FACILITIES AND TECHNOLOGY
CITIZENS OVERSIGHT COMMITTEE

ANNUAL REPORT 2019

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) Additions/Modifications, 3) Infrastructure/Individual School Needs (Maintenance/Renovations), 4) Safety, Security & Support, 5) Academic/Technology.

The major goals in SPLOST IV were 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.   The major goals in SPLOST V are to: rebuild Eastvalley ES, Harmony Leland ES, King Springs ES, Smyrna Area New Middle School; provide additions/modifications to: Campbell HS, Central Office Instructional Support Center, Dickerson MS, Dodgen MS, Hillgrove HS, Lassiter HS, Lovinggood MS, North Cobb HS, Osborne HS, Pebblebrook HS, South Cobb HS, Sprayberry HS, Walton HS, Wheeler HS.

SPLOST IV RELATED BOARD AGENDA ITEMS
JANUARY THRU DECEMBER 2019

The Committee reviewed and affirmed 2 SPLOST IV Agenda items in 2019.

Breakdown of SPLOST IV Proposed Expenditures

New/Replacement Facilities

$14,497,000 - Career Academy

Additions/Modifications

$381,250 - Allatoona High School Track Resurfacing

SPLOST IV Projects Completed During 2019

New/Replacement Facilities

Harrison High School – New Gym and Performing Arts Center
Walton High School Rebuild – Phase II

Additions/Modifications

Allatoona High School – Track Resurfacing
Lassiter High School Gym

Ongoing SPLOST IV Projects

New/Replacement Facilities

Career Academy
Osborne High School Rebuild

The Committee reviewed and affirmed 8 SPLOST V Agenda items in 2019

Breakdown of SPLOST V Proposed Expenditures

New/Replacement Facilities

$26,827,000 – Clay-Harmony Leland Elementary School
$31,990,000 – King Springs Elementary School
$4,985,000 – Secondary Data Center

Additions/Modifications

$21,490,000 – Instructional Support Center and 514 Renovations
$2,108,690 – King Springs Elementary School Additional Classrooms

Infrastructure/Individual School Needs

$336,590 – Baker Elementary School Cooler and Freezer Replacement
$831,096 – Mobile Modular Portable Classroom Lease

Safety, Security & Support

$487,576 – Purchase of School Buses

SPLOST V Projects Completed During 2019

Infrastructure/Individual School Needs

Mobile Modular-Portable Classroom Lease

Ongoing SPLOST V Projects

New/Replacement Facilities

Clay-Harmony Leland Elementary School Replacement
King Springs Elementary School Replacement
Secondary Data Center

Additions/Modifications

Instructional Support Center and 514 Renovations
King Springs Elementary School Additional Classrooms

Infrastructure/Individual School Needs

Baker Elementary School Cooler and Freezer Replacement

Safety, Security & Support

Purchase of School Buses

Safety, Security, & Support*

Buses, Vehicles, & Equipment
Communication Equipment for Schools and Public Safety
Computer Aided Dispatch Equipment
Expenses Incidental to Capital Projects
Food and Nutrition Services Needs
Growth & Replacement – Furniture, Equipment, & Finishes
Land Acquisition
Program Administration Costs
Records Management Needs
Safety & Security, Signage, Traffic Control, & Code Compliance
School Security Improvements – Exterior
School Security Improvements – Interior
Surveillance Cameras
Transportation Infrastructure
Undesignated Classrooms
Warehouse Needs

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

Academic/Technology*

ADA Compliance-required and Safety Modifications
Assistive Technology Equipment
Centralized Video System
Data Center Disaster Recovery/Business Continuity
Data Center Equipment Replacement
District Network Enhancement/Maintenance
District Phone System Enhancement/Replacement
District Servers Replacement
Equipment & Software for Students with Disabilities
Equipment to Support Physical Disabilities
Financial Systems Enhancement/Equipment Replacement
Growth, Replacement, & Maintenance of Fine Arts Instruments and Equipment
Human Resources/Payroll Systems Enhancement/Equipment Replacement
Language Systems
Learning Commons

Academic/Technology Cont.
Learning Management System
Learning Resources
Maintenance of Fine Arts Performance Facilities
Network Access Control
Obsolete Audio-Visual Equipment Enhancement/Replacement – Classrooms
Obsolete Computing Device Replacement – District
Obsolete Computing Device Replacement – Teachers & Staff
Obsolete Interactive Classroom Devices Enhancement/Replacement
Obsolete Print/Copy/Duplicate Solution – Replacement/Maintenance
Robotics Lab
Student Information Systems Enhancement/Replacement
Student Learning, STEM, College and Career and/or Innovation Spaces

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

SPLOST V Revenue as of December 31, 2019 was $133,351,276. A breakdown of the revenue budgeted, expended/encumbered and uncommitted is provided below.

Category	Budget	Committed	Uncommitted
NEW/REPL FAC	$161,959,365	$66,797,209	$95,162,156
ADDITIONS/MODS	$203,475,561	$34,546,638	$168,928,923
INFRA/IND SCH NEED	$98,325,936	$1,888,038	$96,437,898
SAFETY/SEC/SUPPORT	$160,647,729	$6,670,054	$153,977,675
ACADEMIC/TECH	$172,613,409	$72,804,675	$99,808,734
CONTINGENCY	$0	$0.00	$0
TOTALS	$797,022,000	$182,706,614	$614,315,386

* Source: Consolidated Management Report as of 01/05/2020

Tax Revenue

SPLOST V sales tax revenue collections have run under projections. For 2019 collections were 4.0% below projections. Projections were increased 10% over the original forecast by the Board of Education.

Account	Budget	Received
SPLOST V Revenue	$796,600,828	$133,351,275
SPLOST V Interest Income	$421,172	$542,654
State Capital Outlay	$0	$0
Totals	$797,022,000	$133,893,929

* Source: Consolidated Management Report as of 01/05/2020

Conclusions

The F&T Committee reviewed and acted upon 10 Board agenda items. The monthly reports, as presented, contained detailed and well-organized information that assisted the Committee in performing 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 V continues, 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 2019, providing his insight and serving as the Committee's connection to the other Board Members. Marc Smith 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)
Dr. Christian Johnson, Jerica Richardson, Post 2 (Dr, Jaha Howard)
Tre' Hutchins, Anjanette Keane-Dawes, Post 3 (David Morgan)
Wayne Brown, Thea Powell-Chair, Post 4 (David Chastain)
Don Hill, Dr. John Crooks, Post 5 (David Banks)
LMichael Green, Alonzo Ford, Post 6 (Charisse Davis)
John Stooksbury, Larry Darnell-Vice Chair, Post 7 (Brad Wheeler)
John Loud, Superintendent (Chris Ragsdale)