BIBB COUNTY SCHOOL DISTRICT

STRENGTH OF CHARACTER AND COLLEGE OR CAREER READY

# Bibb County School District
# Monthly Report of ESPLOST 2026
# May 31, 2026

**Monthly Report of ESPLOST 2026**

**May 31, 2026**

## SUMMARY

The attached updated Financial Report provides information on receipts, expenditures and encumbrances for all capital improvement projects under the 2026 ESPLOST Capital Improvements Program. Through May 31, 2026, receipts to date total $3,765,455.74. A total of $.00 has been expended and an additional $.00 has been encumbered for a total commitment of $.00.

Accounts Payable (included in expenditure commitments but no cash payments as of May) total $.00 Total revenues ($3,765,455.74) less cash payouts of $.00, leaves a Cash and investment balance of $3,765,455.74.

Uncommitted cash available for future expenditures as of the May 31, 2026 report was $3,765,455.74. (Cash and investments ($3,765,455.74), minus accounts payables ($.00), and minus encumbrance commitments ($.00) equals $3,765,455.74.

**Bibb County School District**
**Recap of ESPLOST 2026 Projects-Cash and Investment Balances**
**May 31, 2026**

| | Fund 326 Cash in Bank | Fund 326 Investments Held with GA Fund One (Projects Account) | Total Cash and Investments | ESPLOST Taxes Receivable 321-0121 |
|---|---|---|---|---|
| SPLOST Proceeds | | $ 3,763,949.39 | $ 3,763,949.39 | |
| Less: ESPLOST Taxes Receivable (revenue recognized in FY22, funds received in FY23) | | | - | $ - |
| Draws from Ga Fund One | - | - | - | |
| Interest Income | - | 1,506.35 | 1,506.35 | |
| Local Income | - | | - | |
| Erate Funds | - | | - | |
| State Capital Outlay Funds | - | | - | |
| Transfer State to GF1 | - | - | - | |
| State Bus Bond Funds | - | | - | |
| State Tech Grant | - | | - | |
| Total Project Expenditures | - | | - | |
| 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) | - | | - | |
| Interfund Rec | | - | - | |
| Transfer Between Funds | - | - | - | |
| Total Cash and Investment Balance | **-** | **$ 3,765,455.74** | **$ 3,765,455.74** | **$ -** |

**Bibb County School District**
**ESPLOST 2026 Capital Projects Financial Report**
**May 31, 2026**

| Fund # | Project Name | Original Budget | Amendments | Local & State | Revised Budget | Expenditures to Date | Encumbrances to Date | Remaining Budget Balance |
|---|---|---|---|---|---|---|---|---|
| 0014 | District Wide Security Improvements | 20,000,000 | | | 20,000,000 | - | | 20,000,000 |
| 0015 | Renovations | 75,000,000 | | - | 75,000,000 | - | | 75,000,000 |
| 0016 | Athletic Improvements | 15,000,000 | | | 15,000,000 | - | | 15,000,000 |
| 0017 | Buses and White Fleet | 10,000,000 | | | 10,000,000 | - | | 10,000,000 |
| 0018 | Energy Efficiency | 20,000,000 | | - | 20,000,000 | - | | 20,000,000 |
| 0020 | Land Acquisition | 5,000,000 | | | 5,000,000 | - | | 5,000,000 |
| 0021 | Program Management | 5,000,000 | | - | 5,000,000 | - | | 5,000,000 |
| 0022 | General Contingency | 10,000,000 | | | 10,000,000 | - | | 10,000,000 |
| 0024 | Playgrounds | 10,000,000 | | | 10,000,000 | - | | 10,000,000 |
| | **Construction Totals** | **170,000,000** | **-** | **-** | **170,000,000** | **-** | **-** | **170,000,000** |
| - | 0 | - | | | - | - | | - |
| - | 0 | - | - | | - | - | - | - |
| | **Technology Totals** | **-** | **-** | **-** | **-** | **-** | **-** | **-** |
| 0019 | Furniture Replacements | 5,000,000 | - | - | 5,000,000 | - | | 5,000,000 |
| | **Buses/Vehicles Totals** | **5,000,000** | **-** | **-** | **5,000,000** | **-** | **-** | **5,000,000** |
| 0023 | District Technology | 50,000,000 | | | 50,000,000 | - | | 50,000,000 |
| | **Other Totals** | **50,000,000** | **-** | **-** | **50,000,000** | **-** | **-** | **50,000,000** |
| | **Grand Total Projects** | **225,000,000** | **-** | **-** | **225,000,000** | **-** | **-** | **225,000,000** |

## Bibb County School District
## Recap of 2026 ESPLOST Proceeds Compared to Revised Projections
## May 26 - May 2026

| Month | Revised Projections CY 2026 | Proceeds CY 2026 | Revised Projections CY 2027 | Proceeds CY 2027 | Revised Projections CY 2028 | Proceeds CY 2028 | Revised Projections CY 2029 | Proceeds CY 2029 | Revised Projections CY 2030 | Proceeds CY 2030 | Revised Projections CY 2031 | Proceeds CY 2031 |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| Jan | | | 3,750,000.00 | | 3,750,000.00 | | 3,750,000.00 | | 3,750,000.00 | | 3,750,000.00 | |
| Feb | | | 3,750,000.00 | | 3,750,000.00 | | 3,750,000.00 | | 3,750,000.00 | | 3,750,000.00 | |
| Mar | | | 3,750,000.00 | | 3,750,000.00 | | 3,750,000.00 | | 3,750,000.00 | | 3,750,000.00 | |
| Apr | | | 3,750,000.00 | | 3,750,000.00 | | 3,750,000.00 | | 3,750,000.00 | | 3,750,000.00 | |
| May | 3,750,000.00 | 3,763,949.39 | 3,750,000.00 | | 3,750,000.00 | | 3,750,000.00 | | 3,750,000.00 | | | |
| June | 3,750,000.00 | | 3,750,000.00 | | 3,750,000.00 | | 3,750,000.00 | | 3,750,000.00 | | | |
| July | 3,750,000.00 | | 3,750,000.00 | | 3,750,000.00 | | 3,750,000.00 | | 3,750,000.00 | | | |
| Aug | 3,750,000.00 | | 3,750,000.00 | | 3,750,000.00 | | 3,750,000.00 | | 3,750,000.00 | | | |
| Sept | 3,750,000.00 | | 3,750,000.00 | | 3,750,000.00 | | 3,750,000.00 | | 3,750,000.00 | | | |
| Oct | 3,750,000.00 | | 3,750,000.00 | | 3,750,000.00 | | 3,750,000.00 | | 3,750,000.00 | | | |
| Nov | 3,750,000.00 | | 3,750,000.00 | | 3,750,000.00 | | 3,750,000.00 | | 3,750,000.00 | | | |
| Dec | 3,750,000.00 | | 3,750,000.00 | | 3,750,000.00 | | 3,750,000.00 | | 3,750,000.00 | | | |
| | 30,000,000.00 | 3,763,949.39 | 45,000,000.00 | - | 45,000,000.00 | - | 45,000,000.00 | - | 45,000,000.00 | - | 15,000,000.00 | - |
| | **Total Proceeds Received** | | | 3,763,949.39 | | | | | **Total Revised Projections** | | | |

**Bibb County School District**
**ESPLOST Calendar Year Proceeds Comparison by Month**
**May 31, 2026**

| | Jan | Feb | Mar | Apr | May | June | July | Aug | Sept | Oct | Nov | Dec |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| **Proceeds CY 2026** | | | | | 3,763,949.39 | | | | | | | |
| **Proceeds CY 2027** | | | | | | | | | | | | |
| **Proceeds CY 2028** | | | | | | | | | | | | |
| **Proceeds CY 2029** | | | | | | | | | | | | |
| **Proceeds CY 2030** | | | | | | | | | | | | |
| **Proceeds CY 2031** | | | | | | | | | | | | |

