



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.**

BIBB COUNTY SCHOOL DISTRICT

**SCHEDULE OF EXPENDITURES OF
SPECIAL PURPOSE LOCAL OPTION SALES TAX PROCEEDS - 2011 ISSUE
FOR THE FISCAL YEAR ENDED JUNE 30, 2018**

PROJECT	Original Estimated Cost (1)	Current Estimated Costs (6)	Prior Years (2,3, 4)	Current Year (5)	Total
Acquiring, constructing, and equipping five new elementary schools	\$ 74,529,000	\$ 50,084,922	\$ 50,080,990	\$ 3,932	\$ 50,084,922
Renovating, extending, repairing, and equipping existing facilities	33,999,000	39,453,304	38,713,844	342,080	39,055,924
Acquiring, improving, and renovating various athletic facilities	13,375,000	16,020,061	13,585,414	4,493	13,589,907
Constructing and equipping a replacement facility for maintenance and custodial operations	6,577,000	5,481,127	5,029,650	448,615	5,478,265
Providing controlled access entrances at existing facilities and improving school site safety and traffic flow throughout the District	5,949,000	11,080,177	8,701,708	1,606,779	10,308,487
Purchasing new technology, fine arts equipment, athletic equipment, safety and security systems throughout the District	20,000,000	29,511,537	27,473,208	495,176	27,968,384
Purchasing school buses, vehicles, and maintenance, custodial, and transportation equipment	8,500,000	10,347,810	8,164,263	1,675,952	9,840,215
Planning for new School District site acquisition, site development and construction and paying expenses incident to accomplishing the foregoing	13,200,000	22,836,381	22,836,381	-	22,836,381
	<u>\$ 176,129,000</u>	<u>\$ 184,815,319</u>	<u>\$ 174,585,458</u>	<u>\$ 4,577,027</u>	<u>\$ 179,162,485</u>

- (1) The original resolution calling for the imposition of the Local Option Sales Tax includes an amount not to exceed \$198,500,000. The original amount budgeted is less than the not to exceed amount as conservative measure not to exceed actual collected. Adjustments to the budget may be made as collections are received. Tax collections began in January 2011.
- (2) Included in the expenditures show above, the District has incurred interest to provide advanced funding for the above projects. Prior year interest was \$3,403,244.
- (3) Included in the expenditures shown above are expenditures which were funded by grant funds in the amount of \$15,943,888.50 and E-rate funds of \$3,915,794.03
- (4) Included in the expenditures shown above are expenditures which were funded by grant funds in the amount \$154,433.
- (5) Included in the expenditures shown above are expenditures which were funded by E-rate funds in the amount \$2,127,477.
- (6) Included in estimated costs are bond expenses.

BIBB COUNTY SCHOOL DISTRICT

**SCHEDULE OF EXPENDITURES OF
SPECIAL PURPOSE LOCAL OPTION SALES TAX PROCEEDS - 2016 ISSUE
FOR THE FISCAL YEAR ENDED JUNE 30, 2018**

PROJECT	Original Estimated Cost (1)	Current Estimated Costs	Prior Years (2)	Current Year	Total
Acquiring, constructing, and equipping one new elementary school	\$ 19,000,000	\$ 15,000,000	\$ -	\$ -	\$ -
Consolidation of Appling Middle School and Northeast High School to a shared campus	45,000,000	54,245,602	470,793	4,519,676	\$ 4,990,469
Renovating, extending, repairing, and equipping existing facilities	33,980,081	28,734,479	3,480,645	5,503,412	8,984,057
Acquiring, improving, and renovating various athletic facilities	1,000,000	1,000,000	34,677	481,358	516,035
Constructing and equipping a replacement facility for campus police and transportation	5,000,000	6,844,000	139,140	4,866,116	5,005,256
Providing controlled access entrances and updating security technology throughout the District	4,000,000	2,156,000	351,371	434,642	786,013
Constructing, furnishing and equipping auditoriums, including new auditoriums at Ruthland High School and Westside High School	18,000,000	18,000,000	37,724	45,000	82,724
Capital outlay projects for educational purposes for use by approved charter school operators	4,776,342	1,522,342	359,138	541,959	901,097
Purchasing new technology, fine arts equipment, athletic equipment, safety and security systems throughout the District	22,635,720	22,635,720	18,555,873	825,198	19,381,071
Purchasing school buses, vehicles, and maintenance, custodial, and transportation equipment	4,000,000	4,000,000	107,746	17,146	124,892
Planning for new School District site acquisition, demolition of surplus property, site development and construction and paying expenses incident to accomplishing the foregoing	8,819,251	9,439,515	529,653	4,615,596	5,145,249
	<u>\$ 166,211,394</u>	<u>\$ 163,577,658</u>	<u>\$ 24,066,760</u>	<u>\$ 21,850,103</u>	<u>\$ 45,916,863</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 conservative measure not to exceed actual collected. Adjustments to the budget may be made as collections are received. Tax collections began in January 2016.

(2) Included in the expenditures shown above are expenditures which were funded by grant funds in the amount of \$216,527.