



BIBB COUNTY SCHOOL DISTRICT

Dr. Dan A. Sims, Superintendent

**INFORMATION MEMORANDUM**

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**To:** Bibb County Board of Education

**From:** Sharon Roberts, Chief Financial Officer

**Subject:** FY 2023 ESPLOST Schedule of Expenditures  
(2016 ESPLOST and 2021 ESPLOST Newspaper Ads)

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**Summary:**

Georgia Code § 48-8-122 establishes an annual requirement for reporting as well as a newspaper publication of the report for all governing authorities that receive SPLOST or ESPLOST proceeds.

**Background:**

**§ 48-8-122:** “The governing authority shall maintain a record of each and every project for which the proceeds of the tax are used. Not later than 180 days following the close of each fiscal year, the governing authority of each local government receiving any proceeds from the tax under this part shall publish annually, in a newspaper of general circulation in the boundaries of such local government and in a prominent location on the local government website, if such local government maintains a website, a simple, nontechnical report which shows for each project or purpose in the resolution or ordinance calling for imposition of the tax the original estimated cost, the current estimated cost if it is not the original estimated cost, amounts expended in prior fiscal years, amounts expended in the most recently completed fiscal year, any excess proceeds which have not been expended for a project or purpose, estimated completion date, and the actual completion cost of a project completed during the most recently completed fiscal year. “

Attached are the required reports for the 2016 ESPLOST and 2021 ESPLOST issued for the period ending June 30, 2023. Both reports will be published in The Telegraph by December 31, 2023. They will also be included on the Bibb County School District's website under Finance.