



DOAA

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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.**

RICHMOND COUNTY BOARD OF EDUCATION
SCHEDULE OF APPROVED LOCAL OPTION SALES TAX PROJECTS
YEAR ENDED JUNE 30, 2023

	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
SPLOST 2017 (4)						
(a)(e) Acquiring, Constructing, Equipping New Elementary School and Demolitions			\$ 2,182,996	\$ 91,388,685	\$ 93,571,681	Various
(b) Acquiring, Constructing, Equipping Additions to Facilities			13,339,769	76,091,339	89,431,108	Various
(c) Textbooks and Technology			516,864	22,336,150	22,853,014	Various
(d) School Buses and Vehicles			323,659	5,948,273	6,271,932	Various
(f) Interest on General Obligation Debt			611,500	22,687,688	23,299,188	October 2022
(g) Expenses for the Imposition of the SPLOST			5,000	507,437	512,437	June 2022
Total SPLOST 2017	\$ 225,000,000	\$ 243,000,000	\$ 16,979,788	\$ 218,959,572	\$ 235,939,360	

SPLOST 2021 (5)						
(a) Acquiring, Constructing, Equipping New School Buildings and Facilities			\$ 25,547,474	\$ 5,250,308	\$ 30,797,782	Various
(b) (f) Adding to Existing Schools and Replacing Furniture			9,752,963	1,396,426	11,149,389	Various
(c) Acquiring Technology and Computers			676,856	-	676,856	Various
(d) School Buses and Vehicles			100,200	81,655	181,855	Various
(e) Replacing Roofs, Heating, Ventilation and Air Conditioning			105,712	-	105,712	Various
(g) Acquiring Property Rights			-	-	-	Various
(h) Interest on General Obligation Debt			3,732,750	2,395,181	6,127,931	October 2025
(i) Expenses for the Imposition of the SPLOST			3,537	2,189,049	2,192,586	June 2025
Total SPLOST 2021	\$ 230,000,000	\$ 230,000,000	\$ 39,919,492	\$ 11,312,619	\$ 51,232,111	
GRAND TOTAL	\$ 455,000,000	\$ 473,000,000	\$ 56,899,280	\$ 454,170,680	\$ 511,069,960	

(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.