



**DOAA**

Georgia Department  
of Audits & Accounts

**Greg S. Griffin, State Auditor**  
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This Special Purpose Local Option Sales Tax (SPLOST) Report has been posted to DOAA's searchable website ([open.ga.gov](https://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."

Montgomery County Board of Education  
Schedule of Approved Local Option Sales Tax Projects  
Year Ended June 30, 2025

SCHEDULE 10

PROJECT	ORIGINAL ESTIMATED COST	CURRENT ESTIMATED COSTS	AMOUNT EXPENDED IN CURRENT YEAR	AMOUNT EXPENDED IN PRIOR YEARS	TOTAL COMPLETION COST	EXCESS PROCEEDS NOT EXPENDED	ESTIMATED COMPLETION DATE
2021 Referendum:							
(i) for the purpose of making improvements and repairs to new and existing school system facilities.	4,500,000.00	715,000.00	217,651.53	497,555.66	715,207.19	-	6/30/2025
(ii) for equipment purchases and repairs for use by students and school system staff	-	2,275,000.00	513,330.62	1,760,450.27	2,273,780.89	-	6/30/2025
(iii) purchase of textbooks and other curricular items that are eligible to be purchased by GA law through sales tax proceeds	-	130,000.00	129,902.01	-	129,902.01	-	6/30/2025
(iv) acquisition, construction, and otherwise provision of school buildings and facilities and furnishings	-	1,380,000.00	392,042.41	989,067.50	1,381,109.91	-	6/30/2025
	<u>\$ 4,500,000.00</u>	<u>\$ 4,500,000.00</u>	<u>\$ 1,252,926.57</u>	<u>\$ 3,247,073.43</u>	<u>\$ 4,500,000.00</u>	<u>\$ -</u>	
2025 Referendum:							
(i) for the purpose of making improvements and repairs to new and existing school system facilities.	6,500,000.00	2,000,000.00	-	-	-	-	6/30/2029
(ii) for equipment purchases and repairs for use by students and school system staff	-	2,000,000.00	-	-	-	-	6/30/2029
(iii) purchase of textbooks and other curricular items that are eligible to be purchased by GA law through sales tax proceeds	-	500,000.00	-	-	-	-	6/30/2029
(iv) acquisition, construction, and otherwise provision of school buildings and facilities and furnishings	-	2,000,000.00	195,059.74	-	-	-	6/30/2029
	<u>\$ 6,500,000.00</u>	<u>\$ 6,500,000.00</u>	<u>\$ 195,059.74</u>	<u>\$ 0.00</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.