



**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).

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

<u>PROJECT</u>	<u>ORIGINAL ESTIMATED COST (1)</u>	<u>CURRENT ESTIMATED COSTS (2)</u>	<u>ESTIMATED COMPLETION DATE</u>
<b>2018 Approved Local Option Sales Tax Projects</b>			
(i) Constructing, equipping and furnishing of one or more new facilities, including a ROTC/multipurpose facility at Coffee High School;	1,000,000.00	\$ 13,490,000.00	12/31/2024
(ii) Acquiring and installing system-wide security improvements;	1,500,000.00	1,500,000.00	12/31/2024
(iii) Acquiring textbooks (including e-books);	2,950,000.00	2,950,000.00	12/31/2024
(iv) Acquiring, improving and installing technology upgrades (both hardware and software);	2,715,000.00	3,800,000.00	12/31/2024
(v) Acquiring, installing and improving camera systems;	1,500,000.00	1,500,000.00	12/31/2024
(vi) Acquiring school buses and other vehicles and school equipment;	2,645,000.00	3,100,000.00	12/31/2024
(vii) Adding to, renovating, modifying, improving, and equipping interior and exterior of existing school buildings and athletic facilities, including completion of the performing arts center;	20,490,000.00	8,000,000.00	12/31/2024
(viii) Acquiring band instruments and equipment; and	200,000.00	200,000.00	12/31/2024
(ix) Acquiring any capital property necessary or desirable for the foregoing and related purposes, both real and personal.	<u>2,000,000.00</u>	<u>2,000,000.00</u>	12/31/2024
<b>Total</b>	<b>\$ <u>35,000,000.00</u></b>	<b>\$ <u>36,540,000.00</u></b>	

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

<u>PROJECT</u>	<u>AMOUNT EXPENDED IN CURRENT YEAR (3) (4)</u>	<u>AMOUNT EXPENDED IN PRIOR YEARS (3) (4)</u>	<u>TOTAL COMPLETION COST</u>	<u>EXCESS PROCEEDS NOT EXPENDED</u>
<b>2018 Approved Local Option Sales Tax Projects</b>				
(i) Constructing, equipping and furnishing of one or more new facilities, including a ROTC/multipurpose facility at Coffee High School;	7,376,834.42	2,849,133.37	-	-
(ii) Acquiring and installing system-wide security improvements;	726,829.00	23,200.00	-	-
(iii) Acquiring textbooks (including e-books);	616,117.38	289,122.56	-	-
(iv) Acquiring, improving and installing technology upgrades (both hardware and software);	56,849.10	3,718,766.78	-	-
(v) Acquiring, installing and improving camera systems;		485,749.00	-	-
(vi) Acquiring school buses and other vehicles and school equipment;	140,510.54	2,957,405.76	-	-
(vii) Adding to, renovating, modifying, improving, and equipping interior and exterior of existing school buildings and athletic facilities, including completion of the performing arts center;	217,756.32	7,576,681.40	-	-
(viii) Acquiring band instruments and equipment; and	27,217.00		-	-
(ix) Acquiring any capital property necessary or desirable for the foregoing and related purposes, both real and personal.		72,605.25	-	-
<b>Total</b>	<b>\$ <u>9,162,113.76</u></b>	<b>\$ <u>17,972,664.12</u></b>	<b>\$ <u>-</u></b>	<b>\$ <u>-</u></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 Coffee 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) In addition to the expenditures shown above, the School District has incurred interest to provide advance funding as follows:

Prior Years	\$ 3,181,295.97
Current Year	<u>171,500.00</u>
<b>Total</b>	<b>\$ <u>3,352,795.97</u></b>