

**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) 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."



BULLOCH 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
ESPLOST IV							
The following categories below for expenditures for educational purposes at Brooklet Elementary School, Julia P. Bryant School, Langston Chapel Elementary School, Langston Chapel Middle School, Mattie Lively Elementary School, Mill Creek Elementary School, Nevils Elementary School, Portal Elementary School, Portal Middle/High School, Sallie Zetterower Elementary School, Southeast Bulloch High School, Southeast Bulloch Middle School, Statesboro High School, Stilson Elementary School, Transitions Learning Center, William James Complex, William James Middle School, the Central Office, the Transportation Department, the Maintenance Department, and Bulloch County School Auxiliary Services.							
Safety and Security	\$ 1,886,000.00	\$ 4,286,000.00	\$ -	\$ 3,528,182.64			June 30, 2026
Instructional and Technology Resources	\$ 23,012,748.00	\$ 20,654,316.00	\$ 1,108,255.75	\$ 17,827,516.95			June 30, 2026
Building and Land	\$ 31,859,979.00	\$ 30,503,982.00	\$ 5,123,699.54	\$ 25,296,347.40			June 30, 2026
Equipment and Vehicles	\$ 5,241,273.00	\$ 8,219,241.00	\$ 709,563.81	\$ 7,509,677.12			June 30, 2026
Interest Expense and Misc Bank Fees		\$ 7,437,953.00		\$ 7,437,952.66			June 30, 2026
Grand Total	\$ 62,000,000.00	\$ 71,101,492.00	\$ 6,941,519.10	\$ 61,599,676.77	\$ -	\$ -	

ESPLOST V							
The following categories below for the purposes of (A) the acquisition, construction, and equipping of a new Southeast Bulloch High School, and (B) funding the following capital outlay projects for educational purposes at Brooklet Elementary School, Julia P. Bryant Elementary School, Langston Chapel Elementary School, Langston Chapel Middle School, Mattie Lively Elementary School, Mill Creek Elementary School, Nevils Elementary School, Portal Elementary School, Portal Middle/High School, Sallie Zetterower Elementary School, Southeast Bulloch High School, Southeast Bulloch Middle School, Statesboro High School, Stilson Elementary School, Transitions Learning Center, William James Complex, William James Middle School, the Central Office, the Transportation Department, the Maintenance Department, and Bulloch County School Auxiliary Services, and any other property owned by the school district:							
Safety and Security							June 30, 2030
Instructional and Technology Resources							June 30, 2030
Buildings and Land	\$ 100,000,000.00						June 30, 2030
Equipment and Vehicles							June 30, 2030
Interest Expense and Misc Bank Fees	\$ 10,000,000.00		\$ 1,221.96	\$ 678.83			June 30, 2030
Grand Total	\$ 110,000,000.00	\$ -	\$ 1,221.96	\$ 678.83	\$ -	\$ -	

(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. Includes all cost from project inception to completion.

(3) The voters of Bulloch County approved the imposition of a 1% sales tax to fund the above project. Amounts expended for these projects may include sales tax proceeds, state, local property taxes and/or other funds over the life of the project.