



# DOAA

Georgia Department  
of Audits & Accounts

**Greg S. Griffin** State Auditor  
404.656.2174

**Kristina Turner** Deputy State Auditor  
404.657.4352

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.**

| PROJECT   | ORIGINAL<br>ESTIMATED<br>COST (1) | CURRENT<br>ESTIMATED<br>COSTS (2) | ESTIMATED<br>COMPLETION<br>DATE | AMOUNT<br>EXPENDED<br>IN CURRENT<br>YEAR (3) | AMOUNT<br>EXPENDED<br>IN PRIOR<br>YEARS (3) | TOTAL<br>COMPLETION<br>COST | EXCESS<br>PROCEEDS NOT<br>EXPENDED |
|---|-----------------------------------|-----------------------------------|---------------------------------|--|---|-----------------------------|------------------------------------|
| <b>2019 SPLOST</b>  |                                   |                                   |                                 |  |   |                             |                                    |
| (i) Acquiring miscellaneous new equipment, fixtures and furnishing for the school system, including technology equipment, software and safety and security equipment; | \$ 4,200,000.00                   | \$ 4,200,000.00                   | 6/30/2024                       | \$ 784,430.41                                | \$ 2,823,263.17                             | \$                          | \$ -                               |
| (ii) Adding to, renovating, repairing, improving and equipping existing school buildings and school system facilities;  | 1,550,000.00                      | 3,841,075.23                      | 6/30/2024                       | 1,713,190.56                                 | 2,127,884.67                                |                             |                                    |
| (iii) Acquiring band instruments and equipment, text books and library books for the school system, including electronic media;                                       | 1,200,000.00                      | 1,200,000.00                      | 6/30/2024                       | 54,751.32                                    | 588,759.03                                  |                             |                                    |
| (iv) Acquiring school buses, vehicles and transportation and maintenance equipment;   | 2,800,000.00                      | 2,800,000.00                      | 6/30/2024                       | 935,100.00                                   | 899,944.44                                  |                             |                                    |
| (v) Constructing and equipping new schools facilities, including instructional, fine arts and athletic facilities;  | 2,200,000.00                      | 2,200,000.00                      | 6/30/2024                       | 1,338,140.69                                 | 121,995.00                                  |                             |                                    |
| (vi) Acquiring land for future schools and facilities   |                                   |                                   | 6/30/2024                       |  |   |                             |                                    |
| (vii) Paying any general obligation debt of the School District issued in conjunction with the continuation of such sales and use tax;                                | 12,000,000.00                     | 12,000,000.00                     | 6/30/2024                       | 1,914,233.00                                 | 7,647,360.64                                |                             |                                    |
| (viii) Paying expenses incidental to accomplishing the foregoing  | 50,000.00                         | 50,000.00                         | 6/30/2024                       | 454.92                                       | 197.30                                      |                             |                                    |
|   |                                   |                                   |                                 |  |   |                             | -                                  |
| <b>Total</b>  | <b>\$ 24,000,000.00</b>           | <b>\$ 26,291,075.23</b>           |                                 | <b>\$ 6,740,300.90</b>                       | <b>\$ 14,209,404.25</b>                     | <b>\$ -</b>                 | <b>\$ -</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 Monroe 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) Project is jointly funded through a combination of SPLOST, Bond, and/or GSFIC funding.