

**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."

CITY OF BREMEN 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)	AMOUNT EXPENDED IN CURRENT YEAR (3)	AMOUNT EXPENDED IN PRIOR YEARS (3)	TOTAL COMPLETION COST	EXCESS PROCEEDS NOT EXPENDED	ESTIMATED COMPLETION DATE
HARALSON COUNTY VI ALL PROJECTS	\$ 5,300,000.00	5,300,000.00	927,131.25	780,893.75			6/30/2028
i) retiring outstanding general obligation debt of the Bremen District previously incurred and issued with respect to capital outlay projects in the maximum principal and interest amount of \$5,300,000, comprised of a portion of the City of Bremen Series 2015 Bonds comind due in the years 2023 through 2028 and paying a portion of the principal and interest on new general obligation debt proposed to be issued							
ii) capital outlay projects at an estimated cost of \$5,759,200 consisting of the following projects: (1) acquiring, constructing, equipping, renovating, and improving Bremen High School; (2) construction and renovations of athletic facilities; (3) acquisition and construction of maintenance and transportation equipment and facilities; and (4) the acquisition of real and personal property, including technology.	5,759,200.00	17,500,000.00	152,846.85	17,287,033.70			6/30/2028
Total Haralson County SPLOST VI Projects	\$ <u>11,059,200.00</u>	<u>22,800,000.00</u>	<u>1,079,978.10</u>	<u>18,067,927.45</u>			
CARROLL COUNTY VI ALL PROJECTS	\$ 2,860,000.00	2,860,000.00	605,500.00	987,000.00			10/31/2027
A portion of the debt service for the City of Bremen School District General Obligation Bonds, Series 2015 Previously incurred debt to be funded from the one percent sales and use tax.							
Total Carroll County SPLOST V Projects	\$ <u>2,860,000.00</u>	<u>2,860,000.00</u>	<u>605,500.00</u>	<u>987,000.00</u>			
	\$ <u>13,919,200.00</u>	<u>25,660,000.00</u>	<u>1,685,478.10</u>	<u>19,054,927.45</u>	<u>0.00</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 cost from project inception to completion.

(3) The voters of Haralson County, Carroll County, and the City of Bremen 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).

See notes to the basic financial statements.