

**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](https://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."

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

	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
<b>PROJECT VII</b>							
To reimpose the special 1 percent sales and use tax for education currently in effect in Berrien County be continued for a period of time not to exceed 20 calendar quarters and for the raising of not more than \$8,000,000 for the purposes of acquiring, constructing, repairing, improving, renovating, adding to, extending, upgrading, demolishing, furnishing, and equipping school buildings and support facilities in the Berrien County School District useful or desirable in connection therewith, including acquiring any necessary property therefore, both real and personal, specifically including the following: (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 additional classrooms, including any necessary demolition;	\$ -	\$ -	\$ -	\$ -	\$		6/30/2028
(2) adding to, constructing, renovating, furnishing, and equipping athletic facilities, including tennis courts, track facilities, and including any necessary demolition;	\$ 8,000,000.00	\$ 8,447,263.59	\$ 21,565.45	\$ 8,425,698.14	\$		
(3) acquiring safety and security equipment;	\$ -	-	\$ -	\$ -	\$		6/30/2028
(4) acquiring instructional and administrative technology, equipment, and materials;	-	-	\$	\$ -	\$		6/30/2028
(5) acquiring vocational, physical education, and fine arts equipment, including band instruments and uniforms;	-	-	\$	\$ -	\$		6/30/2028
; (6) acquiring buses, a cargo van, vehicles, and transportation and maintenance equipment;	-	-	\$	\$ -	\$		6/30/2028
(7) acquiring energy savings equipment, including making installment and/or lease purchase payments; and	-						
(8) paying expenses incident to accomplishing the foregoing.		157,176.15	\$ 3,650.00	\$ 153,526.15	\$		
	<u>\$ 8,000,000.00</u>	<u>\$ 8,604,439.74</u>	<u>\$ 25,215.45</u>	<u>\$ 8,579,224.29</u>	<u>\$</u>	<u>\$</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 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.

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

Prior Year	\$ 537,500.00
Current Year	\$ 242,500.00
Total	<u>\$ 780,000.00</u>