

This Special Purpose Local Option Sales Tax (SPLOST) Report has been posted to DOAA's searchable website (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."

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

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PROJECT	ORIGINAL ESTIMATED COST (1)	CURRENT ESTIMATED COSTS (2)	EXPENDED IN CURRENT YEAR (3) (4)	EXPENDED IN PRIOR YEARS (3) (4)	TOTAL COMPLETION COST	EXCESS PROCEEDS NOT EXPENDED (6) (7) (8)	ESTIMATED COMPLETION DATE
1 2022 ESPLOST 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, roofing, HVAC, playgrounds, additional classrooms and physical education/athletic facilities.	27,000,000.00	36,000,000.00 \$	7,357,637.52	28,071,213.13		0.00	June 30, 2027
2 Acquiring technology improvements, including safety and security improvements and computer technology.	23,000,000.00	14,095,000.00 \$	2,778,784.57	7,024,998.94		0.00	June 30, 2027
3 Acquiring new school equipment, including, new buses and maintenance vehicles, band instruments, text books and digital resources.	4,000,000.00	3,905,000.00	1,789,941.18	2,113,404.21		0.00	June 30, 2027
4 Acquiring any necessary or desirable property both real and personal.	0.00	0.00	0.00	0.00		0.00	
	\$ 54,000,000.00	\$ 54,000,000.00	\$ 11,926,363.27	\$ 37,209,616.28	\$ 0.00	\$ 0.00	

(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.

See notes to the basic financial statements.