



# 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.**

SCHEDULE "12"

PROJECT	ORIGINAL ESTIMATED COST (1)	CURRENT ESTIMATED COSTS (2)	AMOUNT EXPENDED IN CURRENT YEAR (3) (4)(5)(6)	AMOUNT EXPENDED IN PRIOR YEARS (3) (4)(5)(6)	TOTAL COMPLETION COST	EXCESS PROCEEDS NOT EXPENDED	ESTIMATED COMPLETION DATE
<b>SPLOST V</b>							
furnishing and equipping Blandy Hills Elementary School, Creekside Elementary School, Eagle Ridge Elementary School, Midway Elementary School, Oak Hill Middle School, Baldwin County High School/Fine Arts Center/ College and Career Academy, Baldwin County Stadium, Baldwin School Maintenance and Warehouse Facility, Baldwin Bus Maintenance Facility, Baldwin Grounds Maintenance Facility, The Early Learning Center, and the Baldwin Administrative Offices and Meeting Facility, to include HVAC upgrades, new roof systems, security, safety and communication upgrades, parking and sidewalk renovations and upgrades	\$ 28,800,000.00	\$ 26,439,402.63	\$	\$ 26,439,402.63	\$ 26,439,402.63	\$	Completed
Renovation and extension of retention ponds							
Purchase and installation of technology devices (to include computers, servers, printers, projectors, cabling, wireless access points, and Voice Over IP);	4,000,000.00	3,082,976.48		3,082,976.48	3,082,976.48		Completed
Acquiring and installing systemwide software to support instructional initiatives and improvements, finance, safety and operations	-						
Purchase and installation of school nutrition equipment	-						

BALDWIN COUNTY BOARD OF EDUCATION SCHEDULE OF APPROVED LOCAL OPTION SALES TAX PROJECTS YEAR ENDED JUNE 30, 2022

Acquisition of school buses, transportation and maintenance equipment	2,500,000.00	2,126,104.47		2,126,104.47	2,126,104.47	Completed
Acquisition of textbooks, ebooks, digital media and library books	1,100,000.00	1,692,166.48		1,692,166.48	1,692,166.48	Completed
Acquisition of band/music, fine arts, vocational, and physical education / athletic equipment	1,100,000.00	719,183.36		719,183.36	719,183.36	Completed
Demolition of existing facilities						
Acquiring and installing all other necessary property therefore, both real and personal (the "Projects")						
Paying expenses incident to accomplishing the foregoing						
	<u>37,500,000.00</u>	<u>34,059,833.42</u>	<u>-</u>	<u>34,059,833.42</u>	<u>34,059,833.42</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 V | Prior Year   | \$ | 1,318,888.00               |
|          | Current Year |    | <u>70,000.00</u>           |
|          | Total        | \$ | <u><u>1,388,888.00</u></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   | \$ | 232,275.10               |
|          | Current Year |    | <u>3,000.00</u>          |
|          | Total        | \$ | <u><u>235,275.10</u></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:

BALDWIN COUNTY BOARD OF EDUCATION SCHEDULE OF APPROVED LOCAL OPTION SALES TAX PROJECTS YEAR ENDED JUNE 30, 2022

SPLOST V	Prior Year	\$	25,200.00
	Current Year		<u>2,400.00</u>
	Total	\$	<u><u>27,600.00</u></u>

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	26,073,000.00	10,058,997.03	8,236,594.48			September 2026
Acquiring, constructing, turnishing, 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		-					

BALDWIN COUNTY BOARD OF EDUCATION SCHEDULE OF APPROVED LOCAL OPTION SALES TAX PROJECTS YEAR ENDED JUNE 30, 2022

[illegible]

(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 Year	\$	470,750.57
	Current Year		<u>694,550.00</u>
	Total	\$	<u><u>1,165,300.57</u></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 Year	\$	3,000.00
	Current Year		<u>6,075.00</u>
	Total	\$	<u><u>9,075.00</u></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 Year	\$	-
	Current Year		<u>2,400.00</u>
	Total	\$	<u><u>2,400.00</u></u>