BIBB COUNTY SCHOOL DISTRICT

EMPOWERED TO LEARN, LEAD, INNOVATE AND SERVE

Bibb County School District
Monthly Financial Reports
For the Period Ending 7/31/2026
Presented at the September 17, 2026 Committee Meeting

*July Figures are preliminary as we continue to close out FY 2026. Adjustments to FY 2026 can affect balances in the FY 2027 results.

BIBB COUNTY SCHOOL DISTRICT
Fiscal Year 2027
Balance Sheet Overview
Period Ending July 31, 2026

Balance Fund Summary for All Funds

	Assets	Liabilities	Fund Balance
General Funds	50,627,734.62	11,664,068.09	38,963,666.53
Capital Assets and Long Term Debt	610,195,881.91	7,562,433.96	602,633,447.95
Capital Project Funds	53,433,956.49	126,272.39	53,307,684.10
School Nutrition Funds	11,710,626.70	317,408.51	11,393,218.19
Special Revenue Funds	468,704.31	468,704.31	(0.00)
Trust, Student Activity, & Trust Funds	3,537,587.06	78,094.02	3,459,493.04
Enterprise Funds	5,088,655.10	1,073,616.24	4,015,038.86
Total	735,063,146.19	21,290,597.52	713,772,548.67

Total Cash and Investments on Hand

	Cash	Investments	Total Liquid Assets
General Funds	10,387,635.52	27,859,048.90	38,246,684.42
Petty Cash	300.00	-	300.00
Capital Project Funds	-	2,014,108.87	2,014,108.87
ESPLOST 2021	328,876.28	42,986,425.44	43,315,301.72
ESPLOST 2026	688,405.45	7,416,140.45	8,104,545.90
School Nutrition Funds	3,988,156.76	1,254,290.75	5,242,447.51
Trust, Student Activity, & Trust Funds	2,904,276.87	633,310.19	3,537,587.06
Enterprise Funds	5,043,538.78	-	5,043,538.78
Total	23,341,189.66	82,163,324.60	105,504,514.26

BIBB COUNTY SCHOOL DISTRICT
Fiscal Year 2027
Summary of All Funds Revenues and Expenses
Period Ending July 31, 2026

Fund Description		Budget	Actuals	Encumbrances	Totals	Remaining Budget	% Actual to Budget
General Funds	Revenues	$ 287,790,808	$ 4,574,172	$ -	$ 4,574,172	$ 283,216,636	1.6%
	Expenditures	302,320,377	15,289,023	4,847,228	20,136,251	282,184,126	6.7%
	Net Income/(Deficit)	(14,529,569)	(10,714,851)	(4,847,228)	(15,562,080)		
Capital Project Funds	Revenues	$ 48,365,000	$ 4,424,457	$ -	$ 4,424,457	$ 43,940,543	9.1%
	Expenditures	69,177,785	4,777,018	205,855	4,982,874	64,194,911	7.2%
	Net Income/(Deficit)	(20,812,785)	(352,561)	(205,855)	(558,416)		
School Nutrition Funds	Revenues	$ 24,039,372	$ 128,874	$ -	$ 128,874	$ 23,910,498	0.5%
	Expenditures	24,039,372	256,490	1,007	257,497	23,781,875	1.1%
	Net Income/(Deficit)	-	(127,616)	(1,007)	(128,623)		
Special Revenue Funds	Revenues	$ 47,851,538	$ 640,374	$ -	$ 640,374	$ 47,211,164	1.3%
	Expenditures	47,551,538	612,712	621,219	1,233,931	46,317,607	2.6%
	Net Income/(Deficit)	300,000	27,662	(621,219)	(593,557)		
Trust, Student Activity, & Trust Funds	Revenues	$ -	$ 85,596	$ -	$ 85,596	$ -	
	Expenditures	-	52,387	-	52,387	-	
	Net Income/(Deficit)	-	33,209	-	33,209		
Enterprise Funds	Revenues	$ 1,535,000	$ 124,067	$ -	$ 124,067	$ 1,410,933	8.1%
	Expenditures	1,450,000	26,080	-	26,080	1,423,920	1.8%
	Net Income/(Deficit)	85,000	97,987	-	97,987		
Total All Funds	Revenues	$ 409,581,718	$ 9,977,541	$ -	$ 9,977,541	$ 399,604,177	2.4%
	Expenditures	444,539,072	21,013,710	5,675,310	26,689,020	417,850,052	6.0%
	Net Income/(Deficit)	(34,957,354)	(11,036,170)	(5,675,310)	(16,711,479)	(18,245,875)	

BIBB COUNTY SCHOOL DISTRICT
Fiscal Year 2027
General Funds 100|690|691|697|699|750|751|790
Period Ending July 31, 2026

		General Fund		Capital Asset and Long Term Debt - Funds 800 & 900
Assets				
	Cash Balance	10,387,635.52	Land	14,260,856.18
	Investment Balances	27,859,048.90	Land Improvements	16,945,431.62
	Taxes Receivable	542,566.16	Accum. Depreciation - Land	(8,582,447.76)
	Interfund Receivables	253,687.83	Buildings	692,905,126.19
	Intergovernmental Accounts Receivable	8,866.02	Accumulated Depreciation - Bldgs.	(201,344,217.14)
	QBE Receivables	10,611,466.50	Machinery and Equipment	142,437,755.26
	Misc Receivables	942,770.85	Accumulated Depreciation - M&E	(84,485,228.86)
	Accounts Receivable - Travel Advance	-	Right to Use - Lease M&E	7,562,433.96
	Prepaid Expenses	14,870.00	Accumulated Depreciation - RTU	(1,740,500.00)
	Prepaid Ex - Travel	6,822.84	Construction in Progress	32,236,672.46
	Total Assets	50,627,734.62	**Total Assets**	610,195,881.91
Liabilities				
	Interfund Accounts Payable	-	Amounts to be Provided - Compensated Absences	(2,523,170.66)
	Accounts Payable	5,301,582.17	Compensated Absences Payable	2,523,170.66
	Accounts Payable - ACI	-	Lease Liability-Long Term	7,562,433.96
	Accrued Salary & Benefit Payable	6,085,356.88		
		-		
	Deferred Revenue	277,129.04		
	Total Liabilities	11,664,068.09	**Total Liabilities**	7,562,433.96
	Fund Balance	38,963,666.53	**Fund Balance**	602,633,447.95
		-		-

BIBB COUNTY SCHOOL DISTRICT
Fiscal Year 2027
General Funds 100|690|691|697|699|750|751|790
Period Ending July 31, 2026

Revenue source	Budgeted Revenues	Actual Revenues	Encumbrances	Total Revenue	Remaining Budgeted Revenues	% Actual to Budget
Local sources (Includes Indirect Cost)	$ 107,914,471	$ 347,426	$ -	$ 347,426	$ 107,567,045	0.3%
State sources	176,401,337	4,082,233	-	4,082,233	172,319,105	2.3%
Federal sources	1,225,000	-	-	-	1,225,000	0.0%
Interest income	1,750,000	143,999	-	143,999	1,606,001	8.2%
On behalf payments	-	-	-	-	-	-
Other sources	-	514	-	514	(514)	-
Transfers In	400,000	-	-	-	400,000	0.0%
Financed Purchase	-	-	-	-	-	-
Proceeds from sale of property	100,000	-	-	-	100,000	0.0%
Totals	**$ 287,790,808**	**$ 4,574,172**	**$ -**	**$ 4,574,172**	**$ 283,216,636**	**1.6%**

Function	Expenditure	Budgeted Expenditures	Actual Expenditures	Encumbrances	Total Commitments	Remaining Budgeted Expense	% Actual to Budget
1000	Instruction	$ 173,517,643	$ 6,541,124	$ 705,419	$ 7,246,542	$ 166,271,101	4.2%
2100	Pupil services	17,591,006	899,410	549,942	1,449,352	16,141,654	8.2%
2210	Improvement of instructional services	9,348,756	1,105,100	1,201,551	2,306,652	7,042,104	24.7%
2213	Instructional Staff Training	3,276,799	87,219	127,600	214,819	3,061,980	6.6%
2220	Educational media services	6,135,197	293,508	8,638	302,146	5,833,051	4.9%
2230	Federal Grant Administration	22,800	-	-	-	22,800	0.0%
2300	General administration	4,298,496	242,732	104,717	347,449	3,951,047	8.1%
2400	School administration	23,571,829	1,767,925	18,682	1,786,607	21,785,222	7.6%
2500	Business support services	3,459,379	276,826	60,700	337,526	3,121,853	9.8%
2600	Maintenance & operations	28,051,537	1,825,831	1,762,423	3,588,254	24,463,283	12.8%
2660	School safety and security	1,654,345	-	-	-	1,654,345	0.0%
2700	Student transportation	15,660,655	678,046	141,185	819,231	14,841,424	5.2%
2800	Central Services	12,327,547	1,537,198	105,804	1,643,002	10,684,545	13.3%
2900	Other Support Services	1,160,821	25,106	-	25,106	1,135,715	2.2%
3100	School Nutrition Program	-	-	-	-	-	-
3200	Enterprise Operations	338,567	8,997	60,569	69,566	269,001	20.5%
3911-3913	On behalf payments		-	-	-	-	-
4000	Capital outlay	5,000	-	-	-	5,000	0.0%
5000	Transfers Out	1,900,000	-	-	-	1,900,000	0.0%
5100	Issurance of Bonds		-	-	-	-	-
	Totals	**$ 302,320,377**	**$ 15,289,023**	**$ 4,847,228**	**$ 20,136,251**	**$ 282,184,126**	**6.7%**
	Excess Revenues over Expenditures	$ (14,529,569)	$ (10,714,851)		$ (15,562,080)		

Funds included in the Governmental Fund Statements are the following:

Fund Number	Fund Description
100	General Fund
690	Warehouse Fund
691	Wish Printing
697	484 Mulberry Street Building
699	Catering Services
750	Flexible Spending Account - Medical
751	Flexible Spending Account - Dependent Care
790	Payroll Clearing Fund

BIBB COUNTY SCHOOL DISTRICT
Fiscal Year 2027
E-Splost and Capital Projects- Funds 300, 321, 326
Period Ending July 31, 2026

Assets	**Fund 300**	**Splost 2021**	**E-Splost 2026**	**Totals**
Cash Balance	-	328,876	688,405	1,017,282
Investment Bal	2,014,109	42,986,425	7,416,140	52,416,675
Interfund AR	-	-	-	-
InterGov AR	-	-	-	-
AR - Travel	-	-	-	-
Prepaid - Travel	-	-	-	-
Total Assets	2,014,109	43,315,302	8,104,546	53,433,956
Liabilities				
Interfund AP	-	195	-	195
Accounts Payable	-	126,065	-	126,065
AP - ACI	-	12	-	12
AP - P-Card	-	-	-	-
	-	-	-	-
Accrued Salary Payable	-	-	-	-
Accrued Benefit Payable	-	-	-	-
Retainage Payable	-	-	-	-
Total Liabilities	-	126,272	-	126,272
Fund Balance	2,014,109	43,189,029	8,104,546	53,307,684
	-	-	-	-

BIBB COUNTY SCHOOL DISTRICT
Fiscal Year 2027
E-Splost and Capital Projects- Funds 300, 321, 326
Period Ending July 31, 2026

Revenue source	**Budgeted Revenues**	**Fund 300**	**Splost 2021**	**E-Splost 2026**	**Encumbrances**	**Total Revenue**	**Remaining Budgeted Revenues**	**% Actual to Budget**
Local sources	$ 43,000,000	$ -	$ -	$ 4,255,512	$ -	$ 4,255,512	$ 38,744,488	9.9%
State sources	-	-	-	-	-	-	-	-
Federal sources	-	-	-	-	-	-	-	-
Interest income	2,365,000	8,059	144,158	16,728	-	168,945	2,196,055	7.1%
On behalf payments	-	-	-	-	-	-	-	-
Other sources	2,500,000	-	-	-	-	-	2,500,000	0.0%
Transfers In	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-
Proceeds from sale of property	500,000	-	-	-	-	-	500,000	0.0%
Totals	**$ 48,365,000**	**$ 8,059**	**$ 144,158**	**$ 4,272,240**	**$ -**	**$ 4,424,457**	**$ 43,940,543**	**9.1%**

Project	**Expenditure**	**Budgeted Expenditures**	**Fund 300**	**Splost 2021**	**E-Splost 2026**	**Encumbrances**	**Total Commitments**	**Remaining Budgeted Expense**	**% Actual to Budget**
0000	Undistributed	$ -	$ -	$ -	$ -	$ -	$ -	$ -	-
0001	District Wide Security	4,000,000	-	-	-	-	-	4,000,000	0.0%
0002	New Elementary #5	-	-	-	-	-	-	-	-
0003	Renovations	39,000,000	-	44,010	-	14,955	58,965	38,941,035	0.2%
0004	Fine Arts Facility	-	-	-	-	-	-	-	-
0005	Athletic Improvements	2,000,000	-	-	-	-	-	2,000,000	0.0%
0006	Buses and White Fleet	1,000,000	-	-	-	103,086	103,086	896,914	10.3%
0007	Energy Efficiency	9,000,000	-	-	-	-	-	9,000,000	0.0%
0008	Furniture Replace-Media	1,653,246	-	-	-	70,997	70,997	1,582,249	4.3%
0009	Land Acquisition	-	-	-	-	-	-	-	-
0010	Program Management	1,151,949	-	-	81,935	-	81,935	1,070,014	7.1%
0011	General Contingency	1,000,000	-	-	-	-	-	1,000,000	0.0%
0012	Technology	10,372,590	-	1,067,064	3,584,010	16,818	4,667,891	5,704,699	45.0%
0013	Bond Reserve	-	-	-	-	-	-	-	-
0014	Playgrounds	-	-	-	-	-	-	-	-
		69,177,785	**-**	**1,111,074**	**3,665,944**	**205,855**	**4,982,874**	**64,194,911**	**7.2%**
	Expenditures	(20,812,785)	8,059	(966,916)	606,296		(558,416)		

BIBB COUNTY SCHOOL DISTRICT
Fiscal Year 2027
School Nutrition 600
Period Ending July 31, 2026

Assets		
	Cash Balance	3,988,156.76
	Investment Balances	1,254,290.75
	Intergovernmental Accounts Receivable	360,366.38
	Inventory	865,380.19
	Buildings	9,304,497.77
	Accumulated Depreciation- Buildings	(5,457,517.82)
	Machinery and Equipment	10,104,397.47
	Accumulated Depreciation- M&E	(8,708,944.80)
	Total Assets	11,710,626.70
Liabilities		
	Interfund Accounts Payable	253,492.83
	Accounts Payable	63,915.68
	Accrued Salaries and Benefits	-
		-
		-
		-
	Total Liabilities	317,408.51
	Fund Balance	11,393,218.19
		-

BIBB COUNTY SCHOOL DISTRICT
Fiscal Year 2027
School Nutrition 600
Period Ending July 31, 2026

Revenue source	Budgeted Revenues	Actual Revenues	Encumbrances	Total Revenue	Remaining Budgeted Revenues	% Actual to Budget
Local sources	$ 1,294,090	$ 796	$ -	$ 796	$ 1,293,294	0.1%
State sources	538,398	-	-	-	538,398	0.0%
Federal sources	22,206,884	111,229	-	111,229	22,095,655	0.5%
Interest income	-	16,640	-	16,640	(16,640)	-
On behalf payments	-	-	-	-	-	-
Other sources	-	-	-	-	-	-
Transfers In	-	-	-	-	-	-
			-	-	-	-
Proceeds from sale of property	-	210	-	210	(210)	-
Totals	**$ 24,039,372**	**$ 128,874**	**$ -**	**$ 128,874**	**$ 23,910,498**	**0.5%**

Function	Expenditure	Budgeted Expenditures	Actual Expenditures	Encumbrances	Total Commitments	Remaining Budgeted Expense	% Actual to Budget
1000	Instruction	$ -	$ -	$ -	$ -	$ -	-
2100	Pupil services	-	-	-	-	-	-
2210	Improvement of instructional services	-	-	-	-	-	-
2213	Instructional Staff Training	-	-	-	-	-	-
2220	Educational media services	-	-	-	-	-	-
2230	Federal Grant Administration	-	-	-	-	-	-
2300	General administration	-	-	-	-	-	-
2400	School administration	-	-	-	-	-	-
2500	Business support services	-	-	-	-	-	-
2600	Maintenance & operations	-	-	-	-	-	-
2660	School safety and security	-	-	-	-	-	-
2700	Student transportation	-	-	-	-	-	-
2800	Central Services	-	-	-	-	-	-
2900	Other Support Services	-	-	-	-	-	-
3100	School Nutrition Program	24,039,372	256,490	1,007	257,497	23,781,875	1.1%
3200	Enterprise Operations	-	-	-	-	-	-
3911-3913	On behalf payments	-	-	-	-	-	-
4000	Capital outlay	-	-	-	-	-	-
5000	Transfers Out	-	-	-	-	-	-
5100	Issurance of Bonds	-	-	-	-	-	-
	Totals	**$ 24,039,372**	**$ 256,490**	**$ 1,007**	**$ 257,497**	**$ 23,781,875**	**1.1%**
	Excess Revenues over Expenditures	$ -	$ (127,616)		$ (128,623)		

BIBB COUNTY SCHOOL DISTRICT
Fiscal Year 2027
Total Special Revenue
Period Ending July 31, 2026

Assets		
	Cash Balance	(2,902,039.37)
	Intergov' AR	3,265,831.58
	Misc. AR	(4,190.00)
	AR - Travel Advance	3,172.45
	Prepaid Expenses	5,694.35
	Prepaid Expenses - Travel	100,235.30
	Total Assets	468,704.31
Liabilities		
	Intergovernmental Accounts Payable	151,497.36
	Accounts Payable	(2,922.05)
	Accounts Payable - ACI	25,098.85
	Accrued Salary Payable	11,854.52
	Accrued Benefit Payable	998.18
	Deferred Revenue	282,177.45
	Total Liabilities	468,704.31
	Fund Balance	-
		(0.00)

BIBB COUNTY SCHOOL DISTRICT
Fiscal Year 2027
Total Special Revenue
Period Ending July 31, 2026

Revenue source	Budgeted Revenues	Actual Revenues	Encumbrances	Total Revenue	Remaining Budgeted Revenues	% Actual to Budget
Local sources	$ -	$ 6,159	$ -	$ 6,159	$ (6,159)	-
State sources	9,471,000	38,514	-	38,514	9,432,486	0.4%
Federal sources	36,880,538	595,701	-	595,701	36,284,837	1.6%
Interest income	-	-	-	-	-	-
On behalf payments	-	-	-	-	-	-
Other sources	-	-	-	-	-	-
Transfers In	1,500,000	-	-	-	1,500,000	0.0%
	-	-	-	-	-	-
Proceeds from sale of property	-	-	-	-	-	-
Totals	**$ 47,851,538**	**$ 640,374**	**$ -**	**$ 640,374**	**$ 47,211,164**	**1.3%**

Function	Expenditure	Budgeted Expenditures	Actual Expenditures	Encumbrances	Total Commitments	Remaining Budgeted Expense	% Actual to Budget
1000	Instruction	$ 20,162,048	$ 54,450	$ 35,992	90,442	$ 20,071,606	0.4%
2100	Pupil services	10,752,642	265,909	350,686	616,595	10,136,047	5.7%
2210	Improvement of instructional services	1,410,202	40,840	89,405	130,245	1,279,957	9.2%
2213	Instructional Staff Training	9,598,710	28,461	76,388	104,849	9,493,861	1.1%
2220	Educational media services	1,264,730	842	-	842	1,263,888	0.1%
2230	Federal Grant Administration	1,340,933	214,755	50,014	264,769	1,076,164	19.7%
2300	General administration	1,229,634	-	-	-	1,229,634	0.0%
2400	School administration	10,600	973	-	973	9,627	9.2%
2500	Business support services	-	-	-	-	-	-
2600	Maintenance & operations	594,940	6,135	-	6,135	588,805	1.0%
2660	School safety and security	-	-	-	-	-	-
2700	Student transportation	884,849	155	-	155	884,694	0.0%
2800	Central Services	-	-	-	-	-	-
2900	Other Support Services	302,250	192	-	192	302,058	0.1%
3100	School Nutrition Program	-	-	-	-	-	-
3200	Enterprise Operations	-	-	-	-	-	-
3911-3913	On behalf payments	-	-	-	-	-	-
4000	Capital outlay	-	-	18,734	18,734	(18,734)	-
5000	Transfers Out	-	-	-	-	-	-
5100	Issurance of Bonds	-	-	-	-	-	-
	Totals	**$ 47,551,538**	**$ 612,712**	**$ 621,219**	**$ 1,233,931**	**$ 46,317,607**	**2.6%**
	Excess Revenues over Expenditures	$ 300,000	$ 27,662		$ (593,557)		

* This is a summary of our Federal and State Grants. The majority of Grant allocations will be approved by the state between August and October 2026, and budgets will be updated periodically to reflect changes in grant awards. However, it is important to note that grant awards can change during the year, and will be adjusted we receive notifications of change.

BIBB COUNTY SCHOOL DISTRICT
Fiscal Year 2027
Title I (402)
Period Ending July 31, 2026

Assets		
	Cash Balance	(1,174,139.79)
	Intergov' AR	1,376,525.18
	Misc. AR	(0.01)
	AR - Travel Advance	(1,366.60)
	Prepaid Expenses	2,227.75
	Prepaid Expenses - Travel	8,733.46
	Total Assets	211,979.99
Liabilities		
	Intergovernmental Accounts Payable	7,780.26
	Accounts Payable	1,858.45
	Accounts Payable - ACI	3,733.08
	Accrued Salary Payable	7,554.52
	Accrued Benefit Payable	636.12
	Deferred Revenue	190,417.56
	Total Liabilities	211,979.99
	Fund Balance	-
		(0.00)

BIBB COUNTY SCHOOL DISTRICT
Fiscal Year 2027
Title I (402)
Period Ending July 31, 2026

Revenue source	Budgeted Revenues	Actual Revenues	Encumbrances	Total Revenue	Remaining Budgeted Revenues	% Actual to Budget
Local sources	$ -	$ -	$ -	$ -	$ -	-
State sources	-	-	-	-	-	-
Federal sources	17,811,329	285,796	-	285,796	17,525,533	1.6%
Interest income	-	-	-	-	-	-
On behalf payments	-	-	-	-	-	-
Other sources	-	-	-	-	-	-
Transfers In	-	-	-	-	-	-
Totals	**$ 17,811,329**	**$ 285,796**	**$ -**	**$ 285,796**	**$ 17,525,533**	**1.6%**

Function	Expenditure	Budgeted Expenditures	Actual Expenditures	Encumbrances	Total Commitments	Remaining Budgeted Expense	% Actual to Budget
1000	Instruction	$ 3,908,443	$ 8,749	57,954	66,704	$ 3,841,739	1.7%
2100	Pupil services	3,903,407	68,435	-	68,435	3,834,972	1.8%
2210	Improvement of instructional services	-	-	-	-	-	-
2213	Instructional Staff Training	8,976,632	26,982	10,038	37,020	8,939,612	0.4%
2220	Educational media services	-	-	-	-	-	-
2230	Federal Grant Administration	216,106	-	-	-	216,106	0.0%
2300	General administration	301,337	-	-	-	301,337	0.0%
2400	School administration	-	-	-	-	-	-
2500	Business support services	-	-	-	-	-	-
2600	Maintenance & operations	505,404	-	-	-	505,404	0.0%
2660	School safety and security	-	-	-	-	-	-
2700	Student transportation	-	-	-	-	-	-
2800	Central Services	-	-	-	-	-	-
2900	Other Support Services	-	-	-	-	-	-
3100	School Nutrition Program	-	-	-	-	-	-
3200	Enterprise Operations	-	-	-	-	-	-
3911-3913	On behalf payments	-	-	-	-	-	-
4000	Capital outlay	-	-	-	-	-	-
5000	Transfers Out	-	-	-	-	-	-
5100	Issurance of Bonds	-	-	-	-	-	-
	Totals	**$ 17,811,329**	**$ 104,166**	**$ 67,992**	**$ 172,159**	**$ 17,639,170**	**-**
	Excess Revenues over Expenditures	$ -	$ 181,630		$ 113,638		

BIBB COUNTY SCHOOL DISTRICT
Fiscal Year 2027
Title II (Fund 414)
Period Ending July 31, 2026

Assets		
	Cash Balance	(193,034.67)
	Intergovernmental Accounts Receivable	168,703.02
	Misc. AR	
	Accounts Receivable - Travel Advance	3,817.58
	Prepaid Expenses	
	Prepaid Ex - Travel	36,850.49
	Total Assets	16,336.42
Liabilities		
	Interfund Accounts Payable	-
	Accounts Payable	719.50
	Accounts Payable - ACI	6,999.98
	Accrued Salary Payable	4,300.00
	Accrued Benefit Payable	362.06
	Deferred Revenue	3,954.88
	Total Liabilities	16,336.42
	Fund Balance	-
		(0.00)

BIBB COUNTY SCHOOL DISTRICT
Fiscal Year 2027
Title II (Fund 414)
Period Ending July 31, 2026

Revenue source	Budgeted Revenues	Actual Revenues	Encumbrances	Total Revenue	Remaining Budgeted Revenues	% Actual to Budget
Local sources	$ -	$ -	$ -	$ -	$ -	-
State sources			-	-	-	-
Federal sources	1,445,405	5,649	-	5,649	1,439,756	0.4%
Interest income	-	-	-	-	-	-
On behalf payments	-	-	-	-	-	-
Other sources	-	-	-	-	-	-
Transfers In	-	-	-	-	-	-
Totals	**$ 1,445,405**	**$ 5,649**	**$ -**	**$ 5,649**	**$ 1,439,756**	**0.4%**

Function	Expenditure	Budgeted Expenditures	Actual Expenditures	Encumbrances	Total Commitments	Remaining Budgeted Expense	% Actual to Budget
1000	Instruction	$ -	$ -	$ -	-	$ -	-
2100	Pupil services	-	-	-	-	-	-
2210	Improvement of instructional services	-	-	-	-	-	-
2213	Instructional Staff Training	-	882	4,800	5,682	(5,682)	-
2220	Educational media services	1,264,730	842	-	842	1,263,888	0.1%
2230	Federal Grant Administration	101,178	-	-	-	101,178	0.0%
2300	General administration	79,497	-	-	-	79,497	0.0%
2400	School administration	-	-	-	-	-	-
2500	Business support services	-	-	-	-	-	-
2600	Maintenance & operations	-	-	-	-	-	-
2660	School safety and security	-	-	-	-	-	-
2700	Student transportation	-	-	-	-	-	-
2800	Central Services	-	-	-	-	-	-
2900	Other Support Services	-	-	-	-	-	-
3100	School Nutrition Program	-	-	-	-	-	-
3200	Enterprise Operations	-	-	-	-	-	-
3911-3913	On behalf payments	-	-	-	-	-	-
4000	Capital outlay	-	-	-	-	-	-
5000	Transfers Out	-	-	-	-	-	-
5100	Issurance of Bonds	-	-	-	-	-	-
	Totals	**$ 1,445,405**	**$ 1,724**	**$ 4,800**	**$ 6,524**	**$ 1,438,881**	**0.5%**
	Excess Revenues over Expenditures	$ -	$ 3,925		$ (875)		

BIBB COUNTY SCHOOL DISTRICT
Fiscal Year 2027
IDEA (Fund 404)
Period Ending July 31, 2026

Assets		
	Cash Balance	992.99
	Intergovernmental Accounts Receivable	109,327.00
	Misc. AR	-
	Accounts Receivable - Travel Advance	-
	Prepaid Expenses	2,368.20
	Prepaid Ex - Travel	16,057.47
	Total Assets	128,745.66
Liabilities		
	Interfund Accounts Payable	132,324.18
	Accounts Payable	(5,500.00)
	Accounts Payable - ACI	1,921.48
	Accrued Salary Payable	-
	Accrued Benefit Payable	-
	Deferred Revenue	-
	Total Liabilities	128,745.66
	Fund Balance	-
		0.00

BIBB COUNTY SCHOOL DISTRICT
Fiscal Year 2027
IDEA (Fund 404)
Period Ending July 31, 2026

Revenue source	Budgeted Revenues	Actual Revenues	Encumbrances	Total Revenue	Remaining Budgeted Revenues	% Actual to Budget
Local sources	$ -	$ -	$ -	$ -	$ -	-
State sources	-	-	-	-	-	-
Federal sources	4,526,732	39,278	-	39,278	4,487,454	0.9%
Interest income	-	-	-	-	-	-
On behalf payments	-	-	-	-	-	-
Other sources	-	-	-	-	-	-
Transfers In	-	-	-	-	-	-
Totals	**$ 4,526,732**	**$ 39,278**	**$ -**	**$ 39,278**	**$ 4,487,454**	**0.9%**

Function	Expenditure	Budgeted Expenditures	Actual Expenditures	Encumbrances	Total Commitments	Remaining Budgeted Expense	% Actual to Budget
1000	Instruction	3,660,138	-	85	85	$ 3,660,053	0.0%
2100	Pupil services	22,095	-	2,082	2,082	20,013	9.4%
2210	Improvement of instructional services	512,644	39,278	405	39,683	472,961	7.7%
2213	Instructional Staff Training	100,829	-	-	-	100,829	0.0%
2220	Educational media services	-	-	-	-	-	-
2230	Federal Grant Administration	-	-	-	-	-	-
2300	General administration	221,307	-	-	-	221,307	0.0%
2400	School administration	-	-	-	-	-	-
2500	Business support services	-	-	-	-	-	-
2600	Maintenance & operations	9,719	-	-	-	9,719	0.0%
2660	School safety and security	-	-	-	-	-	-
2700	Student transportation	-	-	-	-	-	-
2800	Central Services	-	-	-	-	-	-
2900	Other Support Services	-	-	-	-	-	-
3100	School Nutrition Program	-	-	-	-	-	-
3200	Enterprise Operations	-	-	-	-	-	-
3911-3913	On behalf payments	-	-	-	-	-	-
4000	Capital outlay	-	-	-	-	-	-
5000	Transfers Out	-	-	-	-	-	-
5100	Issurance of Bonds	-	-	-	-	-	-
	Totals	**$ 4,526,732**	**$ 39,278**	**$ 2,572**	**$ 41,849**	**$ 4,484,883**	**0.9%**
	Excess Revenues over Expenditures	$ -	$ -		$ (2,572)		

BIBB COUNTY SCHOOL DISTRICT
Fiscal Year 2027
21st Century After-School (455)
Period Ending July 31, 2026

Assets		
	Cash Balance	(841,568.01)
	Intergovernmental Accounts Receivable	853,733.38
	Misc. AR	-
	Accounts Receivable - Travel Advance	-
	Prepaid Expenses	-
	Prepaid Ex - Travel	303.95
	Total Assets	12,469.32
Liabilities		
	Interfund Accounts Payable	-
	Accounts Payable	-
	Accounts Payable - ACI	-
	Accrued Salary Payable	-
	Accrued Benefit Payable	-
	Deferred Revenue	12,469.32
	Total Liabilities	12,469.32
	Fund Balance	-
		(0.00)

BIBB COUNTY SCHOOL DISTRICT
Fiscal Year 2027
21st Century After-School (455)
Period Ending July 31, 2026

Revenue source	Budgeted Revenues	Actual Revenues	Encumbrances	Total Revenue	Remaining Budgeted Revenues	% Actual to Budget
Local sources	$ -	$ -	$ -	$ -	$ -	-
State sources	-	-	-	-	-	-
Federal sources	4,900,000	70,955	-	70,955	4,829,045	1.4%
Interest income	-	-	-	-	-	-
On behalf payments	-	-	-	-	-	-
Other sources	-	-	-	-	-	-
Transfers In	-	-	-	-	-	-
Totals	**$ 4,900,000**	**$ 70,955**	**$ -**	**$ 70,955**	**$ 4,829,045**	**1.4%**

Function	Expenditure	Budgeted Expenditures	Actual Expenditures	Encumbrances	Total Commitments	Remaining Budgeted Expense	% Actual to Budget
1000	Instruction	$ 1,982,901	$ -	$ -	-	$ 1,982,901	0.0%
2100	Pupil services	1,367,864	46,396	-	46,396	1,321,468	3.4%
2210	Improvement of instructional services	-	-	-	-	-	-
2213	Instructional Staff Training	42,772	-	-	-	42,772	0.0%
2220	Educational media services	-	-	-	-	-	-
2230	Federal Grant Administration	362,200	12,089	-	12,089	350,111	3.3%
2300	General administration	215,600	-	-	-	215,600	0.0%
2400	School administration	-	-	-	-	-	-
2500	Business support services	-	-	-	-	-	-
2600	Maintenance & operations	-	-	-	-	-	-
2660	School safety and security	-	-	-	-	-	-
2700	Student transportation	797,413	-	-	-	797,413	0.0%
2800	Central Services	-	-	-	-	-	-
2900	Other Support Services	131,250	-	-	-	131,250	0.0%
3100	School Nutrition Program	-	-	-	-	-	-
3200	Enterprise Operations	-	-	-	-	-	-
3911-3913	On behalf payments	-	-	-	-	-	-
4000	Capital outlay	-	-	-	-	-	-
5000	Transfers Out	-	-	-	-	-	-
5100	Issurance of Bonds	-	-	-	-	-	-
	Totals	**$ 4,900,000**	**$ 58,485**	**$ -**	**$ 58,485**	**$ 4,841,515**	**1.2%**
	Excess Revenues over Expenditures	$ -	$ 12,469		$ 12,469		

BIBB COUNTY SCHOOL DISTRICT
Fiscal Year 2027
GNETS (Fund 532)
Period Ending July 31, 2026

Assets		
	Cash Balance	(47,126.91)
	Intergovernmental Accounts Receivable	47,496.79
	Misc AR	-
	Accounts Receivable - Travel Advance	721.47
	Prepaid Expenses	-
	Prepaid Ex - Travel	
	Total Assets	1,091.35
Liabilities		
	Interfund Accounts Payable	-
	Accounts Payable	-
	Accounts Payable - ACI	1,091.35
	Accrued Salary Payable	-
	Accrued Benefit Payable	-
	Deferred Revenue	-
	Total Liabilities	1,091.35
	Fund Balance	-
		(0.00)

BIBB COUNTY SCHOOL DISTRICT
Fiscal Year 2027
GNETS (Fund 532)
Period Ending July 31, 2026

Revenue source	Budgeted Revenues	Actual Revenues	Encumbrances	Total Revenue	Remaining Budgeted Revenues	% Actual to Budget
Local sources	$ -	$ -	$ -	$ -	$ -	-
State sources	5,000,000	38,514	-	38,514	4,961,486	0.8%
Federal sources	315,000	8,961	-	8,961	306,039	2.8%
Interest income	-	-	-	-	-	-
On behalf payments	-	-	-	-	-	-
Other sources	-	-	-	-	-	-
Transfers In	500,000	-	-	-	500,000	0.0%
					-	
Totals	**$ 5,815,000**	**$ 47,476**	**$ -**	**$ 47,476**	**$ 5,767,524**	**0.8%**

Function	Expenditure	Budgeted Expenditures	Actual Expenditures	Encumbrances	Total Commitments	Remaining Budgeted Expense	% Actual to Budget
1000	Instruction	$ 3,690,989	$ 8,786	194	8,981	$ 3,682,008	0.2%
2100	Pupil services	1,312,346	32,944	-	32,944	1,279,402	2.5%
2210	Improvement of instructional services	731,648	-	-	-	731,648	0.0%
2213	Instructional Staff Training	-	-	-	-	-	-
2220	Educational media services	-	-	-	-	-	-
2230	Federal Grant Administration	-	-	-	-	-	-
2300	General administration	-	-	-	-	-	-
2400	School administration	3,500	-	-	-	3,500	0.0%
2500	Business support services	-	-	-	-	-	-
2600	Maintenance & operations	73,517	5,745	-	5,745	67,772	7.8%
2660	School safety and security	-	-	-	-	-	-
2700	Student transportation	3,000	-	-	-	3,000	0.0%
2800	Central Services	-	-	-	-	-	-
2900	Other Support Services	-	-	-	-	-	-
3100	School Nutrition Program	-	-	-	-	-	-
3200	Enterprise Operations	-	-	-	-	-	-
3911-3913	On behalf payments	-	-	-	-	-	-
4000	Capital outlay	-	-	-	-	-	-
5000	Transfers Out	-	-	-	-	-	-
5100	Issurance of Bonds	-	-	-	-	-	-
	Totals	**$ 5,815,000**	**$ 47,475**	**$ 194**	**$ 47,670**	**$ 5,767,330**	**0.8%**
	Excess Revenues over Expenditures	$ -	$ 0		$ (194)		

BIBB COUNTY SCHOOL DISTRICT
Fiscal Year 2027
Gear Up Grant (Fund 489)
Period Ending July 31, 2026

Assets		
	Cash Balance	(12,596.65)
	Intergovernmental Accounts Receivable	10,179.51
	Misc AR	-
	Accounts Receivable - Travel Advance	-
	Prepaid Expenses	-
	Prepaid Ex - Travel	13,379.14
	Total Assets	10,962.00
Liabilities		
	Interfund Accounts Payable	-
	Accounts Payable	-
	Accounts Payable - ACI	10,962.00
	Accrued Salary Payable	-
	Accrued Benefit Payable	-
	Deferred Revenue	-
	Total Liabilities	10,962.00
	Fund Balance	-
		-

BIBB COUNTY SCHOOL DISTRICT
Fiscal Year 2027
Gear Up Grant (Fund 489)
Period Ending July 31, 2026

Revenue source	Budgeted Revenues	Actual Revenues	Encumbrances	Total Revenue	Remaining Budgeted Revenues	% Actual to Budget
Local sources	$ -	$ -	$ -	$ -	$ -	-
State sources	-	-	-	-	-	-
Federal sources	2,643,209	73,956	-	73,956	2,569,253	2.8%
Interest income	-	-	-	-	-	-
On behalf payments	-	-	-	-	-	-
Other sources	-	-	-	-	-	-
Transfers In	-	-	-	-	-	-
Totals	**$ 2,643,209**	**$ 73,956**	**$ -**	**$ 73,956**	**$ 2,569,253**	**2.8%**

Function	Expenditure	Budgeted Expenditures	Actual Expenditures	Encumbrances	Total Commitments	Remaining Budgeted Expense	% Actual to Budget
1000	Instruction	$ 377,961	$ 17,500	25,189	42,689	$ 335,272	11.3%
2100	Pupil services	846,960	12,297	-	12,297	834,663	1.5%
2210	Improvement of instructional services	-	-	-	-	-	-
2213	Instructional Staff Training	71,288	-	3,250	3,250	68,038	4.6%
2220	Educational media services	-	-	-	-	-	-
2230	Federal Grant Administration	588,588	44,160	-	44,160	544,428	7.5%
2300	General administration	211,456	-	-	-	211,456	0.0%
2400	School administration	-	-	-	-	-	-
2500	Business support services	-	-	-	-	-	-
2600	Maintenance & operations	-	-	-	-	-	-
2660	School safety and security	-	-	-	-	-	-
2700	Student transportation	75,956	-	-	-	75,956	0.0%
2800	Central Services	-	-	-	-	-	-
2900	Other Support Services	171,000	-	-	-	171,000	0.0%
3100	School Nutrition Program	-	-	-	-	-	-
3200	Enterprise Operations	-	-	-	-	-	-
3911-3913	On behalf payments	-	-	-	-	-	-
4000	Capital outlay	-	-	-	-	-	-
5000	Transfers Out	-	-	-	-	-	-
5100	Issurance of Bonds	-	-	-	-	-	-
	Totals	**$ 2,343,209**	**$ 73,956**	**$ 28,439**	**$ 102,395**	**$ 2,240,814**	**4.4%**
	Excess Revenues over Expenditures	$ 300,000	$ -		$ (28,439)		

BIBB COUNTY SCHOOL DISTRICT
Fiscal Year 2027
ESSER (448) School Based Health Center Grant
Period Ending July 31, 2026

Assets		
	Cash Balance	(80,813.24)
	Intergovernmental Accounts Receivable	92,184.36
	Misc AR	-
	Accounts Receivable - Travel Advance	-
	Prepaid Expenses	-
	Prepaid Ex - Travel	21.80
	Total Assets	11,392.92
Liabilities		
	Interfund Accounts Payable	11,392.92
	Accounts Payable	-
	Accounts Payable - ACI	-
	Accrued Salary Payable	-
	Accrued Benefit Payable	-
	Deferred Revenue	-
	Total Liabilities	11,392.92
	Fund Balance	-
		(0.00)

BIBB COUNTY SCHOOL DISTRICT
Fiscal Year 2027
ESSER (448) School Based Health Center Grant
Period Ending July 31, 2026

Revenue source	Budgeted Revenues	Actual Revenues	Encumbrances	Total Revenue	Remaining Budgeted Revenues	% Actual to Budget
Local sources	$ -	$ -	$ -	$ -	$ -	-
State sources	-	-	-	-	-	-
Federal sources	-	-	-	-	-	-
Interest income	-	-	-	-	-	-
On behalf payments	-	-	-	-	-	-
Other sources	-	-	-	-	-	-
Transfers In	-	-	-	-	-	-
Totals	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**-**

Function	Expenditure	Budgeted Expenditures	Actual Expenditures	Encumbrances	Total Commitments	Remaining Budgeted Expense	% Actual to Budget
1000	Instruction	$ -	$ -	$ -	$ -	$ -	-
2100	Pupil services	-	-	-	-	-	-
2210	Improvement of instructional services	-	-	-	-	-	-
2213	Instructional Staff Training	-	-	-	-	-	-
2220	Educational media services	-	-	-	-	-	-
2230	Federal Grant Administration	-	-	-	-	-	-
2300	General administration	-	-	-	-	-	-
2400	School administration	-	-	-	-	-	-
2500	Business support services	-	-	-	-	-	-
2600	Maintenance & operations	-	-	-	-	-	-
2660	School safety and security	-	-	-	-	-	-
2700	Student transportation	-	-	-	-	-	-
2800	Central Services	-	-	-	-	-	-
2900	Other Support Services	-	-	-	-	-	-
3100	School Nutrition Program	-	-	-	-	-	-
3200	Enterprise Operations	-	-	-	-	-	-
3911-3913	On behalf payments	-	-	-	-	-	-
4000	Capital outlay	-	-	18,734	18,734	(18,734)	-
5000	Transfers Out	-	-	-	-	-	-
5100	Issurance of Bonds	-	-	-	-	-	-
	Totals	**$ -**	**$ -**	**$ 18,734**	**$ 18,734**	**$ (18,734)**	**-**
	Excess Revenues over Expenditures	$ -	$ -		$ (18,734)		

Funds included in Fund448 Statements are the following:

448 School Based Mental Health Grant

BIBB COUNTY SCHOOL DISTRICT
Fiscal Year 2027
GA Pre-K (Fund 560)
Period Ending July 31, 2026

Assets		
	Cash Balance	(14,245.16)
	Intergovernmental Accounts Receivable	14,216.12
	Misc AR	-
	Accounts Receivable - Travel Advance	-
	Prepaid Expenses	-
	Prepaid Ex - Travel	420.00
	Total Assets	390.96
Liabilities		
	Interfund Accounts Payable	-
	Accounts Payable	-
	Accounts Payable - ACI	390.96
	Accrued Salary Payable	-
	Accrued Benefit Payable	-
	Deferred Revenue	-
	Total Liabilities	390.96
	Fund Balance	-
		0.00

BIBB COUNTY SCHOOL DISTRICT
Fiscal Year 2027
GA Pre-K (Fund 560)
Period Ending July 31, 2026

Revenue source	Budgeted Revenues	Actual Revenues	Encumbrances	Total Revenue	Remaining Budgeted Revenues	% Actual to Budget
Local sources	$ -	$ -	$ -	$ -	$ -	-
State sources	4,471,000	-	-	-	4,471,000	0.0%
Federal sources	-	-	-	-	-	-
Interest income	-	-	-	-	-	-
On behalf payments	-	-	-	-	-	-
Other sources	-	-	-	-	-	-
Transfers In	1,000,000	-	-	-	1,000,000	0.0%
					-	
					-	
Totals	**$ 5,471,000**	**$ -**	**$ -**	**$ -**	**$ 5,471,000**	**0.0%**

Function	Expenditure	Budgeted Expenditures	Actual Expenditures	Encumbrances	Total Commitments	Remaining Budgeted Expense	% Actual to Budget
1000	Instruction	$ 5,250,535	$ 11,369	$ 246	$ 11,615	$ 5,238,920	0.2%
2100	Pupil services	87,246	7,074	3,673	10,747	76,499	12.3%
2210	Improvement of instructional services	109,323	-	-	-	109,323	0.0%
2213	Instructional Staff Training	9,016	-	-	-	9,016	0.0%
2220	Educational media services	-	-	-	-	-	-
2230	Federal Grant Administration	-	-	-	-	-	-
2300	General administration	-	-	-	-	-	-
2400	School administration	100	973	-	973	(873)	972.8%
2500	Business support services	-	-	-	-	-	-
2600	Maintenance & operations	6,300	390	-	390	5,910	6.2%
2660	School safety and security	-	-	-	-	-	-
2700	Student transportation	8,480	-	-	-	8,480	0.0%
2800	Central Services	-	-	-	-	-	-
2900	Other Support Services	-	-	-	-	-	-
3100	School Nutrition Program	-	-	-	-	-	-
3200	Enterprise Operations	-	-	-	-	-	-
3911-3913	On behalf payments	-	-	-	-	-	-
4000	Capital outlay	-	-	-	-	-	-
5000	Transfers Out	-	-	-	-	-	-
5100	Issurance of Bonds	-	-	-	-	-	-
	Totals	**$ 5,471,000**	**$ 19,806**	**$ 3,919**	**$ 23,725**	**$ 5,447,275**	**0.4%**
	Excess Revenues over Expenditures	$ -	$ (19,806)		$ (23,725)		

BIBB COUNTY SCHOOL DISTRICT
Fiscal Year 2027
All Other Special Revenue Funds 400|406|432|460|462|478|481|483|543|552|580
Period Ending July 31, 2026

Assets		
	Cash Balance	(539,507.93)
	Intergovernmental Accounts Receivable	593,466.22
	Misc AR	(4,189.99)
	Accounts Receivable - Travel Advance	-
	Prepaid Expenses	1,098.40
	Prepaid Ex - Travel	24,468.99
	Total Assets	75,335.69
Liabilities		
	Interfund Accounts Payable	-
	Accounts Payable	-
	Accounts Payable - ACI	-
	Accrued Salary Payable	-
	Accrued Benefit Payable	-
	Deferred Revenue	75,335.69
	Total Liabilities	75,335.69
	Fund Balance	-
	Balance	(0.00)

BIBB COUNTY SCHOOL DISTRICT
Fiscal Year 2027
All Other Special Revenue Funds 400|406|432|460|462|478|481|483|543|552|580
Period Ending July 31, 2026

Revenue source	Budgeted Revenues	Actual Revenues	Encumbrances	Total Revenue	Remaining Budgeted Revenues	% Actual to Budget
Local sources	$ -	$ 6,159	$ -	$ 6,159	$ (6,159)	-
State sources	-	-	-	-	-	-
Federal sources	5,238,863	111,106	-	111,106	5,127,757	2.1%
Interest income	-	-	-	-	-	-
On behalf payments	-	-	-	-	-	-
Other sources	-	-	-	-	-	-
Transfers In	-	-	-	-	-	-
Totals	**$ 5,238,863**	**$ 117,265**	**$ -**	**$ 117,265**	**$ 5,121,598**	**2.2%**

Function	Expenditure	Budgeted Expenditures	Actual Expenditures	Encumbrances	Total Commitments	Remaining Budgeted Expense	% Actual to Budget
1000	Instruction	$1,291,081	$ 8,045	(47,676)	(39,631)	$ 1,330,712	-3.1%
2100	Pupil services	3,212,724	98,763	344,931	443,694	2,769,030	13.8%
2210	services	56,587	1,562	89,000	90,562	(33,975)	160.0%
2213	Instructional Staff Training	398,173	597	58,300	58,897	339,276	14.8%
2220	Educational media services	-	-	-	-	-	-
2230	Federal Grant Administration	72,861	158,506	50,014	208,520	(135,659)	286.2%
2300	General administration	200,437	-	-	-	200,437	0.0%
2400	School administration	7,000	-	-	-	7,000	0.0%
2500	Business support services	-	-	-	-	-	-
2600	Maintenance & operations	-	-	-	-	-	-
2660	School safety and security	-	-	-	-	-	-
2700	Student transportation	-	155	-	155	(155)	-
2800	Central Services	-	-	-	-	-	-
2900	Other Support Services	-	192	-	192	(192)	-
3100	School Nutrition Program	-	-	-	-	-	-
3200	Enterprise Operations	-	-	-	-	-	-
3911-3913	On behalf payments	-	-	-	-	-	-
4000	Capital outlay	-	-	-	-	-	-
5000	Transfers Out	-	-	-	-	-	-
5100	Issurance of Bonds	-	-	-	-	-	-
	Totals	**$ 5,238,863**	**$ 267,821**	**$ 494,569**	**$ 762,390**	**$ 4,476,473**	**15%**
	Excess Revenues over Expenditures	$ -	$ (150,556)		$ (645,125)		

Funds included in the Other Special Revenue Funds Statements are the following:

400 Federal Program Admin Consolidation
406 CTAE - Federal
460 Title III
462 Title IV
478 USDA-Fresh Fruits & Vegetables
481 E-Rate Federal Communications
483 YouthBuild Grant
543 Leader In Me
552 Porter School Supplies

BIBB COUNTY SCHOOL DISTRICT
Fiscal Year 2027
Student Activity, & Trust Funds
Period Ending July 31, 2026

		Trust and Misc. Investment Funds (701:749) & (752:789)	Student Activity 810:899	Principal Accounts 910:962	Total
Assets					
	Cash Balance	482,611.30	853,953.28	1,567,712.29	2,904,276.87
	Investment Balances	633,310.19			633,310.19
	Intergovernmental Accounts Receivable	-	-	-	-
	Misc AR	-	-	-	-
	Accounts Receivable - Travel Advance	-	-	-	-
	Prepaid Expenses	-	-	-	-
	Prepaid Ex - Travel	-	-	-	-
		1,115,921.49	853,953.28	1,567,712.29	3,537,587.06
Liabilities					
	Interfund Accounts Payable	-	-	-	-
	Accounts Payable	-	14,151.19	37,996.56	52,147.75
	Accounts Payable - ACI	7,661.00	164.22	18,121.05	25,946.27
	Accrued Salary Payable	-	-	-	-
	Accrued Benefit Payable	-	-	-	-
	Deferred Revenue	-	-	-	-
		7,661.00	14,315.41	56,117.61	78,094.02
	Fund Balance	1,108,260.49	839,637.87	1,511,594.68	3,459,493.04
		-	-	-	-

BIBB COUNTY SCHOOL DISTRICT
Fiscal Year 2027
Student Activity, & Trust Funds
Period Ending July 31, 2026

Revenue source	Trust and Misc Investment Funds (701:749) & (752:789)	Student Activity 810:899	Principal Accounts 910:962	Encumbrances	Total Revenue
Local sources	52,534	$ 23,040	$ 7,471	$ -	$ 83,046
State sources	-	-	-	-	-
Federal sources	-	-	-	-	-
Interest income	2,551	-	-	-	2,551
On behalf payments	-	-	-	-	-
Other sources	-	-	-	-	-
Transfers In	-	-	-	-	-
Totals	**$ 55,085**	**$ 23,040**	**$ 7,471**	**$ -**	**$ 85,596**

Function	Expenditure	Trust and Misc Investment Funds (701:749) & (752:789)	Student Activity 810:899	Principal Accounts 910:962	Encumbrances	Total Commitments
1000	Instruction	$ 202	$ -	$ -	$ -	$ 202
2100	Pupil services	111	1,882	500		2,493
2210	Improvement of instructional services	-	-	-	-	-
2213	Instructional Staff Training	-	-	-	-	-
2220	Educational media services	-	-	1,052	-	1,052
2230	Federal Grant Administration	-	-	-	-	-
2300	General administration	-	-	-	-	-
2400	School administration	-	-	14,584	-	14,584
2500	Business support services	-	-	-	-	-
2600	Maintenance & operations	-	-	-	-	-
2660	School safety and security	-	-	-	-	-
2700	Student transportation	-	-	-	-	-
2800	Central Services	-	-	-	-	-
2900	Other Support Services	15,881	(643)	18,816	-	34,055
3100	School Nutrition Program	-	-	-	-	-
3200	Enterprise Operations	-	-	-	-	-
3911-3913	On behalf payments	-	-	-	-	-
4000	Capital outlay	-	-	-	-	-
5000	Transfers Out	-	-	-	-	-
5100	Issurance of Bonds	-	-	-	-	-
	Totals	**$ 16,194**	**$ 1,239**	**$ 34,953**	**$ -**	**$ 52,387**
	Excess Revenues over Expenditures	$ 38,890	$ 21,801	$ (27,482)		

Funds701:749 are referred to as Trust & Fiduciary Funds. These funds account for financial activity of funds held in trust to the benefit of various programs and activities. Examples of these funds are Fee Based After School Proceeds, Donations for Teacher of the Year and New Teacher Orientation, and United Way

Funds 810 to 899 are referred to as Student Activity Funds. The majority of these Funds are used to track our athletic programs, where gate receipts, concession sale, and fundraising revenues are held, in addition to expenses necessary to support these events.

Funds 910 to 962 are also referred to as Principal Accounts. This range of funds reports activities at the school level under the Principals guidance. These are accounts that are raised by the schools for the school use. Examples of these funds are PBIS rewards, Ice-Cream Fundraiser, Club and Team accounts, and staff sunshine accounts.

We do not budget for the expenditures or revenues or these funds.

BIBB COUNTY SCHOOL DISTRICT
Fiscal Year 2027
Enterprise Funds (688 & 698) & Internal Service Funds (692 & 694)
Period Ending July 31, 2026

		Enterprise Funds		Internal Service Funds	
		Fund 688 - HCCA Compass Rose	Fund 698 - Wellness Center	Fund 692 - Workers Compensation	Fund 694 - Unemployment Fund
Assets					
	Cash Balance	202,001.25	264,505.62	3,377,728.28	1,199,303.63
	Investment Balances				
	Petty Cash	300.00	-	-	-
	Machinery and Equipment	-	15,128.58	-	-
	Accumulated Depreciation - Machinery and Equipment	-	(15,128.58)	-	-
	Deferred Outflow OPEB	-	14,934.71	-	-
	Deferred Outflow Pension Plan	-	29,881.61	-	-
		202,301.25	309,321.94	3,377,728.28	1,199,303.63
Liabilities					
	Interfund Accounts Payable	-	-	-	-
	Accounts Payable	-	-	-	-
	Accounts Payable - ACI	-	-	-	-
	Claims Incurred But Not Reported	-	-	897,598.63	-
	Deferred Inflows - Pension Investment	-	29,874.31	-	-
	Net Pension Liability - TRS	-	87,585.83	-	-
	Net Pension Liability - State Health	-	58,557.47	-	-
		-	176,017.61	897,598.63	-
	Fund Balance	202,301.25	133,304.33	2,480,129.65	1,199,303.63
		-	-	-	-

BIBB COUNTY SCHOOL DISTRICT
Fiscal Year 2027
Enterprise Funds (688 & 698) & Internal Service Funds (692 & 694)
Period Ending July 31, 2026

Revenue source	Budgeted Revenues	Actual Revenues	Encumbrances	Total Revenue	Remaining Budgeted Revenues	% Actual to Budget
Local sources	$ 1,535,000	$ 124,067	$ -	$ 124,067	$ 1,410,933	8.1%
State sources	-	-	-	-	-	-
Federal sources	-	-	-	-	-	-
Interest income	-	-	-	-	-	-
On behalf payments	-	-	-	-	-	-
Other sources	-	-	-	-	-	-
Transfers In	-	-	-	-	-	-
Totals	**$ 1,535,000**	**$ 124,067**	**$ -**	**$ 124,067**	**$ 1,410,933**	**-**

Function	Expenditure	Budgeted Expenditures	Actual Expenditures	Encumbrances	Total Commitments	Remaining Budgeted Expense	% Actual to Budget
1000	Instruction	$ -	$ -	$ -	$ -	$ -	-
2100	Pupil services	-	-	-	-	-	-
2210	Improvement of instructional services	-	-	-	-	-	-
2213	Instructional Staff Training	-	-	-	-	-	-
2220	Educational media services	-	-	-	-	-	-
2230	Federal Grant Administration	-	-	-	-	-	-
2300	General administration	-	-	-	-	-	-
2400	School administration	-	-	-	-	-	-
2500	Business support services	-			-	-	-
2600	Maintenance & operations	-	-	-	-	-	-
2660	School safety and security	-	-	-	-	-	-
2700	Student transportation	-	-	-	-	-	-
2800	Central Services	-	-	-	-	-	-
2900	Other Support Services	-	-	-	-	-	-
3100	School Nutrition Program	-	-	-	-	-	-
3200	Enterprise Operations	1,450,000	26,080	-	26,080	1,423,920	1.8%
3911-3913	On behalf payments	-	-	-	-	-	-
4000	Capital outlay	-	-	-	-	-	-
5000	Transfers Out	-	-	-	-	-	-
5100	Issurance of Bonds	-	-	-	-	-	-
	Totals	**$ 1,450,000**	**$ 26,080**	**$ -**	**$ 26,080**	**$ 1,423,920**	**1.8%**
	Excess Revenues over Expenditures	$ 85,000	$ 97,987		$ 97,987		

Enterprise funds are those funds with a business-like operations where services are provided to students, staff, or the public in exchange for a user fee.

688 HCCA Compass Rose

Internal Service Funds are those funds in the district used to account for self-insurance pools for the following:.

692 Workers Compensation
694 Unemployment Fund