

**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."

CITY OF SOCIAL CIRCLE BOARD OF EDUCATION  
SCHEDULE OF APPROVED LOCAL OPTION SALES TAX PROJECTS  
YEAR ENDED JUNE 30, 2025

PROJECT	ORIGINAL ESTIMATED COST (1)	CURRENT ESTIMATED COSTS (2)	ESTIMATED COMPLETION DATE	AMOUNT EXPENDED IN CURRENT YEAR (3)	AMOUNT EXPENDED IN PRIOR YEARS (3)	TOTAL COMPLETION COST	EXCESS PROCEEDS NOT EXPENDED
<b>Walton County 2024/2030 SPLOST Projects:</b>							
Providing funds to pay the costs of :							
1) Adding to, renovating, repairing, improving, furnishing, and equipping existing school buildings and other buildings and facilities;	3,000,000.00	3,000,000.00	June 30, 2030	252,377.55	1,122,367.50	-	-
2) Acquiring land for future schools;	-	-	June 30, 2030	-	-	-	-
3) Construction of new school buildings and related facilities;	35,000,000.00	35,000,000.00	June 30, 2026	26,629,339.02	4,209,182.15	-	-
4) Acquisition of school buses and/or other vehicles;	658,476.00	658,476.00	June 30, 2030	-	345,556.00	-	-
5) Information technology improvements including, but not limited to, one-to-one upgrades, projection, computer upgrades, instructional software and materials associated capital costs, and infrastructure at all schools and selected other facilities;	600,000.00	600,000.00	June 30, 2030	1,629,266.43	315,624.59	-	-
6) Replacing, purchasing, upgrading, or supplementing capital outlay equipment including, but not limited to, desks, chairs, copiers, tables, school buses, security and safety equipment, signage, band instruments, playgrounds, and laboratory equipment	3,000,000.00	3,000,000.00	June 30, 2030	670,955.50	507,331.93	-	-
<b>Total WALTON COUNTY 2024/2030</b>	<u>42,258,476.00</u>	<u>42,258,476.00</u>		<u>29,181,938.50</u>	<u>6,500,062.17</u>	<u>-</u>	<u>-</u>
<b>Newton County 2025/2029 SPLOST VI Projects:</b>							
Providing funds to pay the costs of :							
1) Adding to, renovating, repairing, improving, and equipping existing school buildings and other buildings and facilities;	-	-		-	-		
2) Acquire school buses and other vehicles;	300,000.00	300,000.00	December 31, 2029	40,740.00	-		
3) System-wide technology improvements	-	-		-	-		
4) Fine Arts equipment	-	-		-	-		
5) Acquire any necessary property therefor, both real and personal	-	-		-	-		
<b>Total NEWTON COUNTY 2025/2029</b>	<u>300,000.00</u>	<u>300,000.00</u>		<u>40,740.00</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>GRAND TOTAL WALTON AND NEWTON COUNTY SPLOST</b>	<u>42,558,476.00</u>	<u>42,558,476.00</u>		<u>29,222,678.50</u>	<u>6,500,062.17</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 Walton County and Newton County approved the imposition of a 1% sales tax to fund the above projects.  
Amounts expended for these projects may include sales tax proceeds, state, local property taxes and/or other funds over the life of the projects.