

**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."

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

SCHEDULE "10"

2015 SPLOST 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) Repairing, Improving, Adding to, renovating, extending, upgrading, and equipping school buildings, support facilities and athletic facilities in the Baker County School District useful or desirable in connection therewith, including acquiring any necessary property therefore, both real and personal.	\$ 910 000 00	\$ 1 204 875 88	\$ 83 892 41	\$ 1 120 983 47	\$ -	\$ -	Completed
(ii) Adding Classrooms.	15 000 00	-	-	-	-	-	Completed
(iii) Acquiring transportation vehicles and maintenance vehicles and equipment.	45 000 00	195 456 36	-	195 456 36	-	-	Completed
(iv) Acquiring and upgrading buses.	50 000 00	515 424 52	-	515 424 52	-	-	Completed
(v) Acquiring technology, safety, and security equipment.	15 000 00	78 389 18	-	78 389 18	-	-	Completed
(vi) Improving transportation facilities.	10 000 00	186 27	-	186 27	-	-	Completed
(vii) And paying expenses incidental to accomplish the foregoing.	5 000 00	-	-	-	-	-	Completed
(viii) Debt Principal and interest payments	350 000 00	-	-	-	-	-	Completed
	<u>\$ 1 400 000 00</u>	<u>\$ 1 994 332 21</u>	<u>\$ 83 892 41</u>	<u>\$ 1 910 439 80</u>	<u>\$ -</u>	<u>\$ -</u>	

2020 SPLOST 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) Repairing, Improving, Adding to, renovating, extending, upgrading, demolishing, and equipping school buildings, support facilities and athletic facilities in the Baker County School District useful or desirable in connection therewith, including acquiring any necessary property therefore, both real and personal.	\$ 910 000 00	\$ 910 000 00	\$ 67 288 70	\$ 773 618 90	\$ -	\$ -	June 2028
(ii) Adding Classrooms.	15 000 00	15 000 00	-	-	-	-	June 2028
(iii) Acquiring transportation vehicles and maintenance vehicles and equipment.	45 000 00	45 000 00	-	-	-	-	June 2028
(iv) Acquiring and upgrading buses.	50 000 00	50 000 00	-	-	-	-	June 2028
(v) Acquiring technology, safety, and security equipment.	15 000 00	15 000 00	-	-	-	-	June 2028
(vi) Improving transportation facilities.	10 000 00	10 000 00	-	-	-	-	June 2028
(vii) And paying expenses incidental to accomplish the foregoing.	5 000 00	5 000 00	-	-	-	-	June 2028
(viii) Debt Principal and interest payments	150 000 00	150 000 00	-	-	-	-	June 2028
	<u>\$ 1 200 000 00</u>	<u>\$ 1 200 000 00</u>	<u>\$ 67 288 70</u>	<u>\$ 773 618 90</u>	<u>\$ -</u>	<u>\$ -</u>	

2025 SPLOST 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) Repairing, Improving, Adding to, renovating, extending, upgrading, and equipping school buildings, support facilities and athletic facilities in the Baker County School District useful or desirable in connection therewith, including acquiring any necessary property therefore, both real and personal.	\$ 700 000 00	\$ 700 000 00	\$ -	\$ -	\$ -	\$ -	June 2032
(ii) Acquiring and upgrading central office facility.	350 000 00	350 000 00	-	-	-	-	
(iii) Acquiring band equipment and uniforms.	5 000 00	5 000 00	-	-	-	-	
(iv) Adding Classrooms.	25 000 00	25 000 00	-	-	-	-	June 2032
(v) Acquiring transportation vehicles and maintenance vehicles and equipment.	45 000 00	45 000 00	-	-	-	-	June 2032
(vi) Acquiring and upgrading buses.	75 000 00	75 000 00	-	-	-	-	June 2032
(vii) Acquiring technology, safety, and security equipment.	10 000 00	10 000 00	-	-	-	-	June 2032
(viii) Improving transportation facilities.	5 000 00	5 000 00	-	-	-	-	June 2032
(ix) And paying expenses incidental to accomplish the foregoing.	5 000 00	5 000 00	-	-	-	-	June 2032
	<u>\$ 1 220 000 00</u>	<u>\$ 1 220 000 00</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	

- The School District's original cost estimate as specified in the resolution calling for the imposition of the Local Option Sales Tax.
- The School District's current estimate of total cost for the projects. Includes all cost from project inception to completion.
- The voters of Baker 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.