



# 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.**

HEARD COUNTY BOARD OF EDUCATION  
SCHEDULE OF APPROVED LOCAL OPTION SALES TAX PROJECTS  
YEAR ENDED JUNE 30, 2022

SCHEDULE "10"

<u>PROJECT</u>	<u>ORIGINAL ESTIMATED COST (1)</u>	<u>CURRENT ESTIMATED COSTS (2)</u>	<u>ESTIMATED COMPLETION DATE</u>
<b>Series 2018</b>	\$ 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 2023
a) CES circulation project	-	-	Complete
b) Fieldhouse	-	-	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	-	-	February 2023
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
<b>Total</b>	<u>\$ 30,000,000.00</u>	<u>\$ 30,000,000.00</u>	

HEARD COUNTY BOARD OF EDUCATION  
SCHEDULE OF APPROVED LOCAL OPTION SALES TAX PROJECTS  
YEAR ENDED JUNE 30, 2022

SCHEDULE "10"

PROJECT	AMOUNT EXPENDED IN CURRENT YEAR (3) (4)	AMOUNT EXPENDED IN PRIOR YEARS (3) (4)	TOTAL COMPLETION COST	EXCESS PROCEEDS NOT EXPENDED
<b>Series 2018</b>	\$ -	\$ -	\$ -	\$ -
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	174,859.68	849,432.54	-	-
a) CES circulation project	-	468,837.12	468,837.12	-
b) Fieldhouse	-	245,647.25	245,647.25	-
ii) Acquiring, constructing, equipping and furnishing new school buildings and facilities				
a) New Gym & Fine Arts Center at Heard High School	4,619,731.70	15,908,921.55	20,528,653.25	-
b) New Board of Education building	-	162,588.35	162,588.35	-
c) Weightroom & Covered Practice Arena at HHS	20,250.00	-	-	-
d) Pressbox/Concessions at HMS Softball Field	13,125.00	-	-	-
iii) Acquiring technology equipment, computer hardware and software, safety and security equipment and other school equipment	368,547.86	2,636,422.79	-	-
iv) Acquiring school buses and other school vehicles	62,711.00	4,994,157.81	-	-
v) Acquiring textbooks and band instruments	-	79,476.57	-	-
vi) Acquiring any capital property necessary or desirable for the foregoing purposes, both real and personal	-	177,072.94	-	-
Total	\$ 5,259,225.24	\$ 25,522,556.92	\$ 21,405,725.97	\$ -

(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 \_\_\_\_\_ 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	\$ 726,091.67
Current Year	690,750.00
Total	\$ 1,416,841.67