



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

Monthly Report of ESPLOST 2021

October 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 October 31, 2025, receipts to date total \$213,577,354.03. A total of \$144,166,126.74 has been expended and an additional \$7,050,424.29 has been encumbered for a total commitment of \$151,216,551.03 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 October) total \$712.76. Total revenues (\$213,577,354.03) less cash payouts of \$144,165,413.98 (\$144,166,126.74-\$712.76) ,leaves a Cash and investment balance of \$69,411,940.05.

Uncommitted cash available for future expenditures as of the October 31, 2025 report was \$62,360,803.00. (Cash and investments (\$69,411,940.05), minus accounts payables (\$712.76), and minus encumbrance commitments (\$7,050,424.29) equals \$62,360,803.00.

Bibb County School District
Recap of ESPLOST 2021 Projects-Cash and Investment Balances
October 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		\$ 201,210,610.89	\$ 201,210,610.89	
Less: ESPLOST Taxes Receivable (revenue recognized in FY22, funds received in FY23)			-	\$ -
Draws from Ga Fund One	139,371,514.55	(139,371,514.55)	-	
Interest Income	50,962.17	7,517,272.61	7,568,234.78	
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	(144,166,126.74)		(144,166,126.74)	
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)	712.76		712.76	
Interfund Rec		-	-	
Transfer Between Funds	-	-	-	
Total Cash and Investment Balance	55,571.10	\$ 69,356,368.95	\$ 69,411,940.05	\$ -

Bibb County School District
ESPLOST 2021 Capital Projects Financial Report
October 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	6,052,455	1,389,144	2,558,401
0000	Undistributed				-	-		-
0002	New Elementary #5	20,000,000	9,377,000	-	29,377,000	28,721,123	9,626	646,251
0003	Renovations	20,000,000	33,000,000		53,000,000	48,202,212	3,575,004	1,222,784
0004	Fine Arts Facility	20,000,000	(20,000,000)		-	-	-	-
0005	Athletic Improvements	15,000,000	4,500,000	-	19,500,000	16,387,952	157,755	2,954,293
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	2,981,520	175,956	842,524
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	102,520,325	5,307,485	11,674,288
0012	Technology	2,713,829	9,712,402		12,426,231	12,210,153	206,957	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	29,281,824	206,957	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	3,918,850	28,373	52,777
	Other Totals	4,000,000	-	-	4,000,000	3,918,850	28,373	52,777
	Grand Total Projects	163,000,000	-	-	163,000,000	144,166,127	7,050,424	11,783,449