



**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 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, please contact us at [TIGAHelp@audits.ga.gov](mailto:TIGAHelp@audits.ga.gov).

BRYAN COUNTY BOARD OF EDUCATION  
SCHEDULE OF APPROVED SPECIAL PURPOSE LOCAL OPTION SALES TAX PROJECTS  
YEAR ENDED JUNE 30, 2024

PROJECTS	ORIGINAL ESTIMATED COST (1)	CURRENT ESTIMATED COSTS (2)	AMT EXPENDED IN CURRENT YEAR (3) (4)	AMT EXPENDED IN PRIOR YEARS (3) (4)	TOTAL COMPLETION COST	EXCESS PROCEEDS NOT EXPENDED	ESTIMATED COMPLETION DATE
<b>SPLOST V</b>							
(1) Acquiring, constructing, and equipping a new Richmond Hill High School, including athletic fields and facilities, acquiring, constructing, and equipping a new middle school and a new elementary school which may include renovations and repurposing of existing facilities;	\$ 15,000,000.00	\$ 10,000,000.00	\$ 0.00	\$ 0.00			August 2025
(2) Adding to, remodeling, renovating, improving, and equipping existing educational buildings, athletic facilities, properties, and facilities and acquiring property, both real and personal, and equipment necessary therefore;	5,200,000.00	5,200,000.00	123,773.00	4,495,319.49			June 2025
(3) Instructional and administrative technology improvements, safety and security upgrades, acquiring or purchasing school buses, textbooks including e-books;	5,000,000.00	5,800,000.00	1,271,772.00	4,415,535.62			June 2025
(4) Funding the payment of a portion of the principal and interest on capital outlay projects financed by general obligation bonds.	<u>7,300,000.00</u>	<u>15,000,000.00</u>	<u>3,500,000.00</u>	<u>7,730,493.13</u>			June 2025
Subtotal SPLOST V Projects	<u>\$ 32,500,000.00</u>	<u>\$ 36,000,000.00</u>	<u>\$ 4,895,545.00</u>	<u>\$ 16,641,348.24</u>	<u>\$</u>	<u>\$</u>	
<b>SPLOST VI</b>							
(1) Acquiring, constructing, and equipping new operation centers for North Bryan County and South Bryan County;	\$ 12,000,000.00	\$ 12,000,000.00	\$ 0.00	\$ 0.00			June 2026
(2) Renovations and improvements to George Washington Carver Elementary;	6,700,000.00	7,486,700.00	269,780.85	7,216,845.77	7,486,626.62		Completed
(3) Acquiring, constructing, and equipping athletic improvements at Bryan County Middle and Bryan County High;	5,000,000.00	4,861,000.00	172,133.08	4,688,847.19	4,860,980.27		Completed
(4) Adding to, remodeling, renovating, improving, and equipping existing educational buildings, athletic facilities, properties, and facilities and acquiring property, both real and personal, and equipment necessary therefore, instructional and administrative technology improvements, and safety and security upgrades, and	20,300,000.00	20,000,000.00	682,622.99	3,643,587.80			June 2027
(5) Funding the payment of principal and interest on capital outlay projects financed by general obligation bonds.	<u>16,000,000.00</u>	<u>16,000,000.00</u>	<u>616,000.00</u>	<u>492,819.44</u>			August 2026
Subtotal SPLOST VI Projects	<u>60,000,000.00</u>	<u>60,347,700.00</u>	<u>1,740,536.92</u>	<u>16,042,100.20</u>	<u>12,347,606.89</u>		
Total	<u>\$ 92,500,000.00</u>	<u>\$ 96,347,700.00</u>	<u>\$ 6,636,081.92</u>	<u>\$ 32,683,448.44</u>	<u>\$ 12,347,606.89</u>		

- (1) The School District's original cost estimate as specified in the resolution calling for the imposition of the Special Local Option Sales Tax and includes only the budget funded with sales tax proceeds.
- (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 Bryan County approved the imposition of a 1% sales tax to fund the above projects and retire associated debt. Amounts expended for SPLOST V projects only include sales tax proceeds.
- (4) The voters of Bryan County approved the imposition of a 1% sales tax to fund the above projects and retire associated debt. Amounts expended for SPLOST VI projects may include sales tax proceeds, local property taxes, and/or other funds over the life of the projects.