



**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).

TROUP COUNTY BOARD OF EDUCATION  
SCHEDULE OF APPROVED LOCAL OPTION SALES TAX PROJECTS  
FOR THE YEAR ENDED JUNE 30, 2024

PROJECT	ORIGINAL ESTIMATED COST (1)	CURRENT ESTIMATED COSTS (2)(3)	EXPENDED IN CURRENT YEAR (3)	EXPENDED IN PRIOR YEARS (3)	PROJECT STATUS
SPLOST VI	\$ 74,552,508	\$ 74,552,508	\$ 32,947,092	\$ 8,421,919	In Progress
<p>Acquiring, constructing and equipping the following capital outlay projects: (a) real and personal property, including, but not limited to, improved or unimproved land and existing buildings for future school or administrative and services facility sites; (b) new schools and facilities of the School District including, without limitation, a new elementary school, physical education/athletic facilities and equipment, locker rooms, classrooms, performance facilities, lunchrooms, gymnasiums, and warehouse expansions; (c) additions to, renovations of, repairs to, improvements to, and equipment for existing educational, administrative and services buildings, properties, and facilities of the School District, including, without limitation, HVAC, roofing, lighting and flooring replacements and renovations, physical education, cafeteria and auditorium facilities and improvements, resurfacing and parking facilities, and trailer replacements; (d) technology to be used at all educational and administrative facilities, including, but not limited to, classroom technology infrastructure computers, laptops, tablets and mobile devices for students and staff, servers, wiring, wireless antennas, and other technology upgrades with necessary hardware, software, and programs; (e) security system upgrades, equipment and infrastructure to all educational and administrative facilities; (f) school buses (including installment payments); and (g) capitalized expenses incident thereto (including, but not limited to, the payment of implementation, administrative and management expenses, any capitalized interest, and reimbursements for expenditures for needs assessment for facilities)</p>					
Interest Expense for Bonds sold under SPLOST VI	\$ 5,447,492	\$ 5,447,492	\$ 1,456,350	\$ 1,219,517	
<b>Totals for SPLOST VI</b>	<b>\$ 80,000,000</b>	<b>\$ 80,000,000</b>	<b>\$ 34,403,442</b>	<b>\$ 8,421,919</b>	

- (1) The School District's original cost estimate as specified in the resolution calling for the imposition of the Special Purpose Local Option Sales Tax.
- (2) The School District's current estimate of the total cost for the projects. Includes all cost from project inception to completion.
- (3) The voters of Troup County approved the imposition of a 1% sales tax to fund the above project(s) (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 project(s).