



DOAA

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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.**

WALTON COUNTY SCHOOL DISTRICT
SCHEDULE OF APPROVED EDUCATION LOCAL OPTION SALES TAX PROJECTS
YEAR ENDED JUNE 30, 2023

<u>PROJECT</u>	<u>ORIGINAL ESTIMATED COST (1)</u>	<u>CURRENT ESTIMATED COST (2)</u>	<u>AMOUNT EXPENDED IN CURRENT YEAR</u>	<u>AMOUNT EXPENDED IN PRIOR YEARS</u>	<u>TOTAL EXPENDED (3)</u>	<u>ESTIMATED COMPLETION DATE</u>
ELOST V - 2018-2022						
<u>Providing funds to pay the costs of:</u>						
(1) retiring outstanding general obligation debt	\$0	\$0	\$0	\$0	\$0	Complete
(2) capital outlay projects adding to, renovating, repairing, improving, furnishing, and equipping existing school buildings and other buildings and facilities	20,027,304	57,333,603	15,230,909	40,166,256	55,397,165	6/30/2024
(3) acquiring land for future school sites	2,000,000	0	0	0	0	Complete
(4) construction of new school buildings and related facilities	5,000,000	0	0	0	0	Complete
(5) acquisition of land and/or construction of new facilities for fuel storage and	250,000	0	0	0	0	Complete
(6) acquisition of ownership interest in the Rutland psychoeducational center	256,263	106,412	0	187,811	187,811	11/30/2023
(7) acquiring hard copy and electronic textbooks technology upgrades, acquiring and installing computers, tablets and related technology and equipment, technology infrastructure and other technology upgrades	16,356,775	8,684,292	604,597	8,034,787	8,639,384	6/30/2024
(8) acquisition of school buses and/or other vehicles	4,034,537	3,558,167	402,881	2,245,575	2,648,456	6/30/2024
(9) information technology improvements and capital outlay equipment	75,121	636,535	9,568	626,969	636,537	Complete
Total ELOST V - 2018-2022	\$48,000,000	\$70,319,009	\$16,247,955	\$51,261,398	\$67,509,353	
ELOST VI - 2023-2027						
<u>Providing funds to pay the costs of:</u>						
(1) retiring outstanding general obligation debt	\$0	\$0	\$0	\$0	\$0	6/30/2029
(2) paying the costs of issuing WCSD Bonds	600,000	600,000	0	0	0	6/30/2029
(3) acquiring land for future school sites	6,000,000	6,000,000	0	0	0	6/30/2029
(4) construction of new school buildings and related facilities	40,000,000	40,000,000	0	0	0	6/30/2029
(5) capital outlay projects adding to, renovating, repairing, improving, furnishing, and equipping existing school buildings and other buildings and facilities	56,208,390	56,208,390	798,419	0	798,419	6/30/2029
(6) acquisition of school buses and/or other vehicles	6,000,000	6,000,000	27,500	0	27,500	6/30/2029
(7) information technology improvements and capital outlay equipment	15,000,000	15,000,000	2,978,951	0	2,978,951	6/30/2029
(8) acquisition of ownership interest in the Rutland psychoeducational center	0	0	0	0	0	11/30/2023
Total ELOST VI - 2023-2027	\$123,808,390.00	\$123,808,390.00	\$3,804,870.18	\$0.00	\$3,804,870.18	
GRAND TOTAL ELOST	\$171,808,390.00	\$194,127,399.00	\$20,052,825.11	\$51,261,398.00	\$71,314,223.11	

(1) The school district's original cost estimate as specified in the resolution calling for the imposition of the Education Local Option Sales Tax.

(2) The school district's current estimate of total costs for the projects. Includes all cost from project inception to completion.

(3) The voters of Walton 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.