



# DOAA

Georgia Department  
of Audits & 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.**

SPLOST VI PROJECT	ORIGINAL ESTIMATED COST (1)	CURRENT ESTIMATED COSTS (2)	EXPENDED IN CURRENT YEAR (3) (4)(5)(6)	EXPENDED IN PRIOR YEARS (3) (4)(5)(6)	TOTAL COMPLETION COST	EXCESS PROCEEDS NOT EXPENDED	ESTIMATED COMPLETION DATE
Renovating, improving, extending, repairing, furnishing, upgrading, and equipping the Early Learning Center, Lakeview Primary, Lakeview Academy, Midway Hills Primary, Midway Hills Academy, Oak Hill Middle School, Baldwin High School and its Fine Arts Center and College and Career Academy, Baldwin High Statduim, the School District's Athletic Complex, the Administrative Offices and Meeting Facility, the Maintenance and Warehouse Facility, the Bus Maintenance Facility, and the Grounds Maintenance Facility, and the property recently acquired from the Georgia State Patrol.	39,050,000.00	38,815,000.00	4,076,636.82	18,301,032.64			September 2026
Acquiring, constructing, furnishing, and equipping an Alternative School and GNET Facility		-					
Purchasing and providing HVAC improvements, new roof systems, security, safety, technology and communication improvements, traffic, parking and sidewalk renovations and improvements, electrical and plumbing repairs and improvements, and energy efficiency improvements							
Renovation and extension of retention ponds		-					
Purchasing, providing and installing technological devices (to include computers, laptops, servers, printers, projectors, cabling, wireless access points, audio devices, cameras, and VOIP)	1,000,000.00	500,000.00	130,375.21				September 2026
Purchasing and providing laptop computers pursuant to a student laptop initiative or program	1,000,000.00						September 2026
Purchasing, providing and installing school nutrition equipment and cafeteria improvements		500,000.00	312,472.54				
Acquiring school buses, vehicles, transportation and maintenance equipment	1,000,000.00	1,300,000.00	720,941.00	182,125.14			September 2026
acquiring textbooks, ebooks, digital media, and library books	950,000.00	950,000.00					September 2026
Acquiring band/music, fine arts, vocation and physical education/athletic equipment		-					
Acquiring, construction, improving, and repairing playground equipment and other outdoor recreational facilities or structures		-					
Acquiring and installing all necessary property, both real and personal;							
Demolishing all or a portion of facilities or structures in connection with the "Projects"		-					
Paying expenses incident to accomplishing the foregoing		-					
	<u>\$ 43,000,000.00</u>	<u>42,065,000.00</u>	<u>5,240,425.57</u>	<u>18,483,157.78</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 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 VI	
Prior Years	\$ 1,165,300.57
Current Year	<u>633,750.00</u>
Total	\$ <u>1,799,050.57</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 VI	
Prior Years	\$ 8,075.00
Current Year	<u>5,075.00</u>
Total	\$ <u>13,150.00</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 VI	
Prior Years	\$ 2,400.00
Current Year	<u>-</u>
Total	\$ <u>2,400.00</u>