



# 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.**

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

SCHEDULE " "

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
<b>ESPLOST '13 (ESPLOST 4)</b>							
Acquiring, constructing and equipping new schools and facilities, including classroom additions, an agricultural sciences center, a field house and a multi-use auditorium.	14,000,000.00	16,080,643.73	0	16,080,643.73	16,080,643.73	0	June 30,2021
Adding to, renovating, repairing, improving and equipping existing school buildings and school system facilities, including athletic facilities.	3,000,000.00	2,468,601.65	0	2,468,601.65	2,468,601.65	0	June 30,2021
Acquiring miscellaneous new equipment, fixtures and furnishings for the school system, including instructional and administrative technology equipment and	1,500,000.00	228,926.03	0	228,926.03	228,926.03	0	June 30,2021
Acquiring school buses, vehicles and transportation and maintenance equipment	1,000,000.00	1,108,958.00	0	1,108,958.00	1,108,958.00	0	June 30,2021
Acquiring textbooks and other instructional materials, including band instruments and equipment.	750,000.00	856,468.47	0	51,525.34	TBD	0	June 30,2023
Acquiring land for school system facilities.	500,000.00	522,870.59	0	323,565.76	TBD	0	June 30,2023
Paying any general obligation debt of the School district in conjunction with the imposition of such sales and use tax	250,000.00	0	0	0	0	0	Cancelled
<b>SPLOST 13 TOTAL</b>	<b>\$ 21,000,000.00</b>	<b>\$ 21,266,468.47</b>	<b>0</b>	<b>20,262,220.51</b>	<b># 19,887,129.41</b>	<b>\$ 0</b>	
Less Capital Outlay Total cost		1,026,515.00		1,026,515.00	1,026,515.00		
<b>SPLOST 13 TOTAL</b>	<b>\$ 21,000,000.00</b>	<b>\$ 20,239,953.47</b>	<b>0</b>	<b>19,235,705.51</b>	<b># 18,860,614.41</b>	<b>\$ 0</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 Union 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 (Capital Outlay Funds) over the life of the projects.

Capital Outlay Expenditures included in the amounts listed above	2,298,826.50
Capital Outlay GSFIC Reimbursement	<u>1,026,515.00</u>
Capital Outlay Total Cost	1,272,311.50

(4) The description of the projects contain the details set forth in the ballot upon which the voters of Union County approved.

(5) There was no bond debt issued with this ESPLOST referendum.

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

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
<b>ESPLOST '18 (ESPLOST 5)</b>							
Acquiring school buses, vehicles and transportation and maintenance equipment	1,400,000.00	1,400,000.00	266,620.87	603,820.96			June 30,2023
Acquiring new technological equipment and upgrading existing technology systems	2,255,000.00	2,255,000.00	209,022.75	1,375,698.27			June 30,2023
Renovation and repair of existing school system facilities, including roofs, parking lots and driveways, heating and air conditioning systems, and athletic facilities	14,118,500.00	14,118,500.00	3,512,028.22	3,770,351.17			June 30,2023
Renovation and expansion of school cafeterias, including the acquisition of replacement kitchen equipment.	422,000.00	422,000.00	458.07	160,575.64			June 30,2023
Acquiring, constructing and equipping new school system facilities	1,250,000.00	1,250,000.00	118,318.76	577,702.44			June 30,2023
Renovation and expansion of the CTAE building and shop at the high school	900,000.00	900,000.00	293,186.08	0			June 30,2023
Paying any general obligation debt of the School District issued in conjunction with the imposition of such sales and use tax	0	0	0	0			June 30,2023
Paying any expenses incident to accomplishing the foregoing	654,500.00	654,500.00	0	0			June 30,2023
<b>ESPLOST 18 TOTAL</b>	<b>\$ 21,000,000.00</b>	<b>\$ 21,000,000.00</b>	<b>\$ 4,399,634.75</b>	<b>\$ 6,488,148.48</b>	<b>\$ -</b>	<b>\$ -</b>	Ongoing

- (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 Union 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.