



**Bibb County School District
Monthly Report of ESPLOST 2021
August 31, 2025**

Monthly Report of ESPLOST 2021

August 31, 2025

SUMMARY

The attached updated Financial Report provides information on receipts, expenditures and encumbrances for all capital improvement projects under the 2021 ESPLOST Capital Improvements Program. Through August 31, 2025, receipts to date total \$205,728,324.24. A total of \$139,098,465.30 has been expended and an additional \$11,772,930.14 has been encumbered for a total commitment of \$150,871,395.44 on a total of nine (9) construction projects, one (1) technology project and one (1) bus/vehicle project.

Accounts Payable (included in expenditure commitments but no cash payments as of August) total \$517.64. Total revenues (\$205,728,324.24) less cash payouts of \$139,097,947.66 (\$139,098,465.30-\$517.64), leaves a Cash and investment balance of \$66,630,376.58.

Uncommitted cash available for future expenditures as of the August 31, 2025 report was \$54,856,928.80. (Cash and investments (\$66,630,376.58), minus accounts payables (\$517.64), and minus encumbrance commitments (\$11,772,930.14) equals \$54,856,928.80.

Bibb County School District
Recap of ESPLOST 2021 Projects-Cash and Investment Balances
August 31, 2025

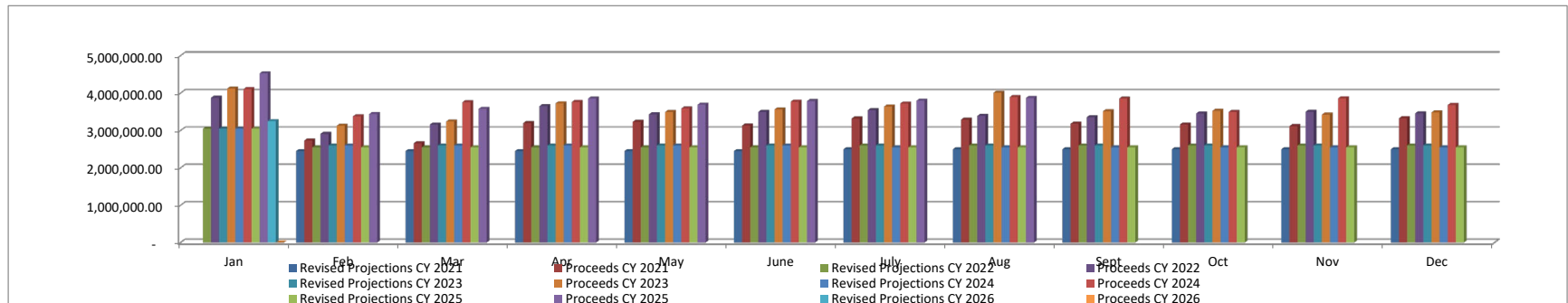
	Fund 321 Cash in Bank	Fund 321 Investments Held with GA Fund One (Projects Account)	Total Cash and Investments	ESPLOST Taxes Receivable 321-0121
SPLOST Proceeds		\$ 193,818,885.20	\$ 193,818,885.20	
Less: ESPLOST Taxes Receivable (revenue recognized in FY22, funds received in FY23)			-	\$ -
Draws from Ga Fund One	137,710,514.55	(137,710,514.55)	-	
Interest Income	49,648.25	7,061,282.43	7,110,930.68	
Local Income	140,862.26		140,862.26	
Erate Funds	-		-	
State Capital Outlay Funds	4,657,646.10		4,657,646.10	
Transfer State to GF1	-	-	-	
State Bus Bond Funds	-		-	
State Tech Grant	-		-	
Total Project Expenditures	(139,098,465.30)		(139,098,465.30)	
Wire to Fund Debt Service			-	
Retainage Payable (not yet deducted from cash but in expenditures)			-	
Accounts Payable (not yet deducted from cash but in expenditures)	517.64		517.64	
Interfund Rec		-	-	
Transfer Between Funds	-	-	-	
Total Cash and Investment Balance	3,460,723.50	\$ 63,169,653.08	\$ 66,630,376.58	\$ -

Bibb County School District
ESPLOST 2021 Capital Projects Financial Report
August 31, 2025

Fund #	Project Name	Original Budget	Amendments	Local & State	Revised Budget	Expenditures to Date	Encumbrances to Date	Remaining Budget Balance
0001	District Wide Security	15,000,000	(5,000,000)		10,000,000	5,246,839	2,294,828	2,458,333
0000	Undistributed				-	-		-
0002	New Elementary #5	20,000,000	9,377,000	-	29,377,000	28,721,123		655,877
0003	Renovations	20,000,000	33,000,000		53,000,000	44,562,102	6,985,235	1,452,663
0004	Fine Arts Facility	20,000,000	(20,000,000)		-	-	-	-
0005	Athletic Improvements	15,000,000	4,500,000	-	19,500,000	16,302,474	242,883	2,954,643
0007	Energy Efficiency	15,000,000	(12,377,000)		2,623,000	172,965		2,450,035
0008	Furniture Replace-Media	4,000,000	-	-	4,000,000	2,636,106	500,447	863,447
0009	Land Acquisition	5,000,000	(4,997,902)		2,098	2,098	-	(0)
0011	General Contingency	15,000,000	(14,000,000)		1,000,000	-	-	1,000,000
	Construction Totals	129,000,000	(9,497,902)	-	119,502,098	97,643,706	10,023,394	11,834,998
0012	Technology	2,713,829	9,712,402		12,426,231	12,188,881	228,229	9,121
0013	Bond Reserve	17,286,171	(214,500)		17,071,671	17,071,671	-	(0)
	Technology Totals	20,000,000	9,497,902	-	29,497,902	29,260,552	228,229	9,121
0006	Buses and White Fleet	10,000,000	-	-	10,000,000	8,445,128	1,507,609	47,263
	Buses/Vehicles Totals	10,000,000	-	-	10,000,000	8,445,128	1,507,609	47,263
0010	Program Management	4,000,000	-		4,000,000	3,749,079	13,698	237,223
	Other Totals	4,000,000	-	-	4,000,000	3,749,079	13,698	237,223
	Grand Total Projects	163,000,000	-	-	163,000,000	139,098,465	11,772,930	12,128,605

Bibb County School District
Recap of 2021 ESPLOST Proceeds Compared to Revised Projections
Feb 2021 - Aug 2025

Month	Revised Projections CY 2021	Proceeds CY 2021	Revised Projections CY 2022	Proceeds CY 2022	Revised Projections CY 2023	Proceeds CY 2023	Revised Projections CY 2024	Proceeds CY 2024	Revised Projections CY 2025	Proceeds CY 2025	Revised Projections CY 2026	Proceeds CY 2026
Jan			3,050,000.00	3,873,903.41	3,050,000.00	4,122,167.63	3,050,000.00	4,107,033.85	3,050,000.00	4,528,980.74	3,250,000.00	-
Feb	2,450,000.00	2,731,397.62	2,550,000.00	2,909,502.35	2,600,000.00	3,126,492.91	2,600,000.00	3,377,768.08	2,550,000.00	3,437,402.56		
Mar	2,450,000.00	2,659,408.68	2,550,000.00	3,159,472.29	2,600,000.00	3,239,526.21	2,600,000.00	3,756,269.47	2,550,000.00	3,576,471.35		
Apr	2,450,000.00	3,198,057.85	2,550,000.00	3,650,046.12	2,600,000.00	3,726,275.72	2,600,000.00	3,764,030.76	2,550,000.00	3,852,903.02		
May	2,450,000.00	3,229,599.18	2,550,000.00	3,430,712.76	2,600,000.00	3,492,546.65	2,600,000.00	3,588,169.15	2,550,000.00	3,687,463.16		
June	2,450,000.00	3,131,924.77	2,550,000.00	3,495,630.53	2,600,000.00	3,563,490.90	2,600,000.00	3,771,901.31	2,550,000.00	3,786,543.75		
July	2,500,000.00	3,318,164.26	2,600,000.00	3,541,733.77	2,600,000.00	3,637,931.94	2,550,000.00	3,720,624.83	2,550,000.00	3,795,198.69		
Aug	2,500,000.00	3,289,114.23	2,600,000.00	3,389,812.38	2,600,000.00	4,010,139.80	2,550,000.00	3,891,746.81	2,550,000.00	3,868,314.25		
Sept	2,500,000.00	3,179,847.65	2,600,000.00	3,354,266.56	2,600,000.00	3,513,624.79	2,550,000.00	3,853,098.43	2,550,000.00			
Oct	2,500,000.00	3,160,151.70	2,600,000.00	3,454,991.55	2,600,000.00	3,523,596.84	2,550,000.00	3,493,831.85	2,550,000.00			
Nov	2,500,000.00	3,116,355.17	2,600,000.00	3,500,253.75	2,600,000.00	3,425,032.33	2,550,000.00	3,859,367.86	2,550,000.00			
Dec	2,500,000.00	3,324,913.66	2,600,000.00	3,459,215.71	2,600,000.00	3,482,047.56	2,550,000.00	3,680,416.05	2,550,000.00			
Total Proceeds Received		34,338,934.77	Total Revised Projections		31,400,000.00	193,818,885.20	31,350,000.00	44,864,258.45	31,100,000.00	30,533,277.52	3,250,000.00	-



Bibb County School District
ESPLOST Calendar Year Proceeds Comparison by Month
August 31, 2025

	Jan	Feb	Mar	Apr	May	June	July	Aug	Sept	Oct	Nov	Dec
Proceeds CY 2021		2,731,398	2,659,409	3,198,058	3,229,599	3,131,925	3,318,164	3,289,114	3,179,848	3,160,152	3,116,355	3,324,914
Proceeds CY 2022	3,873,903	2,909,502	3,159,472	3,650,046	3,430,713	3,495,631	3,541,734	3,389,812	3,354,267	3,454,992	3,500,254	3,459,216
Proceeds CY 2023	4,122,168	3,126,493	3,239,526	3,726,276	3,492,547	3,563,491	3,637,932	4,010,140	3,513,625	3,523,597	3,425,032	3,482,048
Proceeds CY 2024	4,107,034	3,377,768	3,756,269	3,764,031	3,588,169	3,771,901	3,720,625	3,891,747	3,853,098	3,493,832	3,859,368	3,680,416
Proceeds CY 2025	4,528,981	3,437,403	3,576,471.35	3,852,903	3,687,463	3,786,544	3,795,199	3,868,314				
Proceeds CY 2026												

