



**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 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, please contact us at [TIGAHelp@audits.ga.gov](mailto:TIGAHelp@audits.ga.gov).

Montgomery County Board of Education  
 Schedule of Approved Local Option Sales Tax Projects  
 Year Ended June 30, 2024

SCHEDULE 10

<u>PROJECT</u>	<u>ORIGINAL ESTIMATED COST</u>	<u>CURRENT ESTIMATED COSTS</u>	<u>AMOUNT EXPENDED IN CURRENT YEAR</u>	<u>AMOUNT EXPENDED IN PRIOR YEARS</u>	<u>TOTAL COMPLETION COST</u>	<u>EXCESS PROCEEDS NOT EXPENDED</u>	<u>ESTIMATED COMPLETION DATE</u>
<b>2021 Referendum:</b>							
(i) for the purpose of making improvements and repairs to new and existing school system facilities.	4,500,000.00	1,000,000.00	15,229.21	482,326.45	-	-	6/30/2026
(ii) for equipment purchases and repairs for use by students and school system staff	-	1,500,000.00	810,516.06	949,934.21	-	-	6/30/2026
(iii) purchase of textbooks and other curricular items that are eligible to be purchased by GA law through sales tax proceeds	-	250,000.00	-	-	-	-	6/30/2026
(iv) acquisition, construction, and otherwise provision of school buildings and facilities and furnishings	-	1,750,000.00	275,531.67	713,535.83	-	-	6/30/2026
	<u>\$ 4,500,000.00</u>	<u>\$ 4,500,000.00</u>	<u>\$ 1,101,276.94</u>	<u>\$ 2,145,796.49</u>	<u>\$ -</u>	<u>\$ -</u>	

- (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 Montgomery 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.