

**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."

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

	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
PROJECT SPLOST V							
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						
HCSD Bus Lease I		1,372,905.00	164,166.00	656,664.00	-	-	September 2029
HCSD Bus Lease II		366,108.00	42,612.94	127,838.82	-	-	September 2029
Student Chromebooks		48,737.50	7,875.00	40,862.50	48,737.50	-	Completed
Band Instruments		33,223.41	33,223.41	-	33,223.41	-	Completed
BPS Facility Updates/Repairs/Equipment		29,757.70	29,757.70	-	29,757.70	-	Completed
HCBOE Updates		40,952.00	40,952.00	-	40,952.00	-	Completed
HCHS Facility Updates/Repairs/Equipment		108,184.22	108,184.22	-	108,184.22	-	Completed
BES Facility Updates/Repairs/Equipment		37,477.85	37,477.85	-	37,477.85	-	Completed
TPS Facility Updates/Repairs/Equipment		133,205.59	133,205.59	-	133,205.59	-	Completed
HCSS Transportation		136,235.34	136,235.34	-	136,235.34	-	Completed
HCMS Facility Updates/Repairs/Equipment		820.00	820.00	-	820.00	-	Completed
WHES Facility Updates/Repairs/Equipment		73,675.00	73,675.00	-	73,675.00	-	Completed
Acquiring, Constructing, and Equipping certain capital outlay projects		5,187.92	-	-	-	-	December 2025
Total SPLOST V	\$ 12,978,000.00	2,386,469.53	808,185.05	825,365.32	642,268.61	\$ -	

PROJECT SPLOST VI

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

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.

paying the principal and interest on the Haralson Bonds.	15,940,800.00							
HCHS CCA		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	
Total SPLOST VI	<u>15,940,800.00</u>	<u>8,949,732.01</u>	<u>-</u>	<u>8,949,732.01</u>	<u>8,949,732.01</u>	<u>-</u>		
Total SPLOST V and VI	\$ 28,918,800.00	\$ 11,336,201.54	\$ 808,185.05	\$ 9,775,097.33	\$ 9,592,000.62	\$ -		

- (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.