

**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."

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

SCHEDULE "12"

PROJECT 2021	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;	\$ 1,000,000.00	\$ 800,000.00	\$	\$	\$	\$	2026
(ii) Adding to, renovating, repairing, improving, furnishing, and/or equipping existing school buildings, including the central office, transportation and maintenance facilities, including necessary demolition;	\$ 1,000,000.00	\$ 1,200,000.00	\$	\$ 1,174,459.79	\$	\$	2026
(iii) Adding to, constructing, renovating, furnishing, and/or equipping athletic facilities;	\$ 500,000.00	\$ 500,000.00	\$	\$	\$	\$	2026
(iv) Acquiring equipment, instruments and/or materials for the fine arts, vocational, physical education and athletic departments;	\$ 500,000.00	\$ 500,000.00	\$	\$	\$	\$	2026
(v) Renovations, additions, and/or improvements to parking, traffic access facilities and transportation department, including paving and any necessary site work;	\$ 500,000.00	\$ 500,000.00	\$	\$	\$	\$	2026
(vi) Acquiring instructional and/or administrative technology equipment and materials;	\$ 1,000,000.00	\$ 1,000,000.00	\$	\$ 61,159.74	\$	\$	2026
(vii) Acquiring safety, security, and/or fire protection equipment;	\$ 250,000.00	\$ 250,000.00	\$ 56,605.00	\$	\$	\$	2026
(viii) Acquiring buses, vehicles, and/or transportation equipment;	\$ 625,625.00	\$ 625,625.00	\$ 132,950.00	\$ 282,120.00	\$	\$	2026
(ix) Acquiring property;	\$ 100,000.00	\$ 100,000.00	\$	\$	\$	\$	2026
(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.	\$ 10,524,375.00	\$ 10,524,375.00	\$ 2,404,067.50	\$ 4,536,214.72	\$	\$	2037
	<u>\$ 16,000,000.00</u>	<u>\$ 16,000,000.00</u>	<u>\$ 2,593,622.50</u>	<u>\$ 6,053,954.25</u>	<u>\$ 0.00</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.