80</b>	<b>1,015,334.19</b>	<b>5,495,064.99</b>	<b>\$ 1,268,794.09</b>	
<b>PROJECT SPLOST VI</b>							
1) Capital outlay projects (the "Haralson Projects") at an estimated cost of \$15940.80 consisting of the following projects (1) constructing, furnishing and equipping a new college and career academy; (2) acquiring land for, making additions to, and renovating and equipping school, support facilities and athletic facilities, including gym weight room and locker rooms, restroom renovations, flooring, parking lot restoration, HVAC replacement, digital marquees, and renovations associated with school security; (3) technology improvements, including, but not limited to, the acquisition and installation of instruction technology, security, and information systems hardware and associated software and accessories, and infrastructure at all schools and selected other facilities; (4) making existing lease/purchase payments for the acquisition of buses; (5) purchasing and refurbishing uses and other transportation equipment; and (6) replacing, purchasing, upgrading or supplementing capital equipment including, but not limited to, desk, chairs, copiers, tables, security equipment, band instruments, playground equipment, nutrition equipment, and laboratory equipment; 2) paying the principal and interest on the Haralson Bonds.							
	15,940,800.00						
HCHS CCA		2,069,450.00	1,940,306.59	264,891.71	2,205,198.30	(135,748.30)	Completed
HCHS Weight room		6,495,457.00	4,874,735.33	1,869,798.38	6,744,533.71	(249,076.71)	Completed
<b>Total SPLOST VI</b>	<b>15,940,800.00</b>	<b>8,564,907.00</b>	<b>6,815,041.92</b>	<b>2,134,690.09</b>	<b>8,949,732.01</b>	<b>(384,825.01)</b>	
<b>Total SPLOST V and VI</b>	<b>\$ 28,918,800.00</b>	<b>\$ 21,771,182.02</b>	<b>\$ 11,294,772.72</b>	<b>\$ 3,150,024.28</b>	<b>\$ 14,444,797.00</b>	<b>\$ 883,969.08</b>	

- (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 Haralson 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.