



# 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  
EDUCATION SPECIAL PURPOSE LOCAL OPTION SALES TAX PROCEEDS  
2021 ISSUE  
FOR THE FISCAL YEAR ENDED JUNE 30, 2021

	Original Estimated Cost <sup>1</sup>	Current Estimated Cost <sup>1</sup>	Prior Years <sup>2</sup>	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	\$ 15,076,514
Acquiring, constructing, furnishing, and equipping one new elementary school	20,000,000	20,000,000	-	-	-
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	-	-	-
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	2,026,371
Acquisition of school buses, vehicles and transportation and maintenance equipment	10,000,000	10,000,000	-	-	-
Acquiring and replacing furniture at 21st Century learning commons (Media)	4,500,000	3,500,000	-	-	-
Planning for new School District site acquisition, site development and construction, and acquiring property incident thereto	4,000,000	5,000,000	-	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	878,848
	<u>\$ 163,000,000</u>	<u>\$ 163,000,000</u>	<u>\$ -</u>	<u>\$ 17,983,831</u>	<u>\$ 17,983,831</u>

<sup>1</sup> 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.

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

BIBB COUNTY SCHOOL DISTRICT

SCHEDULE OF EXPENDITURES OF  
EDUCATTION SPECIAL PURPOSE LOCAL OPTION SALES TAX PROCEEDS  
2016 ISSUE  
FOR THE FISCAL YEAR ENDED JUNE 30, 2021

	Original Estimated Cost <sup>1</sup>	Current Estimated Cost <sup>1</sup>	Prior Years <sup>2</sup>	Current Year	Total
Acquiring, constructing and equipping one new elementary school	\$ 19,000,000	\$ 16,813,724	\$ 15,476,703	\$ 1,313,034	\$ 16,789,737
Consolidation of Appling Middle School and Northeast High School to a shared campus	45,000,000	57,325,321	55,754,168	1,456,286	57,210,454
Renovating, extending, repairing and equipping existing school facilities	33,980,081	29,152,240	19,961,888	4,241,779	24,203,667
Acquiring, constructing and equipping various athletic facilities	1,000,000	1,000,000	798,555	11,246	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	1,953,308	90,079	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	11,375,325	5,011,526	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	22,629,921	714,528	23,344,449
Purchasing school buses, vehicles and maintenance, custodial, and transportation equipment	4,000,000	4,000,000	2,250,809	53,920	2,304,729
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	7,306,566	374,952	7,681,518
	<u>\$ 166,211,394</u>	<u>\$ 166,211,394</u>	<u>\$ 145,454,029</u>	<u>\$ 13,267,350</u>	<u>\$ 158,721,379</u>

<sup>1</sup> 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.

<sup>2</sup> Included in the expenditures shown above are expenditures which were funded by grant funds in the amount of \$6,719,230.