



# DOAA

Georgia Department  
of Audits & Accounts

**Greg S. Griffin** State Auditor  
404.656.2174

**Kristina Turner** Deputy State Auditor  
404.657.4352

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.**

(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 Baldwin 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:

SPLOST V	Prior Year: \$	1,130,663.00
	Current Year	<u>188,225.00</u>
	Total	<u>\$ 1,318,888.00</u>

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

SPLOST V	Prior Year: \$	212,274.53
	Current Year	<u>20,000.57</u>
	Total	<u>\$ 232,275.10</u>

(6) In addition to expenditures shown above, the School District has incurred expenditures to provide the annual SPLOST audit as required by O.C.G.A. 20-2-491:

SPLOST V	Prior Year: \$	20,450.00
	Current Year	<u>4,750.00</u>
	Total	<u>\$ 25,200.00</u>

<b>SPOST VI</b>	<b>ORIGINAL ESTIMATED</b>	<b>CURRENT ESTIMATED</b>	<b>EXPENDED IN CURRENT</b>	<b>EXPENDED IN PRIOR</b>	<b>TOTAL COMPLETION</b>	<b>EXCESS PROCEEDS NOT</b>	<b>ESTIMATED COMPLETION</b>
<b>PROJECT</b>	<b>COST (1)</b>	<b>COSTS (2)</b>	<b>YEAR (3) (4)(5)(6)</b>	<b>YEARS (3) (4)(5)(6)</b>	<b>COST</b>	<b>EXPENDED</b>	<b>DATE</b>
repairing, furnishing, upgrading, and	26,073,000.00	26,073,000.00	7,491,173.92				September 2026
Acquiring, constructing, furnishing, and		-					September 2026
Purchasing and providing HVAC		-					September 2026
Renovation and extension of retention		-					September 2026
Purchasing, providing and installing	1,000,000.00	1,000,000.00					September 2026
Purchasing and providing laptop	1,000,000.00	1,000,000.00					September 2026
Purchasing, providing and installing		-					September 2026
Acquiring school buses, vehicles,	1,000,000.00	1,000,000.00					September 2026
acquiring textbooks, ebooks, digital	950,000.00	950,000.00					September 2026
Acquiring band/music, fine arts,		-					September 2026
Acquiring, construction, improving, and		-					September 2026
properly, both real and personal;		-					September 2026
accomplishing the foregoing		-					September 2026
		-					
		-					
		-					
		-					
		-					
		-					
		-					
	\$ 30,023,000.00	30,023,000.00	7,491,173.92	-	-	-	

- 1 -