

**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."

**WALTON COUNTY SCHOOL DISTRICT**  
**SCHEDULE OF APPROVED EDUCATION LOCAL OPTION SALES TAX PROJECTS**  
**YEAR ENDED JUNE 30, 2025**

<b>PROJECT</b>	<b>ORIGINAL ESTIMATED COST (1)</b>	<b>CURRENT ESTIMATED COST (2)</b>	<b>AMOUNT EXPENDED IN CURRENT YEAR</b>	<b>AMOUNT EXPENDED IN PRIOR YEARS</b>	<b>TOTAL EXPENDED (3)</b>	<b>ESTIMATED COMPLETION DATE</b>
<b>ELOST V - 2018-2022</b>						
Providing funds to pay the costs of:						
(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	62,450	56,626,077	56,688,527	6/30/2025
(3) acquiring land for future school sites	2,000,000	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	Complete
textbooks technology upgrades, acquiring and installing computers, tablets and related technology and equipment, security and safety technology infrastructure and other technology upgrades	16,356,775	8,684,292	236,967	8,690,041	8,927,008	6/30/2025
(8) acquisition of school buses and/or other vehicles	4,034,537	3,558,167		3,398,709	3,398,709	6/30/2025
(9) information technology improvements and capital outlay equipment	75,121	636,535		626,969	626,969	Complete
<b>Total ELOST V - 2018-2022</b>	<b>\$48,000,000</b>	<b>\$70,319,009</b>	<b>\$299,416</b>	<b>\$69,529,607</b>	<b>\$69,829,023</b>	
<b>ELOST VI - 2023-2027</b>						
Providing funds to pay the costs of:						
(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	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	13,625,750	20,695,039	34,320,789	6/30/2029
(6) acquisition of school buses and/or other vehicles	6,000,000	6,000,000	438,883	356,031	794,914	6/30/2029
(7) information technology improvements and capital outlay equipment	10,000,000	10,000,000	3,658,265	5,192,359	8,850,624	6/30/2029
textbooks technology upgrades, acquiring and installing computers, tablets and related technology and equipment, security and safety technology infrastructure and other technology upgrades	5,000,000	5,000,000.00	1,904,626	0	1,904,626	6/30/2029
<b>Total ELOST VI - 2023-2027</b>	<b>\$123,808,390.00</b>	<b>\$123,808,390.00</b>	<b>\$19,627,524.00</b>	<b>\$26,243,429.00</b>	<b>\$45,870,953.00</b>	
<b>GRAND TOTAL ELOST</b>	<b>\$171,808,390.00</b>	<b>\$194,127,399.00</b>	<b>\$19,926,940.39</b>	<b>\$95,773,036.00</b>	<b>\$115,699,976.39</b>	

- (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.