



# DOAA

Georgia Department  
of Audits & Accounts

**Greg S. Griffin** State Auditor  
404.656.2174

**Kristina Turner** Deputy State Auditor  
404.657.4352

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.**

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

	ORIGINAL ESTIMATED COST (1) (6)	CURRENT ESTIMATED COSTS (2)	AMOUNT EXPENDED IN CURRENT YEAR (3)	AMOUNT EXPENDED IN PRIOR YEARS (3)	TOTAL COMPLETION COST	ESTIMATED COMPLETION DATE
<b>SPLOST 2017 (4)</b>						
(a)(e) Acquiring, Constructing, Equipping New Elementary School and			\$ 2,647,955	\$ 88,740,730	\$ 91,388,685	Various
(b) Acquiring, Constructing, Equipping Additions to Facilities			17,004,764	59,086,575	76,091,339	Various
(c) Textbooks and Technology			2,122,828	20,213,322	22,336,150	Various
(d) School Buses and Vehicles			2,064,425	3,883,848	5,948,273	Various
(f) Interest on General Obligation Debt			1,940,375	20,747,313	22,687,688	October 2022
(g) Expenses for the Imposition of the SPLOST			471,884	35,553	507,437	June 2022
Total SPLOST 2017	\$ 225,000,000	\$ 225,000,000	\$ 26,252,231	\$ 192,707,341	\$ 218,959,572	
<b>SPLOST 2021 (5)</b>						
(a) Acquiring, Constructing, Equipping New School Buildings and Facilities			\$ 4,630,203	\$ 620,105	\$ 5,250,308	Various
(b) Adding to Existing Schools and Replacing Furniture			1,339,857	56,569	1,396,426	Various
(c) Acquiring Technology and Computers			-	-	-	Various
(d) School Buses and Vehicles			81,655	-	81,655	Various
(e) Replacing Roofs, Heating, Ventilation and Air Conditioning			-	-	-	Various
(g) Acquiring Property Rights			-	-	-	Various
(h) Interest on General Obligation Debt			2,395,181	-	2,395,181	October 2025
(i) Expenses for the Imposition of the SPLOST			2,189,049	-	2,189,049	June 2025
Total SPLOST 2021	\$ 230,000,000	\$ 230,000,000	\$ 10,635,945	\$ 676,674	\$ 11,312,619	
GRAND TOTAL	\$ 455,000,000	\$ 455,000,000	\$ 36,888,176	\$ 417,282,504	\$ 454,170,680	

**NOTES**

- (1) The School System's original cost estimate as specified in the resolution calling for the imposition of the Local Option Sales Tax.
- (2) The School System's current estimate of total cost for the projects. Includes all costs from project inception to completion. The current estimated cost may increase over the original cost estimate as a result of increased tax collections and investment earnings.
- (3) The voters of Richmond 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) The purpose of the SPLOST issued in 2017 was for (a) acquiring, constructing, installing and equipping new school buildings and facilities and other buildings and facilities useful or desirable in connection therewith; (b) Acquiring, constructing, installing and equipping additions to existing schools, including without limitation new classroom space and athletic facilities for physical and general educational purposes, adding to, renovating, removing, repairing, improving and equipping existing school buildings and other buildings and facilities useful or desirable in connection therewith; acquiring, constructing and equipping safety structures and facilities useful or desirable in connection with any of the foregoing, acquiring the necessary property and rights in property therefor, both real and personal; (c) Acquiring text books and technology hardware and software and equipment in connection with the foregoing; (d) acquiring, constructing, installing and equipping school buses and other vehicles for the safety, security and maintenance of the school facilities and equipment and buildings and facilities for the repair and maintenance thereof; (e) Demolishing existing buildings and facilities located on school property that are no longer useful for public school purposes; (f) To pay capitalized interest on the general obligation debt to be incurred and, (g) To pay or reimburse the expenses of the Board necessary to accomplish the foregoing, including the expenses of the Board incurred in connection with calling the election and imposing the SPLOST.
- (5) The purpose of the SPLOST issued in 2021 was for (a) Acquiring, constructing, installing and equipping new school buildings and facilities and other buildings and facilities useful or desirable in connection therewith; (b) Adding to, renovating, removing, repairing, improving and equipping existing schools, including without limitation new classroom space, athletic facilities for physical and general educational purposes as well as interscholastic athletics, and new and existing theaters and auditoriums; (c) Acquiring technology hardware and software , including without limitation computers or computing devices for student use; (d) Acquiring school buses and other vehicles for the safety, security and maintenance of the school facilities and equipment and buildings and facilities for the repair and maintenance thereof; (e) Replacing roofs and heating, ventilation and air conditioning equipment throughout the School System; (f) Replacing furniture, fixtures and equipment at schools throughout the School System; (g) Acquiring the necessary property and rights in property therefor, both real and personal; (h) To pay capitalized interest on the general obligation debt to be incurred and, (i) To pay or reimburse the expenses of the Board necessary to accomplish the foregoing, including the expenses of the Board incurred in connection with calling the election and imposing the SPLOST.
- (6) The original estimated cost for the 2017 and 2021 SPLOSTs include estimated proceeds from the imposition of a 1% sales tax, state capital outlay funding, and other local funds.