

**DOAA**Georgia Department
of Audits & Accounts**Greg S. Griffin, State Auditor**
Kristina A. Turner, Deputy State Auditor

This Special Purpose Local Option Sales Tax (SPLOST) Report has been posted to DOAA's searchable website (open.ga.gov) as required by the Official Code of Georgia §50-6-32.

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.

This report is audited as part of the audit of the School District's Annual Financial Statements. The opinion and results can be found in the audit report. If you have further questions, you can visit our [TIGA Resource page](#) or visit our [contact page](#) and follow the prompts for "General TIGA help."

RICHMOND COUNTY BOARD OF EDUCATION
SCHEDULE OF APPROVED LOCAL OPTION SALES TAX PROJECTS
YEAR ENDED JUNE 30, 2025

	ORIGINAL ESTIMATED COST (1) (7)	CURRENT ESTIMATED COSTS (2)	AMOUNT EXPENDED IN CURRENT YEAR (3)	AMOUNT EXPENDED IN PRIOR YEARS (3)	TOTAL COMPLETION COST	ESTIMATED COMPLETION DATE
<u>SPLOST 2017 (4)</u>						
(a)(e) Acquiring, Constructing, Equipping New Elementary School and	\$ -	\$ -	\$ -	\$ 94,323,199	\$ 94,323,199	Various
(b) Acquiring, Constructing, Equipping Additions to Facilities	-	-	469,376	92,626,482	93,095,858	Various
(c) Textbooks and Technology	-	-	-	23,300,132	23,300,132	Various
(d) School Buses and Vehicles	-	-	-	6,708,318	6,708,318	Various
(f) Interest on General Obligation Debt	-	-	-	23,299,188	23,299,188	October 2022
(g) Expenses for the Imposition of the SPLOST	-	-	-	515,657	515,657	June 2022
Total SPLOST 2017	\$ 225,000,000	\$ 243,000,000	\$ 469,376	\$ 240,772,976	\$ 241,242,352	
<u>SPLOST 2021 (5)</u>						
(a) Acquiring, Constructing, Equipping New School Buildings and Facilities	\$ -	\$ -	\$ 14,430,579	\$ 73,326,495	\$ 87,757,074	Various
(b) (f) (e) Adding to Existing Schools, Replacing Furniture, Roofs, Heating, Ventilation and Air Conditioning	-	-	25,918,823	37,317,506	63,236,329	Various
(c) Acquiring Technology and Computers	-	-	9,983,479	3,601,510	13,584,989	Various
(d) School Buses and Vehicles	-	-	4,269,426	3,587,445	7,856,871	Various
(h) Interest on General Obligation Debt	-	-	5,520,000	10,848,521	16,368,521	October 2025
(i) Expenses for the Imposition of the SPLOST	-	-	79,483	3,439,104	3,518,587	June 2025
Total SPLOST 2021	\$ 230,000,000	\$ 230,000,000	\$ 60,201,790	\$ 132,120,581	\$ 192,322,371	
<u>SPLOST 2025 (6)</u>						
(a) Acquiring, Constructing, Equipping New School Buildings and Facilities	\$ -	\$ -	\$ 1,326,052	\$ -	\$ 1,326,052	Various
(h) Expenses for the Imposition of the SPLOST	-	-	125,230	-	125,230	September 2025
Total SPLOST 2025	\$ 256,000,000	\$ 256,000,000	\$ 1,451,282	\$ -	\$ 1,451,282	
GRAND TOTAL	\$ 711,000,000	\$ 729,000,000	\$ 62,122,448	\$ 372,893,557	\$ 435,016,005	

See notes to the basic financial statements.

RICHMOND COUNTY BOARD OF EDUCATION
SCHEDULE OF APPROVED LOCAL OPTION SALES TAX PROJECTS
YEAR ENDED JUNE 30, 2025

- 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 purpose of the SPLOST issued in 2025 was for (a) Acquiring, constructing, installing and equipping new and replacement 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 (collectively, the "Project"); (h) To pay or reimburse the expenses of the Board necessary to accomplish the foregoing, including the expenses of the Board incurred in connection with imposing the SPLOST.
- 7 The original estimated cost for the 2017, 2021, and 2025 SPLOSTs include estimated proceeds from the imposition of a 1% sales tax, state capital outlay funding, and other local funds.