



**DOAA**  
Georgia Department  
of Audits & Accounts

**Greg S. Griffin, State Auditor**  
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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](mailto:TIGAHelp@audits.ga.gov).



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

	ORIGINAL ESTIMATED COST (1)	CURRENT ESTIMATED COSTS (2)	EXPENDED IN CURRENT YEAR (3) (4)	EXPENDED IN PRIOR YEARS (3) (4)	TOTAL COST TO DATE	EXCESS PROCEEDS NOT EXPENDED (6) (7) (8)	ESTIMATED COMPLETION 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	1,540,200.00	826,200.00	714,000.00	1,540,200.00		10/30/2026
(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 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	4,850,000.00	4,850,000.00	0.00	4,850,000.00		12/1/2027
(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 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	\$ 791,667.00				
		Current Year	1,128,750.00				
		\$ Total	\$ 1,920,417.00				