



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
EDUCATION SPECIAL PURPOSE LOCAL OPTION SALES TAX PROCEEDS - 2011 ISSUE
FOR THE FISCAL YEAR ENDED JUNE 30, 2020**

PROJECT	Original Estimated Cost (1)	Current Estimated Costs (1)	Prior Years (2,3)	Current Year	Total
Acquiring, constructing, and equipping five new elementary schools	\$ 74,529,000	50,084,921	\$ 50,084,921		\$ 50,084,921
Renovating, extending, repairing, and equipping existing facilities	33,999,000	39,072,012	39,072,012	-	39,072,012
Acquiring, improving, and renovating various athletic facilities	13,375,000	16,006,172	16,006,172	253,411	16,259,582
Constructing and equipping a replacement facility for maintenance and custodial operations	6,577,000	5,478,265	5,478,265		5,478,265
Providing controlled access entrances at existing facilities and improving school site safety and traffic flow throughout the District	5,949,000	10,646,736	10,646,736	(2,195)	10,644,541
Purchasing new technology, fine arts equipment, athletic equipment, safety and security systems throughout the District	20,000,000	29,936,233	29,511,537	424,696	29,936,233
Purchasing school buses, vehicles, and maintenance, custodial, and transportation equipment	8,500,000	10,235,542	10,235,542	-	10,235,542
Planning for new School District site acquisition, site development and construction and paying expenses incident to accomplishing the foregoing	13,200,000	21,122,967	21,122,967	-	21,122,967
	<u>\$ 176,129,000</u>	<u>\$ 182,582,848</u>	<u>\$ 182,158,151</u>	<u>\$ 675,912</u>	<u>\$ 182,834,063</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 shown above, the District has incurred interest to provide advanced funding for the above projects.
- (3) Included in the expenditures shown above are expenditures which were funded by grant funds in the amount of \$16,017,781 and E-rate funds of \$3,915,794.

BIBB COUNTY SCHOOL DISTRICT

**SCHEDULE OF EXPENDITURES OF
EDUCATION SPECIAL PURPOSE LOCAL OPTION SALES TAX PROCEEDS - 2016 ISSUE
FOR THE FISCAL YEAR ENDED JUNE 30, 2020**

PROJECT	Original Estimated Cost (1)	Current Estimated Costs	Prior Years	Current Year (2)	Total
Acquiring, constructing, and equipping one new elementary school	\$ 19,000,000	\$ 18,500,000	\$ 530,318	14,946,385	\$ 15,476,703
Consolidation of Appling Middle School and Northeast High School to a shared campus	45,000,000	59,245,602	33,093,211	22,660,958	\$ 55,754,169
Renovating, extending, repairing, and equipping existing facilities	33,980,081	22,534,479	18,808,510	1,153,379	19,961,889
Acquiring, improving, and renovating various athletic facilities	1,000,000	1,000,000	749,992	48,562	798,554
Constructing and equipping a replacement facility for campus police and transportation	5,000,000	6,629,885	6,629,545	340	6,629,885
Providing controlled access entrances and updating security technology throughout the District	4,000,000	2,156,000	1,516,841	436,467	1,953,308
Constructing, furnishing and equipping auditoriums, including new auditoriums at Rutland High School and Westside High School	18,000,000	16,000,000	484,348	10,890,977	11,375,324
Capital outlay projects for educational purposed for use by approved charter school operators	4,776,342	1,376,105	1,316,901	-	1,316,901
Purchasing new technology, fine arts equipment, athletic equipment, safety and security systems throughout the District	22,635,720	22,759,615	21,850,230	779,691	22,629,921
Purchasing school buses, vehicles, and maintenance, custodial, and transportation equipment	4,000,000	4,000,000	811,213	1,439,596	2,250,809
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	7,875,972	5,844,895	1,461,671	7,306,566
	<u>\$ 166,211,394</u>	<u>\$ 162,077,658</u>	<u>\$ 91,636,004</u>	<u>\$ 53,818,025</u>	<u>\$ 145,454,029</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 \$6,719,229.