



DOAA
Georgia Department
of Audits & Accounts

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This Special Purpose Local Option Sales Tax (SPLOST) Report has been posted to DOAA's searchable website as required by the Official Code of Georgia §50-6-32.

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.

This report is audited as part of the audit of the School District's Annual Financial Statements. The opinion and results can be found in the audit report. If you have further questions, please contact us at TIGAHelp@audits.ga.gov.

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, 2024**

	Original Estimated Cost¹	Current Estimated Cost²	Prior Years²	Current Year²	Total
Acquiring, constructing and equipping one new elementary school	\$ 19,000,000	\$ 16,813,723	\$ 16,813,723	\$ -	\$ 16,813,723
Consolidation of Appling Middle School and Northeast High School to a shared campus	45,000,000	57,212,083	57,212,083	-	57,212,083
Renovating, extending, repairing and equipping existing school facilities	33,980,081	32,807,763	32,073,224	668,761	32,741,985
Acquiring, constructing and equipping various athletic facilities	1,000,000	809,801	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	2,172,887	2,172,887	-	2,172,887
Constructing, furnishing and equipping auditoriums, including new auditoriums at Rutland High School and Westside High School	18,000,000	16,386,851	16,386,851	-	16,386,851
Capital outlay projects for educational purposes for us by approved charter school operators	4,776,342	1,316,901	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	24,605,956	23,963,734	642,222	24,605,956
Purchasing school buses, vehicles and maintenance, custodial, and transportation equipment	4,000,000	3,593,917	2,980,804	147,181	3,127,985
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	7,681,518	7,681,518	-	7,681,518
	<u>\$ 166,211,394</u>	<u>\$ 170,031,285</u>	<u>\$ 168,041,412</u>	<u>\$ 1,458,164</u>	<u>\$ 169,499,576</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 \$9,601,582 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, 2024**

	<u>Original Estimated Cost¹</u>	<u>Current Estimated Cost¹</u>	<u>Prior Years²</u>	<u>Current Year²</u>	<u>Total</u>
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	\$ 37,623,000	\$ 18,154,776	\$ 9,363,292	\$ 27,518,068
Acquiring, constructing, furnishing, and equipping one new elementary school	20,000,000	29,377,000	1,627,713	25,045,391	26,673,104
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	35,000,000	20,048,416	8,381,437	28,429,853
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	9,709,736	4,275,223	13,984,959
Acquisition of school buses, vehicles and transportation and maintenance equipment	10,000,000	10,000,000	2,026,642	921,108	2,947,750
Acquiring and replacing furniture at 21st Century learning commons (Media)	4,500,000	4,500,000	291,254	710,435	1,001,689
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>7,000,000</u>	<u>3,459,102</u>	<u>1,059,315</u>	<u>4,518,417</u>
	<u>\$ 163,000,000</u>	<u>\$ 163,000,000</u>	<u>\$ 55,319,737</u>	<u>\$ 49,756,201</u>	<u>\$ 105,075,938</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.