



# DOAA

Georgia Department  
of Audits & 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.**

**WARE COUNTY BOARD OF EDUCATION  
SCHEDULE OF APPROVED LOCAL OPTION SALES TAX PROJECTS  
FISCAL YEAR ENDED 06/30/23**

|   | ORIGINAL<br>ESTIMATED<br>COST (1) | CURRENT<br>ESTIMATED<br>COSTS (2) | EXPENDED<br>IN CURRENT<br>YEAR (3) (4) | EXPENDED<br>IN PRIOR<br>YEARS (3) (4) | TOTAL<br>COST TO DATE | EXCESS<br>PROCEEDS NOT<br>EXPENDED (6) (7) (8) | ESTIMATED<br>COMPLETION<br>DATE |
|---|-----------------------------------|-----------------------------------|--|---------------------------------------|-----------------------|--|---------------------------------|
| <b>2017 SPLOST REFERENDUM</b>   |                                   |                                   |  |                                       |                       |  |                                 |
| <b>ON MARCH 21, 2017, THE CITIZENS OF THE WARE COUNTY SCHOOL DISTRICT VOTED AND APPROVED THAT A ONE CENT SALES AND USE TAX BE IMPOSED IN THE COUNTY BEGINNING ON OCTOBER 1, 2017 AND NOT TO EXCEED 20 CONSECUTIVE CALENDAR QUARTERS TO PAY OR BE APPLIED TOWARD THE COST OF:</b>  |                                   |                                   |  |                                       |                       |  |                                 |
| (1) ACQUIRING, CONSTRUCTING, AND EQUIPPING CAPITAL OUTLAY PROJECTS AT ALL SCHOOLS AND FACILITIES IN THE COUNTY, INCLUDING CENTER ELEMENTARY, MEMORIAL DRIVE ELEMENTARY, RUSKIN ELEMENTARY, WACONA ELEMENTARY, WILLIAMS HEIGHTS ELEMENTARY, WARE MIDDLE, WAYCROSS MIDDLE, WARE COUNTY HIGH, DAFFODIL PRE-SCHOOL CENTER, WARE COUNTY LEARNING CENTER, MEMORIAL STADIUM, TRANSPORTATION FACILITY, RIFLE RANGE, AND LIVESTOCK ARENA | 22,000,000.00                     | 24,948,512.12                     | 3,300,413.00                           | 21,648,099.12                         | 24,948,512.12         |  | 12/31/2023                      |
| (2) ADDITIONAL ACQUISITION OF LAND, AND/OR OTHER REAL, PERSONAL PROPERTY AND EQUIPMENT FOR THE CONSTRUCTION OF NEEDED FACILITIES & APPURTENANCES OF THE SCHOOL DISTRICT   | 0.00                              | 0.00                              | 0.00                                   | 0.00                                  | 0.00                  |  |                                 |
| (3) INSTRUCTIONAL AND ADMINISTRATIVE TECHNOLOGY IMPROVEMENTS, INCLUDING HARDWARE PURCHASES AND UPGRADES, INFRASTRUCTURE, SOFTWARE, AND TECHNOLOGY LICENSE FEES AND RENEWALS   | 6,750,000.00                      | 8,207,090.25                      | 1,608,145.00                           | 6,598,945.25                          | 8,207,090.25          |  | 12/31/2023                      |
| (4) CAPITAL OUTLAY PROJECTS RELATING TO TRANSPORTATION VEHICLES AND EQUIPMENT INCLUDING ACQUISITION OF SCHOOL BUSES AND NECESSARY DEMOLITION, NEW CONSTRUCTION OR IMPROVEMENTS TO FACILITIES INCLUDING PARKING, PAVING, FENCING, AND OTHER LAND IMPROVEMENTS  | 1,800,000.00                      | 2,501,573.64                      | 0.00                                   | 2,501,573.64                          | 2,501,573.64          |  | 12/31/2023                      |
| (5) SYSTEM-WIDE TEXTBOOKS (including e-books)   | 2,000,000.00                      | 1,049,638.35                      | 15,952.00                              | 1,033,686.35                          | 1,049,638.35          |  | 12/31/2023                      |
| (6) SYSTEMWIDE EQUIPMENT AND SYSTEMS INCLUDING HVAC & FURNISHINGS & EQUIP   | 1,250,000.00                      | 2,712,204.74                      | 784,696.00                             | 1,927,508.74                          | 2,712,204.74          |  | 12/31/2023                      |
| (7) SYSTEMWIDE SECURITY UPGRADES & EQUIP  | 210,000.00                        | 1,418,535.65                      | 506,640.00                             | 911,895.65                            | 1,418,535.65          |  | 12/31/2023                      |
| (8) RETIRING OR PAYING DEBT SERVICE NOT TO EXCEED \$9,000,000 PRINCIPAL OF GENERAL OBLIGATION BONDS ISSUED TO FUND THE ABOVE CAPITAL OUTLAY PROJECTS  | 9,000,000.00                      | 9,000,000.00                      | 1,865,000.00                           | 7,135,000.00                          | 9,000,000.00          |  | 2/1/2023                        |
| (9) OTHER FEES & PROF SERVICES RELATED TO BOND ISSUE, CLOSING, ADMINISTRATION, REFINANCE, PAYOFF, & LEGAL REQUIREMENTS  | 990,000.00                        | 187,847.71                        | 1,075.00                               | 186,772.71                            | 187,847.71            |  | 2/1/2023                        |
|   | \$ 44,000,000.00                  | \$ 50,025,402.46                  | \$ 8,081,921.00                        | \$ 41,943,481.46                      | \$ 50,025,402.46      | \$   |                                 |
| (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 Ware County approved the imposition of a 1% sales tax to fund the above projects and retire associated debt. Amounts expended   |                                   |                                   |  |                                       |                       |  |                                 |
| (4) In addition to the expenditures shown above, the School District has incurred interest to provide advance funding for the above projects as follows:  |                                   |                                   |  |                                       |                       |  |                                 |
| (   |                                   |                                   |  |                                       |                       |  |                                 |
|   |                                   | <b>2017 SPLOST</b>                | <b>DEBT SERVICE</b>                    |                                       |                       |  |                                 |
|   |                                   | \$ Prior Year                     | \$ 1,291,351.67                        |                                       |                       |  |                                 |
|   |                                   | Current Year                      | 93,250.00                              |                                       |                       |  |                                 |
|   |                                   | \$ Total                          | \$ 1,384,601.67                        |                                       |                       |  |                                 |
|   |                                   |                                   |  |                                       |                       |  |                                 |
|   | ORIGINAL                          | CURRENT                           | EXPENDED                               | EXPENDED                              | TOTAL                 | EXCESS   | ESTIMATED                       |

**WARE COUNTY BOARD OF EDUCATION  
SCHEDULE OF APPROVED LOCAL OPTION SALES TAX PROJECTS  
FISCAL YEAR ENDED 06/30/23**

|  | ESTIMATED<br>COST (1) | ESTIMATED<br>COSTS (2) | IN CURRENT<br>YEAR (3) (4) | IN PRIOR<br>YEARS (3) (4) | COST TO DATE    | PROCEEDS NOT<br>EXPENDED (6) (7) (8) | COMPLETION<br>DATE |
|--|-----------------------|------------------------|----------------------------|---------------------------|-----------------|--------------------------------------|--------------------|
| <b>2022 SPLOST REFERENDUM</b>  |                       |                        |                            |                           |                 |                                      |                    |
| <b>ON MAY 24, 2022, THE CITIZENS OF THE WARE COUNTY SCHOOL DISTRICT VOTED AND APPROVED THAT A ONE CENT SALES AND USE TAX BE IMPOSED IN THE COUNTY BEGINNING ON OCTOBER 1, 2022 AND NOT TO EXCEED 20 CONSECUTIVE CALENDAR QUARTERS TO PAY OR BE APPLIED TOWARD THE COST OF:</b> |                       |                        |                            |                           |                 |                                      |                    |
| (1) ACQUIRING, CONSTRUCTING, AND EQUIPPING A NEW WAYCROSS MIDDLE SCHOOL  | 38,500,000.00         | 714,000.00             | 714,000.00                 | 0.00                      | 714,000.00      |                                      | 8/1/2025           |
| (2) ACQUIRING, CONSTRUCTING, AND EQUIPPING AN OPEN-AIR MULTI-PURPOSE FACILITY AT WARE COUNTY HIGH SCHOOL   | 8,166,873.00          | 413,069.00             | 413,069.00                 | 0.00                      | 413,069.00      |                                      | 6/30/2024          |
| (3) CAPITAL OUTLAY PROJECTS AT ALL SCHOOLS AND FACILITIES IN THE COUNTY, INCLUDING CENTER ELEMENTARY, MEMORIAL DRIVE ELEMENTARY, RUSKIN ELEMENTARY, WACONA ELEMENTARY, WARESBORO, WILLIAMS HEIGHTS ELEMENTARY, WARE MIDDLE, WARE COUNTY HIGH, AND DAFFODIL PRE-SCHOOL CENTER   | 500,000.00            | 0.00                   | 0.00                       | 0.00                      | 0.00            |                                      | 6/30/2028          |
| (4) SYSTEM-WIDE EQUIPMENT AND SYSTEMS INCLUDING HVAC, SECURITY, ATHLETIC FACILITIES, AND FURNISHINGS AND EQUIPMENT; INSTRUCTIONAL AND ADMINISTRATIVE TECHNOLOGY, INFRASTRUCTURE, HARDWARE, EQUIPMENT, SOFTWARE SYSTEMS, AND TECHNOLOGY LICENSES                                | 1,000,000.00          | 0.00                   | 0.00                       | 0.00                      | 0.00            |                                      | 6/30/2028          |
| (5) ACQUISITION OF SCHOOL BUSES AND VEHICLES AND ANY NECESSARY DEMOLITION, NEW CONSTRUCTION OR IMPROVEMENTS TO FACILITIES INCLUDING PARKING, PAVING, FENCING AND OTHER LAND IMPROVEMENTS   | 493,127.00            | 0.00                   | 0.00                       | 0.00                      | 0.00            |                                      | 6/30/2028          |
| (6) SYSTEMWIDE SECURITY UPGRADES & EQUIP; SYSTEMWIDE TEXTBOOKS (INCLUDING E-BOOKS)   | 1,000,000.00          | 0.00                   | 0.00                       | 0.00                      | 0.00            |                                      | 6/30/2028          |
| (7) OTHER REAL AND PERSONAL PROPERTY INCLUDING THE ACQUISITION OF LAND, AND CONSTRUCTION OF NEEDED FACILITIES AND APPURTENANCES OF THE DISTRICT.   | 0.00                  | 0.00                   | 0.00                       | 0.00                      | 0.00            |                                      | 6/30/2028          |
| (8) RETIRING OR PAYING DEBT SERVICE NOT TO EXCEED \$25,000,000 PRINCIPAL OF GENERAL OBLIGATION BONDS ISSUED TO FUND THE ABOVE CAPITAL OUTLAY PROJECTS  | 0.00                  | 25,000,000.00          | 0.00                       | 0.00                      | 0.00            |                                      | 12/1/2027          |
| (9) OTHER FEES & PROF SERVICES RELATED TO BOND ISSUE, CLOSING, ADMINISTRATION, REFINANCE, PAYOFF, & LEGAL REQUIREMENTS   | 340,000.00            | 328,919.00             | 328,919.00                 | 0.00                      | 328,919.00      |                                      | 6/30/2028          |
|  | \$ 50,000,000.00      | \$ 26,455,988.00       | \$ 1,455,988.00            | \$ 0.00                   | \$ 1,455,988.00 | \$                                   |                    |
| (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 Ware County approved the imposition of a 1% sales tax to fund the above projects and retire associated debt. Amounts expended  |                       |                        |                            |                           |                 |                                      |                    |
| (4) In addition to the expenditures shown above, the School District has incurred interest to provide advance funding for the above projects as follows:   |                       |                        |                            |                           |                 |                                      |                    |
|  |                       |                        |                            |                           |                 |                                      |                    |
|  |                       | <b>2022 SPLOST</b>     |                            | <b>DEBT SERVICE</b>       |                 |                                      |                    |
|  |                       | \$ Prior Year          | \$                         | -                         |                 |                                      |                    |
|  |                       | Current Year           |                            | 791,667.00                |                 |                                      |                    |
|  |                       | \$ Total               | \$                         | 791,667.00                |                 |                                      |                    |