



DOAA
Georgia Department
of Audits & Accounts

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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.

WARREN COUNTY BOARD OF EDUCATION
 SCHEDULE OF APPROVED LOCAL OPTION SALES TAX PROJECTS
 YEAR ENDED JUNE 30, 2024

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>2019-2024 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	\$ 3,041,300.00	\$ 2,221,710.12	\$ 819,549.53	\$ -	\$ -	6/30/2025
(ii) Acquiring buses, vehicles, and/or transportation equipment;	\$ 550,000.00	\$ 1,025,000.00		\$ 1,020,346.81	\$ -	\$ -	6/30/2025
(iii) Repairing and/or replacing HVAC and related equipment;	\$ 900,000.00	\$ 1,226,000.00		\$ 1,225,062.82	\$ -	\$ -	6/30/2025
(iv) Repairing and replacing asphalt at the main campus and the career academy;	\$ 400,000.00	\$ 33,000.00		\$ 32,200.00	\$ -	\$ -	6/30/2025
(v) Modifying existing facilities including new walls, doors, and/or vents;	\$ 20,000.00	\$ 175,200.00		\$ 175,199.48	\$ -	\$ -	6/30/2025
(vi) Constructing a storage shed for the main campus;	\$ 5,000.00	\$ 3,200.00		\$ 3,171.80	\$ -	\$ -	6/30/2025
(vii) Repairing the press box and adding heating and air conditioning thereto;	\$ 5,000.00	\$ 1,000.00		\$ -	\$ -	\$ -	6/30/2025
(viii) Acquiring equipment for physical education and the athletic and custodial departments	\$ 20,000.00	\$ 125,300.00	\$ 73,130.90	\$ 52,072.50	\$ -	\$ -	6/30/2025
(ix) Acquiring technology, computer, safety, security, and/or fire protection equipment (collectively, the "Projects")	\$ 200,000.00	\$ 355,000.00		\$ 354,181.33	\$ -	\$ -	6/30/2025
(x) Paying expenses incident to issuing the Bond	\$ 50,000.00	\$ 51,031.19		\$ 51,031.19	\$ 51,031.19	\$ -	Completed
Total SPLOST	<u>3,150,000.00</u>	<u>6,036,031.19</u>	<u>2,294,841.02</u>	<u>3,732,815.46</u>	<u>51,031.19</u>	<u>\$ -</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 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 for these above projects. The interest expenditure for fiscal year 2024 was \$22,356.00. The dues and fees for fiscal year 2022 was \$1,835.61.