

**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."

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

SCHEDULE " "

PROJECT	ORIGINAL ESTIMATED COST (1)	CURRENT ESTIMATED COSTS (2)	ESTIMATED COMPLETION DATE
The issuance of general obligation bonds in the principal amount not to exceed \$16,000,000.00 to pay the cost of,			
(a) Acquiring, constructing, equipping, and furnishing new school buildings and facilities useful and desirable in connection therewith, including, but not limited to, a Primary School building, bus maintenance and storage facilities, and support and athletic/physical education facilities.	\$ 3,391,111.67	\$ 31,890,850.72	Complete
(b) Adding to, renovating, repairing, improving and equipping the existing schools and facilities including, but not limited to, vocational/agricultural facilities, gymnasiums, HVAC and physical education and athletic facilities.	-	492,425.00	6/30/2026
(c) Acquiring miscellaneous new equipment, fixtures and furnishings for the School District, including textbooks, band instruments, computer technology equipment and software, interactive boards, safety and security technology, food service equipment, tables, desks and chairs, school buses and other vehicles	1,000,000.00	-	6/30/2026
(d) Acquiring any capital property necessary or desirable for the foregoing purposes, both real and personal, and	-	-	6/30/2026
(e) Paying capitalized interest and/or costs of issuing.	1,608,888.33	2,001,101.56	Complete
Total	\$ 6,000,000.00	\$ 34,384,377.28	

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

SCHEDULE " "

PROJECT	AMOUNT EXPENDED IN CURRENT YEAR (3) (4)	AMOUNT EXPENDED IN PRIOR YEARS (3) (4)	TOTAL COMPLETION COST	EXCESS PROCEEDS NOT EXPENDED
The issuance of general obligation bonds in the principal amount not to exceed \$16,000,000.00 to pay the cost of,				
(a) Acquiring, constructing, equipping, and furnishing new school buildings and facilities useful and desirable in connection therewith, including, but not limited to, a Primary School building, bus maintenance and storage facilities, and support and athletic/physical education facilities.	\$ -	\$ 31,890,850.72	\$ -	\$ -
(b) Adding to, renovating, repairing, improving and equipping the existing schools and facilities including, but not limited to, vocational/agricultural facilities, gymnasiums, HVAC and physical education and athletic facilities.	139,425.00	353,000.00	-	-
(c) Acquiring miscellaneous new equipment, fixtures and furnishings for the School District, including textbooks, band instruments, computer technology equipment and software, interactive boards, safety and security technology, food service equipment, tables, desks and chairs, school buses and other vehicles	195,160.00	-	-	-
(d) Acquiring any capital property necessary or desirable for the foregoing purposes, both real and personal, and	-	-	-	-
(e) Paying capitalized interest and/or costs of issuing.	4,600.00	1,996,501.56	2,001,101.56	-
Total	\$ 339,185.00	\$ 34,240,352.28	\$ 2,001,101.56	\$ -

(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 Bleckley 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.

(4) In addition to the expenditures shown above, the School District has incurred interest to provide advance funding as follows:

Prior Years	\$ 1,880,087.50
Current Year	711,400.00
Total	\$ 2,591,487.50