



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
2016 ISSUE
FOR THE FISCAL YEAR ENDED JUNE 30, 2023**

	<u>Original Estimated Cost¹</u>	<u>Current Estimated Cost²</u>	<u>Prior Years²</u>	<u>Current Year²</u>	<u>Total</u>
Acquiring, constructing and equipping one new elementary school	\$ 19,000,000	\$ 16,813,724	\$ 16,811,676	\$ 2,047	\$ 16,813,723
Consolidation of Appling Middle School and Northeast High School to a shared campus	45,000,000	57,325,321	57,212,083	-	57,212,083
Renovating, extending, repairing and equipping existing school facilities	33,980,081	33,025,000	30,302,417	1,770,807	32,073,224
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	129,500	2,172,887
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	619,285	23,963,734
Purchasing school buses, vehicles and maintenance, custodial, and transportation equipment	4,000,000	4,000,000	2,790,154	190,650	2,980,804
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>\$ 165,329,122</u>	<u>\$ 2,712,289</u>	<u>\$ 168,041,412</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 \$9,401,390 and grant/local funds of \$476,603.

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, 2023**

	Original Estimated Cost ¹	Current Estimated Cost ¹	Prior Years ²	Current Year ²	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	\$ 17,764,668	\$ 390,109	\$ 18,154,777
Acquiring, constructing, furnishing, and equipping one new elementary school	20,000,000	20,000,000	3,547	1,624,166	1,627,713
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	13,170,249	20,048,416
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	4,527,098	5,182,638	9,709,735
Acquisition of school buses, vehicles and transportation and maintenance equipment	10,000,000	10,000,000	176,837	1,849,805	2,026,643
Acquiring and replacing furniture at 21st Century learning commons (Media)	4,500,000	4,500,000	154,234	137,020	291,254
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	<u>19,000,000</u>	<u>19,000,000</u>	<u>2,266,139</u>	<u>1,192,963</u>	<u>3,459,101</u>
	<u>\$ 163,000,000</u>	<u>\$ 163,000,000</u>	<u>\$ 31,772,788</u>	<u>\$ 23,546,949</u>	<u>\$ 55,319,737</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.