

**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."

Hart County Board of Education
Schedule of Approved Local Option Sales Tax Projects
Year Ended June 30, 2025

	Original Estimated	Current Estimated	Amount Expended in Current	Amount Expended in Prior	Total Completion Cost	Excess Proceeds not Expended	Estimated Completion
2019 ESPLOST V							
(i) Acquiring miscellaneous new equipment, fixtures and furnishings for the school system, including safety and security equipment, technology equipment and software, and heating and air conditioning equipment;	7,939,379.00	5,132,179.79	834,938.41	4,297,241.38	5,132,179.79	-	5/23/2025
(ii) expanding, renovating, repairing, improving, and equipping existing school system facilities, including parking lots, elementary school playgrounds, and other school system facilities; and	8,479,684.00	15,084,810.47	1,891,570.09	13,193,240.38	15,084,810.47		6/30/2025
(iii) acquiring, constructing and equipping new school system facilities, including a concession/locker room/restroom building, with the maximum cost of the projects described in items (i) - (iii) payable from said tax being \$18,000,000.00;	1,580,937.00	3,943,673.61	2,581,282.25	1,362,391.36	3,943,673.61		6/30/2025
(iv) paying any general obligation debt of the School District issued in conjunction with the continuation of such sales and use tax; and		121,609.51	-	121,609.51	121,609.51		6/30/2025
(v) paying expenses incident to accomplishing the foregoing.							
Subtotal 2019 ESPLOST V	18,000,000.00	24,282,273.38	5,307,790.75	18,974,482.63	24,282,273.38		

	Original Estimated	Current Estimated	Amount Expended in Current	Amount Expended in Prior	Total Completion Cost	Excess Proceeds not Expended	Estimated Completion
2023 ESPLOST VI							
(i) Acquiring miscellaneous new equipment, fixtures and furnishings for the school system, including heating & air conditioning equipment, technology equipment, software, computer tablets, laptops, and safety & security equipment.	2,030,000.00	2,030,000.00	154,569.31				1/1/2028
(ii) Expanding, replacing, renovating, repairing, improving, and equipping existing school buildings and school system facilities, including playgrounds, athletic facilities and administrative office facilities.	3,000,000.00	3,000,000.00	236,981.00				1/1/2028
(iii) Acquiring, constructing and equipping new school buildings and school system facilities, including athletic facilities, academic facilities, administrative office facilities, parking facilities, and transportation and maintenance facilities.	25,000,000.00	25,000,000.00	8,347,878.85	702,289.80			1/1/2028
(iv) acquiring and improving land for school system facilities	50,000.00	50,000.00					1/1/2028
(v) acquiring school buses and transportation and maintenance equipment	400,000.00	400,000.00	106,978.00	106,978.00			1/1/2028
(vi) Acquiring books, digital resources and other media for the school system, with the maximum cost of projects described in terms (i)-(vi) payable from said tax being \$30,580,000	100,000.00	100,000.00					1/1/2028
(vii) Paying any general obligation debt of the School District issued in conjunction with the continuation of such sales and use tax.							
(viii) Paying expenses incident to accomplishing the foregoing.		148,656.70	-	148,656.70			1/1/2028
Subtotal 2023 ESPLOST VI	30,580,000.00	30,728,656.70	8,846,407.16	957,924.50	0.00		1/1/2028
Total	\$ 48,580,000.00	\$ 55,010,930.08	\$ 14,154,197.91	\$ 19,932,407.13	\$ 24,282,273.38		

- (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 project. Includes all cost from project inception to completion.
- (3) The voters of Hart 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 for the above projects as follows:

Prior Years	2,239,465.82
Current Year	383,500.00
Total	2,622,965.82