



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.**

RICHMOND COUNTY SCHOOL SYSTEM
SPLOST PROJECT EXPENDITURES
YEAR ENDED JUNE 30, 2021

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INDEPENDENT ACCOUNTANTS' REPORT

To the Richmond County Board of Education
Augusta, Georgia

We have examined the Richmond County School System's attached Schedule of SPLOST Project Expenditures and their compliance with Article VIII, Section VI, Paragraph IV of the Georgia Constitution and Official Code of Georgia (O.C.G.A.) 48-8-141 regarding expenditure of sales tax for educational purposes for the year ended June 30, 2021. Management of the Richmond County School System (the "School System") is responsible for the School System's compliance with the specified requirements. Our responsibility is to express an opinion on the School System's compliance with the specified requirements based on our examination.

Our examination was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants. Those standards require that we plan and perform the examination to obtain reasonable assurance about whether the School System complied, in all material respects, with the specified requirements referenced above. An examination involves performing procedures to obtain evidence about whether the School System complied with the specified requirements. The nature, timing, and extent of the procedures selected depend on our judgment, including an assessment of the risks of material noncompliance, whether due to fraud or error. We believe that the evidence we obtained is sufficient and appropriate to provide a reasonable basis for our opinion.

Our examination does not provide a legal determination on the School System's compliance with specified requirements.

In our opinion, the Richmond County School System complied, in all material respects, with Article VIII, Section VI, Paragraph IV of the Georgia Constitution and Official Code of Georgia (O.C.G.A.) 48-8-141 regarding expenditure of sales tax for educational purposes for the year ended June 30, 2021.

Serotta Maddocks Evans & Co.

SEROTTA MADDOCKS EVANS & CO., CPAs

Augusta, Georgia
December 3, 2021

RICHMOND COUNTY SCHOOL SYSTEM
SCHEDULE OF SPLOST PROJECT EXPENDITURES
YEAR ENDED JUNE 30, 2021

Project	SPLOST V	SPLOST VI	Total
Debt Service (including principal and interest)	\$ 30,518,000	\$ -	\$ 30,518,000
Academy of Richmond County	8,573,731	-	8,573,731
Butler High School	806,309	-	806,309
Cross Creek High School	1,505,300	-	1,505,300
Davidson Fine Arts Magnet	3,685,958	-	3,685,958
Belair K-8 School	992,526	-	992,526
Equipment, computers and computer software	7,071,833	7,705	7,079,538
Fees	27,510	323	27,833
Glenn Hills High School	1,376,810	-	1,376,810
GMK Associates, Inc.	1,158,470	489,500	1,647,970
Hephzibah High School	2,530,365	-	2,530,365
Hephzibah Elementary School	198,516	22,989	221,505
W.S. Hornsby Elementary K-8	-	4,938	4,938
K5 South	-	122,577	122,577
A. R. Johnson Magnet	1,569,743	-	1,569,743
T. W. Josey High School	379,939	1,269	381,208
Lucy C. Laney High School	392,729	-	392,729
Langford Middle School	18,951	7,373	26,324
Murphey Middle School	936,300	-	936,300
Sue Reynolds Elementary School	-	20,000	20,000
Richmond Hill K-8	1,325,151	-	1,325,151
Textbooks and supplies	2,102,503	-	2,102,503
Terrace Manor Elementary School	598,018	-	598,018
C. T. Walker Traditional Magnet	292,774	-	292,774
Westside High School	1,365,874	-	1,365,874
Sue Reynolds Elementary School	70,735	-	70,735
	<u>\$ 67,498,045</u>	<u>\$ 676,674</u>	<u>\$ 68,174,719</u>
Less GSFIC, local, and other funding sources			<u>3,218,146</u>
Total SPLOST project expenditures			<u>\$ 64,956,573</u>

NOTE 1: Amounts expended for these projects may include sales tax proceeds, state and local property taxes, and/or other funds over the lives of the projects.