BIBB COUNTY SCHOOL DISTRICT

Dr. Dan A. Sims, Superintendent

ACTION MEMORANDUM

To: Board of Public Education for Bibb County ("Board")

From: Eric Bush, Chief Financial Officer

Subject: Audit of the Financial Statements for the Fiscal Year Ended June 30, 2025

Background

Each year, as required by Georgia State law (O.C.G.A. 50-6-6), the Bibb County School District must publish a complete set of audited financial statements at the close of each fiscal year. The annual audit of the Fiscal Year 2025 financial statements was completed on March 26th, 2026, by Mauldin & Jenkins LLC, led by Partner, Hope Pendergrass. For Fiscal Year 2025, Mauldin & Jenkins LLC issued an unmodified opinion, providing the highest level of assurance for the District.

In addition to the annual audit of the financial statements, the Bibb County School District prepares an Annual Comprehensive Financial Report (ACFR), a comprehensive document which includes the results of our independent auditors, complete financial statements as required by the Government Accounting Standards Board (GASB), and statistical information showing 10 years of District data. This data includes Financial Trends, Revenue Capacity, Debt Capacity, Demographic and Economic data, and Operating Information.

The Bibb County School District has prepared and submitted the Annual Comprehensive Financial Report (ACFR) to the Government Finance Officers Association (GFOA) for the last 26 years; Fiscal Year 2025 will be the 27th year we have prepared and submitted this report. The Fiscal Year 2024 report marked our 26th consecutive year of receiving the Certificate of Achievement for Excellence in Financial Reporting Award.

Recommendation

It is recommended that the Bibb County Board of Education accepts the audit of the Financial Statements for the period ending June 30, 2025.

Superintendent's Comments and Approval

Superintendent's Signature	Approved / Not Approved
Dr. Dan A. Sims	Approved