



## DEPARTMENT OF AUDITS AND ACCOUNTS

270 Washington Street, S.W., Room 4-101  
Atlanta, Georgia 30334-8400

**GREG S. GRIFFIN**  
STATE AUDITOR  
(404) 656-2174

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.**

**Baker County Board of Education  
Schedule of Special Purpose  
Local Option Sales Tax  
For the Fiscal Year Ended June 30, 2018**

SCHEDULE "4"

Project	Original Estimated Cost (1)	Current Estimated Cost (2)	Expenditure			Estimated Proceeds Not Expended	Estimated Completion Date
			Current Year (3)	Prior Year	Total Completed Cost		
Adding to, renovating, improving and equipping existing facilities	\$ 1,176,000	\$ 1,176,000	\$ 39,741	\$ 516,687	\$ 556,428	\$ -	
Upgrading Instructional and Administrative Technology	42,000	42,000	-	-	-	-	
Purchasing school buses and transportation equipment	70,000	70,000	-	253,854	253,854	-	
Purchasing textbooks and vocational, fine arts, instructional and athletic equipment	-	-	-	-	-	-	
Purchasing safety and security equipment	-	-	4,506	4,506	9,012	-	
Acquiring any property necessary or desirable therefor, both real and personal	-	-	-	-	-	-	
Debt principal and interest payments	112,000	112,000	66,858	133,716	200,574	-	
<b>Total</b>	<b>\$ 1,400,000</b>	<b>\$ 1,400,000</b>	<b>\$ 111,105</b>	<b>\$ 908,763</b>	<b>\$ 1,019,868</b>	<b>\$ -</b>	

(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 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.