

**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) 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."

CANDLER COUNTY BOARD OF EDUCATION
SCHEDULE OF APPROVED LOCAL OPTION SALES TAX PROJECTS
YEAR ENDED JUNE 30, 2025

	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
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	1,015,200.00	0.00	0.00	3/1/2026
(b) (i) acquiring, constructing, and equipping new College and Career Academy	4,500,000.00	4,774,305.06	4,774,305.06	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	500,000.00	500,000.00	0.00	0.00	0.00	0.00	1/31/2028
	<u>\$ 9,800,000.00</u>	<u>\$ 10,119,905.06</u>	<u>\$ 5,789,505.06</u>	<u>\$ 1,015,200.00</u>	<u>\$ 0.00</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	\$ 363,124.99
Current Year	<u>201,250.00</u>
Total	<u>\$ 564,374.99</u>