



DOAA

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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.**

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

SCHEDULE "10"

PROJECT	ORIGINAL ESTIMATED COST (1)	CURRENT ESTIMATED COSTS (2)	ESTIMATED COMPLETION DATE
Series 2018	\$ 30,000,000.00	\$ 31,955,825.07	
i) Adding to, renovating, improving, equipping and furnishing existing school buildings and facilities, transportation facilities, physical education/athletic fields and facilities, classrooms, agricultural facilities and other facilities	-	-	January 2023
a) CES circulation project	-	-	Complete
b) Fieldhouse	-	-	Complete
c) Track Renovation	-	-	Complete
ii) Acquiring, constructing, equipping and furnishing new school buildings and facilities			
a) New Gym & Fine Arts Center at Heard High School	-	-	Complete
b) New Board of Education building	-	-	On Hold
c) Weightroom & Covered Practice Arena at HHS	-	-	January 2024
d) Pressbox/Concessions at HMS Softball Field	-	-	Complete
e) AG Facility at HHS	-	-	June 2024
f) Warehouse / Storage Building at Bus Shop	-	-	March 2024
iii) Acquiring technology equipment, computer hardware and software, safety and security equipment and other school equipment	-	-	January 2023
iv) Acquiring school buses and other school vehicles	-	-	January 2023
v) Acquiring textbooks and band instruments	-	-	January 2023
vi) Acquiring any capital property necessary or desirable for the foregoing purposes, both real and personal	-	-	January 2023
Subtotal 2018 Projects	<u>\$ 30,000,000.00</u>	<u>\$ 31,955,825.07</u>	
Series 2023	\$ 30,000,000.00	\$ 30,000,000.00	
i) Adding to, renovating, improving, equipping and furnishing existing school buildings and facilities, transportation facilities, physical education/athletic fields and facilities, classrooms, agricultural facilities and other facilities	-	-	January 2028
ii) Acquiring, constructing, equipping and furnishing new school buildings and facilities			
a) Weightroom & Covered Practice Arena at HHS	-	-	March 2024
b) AG Facility at HHS	-	-	June 2024
c) Warehouse / Storage Building at Bus Shop	-	-	March 2024
iii) Acquiring technology equipment, computer hardware and software, safety and security equipment and other school equipment	-	-	January 2028
iv) Acquiring school buses and other school vehicles	-	-	January 2028
v) Acquiring textbooks and band instruments	-	-	January 2028
vi) Acquiring any capital property necessary or desirable for the foregoing purposes, both real and personal	-	-	January 2028
Subtotal 2023 Projects	<u>30,000,000.00</u>	<u>30,000,000.00</u>	
Total	<u>\$ 60,000,000.00</u>	<u>\$ 61,955,825.07</u>	

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

SCHEDULE "10"

PROJECT	AMOUNT EXPENDED IN CURRENT YEAR (3) (4)	AMOUNT EXPENDED IN PRIOR YEARS (3) (4)	TOTAL COMPLETION COST
Series 2018	\$	\$	\$
i) Adding to, renovating, improving, equipping and furnishing existing school buildings and facilities, transportation facilities, physical education/athletic fields and facilities, classrooms, agricultural facilities and other facilities	600,650.32	1,024,292.22	1,624,942.54
a) CES circulation project		468,837.12	468,837.12
b) Fieldhouse		245,647.25	245,647.25
c) Track Renovation	229,813.00	-	229,813.00
ii) Acquiring, constructing, equipping and furnishing new school buildings and facilities			
a) New Gym & Fine Arts Center at Heard High School		19,795,984.25	19,795,984.25
b) New Board of Education building		162,588.35	162,588.35
c) Weightroom & Covered Practice Arena at HHS	146,429.76	20,250.00	
d) Pressbox/Concessions at HMS Softball Field	79,535.90	13,125.00	92,660.90
e) AG Facility at HHS	71,454.22	-	
f) Warehouse / Storage Building at Bus Shop	9,390.40	-	
iii) Acquiring technology equipment, computer hardware and software, safety and security equipment and other school equipment	768,778.31	3,004,970.65	3,773,748.96
iv) Acquiring school buses and other school vehicles		5,056,868.81	5,056,868.81
v) Acquiring textbooks and band instruments	660.00	79,476.57	80,136.57
vi) Acquiring any capital property necessary or desirable for the foregoing purposes, both real and personal		177,072.94	177,072.94
Subtotal 2018 Projects	\$ 1,906,711.91	\$ 30,049,113.16	\$ 31,708,300.69
Series 2023			
i) Adding to, renovating, improving, equipping and furnishing existing school buildings and facilities, transportation facilities, physical education/athletic fields and facilities, classrooms, agricultural facilities and other facilities	393,606.38		
ii) Acquiring, constructing, equipping and furnishing new school buildings and facilities			
a) Weightroom & Covered Practice Arena at HHS	2,156,408.01		-
b) AG Facility at HHS	80,065.14		-
c) Warehouse / Storage Building at Bus Shop	4,404.00		-
iii) Acquiring technology equipment, computer hardware and software, safety and security equipment and other school equipment	351,272.53		-
iv) Acquiring school buses and other school vehicles	147,023.84		
v) Acquiring textbooks and band instruments	27,797.69		-
vi) Acquiring any capital property necessary or desirable for the foregoing purposes, both real and personal	70,939.00		-
Subtotal 2023 Projects	3,231,516.59	-	-
Total	\$ 5,138,228.50	\$ 30,049,113.16	\$ 31,708,300.69

(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 Heard 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	\$ 1,416,841.67
Current Year	631,350.00
Total	\$ 2,048,191.67