BIBB COUNTY SCHOOL DISTRICT

Dr. Dan A. Sims, Superintendent

ACTION MEMORANDUM

To: Board of Public Education for Bibb County ("Board")
Dr. Dan A. Sims, Superintendent

From: Eric Bush, Chief Financial Officer
Sherry H. Culves, Parker Poe Adams & Bernstein LLP

Subject: Policy DCL: Fund Balance **(Second Reading)**

Summary

The District is presenting Policy DCL: Fund Balance for Second Reading.

Background

The principal revision to Policy DCL is an increase in the allowable fund balance threshold from 15% to 25%, consistent with the July 1, 2026, amendment to O.C.G.A. § 20-2-167.

Recommendation

It is recommended that the Bibb County Board of Education approves the revisions to Policy DCL: Fund Balance.

Superintendent's Comments and Approval

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