



DEPARTMENT OF AUDITS AND 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 06/30/18**

	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
2012 SPLOST REFERENDUM							
ON MARCH 6, 2012, 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, 2012 AND NOT TO EXCEED 20 CONSECUTIVE CALENDAR QUARTERS TO PAY OR BE APPLIED TOWARD THE COST OF:							
1) ACQUIRING, CONSTRUCTING, AND EQUIPPING CAPITAL OUTLAY PROJECTS AT ALL SCHOOLS IN THE COUNTY, INCLUDING SPECIFICALLY MAJOR PROJECTS AT WARE COUNTY HIGH SCHOOL, DAFFODIL PRE-SCHOOL CENTER, WAYCROSS MIDDLE SCHOOL, AND WARE COUNTY MIDDLE SCHOOL, CENTER ELEMENTARY, MEMORIAL DRIVE ELEMENTARY, RUSKIN ELEMENTARY, WACONA ELEMENTARY, WARESBORO ELEMENTARY, AND WILLIAMS HEIGHTS ELEMENTARY.	7,890,400.00	11,107,681.00	614,850.00	10,492,831.00	11,107,681.00		12/31/2018
(2) ADDITIONAL ACQUISITION OF LAND, AND/OR OTHER REAL, PERSONAL PROPERTY AND EQUIPMENT FOR THE CONSTRUCTION OF NEEDED FACILITIES & APPURTENANCES OF THE SCHOOL DISTRICT	3,557,150.00	320,139.00	40,346.00	279,793.00	320,139.00		12/31/2018
(3) INSTRUCTIONAL AND ADMINISTRATIVE TECHNOLOGY IMPROVEMENTS, INCLUDING HARDWARE PURCHASES AND UPGRADES, INFRASTRUCTURE, SOFTWARE, AND TECHNOLOGY LICENSE FEES AND RENEWALS	12,510,000.00	9,037,453.00	1,704,624.00	7,332,829.00	9,037,453.00		12/31/2018
(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	1,550,000.00	3,164,968.00	578,394.00	2,586,574.00	3,164,968.00		12/31/2018
(5) IMPROVEMENTS & RENOVATIONS TO ATHLETIC FACILITIES	3,040,500.00	2,385,485.00	257,914.00	2,127,571.00	2,385,485.00		12/31/2018
(6) SYSTEM-WIDE TEXTBOOKS***	2,200,000.00	1,582,180.00	512,932.00	1,069,248.00	1,582,180.00		12/31/2018
(7) SYSTEMWIDE EQUIPMENT AND SYSTEMS FOR RENEWABLE ENERGY SOURCES INCLUDING ENERGY EFFICIENT LIGHTING, HVAC, & FURNISHINGS & EQUIP	10,235,950.00	6,349,126.00	699,977.00	5,649,149.00	6,349,126.00		12/31/2018
(8) SYSTEMWIDE SECURITY UPGRADES & EQUIP	766,000.00	575,803.00	0.00	575,803.00	575,803.00		12/31/2018
(9) RETIRING OR PAYING DEBT SERVICE NOT TO EXCEED \$20,000,000 PRINCIPAL OF GENERAL OBLIGATION BONDS ISSUED TO FUND THE ABOVE CAPITAL OUTLAY PROJECTS	20,628,000.00	10,314,849.00	2,034,250.00	8,280,599.00	10,314,849.00		12/31/2018
(10) OTHER FEES & PROF SERVICES RELATED TO BOND ISSUE, CLOSING, ADMINISTRATION, REFINANCE, PAYOFF, & LEGAL REQUIREMENTS	250,000.00	201,360.00	5,799.00	195,561.00	201,360.00		2/1/2018
	<u>\$ 62,628,000.00</u>	<u>\$ 45,039,044.00</u>	<u>\$ 6,449,086.00</u>	<u>\$ 38,589,958.00</u>	<u>\$ 45,039,044.00</u>	<u>\$</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 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 for these projects may include sales tax proceeds, state, local property taxes and/or other funds over the life of the projects.

(4) *** Note: \$365,345 was shown on ELOST IV in PY schedule, should've been on ELOST III. Corrected here.

(5) In addition to the expenditures shown above, the School District has incurred interest to provide advance funding for the above projects as follows:

	2012 SPLOST	PROJECTS	DEBT SERVICE
Prior Year	\$	31,163.52	\$ 11,169.62
Current Year		<u>4,474.77</u>	<u>5,266.60</u>
Total	\$	<u>35,638.29</u>	<u>16,436.22</u>

**WARE COUNTY BOARD OF EDUCATION
SCHEDULE OF APPROVED LOCAL OPTION SALES TAX PROJECTS
FISCAL YEAR ENDED 06/30/18**

	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
2017 SPLOST REFERENDUM							
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:							
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	23,500,000.00	23,500,000.00	2,742,087.00	0.00	2,742,087.00		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	200,000.00	200,000.00	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	8,100,000.00	8,100,000.00	769,841.00	0.00	769,841.00		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	1,800,000.00	14,350.00	0.00	14,350.00		12/31/2023
(5) SYSTEM-WIDE TEXTBOOKS (including e-books)	2,400,000.00	2,400,000.00	0.00	0.00	0.00		12/31/2023
(6) SYSTEMWIDE EQUIPMENT AND SYSTEMS INCLUDING HVAC & FURNISHINGS & EQUIP	6,380,000.00	6,380,000.00	0.00	0.00	0.00		12/31/2023
(7) SYSTEMWIDE SECURITY UPGRADES & EQUIP	210,000.00	210,000.00	0.00	0.00	0.00		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	10,385,000.00	10,385,000.00	0.00	0.00	0.00		2/1/2023
(9) OTHER FEES & PROF SERVICES RELATED TO BOND ISSUE, CLOSING, ADMINISTRATION, REFINANCE, PAYOFF, & LEGAL REQUIREMENTS	210,000.00	210,000.00	182,473.00	0.00	182,473.00		2/1/2023
					0.00		
					0.00		
	\$ 53,185,000.00	\$ 53,185,000.00	\$ 3,708,751.00	\$ 0.00	\$ 3,708,751.00	0.00	\$

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(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:

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	2017 SPLOST	PROJECTS	DEBT SERVICE
Prior Year	\$	-	\$ -
Current Year		<u>32,642.00</u>	<u>4,850.13</u>
Total	\$	<u>32,642.00</u>	<u>4,850.13</u>