



DEPARTMENT OF AUDITS AND ACCOUNTS

270 Washington Street, S.W., Room 4-101
Atlanta, Georgia 30334-8400

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STATE AUDITOR
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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.**

BEN HILL COUNTY BOARD OF EDUCATION
 SCHEDULE OF APPROVED LOCAL OPTION SALES TAX PROJECTS 2012-2016
 YEAR ENDED JUNE 30, 2018

SCHEDULE "4"

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
(i) Payment of principal and interest on previously incurred general obligation debt of the School district in a maximum amount of \$4,422,515;	\$ 4,422,515.00	\$ 3,848,815.27	\$ 18,459.61	\$ 2,990,792.50	\$ 3,009,252.11	\$	2018
(ii) Repairing, improving, rehabilitating and upgrading the "Old Lynwood" building for use as a Central Support facility;	\$ 2,000,000.00	\$ 2,000,000.00	\$ 0.00	\$ 0.00	\$ 0.00	\$	2018
(iii) Adding a new wing at Ben Hill Primary School, including necessary furnishings, fixtures and equipment;	\$ 4,900,000.00	\$ 6,100,000.00	\$ 0.00	\$ 0.00	\$ 0.00	\$	2018
(iv) Renovating, extending, repairing and equipping existing School District facilities to include roof repairs;	\$ 1,000,000.00	\$ 500,000.00	\$ 180,437.40	\$ 2,556,403.03	\$ 2,736,840.43	\$	2018
(v) Acquiring and installing systemwide instructional and administrative technology, safety and security equipment;	\$ 1,000,000.00	\$ 800,000.00	\$ 0.00	\$ 3,777,705.30	\$ 3,777,705.30	\$	2018
(vi) Acquisition of school buses and transportation equipment;	\$	\$	\$ 0.00	\$ 726,787.76	\$ 726,787.76	\$	2018
(vii) Acquisition of fine arts, vocational and physical education/athletic equipment and facilities;	\$ 900,000.00	\$ 900,000.00	\$ 0.00	\$ 133,212.98	\$ 133,212.98	\$	2018
(viii) Acquiring textbooks;	\$	\$	\$ 0.00	\$ 214,442.72	\$ 214,442.72	\$	2018
(ix) Planning for new School District site development and site acquisition at a maximum cost of \$13,000,400.	\$ 11,077,485.00	\$ 11,077,485.00	\$ 0.00	\$ 511,799.14	\$ 511,799.14	\$	2018
	<u>\$ 25,300,000.00</u>	<u>\$ 25,226,300.27</u>	<u>\$ 198,897.01</u>	<u>\$ 10,911,143.43</u>	<u>\$ 11,110,040.44</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 projects. Includes all cost from project inception to completion.
- (3) The voters of Ben Hill 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.

BEN HILL COUNTY BOARD OF EDUCATION
 SCHEDULE OF APPROVED LOCAL OPTION SALES TAX PROJECTS 2017-2021
 YEAR ENDED JUNE 30, 2018

SCHEDULE "4"

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
(i) Replacement of schools and/or construction of new schools, including and necessary demolition;	\$ 3,500,000.00	\$ 3,500,000.00	\$ 20,926.44	\$	\$	\$	2021
(ii) Adding to, renovating, repairing, improving, furnishing, and/or equipping existing school buildings, including the central office, transportation and maintenance facilities, including necessary demolition;	\$ 500,000.00	\$ 500,000.00	\$ 227,185.26	\$	\$	\$	2021
(iii) Adding to, constructing, renovating, furnishing, and/or equipping athletic facilities;	\$ 500,000.00	\$ 500,000.00	\$ 0.00	\$	\$	\$	2021
(iv) Acquiring equipment, instruments and/or materials for the fine arts, vocational, physical education and athletic departments;	\$ 200,000.00	\$ 200,000.00	\$ 0.00	\$	\$	\$	2021
(v) Renovations, additions, and/or improvements to parking, traffic access facilities and transportation department, including paving and any necessary site work;	\$ 1,000,000.00	\$ 1,000,000.00	\$ 0.00	\$	\$	\$	2021
(vi) Acquiring instructional and/or administrative technology equipment and materials;	\$ 1,000,000.00	\$ 1,000,000.00	\$ 334,815.46	\$	\$	\$	2021
(vii) Acquiring safety, security, and/or fire protection equipment;	\$ 100,000.00	\$ 100,000.00	\$ 0.00	\$	\$	\$	2021
(viii) Acquiring buses, vehicles, and/or transportation equipment;	\$ 750,000.00	\$ 750,000.00	\$ 219,757.00	\$	\$	\$	2021
(ix) Acquiring property;	\$ 500,000.00	\$ 500,000.00	\$ 0.00	\$	\$	\$	2021
(x) Paying a portion of the principal and interest on the current general obligation debt and general obligation debt to be issued (collectively, the "Projects"); and Shall a total of not more than \$27,400,000.00 in aggregate principal amount of Ben Hill County School District general obligation debt (the "Bonds") be issued for the purposes of : (1) paying a portion of the costs of the Projects; (2) capitalized interest on the Bonds; and/or (3) issuing the Bonds.	\$ 7,950,000.00	\$ 7,950,000.00	\$ 843,615.39	\$	\$	\$	2021
	<u>\$ 16,000,000.00</u>	<u>\$ 16,000,000.00</u>	<u>\$ 1,646,299.55</u>	<u>\$ 0.00</u>	<u>\$ 0.00</u>	<u>\$ 0.00</u>	

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