

**DOAA**Georgia Department  
of Audits & Accounts**Greg S. Griffin, State Auditor**  
**Kristina A. Turner, Deputy State Auditor**

This Special Purpose Local Option Sales Tax (SPLOST) Report has been posted to DOAA's searchable website ([open.ga.gov](https://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."

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

	ORIGINAL	CURRENT	ESTIMATED
	ESTIMATED	ESTIMATED	COMPLETION
PROJECT	COST (1)	COSTS (2)	DATE
<b>2017 SPLOST REFERENDUM</b>			
(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	Complete
(2) ADDITIONAL ACQUISITION OF LAND, AND/OR OTHER REAL, PERSONAL PROPERTY AND EQUIPMENT FOR THE CONSTRUCTION OF NEEDED FACILITIES & APPURTENANCES OF THE SCHOOL DISTRICT	-	-	Complete
(3) INSTRUCTIONAL AND ADMINISTRATIVE TECHNOLOGY IMPROVEMENTS, INCLUDING HARDWARE PURCHASES AND UPGRADES, INFRASTRUCTURE, SOFTWARE, AND TECHNOLOGY LICENSE FEES AND RENEWALS	6,750,000.00	9,804,553.64	Complete
(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	Complete
(5) SYSTEM-WIDE TEXTBOOKS (including e-books)	2,000,000.00	1,049,638.35	Complete
(6) SYSTEMWIDE EQUIPMENT AND SYSTEMS INCLUDING HVAC & FURNISHINGS & EQUIP	1,250,000.00	3,755,945.77	Complete
(7) SYSTEMWIDE SECURITY UPGRADES & EQUIP	210,000.00	1,437,572.65	Complete
(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	9,000,000.00	9,000,000.00	Complete
(9) OTHER FEES & PROF SERVICES RELATED TO BOND ISSUE, CLOSING, ADMINISTRATION, REFINANCE, PAYOFF, & LEGAL REQUIREMENTS	990,000.00	187,847.71	Complete
Subtotal <b>2017</b> Projects	44,000,000.00	52,809,177.57	

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

	ORIGINAL ESTIMATED	CURRENT ESTIMATED	ESTIMATED COMPLETION
<b>2022 SPLOST REFERENDUM</b>	COST (1)	COSTS (2)	DATE
(1) ACQUIRING, CONSTRUCTING, AND EQUIPPING A NEW WAYCROSS MIDDLE SCHOOL	\$ 38,500,000.00	\$ 20,665,580.34	10/30/2026
(2) ACQUIRING, CONSTRUCTING, AND EQUIPPING AN OPEN-AIR MULTI-PURPOSE FACILITY AT WARE COUNTY HIGH SCHOOL	8,166,873.00	8,311,781.74	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	500000	-	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	-	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	-	6/30/2028
(6) SYSTEMWIDE SECURITY UPGRADES & EQUIP; SYSTEMWIDE TEXTBOOKS (INCLUDING E-BOOKS)	1,000,000.00	-	6/30/2028
(7) OTHER REAL AND PERSONAL PROPERTY INCLUDING THE ACQUISITION OF LAND, AND CONSTRUCTION OF NEEDED FACILITIES AND APPURTENANCES OF THE DISTRICT.	-	-	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	-	9,775,000.00	12/1/2027
(9) OTHER FEES & PROF SERVICES RELATED TO BOND ISSUE, CLOSING, ADMINISTRATION, REFINANCE, PAYOFF, & LEGAL REQUIREMENTS	340,000.00	337,304.00	6/30/2028
Subtotal <b>2022</b> Projects	50,000,000.00	39,089,666.08	
Total	\$ 94,000,000.00	\$ 91,898,843.65	
(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) In addition to the expenditures shown above, the School District has incurred interest to provide advance funding as follows:			
2017 SPLOST	DEBT SERVICE		
Prior Years	\$ 1,384,601.67		
Current Year	0.00		
Total	\$ 1,384,601.67		

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

	EXPENDED	EXPENDED	TOTAL	EXCESS
	IN CURRENT	IN PRIOR	COMPLETION	PROCEEDS NOT
PROJECT	YEAR (3) (4)	YEARS (3) (4)	COST	EXPENDED
<b>2017 SPLOST REFERENDUM</b>				
(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	\$ -	\$ 25,072,045.81	\$ 25,072,045.81	\$ -
(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) INSTRUCTIONAL AND ADMINISTRATIVE TECHNOLOGY IMPROVEMENTS, INCLUDING HARDWARE PURCHASES AND UPGRADES, INFRASTRUCTURE, SOFTWARE, AND TECHNOLOGY LICENSE FEES AND RENEWALS	-	9,804,553.64	9,804,553.64	
(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	-	2,501,573.64	2,501,573.64	-
(5) SYSTEM-WIDE TEXTBOOKS (including e-books)	-	1,049,638.35	1,049,638.35	
(6) SYSTEMWIDE EQUIPMENT AND SYSTEMS INCLUDING HVAC & FURNISHINGS & EQUIP	1,200.00	3,754,745.77	3,755,945.77	-
(7) SYSTEMWIDE SECURITY UPGRADES & EQUIP	-	1,437,572.65	1,437,572.65	-
(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	-	9,000,000.00	9,000,000.00	-
(9) OTHER FEES & PROF SERVICES RELATED TO BOND ISSUE, CLOSING, ADMINISTRATION, REFINANCE, PAYOFF, & LEGAL REQUIREMENTS	-	187,847.71	187,847.71	
				-
Subtotal 2017 Projects	1,200.00	52,807,977.57	52,809,177.57	-

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

	ORIGINAL ESTIMATED	CURRENT ESTIMATED	ESTIMATED COMPLETION	
<b>2022 SPLOST REFERENDUM</b>	COST (1)	COSTS (2)	DATE	
(1) ACQUIRING, CONSTRUCTING, AND EQUIPPING A NEW WAYCROSS MIDDLE SCHOOL	\$ 19,125,380.34	\$ 1,540,200.00	\$ 20,665,580.34	\$
(2) ACQUIRING, CONSTRUCTING, AND EQUIPPING AN OPEN-AIR MULTI-PURPOSE FACILITY AT WARE COUNTY HIGH SCHOOL	1,300,784.11	7,010,997.63	8,311,781.74	
(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	0	0	-	
(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	-	-	-	-
(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	-	-	-	
(6) SYSTEMWIDE SECURITY UPGRADES & EQUIP; SYSTEMWIDE TEXTBOOKS (INCLUDING E-BOOKS)	-	-	-	-
(7) OTHER REAL AND PERSONAL PROPERTY INCLUDING THE ACQUISITION OF LAND, AND CONSTRUCTION OF NEEDED FACILITIES AND APPURTENANCES OF THE DISTRICT.	-	-	-	-
(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	4,925,000.00	4,850,000.00	9,775,000.00	
(9) OTHER FEES & PROF SERVICES RELATED TO BOND ISSUE, CLOSING, ADMINISTRATION, REFINANCE, PAYOFF, & LEGAL REQUIREMENTS	4,110.00	333,194.00	337,304.00	-
Subtotal <b>2022</b> Projects	25,355,274.45	13,734,391.63	39,089,666.08	-
Total	\$ 25,356,474.45	\$ 66,542,369.20	\$ 91,898,843.65	\$ -
(1) The School District's original cost estimate as specified in the resolution calling for the imposition of the Local Option Sales Tax.				
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(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) In addition to the expenditures shown above, the School District has incurred interest to provide advance funding as follows:				
2022 SPLOST	DEBT SERVICE			
Prior Years	\$ 1,920,416.65			
Current Year	884,375.00			
Total	\$ 2,804,791.65			