



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.**

Liberty County School System
SPLOST Schedule of Expenditures
For Year Ending June 30, 2019

SCHEDULE "4"

PROJECT	ORIGINAL ESTIMATED COST (1)	CURRENT ESTIMATED COSTS (2)	AMOUNT EXPENDED IN CURRENT YEAR (3) (4)	AMOUNT EXPENDED IN PRIOR YEARS (3) (4)	TOTAL COMPLETION COST	EXCESS PROCEEDS NOT EXPENDED (6) (7) (8)	ESTIMATED COMPLETION DATE
1 2017 ELOST Referendum Adding to, renovating, repairing, improving, furnishing, and equipping existing school buildings and other buildings and facilities useful and desirable in connection therewith including, but not limited to, classrooms and physical education/athletic facilities, HVAC and other energy savings and management upgrades, roofing and paving \$	20880000	\$ 20,880,000.00	\$ 2,274,155.02	\$	\$		June 30, 2022
2 Acquiring technology improvements, including safety and security improvements, computer technology and software and wiring upgrades	8800000	8,800,000.00	2,328,797.65				June 30, 2022
3 Acquiring new school equipment and furnishings, including, but not limited to, new buses maintenance vehicles and other school equipment	3520000	3,520,000.00	530,619.59				June 30, 2022
4 Acquiring, constructing and equipping new school buildings and facilities useful and desirable in connection therewith	5280000	5,280,000.00					June 30, 2022
5 Acquiring land	2000000	2,000,000.00					
5 Acquiring any necessary or desirable property, both real and personal, including textbooks and band instruments	3520000	3,520,000.00	2,397.00				June 30, 2022
	\$ 44000000	\$ 44,000,000.00	\$ 5,135,969.26	\$ -	\$ -	\$ -	

- (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 Liberty 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) SPLOST 2011 is underfunded as of June 30, 2017 and the collection period has expired. Projects will be completed utilizing 2017 SPLOST funds.

See notes to the basic financial statements.

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