



## DEPARTMENT OF AUDITS AND ACCOUNTS

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The Georgia Department of Audits and Accounts, as required by the Official Code of Georgia §50-6-32, has posted the Special Purpose Local Option Sales Tax (SPLOST) Report to the searchable website. **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.**

CANDLER COUNTY BOARD OF EDUCATION  
SCHEDULE OF APPROVED LOCAL OPTION SALES TAX PROJECTS  
YEAR ENDED JUNE 30, 2019

	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
<b>2015 ESPLOST</b>							
To be used for retirement of previously incurred general obligation debt in constructing the PreK-8 school facilities;	\$ 8,500,000.00	\$ 8,300,000.00	\$ 1,015,200.00	\$ 507,600.00	\$ 0.00	0.00	1/31/2023
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	(4)
(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	\$ 200,000.00	\$ 0.00	\$ 0.00	\$ 0.00	0.00	1/31/2023
( 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	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	0.00	(4)
	<u>\$ 8,500,000.00</u>	<u>\$ 8,500,000.00</u>	<u>\$ 1,015,200.00</u>	<u>\$ 507,600.00</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) These capital outlay projects are contingent upon SPLOST proceeds in excess of amounts required to satisfy previously incurred debt payments and are unfunded at June 30, 2019.