



DOAA

Georgia Department
of Audits & 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.**

BIBB COUNTY SCHOOL DISTRICT

SCHEDULE OF EXPENDITURES OF SPECIAL PURPOSE LOCAL OPTION SALES TAX PROCEEDS 2016 ISSUE FOR THE FISCAL YEAR ENDED JUNE 30, 2022

	Original Estimated Cost ¹	Current Estimated Cost	Prior Years ²	Current Year	Total
Acquiring, constructing and equipping one new elementary school	\$ 19,000,000	\$ 16,813,724	\$ 16,789,737	\$ 21,939	\$ 16,811,676
Consolidation of Appling Middle School and Northeast High School to a shared campus	45,000,000	57,325,321	57,210,454	1,629	57,212,083
Renovating, extending, repairing and equipping existing school facilities	33,980,081	33,025,000	24,203,667	6,098,750	30,302,417
Acquiring, constructing and equipping various athletic facilities	1,000,000	1,000,000	809,801	-	809,801
Constructing and equipping a replacement facility for campus policy and transportation	5,000,000	6,629,885	6,629,885	-	6,629,885
Providing controlled access entrances and updating security technology throughout the District	4,000,000	2,043,398	2,043,387	-	2,043,387
Constructing, furnishing and equipping auditoriums, including new auditoriums at Rutland High School and Westside High School	18,000,000	16,388,000	16,386,851	-	16,386,851
Capital outlay projects for educational purposes for us by approved charter school operators	4,776,342	1,316,902	1,316,901	-	1,316,901
Purchasing new technology, fine arts equipment, athletic equipment, and safety and security systems throughout the District	22,635,720	23,859,615	23,344,449	-	23,344,449
Purchasing school buses, vehicles and maintenance, custodial, and transportation equipment	4,000,000	4,000,000	2,304,729	485,425	2,790,154
Planning for new District site acquisition, demolition of surplus property, site development and construction, and paying expenses incident to accomplishing the foregoing projects	8,819,251	7,682,309	7,681,518	-	7,681,518
	<u>\$ 166,211,394</u>	<u>\$ 170,084,154</u>	<u>\$ 158,721,379</u>	<u>\$ 6,607,743</u>	<u>\$ 165,329,122</u>

¹ The original resolution calling for the imposition of the Local Option Sales Tax includes an amount not to exceed \$185,000,000. The original amount budgeted is less than the not to exceed amount as a conservative measure not to exceed actual collected. Adjustments to the budget may be made as collections are received. Tax collections began in January 2016 and ended in January 2021.

² Included in the expenditures shown above are expenditures which were funded by state capital outlay funds in the amount of \$9,248,953 and grant/local funds of \$476,603.

BIBB COUNTY SCHOOL DISTRICT

SCHEDULE OF EXPENDITURES OF SPECIAL PURPOSE LOCAL OPTION SALES TAX PROCEEDS 2021 ISSUE FOR THE FISCAL YEAR ENDED JUNE 30, 2022

	Original Estimated Cost ¹	Current Estimated Cost ¹	Prior Years ²	Current Year	Total
Purchasing and providing improved technology, safety and security systems, improving school sites' safety, safety at school premises, and energy efficiency improvements throughout the School District	\$ 50,000,000	\$ 50,000,000	\$ 15,076,514	\$ 2,688,153	\$ 17,764,667
Acquiring, constructing, furnishing, and equipping one new elementary school	20,000,000	20,000,000	-	3,547	3,547
Acquiring, constructing, furnishing, and equipping a new fine arts facility	20,000,000	20,000,000	-	-	-
Renovations and repairs to Rutland Middle School, Rutland High School, Howard Middle School, and Howard High School	20,000,000	20,000,000	-	6,878,168	6,878,168
Acquiring, improving, and renovating athletic facilities, including renovations to Thompson Stadium and renovations to all middle school athletic fields	15,000,000	15,000,000	2,026,371	2,500,727	4,527,098
Acquisition of school buses, vehicles and transportation and maintenance equipment	10,000,000	10,000,000	-	176,837	176,837
Acquiring and replacing furniture at 21st Century learning commons (Media)	4,500,000	4,500,000	-	154,234	154,234
Planning for new School District site acquisition, site development and construction, and acquiring property incident thereto	4,000,000	4,000,000	2,098	-	2,098
Acquiring and replacing cafeteria seating	500,000	500,000	-	-	-
Paying expenses incident to accomplishing the foregoing	19,000,000	19,000,000	878,848	1,387,291	2,266,139
	<u>\$ 163,000,000</u>	<u>\$ 163,000,000</u>	<u>\$ 17,983,831</u>	<u>\$ 13,788,957</u>	<u>\$ 31,772,788</u>

¹ The original resolution calling for the imposition of the Local Option Sales Tax includes an amount not to exceed \$185,000,000. The original amount budgeted is less than the not to exceed amount as a conservative measure not to exceed actual collected. Adjustments to the budget may be made as collections are received. Tax collections began in January 2021.

² Included in the expenditures shown above, the District has incurred interest to provide advanced funding for the above projects.

Total expenditures, 2016 Issue	\$ 6,607,743
Total expenditures, 2021 Issue	13,788,957
Debt Service Fund expenditures (included above)	(625,600)
Total expenditures SPLOST Fund	<u>\$ 19,771,100</u>