

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.

WARE COUNTY BOARD OF EDUCATION SCHEDULE OF APPROVED LOCAL OPTION SALES TAX PROJECTS FISCAL YEAR ENDED 06/30/24

	ORIGINAL	CURRENT	EXPENDED	EXPENDED	TOTAL	EXCESS	ESTIMATED
	ESTIMATED	ESTIMATED	IN CURRENT	IN PRIOR	COST TO DATE	PROCEEDS NOT	COMPLETION
	COST (1)	COSTS (2)	YEAR (3) (4)	YEARS (3) (4)		EXPENDED (6) (7) (8)	DATE
2017 SPLOST REFERENDUM							
ON MARCH 21, 2017, THE CITIZENS OF THE WARE COU	NTY SCHOOL DISTRICT VOTE	D AND APPROVED THAT A O	NE CENT SALES AND USE T	AX BE IMPOSED IN			
THE COUNTY BEGINNING ON OCTOBER 1, 2017 AND NO							
(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	25,072,045.81	123,533.69	24,948,512.12	25,072,045.81		6/30/2024
(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		12/31/2023
(3) INSTRUCTIONAL AND ADMINISTRATIVE							
TECHNOLOGY IMPROVEMENTS, INCLUDING							
HARDWARE PURCHASES AND UPGRADES,							
INFRASTRUCTURE, SOFTWARE, AND TECHNOLOGY							
LICENSE FEES AND RENEWALS	6,750,000.00	9,803,707.73	1,596,618.10	8,207,089.63	9,803,707.73		6/30/2024
(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	0.00	1,049,638.35	1,049,638.35		12/31/2023
(6) SYSTEMWIDE EQUIPMENT AND SYSTEMS	2,000,000.00	1,040,000.00	0.00	1,040,000.00	1,040,000.00		12/01/2020
INCLUDING HVAC & FURNISHINGS & EQUIP	1,250,000.00	3,754,745.77	1,042,541.03	2,712,204.74	3,754,745.77		8/31/2024
(7) SYSTEMWIDE SECURITY UPGRADES & EQUIP	210,000.00	1,437,572.65	19,037.00	1,418,535.65	1,437,572.65		6/30/2024
(8) RETIRING OR PAYING DEBT SERVICE NOT TO		2,101,012100	10,001100	1,110,000.00	2,101,012.00		0,00,202
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	0.00	9,000,000.00	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	0.00	187,847.71	187,847.71		2/1/2023
				0.00			
				0.00			
	\$ 44,000,000.00	\$ 52,807,131.66 \$	2,781,729.82 \$	50,025,401.84 \$	52,807,131.66	\$ \$	
(1) T	he School District's original co	st estimate as specified in the	e resolution calling for the in	nposition of the Local Ontion	Sales Tax.		
	he School District's current es						
	he voters of Ware County app		-			led	
	addition to the expenditures						
(,		
×		2017 SPLOST	DEBT SERVICE				
		\$ Prior Year \$					
		Ψ	1,007,001.01				
		Current Year	0.00			+	
	+ + +		0.00				
		\$ Total \$	1,384,601.67				

WARE COUNTY BOARD OF EDUCATION SCHEDULE OF APPROVED LOCAL OPTION SALES TAX PROJECTS FISCAL YEAR ENDED 06/30/24

				EVDENDED	EVENDED	TOTAL	EVOECO	FOTIMATED
		ORIGINAL	CURRENT	EXPENDED	EXPENDED		EXCESS	ESTIMATED
		ESTIMATED	ESTIMATED	IN CURRENT	IN PRIOR	COST TO DATE	PROCEEDS NOT	COMPLETION
		COST (1)	COSTS (2)	YEAR (3) (4)	YEARS (3) (4)		EXPENDED (6) (7) (8)	DATE
2022 SPLOST REFERENDUM								
ON MAY 24, 2022, THE CITIZENS OF THE WARE COUN								
THE COUNTY BEGINNING ON OCTOBER 1, 2022 AND I	NOT TO	EXCEED 20 CONSECUTIVE	CALENDAR QUARTERS TO	PAY OR BE APPLIED TOW	ARD THE COST OF:			
(1) ACQUIRING, CONSTRUCTING, AND EQUIPPING A								
NEW WAYCROSS MIDDLE SCHOOL		38,500,000.00	1,540,200.00	826,200.00	714,000.00	1,540,200.00		10/30/2020
(2) ACQUIRING, CONSTRUCTING, AND EQUIPPING AN								
OPEN-AIR MULTI-PURPOSE FACILITY AT WARE COUNTY								
HIGH SCHOOL		8,166,873.00	7,010,997.63	6,597,928.63	413,069.00	7,010,997.63		12/31/2024
(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		1,000,000.00	0.00	0.00	0.00	0.00		0/ 30/ 2020
AND ANY NECESSARY DEMOLITION, NEW CONSTRUCTION OR IMPROVEMENTS TO FACILITIES								
INCLUDING PARKING, PAVING, FENCING AND OTHER LAND IMPROVEMENTS		402 407 00	0.00	0.00	0.00	0.00		C (20 (000)
		493,127.00	0.00	0.00	0.00	0.00		6/30/2028
(6) SYSTEMWIDE SECURITY UPGRADES & EQUIP;		4 000 000 00	0.00	0.00	0.00	0.00		0,000,0000
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	4,850,000.00	4,850,000.00	0.00	4,850,000.00		12/1/202
(9) OTHER FEES & PROF SERVICES RELATED TO BOND								
ISSUE, CLOSING, ADMINISTRATION, REFINANCE,								
PAYOFF, & LEGAL REQUIREMENTS		340,000.00	333,194.00	4,275.00	328,919.00	333,194.00		6/30/2028
	\$	50,000,000.00 \$	13,734,391.63 \$	12,278,403.63 \$	1,455,988.00 \$	13,734,391.63 \$	\$	
(1)	The Se	chool District's original cost	estimate as specified in the	resolution calling for the in	nposition of the Local Option	Sales Tax.		
					n project inception to comple			
					projects and retire associate		ed	
(4)	in add	nuon to the expenditures sh	own above, the School Distr	ict has incurred interest to	provide advance funding for	the above projects as for	IOWS:	
(
			2022 SPLOST	DEBT SERVICE				
		\$	Prior Year \$	791,667.00				
			Current Year	1,128,750.00				
		¢	Total \$	1,920,417.00			1	