

FACILITIES AND TECHNOLOGY CITIZENS OVERSIGHT COMMITTEE

ANNUAL REPORT 2018

The Facilities and Technology Citizens Oversight Committee was established and authorized to specifically provide oversight for any Special Purpose Local Option Sales Tax (SPLOST) project by performing an assessment and project verification to determine if expenditures are meeting defined specifications as approved by the voters within the SPLOST referendum and as authorized by the Board.

This committee, appointed by the Board and superintendent, must reside within the boundaries of the Cobb County School District (CCSD). To ensure accountability, the Committee members must perform reviews of all facility and technology expenditures to verify that SPLOST projects are true needs and are included in the SPLOST program. Each Board Agenda Item is then reviewed to ensure that money is being spent wisely and efficiently. The Committee provides oversight related to items presented at its meetings by the CCSD Administration.

At each meeting the monthly reports, including the SPLOST Sales Tax Revenues comparing projected versus actual revenues and the Project Status Report which provides a snapshot of each project's current status, were reviewed and discussed.

With all this information in hand the Committee prepares an Annual Report to address SPLOST expenditures as they relate to the Resolution approved by the voters. The Annual Report has summarized the SPLOST expenditures in the following areas: 1) New/Replacement Facilities, 2) Land, 3) Additions and Modifications, 4) Infrastructure/Individual School Needs (Maintenance/Renovations), 5) Safety and Support, 6) Curriculum/Instruction/Technology.

The goals in SPLOST IV are to: rebuild Brumby ES, Mountain View ES, East Cobb MS, Osborne HS, Walton HS and construct a Career Academy; provide additions/modifications at Campbell HS, Harrison HS, Lassiter HS, North Cobb HS, Pope HS, South Cobb HS, Teasley ES, and Wheeler HS.

SPLOST IV RELATED BOARD AGENDA ITEMS JANUARY THRU DECEMBER 2018

The Committee reviewed and acted on 6 SPLOST IV Agenda items in 2018.

Breakdown of SPLOST IV Proposed Expenditures

New/Replacement Facilities

\$31,735,000 – Walton High School Completion Stage 2, Phase 2 Performing Arts and Athletic Spaces

\$47,495,000 – Osborne High School Rebuild

Additions/Modifications

\$22,318,000 – Harrison High School Gym and Theater

\$15,660,000 – Lassiter High School Gym

Infrastructure/Individual School Needs

\$325,000 – Varner Elementary School Cooler and Freezer Replacement

Safety and Support

\$6,785 – Lewis Elementary School and **\$58,598** – McEachern High School Inter Governmental Agreements Between Cobb County Board of Commissioners and Cobb County School District Roadway Improvements

Curriculum/Instruction/Technology

N/A

11 SPLOST IV PROJECTS COMPLETED DURING 2018

New/Replacement Facilities

Brumby Elementary School – School Replacement
East Cobb Middle School – School Replacement
Osborne High School – Athletic Improvements
Walton High School – Demolition

Additions/Modifications

North Cobb High School – New Gym and Theater

Infrastructure/Individual School Needs

Cheatham Hill Elementary School – New Roof
Green Acres Elementary School – New Roof
LaBelle Elementary School – Interior Painting
Lewis Elementary School – Electrical Upgrades
Sanders Road Bus Shop – Fuel Tank Replacement
Varner Elementary School – Cooler/Freezer

Safety and Support

N/A

Curriculum/Instruction/Technology

N/A

Ongoing SPLOST IV Projects

New/Replacement Facilities

Osborne High School Rebuild
Walton High School Rebuild

Additions/Modifications

Harrison High School Gym and Theater
Lassiter High School Gym

Infrastructure/Individual School Needs

N/A

Safety and Support*

Radio Broadcast System
Bus Shop Upgrades
Buses, Vehicles, Equipment
Furniture/Equipment Replacement
Access Controls
Security Fencing/Signage/Traffic Control
Surveillance Cameras
Food Services Upgrades
Incident Expenses/Capital Projects
Modifications/Renovations/Facility Upgrades
Textbooks/Instructional Materials
Program Administrative Costs
Communications Radios

*All district-wide accounts that remain open will continue until all funds budgeted are expended.

Curriculum / Instruction / Technology*

Replacements:

Obsolete computing devices for District
Obsolete computing devices for teachers
Virtual Library - barcode scanners
Musical instruments and equipment
General/choral musical instruments and equipment
District Servers
Data Center Equipment

Enhancement/Replacement:

District Phone System
Obsolete Print/Copy/Duplicate Solution
Obsolete Audio Visual equipment in classrooms
Obsolete interactive classroom devices
Update library automation systems - replace servers for Destiny and Cobb
Student Information Systems
Human Resources/Payroll Systems Equipment
Financial Systems Equipment
District Network Enhancement/Maintenance
Data Center Disaster Recover/Business Continuity
Learning Management System

*All district-wide accounts that remain open will continue until all funds budgeted are expended.

SPLOST IV Revenue as of December 31, 2018 was \$644,901,253. A breakdown of the revenue budgeted, expended/encumbered and uncommitted is provided below.

Category	Budget	Committed	Uncommitted
NEW/REPL FAC	\$272,203,036	\$234,395,399	\$37,807,637
LAND	\$10,026,847	\$10,026,846	\$1
ADDITIONS/MODS	\$151,788,843	\$145,139,532	\$6,649,311
INFRASTRUCTURE	\$52,880,407	\$52,116,071	\$764,336
SAFETY/SUPPORT	\$84,573,395	\$81,612,151	\$2,961,244
CURR/INST/TECH	\$131,195,594	\$128,861,394	\$2,334,200
PROGRAM MGMT	\$8,669,956	\$8,582,188	\$87,768
CONTINGENCY	\$6,506,629		\$6,506,629
TOTALS	\$717,844,707	\$660,733,581	\$57,111,126

* Source: Consolidated Management Report as of 01/08/2019

TAX REVENUE

SPLOST IV sales tax revenue collections have run consistently under projections. For 2018 collections were 9.3% below projections, while for the five (5) year period collections were 8.1% below projections. Projections were increased 10% over the original forecast by the Board of Education.

Account	Budget	Received
SPLOST IV Revenue	\$669,312,046	\$644,901,253
SPLOST IV Interest Income	\$3,503,293	\$3,503,293
State Capital Outlay	\$44,846,545	\$30,900,327
Interest from Short Term Note	\$182,823	\$182,823
Totals	\$717,844,707	\$679,487,696

* Source: Consolidated Management Report as of 01/08/2019

Conclusions

The F&T Committee reviewed and acted upon 6 Board agenda items. The monthly reports, as presented, contained detailed and well-organized information that assisted the Committee in performing our due diligence and provided the transparency that is so critical in a SPLOST program with such a wide variety of projects and tasks.

As SPLOST IV comes to a close, it is the F&T Committee's belief that the revenues have been expended in accordance with the Resolution that was approved by the voters and authorized by the Board. We appreciate the opportunity to serve our community by providing citizen oversight for this large and very important program for our schools.

Acknowledgements

The F&T Committee extends its gratitude to Randy Scamihorn for his assistance as the Board Liaison in 2018, providing his insight and serving as the Committee's connection to the other Board Members. John Adams and Nick Parker always provided pertinent details on the Board Agenda items and also on other topics that the Committee discussed during the meetings. They each provided a wealth of knowledge that assisted the committee in our deliberations.

Respectfully submitted,

Facilities and Technology Committee Appointees

Jay Cunningham, Post 1 (Randy Scamihorn)
Steve Wilson, LeRoy Brownlee, Post 2 (Susan Thayer)
Tre' Hutchins, Anjanette Keane-Dawes, Post 3 (David Morgan)
Wayne Brown, Thea Powell, Post 4 (David Chastain)
Don Hill, Dr. John Crooks-Vice Chair, Post 5 (David Banks)
Post 6 (Scott Sweeney)
John Stooksbury, Larry Darnell-Chair, Post 7 (Brad Wheeler)
John Loud, Superintendent (Chris Ragsdale)