

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."

**HABERSHAM COUNTY BOARD OF EDUCATION
SCHEDULE OF EXPENDITURES OF
SPECIAL PURPOSE LOCAL OPTION SALES TAX PROCEEDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2025**

<u>Project</u>	<u>Original Estimated Cost (1)</u>	<u>Current Estimated Cost (2)</u>	<u>Expended In Current Year (3)</u>	<u>Expended In Prior Years (3)</u>	<u>Total Completion Cost</u>	<u>Project Status</u>
SPLOST Issue 2022						
(a) Paying a portion of the principal and interest due on outstanding Habersham County School District (Georgia) General Obligation Refunding Bonds, Series 2013, the Habersham County School District (Georgia), General Obligation Refunding Bond, Taxable Series 2020, and any indebtedness refunding such bonds, the maximum amount of debt service to be paid not to \$26,000,000.	26,000,000	26,000,000	7,680,405	6,521,024	14,201,429	Ongoing
(b) acquiring, constructing, equipping and furnishing of new school buildings and facilities, (c) purchasing safety and security equipment and infrastructure for schools, system facilities and buses, (d) purchasing school buses and other transportation vehicles, (e) adding to, renovating, equipping and furnishing existing school buildings, fine arts facilities, physical education facilities, student activity facilities, parking areas, and other school facilities, (f) acquiring land and conducting site preparation for current and future school district purposes, (g) purchasing classroom technology and making system-wide technology improvements, (h) purchasing instructional and support software, textbooks, library books and band instruments, and (i) acquiring any capital property necessary or desirable for the foregoing purposes, both real and personal.	33,000,000	33,000,000	6,038,452	1,671,219	7,709,671	Ongoing
	<u>\$ 59,000,000</u>	<u>\$ 59,000,000</u>	<u>\$ 13,718,857</u>	<u>\$ 8,192,243</u>	<u>\$ 21,911,100</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 project(s). Includes all costs from project inception to completion.

(3) The voters of Habersham County approved the imposition of a 1% sales tax to fund the above project(s) 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 project(s).