

FACILITIES AND TECHNOLOGY CITIZENS OVERSIGHT COMMITTEE

ANNUAL REPORT 2023

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 V are to: rebuild Eastvalley ES, Harmony Leland ES, King Springs ES, and a 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, and Wheeler HS.

SPLOST IV RELATED BOARD AGENDA ITEMS JANUARY THRU DECEMBER 2023

The Committee reviewed and affirmed 18 SPLOST V Agenda items in 2023

Breakdown of SPLOST V Proposed Expenditures

New/Replacement Facilities

Additions/Modifications

- \$9,283,789** – Lindley 6th Grade Academy to Betty Gray Middle School
- \$3,757,683** – Dodgen Middle School - Classroom Addition
- \$3,622,087** – Dickerson Middle School - Classroom Addition
- \$15,934,855** – Lassiter High School - Theater Modification
- \$4,915,000** – Wheeler High School – Renovations: Classroom Building and Parking Improvements
- \$21,479,305** – South Cobb High School – Gymnasium Addition and Renovations
- \$768,934** – North Cobb High School – Expansion and Renovation of Career Technical Agricultural Education Classroom/Lab

Infrastructure/Individual School Needs

- \$846,300** – Russell Elementary School and Sope Creek Elementary School – Restroom Renovations and Plumbing Improvements
- \$1,500,000** – Portable Classrooms Lease
- \$4,507,000** – Awtrey Middle School – HVAC Upgrade – Phase II
- \$5,431,545** – Nicholson Elementary School – HVAC Upgrade
- \$4,615,000** – Milford Elementary School – HVAC Upgrade
- \$996,000** – McEachern High School – Roof Replacement
- \$3,340,171** – Floyd Middle School – Roof Replacement

Safety, Security & Support

- \$8,256,300** – School Bus Purchase – 59 Buses
- \$515,301** – Harrison High School - Softball Field Parking
- \$1,034,803** – Walton High School – Athletic Complex Pedestrian Pathway
- \$4,173,470** – School Bus Purchase – 39 Buses

Academic/Technology

N/A

The Committee reviewed and affirmed 2 SPLOST VI Agenda items in 2023

Breakdown of SPLOST VI Proposed Expenditures

New/Replacement Facilities

Additions/Modifications

\$446,557 - Harrison High School – Renovations - Architect Appointment – Group BAI

\$262,814 - Garrett Middle School – Renovations - Architect Appointment – Group BAI

\$271,911 - Blackwell Elementary School – Renovations - Architect Appointment – Group BAI

\$256,770 - Lindley Middle School – Roof Replacement - Architect Appointment Group BAI

\$208,080 - Shallowford Elementary School – Renovations - Architect Appointment Group BAI

\$TBD - Sprayberry High School – Upgrades, Renovation and Classroom Replacement

Infrastructure/Individual School Needs

N/A

Safety, Security & Support

N/A

Academic/Technology

N/A

SPLOST V Projects Completed During 2023

New/Replacement Facilities

Eastvalley Elementary School - Rebuild

Additions/Modifications

Lindley 6th Grade Academy – Conversion to Betty Gray Middle School
Dodgen Middle School – Classroom Addition

Infrastructure/Individual School Needs

Russell Elementary School – Restroom Renovations and Plumbing Improvements
Sope Creek Elementary School – Restroom Renovations and Plumbing Improvements
Portable Classroom Lease

Safety, Security & Support

Purchase of Buses – 59 Buses
Harrison High School – Softball Field Parking Lot
Purchase of Buses – 38 Buses

Academic/Technology

Data Center Equipment Replacement
Human Resources/Payroll Systems Enhancement/Equipment Replacement
Obsolete Audio-Visual Equipment Enhancement/Replacement – Classrooms
Obsolete Interactive Classroom Devices Enhancement/Replacement
Robotics Lab
Student Learning, STEM, College and Career and/or Innovation Spaces

Ongoing SPLOST V Projects

New/Replacement Facilities

Additions/Modifications

Dickerson Middle School – Classroom Addition
Lassiter High School – Theater Modifications
Wheeler High School – Renovations: Classroom Building and Parking Improvements
South Cobb High School – Gymnasium Addition and Renovations
North Cobb High School – Expansion and Renovation to Career Technical and
Agricultural Education Classroom/Lab

Infrastructure/Individual School Needs

Awtrey Middle School – HVAC Upgrade Phase II
Nicholson Elementary School – HVAC Upgrade
Milford Elementary School – HVAC Upgrade
McEachern High School Roof Replacement
Floyd Middle School – Roof Replacement

Safety, Security, & Support*

Walton High School – Athletic Complex Pedestrian Pathway
Interior School Security Improvements Initiative
Buses, Vehicles, and Equipment
Communication Equipment for Schools and Public Safety
Computer Aided Dispatch Equipment
Expenses Incidental to Capital Projects
Food and Nutrition Services Needs
Growth and Replacement – Furniture, Equipment, and Finishes
Land Acquisition
Program Administrative Costs
Records Management Needs
Safety and Security, Signage, Traffic Control, Code Compliance, and State Regulations
School Security Improvements – Exterior
School Security Improvements - Interior
Surveillance Cameras
Transportation Infrastructure
Undesignated Classrooms
Warehouse Needs

Academic/Technology*

ADA Compliance-required and Safety Modifications
Assistive Technology Equipment
Centralized Video System
Data Center Disaster Recovery/Business Continuity
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
Language Systems
Learning Commons
Learning Management System
Learning Resources

Academic/Technology* Cont.

Maintenance of Fine Arts Performance Facilities
Network Access Control
Obsolete Computing Device Replacement – District
Obsolete Computing Device Replacement – Teachers & Staff
Obsolete Print/Copy/Duplicate Solution – Replacement/Maintenance
Student Information Systems Enhancement/Replacement

Ongoing SPLOST VI Projects

New/Replacement Facilities

N/A

Additions/Modifications

Harrison High School – Renovations
Garrett Middle School – Renovations
Blackwell Elementary School – Renovations
Lindley Middle School – Roof Replacement
Shallowford Elementary School – Renovations
Sprayberry High School – Upgrades, Renovation and Classroom Replacement

Infrastructure/Individual School Needs

N/A

Safety, Security, & Support

N/A

Academic/Technology

N/A

SPLOST V Revenue as of January 1, 2024, was \$866,350,337. A breakdown of the revenue budgeted, expended/encumbered and uncommitted is provided below.

| Category | Budget | Committed | Uncommitted |
|---------------------|---------------|---------------|--------------|
| NEW/REPL FAC | \$171,767,665 | \$171,365,283 | \$402,382 |
| ADDITIONS/MODS | \$282,689,586 | \$273,664,334 | \$9,025,252 |
| INFRA/IND SCH NEED | \$122,379,953 | \$115,700,959 | \$6,678,994 |
| SAFETY/SEC/SUPPORT | \$107,939,504 | \$95,014,611 | \$12,924,893 |
| ACADEMIC/TECH | \$172,422,292 | \$148,595,953 | \$23,826,339 |
| GENERAL CONTINGENCY | \$6,410,863 | \$0 | \$6,410,863 |
| TOTALS | \$863,609,863 | \$804,341,140 | \$59,268,723 |

Source: Consolidated Management Report as of January 1, 2024

Tax Revenue

SPLOST V sales tax accumulated revenue collections to date have run over projections by 9.1%. For 2023 collections were 20.7% above projections. Projections were increased 10% over the original forecast by the Board of Education.

| Account | Budget | Received |
|-----------------------------|---------------|---------------|
| SPLOST V Federal Revenue* | \$1,950,720 | \$1,950,719 |
| SPLOST V Interest Income | \$12,471,548 | \$12,471,548 |
| SPLOST V Revenue | \$836,425,304 | \$836,005,218 |
| State Capital Outlay | \$10,991,358 | \$12,706,691 |
| Trans. Const. Note Interest | \$1,770,933 | \$3,216,161 |
| Totals | \$863,609,863 | \$866,350,337 |

*Money received from FEMA for 2009 Clarkdale ES Flood
Source: Consolidated Management Report as of January 1, 2024

Conclusions

The F&T Committee reviewed and acted upon 20 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 Tre' Hutchins for his assistance as the Board Liaison in 2023, providing his insight and serving as the Committee's connection to the other Board Members. Marc Smith, James Wilson, and Nick Parker always provided pertinent details on the Board Agenda items and 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, Jim Sykes, Post 2 (Becky Sayler)
Cassandra Brown, Michael McNeely, Post 3 (Tre' Hutchins)
Wayne Brown, Shane Spink, Post 4 (David Chastain)
Roger Phelps-Secretary, Dr. John Crooks-Chair, Post 5 (David Banks)
Latoya Palmer-Addy, Katie Winston, Post 6 (Nichelle Davis)
Lesley Litt Larry, Darnell-Vice Chair, Post 7 (Brad Wheeler)
John Loud, Superintendent (Chris Ragsdale)