BIBB COUNTY SCHOOL DISTRICT

STRENGTH OF CHARACTER AND COLLEGE OR CAREER READY

Bibb County School District
Monthly Report of ESPLOST 2026
September 30, 2026

Monthly Report of ESPLOST 2026

September 30, 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 September 30, 2026, receipts to date total $20,490,246.91. A total of $5,449,766.10 has been expended and an additional $15,503,948.20 has been encumbered for a total commitment of $20,953,714.30.

Accounts Payable (included in expenditure commitments but no cash payments as of September) total $.00 Total revenues ($20,490,246.91) less cash payouts of $5,449,766.10, leaves a Cash and investment balance of $15,040,480.81.

Uncommitted cash available for future expenditures as of the September 30, 2026 report was $(463,467.39). (Cash and investments ($15,040,480.81), minus accounts payables ($.00), and minus encumbrance commitments ($15,503,948.20) equals $(463,467.39).

Bibb County School District
Recap of ESPLOST 2026 Projects-Cash and Investment Balances
September 30, 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		$ 20,398,422.80	$ 20,398,422.80	
Less: ESPLOST Taxes Receivable (revenue recognized in FY22, funds received in FY23)			-	$ -
Draws from Ga Fund One	6,835,648.92	(6,835,648.92)	-	
Interest Income	3,589.09	88,235.02	91,824.11	
Local Income	-		-	
Erate Funds	-		-	
State Capital Outlay Funds	-		-	
Transfer State to GF1	-	-	-	
State Bus Bond Funds	-		-	
State Tech Grant	-		-	
Total Project Expenditures	(5,449,766.10)		(5,449,766.10)	
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	**1,389,471.91**	**$ 13,651,008.90**	**$ 15,040,480.81**	**$ -**

Bibb County School District
ESPLOST 2026 Capital Projects Financial Report
September 30, 2026

Fund #	Project Name	Original Budget	Amendments	Local & State	Revised Budget	Expenditures to Date	Encumbrances to Date	Remaining Budget Balance
0001	District Wide Security Improvements	20,000,000			20,000,000	-		20,000,000
0003	Renovations	75,000,000		-	75,000,000	-	10,900,000	64,100,000
0005	Athletic Improvements	15,000,000			15,000,000	-		15,000,000
0006	Buses and White Fleet	10,000,000			10,000,000	103,086		9,896,914
0007	Energy Efficiency	20,000,000		-	20,000,000	-		20,000,000
0009	Land Acquisition	5,000,000			5,000,000	-		5,000,000
0010	Program Management	5,000,000		-	5,000,000	329,539	12,748	4,657,713
0011	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**	**432,625**	**10,912,748**	**158,654,627**
0008	Furniture Replacements	5,000,000	-	-	5,000,000	-		5,000,000
	Buses/Vehicles Totals	**5,000,000**	**-**	**-**	**5,000,000**	**-**	**-**	**5,000,000**
0012	District Technology	50,000,000			50,000,000	5,017,141	4,591,201	40,391,658
	Other Totals	**50,000,000**	**-**	**-**	**50,000,000**	**5,017,141**	**4,591,201**	**40,391,658**
	Grand Total Projects	**225,000,000**	**-**	**-**	**225,000,000**	**5,449,766**	**15,503,948**	**204,046,286**