

**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](https://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."

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

PROJECT	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>SPLOST V</b>							
Acquiring, constructing and equipping new schools, fine arts facilities, physical education facilities, sports facilities, other student activity facilities, acquiring and conducting site preparation of real estate for current and future school district purposes, constructing and equipping additional classrooms, instructional and support space, and other school district facilities at existing school system facilities, including but not limited to roofing, HVAC, security and emergency alarm systems, flooring, plumbing and electrical capacity, and acquiring furnishings, equipment and fixtures for new and existing facilities system-wide, including technology equipment, textbooks, library books and school buses.	\$ 147,030,000.00	\$ 169,151,670.40	\$ 1,778,605.90	\$ 167,373,064.50	\$ -	\$ -	12/31/2025
Payment of a portion of the purchase price payments due on that certain Contract between the School District and the Gainesville and Hall County Development Authority, dated as of November 1, 2007, with a maximum payment of \$875,975.	\$ 875,975.40	\$ 875,975.40	\$ -	\$ 875,975.40	\$ 875,975.40	\$ -	Complete
Payment of a portion of the purchase price payments due on that certain Installment Sales Agreement between the Hall County School District and the Gainesville and Hall County Development Authority, dated as of September 1, 2010, with a maximum payment amount of \$1,045,000.	\$ 1,045,000.00	\$ 1,044,992.76	\$ -	\$ 521,453.25	\$ -	\$ -	2/1/2027
Payment of any general obligation debt of the Hall County School District issued in conjunction with the imposition of the Sales Tax.	\$ 1,290,036.25	\$ 4,331,006.25	\$ 1,873.75	\$ 4,331,006.25	\$ 4,331,006.25	\$ -	Complete
<b>SPLOST VI</b>							
Acquiring, constructing and equipping new schools, fine arts facilities, physical education facilities, sports facilities, other student activity facilities and other school system facilities, acquiring and conducting site preparation of real estate for current and future school district purposes, constructing and equipping additional classrooms and instructional and support space, remodeling, renovating, and equipping classrooms, instructional and support space, and other school district facilities at existing school system facilities, including but not limited to roofing, HVAC, security and emergency alarm systems, flooring, plumbing and electrical capacity, acquiring furnishings, equipment and fixtures for new and existing facilities system-wide, including technology equipment and infrastructure, band instruments, textbooks, library books and school buses.	198,983,176.00	198,983,176.00	86,403,854.23	38,619,039.20	-	-	12/31/2027
Payment of a portion of the purchase price payments due on that certain Contract between the School District and the Gainesville and Hall County Development Authority, dated as of November 1, 2007, with a maximum payment of \$145,996.	145,996.00	-	-	-	-	-	Complete
Payment of a portion of the purchase price payments due on that certain Installment Sales Agreement between the Hall County School District and the Gainesville and Hall County Development Authority, dated as of September 1, 2010, with a maximum payment amount of \$870,828.	870,828.00	870,828.00	-	-	-	-	2/1/2027
Payment of a portion of the debt service on the general obligation bonds of the Hall County School District to be issued in 2020, 2021, or 2022, with a maximum payment amount of \$50,000,000.	50,000,000.00	50,000,000.00	8,532,360.00	2,469,706.25	-	-	12/31/2027
	<u>\$ 250,000,000.00</u>	<u>\$ 249,854,004.00</u>	<u>\$ 96,716,693.88</u>	<u>\$ 41,088,745.45</u>	<u>\$ -</u>	<u>\$ -</u>	

(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 Hall 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.