



**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 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, please contact us at [TIGAHelp@audits.ga.gov](mailto:TIGAHelp@audits.ga.gov).

**HARALSON COUNTY BOARD OF EDUCATION**  
**SCHEDULE OF APPROVED LOCAL OPTION SALES TAX PROJECTS**  
**YEAR ENDED JUNE 30, 2024**

	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	492,498.00	-	-	September 2029
HCSB Bus Lease II		366,108.00	42,612.94	85,225.88	-	-	September 2029
BES GYM HVAC		20,000.00	-	10,245.30	10,245.30	10,245.30	Completed
WHES Gym HVAC		20,000.00	-	15,242.90	15,242.90	15,242.90	Completed
HCHS Visitor Pressbox		286,000.00	136,724.25	175,350.00	312,074.25	(26,074.25)	Completed
Technology updates-HCSD		165,692.00	165,692.00	-	165,692.00	-	Completed
Student Chromebooks		48,737.50	40,862.50	-	40,862.50	7,875.00	Completed
BES Storm Drain		80,828.60	80,828.60	-	80,828.60	-	Completed
CCA HVAC Replacement		25,085.00	25,085.00	-	25,085.00	-	Completed
School Safety		151,892.64	151,892.64	-	151,892.64	-	Completed
HCSB Maintenance Trucks		84,272.00	84,272.00	-	84,272.00	-	Completed
HCSB Transportation Trucks		84,272.00	84,272.00	-	84,272.00	-	Completed
HCMS Improvements		10,956.60	10,956.60	-	10,956.60	-	Completed
HCHS Improvements		37,376.16	37,376.16	-	37,376.16	-	Completed
BES Improvements		35,033.56	35,033.56	-	35,033.56	-	Completed
HCSB Transportation Equipment		11,798.53	11,798.53	-	11,798.53	-	Completed
BPS Improvements		940.00	940.00	-	940.00	-	Completed
TPS Improvements		11,200.00	11,200.00	-	11,200.00	-	Completed
WHES Cafeteria HVAC & Improvements		26,231.00	26,231.00	-	26,231.00	-	Completed
HCSB Improvements		21,864.00	21,864.00	-	21,864.00	-	Completed
HCHS Cafeteria Hood		56,250.00	56,250.00	-	56,250.00	-	Completed
HCHS Softball Facility		52,800.00	59,048.00	-	59,048.00	(6,248.00)	Completed
Acquiring, Constructing, and Equipping certain capital outlay projects		255,187.92	-	-	-	-	December 2025
<b>Total SPLOST V</b>	<b>\$ 12,978,000.00</b>	<b>14,370,375.49</b>	<b>1,247,105.78</b>	<b>778,562.08</b>	<b>1,241,165.04</b>	<b>\$ 1,040.95</b>	

**PROJECT SPLOST VI**

1) Capital outlay projects (the "Haralson Projects") at an estimated cost of \$15,940,800 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.

HCHS CCA	15,940,800.00	6,744,533.71	-	6,744,533.71	6,744,533.71	-	Completed
HCHS Weight room		2,205,198.30	-	2,205,198.30	2,205,198.30	-	Completed
<b>Total SPLOST VI</b>	<b>15,940,800.00</b>	<b>8,949,732.01</b>	<b>-</b>	<b>8,949,732.01</b>	<b>8,949,732.01</b>	<b>-</b>	
<b>Total SPLOST V and VI</b>	<b>\$ 28,918,800.00</b>	<b>\$ 23,320,107.50</b>	<b>\$ 1,247,105.78</b>	<b>\$ 9,728,294.09</b>	<b>\$ 10,190,897.05</b>	<b>\$ 1,040.95</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.