



DEPARTMENT OF AUDITS AND ACCOUNTS

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The Georgia Department of Audits and Accounts, as required by the Official Code of Georgia §50-6-32, has posted the Special Purpose Local Option Sales Tax (SPLOST) Report to the searchable website. **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.**

SCHEDULE OF APPROVED LOCAL OPTION SALES TAX PROJECTS

YEAR ENDED JUNE 30, 2019

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
To reimpose the School District to raise not more than \$10,000,000.00 to (1) provide the School District a maximum amount of \$8,772,225.00 to retire a previously incurred general obligation debt of the School District created by the issuance and sale of the School District's General Obligation Bonds, Series 2006, and (2) provide the School District a maximum amount of \$800,000 to acquire, construct, equip and furnish a canning plant, fine arts, physical education, and athletic buildings and facilities; instructional and administrative technology improvements for all existing schools; purchasing, repairing and upgrading school buses, school system motor vehicles, and school system equipment; purchasing text books, library books, band and musical instruments, and other instructional materials; safety, security; and maintenance equipment; and adding to, renovating, repairing, improving, demolishing, and equipping existing school buildings and other buildings and facilities useful or desirable in connection therewith; and acquiring any necessary property therefore, both real and personal; together with paying the expenses incident to the planning and accomplishing the foregoing.	\$ 10,000,000.00	\$ 10,000,000.00	\$ 1,798,950.00	\$ 7,430,612.69	\$	\$	Complete
PROJECT							
To reimpose the School District to raise not more than \$8000,000.00 to (1) adding to, renovating, repairing, improving, furnishing, and equipping existing school buildings and other buildings and facilities, including painting, paving, landscaping, installation of carpeting, flooring, and energy efficiency upgrades, equipping and furnishing cafeterias, and an addition to the middle school cafeteria, including any necessary demolition;	\$ 1,000,000.00		\$ 0.00	\$ 279,014.95	\$	\$	6/30/2023
(2) acquiring safety and security equipment;	\$		\$	\$ 0.00	\$	\$	
(3) adding to, constructing, renovating, furnishing, and equipping athletic facilities, including installing field improvements, renovating the field house and the football stadium, including the locker rooms, and including any necessary demolition, and acquiring locker room and weightlifting equipment and mats;	\$ 6,720,000.00		\$ 3,209,949.03	\$ 1,686,997.63	\$	\$	6/30/2023
(4) acquiring instructional and administrative technology, equipment, and materials;	50,000.00		\$	\$ 0.00	\$	\$	6/30/2023
(5) acquiring vocational, physical education, and fine arts equipment, including band instruments and uniforms;	50,000.00		\$	\$ 0.00	\$	\$	6/30/2023
(6) acquiring buses, a cargo van, vehicles, and transportation and maintenance equipment; and	99,000.00		\$	\$ 0.00	\$	\$	6/30/2023
(7) paying expenses incident to accomplishing the foregoing	81,000.00		\$ 0.00	\$ 80,614.87	\$	\$	
	\$ 8,000,000.00	\$	\$ 3,209,949.03	\$ 2,046,627.45	\$	\$	

(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 total cost for the project(s). Includes all cost from project inception to completion.

(3) The voters of Berrien 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. See notes to the basic financial statements.