



## 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.**

BERRIEN COUNTY BOARD OF EDUCATION  
 SCHEDULE OF APPROVED LOCAL OPTION SALES TAX PROJECTS  
 YEAR ENDED JUNE 30, 2018

SCHEDULE "4"

PROJECT	ORIGINAL ESTIMATED COST (1)	CURRENT ACTUAL COSTS (2)	AMOUNT EXPENDED IN CURRENT YEAR (3)	AMOUNT EXPENDED IN PRIOR YEARS (3)	PROJECT STATUS (4)
<p>\$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.</p>	\$ 10,000,000.00	\$ 9,229,562.69	\$ 1,798,950.00	\$ 7,430,612.69	Complete

- (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 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.