

BARROW COUNTY SCHOOL SYSTEM  
SPLOST PROJECT EXPENDITURES  
YEAR ENDED JUNE 30, 2021

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## INDEPENDENT ACCOUNTANTS' REPORT

To the Barrow County School System  
Winder, Georgia

We have examined the Barrow County School System's (School System) attached Schedule of SPLOST Project Expenditures and their compliance with Article VIII, Section VI, Paragraph IV of the Georgia Constitution and Official Code of Georgia (O.C.G.A.) 48-8-141 regarding expenditure of sales tax for educational purposes during the year ended June 30, 2021. Management is responsible for the School System's compliance with the specified requirements. Our responsibility is to express an opinion on the School System's compliance with the specified requirements based on our examination.

Our examination was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants. Those standards require that we plan and perform the examination to obtain reasonable assurance about whether the School System complied, in all material respects, with the specified requirements referenced above. An examination involves performing procedures to obtain evidence about whether the School System complied with the specified requirements. The nature, timing, and extent of the procedures selected depend on our judgment, including an assessment of the risks of material noncompliance, whether due to fraud or error. We believe that the evidence we obtained is sufficient and appropriate to provide a reasonable basis for our opinion.

Our examination does not provide a legal determination on the School System's compliance with specified requirements.

In our opinion, the Barrow County School System complied, in all material respects, with Article VIII, Section VI, Paragraph IV of the Georgia Constitution and Official Code of Georgia (O.C.G.A.) 48-8-141 regarding expenditure of sales tax for educational purposes during the years ended June 30, 2021.

*Serotta Maddocks Evans & Co.*

SEROTTA MADDOCKS EVANS & CO., CPAs

Augusta, Georgia  
February 14, 2022

BARROW COUNTY SCHOOL SYSTEM  
SCHEDULE OF SPLOST PROJECT EXPENDITURES  
YEAR ENDED JUNE 30, 2021

PROJECT	SPLOST V
Debt service, including principal and interest	\$ 8,939,050
Bond issuance cost	274,010
Audio Enhancements in Technology	4,961
Austin Road Master Plan	311,140
Barrow Arts & Sciences Academy	1,615,803
Barrow Arts & Sciences Academy Phase 2	5,688
Controlled Entry Access	6,892
Maintenance	68,133
New Elementary School	2,000
Renovations at Apalachee High	1,143,265
Renovations at Apalachee High 4	1,296,153
Renovations at Auburn Elementary	710,095
Renovations at Bear Creek Middle	350,481
Renovations at Haymon-Morris Middle	291,868
Renovations at Holsenbeck Elementary	740,085
Renovations at Center for Innovative Teaching	66,129
Renovations at Russell Middle	105,869
Renovations at Sims Academy of Innovation & Technology	540,138
Renovations at Statham Elementary	786,581
Renovations at the Alternative Education Program	101,703
Renovations at Westside Middle	27,091
Renovations at Westside Middle Phase II	197,536
Renovations at Winder-Barrow High	1,184,963
Renovations at Yargo Elementary	1,732
Rutland Center	86,525
Synovia capital lease for GPS in buses	127,032
TCF energy capital lease	109,477
Technology	841,459
Transportation (Buses)	262,722
Westside Middle Addition	7,276,656
Administration	444,140
	27,919,377
Less other funding sources:	
GSFIC	(2,630,646)
Total SPLOST expenditures	\$ 25,288,731

NOTE: Amounts expended for the projects may include sales tax proceeds, state and local property taxes and/or other funds over the life of the projects.