



# 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.**

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

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 '22</b>							
Adding to, renovating, repairing, improving and equipping existing school buildings and school system facilities, including, but not limited to athletic facilities, cafeterias, and parking facilities.	5,000,000.00	5,000,000.00	822,239.59	0.00	TBD	0	June 30,2028
Acquiring, constructing and equipping a new Elementary School.	31,000,000.00	31,000,000.00	279,048.71	0.00	TBD	0	June 30,2026
Acquiring textbooks, e-books, e-book readers, computers, laptops, tablets, peripherals, and any instructional materials/equipment.	500,000.00	500,000.00	54,749.16	0.00	TBD	0	June 30,2028
Acquiring school buses and fleet vehicles and maintenance equipment	1,000,000.00	1,000,000.00	183,753.00	0.00	TBD	0	June 30,2028
Acquiring miscellaneous new equipment, fixtures and furnishings, included but not limited to playground equipment.	1,000,000.00	1,000,000.00	-	0.00	TBD	0	June 30,2028
Acquiring technology equipment and upgrades, hardware, software and infrastructure, safety and security equipment.	500,000.00	500,000.00	3,000.00	0.00	TBD	0	June 30,2028
Energy efficiency upgrades to include electrical and propane upgrades.	500,000.00	500,000.00	-	0.00	TBD	0	June 30,2028
Land acquisitions for school facility expansions.	1,500,000.00	1,500,000.00	1,056,822.33	0	0	0	June 30,2028
<b>ESPLOST 22 TOTAL</b>	<b>\$ 41,000,000.00</b>	<b>\$ 41,000,000.00</b>	<b>2,399,612.79</b>	<b>- #</b>	<b>-</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.