



DOAA
Georgia Department
of Audits & Accounts

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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.

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

	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
2018 ESPLOST							
To be used for retirement of previously incurred general obligation debt in constructing the PreK-8 school facilities;	\$ 8,500,000.00	\$ 5,583,600.00	\$ 0.00	\$ 5,583,600.00	\$ 5,583,600.00	\$ 0.00	Complete
To pay the costs of acquiring, constructing, furnishing and equipping the following capital outlay projects at schools and educational facilities throughout Candler County:							
(a) renovation, improvements, and constructions of roads, streets, bridges and sidewalks including paving and other improvements to real property now owned or to be acquired by the School District;	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	Complete
(b) the acquisition of any property, both real and personal, and equipment necessary in connection with the above described capital outlay projects, together with school buses, maintenance vehicles and equipment, administrative and instructional technology additions and improvements, including, but not limited to, technology wiring, energy management systems, heating and air conditioning systems, lighting and similar equipment; and	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	Complete
(c) renovating, improving, constructing, and equipping new and existing school district and athletic facilities, including, but not limited to, softball fields, paving, parking lots, storage buildings, fencing, land improvements, and any other building and facilities useful or desirable in connection therewith	\$ 0.00	\$ 4,098,528.53	\$ 609,229.80	\$ 3,489,298.73	\$ 0.00	\$ 0.00	Complete
2023 ESPLOST							
To be used for (a) retiring general obligation debt of the Candler County School District previously incurred with respect to capital outlay projects in the estimated amount of \$3,000,000 and	\$ 3,000,000.00	\$ 3,045,600.00	\$ 1,015,200.00	\$ 0.00	\$ 0.00	\$ 0.00	3/1/2026
(b) (i) acquiring, constructing, and equipping new College and Career Academy	4,500,000.00	4,500,000.00	0.00	0.00	0.00	0.00	1/31/2028
(ii) renovations and improvements to Metter High School and the Board of Education Central Office Facility;	1,000,000.00	1,000,000.00	0.00	0.00	0.00	0.00	1/31/2028
(iii) acquiring, constructing, and equipping athletic improvements;	400,000.00	400,000.00	0.00	0.00	0.00	0.00	1/31/2028
(iv) acquisition of new buses, and	400,000.00	400,000.00	0.00	0.00	0.00	0.00	1/31/2028
(v) adding to, remodeling, renovating, improving, and equipping existing educational buildings, properties, and facilities and acquiring property, both real and personal, and equipment necessary therefor; instructional and administrative technology improvements, and safety and security upgrades	<u>500,000.00</u>	<u>500,000.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	
	<u>\$ 18,300,000.00</u>	<u>\$ 19,527,728.53</u>	<u>\$ 1,624,429.80</u>	<u>\$ 9,072,898.73</u>	<u>\$ 5,583,600.00</u>	<u>\$ 0.00</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 Candler 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	\$ 138,124.99
Current Year	225,000.00
Total	<u>\$ 363,124.99</u>