

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."

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

SCHEDULE "10"

	ORIGINAL ESTIMATED COST (1)	CURRENT ESTIMATED COSTS (2)	AMOUNT EXPENDED IN CURRENT YEAR (3) (4) (5)	AMOUNT EXPENDED IN PRIOR YEARS	TOTAL COMPLETION COST	EXCESS PROCEEDS NOT EXPENDED	ESTIMATED COMPLTION DATE
<u>2019 SPLOST</u>							
(i) Acquiring, constructing, repairing, improving, renovating, adding to, extending, upgrading, furnishing, and equipping school buildings and support facilities and infrastructure in Warren County School District useful or desirable in connection therewith, including acquiring any necessary property therefore, both real and personal;	\$ 1,000,000.00	\$ 3,070,000.00	\$ 27,054.52	\$ 3,041,259.65	\$ -	\$ -	6/30/2026
(ii) Acquiring buses, vehicles, and/or transportation equipment;	\$ 550,000.00	\$ 1,072,000.00	\$ 51,486.51	\$ 1,020,346.81	\$ -	\$ -	6/30/2026
(iii) Repairing and/or replacing HVAC and related equipment;	\$ 900,000.00	\$ 1,226,000.00		\$ 1,225,062.82	\$ -	\$ -	6/30/2026
(iv) Repairing and replacing asphalt at the main campus and the career academy;	\$ 400,000.00	\$ 33,000.00		\$ 32,200.00	\$ -	\$ -	6/30/2026
(v) Modifying existing facilities including new walls, doors, and/or vents;	\$ 20,000.00	\$ 175,200.00		\$ 175,199.48	\$ -	\$ -	6/30/2026
(vi) Constructing a storage shed for the main campus;	\$ 5,000.00	\$ 3,200.00		\$ 3,171.80	\$ -	\$ -	6/30/2026
(vii) Repairing the press box and adding heating and air conditioning thereto;	\$ 5,000.00	\$ 1,000.00		\$ -	\$ -	\$ -	6/30/2026
(Viii) Acquiring and /or constructing improvements for traffic safety;	\$ -	\$ -		\$ -	\$ -	\$ -	6/30/2026
(ix) Acquiring equipment for physical education and the athletic and custodial departments;	\$ 20,000.00	\$ 137,000.00		\$ 125,203.40	\$ -		6/30/2026
(x) Acquiring technology, computer, safety, security, and/or fire protection equipment (collectively, the "Projects"); and	\$ 200,000.00	\$ 355,000.00		\$ 354,181.33	\$ -	\$ -	6/30/2026
(xi) Paying expenses incident to issuing the Bond	\$ 50,000.00	\$ 51,031.19		\$ 51,031.19	\$ 51,031.19	\$ -	Completed
Subtotal 2019 SPLOST	\$ 3,150,000.00	\$ 6,123,431.19	\$ 78,541.03	\$ 6,027,656.48	\$ 51,031.19	\$ -	

2023 SPLOST

(i) Acquiring, constructing, repairing, improving, renovating, adding to, extending, upgrading, furnishing, and/or equipping school buildings and support and administrative facilities and buildings, athletic facilities and buildings, and/or infrastructure in the Warren County School District useful or desirable in connection therewith, including acquiring any necessary property therefore, both real and personal;	\$ 4,500,000.00	\$ 4,500,000.00	\$ 25,476.80	\$ -	\$ -	3/31/2029
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(ii) Acquiring buses, vehicles, and/or transportation equipment;	\$ 500,000.00	\$ 500,000.00	\$ 30,775.06	\$ -	\$ -	3/31/2029
(iii) Repairing and/or replacing roofing systems; making athletic facility upgrades, including installing LED lights and upgrading the scoreboard at the high school football stadium; painting; making restroom upgrades; installing new paving and striping and installing new flooring	\$ 1,355,000.00	\$ 1,335,000.00		\$ -	\$ -	3/31/2029
(iv) Constructing a storage shed for the main campus;	\$ 25,000.00	\$ 25,000.00		\$ -	\$ -	3/31/2029
(v) Repairing the press box	\$ 20,000.00	\$ 20,000.00		\$ -	\$ -	3/31/2029
(vi) Acquiring equipment for physical education and the athletic, custodial, and/or music departments, including band equipment	\$ 25,000.00	\$ 25,000.00	\$ 11,224.94	\$ -	\$ -	3/31/2029
(vii) Acquiring textbooks (including e-books) and technology, software, computer, safety, security, and/or fire protection equipment (collectively, the "Projects"); and	\$ 75,000.00	\$ 75,000.00	\$ 9,000.00	\$ -	\$ -	3/31/2029
(viii) Paying capitalized interest, costs of issuing the below described Bonds, debt service on the Bonds, debt service on previously incurred general obligations debt in a maximum of \$,672,000, and /or paying expenses incident to accomplishing the foregoing	\$ -	\$ 20,000.00	\$ 20,000.00	\$ -	\$ -	3/31/2029
Subtotal 2023 SPLOST	6,500,000.00	\$ 6,500,000.00	\$ 96,476.80	\$ -	\$ -	3/31/2029
TOTAL	9,650,000.00	12,623,431.19	175,017.83	6,027,656.48	51,031.19	0.00

(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 project. Includes all cost from project inception to completion.

(3) The voters of Warren County approved the imposition of a 1% sales tax to fund the above project and retire associated debt. Amounts expended for this project may include sales tax proceeds, state, local property taxes and/or other funds over the life of the project.

(4) In addition to the expenditures shown above, the School District has incurred interest and dues and fees to provide advance funding as follows:

<u>SERIES 2019</u>	
Prior Years	\$ 197,573.99
Current Year	\$ 12,297.90
	<u>\$ 209,871.89</u>