

HENRY COUNTY SCHOOL SYSTEM  
SCHEDULE OF SPLOST PROJECT EXPENDITURES  
YEAR ENDED JUNE 30, 2025

<u>Project</u>	<u>SPLOST V</u>	<u>SPLOST VI</u>	<u>Total</u>
Debt Service, including principal and interest	\$ 9,867,525	\$ 16,341,675	\$ 26,209,200
Administration Office Renovations & and Construction	-	11,766,057	11,766,057
Birch Creek Elementary	-	3,760,269	3,760,269
Dutchtown Middle Addition	-	1,748,534	1,748,534
Fine Arts, Health/PE, and CTAE Growth and Replacement	-	1,463,277	1,463,277
HVAC Replacement	-	165,528	165,528
Intercom Replacement	-	160,999	160,999
Instructional Resources	-	1,786,058	1,786,058
Ola High	-	329,534	329,534
Ola Middle	-	5,119,555	5,119,555
Roof Replacement	-	224,801	224,801
School Electronic Message Signs	-	342,053	342,053
STEM High	-	11,308,178	11,308,178
Surveillance System Upgrade	-	289,413	289,413
Technology	12,014	12,819,267	12,014
Transportation - Buses and Equipment	-	6,775,939	6,775,939
Transportation Facility Renovations	-	13,166,743	13,166,743
Union Grove Middle	-	49,334	49,334
Wolf Creek Elementary	-	1,165,840	1,165,840
SPLOST Expenditures	<u>\$ 9,879,539</u>	<u>\$ 88,783,054</u>	<u>\$ 98,662,593</u>
Less: GSFIC Funds Received			(24,450)
Total SPLOST Expenditures			<u>\$ 98,638,143</u>

**Note:** Amounts expended may include sales tax proceeds, state, and local property taxes and/or other funds over the lives of the projects.

Michelle Bennett, CPA  
Rick L. Evans, CPA  
Jay Sanders, CPA  
Wanda F. Scott, CPA  
Abram J. Serotta, CPA

Joel R. Stewart, CPA  
Andrea Usry, CPA  
David Ussery, CPA  
Paul Wade, CPA



## INDEPENDENT ACCOUNTANT'S REPORT

To the Henry County Board of Education  
McDonough, Georgia

We have examined the Henry County School System's ("School System") attached Schedule of SPLOST Project Expenditures and their compliance with Article VIII, Section VI, Paragraph IV of the Georgia Constitution and Official Code of Georgia (O.C.G.A.) 48-8-141 regarding expenditure of sales tax for educational purposes during the year ended June 30, 2025. The School System's management is responsible for the School System's compliance with the specified requirements. Our responsibility is to express an opinion on the School System's compliance with the specified requirements based on our examination.

Our examination was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants. Those standards require that we plan and perform the examination to obtain reasonable assurance about whether the School System complied, in all material respects, with the specified requirements referenced above. An examination involves performing procedures to obtain evidence about whether the School System complied with the specified requirements. The nature, timing, and extent of the procedures selected depend on our judgment, including an assessment of the risks of material noncompliance, whether due to fraud or error. We believe that the evidence we obtained is sufficient and appropriate to provide a reasonable basis for our opinion.

We are required to be independent and to meet our other ethical responsibilities in accordance with relevant ethical requirements relating to the engagement.

Our examination does not provide a legal determination on the School System's compliance with specified requirements.

In our opinion, the Henry County School System complied, in all material respects, with Article VIII, Section VI, Paragraph IV of the Georgia Constitution and Official Code of Georgia (O.C.G.A.) 48-8-141 regarding expenditure of sales tax for educational purposes during the year ended June 30, 2025.

*Serotta Maddocks Evans & Co.*

SEROTTA MADDOCKS EVANS & CO., CPAs

Augusta, Georgia  
November 12, 2025

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