

**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 ([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."

TREUTLEN COUNTY BOARD OF EDUCATION							
SCHEDULE OF APPROVED LOCAL OPTION SALES TAX PROJECTS							
YEAR ENDED JUNE 30, 2025							
PROJECT	ORIGINAL ESTIMATED COST (1)	CURRENT ESTIMATED COSTS (2)	AMOUNT EXPENDED IN CURRENT YEAR (3)	AMOUNT EXPENDED IN PRIOR YEARS (3)	TOTAL COMPLETION COST	EXCESS PROCEEDS NOT EXPENDED	ESTIMATED COMPLETION DATE
SPLOST II							
Adding to, renovating, repairing, improving, demolishing, furnishing and equipping existing School District buildings and facilities		7,783,558.00	3,127,051.54	4,754,726.59	0.00	0.00	June 30, 2026
System-wide technology improvements		8,295.64	0.00	8,295.64	8,295.64	0.00	Complete
Acquiring new school equipment, including safety and security equipment		29,978.00	0.00	29,978.00	29978.00	0.00	Complete
Acquiring new school buses and vehicles		0.00	0.00	0.00	0.00	0.00	Complete
Acquiring land and any necessary real and personal property in connection therewith		0.00	0.00	0.00	0.00	0.00	Complete
Repaying principal and interest on Treutlen County School District General Obligation Bonds for such capital outlay projects.	1,875,585.15	1,960,221.27	70,297.96	960,613.95	0.00	0.00	October 1, 2029
TOTAL SPLOST II	1,875,585.15	9,782,052.91	3,197,349.50	5,753,614.18	38,273.64	0.00	
SPLOST III							
Retiring general obligation debt of the Treutlen County School District previously incurred with respect to capital outlay projects of the School District	2,727,792.00	2,727,792.00	0.00	0.00	0.00	0.00	October 1, 2029
SPLOST IV							
Retiring general obligation debt of the Treutlen County School District previously incurred with respect to capital outlay projects of the School District	2,300,000.00	2,300,000.00	0.00	0.00	0.00	0.00	October 1, 2029
SPLOST V							
Adding to, renovating, repairing, improving, and equipping existing school buildings, school district facilities, including, but not limited to HVAC and athletic facilities	1,300,000.00	1,300,000.00	0.00	0.00	----	----	June 30, 2026 -----,-----
Acquiring textbooks, e-books, e-book readers, computers, laptops, tablets, and peripherals for the School District		0.00	0.00	0.00	0.00	0.00	Complete
Acquiring school buses and transportation and maintenance equipment		0.00	0.00	0.00	0.00	0.00	Complete
Pay a portion of principal and interest on General Obligation School Bonds Series 2010, not to exceed \$2,200,000	2,200,000.00	2,200,000.00	0.00	0.00	0.00	0.00	Complete
Acquiring miscellaneous new equipment, fixtures and furnishings for the School District, including but not limited to technology equipment and safety and security equipment	0.00	0.00	0.00	0.00	0.00	0.00	October 1, 2029
TOTAL SPLOST V	3,500,000.00	3,500,000.00	0.00	0.00	0.00	0.00	
Retiring previously incurred general obligation debt	925,000.00	925,000.00	0.00	0.00	0.00	0.00	October 1, 2029
Pay a portion of the principal and interest on the general obligation bonds issued June 18, 2025	5,075,000.00	5,075,000.00	0.00	0.00	0.00	0.00	October 1, 2047
Acquiring or purchasing school buses and vehicles, and a portion of the costs of capital outlay projects not paid for with proceeds from general obligation bonds	0.00	0.00					Ongoing
TOTAL SPLOST VI	6,000,000.00	6,000,000.00	0.00	0.00	0.00	0.00	
TOTAL ALL PROJECTS	\$ 16,403,377.15	24,309,844.91	3,197,349.50	5,753,614.18	38,273.64	0.00	

(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 Treutlen 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.