BIBB COUNTY SCHOOL DISTRICT

STRENGTH OF CHARACTER AND COLLEGE OR CAREER READY

Bibb County School District
Monthly Report of ESPLOST 2021
September 30, 2026

Monthly Report of ESPLOST 2021

September 30, 2026

SUMMARY

The attached updated Financial Report provides information on receipts, expenditures and encumbrances for all capital improvement projects under the 2021 ESPLOST Capital Improvements Program. Through September 30, 2026, receipts to date total $216,880,639.46. A total of $182,354,375.18 has been expended and an additional $12,870,542.32 has been encumbered for a total commitment of $195,224,917.50 on a total of nine 9) onstruction projects, one (1) technology project and one (1) bus/vehicle project.

Accounts Payable (included in expenditure commitments but no cash payments as of September) total $127,890.39. Total revenues ($216,880,639.46) less cash payouts of $182,226,484.79 ($182,354,375.18-$127,890.39) ,leaves a Cash and investment balance of $34,654,154.67.

Uncommitted cash available for future expenditures as of the September 30, 2026 report was $21,655,721.96. (Cash and investments ($34,654,154.67), minus accounts payables ($127,890.39), and minus encumbrance commitments ($12,870,542.32) equals $21,655,721.96.

Bibb County School District
Recap of ESPLOST 2021 Projects-Cash and Investment Balances
September 30, 2026

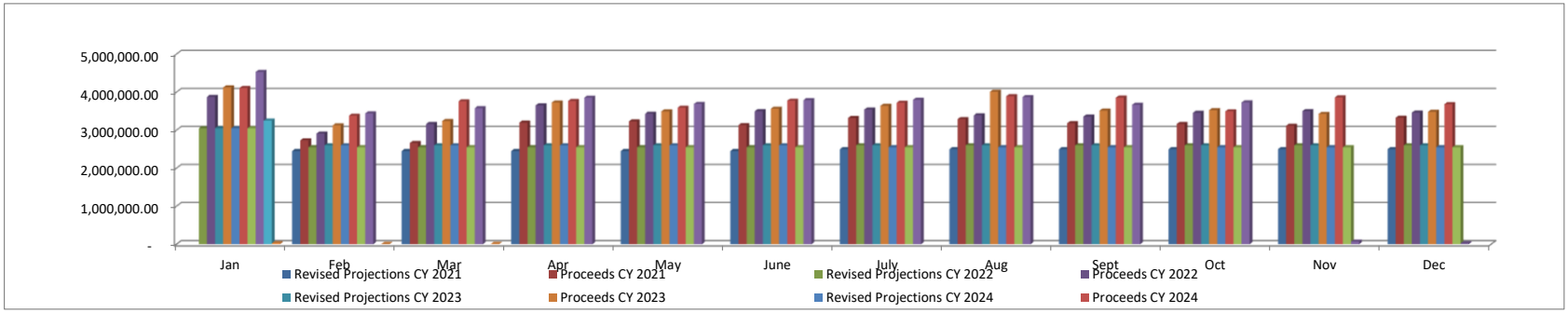
	Fund 321 Cash in Bank	Fund 321 Investments Held with GA Fund One (Projects Account)	Total Cash and Investments	ESPLOST Taxes Receivable 321-0121
SPLOST Proceeds		$ 201,347,728.89	$ 201,347,728.89	
Less: ESPLOST Taxes Receivable (revenue recognized in FY22, funds received in FY23)			-	$ -
Draws from Ga Fund One	177,543,615.14	(177,543,615.14)	-	
Interest Income	70,552.96	9,413,834.53	9,484,387.49	
Local Income	176,019.75		176,019.75	
Erate Funds	-		-	
State Capital Outlay Funds	5,872,503.33		5,872,503.33	
Transfer State to GF1	-	-	-	
State Bus Bond Funds	-		-	
State Tech Grant	-		-	
Total Project Expenditures	(182,354,375.18)		(182,354,375.18)	
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)	127,890.39		127,890.39	
Interfund Rec		-	-	
Transfer Between Funds	-	-	-	
Total Cash and Investment Balance	**1,436,206.39**	**$ 33,217,948.28**	**$ 34,654,154.67**	**$ -**

Bibb County School District
ESPLOST 2021 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	15,000,000	(3,808,000)		11,192,000	8,017,309	734,309	2,440,382
0000	Undistributed				-	-		-
0002	New Elementary #5	20,000,000	8,730,749	-	28,730,749	28,730,567		182
0003	Renovations	20,000,000	62,000,000		82,000,000	74,501,181	7,008,146	490,672
0004	Fine Arts Facility	20,000,000	(20,000,000)		-	-		-
0005	Athletic Improvements	15,000,000	7,800,000	-	22,800,000	18,310,249	2,781,150	1,708,601
0007	Energy Efficiency	15,000,000	727,251		15,727,251	772,060	1,861,091	13,094,100
0008	Furniture Replace-Media	4,000,000	500,000	-	4,500,000	4,292,328	178,236	29,436
0009	Land Acquisition	5,000,000	(4,997,902)		2,098	2,098	-	(0)
0011	General Contingency	15,000,000	(15,000,000)		-	-	-	-
	Construction Totals	**129,000,000**	**35,952,098**	**-**	**164,952,098**	**134,625,793**	**12,562,933**	**17,763,373**
0012	Technology	2,713,829	13,712,402		16,426,231	16,122,483	272,994	30,754
0013	Bond Reserve	17,286,171	(214,500)		17,071,671	17,071,671	-	(0)
	Technology Totals	**20,000,000**	**13,497,902**	**-**	**33,497,902**	**33,194,155**	**272,994**	**30,753**
0006	Buses and White Fleet	10,000,000	-	-	10,000,000	9,993,162		6,838
	Buses/Vehicles Totals	**10,000,000**	**-**	**-**	**10,000,000**	**9,993,162**	**-**	**6,838**
0010	Program Management	4,000,000	550,000		4,550,000	4,541,266	34,616	(25,881)
	Other Totals	**4,000,000**	**550,000**	**-**	**4,550,000**	**4,541,266**	**34,616**	**(25,881)**
	Grand Total Projects	**163,000,000**	**50,000,000**	**-**	**213,000,000**	**182,354,375**	**12,870,542**	**17,775,083**

Bibb County School District
Recap of 2021 ESPLOST Proceeds Compared to Revised Projections
Feb 2021 - Sept 2026

Month	Revised Projections CY 2021	Proceeds CY 2021	Revised Projections CY 2022	Proceeds CY 2022	Revised Projections CY 2023	Proceeds CY 2023	Revised Projections CY 2024	Proceeds CY 2024	Revised Projections CY 2025	Proceeds CY 2025	Revised Projections CY 2026	Proceeds CY 2026
Jan			3,050,000.00	3,873,903.41	3,050,000.00	4,122,167.63	3,050,000.00	4,107,033.85	3,050,000.00	4,528,980.74	3,250,000.00	25,103.13
Feb	2,450,000.00	2,731,397.62	2,550,000.00	2,909,502.35	2,600,000.00	3,126,492.91	2,600,000.00	3,377,768.08	2,550,000.00	3,437,402.56		8,162.68
Mar	2,450,000.00	2,659,408.68	2,550,000.00	3,159,472.29	2,600,000.00	3,239,526.21	2,600,000.00	3,756,269.47	2,550,000.00	3,576,471.35		10,770.17
Apr	2,450,000.00	3,198,057.85	2,550,000.00	3,650,046.12	2,600,000.00	3,726,275.72	2,600,000.00	3,764,030.76	2,550,000.00	3,852,903.02		
May	2,450,000.00	3,229,599.18	2,550,000.00	3,430,712.76	2,600,000.00	3,492,546.65	2,600,000.00	3,588,169.15	2,550,000.00	3,687,463.16		
June	2,450,000.00	3,131,924.77	2,550,000.00	3,495,630.53	2,600,000.00	3,563,490.90	2,600,000.00	3,771,901.31	2,550,000.00	3,786,543.75		
July	2,500,000.00	3,318,164.26	2,600,000.00	3,541,733.77	2,600,000.00	3,637,931.94	2,550,000.00	3,720,624.83	2,550,000.00	3,795,198.69		
Aug	2,500,000.00	3,289,114.23	2,600,000.00	3,389,812.38	2,600,000.00	4,010,139.80	2,550,000.00	3,891,746.81	2,550,000.00	3,868,314.25		
Sept	2,500,000.00	3,179,847.65	2,600,000.00	3,354,266.56	2,600,000.00	3,513,624.79	2,550,000.00	3,853,098.43	2,550,000.00	3,664,902.40		
Oct	2,500,000.00	3,160,151.70	2,600,000.00	3,454,991.55	2,600,000.00	3,523,596.84	2,550,000.00	3,493,831.85	2,550,000.00	3,726,823.29		
Nov	2,500,000.00	3,116,355.17	2,600,000.00	3,500,253.75	2,600,000.00	3,425,032.33	2,550,000.00	3,859,367.86	2,550,000.00	69,634.53		
Dec	2,500,000.00	3,324,913.66	2,600,000.00	3,459,215.71	2,600,000.00	3,482,047.56	2,550,000.00	3,680,416.05	2,550,000.00	23,447.49		
	27,250,000.00	34,338,934.77	31,400,000.00	41,219,541.18	31,650,000.00	42,862,873.28	31,350,000.00	44,864,258.45	31,100,000.00	38,018,085.23	3,250,000.00	44,035.98
	Total Proceeds Received			201,347,728.89					**Total Revised Projections**			



Bibb County School District
ESPLOST Calendar Year Proceeds Comparison by Month
September 30, 2026

	Jan	Feb	Mar	Apr	May	June	July	Aug	Sept	Oct	Nov	Dec
Proceeds CY 2021		2,731,398	2,659,409	3,198,058	3,229,599	3,131,925	3,318,164	3,289,114	3,179,848	3,160,152	3,116,355	3,324,914
Proceeds CY 2022	3,873,903	2,909,502	3,159,472	3,650,046	3,430,713	3,495,631	3,541,734	3,389,812	3,354,267	3,454,992	3,500,254	3,459,216
Proceeds CY 2023	4,122,168	3,126,493	3,239,526	3,726,276	3,492,547	3,563,491	3,637,932	4,010,140	3,513,625	3,523,597	3,425,032	3,482,048
Proceeds CY 2024	4,107,034	3,377,768	3,756,269	3,764,031	3,588,169	3,771,901	3,720,625	3,891,747	3,853,098	3,493,832	3,859,368	3,680,416
Proceeds CY 2025	4,528,981	3,437,403	3,576,471.35	3,852,903	3,687,463	3,786,544	3,795,199	3,868,314	3,664,902	3,726,823	69,635	23,447
Proceeds CY 2026	25,103	8,163	10,770									

