



OFFICIAL BUDGET

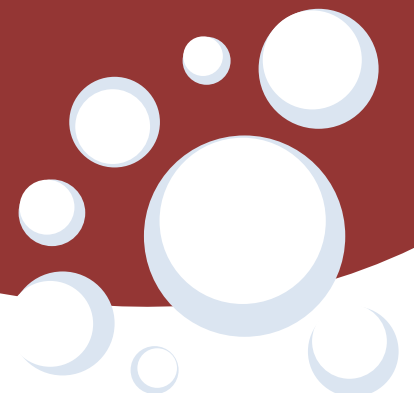
FISCAL YEAR 2016-2017

COBB COUNTY

SCHOOL DISTRICT

MARIETTA, GEORGIA 30060

WWW.COBBK12.ORG



**ONE TEAM
ONE GOAL
STUDENT SUCCESS**

**COBB COUNTY SCHOOL DISTRICT FY2017 BUDGET
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INTRODUCTORY SECTION



June 27, 2016

Members of the Cobb County Board of Education
Citizens of Cobb County, Georgia

I am pleased to present to you the Cobb County School District (CCSD) Budget for FY2017.

The annual budget development process is one of the largest, most complex projects that the District undertakes each year. After several years of harsh budget reductions during the economic downturn, the CCSD is starting to experience a rebound in our two primary revenue streams: state funding and local property tax collections. CCSD has a strong financial outlook due to Board initiatives during the economic downturn. Thanks to the Governor and our legislators, progress has been made and Cobb will receive a boost in state revenue in the form of reduced austerity cuts and increased Quality Basic Education (QBE) funding. Cobb's Tax Assessor has predicted that the local property tax digest will continue to increase. With all of these improvements in the District's revenue and many hours of work by the Board and Administration, the Cobb County Board of Education has approved the budget for Fiscal Year 2017.

The FY2017 General Fund Budget anticipates \$976,056,402 in revenue and \$986,056,402 in expenditures. The District's careful implementation of significant budget reductions over the past years, along with prudent financial management, has left the District in a better financial position than many had anticipated. Therefore, the District plans to use \$10 million in reserve to offset the shortfall in revenue. The budget is based on a predicted enrollment of 113,613 (including Charter, Pre-K and Devereux) students. Major highlights of the FY2017 Budget include: a full 180 days school year, a full step increase for all eligible employees, and a 2.5% salary raise for all eligible employees.

The preparation of this budget has required input from all levels of the organization on how to best educate our students. Cobb County Schools are among the strongest in the state and the nation in academic performance, as evidenced by students consistently outperforming their peers at both the state and national levels on standardized tests. Our budget reflects the priorities of our District and the community as a whole. We work together as **One Team** with **One Goal** to achieve **Student Success**.

I look forward to your discussion and support of the FY2017 Budget.

Regards,



Chris Ragsdale
Superintendent





GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished
Budget Presentation
Award*

PRESENTED TO

**Cobb County School District
Georgia**

For the Fiscal Year Beginning

July 1, 2015

Executive Director



ASSOCIATION OF
SCHOOL BUSINESS OFFICIALS
INTERNATIONAL

This Meritorious Budget Award is presented to

COBB COUNTY SCHOOL DISTRICT

for excellence in the preparation and issuance of its budget
for the Fiscal Year 2015-2016.

The budget adheres to the principles and standards
of ASBO International's Meritorious Budget Award criteria.

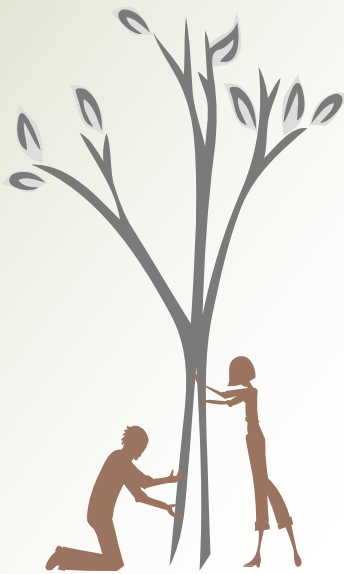


Brenda Burkett

Brenda R. Burkett, CPA, CSBA, SFO
President

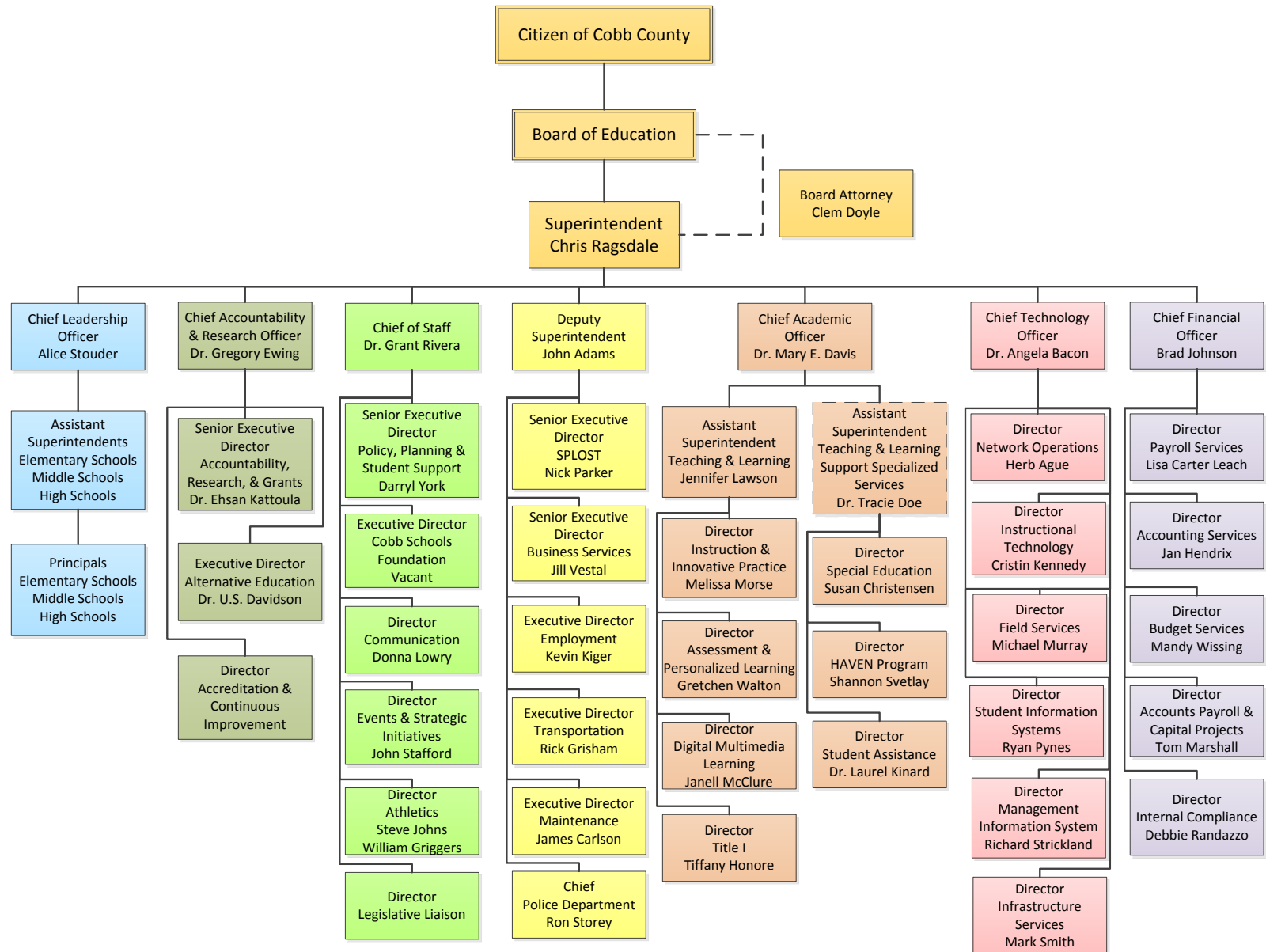
John D. Musso

John D. Musso, CAE, RSBA
Executive Director



Executive Summary

COBB COUNTY SCHOOL DISTRICT SCHOOL DISTRICT ORGANIZATION CHART



**EXECUTIVE SUMMARY
SCHOOL BOARD MEMBERS**

The Cobb County Board of Education is composed of seven members who are elected to four-year staggered terms in individual posts. The Chairman and Vice Chairman of the Board are elected by a majority of the Board and serve one-year terms.



Randy Scamihorn ▪ Post 1

rscamihorn.boardmember@cobbk12.org | 770-337-8553

After serving his country and community in several leadership roles, Randy Scamihorn embarked on his latest career venture January 3, 2013 as a Board Member of the Cobb County Board of Education. He began his first year as Chair, served his second year as Vice Chair, and was elected Chair again in his third and current year. With a Bachelor's degree in Electronic Engineering and a Master's degree in General Administration, 26 years in the military and 14 years as a teacher and administrator in CCSD, Randy is uniquely positioned to understand issues from multiple points of view. Married for 45 years to his wife Debbie, a teacher of 22 years in CCSD, and father of a middle school teacher in CCSD, Randy shares his loyalty to Cobb Schools with his family. His son and daughter both attended Cobb County schools, as did his older grandson. His younger grandson still attends a Cobb County school. Randy spent three years in the U.S. Army as an enlisted soldier and served 23 years in the U.S. Air Force as a commissioned officer. Randy's teaching and administrative duties began at Central Alternative School, then Technology Chair at Sprayberry High School, Assistant Principal at North Cobb High and later Assistant Principal at Daniell Middle School. He was voted by the North Cobb faculty as Outstanding Educator of the year. As a staunch Republican supporter and fiscal conservative, Randy pledges to work toward the effective use of money with the retention of highly qualified teachers as a top priority. He is dedicated to the parents and students of Cobb County and works to provide the students with the best education possible.

High	Allatoona, Kennesaw Mountain, North Cobb
Middle	Awtrey, Barber, Durham, McClure, Pine Mountain
Elem.	Acworth, Baker, Bullard, Frey, Hayes, Kennesaw, Lewis, McCall Primary, Pickett's Mill

**EXECUTIVE SUMMARY
SCHOOL BOARD MEMBERS**



Susan Thayer ▪ Post 2 ▪ Chair

sthayer.boardmember@cobbk12.org | 678-773-1877

Susan Thayer began her term on the Board of Education in January, 2015. Her career in public education spans over thirty years and includes twenty-three years of administrative experience at the local school and central administration levels. She has served in three large Atlanta area school systems, and some of the positions held are teacher, guidance counselor at Osborne High School and principal of Pebblebrook High School. Other positions include Director of Leadership Development and Executive Director of High Schools with the Cobb County School System and Assistant Superintendent of Curriculum K-12 with the Douglas County School System. After retiring from her career in education, Susan has been a realtor and an educational consultant. She is married to Ed Thayer, who is also an educator, and has two stepchildren - Matt, who is employed with Price Waterhouse Coopers accounting firm, and Kim, who is a teacher in the Cobb County School District.

High	Campbell, Osborne
Middle	Campbell, Floyd, Griffin, Lindley, Lindley 6th Grade Academy
Elem.	Belmont Hills, Birney, Fair Oaks, Green Acres, King Springs 2-5, King Springs K-1, LaBelle, Nickajack, Norton Park, Russell, Smyrna
Special	Adult Education Center, Oakwood Digital Academy

**EXECUTIVE SUMMARY
SCHOOL BOARD MEMBERS**



David Morgan ▪ Post 3

dmorgan.boardmember@cobbk12.org | 404-702-1857
DMorganforschools@gmail.com | 404-803-9975

David L. Morgan began his first term on the Board of Education in January 2009. He is an educator and advocate for children. After spending more than a decade as a teacher, Morgan made history in November 2008 by becoming the first African-American male to be elected to the Cobb County Board of Education, and he did so in his first attempt at a public office. A native of Atlanta, Morgan earned an undergraduate degree in Political Science from Grambling State University in 1993 and a Master of Arts degree in Early Childhood Education from Clark Atlanta University in 1996. He began his teaching career with Atlanta's Head Start program in 1994, and began teaching English at Decatur High School in 1996. While teaching at Decatur, he founded I AM, Inc., a nonprofit organization that provided tutoring, enrichment and mentoring services to more than 500 youths between the ages of five and 16. The highlight of Morgan's teaching career occurred during his tenure at the Knowledge is Power Program (KIPP) Academy in Atlanta, where he taught Reading and Language Arts. While at KIPP, Morgan emerged as the only teacher in the entire school to receive an excellent rating for his teaching ability by an independent panel of international evaluators. He later rose to become principal of the charter school and is credited with maintaining academic excellence amid the many challenges the school and its students faced. He is particularly proud of the fact that his school earned state recognition for the greatest gain in CRCT scores during the 2004-2005 school year. Morgan later taught at Lindley Middle School after KIPP closed due to a lack of funding. Morgan is the 2005 recipient of the NAACP's Education Award. His community involvement includes membership with Alpha Phi Alpha Fraternity, Inc., the Cobb County NAACP, and he is a member of the Advisory Board for the Cobb County Youth Center. Morgan also spent six years as a Little League baseball coach for DeKalb County's Gresham Park. Married to State Representative Alisha Thomas Morgan since 2003, he is the proud father of Rashaan Khalil (16) and Lailah Camille (4).

High	Pebblebrook, South Cobb
Middle	Cooper, Garrett, Tapp
Elem.	Austell, Bryant, Clarkdale, Clay, Compton, Harmony-Leland, Hendricks, Mableton, Powder Springs, Riverside Primary, Riverside Intermediate, Sanders

**EXECUTIVE SUMMARY
SCHOOL BOARD MEMBERS**



David Chastain ▪ Post 4 ▪ Vice-Chair

dchastain.boardmember@cobbk12.org | 678-896-6399

David Chastain is a native Georgian, born in Atlanta and raised in Cobb County since 1967. His father taught high school in Atlanta, and his mother was a registered nurse who also taught in nursing schools in Atlanta and Cobb County. His education in Cobb began at Brumby Elementary. From there, it was on to East Cobb Junior High and then Wheeler High. A graduate of the University of Georgia Terry College of Business, the first 17 years of his career were, primarily, in wholesale distribution, affording the opportunity to work with small businesses and major corporations across the southeast and mid-western United States. With extensive business travel causing him to miss many of his children’s activities during the week, he made the transition to the aeronautics industry as a logistics analyst in 1997, where he is presently employed. David and his wife, Lori, also a Wheeler High graduate, have three adult children, all educated and graduated from Cobb schools.

High	Kell, Sprayberry
Middle	Daniell, McCleskey, Palmer
Elem.	Addison, Bells Ferry, Big Shanty, Blackwell, Chalker, Keheley, Kincaid, Nicholson, Pitner, Rocky Mount

**EXECUTIVE SUMMARY
SCHOOL BOARD MEMBERS**



David Banks ▪ Post 5

dbanks.boardmember@cobbk12.org | 404-725-3394

David Banks began his first term on the Board January 2009. David is an Information Technology consultant for the McKesson Corporation and previously owned his own Computer Hardware & Software company for 25 years in Marietta. David was born in Atlanta and has lived in East Cobb since 1969. David has been married to his wife, Kay Hardin Banks, for 44 years and they have four children; two graduated from Walton High School and two graduated from Pope High School. Their youngest daughter died from Cystic Fibrosis in August 1998. David and Kay have five grandchildren, two who are now attending Cobb County schools. David attended Ben Hill Elementary School and Southwest High School ('57). David obtained a BBA ('68) and a MBA ('71) from Georgia State University with a major in Management. David has been an active member of the Cobb County Republican Party since 1992 and has held various elected and appointed offices. David and Kay are active members of Johnson Ferry Baptist Church. David was a charter member of the Cobb County School Blue Ribbon Committee serving a three-year tenure. David enjoys growing vegetables, building RC airplanes and taking cruises with friends. David's objective, as a Board member, is to move the Cobb County School System to a first-class 21st century organization where the best and latest technology tools are effectively used to enhance student achievement, to be aware of employees needs, and fulfill the community expectations.

High	Lassiter, Pope
Middle	Hightower Trail, Mabry, Simpson
Elem.	Davis, East Side, Eastvalley, Garrison Mill, Mountain View, Murdock, Powers Ferry, Sedalia Park, Shallowford Falls, Tritt

**EXECUTIVE SUMMARY
SCHOOL BOARD MEMBERS**



Scott Sweeney ▪ Post 6

ssweeney.boardmember@cobbk12.org | 678-646-2470

After spending many years in private business as a senior manager, business developer and business owner, Scott Sweeney began his first term as the Post 6 representative in January 2011. He has served as the Board’s Chair, Vice-Chair, Budget Liaison, Strategic Planning Committee Member, and as the Board/Community Representative for the presentation of the Ed-SPLOST IV Capital Improvement Initiative. Mr. Sweeney has also served as a 6th Congressional District appointee to the National School Board Association Federal Relations Network and as a Georgia School Board Association Strategic Planning Committee member. Mr. Sweeney earned his Bachelors degree in Economics from UCLA. A seventeen year east Cobb resident, he is the Chief Financial Officer for his family consulting business. As Sr. Vice President with Williams Capital and Vice President with Buchanan Street Partners, he advised on over \$700 million in total capital commitments for commercial properties with an aggregate value approaching \$3 billion. Scott was Assistant Vice President with Fidelity National Financial, working with their National Title Services group and where he also launched the firm’s §1031 qualified intermediary services in the southeastern United States. As a partner and senior manager, he has developed and operated nationally recognized restaurants in CA, OR, NV, GA and CO. Scott has served as a board or committee member on national, state and local non-profit organizations. He is a frequent speaker at industry events and an author of articles for industry publications. His community involvement includes membership with the Republican National Committee, Georgia GOP, Cobb County GOP, Cobb County Republican Women’s Club (Associate), and as a member of Beta Theta Pi fraternity. He serves on the Walton Governance Council. Mr. Sweeney has supported local youth sports through his involvement as an assistant coach with East Side Baseball. His family enjoys membership with Mt. Bethel United Methodist Church. He is married to Sandy Sweeney, a life-long Cobb County resident. They reside in Marietta and are the proud parents of Gabe Sweeney and Jake Sweeney who attend Cobb County School District schools.

High	Walton, Wheeler
Middle	Dickerson, Dodgen, East Cobb
Elem.	Argyle, Brumby, Mount Bethel, Sope Creek, Teasley, Timber Ridge

**EXECUTIVE SUMMARY
SCHOOL BOARD MEMBERS**



Brad Wheeler ▪ Post 7

bwheeler.boardmember@cobbk12.org | 770-335-5982

Brad Wheeler began his term on the Board of Education in January, 2013. This is the second term he has served as Board Vice-Chair. Brad grew up in upstate New York and attended Mount Markham Central School. He obtained a Bachelor’s degree from Berry College in Health and Physical Education and followed with a Master’s degree from Jacksonville State University in School Administration. His career in education covers over thirty-plus years. Twenty-five of those were spent as a teacher and coach. Brad spent nine years in administration at McEachern High School, and seventeen years at Pebblebrook High School. Prior to that, Brad worked in Cherokee County and Paulding County School Systems. Brad and his wife Kathy have two children, Zach, a Hillgrove graduate, and Seth, currently a sophomore at Hillgrove High School.

High	Harrison, Hillgrove, McEachern
Middle	Lost Mountain, Lovinggood, Smitha
Elem.	Cheatham Hill, Dowell, Due West, Ford, Hollydale, Kemp, Milford, Still, Varner, Vaughn

EXECUTIVE SUMMARY
DISTRICT VISION, MISSION AND GOALS
(Major Goals and Objectives)

A. DISTRICT EXPECTATION:

The Cobb County School District (District) acknowledges that an effective district reaches its full potential only when it knows and meets the needs of its students and operates based on a mission and vision, supported by meaningful, concrete goals, developed and shared by its stakeholders.

B. DISTRICT PRACTICE:

The core values, beliefs, vision, mission, and goals of the District shall be reviewed annually as the initial step in the budget development process for the succeeding school year.

C. CORE VALUES

- Achievement – aspiring to the highest level of excellence
- Integrity – demonstrating honesty, consistency, taking responsibility for action, being worthy of trust
- Creativity/Innovation – supporting flexibility, adaptability in keeping up with changes in education and technology
- Accountability – taking responsibility for actions, outcomes, and expectations

D. BELIEFS

- We believe successful schools are a foundation of community stability, growth, and prosperity.
- We believe family and community engagement is critical to student and District success.
- We believe in a constant and purposeful focus on what is best for students.
- We believe creativity and innovation are encouraged and embraced by all stakeholders.
- We believe in cultivating a positive environment where students are provided pathways for success.

E. VISION

One Team, One Goal: Student Success.

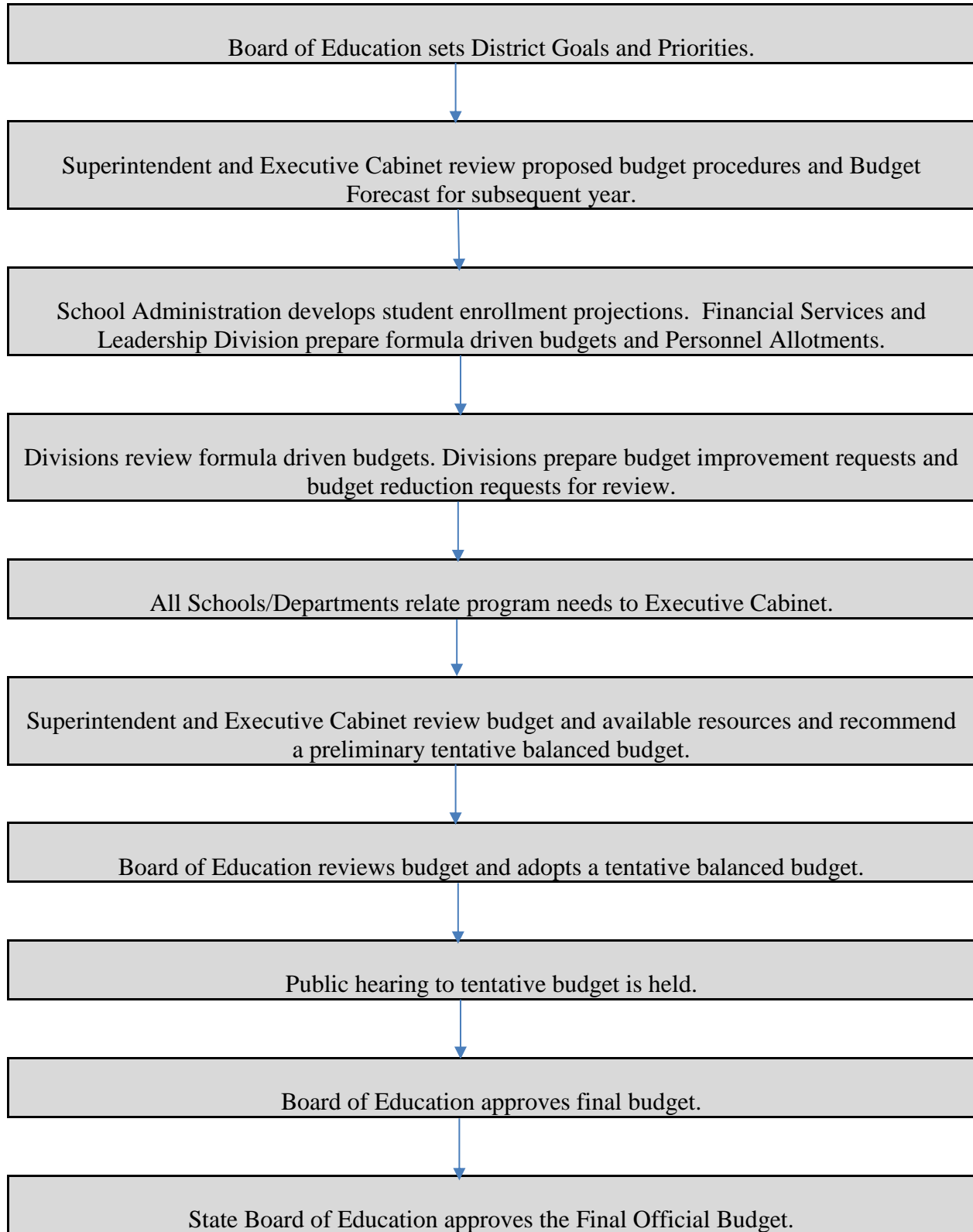
F. MISSION

Creating and supporting pathways for success.

G. GOALS

- Vary learning experiences to increase success in career paths.
- Differentiate resources for areas/schools based on needs.
- Develop stakeholder involvement to promote student success.
- Recruit, hire, support, and retain employees for the highest levels of excellence.

FY2017 BUDGET DEVELOPMENT PROCESS



FY2017 BUDGET DEVELOPMENT PROCESS (Continued)

BUDGET PROCESS SUMMARY

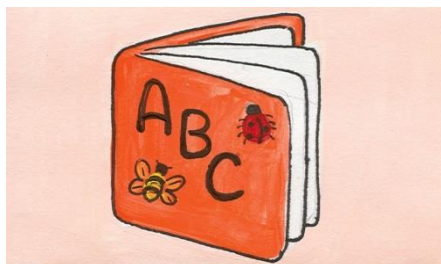
A local government budget is a financial plan that details the government's projected revenues and expenditures on specified programs, functions, activities, or objectives.

The budget process is the procedure used by local government to develop the annual budget. It includes the details of schedules, and who is responsible for information gathering or review.

Cobb County School District budget preparation process extends for a period of approximately twelve months beginning on July 1. All funds are budgeted by the District on an annual basis. The fiscal year (July 1 through June 30) budget must be submitted to the seven members of the local Board of Education prior to June 30 for legal adoption.

The Executive Cabinet meets to develop a proposed balanced budget for submission to the Board of Education. A balanced budget is a financial plan in which projected income and other revenues, combined with unrestricted fund balances, equals, or exceeds, the amount proposed to be spent. Budget sessions with the Board and an official public budget meeting are conducted. Following the public hearing, the Board legally adopts the budget. The budget is prepared according to the Georgia Department of Education (GDOE) format and submitted for formal approval. The GDOE generally approves the budget in November; however, school districts are permitted to expend funds on a conditional basis until final State approval is received.

The local Board of Education may legally amend the budget at any time during the year, but must obtain the approval of the Georgia Department of Education for any amendment which exceeds five percent of the State approved budget at the state functional series level. No public funds may be expended until the local Board has approved the budget. The District prepares the budget on a modified accrual basis whereby revenues are generally recognized when susceptible to accrual and expenditures are recognized when related fund liability is incurred. Federal and state grants (excluding QBE) and property taxes with related interest and penalties received within sixty days after year-end are recognized as revenues prior to receipt for budgetary purposes.



FY2017 BUDGET PROCESS ADMINISTRATION

FY2017 EXECUTIVE CABINET

The Executive Cabinet is charged with the responsibility of reviewing all budget requests for improvements to the proposed budget, in addition to the continuation budget prepared by the Financial Services Division. The Executive Cabinet reviews budget documentation received from teachers, principals, departments, divisions, and board members, as well as the input received from the general public. The public hearing is held prior to adoption of the final budget. The Executive Cabinet members for the preparation of the 2016-2017 budget were as follows:

Executive Cabinet Members:

Board of Education

Chris Ragsdale, Superintendent

Dr. Grant Rivera, Chief of Staff

Alice Stouder, Chief Leadership Officer

Dr. Mary Elizabeth Davis, Chief Academic Officer

Brad Johnson, Chief Financial Officer

John Adams, Chief Human Resources Officer and Chief Operation Officer

Dr. Angela Bacon, Chief Technology Officer

Dr. Greg Ewing, Chief Accountability & Research Officer



BUDGETING SERVICES

Budgeting Services is responsible for coordinating the budget process. Information is compiled from all levels of the organization and is organized for decisions by the Executive Cabinet and the Board of Education.

Budgeting Services Members:

Mandy Wissing, Director of Budgeting Services

Becky Beck, Budget Manager

David Baker, Position Control Manager

Amy Chang, Financial Analyst

Kerry O'Malley, Budget Analyst

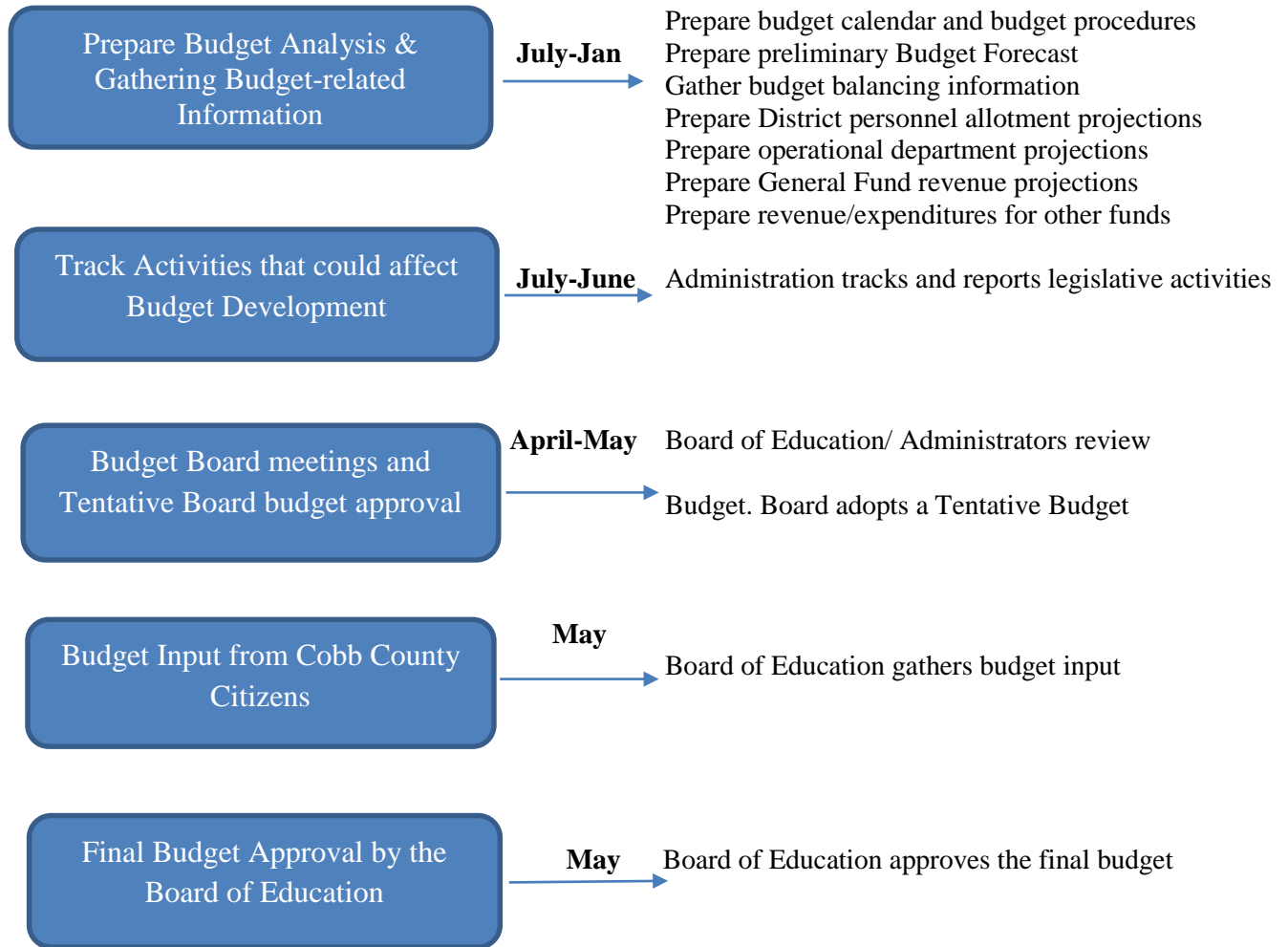
Pamela Houston, Budget Coordinator

Gina Wheeler, Budget Coordinator

Lori Smith, Budget Technician

BUDGET DEVELOPMENT TIMEFRAME

The budget preparation process extends for a period of approximately twelve months beginning in July. All funds are budgeted by the district on an annual basis. The fiscal year (July 1 through June 30) budget must be submitted to the local seven-member Board of Education prior to June 30 for legal adoption. The following are the major budget process elements included in the school district budget process:



The administration meets to arrive at a tentative budget for submission to the Board of Education. The public is notified that copies of the proposed budget are placed on the internet and the public budget meetings are advertised via newspaper advertisement. Work sessions with the Board and an official public budget meeting are conducted. At the next scheduled Board meeting after the public hearing, the Board legally adopts the budget. The local Board of Education may legally amend the budget at any time during the year, but must obtain the approval of the Georgia Department of Education for any amendment which exceeds five percent of the State approved budget at the State functional series level. No public funds may be expended until the local Board has approved the budget.

The District prepares the budget on a Modified Accrual Basis. Appropriations not spent or encumbered lapse at year-end. Federal and State grants (excluding QBE) and property taxes with related interest and penalties received within sixty days after year-end are recognized as revenues prior to receipt for budgetary purposes.

FY2017 BUDGET CALENDAR

<u>Date</u>	<u>Tasks</u>									
Oct. 14, 2015	CFO to present FY2017 Budget Forecast to the Board									
Nov. 2015 - Feb. 2016	Chief Leadership & Learning Officer to prepare FY2017 Personnel Allotments for each school and determine student/teacher ratio requirements and needs									
Dec. 2015 - Feb. 2016	Budget Director to prepare FY2017 Budget Development Procedures/Reports (Personnel Formula Allotments, Salary & Operating Accounts, Other Funds)									
Feb. 10, 2016	CFO to present FY2017 Budget Calendar Review FY2016 current year Budget status Review Governor's FY2017 Educational Funding Proposal									
Feb 18 & 19, 2016	Agency Budget Training Sessions with Central Office Departments to discuss FY2017 Budget Procedures. Budget Administrator Reports (BAR) will be distributed during this week.									
	<table border="1"> <thead> <tr> <th style="text-align: center;"><u>Date</u></th> <th style="text-align: center;"><u>Place</u></th> <th style="text-align: center;"><u>Time</u></th> </tr> </thead> <tbody> <tr> <td>February 18 -</td> <td>440 Glover Street</td> <td>3:00 PM to 4:00 PM</td> </tr> <tr> <td>February 19 -</td> <td>440 Glover Street</td> <td>10:00 AM to 11:00 AM</td> </tr> </tbody> </table>	<u>Date</u>	<u>Place</u>	<u>Time</u>	February 18 -	440 Glover Street	3:00 PM to 4:00 PM	February 19 -	440 Glover Street	10:00 AM to 11:00 AM
<u>Date</u>	<u>Place</u>	<u>Time</u>								
February 18 -	440 Glover Street	3:00 PM to 4:00 PM								
February 19 -	440 Glover Street	10:00 AM to 11:00 AM								
Feb. 19 - March 11, 2016	Central Office Review of FY2017 Budgets									
March 1 & March 3, 2016	<u>Q&A Sessions for Budget Assistance (First Come First Served Basis)</u> March 3 - Budget Conference Room - 440 Glover - 10:00AM to 12:00 PM March 5 - Budget Conference Room - 440 Glover - 2:00PM to 4:00PM									
March 2016	<u>Superintendent and Executive Cabinet - Administrative Budget Sessions</u>									
March 9, 2016	<u>CFO to provide <i>Budget Update</i> Newsletter to the Board</u>									
March 11, 2016	<u>Deadline for Central Office Depts. to return completed continuation reports to the Budget Department</u>									
Late March 2016	<u>FY2017 Budget Digest Presentation</u> Tax Digest Update - Cobb County Tax Assessor - Cobb Annual Meeting with Cobb Tax Assessor to update Cobb County Government Entities regarding the development of the tax digest and digest growth									
April 13 & 28, 2016	<u>Budget Review Committee</u> FY2017 Board Budget Work Sessions <u>(Meetings will be added or deleted as necessary)</u>									
	<table border="1"> <thead> <tr> <th style="text-align: center;"><u>Date</u></th> <th style="text-align: center;"><u>Place</u></th> <th style="text-align: center;"><u>Time</u></th> </tr> </thead> <tbody> <tr> <td>April 13</td> <td>Review FY2017 Tentative Budget</td> <td>8:30 AM</td> </tr> <tr> <td>April 28</td> <td>Adopt FY2017 Tentative Budget</td> <td>7:00 PM</td> </tr> </tbody> </table>	<u>Date</u>	<u>Place</u>	<u>Time</u>	April 13	Review FY2017 Tentative Budget	8:30 AM	April 28	Adopt FY2017 Tentative Budget	7:00 PM
<u>Date</u>	<u>Place</u>	<u>Time</u>								
April 13	Review FY2017 Tentative Budget	8:30 AM								
April 28	Adopt FY2017 Tentative Budget	7:00 PM								
April 29 - May 2, 2016	Budget Director Prepares the FY2017 Popular Budget Report and the Internet Report for presentation to the citizens of Cobb County									
May 3, 2016	Budget Director advertise FY2017 Tentative Budget in the Marietta Daily Journal Advertise FY2017 Tentative Budget - Place Tentative Popular Report at www.cobbk12.org									
May 11, 2016	<u>FY2017 Budget Public Forum (9:00 AM - 9:30 AM)</u> Board of Education & Superintendent conduct a public forum for the FY2017 Tentative Budget. Interested parties will present any additional input or comments. <u>Board Work Session (8:30 AM)</u> Present Board Agenda Items for approval of FY2017 Budget									

FY2017 BUDGET CALENDAR

<u>Date</u>	<u>Tasks</u>
May 19, 2016	<u>Legal Adoption of the FY2017 Budget - Board of Education Meeting (7:00PM)</u>
July 4, 2016	Advertise three public hearings for Taxpayer Bill of Right in the newspaper and on CCSD website. Advertise Current Tax Digest and Five Year History of Levy in the newspaper
July 12, 2016	Hold first and second Public Hearings for Tax Digest (8:00 AM and 6:00 PM)
July 20, 2016	Hold Third Public Hearings for Tax Digest (8:30 AM) <u>Set the FY2017 Millage - Board Room (9:00 AM)</u>

SIGNIFICANT CHANGES IN THE BUDGET PROCESS AND/OR BUDGET POLICIES

The development of the FY2017 Budget is a planned, orderly process, which prioritizes budget requests using available resources.

The budget process includes the estimation of revenues to fund the necessary operating expenditures of the School District. Decisions on the appropriation of funds were made after input was received from individuals both inside and outside the school system. All the technical aspects and tasks of budget development are assigned to responsible employees of the system to ensure that accounts, programs and services are reviewed, analyzed and comply with District Strategic Values - Achievement, Integrity, Creative/Innovation, and Accountability.

As part of the budget development process, administration gathered information and budget requests from all levels of the organization. In the FY2017 budget, student enrollment, including charter schools, pre-K, and Devereux is estimated to be above 112,000.



The District's careful implementation of significant spending cuts and service reductions over the past years, along with prudent management of federal stimulus dollars, has left the District in a better financial position than many had anticipated. As a result, the District plans to use \$10 million in reserve to offset the shortfall in revenue.

Each school district functional area (school or department) has a detailed budget designed to carry out their operations. All functional areas are required to review each of their revenue and expenditure accounts. FY2017 system-wide school district staffing estimates and requirements were also reviewed as part of the budget balancing process. Administration evaluated and prioritized school district budget balancing ideas.

The Board met several times and tentatively approved the FY2017 Budget on April 28, 2016.

The Board held a public hearing for the budget on May 11, 2016, and approved the final budget on May 19, 2016. Prior to the public hearing, the FY2017 Budget was made available on the Internet for public review at address:

<http://www.cobbk12.org/centraloffice/finance/2017Budget/FY2017TentativeBudgetPopularReport2.pdf>

EXECUTIVE SUMMARY
EXPLANATION OF ALLOCATION OF HUMAN AND FINANCIAL RESOURCES
BUDGET ASSUMPTIONS/INITIATIVES AND CONSTRAINTS

The operating budget was developed in conformance with budget guidelines developed by the Budget Administrator Committee. These guidelines are divided into different sections, which include assumptions and constraints.

I. ASSUMPTIONS/INITIATIVES

- A. Enrollment - The enrollment projections for the forthcoming school year are made by the Accountability & Research Department in November each year. These projections are used to prepare the proposed revenue and expenditure budget to ensure successful schools and educational programs. The methodology of forecasting is to review the historical trends in enrollment data at each grade level for each school. In addition, the projections took into consideration the data in Enrollment Study, a research developed for the District by Educational Planners, LLC., as well as a review on the population and housing data of the Atlanta Regional Commission (ARC). The following table presents the past five year active enrollment data and projection for the future years:

Five Year History	FY2012	FY2013	FY2014	FY2015	FY2016
Enrollment	106,502	107,914	109,529	111,060	111,872
Growth Rate	-	1.3%	1.5%	1.4%	0.7%

Five Year Projection	FY2017	FY2018	FY2019	FY2020	FY2021
Enrollment	112,708	113,271	113,838	114,407	114,979
Growth Rate	0.0%	0.5%	0.5%	0.5%	0.5%

- B. Personnel - The teacher, paraprofessional, counselor, media specialist, assistant principal and clerical needs are determined based on the enrollment and the personnel allotment formulas. Personnel needs are analyzed so that existing, as well as, projected new students are served according to state and local mandates. The teacher/paraprofessional allotment formulas comply with state mandated maximum average class size. The formulas also comply with accreditation agency requirements, such as the Southern Association of Schools and Colleges.
- C. Economic Factor – In some years, an inflation factor is determined by the Budget Committee based on the Consumer Price Index as published by the Bureau of Labor Statistics with consideration given to local economic conditions. Because of current economic conditions, which affect the School District’s ability to balance the budget, an inflation factor is not used in budget development. Generally, operating budgets are continued unless there is a new approved School District project or initiative. Individual account estimates (utility rates, etc.) are developed by contacting outside entities to ensure that the District final budgets are as realistic as possible.

EXECUTIVE SUMMARY
EXPLANATION OF ALLOCATION OF HUMAN AND FINANCIAL RESOURCES
BUDGET ASSUMPTIONS/INITIATIVES AND CONSTRAINTS (continued)

- D. Lapse Analysis – Budgets are developed each year using a realistic approach. In spite of this approach, there are accounts that finish the year under-budget. This under-budget amount is referred to as lapse. This can happen for a variety of reasons such as budgeting insurance for employees, but for some reason the employee does not request insurance or they end up being included on their spouse’s insurance program. In both of these cases, the budget is not utilized and these funds revert to fund balance at the end of the year. Lapse can also occur as a result of over or under collections of revenue. Because of the District’s realistic budget approach, the effect of lapse on the District fund balance should be minimal.

- E. Formula Driven Budget - A formula driven budget is prepared by the Finance Division using the enrollment projections and personnel allotments furnished by the Leadership Division to determine availability of funds for improvement and new programs. Only the longevity step increase is used for personnel salary calculations. Existing program appropriations are evaluated and one-time costs are eliminated.

- F. Student Supply Allocations – FY2017 Elementary schools are allotted supplies at the rate of \$32 per student. Middle schools are allotted supplies at the rate of \$40 per student. High schools are allotted supplies at the rate of \$48 per student.

- G. Salary Improvements - Salary improvements are recommended based on the proposed State increase with adjustments as specified in the District's goals and objectives as approved by the Board.

- H. Program Evaluation - New programs are recommended for consideration in the enhancement budget and are considered based on their contribution to District-wide and school-level objectives.

- I. Equipment – The equipment, furniture and vehicle budgets are zero-based each year. All new and replacement equipment must be itemized and will be considered individually by the Budget Committee.

- J. Facilities - Renovations of existing facilities and new facilities to be constructed are funded through the Special Purpose Local Option Sales Tax (SPLOST). Renovations to school facilities such as HVAC units, roofs, painting, etc. impact the General Fund. Because of these new items and new product efficiencies, there is a reduced need for increased general maintenance budgets in the General Fund. All General Fund maintenance accounts are reviewed annually to estimate and budget this savings.

- K. Student Transportation – Transportation is provided to students and is partially funded using State categorical grant funding. The majority of transportation is funded through local property taxes. Each year, the number of bus drivers and buses is analyzed based upon the projected number of students that the District will have to serve.

EXECUTIVE SUMMARY
EXPLANATION OF ALLOCATION OF HUMAN AND FINANCIAL RESOURCES
BUDGET ASSUMPTIONS/INITIATIVES AND CONSTRAINTS (continued)

L. Financial Impact of Non-Routine Capital Expenditures

School District building square footage is reviewed each year to account for new schools and classroom additions. Additional maintenance budgets are requested each year to provide for building maintenance (general maintenance supplies, custodians, etc.). Utility companies are contacted annually to ascertain the most current rate estimates. These estimates are used to budget utilities (existing buildings and new schools) for the new school year.

M. Fringe Benefit Estimates for FY2017

FRINGE BENEFIT	FY2017 PROJECTION
Group Insurance - Certified	\$945.00 per month
Group Insurance - Classified	\$846.20 per month
Social Security	6.20% of Gross Salary
Medicare	1.45% of Gross Salary
Teacher's Retirement System (Certified, Administrators, Clerical, Aides)	14.27% of Gross Salary
Unemployment	\$20 – Annual Employee Cost
Workers Compensation	
Teachers, Administrators, Clerical, Aides	0.30% of Gross Salary
Bus Drivers	3.43% of Gross Salary
All Other	3.18% of Gross Salary

II. CONSTRAINTS

- A. **State Revenue** - The School District is experiencing revenue gaps in State funding. New and existing programs mandated by the State may not be fully funded and must be supplemented locally. The local fair share deducted from State revenue further reduces the State funds available to the District. The FY2017 local 5 mill share is budgeted at \$136.7 million dollars.
- B. **Local Tax Revenue** – For FY2017, the Cobb County School District is estimating a property tax digest with 6.00 percent growth. The Board approved the millage rate 18.9 mills, the same rate imposed in FY2016.
- C. **Uncommitted Fund Reserve** – For cash flow purposes (Payroll and Vendor Payments), a minimum one month cash reserve is recommended by the Financial Services Division. Current Board Policy ([Policy DI](#)) directs the District to maintain a minimum unassigned fund balance in its General Fund of at least 8.33% of budgeted expenditures.

EXECUTIVE SUMMARY
OVERVIEW OF REVENUES AND EXPENDITURES FOR ALL FUNDS
CONSOLIDATED BUDGET STATEMENT

The FY2017 consolidated budget presented below is for informational purposes only. While informative, this consolidated statement shows mixed types of funds. It does not represent an operational statement of the District, but merely a total of all budget types within.

Description	General Fund	Special Revenue	Debt Services	Capital Project	Internal Service	Total All Funds
Beginning Fund Balance July 1 (Estimated)	\$104,385,552	\$27,290,843	\$0	\$126,258,945	\$7,808,404	\$265,743,743
Revenue:						
Local	\$471,276,876	\$30,855,371	\$0	\$145,204,746	\$6,917,196	\$654,254,189
State	\$499,560,237	\$6,693,845	\$0	\$18,665,623	\$0	\$524,919,705
Federal	\$5,096,408	\$82,016,046	\$0	\$0	\$0	\$87,112,454
Transfers/Other	\$122,881	\$1,220,067	\$0	\$500,000	\$1,458,294	\$3,301,242
Total Revenue:	\$976,056,402	\$120,785,329	\$0	\$164,370,369	\$8,375,490	\$1,269,587,590
Total Revenue & Fund Balance	\$1,080,441,954	\$148,076,172	\$0	\$290,629,314	\$16,183,894	\$1,535,331,333
Appropriations:						
Instruction	\$712,979,142	\$21,809,337	\$0	\$0	\$0	\$734,788,479
Pupil Support Services	\$23,870,641	\$6,728,573	\$0	\$0	\$0	\$30,599,214
Improvement of Instructional Svcs	\$11,088,589	\$17,216,889	\$0	\$0	\$0	\$28,305,478
Educational Media	\$16,699,990	\$7,333	\$0	\$0	\$0	\$16,707,323
General Administration	\$10,128,590	\$1,652,434	\$0	\$0	\$0	\$11,781,024
School Administration	\$69,296,131	\$163,193	\$0	\$0	\$0	\$69,459,324
Federal Grant Administration	\$0	\$987,359	\$0	\$0	\$0	\$987,359
Support Services-Business	\$5,175,372	\$25,589	\$0	\$0	\$8,375,490	\$13,576,451
Operations & Maint of Plant Svc	\$68,694,725	\$1,552,994	\$0	\$0	\$0	\$70,247,719
Student Transportation	\$48,853,912	\$1,153,315	\$0	\$0	\$0	\$50,007,227
Central Support Services	\$16,018,915	\$248,446	\$0	\$0	\$0	\$16,267,361
Other Support Services	\$90,000	\$2,971,310	\$0	\$0	\$0	\$3,061,310
School Nutrition	\$0	\$58,957,233	\$0	\$0	\$0	\$58,957,233
Community Services	\$81,534	\$10,494,206	\$0	\$0	\$0	\$10,575,740
Capital Outlay	\$500	\$0	\$0	\$190,402,243	\$0	\$190,402,743
Transfers	\$3,078,361	\$0	\$0	\$0	\$0	\$3,078,361
Debt Service	\$0	\$0	\$0	\$0	\$0	\$0
Total Appropriations	\$986,056,402	\$123,968,211	\$0	\$190,402,243	\$8,375,490	\$1,308,802,346
Ending Fund Balance June 30 (Estimated)	\$94,385,552	\$24,107,961	\$0	\$100,227,071	\$7,808,404	\$226,528,987
Total Expenditures & Fund Balance	\$1,080,441,954	\$148,076,172	\$0	\$290,629,314	\$16,183,894	\$1,535,331,333

FUND DESCRIPTIONS

- The **General Fund** is the District's primary operating fund. It accounts for all financial resources of the general government, except those required to be accounted for in another fund.
- The **Special Revenue Fund** is used to account for the proceeds of specific revenue sources that are legally restricted to expenditures for specified purposes.
- The **Debt Service Fund** accounts for the accumulation of resources for, and the payment of, general long-term debt principal, interest and related costs.
- The **Capital Project Fund** accounts for financial resources used for the acquisition and construction of major capital facilities.
- The **Internal Service Fund** is used to account for the financing of goods or services provided by one department to other departments on a cost-reimbursement basis.

EXECUTIVE SUMMARY
OVERVIEW OF REVENUES AND EXPENDITURES FOR ALL FUNDS
CONSOLIDATED BUDGET STATEMENT
THREE YEAR SUMMARY

Description	General Fund			Special Revenue		
	2015 Actual	2016 Revised Budget	2017 Approved Budget	2015 Actual	2016 Revised Budget	2017 Approved Budget
Beginning Fund Balance July 1 (Estimated)	\$142,606,479	\$132,029,182	\$104,385,552	\$26,426,224	\$26,250,808	\$27,290,843
Revenue:						
Local	\$426,151,904	\$450,546,481	\$471,276,876	\$29,800,795	\$31,942,126	\$30,855,371
State	\$451,326,690	\$469,741,738	\$499,560,237	\$6,665,026	\$6,693,845	\$6,693,845
Federal	\$6,614,718	\$4,465,757	\$5,096,408	\$80,907,703	\$100,726,860	\$82,016,046
Transfers/Other	\$124,737	\$122,881	\$122,881	\$1,075,185	\$927,732	\$1,220,067
Total Revenue	\$884,218,049	\$924,876,857	\$976,056,402	\$118,448,709	\$140,290,563	\$120,785,329
Total Revenue & Fund Balance	\$1,026,824,528	\$1,056,906,039	\$1,080,441,954	\$144,874,933	\$166,541,371	\$148,076,172
Appropriations:						
Instruction	\$656,239,955	\$688,969,831	\$712,979,142	\$21,666,402	\$31,564,574	\$21,809,337
Pupil Support Svcs	\$19,248,431	\$25,514,491	\$23,870,641	\$6,125,057	\$7,439,212	\$6,728,573
Improvement of Instructional Svcs	\$11,615,072	\$10,888,589	\$11,088,589	\$19,957,573	\$24,616,456	\$17,216,889
Educational Media Services	\$14,497,913	\$15,868,002	\$16,699,990	\$0	\$9,690	\$7,333
General Administration	\$7,843,115	\$10,661,229	\$10,128,590	\$1,672,514	\$2,065,701	\$987,359
School Administration	\$55,633,489	\$62,708,591	\$69,296,131	\$18,463	\$183,024	\$1,652,434
Federal Grant Administration	\$0	\$0	\$0	\$738,278	\$1,475,719	\$163,193
Support Services-Business	\$5,899,432	\$6,169,945	\$5,175,372	\$18,690	\$22,936	\$25,589
Operations & Maint of Plant Svc	\$61,746,383	\$68,377,947	\$68,694,725	\$1,312,610	\$1,468,478	\$1,552,994
Student Transportation	\$44,695,129	\$47,262,108	\$48,853,912	\$1,674,406	\$2,290,070	\$1,153,315
Central Support Services	\$14,966,036	\$17,422,963	\$16,018,915	\$48,468	\$791,061	\$248,446
Other Support Services	\$20,836	\$100,000	\$90,000	\$2,256,774	\$4,183,967	\$2,971,310
School Nutrition	\$0	\$0	\$0	\$54,021,016	\$56,419,188	\$58,957,233
Community Services	\$74,272	\$78,597	\$81,534	\$9,113,876	\$10,757,798	\$10,494,206
Capital Outlay	\$2,368	\$22,784	\$500	\$0	\$0	\$0
Transfers	\$2,312,914	\$3,966,434	\$3,078,361	\$0	\$0	\$0
Debt Service	\$0	\$0	\$0	\$0	\$0	\$0
Total Appropriations	\$894,795,345	\$958,011,511	\$986,056,402	\$118,624,125	\$143,287,874	\$123,968,211
Ending Fund Balance June 30 (Estimated)	\$132,029,182	\$98,894,528	\$94,385,552	\$26,250,808	\$23,253,497	\$24,107,961
Total Expenditures & Fund Balance	\$1,026,824,528	\$1,056,906,039	\$1,080,441,954	\$144,874,933	\$166,541,371	\$148,076,172

Note: Extremely conservative revenue and expenditure budget assumptions have been utilized in the budget process. As a result, the General Fund fund balance assignments did not materialize and in fact the District's total fund balance continues to grow.

Note: The Board of Education approved Fiscal Year 2016 Budget that includes the use of \$20 million General Fund fund balance to help offset deficit and balance the budget.

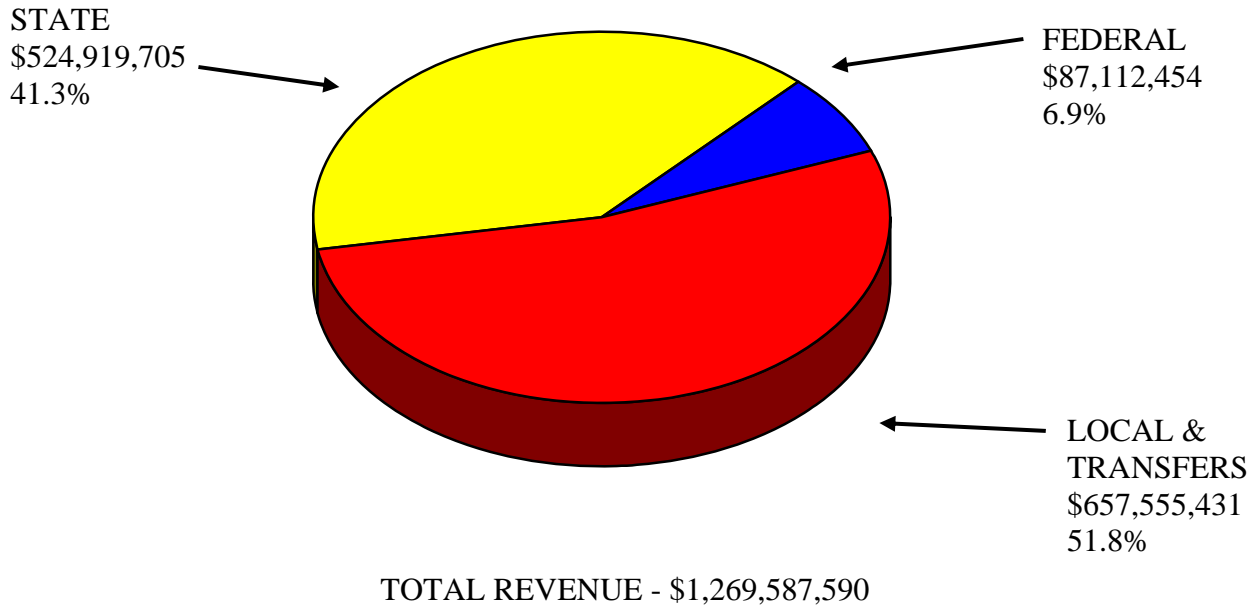
EXECUTIVE SUMMARY
OVERVIEW OF REVENUES AND EXPENDITURES FOR ALL FUNDS
CONSOLIDATED BUDGET STATEMENT
THREE YEAR SUMMARY

Description	Debt Service			Capital Projects		
	2015 Actual	2016 Revised Budget	2017 Approved Budget	2015 Actual	2016 Revised Budget	2017 Approved Budget
Beginning Fund Balance July 1 (Estimated)	\$395,859	\$395,859	\$0	\$115,459,822	\$108,598,986	\$126,258,945
Revenue:						
Local	\$1,856	\$0	\$0	\$127,171,823	\$108,915,496	\$145,204,746
State	\$0	\$0	\$0	\$2,883,543	\$21,581,548	\$18,665,623
Federal	\$0	\$0	\$0	\$0	\$0	\$0
Transfers/Other	\$0	\$0	\$0	\$792,835	\$3,326,674	\$500,000
Total Revenue	\$1,856	\$0	\$0	\$130,848,201	\$133,823,718	\$164,370,369
Total Revenue & Fund Balance	\$397,715	\$395,859	\$0	\$246,308,023	\$242,422,704	\$290,629,314
Appropriations:						
Instruction	\$0	\$0	\$0	\$0	\$0	\$0
Pupil Support Svcs	\$0	\$0	\$0	\$0	\$0	\$0
Improvement of Instructional Svcs	\$0	\$0	\$0	\$0	\$0	\$0
Educational Media Services	\$0	\$0	\$0	\$0	\$0	\$0
General Administration	\$0	\$0	\$0	\$0	\$0	\$0
School Administration	\$0	\$0	\$0	\$0	\$0	\$0
Federal Grant Administration	\$0	\$0	\$0	\$0	\$0	\$0
Support Svcs - Business	\$0	\$0	\$0	\$0	\$0	\$0
Operations & Maint of Plant Svc	\$0	\$0	\$0	\$0	\$0	\$0
Student Transportation	\$0	\$0	\$0	\$0	\$0	\$0
Central Suppt Svcs	\$0	\$0	\$0	\$0	\$0	\$0
Other Suppt Svcs	\$0	\$0	\$0	\$0	\$0	\$0
School Nutrition	\$0	\$0	\$0	\$0	\$0	\$0
Community Services	\$0	\$0	\$0	\$0	\$0	\$0
Capital Projects	\$0	\$0	\$0	\$137,292,323	\$128,824,009	\$190,002,243
Transfers	\$1,856	\$0	\$0	\$416,714	\$193,175	\$400,000
Debt Services	\$0	\$0	\$0	\$0	\$0	\$0
	\$1,856	\$0	\$0	\$137,709,037	\$129,017,184	\$190,402,243
Ending Fund Balance June 30 (Estimated)	\$395,859	\$395,859	\$0	\$108,598,986	\$113,405,520	\$100,227,071
Total Expenditures & Fund Balance	\$397,715	\$395,859	\$0	\$246,308,023	\$242,422,704	\$290,629,314

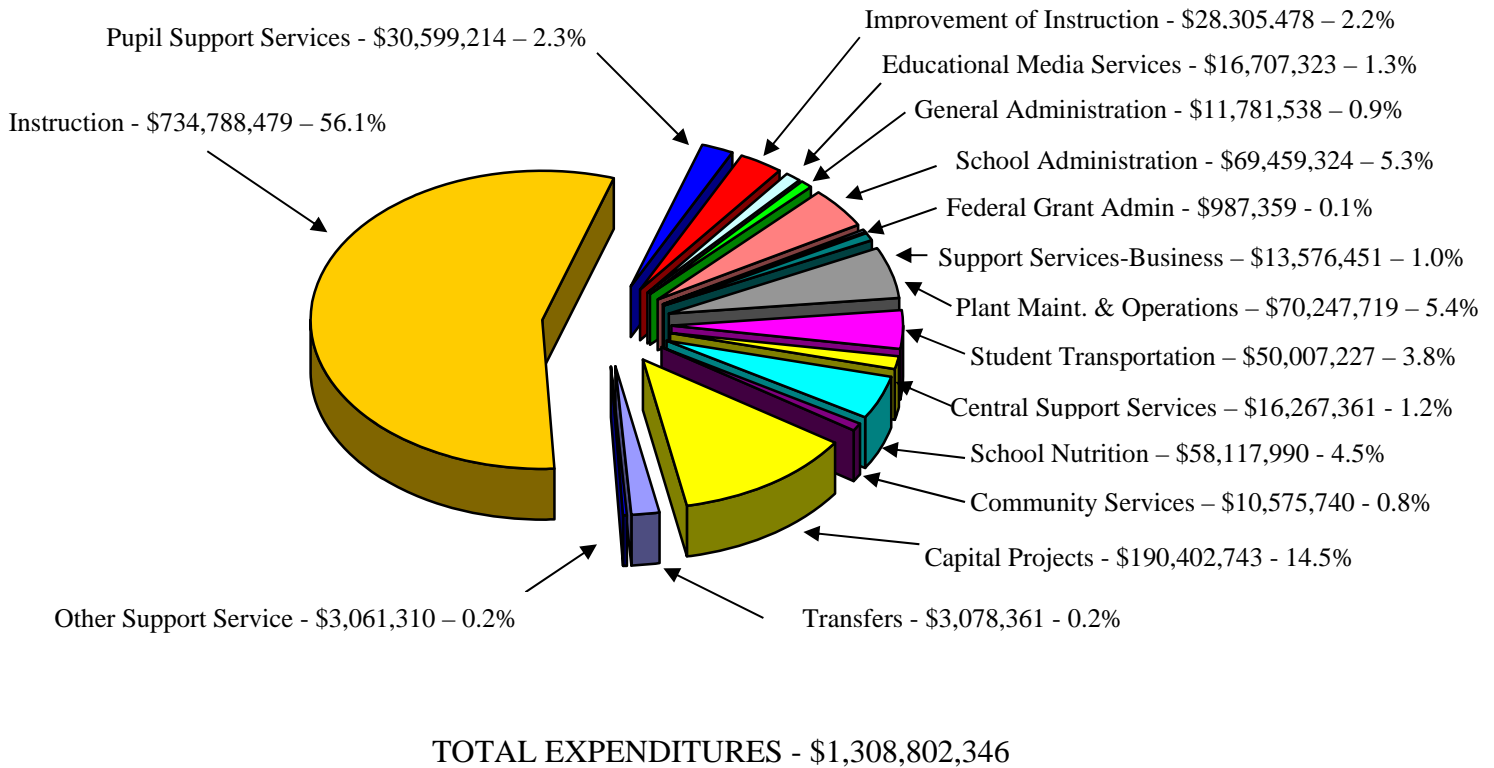
EXECUTIVE SUMMARY
OVERVIEW OF REVENUES AND EXPENDITURES FOR ALL FUNDS
CONSOLIDATED BUDGET STATEMENT
THREE YEAR SUMMARY

Description	Internal Service			Total All Funds		
	2015 Actual	2016 Revised Budget	2017 Approved Budget	2015 Actual	2016 Revised Budget	2017 Approved Budget
Beginning Fund Balance July 1 (Estimated)	\$7,312,260	\$7,167,195	\$7,808,404	\$292,599,677	\$274,841,063	\$265,743,744
Revenue:						
Local	\$5,212,800	\$6,744,459	\$6,917,196	\$588,339,177	\$597,814,195	\$654,254,189
State	\$0	\$0	\$0	\$460,875,260	\$498,361,498	\$524,919,705
Federal	\$0	\$0	\$0	\$87,522,420	\$105,192,617	\$87,112,454
Transfers/Other	\$444,862	\$1,458,294	\$1,458,294	\$2,437,619	\$5,835,581	\$3,301,242
Total Revenue:	\$5,657,662	\$8,202,753	\$8,375,490	\$1,139,174,477	\$1,207,203,891	\$1,269,587,590
Total Revenue & Fund Balance	\$12,969,922	\$15,369,948	\$16,183,894	\$1,431,774,154	\$1,482,044,954	\$1,535,331,334
Appropriations:						
Instruction	\$0	\$0	\$0	\$677,906,357	\$724,002,553	\$734,788,479
Pupil Support Svcs	\$0	\$0	\$0	\$25,373,488	\$31,053,821	\$30,599,214
Improvement of Instructional Svcs	\$0	\$0	\$0	\$31,572,645	\$35,478,080	\$28,305,478
Educational Media Services	\$0	\$0	\$0	\$14,497,913	\$15,897,692	\$16,707,323
General Administration	\$0	\$0	\$0	\$9,515,629	\$12,382,563	\$11,115,949
School Administration	\$0	\$0	\$0	\$55,651,952	\$62,891,400	\$70,948,565
Federal Grant Administration	\$0	\$0	\$0	\$738,278	\$1,475,719	\$163,193
Support Svcs - Business	\$5,802,727	\$8,362,753	\$8,375,490	\$11,720,849	\$13,542,202	\$13,576,451
Operations & Maint of Plant Svc	\$0	\$0	\$0	\$63,058,993	\$69,822,234	\$70,247,719
Student Transportation	\$0	\$0	\$0	\$46,369,534	\$48,393,878	\$50,007,227
Central Suppt Svcs	\$0	\$0	\$0	\$15,014,504	\$18,222,255	\$16,267,361
Other Suppt Svcs	\$0	\$0	\$0	\$2,277,610	\$4,273,967	\$3,061,310
School Nutrition	\$0	\$0	\$0	\$54,021,016	\$56,419,188	\$58,957,233
Community Services	\$0	\$0	\$0	\$9,188,148	\$10,836,395	\$10,575,740
Capital Projects	\$0	\$0	\$0	\$137,294,691	\$128,846,793	\$190,002,743
Transfers	\$0	\$0	\$0	\$2,731,484	\$5,108,041	\$3,478,361
Debt Services	\$0	\$0	\$0	\$0	\$0	\$0
Total Appropriations	\$5,802,727	\$8,362,753	\$8,375,490	\$1,156,933,091	\$1,238,646,781	\$1,308,802,346
Ending Fund Balance June 30 (Estimated)	\$7,167,195	\$7,007,195	\$7,808,404	\$274,841,063	\$243,398,173	\$226,528,988
Total Expenditures & Fund Balance	\$12,969,922	\$15,369,948	\$16,183,894	\$1,431,774,154	\$1,482,044,954	\$1,535,331,334

**COBB COUNTY SCHOOL DISTRICT
FISCAL YEAR 2017 REVENUE – ALL FUNDS**



**COBB COUNTY SCHOOL DISTRICT
FISCAL YEAR 2017 EXPENDITURES – ALL FUNDS**



DISCUSSION OF PRINCIPAL ISSUES IN DEVELOPING BUDGET

School Board Approved Fiscal Year 2017 Budget

The Cobb County Board of Education approved a \$986 million budget for Fiscal Year 2017 during its May 19, 2016 meeting, funding a full 180-day school year. The new budget includes a 2.5 percent raise for all employees and also provides for full step pay increases for all eligible employees. Fiscal Year 2017 begins July 1, 2016 and runs through June 30, 2017.

The FY2017 General Fund Budget includes \$976,056,402 in revenue and \$986,056,402 in expenditures. The budget is based on a predicted enrollment of approximately 114,000 students (including Charter Schools and Devereux). The district's careful implementation of significant budget reductions over the past years, along with prudent financial management, has left the District in a better financial position than many had anticipated. As a result, the District plans to use \$10.0 million in reserve to offset the shortfall in revenue. The Cobb County School District has remained debt free since the last principle and interest payment was made on January 31, 2007.

After several years of economic downturn, CCSD is starting to experience a rebound in our two primary revenue streams – state funding and local property tax collections. State of Georgia Quality Basic Education (QBE) revenue provides approximately 51.18% of Cobb's revenue from predetermined formulas. The revenue related to these formulas is calculated based on the total number of students. Local Property Tax Revenue generates approximately 48.30% of Cobb's revenue. The value of property in Cobb is taxed using a tax rate called millage. The Board of Education is responsible for setting the millage tax rate each year. Taxpayers in Cobb have enjoyed some of the lowest taxes in Metro Atlanta during this time period.

“As stewards of taxpayer dollars, we have carefully and responsibly prepared the FY2017 Budget.” says CCSD Superintendent Chris Ragsdale. “This budget reflects the mission of the Cobb County School District to provide teaching and other appropriate educational services. The mandates for improving education services coupled with the large student population place significant challenges upon the budget to maintain spending controls. The Budget is a prudent plan that balances the many needs of our students with the economic realities of our community.”

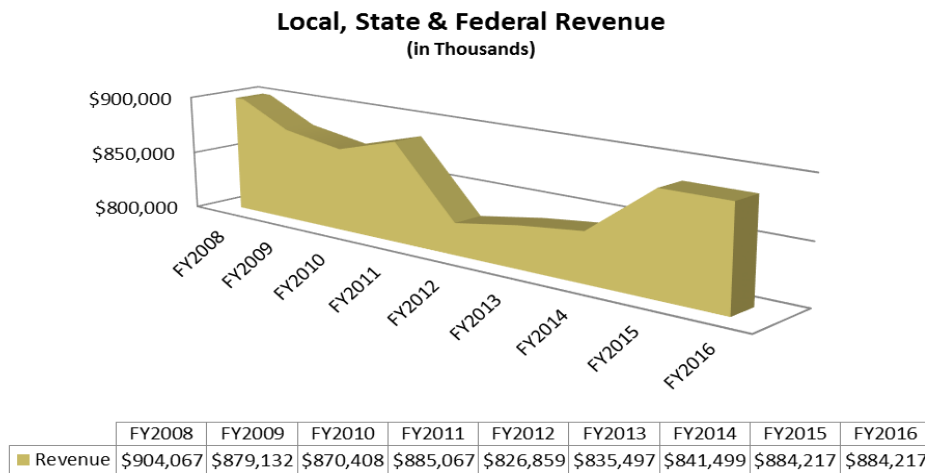
The FY2017 General Fund Budget Highlights:

- *Revenue Budget \$976,056,402; Expenditure Budget \$986,056,402*
- *A 2.5% raise for all employees*
- *An additional 64 Classroom Teachers*
- *Full Step for all eligible employees*
- *180 Days School Year*

DISCUSSION OF PRINCIPAL ISSUES IN DEVELOPING BUDGET (Continued)

Recent Year Economic Impact to District Revenue

- **Austerity cuts** in State education funding since 2003 with a cumulative total \$576 million up to 2017. These cuts force the District to locally absorb costs once funded by the State. It is \$10.3 million cut in 2017 State QBE proposal for the District.
- State-mandated **Local Fair Share** tax contribution has grown from \$70.4 million in 2000 to \$136.7 million in 2017. Local Fair Share is the amount of money equal to the amount that can be raised by levying five (5) Mills on the forty percent equalized property tax digest.
- Increased employer contributions to **teacher retirement system** (TRS) to 14.27% in 2016 from 13.15% in 2015. The employer rate for 2017 will be 14.27%, same level as 2016.
- Increase in employer contribution of \$150 per non-certified employee participant per month for **State Health Insurance benefit coverage**, starting from January 2016. Another \$100 increase proposed with the effective on January 2017.



How Does the State Budget Impact CCSD?

The annual budget development process is one of the largest, most complex projects that the District undertakes each year. The District's two primary revenue streams, state funding and local property tax collections, must be analyzed to determine the District's anticipated revenues. The State of Georgia also has a planned process for developing the education budget.

The Governor initiates the budget process by requesting all State agencies submit their budget information to the Office of Planning and Budget (OPB). Legally, the Governor must submit a budget report to the General Assembly within five days of the legislature convening in January. The Assembly takes this report and makes the Appropriation Act. The Appropriation Act is a bill representing the formal law by which state funds are provided to its recipients. The bill is first reviewed by the House; once the bill has been reviewed, amended and approved by the House, it is transferred to the Senate.

DISCUSSION OF PRINCIPAL ISSUES IN DEVELOPING BUDGET (Continued)

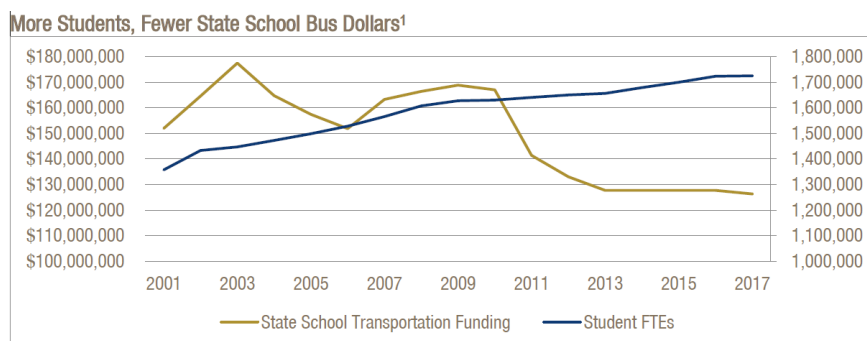
The Senate reviews, amends, and approves their version of the budget, which is sent back to the House for approval or rejection. A Conference Committee with members of the House and Senate is formed to come to an agreement on the discrepancies between the two versions of the bill. Once the bill has been passed, it is sent to the Governor for his final approval. The Governor has 40 days to sign the bill before it automatically passes into law. The Governor does have the right of line item veto. The final Appropriation Act gives State agencies their annual operating budget.



The 2017 fiscal year State budget increases \$640 million from 2016 that helps to reverse years of cut to education. Governor Nathan Deal set up a commission in 2015 to examine K-12, for proposing funding formula that more effectively distribute state dollars to school districts.

According to the analytical report of Georgia Budget & Policy Institute, the positive effect of the partially restored funds is offset by the growing health care and transportation cost. (Data source for information below: Overview: 2017 Fiscal Year Budget for K-12 Education, by Claire Suggs, GBPI, January 2016)

- **Health Insurance for Non-Certified Employees** (including bus drivers, maintenance staffs, finance and administrative support staffs, etc.) Providing health insurance for these employees through the State Health Benefit Plan (SHBP) was a cost shared by the District and the State. Georgia reduced its contribution starting in 2009 and eliminated it altogether in 2012. As a result, the monthly charge to school systems for each covered non-certified employee from \$218.20 to \$746.20 in 2016. The monthly rate increase to \$846.20 is in 2017 proposed budget pending on approval.
- **Student Bus Transportation** The State requires Districts to provide transportation to all special education students and to any others who live 1.5 miles or more from their assigned schools. State money now covers only about 18 percent of districts' operating transportation costs.



Source: Georgia Department of Education, Mid-term State Allotment Sheet, Fiscal Year 2000-2015, State Allotment Sheet, Fiscal Year 2016.

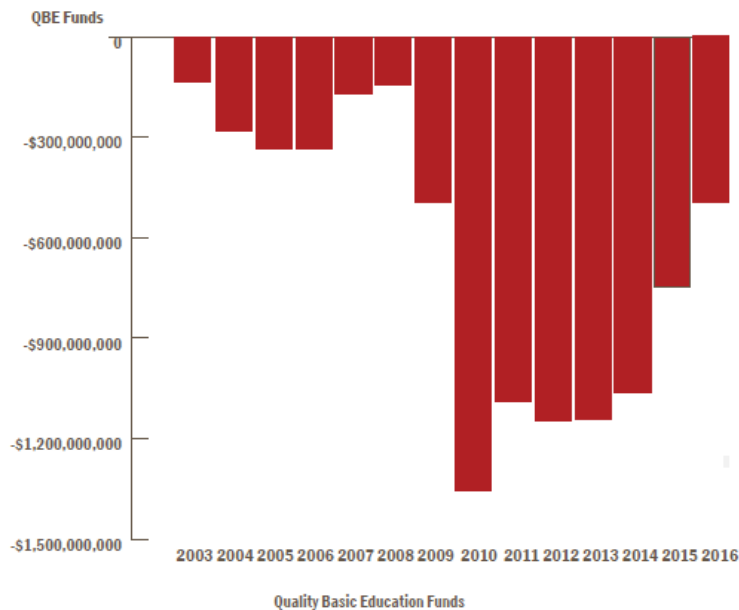
DISCUSSION OF PRINCIPAL ISSUES IN DEVELOPING BUDGET (Continued)

State Austerity Budget Cuts

The austerity cut is the gap between the amount of money the State **Quality Basic Education** formula calculates districts need to provide a quality education to all students and the amount the General Assembly approves. The formula determines the distribution of State dollars to public schools in Georgia's 180 districts.

Prior to the FY2015 budget, the State of Georgia faced difficult financial challenges. State revenue growth was not keeping pace with rising expenditures, forcing the State legislature to cut programs and reduce operating costs by enacting austerity budget cuts. Each year, beginning in FY2003, these austerity budget cuts have reduced the amount of state education funding the District receives, with additional, unplanned mid-year austerity budget cuts being applied in fiscal years 2004, 2009, 2010 and 2011. The State cumulative shortfall in QBE funding since 2003 is a massive \$7.6 billion. Cobb County ranked as the second largest cumulative QBE cuts school district according to the report from Georgia Budget & Policy Institute (GBPI).

Georgia Makes Deep Cuts to Education Through the QBE Formula Each Year



Source: Georgia Department of Education, Mid-Term State Allotment Sheets, Fiscal Years 2003-2014, State Allotment Sheet Fiscal Year 2015, Governor's Fiscal Year 2016 Budget Report.

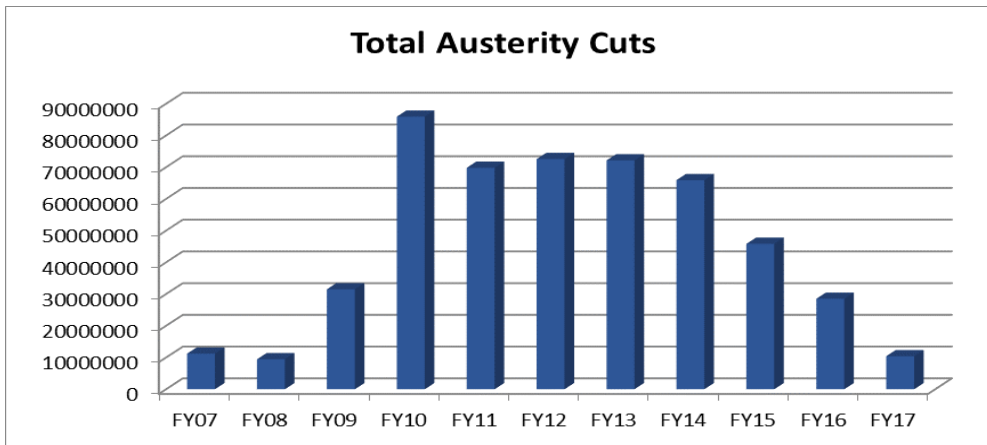
Above Graph and Data Source: Overview - 2016 Fiscal Year Budget for K-12 Education, by Clare Suggs. (GBPI Policy Report January 2015)

DISCUSSION OF PRINCIPAL ISSUES IN DEVELOPING BUDGET (Continued)

The State austerity reductions to Cobb County School District history from FY2007 are listed below. This funding cut of FY2017 is budgeted \$10.3 million. A sizable reducing compares to FY2016 \$28.5 million which reflects a reversal of economic downturn in previous years.

State Austerity Reduction to Cobb County Schools

Budget Year	Annual	Mid-Year Cut	Total	Cumulative
FY2007	\$11,211,055	\$0	\$11,211,055	\$84,006,583
FY2008	\$9,442,954	\$0	\$9,442,954	\$93,449,537
FY2009	\$6,178,365	\$25,316,975	\$31,495,340	\$124,944,877
FY2010	\$42,407,699	\$43,521,811	\$85,929,510	\$210,874,387
FY2011	\$69,383,901	\$413,185	\$69,797,086	\$280,671,473
FY2012	\$72,553,160	\$0	\$72,553,160	\$353,224,633
FY2013	\$72,141,399	\$0	\$72,141,399	\$425,366,032
FY2014	\$65,900,761	\$0	\$65,900,761	\$491,266,793
FY2015	\$45,821,472	\$0	\$45,821,472	\$537,088,265
FY2016	\$28,518,269	\$0	\$28,518,269	\$565,606,534
FY2017	\$10,388,743	\$0	\$10,388,743	\$575,995,277



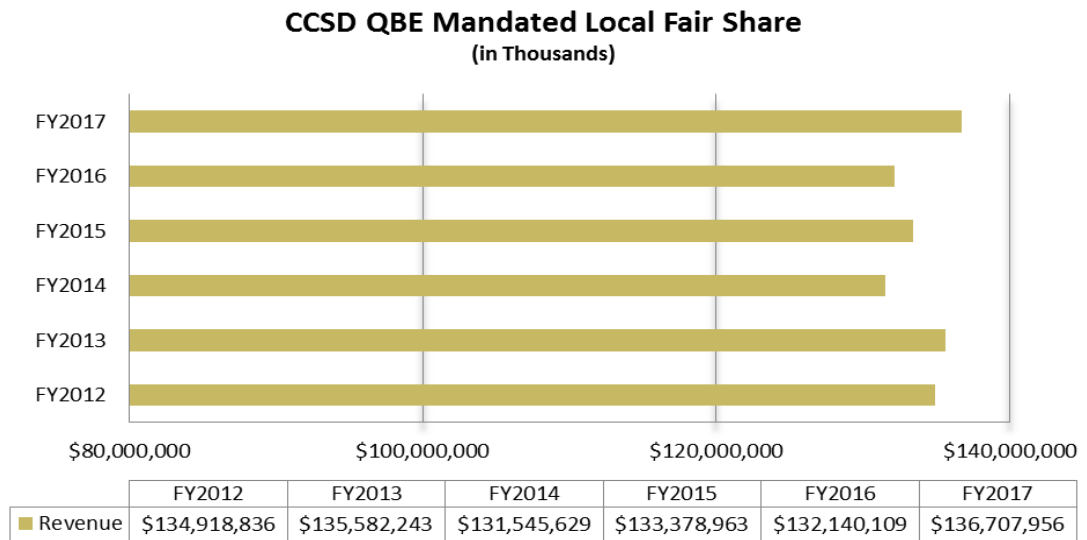
State of Georgia Local Five Mill Share

All school districts electing to receive Quality Basic Education funding from the state are required to levy the equivalent of at least five mills in property taxes as a basic local commitment to educating their students. The “Local Five Mill Share” in the QBE formula refers to the portion of the direct and indirect Instructional Costs that the state expects local systems to pay with locally raised funds.

DISCUSSION OF PRINCIPAL ISSUES IN DEVELOPING BUDGET (Continued)

Currently, the state requires local systems to pay an amount equal to 5 Mills of property tax generated within their taxing authority. By law, the amount of money represented by the 5 Mills statewide cannot exceed 20 percent of the total QBE formula earnings (direct and indirect instructional costs). Funds that are raised through locally levied property taxes, which included the minimally required five mill share, do not leave the school system. These funds remain with the district/taxing authority, and are not directly remitted to the state. This is consistent with the practice of locally raised bonds and SPLOST remaining within the local school system. The Local Five Mill Share represents each system’s “obligation” toward educating their students in order to participate in the state funding model (QBE).

The latest five years Local Five Mill Share amounts that deducted from the State revenue earned by Cobb School District are listed below. It is projected \$136.7 million in FY2017 budget.



How the Trends of the Local Revenue Property Tax Digest Affect the District?

Reversing many years of steady increases, in fiscal year 2009 to 2013 the County’s gross digest suffered a significant decrease with -9.41% negative growth rate due to the economic impact. This was a reflection of the nationwide erosion of real estate values during the economic downturn. However, 2014 became a year with positive property digest growth; and the growth trend has continued in 2015. We are pleased by the positive increase in property values, one of the key local tax revenue items, which have been gradually picking up in fiscal year 2015, 2016 and we expect this trend to continue into fiscal year 2017.

DISCUSSION OF PRINCIPAL ISSUES IN DEVELOPING BUDGET (Continued)

Local Revenue Property Tax Digest Analysis Trends

Calendar Year	% Change in Gross Digest	M&O Gross Digest Less Motor Vehicle Tax	Value of 1 M&O Mill
2007	7.00%	\$27,816,587,674	\$27,816,588
2008	3.54%	\$28,837,098,876	\$28,837,099
2009	-0.25%	\$28,764,255,147	\$28,764,255
2010	-6.94%	\$26,897,913,543	\$26,897,914
2011	-6.06%	\$25,360,787,734	\$25,360,788
2012	-2.99%	\$24,624,847,426	\$24,624,847
2013	-1.21%	\$24,330,164,712	\$24,330,165
2014	5.12%	\$25,642,765,857	\$25,642,766
2015	6.25%	\$27,351,662,945	\$27,351,663
2016	6.96%	\$29,638,956,100	\$29,638,956

Note: This analysis excludes Motor Vehicle Revenue from Tax Digest. FY2007 thru FY2013 digest decline reflects the economic downturn for this time period.

How Does COBB Compare?

Metro Atlanta School Tax Comparison

Based on FY2017 (2016 Digest) millage rates adopted by Metro Atlanta school districts. Median home value in Cobb County \$206,700 (source: U.S. Census Bureau Survey)

School Locality	Standard Homestead Exemption	Tentative General Fund Millage Rate	Tentative Bond Millage Rate	Taxes on a \$206,700 Home
Atlanta (APS)	\$30,000	21.640	0.100	\$1,145
Cobb	\$10,000	18.900	0.000	\$1,374
DeKalb	\$12,500	23.980	0.000	\$1,683
Fulton	\$30,000	18.502	0.000	\$975
Gwinnett	\$4,000	19.800	2.050	\$1,719

DISCUSSION OF PRINCIPAL ISSUES IN DEVELOPING BUDGET (Continued)

Metro Atlanta School Expenditures per Student FTE

The Cobb County School District has historically spent more on instruction and less on general administration per full time equivalent (FTE). FTE reporting refers to the state funding mechanism based on the student enrollment and the educational services local school systems provide for students. As seen in the table below, Cobb's general administrative costs, \$120 per FTE, is significantly lower than that of other metro Atlanta districts and constitutes only 1.61% of total expenditures. Cobb has established itself as a Metro Atlanta leader when comparing the expenditures on instruction at \$5,777 (or 73.44%) per FTE. These fiscal priorities keep school tax rates at one of the lowest levels in the region while continuing to demonstrate academic excellence by high achievement on SAT scores.

Comparison of Metro Districts General Fund Expenditures per Student FTE Count					
School District	<u>Atlanta</u>	<u>Cobb</u>	<u>Dekalb</u>	<u>Fulton</u>	<u>Gwinnett</u>
Instructional	\$ 8,285	\$ 5,777	\$ 5,329	\$ 5,756	\$ 4,872
	64.07%	73.44%	66.59%	65.25%	65.11%
	<i>Percentage of Expenditures for Instructional Funding</i>				
Media	\$ 220	\$ 128	\$ 114	\$ 140	\$ 104
Instruction Support	\$ 693	\$ 234	\$ 280	\$ 516	\$ 393
Pupil Services	\$ 482	\$ 177	\$ 273	\$ 311	\$ 208
General Admin	\$ 393	\$ 121	\$ 170	\$ 215	\$ 197
	3.04%	1.54%	2.12%	2.44%	2.63%
	<i>Percentage of Expenditures for General Administration Funding</i>				
School Admin	\$ 851	\$ 490	\$ 545	\$ 529	\$ 628
Transportation	\$ 531	\$ 394	\$ 474	\$ 467	\$ 515
Maint & Operations	\$ 1,419	\$ 544	\$ 802	\$ 887	\$ 562
Debt Services	\$ 50	\$ -	\$ 17	\$ -	\$ -
School Food Service	\$ 6	\$ -	\$ -	\$ -	\$ 3
Total *	\$ 12,931	\$ 7,866	\$ 8,003	\$ 8,821	\$ 7,483
SAT Scores **	1332	1516	1331	1558	1497
School Taxes ***	\$ 1,145	\$ 1,374	\$ 1,683	\$ 975	\$ 1,719

*Based on 2014-2015 State Report Card information (the latest available from Governor's Office of Student Achievement)

** SAT scores based on the data released by College Board on 2014-2015 high school graduates test results

*** Taxes based on FY2017 (2016 Digest) Millage Rate and Homestead Exemptions calculated on a \$206,700 home

2013 LEGISLATIVE PRIORITIES

COBB COUNTY SCHOOL DISTRICT BOARD OF EDUCATION

Cap State of Georgia Local Five Mill Share at \$100 Million

All school districts in Georgia are required to locally levy five mills of property tax in order to participate in the Georgia Quality Basic Education (QBE) funding program.

Cobb's current portion of the State's local five-mill requirement is \$132.2 Million and this amount is subtracted from the District's state funding. The Cobb County Board of Education petitions the Cobb Legislative Delegation, General Assembly and Governor to adjust this requirement so that the district's total is capped at \$100 million.

Require Financial Impact Statement

The Cobb County Board of Education petitions the Cobb Legislative Delegation, General Assembly and Governor to require a fiscal impact statement for all legislation that impacts a school district's revenue or expenditures.

Advance Public Education through Protecting and Maintaining Local School Board Governance

The Cobb County Board of Education petitions the Cobb Legislative Delegation, General Assembly and Governor to ensure that local school districts remain responsible for the direction, advancement, and governance of their public schools.

Decrease Student Growth Percentile in the Teacher and Leader Keys Evaluation System

Teachers and leaders have a significant impact on student learning and are responsible for improving student performance; however the significant weight dedicated to incorporating unreliable and ever-changing student assessment instruments into fifty percent of the Teacher and seventy percent of the Leader Effectiveness Measure is concerning.

Reduce the Number of State-Mandated Assessments and Surveys Requiring Computing Devices

The Cobb County Board of Education has growing concerns regarding the burden that both testing and surveys are putting on the district's technical infrastructure, technical support personnel, and availability of devices for instruction and student learning.

Restore Austerity Reductions

The State of Georgia currently reduces state QBE funding to the District in the form of Austerity reductions. As a result of an improving state economy, the Cobb County Board of Education petitions the Cobb Legislative Delegation, General Assembly and Governor to reduce or eliminate the State of Georgia Austerity reductions. We also petition that the state Austerity reductions be eliminated when revising future K-12 State of Georgia Education funding formulas.

Year	Original	Mid Year	Total
FY2003	\$ 9,018,265		\$ 9,018,265
FY2004	\$10,479,762	\$ 8,556,134	\$19,035,896
FY2005	\$22,370,784		\$22,370,784
FY2006	\$22,370,784		\$22,370,784
FY2007	\$11,211,055		\$11,211,055
FY2008	\$ 9,442,954		\$ 9,442,954
FY2009	\$ 6,178,365	\$25,316,975	\$31,495,340
FY2010	\$42,407,699	\$43,521,811	\$85,929,510
FY2011	\$69,383,901	\$ 413,185	\$69,797,086
FY2012	\$72,384,317	\$ 168,843	\$72,553,160
FY2013	\$72,171,373		\$72,171,373
FY2014	\$65,900,761		\$65,900,761
FY2015	\$45,821,472		\$45,821,472
FY2016	\$28,518,269		\$28,518,269
Total Reductions			\$565,636,709

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{ BOARD OF EDUCATION }

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David Banks	Post 5
Scott Sweeney	Post 6
Brad Wheeler	Post 7
Chris Ragsdale	Superintendent

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EXECUTIVE SUMMARY

EXPLANATION OF COMMUNITY FINANCIAL AND DEMOGRAPHIC INFORMATION

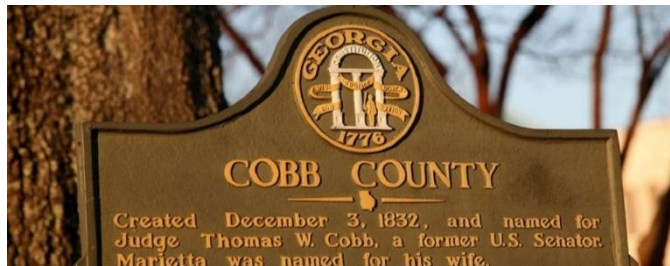
Cobb County Location and History

Located just across the Chattahoochee River from Atlanta, Cobb County is a dynamic community of more than 730,000 residents and total house units around 292,870 (U.S. Census 2014), making it the fourth most populous county in Georgia. Cobb County covers 340.2 square miles and has six municipalities: Acworth, Austell, Kennesaw, Marietta, Powder Springs and Smyrna.



Cobb County, Georgia was one of the 24 created in 1832 from Cherokee Indian territory. It is named in honor of Thomas Willis Cobb who was a U.S. representative, U.S. senator and Supreme Court judge. Marietta, the county seat, is named for his wife. In frontier days, the Chattahoochee River, which forms Cobb’s southeast boundary, served as a dividing line between Creek and Cherokee Indian territories.

A railroad from Marthasville (now Atlanta) to Chattanooga was completed in 1850. This railroad line was the first route from the South to the West and Cobb County flourished due to a depot in Marietta. During the Civil War, Cobb County was used as a base of operations by General Sherman. After the war, Cobb County suffered due to a depressed farm economy and low-wage industries. The county was transformed in 1942 when Bell Aircraft opened an assembly plant to build B-29 bombers. The Bell Aircraft facility is now the home of Lockheed-Martin Aeronautical Systems Company, with the school district among top five principal employers of Cobb.



Since World War II, Cobb County’s population has grown steadily. As newcomers flocked to the county, the population became more diverse. Less than half of Cobb’s residents are native Georgians. It is the fourth most populous county in Georgia. Given its relatively small size, Cobb is the second most densely-populated county in the state.

Community Economic Condition and Outlook

Cobb County is located in the northwest quadrant of the Atlanta metropolitan area, one of the country's top growth areas. Metropolitan Atlanta is a national center for finance, transportation, distribution and communications. These factors, coupled with a mild climate, beautiful natural environment, affordable housing and a first-class international airport help to consistently place Atlanta at or near the top of surveys identifying the most desirable U. S. cities in which to locate a business.



EXECUTIVE SUMMARY
EXPLANATION OF COMMUNITY FINANCIAL AND DEMOGRAPHIC INFORMATION



Cobb County is a leader among the metropolitan counties in all economic areas. The top industries currently providing employment are professional, scientific, management, waste management services, educational, health, and social services. With a diversified economy, many national firms are well represented in Cobb County, as are a growing number

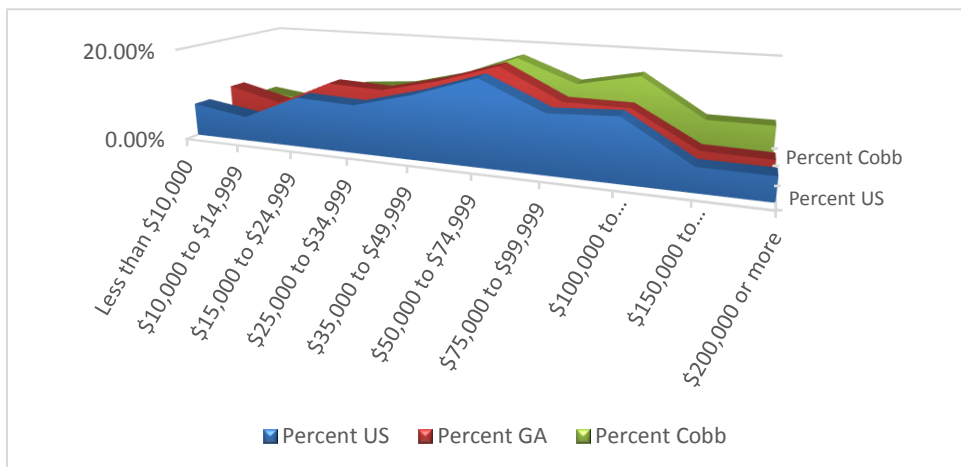
of international businesses. In fiscal year 2014 (most recent figures available), Cobb County had one of the metropolitan area’s highest median household incomes at \$65,180.

Cobb County government is part of a very select group that includes less than 1% of counties nationwide to have achieved an impressive credit rating. The Aaa rating is a highly acclaimed indicator of the overall financial strength of an organization.

In December 2015, Cobb County School District assigned the Aaa Credit Rating by Moody’s. Only 0.50% of public school districts in the nation hold such a rating. A credit rating is also an indicator of an organization’s skill and experience with regard to financial operations including budgeting and forecasting, cash management, financial reporting, accounting, and financial management.



Reversing many years of steady increases, in fiscal year 2009 to 2013 the County’s gross digest suffered a significant decrease with -9.41% negative growth rate due to the economic impact. This was a reflection of the nationwide erosion of real estate values during the economic downturn. However, 2014 became a year with positive property digest growth of 4.29%; and it has continued with a growth of 3.22% in 2015, and 5.72% in 2016. The real estate values as well as other key local tax revenue items, have been gradually picking up.

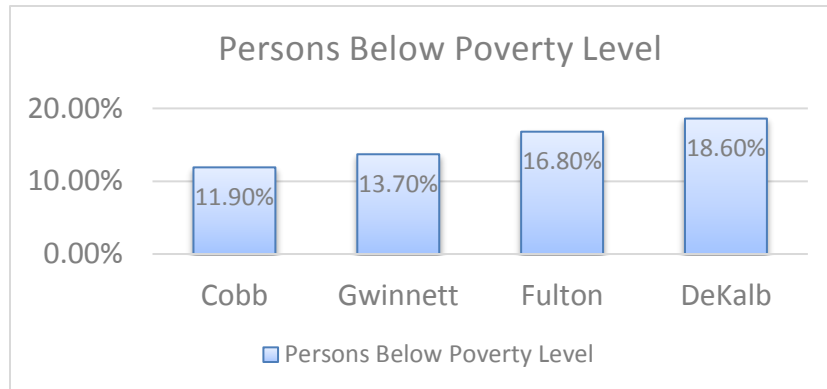


Cobb is home to almost 14% of Georgia households earning \$200,000 or more even though it comprises only 7% of the total households in the state.

EXECUTIVE SUMMARY
EXPLANATION OF COMMUNITY FINANCIAL AND DEMOGRAPHIC INFORMATION

Cobb is home to fewer persons living below the poverty level than any other major county in metropolitan Atlanta.

The median household income in Cobb is the highest among metropolitan Atlanta’s major counties.



Cobb County – 2017 Home of the Atlanta Braves

Economic benefits from the new **Suntrust Park** will ripple throughout the region. Beginning with the construction process, which will support more than 5,200 jobs and generate \$235 million in earnings, the new ballpark will be a dynamic economic engine for Cobb County.

- Annual earnings for the more than 3,000 employees needed to staff the Braves’ organization will total \$35.8 million. More than 1,600 of those jobs will be in Cobb County.
- Visitor spending, resulting in 873 jobs, will provide \$25 million in earnings, of which \$8.9 million will be earned in the county. All sales tax revenue will benefit the school district’s SPLOST.



Executive summary
Five Year Financial Forecast

Type	Category	FY2016 Board Approved Revised Budget	FY2017	FY2018	FY2019	FY2020	FY2021	FY2022	Assumptions	
1 Local	Property Tax Revenue	\$ 388,330,923	\$ 408,148,620	\$ 424,474,565	\$ 441,453,547	\$ 459,111,689	\$ 477,476,157	\$ 496,575,203	<u>Property Digest Information</u> FY2017 Projected Digest 6.00% FY2018 Projected Digest 4.00% FY2019 Projected Digest 4.00% FY2020 Projected Digest 4.00% FY2021 Projected Digest 4.00% FY2022 Projected Digest 4.00%	
2	Other Tax Revenue	\$ 62,416,111	\$ 60,044,703	\$ 60,044,703	\$ 60,044,703	\$ 60,044,703	\$ 60,044,703	\$ 60,044,703		Constant
3	Other Local	\$ 3,159,055	\$ 3,206,434	\$ 3,206,434	\$ 3,206,434	\$ 3,206,434	\$ 3,206,434	\$ 3,206,434		Constant
4 State	Miscellaneous State Grant	\$ 4,324,949	\$ 4,375,434	\$ 4,375,434	\$ 4,375,434	\$ 4,375,434	\$ 4,375,434	\$ 4,375,434		Constant
5	QBE	\$ 462,180,062	\$ 495,184,803	\$ 495,184,803	\$ 495,184,803	\$ 495,184,803	\$ 495,184,803	\$ 495,184,803		Constant
6 Federal	Indirect Cost	\$ 2,812,951	\$ 2,944,315	\$ 2,812,951	\$ 2,812,951	\$ 2,812,951	\$ 2,812,951	\$ 2,812,951		Constant
7	ROTC	\$ 952,806	\$ 961,874	\$ 913,360	\$ 913,360	\$ 913,360	\$ 913,360	\$ 913,360		Constant
8	MedAce	\$ 400,000	\$ 675,082	\$ 675,082	\$ 675,082	\$ 675,082	\$ 675,082	\$ 675,082	Constant	
9	Medicaid	\$ 300,000	\$ 515,137	\$ 515,137	\$ 515,137	\$ 515,137	\$ 515,137	\$ 515,137	Constant	
10 Revenue Total		\$ 924,876,857	\$ 976,056,402	\$ 992,202,469	\$ 1,009,181,451	\$ 1,026,839,593	\$ 1,045,204,061	\$ 1,064,303,107		
11 Reserve Available	Funds Reserved in Prior Year	\$ 20,000,000	\$ 10,000,000	\$ -	\$ -	\$ -	\$ -	\$ -		
Total Funds Available		\$ 944,876,857	\$ 986,056,402	\$ 992,202,469	\$ 1,009,181,451	\$ 1,026,839,593	\$ 1,045,204,061	\$ 1,064,303,107		
12 Base	FY16 Revised Budget	\$ 949,875,857								
13	FY17 Proposed Budget		\$ 986,056,402							
14	Prior Year Continuation Budget			\$ 986,056,402	\$ 1,001,056,402	\$ 1,011,056,402	\$ 1,021,056,402	\$ 1,031,056,402		
15 Salary/Benefits	Annual Step Increase			\$ 10,000,000	\$ 10,000,000	\$ 10,000,000	\$ 10,000,000	\$ 10,000,000	Annual Step Increase for All Eligible Employees Increase in Classified Health Insurance Per Member Per Month (PMPM) until the monthly premium is the same as the Certified Rate (\$945 PMPM). Annual rates will be as follows: FY2015 - Monthly rate of \$596 FY2016 - Increase \$150 PMPM, Monthly rate of \$746 FY2017 - Increase \$100 PMPM, Monthly rate of \$846 FY2018 - Increase \$99 PMPM, Monthly Rate \$945	
16	Increase in Health Insurance			\$ 5,000,000						
Expenditure Total		\$ 949,875,857	\$ 986,056,402	\$ 1,001,056,402	\$ 1,011,056,402	\$ 1,021,056,402	\$ 1,031,056,402	\$ 1,041,056,402		
Forecasted (Deficit)/Surplus		\$ (4,999,000)	\$ -	\$ (8,853,933)	\$ (1,874,951)	\$ 5,783,191	\$ 14,147,659	\$ 23,246,705		

**EXECUTIVE SUMMARY
OTHER FUNDS FORECAST**

Fund	Beginning Fund Balance July 1, 2015	FY2016			FY2017			FY2018			FY2019			FY2020			Forecast Assumptions and Comments		
		Budget Revenue	Budget Expenditures	Ending Fund Balance June 30, 2016	Budget Revenue	Budget Expenditures	Ending Fund Balance June 30, 2017	Budget Revenue	Budget Expenditures	Ending Fund Balance June 30, 2018	Budget Revenue	Budget Expenditures	Ending Fund Balance June 30, 2019	Budget Revenue	Budget Expenditures	Ending Fund Balance June 30, 2020			
SPECIAL REVENUE FUNDS																			
Federal Aid																			
402	Title I	\$0	\$25,192,487	\$25,192,487	\$0	\$21,784,435	\$21,784,435	\$0	\$21,784,435	\$21,784,435	\$0	\$21,784,435	\$21,784,435	\$0	\$21,784,435	\$21,784,435	\$0	Grants are initially budgeted with last year amount	
404	IDEA	\$0	\$20,182,555	\$20,182,555	\$0	\$19,252,052	\$19,252,052	\$0	\$19,252,052	\$19,252,052	\$0	\$19,252,052	\$19,252,052	\$0	\$19,252,052	\$19,252,052	\$0	Grants are initially budgeted with last year amount	
406	Vocation Education	\$0	\$691,501	\$691,501	\$0	\$691,501	\$691,501	\$0	\$691,501	\$691,501	\$0	\$691,501	\$691,501	\$0	\$691,501	\$691,501	\$0	Grants are initially budgeted with last year amount	
414	Title II - A	\$0	\$2,043,307	\$2,043,307	\$0	\$1,768,107	\$1,768,107	\$0	\$1,768,107	\$1,768,107	\$0	\$1,768,107	\$1,768,107	\$0	\$1,768,107	\$1,768,107	\$0	Grants are initially budgeted with last year amount	
432	Homeless	\$0	\$50,229	\$50,229	\$0	\$50,229	\$50,229	\$0	\$50,229	\$50,229	\$0	\$50,229	\$50,229	\$0	\$50,229	\$50,229	\$0	Grants are initially budgeted with last year amount	
460	Title III - A	\$0	\$1,937,820	\$1,937,820	\$0	\$1,496,222	\$1,496,222	\$0	\$1,496,222	\$1,496,222	\$0	\$1,496,222	\$1,496,222	\$0	\$1,496,222	\$1,496,222	\$0	Grants are initially budgeted with last year amount	
462	Title IV - B	\$0	\$553,506	\$553,506	\$0	\$515,721	\$515,721	\$0	\$515,721	\$515,721	\$0	\$515,721	\$515,721	\$0	\$515,721	\$515,721	\$0	Grants are initially budgeted with last year amount	
478	USDA Fruit & Vegetable	\$0	\$166,021	\$166,021	\$0	\$36,524	\$36,524	\$0	\$36,524	\$36,524	\$0	\$36,524	\$36,524	\$0	\$36,524	\$36,524	\$0	Grants are initially budgeted with last year amount	
600	School Nutrition	\$19,294,585	\$53,578,173	\$56,253,157	\$16,619,601	\$55,737,827	\$58,920,709	\$13,436,719	\$55,737,827	\$58,920,709	\$10,253,837	\$55,737,827	\$58,920,709	\$7,070,955	\$55,737,827	\$58,920,709	\$3,888,073	Project using 0% Student Growth	
Special Programs																			
549	Donations	\$98,903	\$509,771	\$608,674	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	Donations are budgeted as received
550	Facility Use	\$567,454	\$805,601	\$805,601	\$567,454	\$567,454	\$809,769	\$325,139	\$500,000	\$500,000	\$325,139	\$500,000	\$500,000	\$325,139	\$500,000	\$500,000	\$325,139	Continue FY2016 Budget (balanced)	
551	After School Program	\$3,768,597	\$8,621,962	\$8,620,484	\$3,770,075	\$9,294,487	\$9,294,487	\$3,770,075	\$935,000	\$935,000	\$3,770,075	\$935,000	\$935,000	\$3,770,075	\$935,000	\$935,000	\$3,770,075	Project using 0% Student Growth	
552	Performing Arts	\$209,151	\$389,940	\$389,940	\$209,151	\$398,924	\$398,924	\$209,151	\$399,700	\$399,700	\$209,151	\$399,700	\$399,700	\$209,151	\$399,700	\$399,700	\$209,151	Continue FY2016 Budget (balanced)	
553	Tuition School	\$937,991	\$725,123	\$725,123	\$937,991	\$717,896	\$717,896	\$937,991	\$717,896	\$717,896	\$937,991	\$725,000	\$725,000	\$937,991	\$725,000	\$725,000	\$937,991	Continue FY2016 Budget (balanced)	
554	Public Safety	\$802,758	\$1,351,241	\$1,351,241	\$802,758	\$1,436,427	\$1,436,427	\$802,758	\$1,457,973	\$1,457,973	\$802,758	\$1,479,843	\$1,479,843	\$802,758	\$1,479,843	\$1,479,843	\$802,758	Project 1.5% Step increase on personnel budget	
556	Adult High School	\$169,338	\$290,635	\$290,635	\$169,338	\$304,329	\$304,329	\$169,338	\$304,329	\$304,329	\$169,338	\$304,329	\$304,329	\$169,338	\$304,329	\$304,329	\$169,338	Continue FY2016 Budget (balanced)	
557	Art Career & Cultural Explore	\$19,702	\$2,600	\$2,600	\$19,702	\$2,600	\$2,600	\$19,702	\$2,600	\$2,600	\$19,702	\$2,600	\$2,600	\$19,702	\$2,600	\$2,600	\$19,702	Continue FY2016 Budget (balanced)	
580	Miscellaneous Grants	\$38,668	\$15,000	\$15,000	\$38,668	\$15,000	\$15,000	\$38,668	\$15,000	\$15,000	\$38,668	\$15,000	\$15,000	\$38,668	\$15,000	\$15,000	\$38,668	Continue FY2016 Budget (balanced)	
State Aid																			
510	Adult Education	\$0	\$1,075,000	\$1,075,000	\$0	\$1,075,000	\$1,075,000	\$0	\$1,075,000	\$1,075,000	\$0	\$1,075,000	\$1,075,000	\$0	\$1,075,000	\$1,075,000	\$0	Grants are initially budgeted using last year's	
532	GNETS	\$339,385	\$5,528,883	\$5,528,883	\$339,385	\$5,398,279	\$5,398,279	\$339,385	\$5,398,279	\$5,398,279	\$339,385	\$5,398,279	\$5,398,279	\$339,385	\$5,398,279	\$5,398,279	\$339,385	Project using 0% Student Growth	
DEBT SERVICE FUND																			
200	Student Information Systems	\$395,859	\$0	\$0	\$395,859	\$0	\$0	\$395,859	\$0	\$0	\$395,859	\$0	\$0	\$395,859	\$0	\$0	\$395,859	Debt Payoff Comment School District Bonded Debt was paid off	
Note: Per Board Agenda Item #2, March 24, 2011, remaining Debt Services funds are to be used for future student information system expenditures.																			
INTERNAL SERVICE FUNDS																			
691	Unemployment	\$571,407	\$300,000	\$300,000	\$571,407	\$300,000	\$300,000	\$571,407	\$300,000	\$300,000	\$571,407	\$300,000	\$300,000	\$571,407	\$300,000	\$300,000	\$571,407	Continue FY2016 Budget (balanced)	
692	Self Insurance	\$6,565,788	\$6,270,987	\$6,270,987	\$6,565,788	\$6,390,892	\$6,390,892	\$6,565,788	\$6,390,892	\$6,390,892	\$6,565,788	\$6,390,892	\$6,390,892	\$6,565,788	\$6,390,892	\$6,390,892	\$6,565,788	Continue FY2016 Budget (balanced)	
696	Purchasing/ Warehouse	\$0	\$1,533,459	\$1,533,459	\$0	\$1,586,291	\$1,586,291	\$0	\$1,586,291	\$1,586,291	\$0	\$1,586,291	\$1,586,291	\$0	\$1,586,291	\$1,586,291	\$0	Continue FY2016 Budget (balanced)	
697	Flexible Benefits	\$0	\$98,307	\$98,307	\$0	\$98,307	\$98,307	\$0	\$98,307	\$98,307	\$0	\$98,307	\$98,307	\$0	\$98,307	\$98,307	\$0	Continue FY2016 Budget (balanced)	
CAPITAL PROJECTS FUNDS																			
352	County-Wide Building Fund	\$732,834	\$3,844,585	\$4,546,163	\$31,256	\$502,000	\$525,000	\$8,256	\$500,000	\$500,000	\$8,256	\$500,000	\$500,000	\$8,256	\$500,000	\$500,000	\$8,256		
Note: The Georgia Legislature passed a law allowing school districts to establish a one-cent sales tax that would be used for capital projects or debt retirement. The passage of this sales tax assists the school district in building new schools, supplying additional classrooms and equipment and technology needs of a growing school district. Cobb County Citizens voted to approve SPLOST 1 (1999-2003), SPLOST 2 (2004-2008), SPLOST 3 (2009-2013).																			

**COBB COUNTY SCHOOL DISTRICT
SPECIAL LOCAL OPTION SALES TAX REVENUES**

	2014	2015	2016	2017	2018	2019
	3%+	3%+	4%+	4%+	5%+	5%
Jan		13,435,942	13,973,379	14,532,314	15,258,929	16,021,875
Feb	10,169,681	10,474,771	10,893,761	11,329,511	11,895,986	
March	10,208,080	10,514,322	10,934,894	11,372,289	11,940,903	
April	10,976,124	11,305,407	11,757,623	12,227,927	12,839,323	
May	9,823,609	10,118,317	10,523,049	10,943,970	11,491,168	
June	11,712,826	12,064,210	12,546,778	13,048,649	13,701,081	
July	11,308,943	11,648,211	12,114,139	12,598,704	13,228,639	
Aug	12,047,417	12,408,839	12,905,192	13,421,399	14,092,468	
Sept	11,408,292	11,750,540	12,220,561	12,709,383	13,344,852	
Oct	11,284,712	11,623,253	12,088,183	12,571,710	13,200,295	
Nov	10,277,863	10,586,198	11,009,645	11,450,030	12,022,531	
Dec	10,489,514	10,804,199	11,236,366	11,685,820	12,270,111	
Yr. total	119,707,061	136,734,209	142,203,570	147,891,706	155,286,286	16,021,875
						717,844,707

**EXECUTIVE SUMMARY
TAX BASE AND RATE TRENDS**

FY2017 Metro Atlanta Millage Rate Comparison

Metro Atlanta System	General Fund Millage	Bond Millage	Total Millage	Standard Homestead Exemption
Atlanta (APS)	21.640	0.100	21.740	\$30,000
Cobb	18.900	0.000	18.900	\$10,000
Dekalb	23.980	0.000	23.980	\$12,500
Fulton	18.502	0.000	18.502	\$30,000
Gwinnett	19.800	2.050	21.850	\$4,000

Property Tax Rates – Cobb County School District

Note: Taxes are levied on real and personal property. Based on a millage levy of 1.00 Mill, a homeowner would pay \$1.00 per \$1,000 on 40% of the assessed value.

Fiscal Year	General Fund Millage Rate	Bond Fund Millage Rate	Total Millage Rate
1999	17.83	3.50	21.33
2000	17.55	1.50	19.05
2001	17.55	1.50	19.05
2002	19.00	1.05	20.05
2003	19.00	0.90	19.90
2004	19.00	0.90	19.90
2005	19.00	0.90	19.90
2006	19.00	0.90	19.90
2007	19.00	0.90	19.90
2008	18.90	0.00	18.90
2009	18.90	0.00	18.90
2010	18.90	0.00	18.90
2011	18.90	0.00	18.90
2012	18.90	0.00	18.90
2013	18.90	0.00	18.90
2014	18.90	0.00	18.90
2015	18.90	0.00	18.90
2016	18.90	0.00	18.90
2017	18.90	0.00	18.90



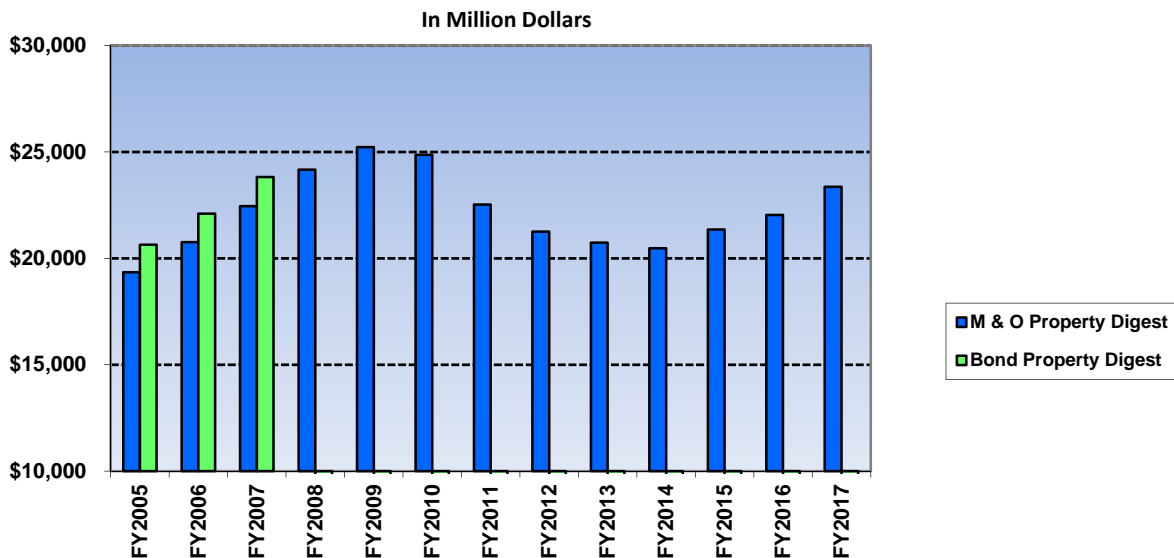
EXECUTIVE SUMMARY
TAX BASE AND RATE TRENDS (continued)

Net Property Digest Information – Cobb County

Over half of the General Fund revenue of the Cobb County School District is derived as a result of local property taxes in Cobb County. Millage rates approved by the Board of Education are applied each year to the net property digest for M&O and Bonds. The current and prior year Property Digests are presented below:

Fiscal Year	Net Maintenance & Operations Property Digest	Net Bond Property Digest
FY2005	\$19,347,342,727	\$20,643,481,831
FY2006	\$20,761,870,661	\$22,103,473,120
FY2007	\$22,456,439,458	\$23,824,006,517
FY2008	\$24,167,393,316	\$0 – (See Note)
FY2009	\$25,226,571,673	\$0 – (See Note)
FY2010	\$24,870,361,338	\$0 – (See Note)
FY2011	\$22,530,784,039	\$0 – (See Note)
FY2012	\$21,255,419,607	\$0 – (See Note)
FY2013	\$20,741,250,527	\$0 – (See Note)
FY2014	\$20,476,161,097	\$0 – (See Note)
FY2015	\$21,354,845,760	\$0 – (See Note)
FY2016	\$22,041,698,137	\$0 – (See Note)
FY2017	\$23,363,789,838	\$0 – (See Note)

Note: The Cobb County School District became free of long term debt on January 31, 2007. The Tax Assessor no longer supplies a Bond Property Digest for the School District as this is not necessary because of the debt payoff.



EXECUTIVE SUMMARY
FY2017 PERSONNEL RESOURCE CHANGES – GENERAL FUND



GENERAL FUND	FY2013 Revised Budget	FY2014 Revised Budget	FY2015 Revised Budget	FY2016 Revised Budget	FY2017 Approved Budget
Instructional School Positions					
Kindergarten Teachers	318.00	351.00	365.00	379.00	373.00
Kindergarten Early Intervention Program	159.00	116.00	100.50	106.00	121.00
Grades 1-3	967.00	984.00	1,018.00	1,069.00	1,079.00
Grades 1-3 Early Intervention Program	255.00	249.00	234.00	235.50	295.00
Grades 4-5	535.00	554.00	557.00	587.00	588.00
Grades 4-5 Early Intervention Program	133.50	107.50	124.00	130.50	174.00
Grades 4-5 Fine Art, Orchestra	1.00	0.00	0.00	0.00	0.00
Elementary Specialists	207.00	209.50	212.00	227.50	228.00
Grades 6-8	766.50	754.00	783.50	813.00	822.00
Grades 9-12/Alternative Program	970.50	960.00	996.00	1050.50	1065.00
Virtual Learning Teachers	0.00	13.00	13.00	11.00	11.00
Career & Technology	117.00	117.00	128.50	124.00	122.50
ROTC	28.00	28.00	28.00	28.00	28.00
IEL Intensive English Language Teacher	31.00	31.00	31.50	31.50	31.50
In School Suspension	41.00	41.00	41.00	41.00	41.00
Contingency Staff - Certified	242.16	184.00	447.71	250.87	67.61
Magnet Coordinators & Teachers	20.00	21.00	18.00	18.00	18.00
English as a Second Language - ESOL	213.50	213.50	162.50	180.50	186.00
Gifted	415.80	415.80	405.50	445.50	493.00
Remedial Education Teachers	105.50	105.50	111.00	131.00	193.50
Area Lead Teacher Program – ALT	0.00	0.00	0.00	0.00	0.00
Special Ed - Teachers	1133.46	1134.00	1134.00	1237.00	1197.00
Special Ed - Preschool Teachers	79.50	79.50	79.50	79.50	79.50
Special Ed - Parapros	546.00	546.00	546.00	452.00	452.00
Special Ed - Preschool Parapros	137.00	137.00	137.00	137.00	137.00
Kindergarten Parapros	318.00	351.00	365.00	379.00	373.00
Other Instructional Parapros	249.10	249.60	229.60	230.60	234.10
Virtual Learning Parapros	0.00	13.00	16.00	16.00	16.00
Media Specialists	126.00	126.00	126.00	126.00	126.00
Contingency Staffs - Classified	15.77	15.77	2.10	0.00	2.50
Total Instructional School Positions	8130.79	8106.67	8411.91	8516.47	8551.71
Other School Support Positions					
Principals	109.00	108.00	108.00	109.00	109.00
Assistant Principals	157.00	158.00	204.00	207.00	211.00
Assistant Administrator	32.00	37.00	0.00	0.00	0.00
Facility Supervisor	0.00	1.00	0.00	0.00	0.00
Counselors	240.00	243.00	251.50	253.50	255.00
MS Graduation Coaches	0.00	0.00	0.00	0.00	0.00
HS Graduation Coaches	0.00	0.00	0.00	0.00	0.00
Local School Secretary	109.23	110.00	110.00	110.00	110.00
Local School Bookkeeper	0.00	0.00	99.25	109.50	110.00
Local School Clerical	344.71	351.49	255.50	268.00	273.00

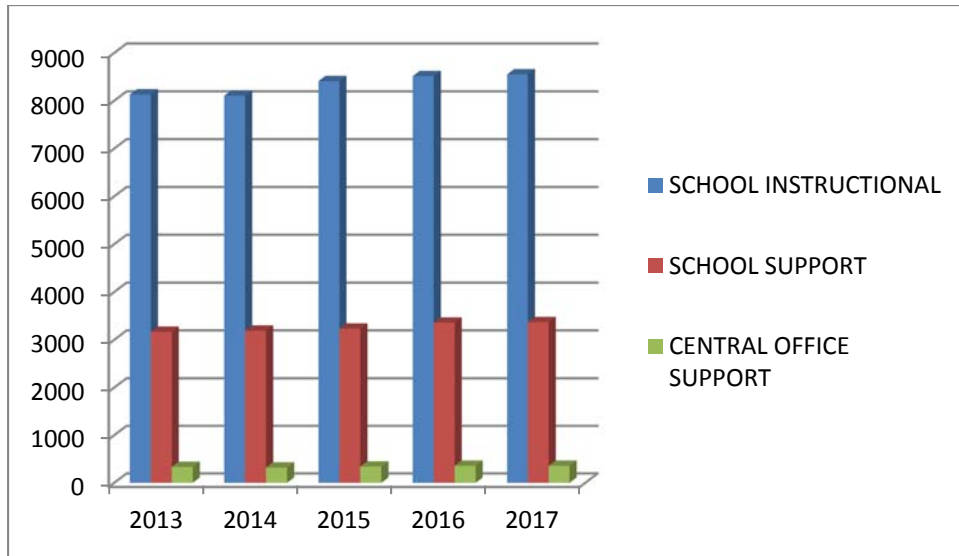
EXECUTIVE SUMMARY
FY2017 PERSONNEL RESOURCE CHANGES – GENERAL FUND (Continued)



GENERAL FUND	FY2013 Revised Budget	FY2014 Revised Budget	FY2015 Revised Budget	FY2016 Revised Budget	FY2017 Approved Budget
Interpreters – ESOL/ Foreign Language	12.26	12.26	12.00	12.00	12.00
Interpreters – Special Ed	5.00	5.00	5.00	5.00	5.00
Diagnosticians	4.00	4.00	4.00	4.00	4.00
Diagnosticians - Preschool	4.00	4.00	4.00	4.00	4.00
Audiologists	3.30	3.30	3.30	3.30	3.30
Occupational Therapists	9.30	9.30	9.30	9.30	9.30
Physical Therapists	6.40	6.40	6.40	6.40	6.40
Speech Language Pathologist (SLP)	190.74	191.00	191.00	191.00	191.00
SLP Parapros	4.00	4.00	4.00	4.00	4.00
Special Ed Nurses	11.50	11.50	11.50	11.50	11.50
SpEd School Based Leadership AP	0.00	0.00	0.00	85.00	85.00
CBST Trainers	0.00	0.00	0.00	0.00	0.00
School Nurses & Consulting Nurses	102.80	102.80	102.80	101.92	103.68
Hospital / Homebound	3.00	3.00	3.00	3.00	3.00
Special Ed Preschool Specialist	1.00	1.00	1.00	1.00	1.00
Tech Specialists – Tech Dept	67.00	68.00	68.00	71.00	71.00
Psychologists	40.25	40.25	40.25	40.25	40.25
Social Workers	32.00	32.00	32.00	32.00	32.00
Campus Officers	23.00	23.00	37.00	40.00	40.00
Custodians	565.85	572.85	574.85	576.85	576.85
Bus Monitors	60.00	60.00	60.00	60.00	60.00
Bus Drivers (Regular & Sp Ed)	856.00	856.00	856.00	854.00	856.00
Maintenance	130.00	130.00	130.00	138.00	130.00
Mechanics – Fleet Maintenance	44.00	44.00	44.00	44.00	44.00
Total Other School Support Positions	3168.34	3190.89	3233.65	3358.52	3371.28
Central Office Support Positions					
Division 1 – General Administration	14.50	18.50	23.00	25.50	25.50
Division 2 – Operational Support	46.25	46.25	47.25	52.25	52.25
Division 2 – Human Resources	42.50	41.00	44.00	43.00	43.00
Division 3 – Technology	55.00	51.00	54.00	59.00	59.00
Division 4 – Academics-Teach & Learn	75.57	73.57	56.98	59.48	59.48
Division 4 – Academics-Special Ed Svcs	31.45	29.50	29.50	16.50	16.50
Division 4 – Accountability & Research	0.00	0.00	25.14	32.45	32.45
Division 5 – Leadership & Learning	20.67	16.17	16.50	17.50	17.50
Division 6 – Financial Services	49.70	45.70	46.70	52.70	52.70
Total Central Office Support Positions	335.64	321.69	343.07	358.38	358.38
Grand Total – General Fund Positions	11,634.77	11,619.25	11,988.25	12,233.37	12,281.37

**EXECUTIVE SUMMARY
 FY2017 PERSONNEL RESOURCE CHANGES – GENERAL FUND (Continued)**

PERSONNEL RESOURCE CHANGES – GENERAL FUND



STAFF/STUDENT ENROLLMENT RATIO – GENERAL FUND

School Year	FY2013	FY2014	FY2015	FY2016	FY2017 Projection
General Fund Positions	11,635	11,619	11,989	12,233	12,281
Student Enrollment	107,914	109,529	111,060	111,872	112,708
Staff/Student Ratio	1 : 9.27	1 : 9.42	1 : 9.26	1 : 9.15	1 : 9.18

EXECUTIVE SUMMARY
FY2017 PERSONNEL RESOURCE CHANGES – GENERAL FUND (Continued)

FY2013

1. Increase class size by two students at every grade level
 - a. Kindergarten 24:1
 - b. Grades 1-3 25:1
 - c. Grades 4-5 32:1
 - d. Grades 6-8 32:1
 - e. Grades 9-12 34:1
2. Add 11 custodian positions due to school facility square footage expansion
3. Closed Skyview Elementary School, reduced 6.15 school support positions
4. Eliminated 4 positions in school-within-school reduction
5. Transferred to General Fund from Title III grant 12.26 ESOL interpreters and 1.6 clerks
6. Reduce Middle and High School Media Parapro to 60%

FY2014

1. Class size at every grade level
 - a. Kindergarten 24:1
 - b. Grades 1-3 25:1
 - c. Grades 4-5 32:1
 - d. Grades 6-8 33:1
 - e. Grades 9-12 35:1
2. Add 7 custodian positions due to school facility square footage expansion
3. Closed Brown Elementary School
4. Eliminated 14 administration contingency positions
5. Reduce 182 professional positions at schools
6. Central Office reduction 16 positions
7. Implement Virtual Learning to add 13 online teachers and 13 Paraprofessional positions
8. Utilize 49% teaching positions, 13 fulltime equivalent, to reduce class size

FY2015

1. Reduced Class size at every grade level
 - a. Kindergarten 23:1
 - b. Grades 1-3 24:1
 - c. Grades 4-5 30:1
 - d. Grades 6-8 31:1
 - e. Grades 9-12 33:1
2. No Furlough Days
3. 180 Days School Year
4. Full Step for all eligible employees
5. A 1% partial salary restoration for all employees
6. Reduced Classroom Size across all grade levels by adding 300 teaching positions

FY2016

1. A 4% Raise for all employees
2. Increase Classroom Teachers (\$7.5M allocated)
3. 180 Days School Year
4. Full Step for all eligible employees

EXECUTIVE SUMMARY
FY2017 PERSONNEL RESOURCE CHANGES – GENERAL FUND (Continued)

FY2017

1. A 2.5% Raise for All Eligible Employees
2. An additional 64 Classroom Teachers
3. 180 Days School Year
4. Full Step for All Eligible Employees



EXECUTIVE SUMMARY
FY2017 PERSONNEL RESOURCE CHANGES – OTHER FUNDS



OTHER FUNDS	FY2013 Revised Budget	FY2014 Revised Budget	FY2015 Revised Budget	FY2016 Revised Budget	FY2017 Approved Budget
SPLOST 3	35.74	7.00	4.00	0.00	0.00
SPLOST 4	0.00	38.74	37.74	37.74	37.74
Title I	222.66	225.89	207.89	196.52	196.52
Title I - Stimulus	0.00	0.00	0.00	0.00	0.00
IDEA	362.58	287.65	287.15	310.90	310.90
IDEA – Stimulus	0.00	0.00	0.00	0.00	0.00
Vocational Grant	0.00	0.00	0.00	0.00	0.00
Title II - A	2.50	2.99	9.97	13.00	13.00
Homeless Grant	0.00	0.00	0.00	0.00	0.00
Federal Funded Grants	0.00	0.00	0.00	0.00	0.00
Title III LEP	8.41	11.81	11.81	18.45	18.45
Title IV	2.50	2.50	2.00	1.00	1.00
Adult Education	8.10	8.10	7.50	8.00	8.00
Psycho-Educational Centers	61.49	60.52	56.72	52.32	52.32
Facility Use	2.00	2.00	2.00	2.00	2.00
After School Program	3.10	3.10	3.10	4.10	4.10
Tuition School	1.16	1.16	1.16	1.00	1.00
Public Safety	21.00	21.00	21.00	21.00	21.00
Adult High School	3.50	3.50	3.50	2.60	2.60
Miscellaneous Grants	0.20	0.00	0.00	0.00	0.00
School Nutrition	1,214.00	1,215.00	1,217.00	1,217.00	1,218.00
Self Insurance	5.00	5.00	5.00	5.00	5.00
Purchasing	16.50	16.50	16.50	17.50	17.50
Flexible Benefits	1.00	1.00	1.00	1.00	1.00
Grand Total – Other Funds Positions	1,971.50	1,912.96	1,894.15	1,909.13	1,910.13

The District FY2017 Personnel total 14,191.50 (in FTE basis) including General Fund and Other Funds positions.



**EXECUTIVE SUMMARY
COBB COUNTY SCHOOL DISTRICT
PERFORMANCE RESULTS**

IOWA ASSESSMENTS
Fall 2015 (Latest available scores)

Third, fifth, and seventh grade students in the Cobb County School District performed above the national average on the 2015-2016 Iowa Assessments, a set of norm-referenced tests that compare students' performance to that of their peers across the United States. Cobb third graders had an average composite score ranked in the 59th percentile, meaning that on average Cobb third graders scored equal to or better than 59% of all other U.S. third grade students who took the Iowa Assessments. Composite scores for fifth graders ranked in the 60th percentile, and seventh graders scored in the 59th percentile (See Table 1). The 50th percentile is the national average in all subjects tested. According to Cobb County School District Superintendent Chris Ragsdale, these scores are the result of the hard work performed by teachers every day.

The Iowa Assessments evaluate students in reading, English language arts, math, science, and social studies. The tests are particularly helpful in identifying core skills where students may need additional instruction. By administering the tests in the fall, teachers can utilize student data to improve instruction.

In Cobb County, third graders performed best in science, scoring in the 64th percentile, and in reading, where they ranked in the 59th percentile. Scores for Cobb fifth graders were at the 67th percentile in social studies and 63rd percentile in English language arts. Seventh grade students ranked in the 62nd percentile in English language arts, science, and social studies. In reading, they placed in the 57th percentile. Math for fifth and seventh grade students ranked in the 55th percentile. Social studies scores for third grade also ranked in the 55th percentile.

The Iowa Assessments also include grade equivalents, or GE scores. The numbers in the GE score that come before the decimal represent the grade level of the student's performance, while the digits that follow the decimal represent the month within the grade. A GE score of 3.4 means the student's performance was similar to that expected of a third grader taking the same test during the fourth month of school. For all three grade levels tested, Cobb County students exceeded the expected grade equivalents.



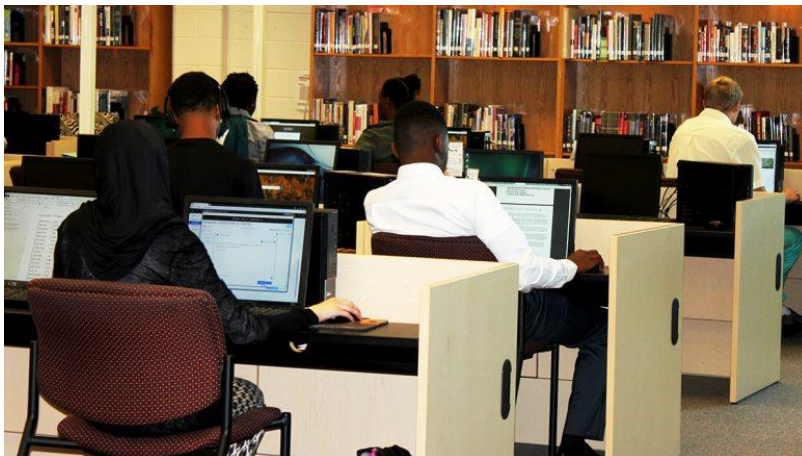
**EXECUTIVE SUMMARY
COBB COUNTY SCHOOL DISTRICT
PERFORMANCE RESULTS (Continued)**

SCHOLASTIC ASSESSMENT TEST (SAT) SCORES

SAT scores for the Cobb County School District increased by four points and remain well above the averages for both the state and nation. The CCSD class of 2016 posted an average score of **1520**, which is **61** points higher than the state average and **36** points higher than the national average.

“For the third straight year our students have continued to make gains in the overall SAT score for the district,” said Cobb County School District Superintendent Chris Ragsdale. “Our continued success is a testament to the dedication and hard work of our entire team.”

Most impressive are the 6 Cobb school district high schools who scored double-digit increases: Campbell (up 42 points), South Cobb (up 32 points), Kennesaw Mountain (up 22 points), Wheeler (up 18 points), Pebblebrook (up 12 points), and Harrison (up 11 points).



“Our counselors, teachers and administrators communicate frequently about SAT preparation through individual advisement conferences, parent/student meetings, and classroom lessons,” said Campbell High School Principal Dr. Jeanne Walker “Multiple opportunities to prepare for the SAT are provided by our classroom teachers, our PTA,

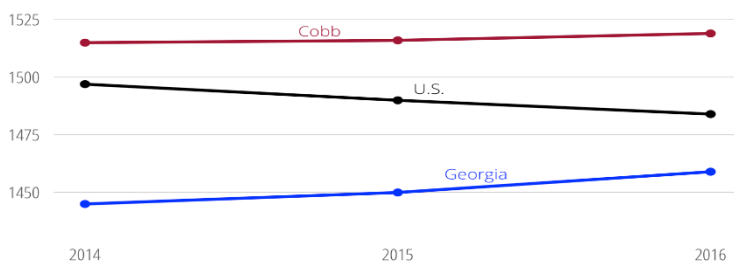
Project 2400, and independent tutoring programs.”

Ten of the district’s high schools had scores above the State average of **1459**. Those schools include Walton (1730), Lassiter (1654), Pope (1649), and Wheeler (1635).

“Our scores continue to be high because our students are encouraged to take very rigorous courses, such as advance placement,” said Judy F. McNeill, Principal of Walton High School.

**SAT Scores Increasing in Cobb and Georgia
but Decreasing in U.S.**

Total SAT Score of Seniors Graduating in 2014-2016



**EXECUTIVE SUMMARY
COBB COUNTY SCHOOL DISTRICT
PERFORMANCE RESULTS (Continued)**

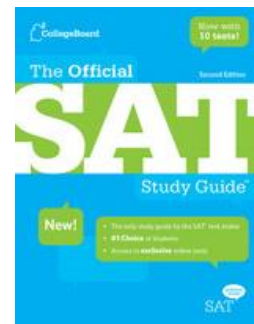
SCHOLASTIC ASSESSMENT TEST (SAT) SCORES

The College Board redesigned the SAT in March of 2016. Scores from the new SAT are not included in this press release. Scores from the new SAT cannot be directly compared to the old SAT.

“Pope High School’s scores are going in the right direction,” said Principal of Pope High School, Dr. Bob Downs. “Our teachers are doing a great job focusing on literacy in the classroom.”

“We have done a lot of work to ensure our teachers integrate SAT strategies into our everyday coursework,” said Dr. Chris Richie, Principal of Lassiter High School.

The SAT is designed to predict a student’s potential for success in the first year of college. It tests students’ knowledge and application of reading, writing, and math. The writing section of the test asks students to write an essay that requires them to take a position on an issue and use reasoning and examples to support their position. The math section of the test includes topics from the third-year of college-preparatory math, such as exponential growth, absolute value, functional notation, and negative and fractional exponents. The Critical Reading section, previously known as the Verbal section, includes short and long reading passages.



Three-year trends of scores for the three sections of the SAT (Test Scale: 200-800)

YEAR		NATIONAL	GEORGIA	COBB
2016	TOTAL	1484	1459	1520
2015		1490	1450	1516
2014		1497	1445	1515
2016	READING	494	493	514
2015		495	490	513
2014		497	488	512
2016	MATHEMATICS	508	490	513
2015		511	485	510
2014		513	485	509
2016	WRITING	482	476	494
2015		484	475	493
2014		487	472	493

**EXECUTIVE SUMMARY
COBB COUNTY SCHOOL DISTRICT
PERFORMANCE RESULTS (Continued)**

AMERICAN COLLEGE TESTING (ACT) SCORES

For the 11th straight year, Cobb County School District students achieved record-high scores on the ACT college entrance exam. The class of 2016 scored nearly two points higher than students nationally. In addition, 10 students in five Cobb County schools attained perfect scores.

“Cobb students continue to outperform their state and national peers,” said Superintendent Chris Ragsdale. “This success is a direct result of the team of educators working hard each day to provide rigorous learning opportunities in our classrooms.”

The district’s average score of **22.6** is 1.8 points higher than the national average of **20.8** and the state average of **21.1**.

Ten Students Achieve Perfect Scores

The CCSD schools with students who scored a perfect 36 points on the ACT include: Campbell High School (1), Kell High School (1), Kennesaw Mountain School (1), Walton High School (5), and Wheeler High School (2). All of those students graduated last spring.

“Our teachers collaborate consistently to provide relevant and rigorous instruction that prepares our students to achieve at the highest level. This was an outstanding senior class that participated in honors, AP, and IB (International Baccalaureate) curricula,” said Dr. Jeanne Walker, Campbell High School principal.



Ten of the district’s 16 high schools posted average ACT composite scores higher than the state and national average. Nearly **57%** of all 2016 the district’s nearly **4,300** graduating seniors took the ACT in either their sophomore, junior, or senior years.

Walton High School had the highest average score in the district at 26.6 points. At Pope High School, the average score of 25.2 is the second highest in Cobb County schools.

“Walton has a rigorous curriculum in all classes. There are high goals set for each student in each class. We have an excellent faculty that helps students meet those goals, and we always appreciate the parents’ support,” said Walton High School Principal, Judith McNeill.

The ACT college results show that a high percentage of Cobb graduates are prepared for college-level work.

“We’ve seen an increase in our test scores across the board over the past several years, and that is attributed to what our teachers are doing in the classroom. The teachers are doing an amazing job in the classroom every day. We have partnered with some businesses in our community who have provided support and given our students opportunities for standardized test resources,” said Principal Robert Downs of Pope High School.

**EXECUTIVE SUMMARY
COBB COUNTY SCHOOL DISTRICT
PERFORMANCE RESULTS (Continued)**

AMERICAN COLLEGE TESTING (ACT) SCORES

Highlights of ACT Scores for the Cobb County School District

- Cobb's scores exceeded those of the state and nation on all sections of the ACT (English, math, reading, and science) for the eleventh consecutive year.

- 4,265 Cobb students in the Class of 2016 participated in the ACT during their sophomore, junior, or senior year of high school. Of these students, 75% demonstrated readiness for college level coursework in English, 52% in Math, 57% in Social Studies, and 46% in Science. Overall, 36% are college ready in all content areas.

- Students taking a more rigorous course of study in high school tend to have higher scores than those taking a minimum curricular sequence. Students taking physics in addition to biology and chemistry scored 2.9 points higher on the ACT Science test than those taking a general science instead of physics.

- Five high schools had composite scores higher than 24.0 points: Walton 26.6, Pope 25.2, Kennesaw Mountain 24.8, Lassiter 24.8, and Wheeler 24.1.

- Ten high schools had composite scores higher than the state average of 21.1 and the national average of 20.8: Walton 26.4, Pope 25.2, Kennesaw Mountain 24.8, Lassiter 24.8, Wheeler 24.1, Harrison 23.4, Hillgrove 22.6, Allatoona 22.2, North Cobb 21.6, and Kell 21.3.

**EXECUTIVE SUMMARY
COBB COUNTY SCHOOL DISTRICT
PERFORMANCE RESULTS (Continued)**

AMERICAN COLLEGE TESTING (ACT) SCORES

The **Cobb County School System** is the second largest school system in Georgia and the 24th largest district in the nation. It serves 112,000 students, 114 schools, including 67 elementary schools, 25 middle schools, 16 high schools, two charter schools, two special education centers, one adult education center and one performing learning center. Our vision is *One Team, One Goal: Student Success*.

The ACT assessment measures high school students’ overall educational development and their readiness for the challenge of core college classes. Scores on the ACT range from 1 to 36. The ACT is comprised of 4 subject-area tests: English, Mathematics, Reading, and Science.

YEAR	SUBJECT	NATIONAL	COBB	GEORGIA
2016	ENGLISH	20.1	22.3	20.7
2015		20.4	22.2	20.6
2014		20.3	21.8	20.3
2016	MATHEMATICS	20.6	22.0	20.6
2015		20.8	21.9	20.5
2014		20.9	21.8	20.5
2016	READING	21.3	23.2	21.8
2015		21.4	23.0	21.6
2014		21.3	22.7	21.4
2016	SCIENCE	20.8	22.4	21.0
2015		20.9	22.2	20.9
2014		20.8	21.9	20.7
2016	COMPOSITE	20.8	22.6	21.1
2015		21.0	22.5	21.0
2014		21.0	22.2	20.8

**EXECUTIVE SUMMARY
COBB COUNTY SCHOOL DISTRICT
PERFORMANCE RESULTS (Continued)**

FOUR-YEAR GRADUATION RATE

Cobb County School District's Graduation Rate Rises



The Cobb County School District graduation rate rose to a new high of **84%**, part of a six year upward trend and once again surpassing the state average. The graduation rate for the class of 2016 increased by 2.4 percentage points from the previous year. The state graduation rate average is 79.2%.

“I am proud of the continued success of our CCSD graduates,” said Cobb County School District Superintendent Chris Ragsdale. “The increase in the high school graduation rate demonstrates the excellence that occurs in our classrooms each and every day. I am thankful for how hard our teachers work to prepare our students for college and career success.”

Fifteen Cobb County schools saw graduation rates climb with Allatoona, Harrison, Hillgrove, Lassiter, Pope and Walton High Schools experiencing rates exceeding 90%.

“Our graduation rate has increased because everyone is involved to meet this goal,” said Judy McNeill, Principal of Walton High School. “Our faculty puts forth extra effort in tutoring our students. Our counselors offer study skills classes for our freshmen.”

Three CCSD schools have seen their graduation rates rise by double digits in the past five years: Pebblebrook High School has seen an increase of 19 percentage points; Campbell High School has risen by 16 percentage points; and, South Cobb has achieved a 12.4 percentage point increase.

Campbell High School principal, Dr. Jeanne Walker, attributes the increase in Campbell's graduation rate to several factors, including a focus on students who need extra help academically.

**EXECUTIVE SUMMARY
COBB COUNTY SCHOOL DISTRICT
PERFORMANCE RESULTS (Continued)**

FOUR-YEAR GRADUATION RATE

“We have expanded and shifted resources to assist student groups who traditionally struggle to reach graduation within four years,” said Walker.

Four-year Cohort Graduation Rates for the Cobb County School District and each district high school from 2012–2016

School	Four-year Cohort Graduation Rate (%)					Trends (%)		
	2012	2013	2014	2015	2016	1 year	3 year	5 year
Cobb	76.0	76.5	78.2	81.4	83.8	2.4	5.6	7.8
Allatoona	87.6	86.6	87.1	89.1	91.3	2.2	4.2	3.7
Campbell	62.1	66.3	66.1	72.1	78.4	6.3	12.3	16.3
Harrison	90.7	96.0	96.2	94.1	94.2	0.1	-2.0	3.5
Hillgrove	83.6	86.4	86.2	90.8	93.3	2.5	7.1	9.7
Kell	78.8	80.6	78.5	84.7	85.0	0.3	6.5	6.2
Kennesaw Mountain	79.9	86.6	81.1	84.1	85.3	1.2	4.2	5.4
Lassiter	87.5	91.4	91.5	93.8	94.5	0.7	3.0	7.0
McEachern	73.9	76.6	81.4	77.5	84.7	7.2	3.3	10.8
North Cobb	79.7	81.5	82.9	83.7	88.1	4.4	5.2	8.4
Osborne	64.9	48.4	56.8	61.4	64.8	3.4	8.0	-0.1
Pebblebrook	53.6	58.3	62.8	70.8	72.3	1.5	9.5	18.7
Pope	93.8	91.9	88.0	91.7	93.4	1.7	5.4	-0.4
South Cobb	61.0	61.0	64.0	74.9	73.4	-1.5	9.4	12.4
Sprayberry	79.4	82.4	80.9	72.0	81.7	9.7	0.8	2.3
Walton	93.8	90.8	92.7	94.1	96.1	2.0	3.4	2.3
Wheeler	70.4	71.2	70.5	79.4	80.7	1.3	10.2	10.3

**EXECUTIVE SUMMARY
COBB COUNTY SCHOOL DISTRICT
PERFORMANCE RESULTS (Continued)**

GEORGIA MILESTONES END-OF-GRADE ASSESSMENTS



Beginning with the 2014–2015 school year, the state implemented the new Georgia Milestones Assessment System (Georgia Milestones) to replace the End of Course Tests (EOCT) and Criterion-Referenced Competency Tests (CRCT). The standards on which the tests are based have not changed, but the assessments have changed.

What is the Georgia Milestones Assessment System?

The Georgia Milestones is a comprehensive summative assessment program for grades 3 through 12. Georgia Milestones measures how well students have learned the knowledge and skills outlined in the state content standards in language arts, mathematics, science, and social studies. Students in grades 3 through 8 take an End-Of-Grade (EOG) assessment in each content area. High school students take an End-Of-Course (EOC) assessment in eight courses. Georgia Milestones includes the following types of test items:

- open-ended (constructed-response) items in language arts and mathematics;
- extended writing responses to passages read during the test in language arts;
- norm-referenced items to provide a national comparison in all content areas; and
- multiple-choice items in all content areas.

How do the Georgia Milestones differ from the old CRCT and EOCT Assessments?

Student results on the former CRCT and EOCT Assessments were divided into three performance levels. On the Georgia Milestones, results are divided into four achievement levels. Moreover, although the standards on which the new and old tests are the same, the Georgia Milestones assessments expect students to know those standards in greater depth. For these reasons, fewer students statewide will perform at the highest level on these tests compared to the former CRCT and EOCT assessments.

How are the results of the Georgia Milestones scored?

Students performance on the assessment is reported in one of four achievement levels: (1) Beginning Learner, (2) Developing Learner, (3) Proficient Learner, or (4) Distinguished Learner. Descriptions of

**EXECUTIVE SUMMARY
COBB COUNTY SCHOOL DISTRICT
PERFORMANCE RESULTS (Continued)**

GEORGIA MILESTONES END-OF-GRADE ASSESSMENTS

each achievement level are given in the Individual Student Report (ISR).

Beginning Learners These students did not demonstrate proficiency.
Developing Learners These students demonstrated partial proficiency.
Proficient Learners These students demonstrated proficiency.
Distinguished Learners These students demonstrated advanced proficiency.

Percent proficient is the percentage of students scoring in the top two achievement levels. The Georgia DOE considers the students who are ready to progress to the next grade in that test subject.

Students also received a scale score for each test. Using the scale score, you can compare your student's performance with the average student in the school, district, and state. Your student's performance in each subject is described in greater detail using domain categories for each subject area.

Where to obtain more information about the Georgia Milestones?

The Georgia Department of Education has provided detailed information about the Milestones for each subject area on their website. To access this information, visit <http://www.cobbk12.org/centraloffice/accountability/milestones-info.aspx>.

Cobb Students Outperform the State in All Grades on the New Georgia Milestones

Georgia Milestones End-of Course (EOG) Assessments were given in the 2015-2016 school year for the second time.

EOG assessments are given in grades 3 to 8 in four subjects: English Language Arts, Math, Science, and Social Studies. Some students take the high school courses Algebra 1 and/or Physical Science in 8th grade. In 2016, these students took the End-of-Course (EOC) assessment instead of the EOG assessment.

In Georgia, EOC assessments were given in 10 high school courses: Ninth Grade Literature and Composition, American Literature and Composition, Coordinate Algebra, Analytic Geometry, Algebra 1, Geometry, Biology, Physical Science, United States History, and Economics/Business/Free Enterprise. In Cobb, only 7 of these courses were taken by the majority of high school students. In 2016, most Cobb students took Algebra 1 and Geometry instead of Coordinate Algebra and Analytic Geometry. District wide over 9,000 students took Algebra 1 while approximately 100 students took Coordinate Algebra. A similar number of students also took Geometry and Analytic Geometry. Also in 2016, Physical Science was taken almost exclusively by middle school students. For these reasons, this high-school testing brief does not include results from the EOC assessment in Coordinate Algebra, Analytic Geometry, or Physical Science.

The following tables are the summary statistics of Cobb performance on Elementary, Middle, and High School levels:

**EXECUTIVE SUMMARY
COBB COUNTY SCHOOL DISTRICT
PERFORMANCE RESULTS (Continued)**

GEORGIA MILESTONES END-OF-GRADE ASSESSMENTS

COBB ELEMENTARY SCHOOLS

Cobb and State Result for Each EOG Assessment in 2016

Subject	Grade	Mean Scale Score			Percent Proficient In Levels 3 - 4			Percent In Levels 2 - 4		
		Cobb	State	Diff	Cobb	State	Diff	Cobb	State	Diff
		ELA	3	515.5	503.0	12.5	44.0%	35.0%	9.0%	74.3%
	4	516.2	503.0	13.2	45.7%	35.0%	10.7%	78.3%	69.0%	9.3%
	5	524.9	510.0	14.9	53.0%	40.0%	13.0%	82.7%	74.0%	8.7%
Math	3	522.3	516.0	6.3	46.8%	41.0%	5.8%	82.3%	80.0%	2.3%
	4	524.7	517.0	7.7	47.5%	40.0%	7.5%	84.1%	79.0%	5.1%
	5	520.0	512.0	8.0	45.3%	38.0%	7.2%	79.1%	74.0%	5.1%
Science	3	511.1	508.0	3.1	38.2%	35.0%	3.2%	77.7%	75.0%	2.7%
	4	508.5	505.0	3.5	36.7%	33.0%	3.7%	73.6%	71.0%	2.6%
	5	512.0	510.0	2.0	41.0%	40.0%	1.0%	72.2%	71.0%	1.2%
Social Studies	3	506.2	505.0	1.2	30.1%	30.0%	0.1%	76.9%	75.0%	1.9%
	4	507.7	504.0	3.7	36.7%	35.0%	1.7%	74.4%	71.0%	3.4%
	5	506.2	504.0	2.2	31.6%	30.0%	1.6%	77.1%	74.0%	3.1%

Prepared by the Office of Accountability and Research of CCSD, July 27, 2016

Historical Cobb Results for Each EOG Assessment in 2015 and 2016

Subject	Grade	Mean Scale Score			Percent Proficient In Levels 3 - 4			Percent In Levels 2 - 4		
		2015	2016	Diff	2015	2016	Diff	2015	2016	Diff
		ELA	3	516.5	515.5	-1.1	46.3%	44.0%	-2.2%	75.2%
	4	519.2	516.2	-3.1	48.4%	45.7%	-2.7%	79.4%	78.3%	-1.0%
	5	524.6	524.9	0.4	51.5%	53.0%	1.5%	80.9%	82.7%	1.9%
Math	3	516.6	522.3	5.7	41.6%	46.8%	5.2%	80.8%	82.3%	1.5%
	4	522.6	524.7	2.1	46.9%	47.5%	0.6%	83.7%	84.1%	0.5%
	5	518.0	520.0	2.0	43.7%	45.2%	1.5%	77.6%	79.1%	1.5%
Science	3	510.9	511.1	0.2	37.6%	38.2%	0.6%	78.1%	77.7%	-0.3%
	4	508.8	508.5	-0.4	37.2%	36.7%	-0.5%	74.6%	73.6%	-1.0%
	5	512.6	512.0	-0.6	40.7%	41.0%	0.3%	73.5%	72.2%	-1.3%
Social Studies	3	504.4	506.2	1.7	29.5%	30.1%	0.6%	76.3%	76.9%	0.7%
	4	508.9	507.7	-1.2	37.3%	36.7%	-0.6%	74.6%	74.4%	-0.2%
	5	506.6	506.2	-0.4	32.1%	31.6%	-0.5%	77.5%	77.1%	-0.4%

Prepared by the Office of Accountability and Research of CCSD, July 27, 2016

**EXECUTIVE SUMMARY
COBB COUNTY SCHOOL DISTRICT
PERFORMANCE RESULTS (Continued)**

GEORGIA MILESTONES END-OF-GRADE ASSESSMENTS

COBB MIDDLE SCHOOLS

Cobb and State Result for Each EOG Assessment in 2016

Subject	Grade	Mean Scale Score			Percent Proficient In Levels 3 - 4			Percent In Levels 2 - 4		
		Cobb	State	Diff	Cobb	State	Diff	Cobb	State	Diff
ELA	6	524.2	506.0	18.2	51.5%	39.0%	12.5%	78.0%	68.0%	10.0%
	7	523.3	506.0	17.3	50.7%	39.0%	11.7%	81.2%	73.0%	8.2%
	8	530.0	515.0	15.0	57.3%	44.0%	13.3%	87.6%	80.0%	7.6%
Math	6	525.6	512.0	13.6	48.9%	38.0%	10.9%	82.7%	75.0%	7.7%
	7	531.4	520.0	11.4	50.2%	42.0%	8.2%	81.6%	76.0%	5.6%
	8	517.5	508.0	9.5	40.6%	33.0%	7.6%	83.1%	75.0%	8.1%
Science	6	520.2	508.0	12.2	46.9%	38.0%	8.9%	73.7%	65.0%	8.7%
	7	518.7	509.0	9.7	45.7%	39.0%	6.7%	72.1%	67.0%	5.1%
	8	497.1	494.0	3.1	28.0%	27.0%	1.0%	64.1%	59.0%	5.1%
Social Studies	6	518.8	507.0	11.8	43.2%	33.0%	10.2%	79.6%	70.0%	9.6%
	7	521.7	512.0	9.7	47.7%	39.0%	8.7%	80.6%	75.0%	5.6%
	8	516.7	510.0	6.7	43.5%	38.0%	5.5%	79.7%	75.0%	4.7%

Prepared by the Office of Accountability and Research of CCSD, July 27, 2016

Historical Cobb Results for Each EOG Assessment in 2015 and 2016

Subject	Grade	Mean Scale Score			Percent Proficient In Levels 3 - 4			Percent In Levels 2 - 4		
		2015	2016	Diff	2015	2016	Diff	2015	2016	Diff
ELA	6	527.4	524.2	-3.3	52.2%	51.5%	-0.7%	79.0%	78.0%	-1.0%
	7	522.1	523.3	1.2	49.7%	50.7%	1.0%	78.3%	81.2%	2.8%
	8	524.4	530.0	5.6	50.6%	57.3%	6.7%	83.6%	87.6%	4.0%
Math	6	521.9	525.6	3.7	45.4%	48.9%	3.5%	80.5%	82.7%	2.2%
	7	524.5	531.4	6.9	45.8%	50.2%	4.4%	80.5%	81.6%	1.0%
	8	527.2	517.5	-9.7	47.1%	40.6%	-6.5%	82.6%	83.1%	0.6%
Science	6	520.7	520.2	-0.5	46.2%	46.9%	0.7%	73.5%	73.7%	0.2%
	7	515.0	518.7	3.7	42.0%	45.7%	3.7%	70.8%	72.1%	1.3%
	8	513.3	497.1	-16.1	39.7%	28.0%	-11.8%	69.5%	64.1%	-5.5%
Social Studies	6	515.7	518.8	3.2	40.3%	43.2%	2.9%	79.3%	79.6%	0.3%
	7	517.3	521.7	4.4	43.9%	47.7%	3.7%	79.0%	80.6%	1.6%
	8	512.0	516.7	4.7	36.8%	43.5%	6.7%	75.8%	79.7%	3.8%

Prepared by the Office of Accountability and Research of CCSD, July 27, 2016

**EXECUTIVE SUMMARY
COBB COUNTY SCHOOL DISTRICT
PERFORMANCE RESULTS (Continued)**

GEORGIA MILESTONES END-OF-GRADE ASSESSMENTS

COBB HIGH SCHOOLS

Cobb and State Results for Each EOC (End-of-Course) Assessment in 2016

Subject	Mean Scale Score			Percent Proficient			Percent		
	Cobb	State	Diff	In Levels 3 - 4			In Levels 2 - 4		
				Cobb	State	Diff	Cobb	State	Diff
Biology	539.9	514.5	25.3	54.8%	42.3%	12.5%	77.7%	67.6%	10.1%
Economics	544.4	521.1	23.3	59.2%	44.6%	14.7%	82.9%	72.0%	10.9%
Geometry	539.6	523.2	16.5	53.8%	43.8%	10.0%	81.3%	72.5%	8.8%
United States History	540.8	518.2	22.6	59.9%	43.3%	16.6%	85.8%	75.3%	10.6%
American Literature	532.3	514.7	17.6	52.2%	41.0%	11.1%	83.9%	75.1%	8.8%
Ninth Literature	525.8	510.9	14.9	51.8%	39.9%	11.9%	84.1%	76.7%	7.4%
Algebra 1	524.1	510.9	13.2	45.3%	36.0%	9.3%	76.9%	70.5%	6.4%

Historical Cobb Results for Each EOG (End-of-Course) Assessment in 2015 and 2016

Subject	Mean Scale Score			Percent Proficient			Percent		
	2015	2016	Diff	In Levels 3 - 4			In Levels 2 - 4		
				2015	2016	Diff	2015	2016	Diff
Biology	527.9	539.9	12.0	49.0%	54.8%	5.8%	72.9%	77.7%	4.8%
Economics	528.7	544.4	15.8	50.6%	59.2%	8.7%	78.9%	82.9%	4.0%
Geometry	524.9	539.6	14.8	46.2%	53.8%	7.6%	77.3%	81.3%	4.0%
United States History	531.6	540.8	9.2	53.3%	59.9%	6.6%	83.1%	85.8%	2.8%
American Literature	521.5	532.3	10.8	46.6%	52.2%	5.6%	81.9%	83.9%	2.1%
Ninth Literature	519.6	525.8	6.2	45.7%	51.8%	6.1%	82.4%	84.1%	1.6%
Algebra 1	520.1	524.1	4.0	42.8%	45.3%	2.5%	76.0%	76.9%	0.8%

Prepared by the Office of Accountability and Research of CCSD, July 27, 2016

**EXECUTIVE SUMMARY
COBB COUNTY SCHOOL DISTRICT
PERFORMANCE RESULTS (Continued)**

**COLLEGE AND CAREER READY PERFORMANCE INDEX (CCRPI)
2015 (Latest available scores)**

Cobb County Schools Exceed State Average for Fourth Straight Year

Cobb’s district score of 79.7 on the 2015 College and Career Ready Performance Index (CCRPI) exceeded the state average for the fourth straight year. Scores for Cobb County schools on the 2015 CCRPI exceeded average scores for Georgia schools at all three levels: elementary, middle, and high. The CCRPI measures the academic achievement and progress of individual schools, school systems, and the state itself on a 100-point scale. The CCRPI represents Georgia’s accountability system. The Georgia Department of Education (GaDOE), which released the CCRPI, significantly modified the CCRPI for 2015 by including the new Georgia Milestones Assessments and altering the weight of individual components of the index.

Table 1. Components of the 2015 CCRPI score at each school level for Cobb schools. Comparison of Cobb’s overall CCRPI score for each level compared to Georgia’s overall score for each level.

Level	Achievement Points (max = 50)	Progress Points (max = 40)	Achievement Gap Points (max = 10)	Challenge Points (max = 10)	Cobb’s CCRPI Score	Georgia’s CCRPI Score
Elementary	32.3	34.1	6.7	4.2	77.3	76.0
Middle	33.6	35.9	6.7	2.8	79.0	71.2
High	37.0	36.9	6.7	3.3	83.9	75.8

Description of CCRPI

The base CCRPI score is calculated from three separately weighted components: achievement, progress, and achievement gap. **Achievement** points account for 50 percent of the overall CCRPI score. Achievement points are distributed among content mastery as measured by the Georgia Milestones tests, post-readiness (which uses various measures of college and career readiness), and high school graduation rate or a predictor of high school graduation. **Progress** points account for 40 percent of the overall school score and measure the amount that students grow based on their performance on state assessments from year to year. The student growth measure determines how much students in a school or district are growing compared to academically-similar students from across Georgia. **Achievement gap** points account for 10 percent of the overall CCRPI score. These points measure the difference between the performance of the lowest 25 percent of students in a school or district compared to the performance of all students in Georgia. Schools may also receive up to 10 **challenge** points or

**EXECUTIVE SUMMARY
COBB COUNTY SCHOOL DISTRICT
PERFORMANCE RESULTS (Continued)**

COLLEGE AND CAREER READY PERFORMANCE INDEX (CCRPI)

bonus points in addition to the 100 CCRPI points based on the performance of certain subgroups of students within the school and by demonstrating excellence in specified areas like innovative practices and STEM certification.

Changes from 2014 to 2015

The 2015 CCRPI scores cannot be directly compared to the CCRPI from the previous three years because the GaDOE significantly modified the CCRPI for 2015. First, the state assessments upon which the 2015 CCRPI is based are the new Georgia Milestones, which were first given during the 2014–2015 school year. CCRPI scores from 2012 to 2014 were based on the CRCT and EOCT. Second, the weight of each component within CCRPI also changed. Achievement and achievement gap were lower by 10 and 5 points, respectively, while progress was raised by 15 points. Finally, in the content mastery indicators, the Georgia Milestones scores are weighted according to a formula that rewards schools based on how well the students performed on the Milestones and not just whether or not the students passed the test. In previous years, students who barely passed and students who scored at the highest level were weighted the same. In 2015, scores at the highest level on the Georgia Milestones, which have four levels of performance, count three times more than scores at the second level of performance.

Individual School Performance

Sope Creek (95.5) and Mount Bethel (94.2) had the highest CCRPI scores among Cobb’s elementary schools. Six other elementary schools exceeded 90.0: East Side, Ford, Garrison Mill, Kemp, Murdock, and Timber Ridge. Thirty-one Cobb elementary schools exceeded the state elementary average of 76.0. Because of the modifications to the CCRPI, the GaDOE did not issue scores for primary schools this year (Kennesaw, Riverside Primary, and McCall Primary).

Dodgen (98.4) and Hightower Trail (96.5) were the top scoring middle schools in Cobb. Dickerson and Mabry also exceeded 90.0. Nineteen of Cobb’s twenty-five middle schools exceeded the middle school state average of 71.2. Lassiter (98.7) and Walton (96.8) led Cobb’s high schools. Five other high schools also exceeded 90.0: Allatoona, Harrison, Hillgrove, Kennesaw Mountain, and Pope. Twelve Cobb high schools exceeded the high school state average of 75.8.

According to Cobb Superintendent Chris Ragsdale, “As a district, we focus on equipping our teachers with the tools necessary to meet the individual needs of our students. Our district CCRPI scores have exceeded the state average for the past four years due to the focus and commendable work of our teachers.” Walton High School earned the most points in the district for the achievement category, much of which is based on the Georgia Milestones. According to Walton Principal Judy McNeill, “Walton’s high achievement scores are a result of the rigorous curriculum delivered by our teachers. Our students and their parents have high expectations for academic success, and those expectations propel our students to perform well on the state assessments.”

**EXECUTIVE SUMMARY
COBB COUNTY SCHOOL DISTRICT
PERFORMANCE RESULTS (Continued)**

COLLEGE AND CAREER READY PERFORMANCE INDEX (CCRPI)

More Information

The GaDOE uses the CCRPI to hold schools accountable for results, to provide more prescriptive state support, and to reward schools for high performance and progress. Detailed information about the CCRPI is available from the GaDOE (<http://ccrpi.gadoe.org/2015>). The available information includes full reports for all schools and districts in Georgia.



**EXECUTIVE SUMMARY
COBB COUNTY SCHOOL DISTRICT
PERFORMANCE RESULTS (Continued)**

EXPENDITURES PER FTE

Compared to the average school system in Georgia, Cobb County spends less on operation and support, and more on student instruction.

According to the latest available State DOE Report Card, 2014-2015, Cobb County spent 72.35% of its total General Fund expenditures on instruction. The Georgia State system average is 67.04%. The following table is the presentation of K-12 expenditures in category details, by percent and per FTE (student full-time equivalency).

K – 12 Expenditures in General Fund

	COBB COUNTY		STATE OF GEORGIA	
	Percent	Per FTE	Percent	Per FTE
Instruction	73.44%	\$5,777	67.10%	\$5,324
Media	1.63%	\$128	1.71%	\$136
Instructional Support	2.97%	\$234	3.84%	\$305
Pupil Services	2.25%	\$177	3.25%	\$258
General Admin	1.54%	\$121	2.38%	\$189
School Admin	6.24%	\$490	6.98%	\$554
Transportation	5.01%	\$394	5.55%	\$440
Maint & Operation	6.92%	\$544	8.90%	\$706
Capital Projects	0%	\$0	0.03%	\$2
School Food Svcs	0%	\$0	0.06%	\$5
Debt Services	0%	\$0	0.20%	\$16
Total	100%	\$7,866	100%	\$7,935

Data Source: Governor's Office of Student Achievement 2014-2015 Report Card as latest available



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EXECUTIVE SUMMARY

School District Earns Triple A Credit Rating

Only 0.50% of public school districts in the US hold top rating

Moody's Investor's Service ("Moody's") reviewed for indicative credit purposes the business fundamentals and financial condition of the Cobb County School District and on December 17, 2015, assigned a **Triple A Credit Rating to the Cobb County School District (CCSD)**. This rating is the highest credit rating available for a government entity and the first time in history that the district has received the highest rating. The Triple A rating reflects the district's sizable and diverse tax base, sound reserve position characterized by conservative budgeting and formal financial policies, and an above average pension burden, mitigated by the absence of any long-term debt. Only 0.50% of public school districts in the United States hold such a rating.

"Financial Services has been working on this project for two years, and this achievement reflects the hard work, professionalism, and 'never give up' attitude of the entire financial services management team," says Brad Johnson, CCSD Chief Financial Officer.

Credit ratings represent the credit worthiness of corporations and government entities. In investment, the credit ratings are published by credit rating agencies and used by investment professionals to assess the likelihood a debt can be repaid. Ratings play a critical role in determining how much companies and government entities that issue debt have to pay to access credit markets. Ratings determine borrowing costs and the amount of interest they pay on their issued debt.

A credit rating is also an indicator of an organization's skill and experience with regard to financial operations including budgeting and forecasting, cash management, financial reporting, accounting, and financial management.

The credit rating industry is highly concentrated with the two largest rating agencies, Moody's Investor's Service and Standard & Poor's having roughly 80% market share globally. It is extraordinarily difficult to achieve an Aaa rating from these rating agencies:

(1) As has been widely reported in the business press, the 2008-2009 crash was so devastating that by the end of the economic downturn period, there were only three S&P 500 companies left that could boast an Aaa credit rating.

(2) An evaluation of state governments reveals that out of the 50 states in the US, only 15 states (30%) currently hold an Aaa credit rating.

(3) It is even more difficult for public school districts to achieve an Aaa rating because of limited diversity in General Fund revenue streams and limited flexibility to cut services because students in public schools have to receive an education. By contrast, cities and counties have a wider range of revenue options and have more flexibility in their expenditure budgets. An evaluation of public school districts in the United States reveals that only 0.50% hold an Aaa credit rating.

EXECUTIVE SUMMARY

School District Earns Triple A Credit Rating (Continued)



Chief Financial Officer Brad Johnson, at center, with the CCSD Financial Services Team

EXECUTIVE SUMMARY

Cobb Outperforms State & Nation on the New PSAT

On October 14, 2015, more than 13,000 Cobb students took the new PSAT/NMSQT (Preliminary SAT/National Merit Scholarship Qualifying Test). The test was redesigned by the College Board to align the PSAT with the new SAT exam that will be given for the first time in March 2016. The new design of the PSAT takes 165 minutes and consists of a total of 139 questions and tasks. The reading component has 47 questions. The writing and language component has 44 questions, and the math component has 48 questions.

The results of the new PSAT are reported using three scores: an evidence-based reading and writing score, a math score, and a total score. The total score is the sum of the reading and writing and math scores. In contrast to the old PSAT, scores on the new PSAT are on the same scale as the SAT. For example, a 10th grade student with a 950 total score on the PSAT would be expected to score 950 on the SAT had they taken the SAT on that day instead.

PSAT Results for Cobb 10th Graders

More than 6,800 Cobb 10th graders or 80% of the 10th grade took the PSAT. Cobb scores exceeded the state and national averages. The average total score for Cobb 10th graders was 965. Cobb's total score exceeds the state average by 64 points and the national average by 33 points. Cobb's average reading and writing score was 487 compared to the state average of 452 and national average of 468. Cobb's average math score was 477 compared to the state average of 448 and the national average of 464. The national averages are based on 52% of 10th graders nationwide.

Cobb County School District Superintendent Chris Ragsdale praises local schools. "We are proud that our students exceeded the state and national averages on the PSAT. A benefit of the PSAT is that teachers and administrators will use these results to help guide our students toward taking challenging academic courses for the remainder of their high school career. We always encourage students to set high academic goals and have implemented a strong curriculum so they can achieve them."

Walton High School had the highest total score in the district of 1124. Principal Judy McNeill reports, "At Walton, we prepare students for national assessments with rich rigorous study in the classroom and high expectations each day. Walton teachers, students, and parents work together to prepare students for success." Lassiter's total score of 1064 was second highest in the district. Lassiter Principal Chris Richie states, "This is a huge step for Lassiter students since we use the data as a benchmark to gauge which students are ready for college and careers." Three other schools, Kennesaw Mountain, Pope, and Wheeler, also had total scores higher than 1000.

NMSQT Results for Cobb 11th Graders

Some 11th grade students elect to take the PSAT to participate in the National Merit Scholarship Program. The National Merit Scholarship Program is a highly competitive scholarship program that provides over 8,000 students nationwide with scholarships worth a combined total of more than \$43 million.

EXECUTIVE SUMMARY
COBB Outperforms State & Nation on the New PSAT (Continued)

Approximately 47% of Cobb 11th graders took the PSAT. Statewide, only 28% of 11th graders took the test, and nationally 51% of 11th graders took the test. Cobb students received an average total score of 1113 exceeding the state and national averages of 1018 and 1009, respectively. The average Evidence-Based Reading and Writing (ERW) score was 562, and the average math score was 551.

To compare the performance of potential National Merit Scholars, *Table 1* below lists the average of the top 100 scores for 11th graders at each school. In this comparison, Walton had the highest total average score of 1453 followed by Wheeler with an average total of 1378.

What Is Next?

Cobb students who took the PSAT can access their score reports online now. Students will also receive a paper-score report. Students can use these reports to prepare for taking the SAT in March or later. The test results are used by school administrators and counselors to recommend Pre-Advanced Placement and Advanced Placement courses in scheduling students.



Table 1. Mean PSAT scores for the top 100 scores for 11th graders at each school

	Mean Scores		
	Total	ERW	Math
Allatoona	1156	596	560
Campbell	1223	621	602
Harrison	1259	640	619
Hillgrove	1195	614	581
Kell	1076	555	521
Kennesaw Mountain	1266	631	635
Lassiter	1338	663	675
McEachern	1061	541	520
North Cobb	1173	611	562
Osborne	917	466	451
Pebblebrook	1025	539	486
Pope	1318	661	657
Sprayberry	1074	550	524
Walton	1453	713	740
Wheeler	1378	678	700

EXECUTIVE SUMMARY

Cobb Makes List of Best High Schools in the Nation



The U.S. News and World Report included six Cobb Schools in its list of best high schools. *The U.S. News* rankings include data on more than 21,000 public high schools in 50 states and the District of Columbia. Schools were awarded gold, silver, or bronze medals based on their performance on state assessments, their graduation rates, and how well they prepare students for college. Cobb Schools were awarded two gold medals, three silver medals, and one bronze medal. The schools that made the list include **Walton High School, Lassiter High School, Pope High School, Hillgrove High School, Allatoona High School, and Harrison High School.**

Best High School in Georgia

Georgia high school students must earn at least 23 credits in various subjects to graduate. If students plan to attend a University System of Georgia institution, such as the [University of Georgia](#), two credits must be in the same foreign language. More information is available through the [Georgia Department of Education](#).













Of the Georgia schools ranked in 2016 for the [U.S. News Best High Schools](#), 15 were awarded gold medals, 43 earned silver medals and 41 received bronze medals.

Cobb County

Georgia's Cobb County School District contains 16 high schools. The district contains six schools that received gold, silver or bronze medals in the U.S. News Best High Schools rankings.

EXECUTIVE SUMMARY

Cobb Makes List of Best High Schools in the Nation (Continue)

State Rank	School	College Readiness
#10	Walton High School 1590 Bill Murdock Rd Marietta, GA 30062  #313 Nationally Ranked	63.3  Above GA Avg 68% Tested (AP®) 62% Passed (AP®)
#14	Lassiter High School 2601 Shallowford Rd Marietta, GA 30066  #428 Nationally Ranked	58.4  Above GA Avg 64% Tested (AP®) 56% Passed (AP®)
#19	Pope High School 3001 Hembree Rd Ne Marietta, GA 30062  #810 Nationally Ranked	52.1  Above GA Avg 60% Tested (AP®) 50% Passed (AP®)
#23	Harrison High School 4500 Due West Rd Nw Kennesaw, GA 30152  #893 Nationally Ranked	50.1  Above GA Avg 62% Tested (AP®) 46% Passed (AP®)
#43	Hillgrove High School 4165 Luther Ward Rd Powder Springs, GA 30127  #1822 Nationally Ranked	33.0  Above GA Avg 47% Tested (AP®) 28% Passed (AP®)
—	Allatoona High School 3300 Dallas Acworth Hwy Nw Acworth, GA 30101  Recognized Nationally	20.0  Near GA Avg 25% Tested (AP®) 18% Passed (AP®)

EXECUTIVE SUMMARY

Georgia's First Asthma-Friendly School District Award

The Georgia Department of Public Health officially presented the Asthma-Friendly School Award to the Cobb County School District during the Georgia DPH board meeting Aug. 9. Georgia DPH designated Cobb Schools as **Georgia's first Asthma-Friendly School District** June 15.

In order to be recognized, schools and school districts must adopt the following policies and best practices:

- 100% Tobacco Free School Policy
- School Asthma Policy
- No Idling (School Bus) Policy
- Medication Policy
- Integrated Pest Management Policy

The Georgia Asthma Control Program recognized that the Cobb County School District's adoption of these policies positively impacted approximately 112,300 students. About 9,800 Cobb students had asthma or asthma related illnesses during the 2015-2016 school year.

In order to complete the Asthma Friendly School Policy Checklist and Assessment, several Cobb schools began collaborating in Spring 2016 with the school departments of health services, health and physical education and maintenance services. The Georgia Asthma Control Program worked in tandem with Cobb County and Douglas County public health departments to learn more about how the districts manage asthma in schools.

According to the Georgia Department of Public Health, asthma is a common chronic childhood illness and a major cause of student absences from Georgia schools. Students with poorly controlled asthma may have greater difficulty with schoolwork and a higher incidence of grade failure. Schools are in a unique position to provide asthma friendly environments through the implementation of supportive policies, awareness activities and emergency protocols.

"The asthma friendly environment in Cobb County Schools for students and staff is supported through district level policies and procedures, which facilitate the collaborative efforts of various disciplines and departments," said **Melanie Bales**, Cobb County School District nursing supervisor. "This level of teamwork keeps our students and staff healthy, safe and successful."

The Asthma Friendly Schools Toolkit includes more details about how asthma affects Georgia students, and the steps schools must take to be recognized as an asthma friendly school.

EXECUTIVE SUMMARY

Georgia's First Asthma-Friendly School District Award (Continued)



The Georgia Department of Public Health (DPH) officially presented the Asthma Friendly School Award to Cobb County School District during the board meeting Aug. 9. (Pictured from Left to Right) Tamiko Pickett, administrative assistant, Adolescent & School Health, Chronic Disease Prevention section, DPH; Kia Toodle, deputy director, Adolescent & School Health; Francesca Lopez, Program Manager, Georgia Asthma Control Program; Lisa Crossman, deputy director, Cobb and Douglas Public Health; Dr. Grant Rivera, CCSD chief of staff; Dr. Brenda Fitzgerald, commissioner, Georgia DPH; Jazmyn McCloud, Health Education Supervisor, Cobb and Douglas Public Health; Rebecca Holman, program consultant, Georgia Asthma Control Program; and Stephanie Hall, program evaluator, Georgia Asthma Control Program.

Congrats to CCSD 2015-16 Sports Champions

Allatoona Boys Lacrosse - Class AAAAA State Champs



Allatoona Football - Class AAAAA State Champs



Lassiter Girls Soccer - Class AAAAAA State Champs



Congrats to CCSD 2015-16 Sports Champions

McEachern Girls Basketball - Class AAAAAA State Champs



McEachern Track - Class AAAAAA State Champs



Walton Baseball - Class AAAAAA State Champs



Congrats to CCSD 2015-16 Sports Champions

Walton Girl Lacrosse - Class AAAAAA State Champs



Walton Girl Tennis - Class AAAAAA State Champs

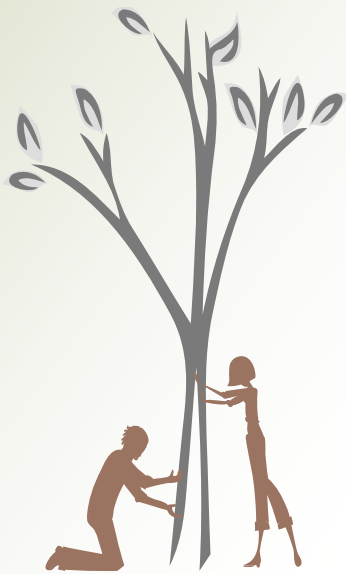


Walton Girl Volleyball - Class AAAAAA State Champs



ORGANIZATIONAL SECTION





Organization

COBB COUNTY SCHOOL DISTRICT SCHOOL DISTRICT ENTITY

Cobb County School District

The Cobb County School District is the second largest school system in Georgia and the 24th largest in the United States. The kindergarten through 12th grade student population is approximately 112,700.

Parental and community involvement is a hallmark in the District, as demonstrated by 100% PTA participation in many schools, the addition of School Councils and the Partners in Education Program - a joint effort with Cobb Chamber of Commerce – which supports school-business partnerships in every Cobb school.

With approximately 14,000 full-time employees including over 8,500 classroom teachers and 3,300 school personnel in General Fund, the School District is the largest employer in Cobb County. Salaries range from \$42,364 for a beginning teacher with a bachelor's degree to \$89,264 for a teacher with 30 years of experience and a doctorate degree.

Board of Education and Administration

The Cobb County Public School District is the basic unit of governmental organization established to provide educational services to the citizens of Cobb County, Georgia, excluding the city of Marietta which operates its own school district. By Article VIII, Section V, Paragraph 1, of the Constitution of the State of Georgia, "authority is granted to counties to establish and maintain public schools within their limits." Under this legal provision, the Cobb County Schools are operated.

The school district functions under the regulation of the State Board of Education of Georgia and the State Department of Education. From these sources come standards for all educational services of the School District. Through a network of regulations and services, the State Board and the State Department of Education assist Cobb County and other Georgia school systems in the educational process at the local level.

The Georgia Constitution requires that an elected board of education oversee each public school system. Those Boards of Education are elected by the public and are accountable to the public for the fiduciary and stewardship responsibility of the wise use of public funds and public trust.

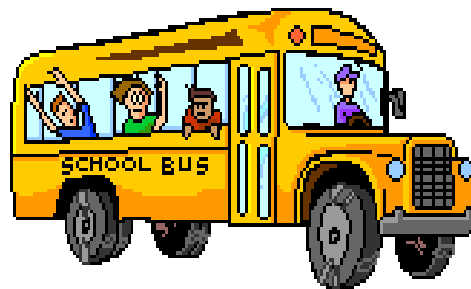
The Cobb County Board of Education is composed of seven members who are elected to four-year staggered terms in individual posts. The Chairman and Vice Chairman of the Board are elected by a majority of the Board and serve one-year terms. The first recorded minutes of a governing board of schools in Cobb County are dated June 7, 1881. In that year, the schools were operated on an income of less than \$5,000. From this modest beginning has developed an educational enterprise including 114 schools serving over 112,700 students with a total annual budget over \$1.1 billion in all funds.

The Board is mandated by the State of Georgia with responsibilities to establish general policies, approve expenditures, set the tax rate for local school funds, approve personnel appointments, make decisions on school sites and construction and appoint special consultants.

**COBB COUNTY SCHOOL DISTRICT
SCHOOL DISTRICT ENTITY (Continued)**

These governing powers are singularly vested in the Cobb County Board of Education (Board) and may not be delegated to others. However, the responsibility for the successful supervision and management of the educational and operational functions of the Cobb County School District (District) is delegated (conferred) to the Superintendent, who shall serve as the Chief Executive Officer (CEO) of the District on behalf of the Board. The Superintendent and eight administrative divisions: Academics, Accountability & Research, Leadership, Operational Support, Technology Services, Chief of Staff, Human Resources, and Financial Services are responsible for the administration of the School District, but final responsibility rests with the Board.

A strong concern for, and support of, education has long been a tradition of Cobb citizens. This concern has been paralleled by the quality and enthusiasm of the professional educators who work in the school system. The cooperation between local citizens and educators that has marked the success of education in Cobb County in the past will continue to increase educational opportunities for young people in the coming years.



**COBB COUNTY SCHOOL DISTRICT
BOARD FUNCTION AND COMPOSITION**

All matters relating to education and operations in the Cobb County School District are governed and controlled by the Board of Education as provided by Georgia law. The Board has the responsibility to maintain a uniform system of public schools providing quality education for all young people of Cobb County. With the advice of the superintendent, the Board must determine the policies and prescribe the rules and regulations for the management and administration of the school system.

Generally, the Board holds public meetings twice a month to conduct normal business with special sessions as needed. The Board is composed of seven members who are each elected for four years from one of seven geographical districts in the county. The Board elects a chairman and vice-chairman from the seven members to govern the body for a one year period. As of June 30, 2016, the members of the Board and years of expiration of their terms are as follows:

<u>Title</u>	<u>Name</u>	<u>Term Expires</u>
Chair	Mrs. Susan Thayer	December 31, 2018
Vice-Chair	Mr. David Chastain	December 31, 2018
Board Member	Mr. Brad Wheeler	December 31, 2016
Board Member	Mr. Scott Sweeney	December 31, 2018
Board Member	Mr. David Morgan	December 31, 2016
Board Member	Mr. David Banks	December 31, 2016
Board Member	Mr. Randy Scamihorn	December 31, 2016

**COBB COUNTY SCHOOL DISTRICT
BOARD MEMBERS AND SUPERINTENDENT**



**RANDY
SCAMIHORN**

POST 1

4 Years Served



SUSAN THAYER

POST 2

2 Years Served



DAVID MORGAN

POST 3

8 Years Served



**DAVID
CHASTAIN**

POST 4

2 Years Served



DAVID BANKS

POST 5

8 Years Served



SCOTT SWEENEY

POST 6

6 Years Served



BRAD WHEELER

POST 7

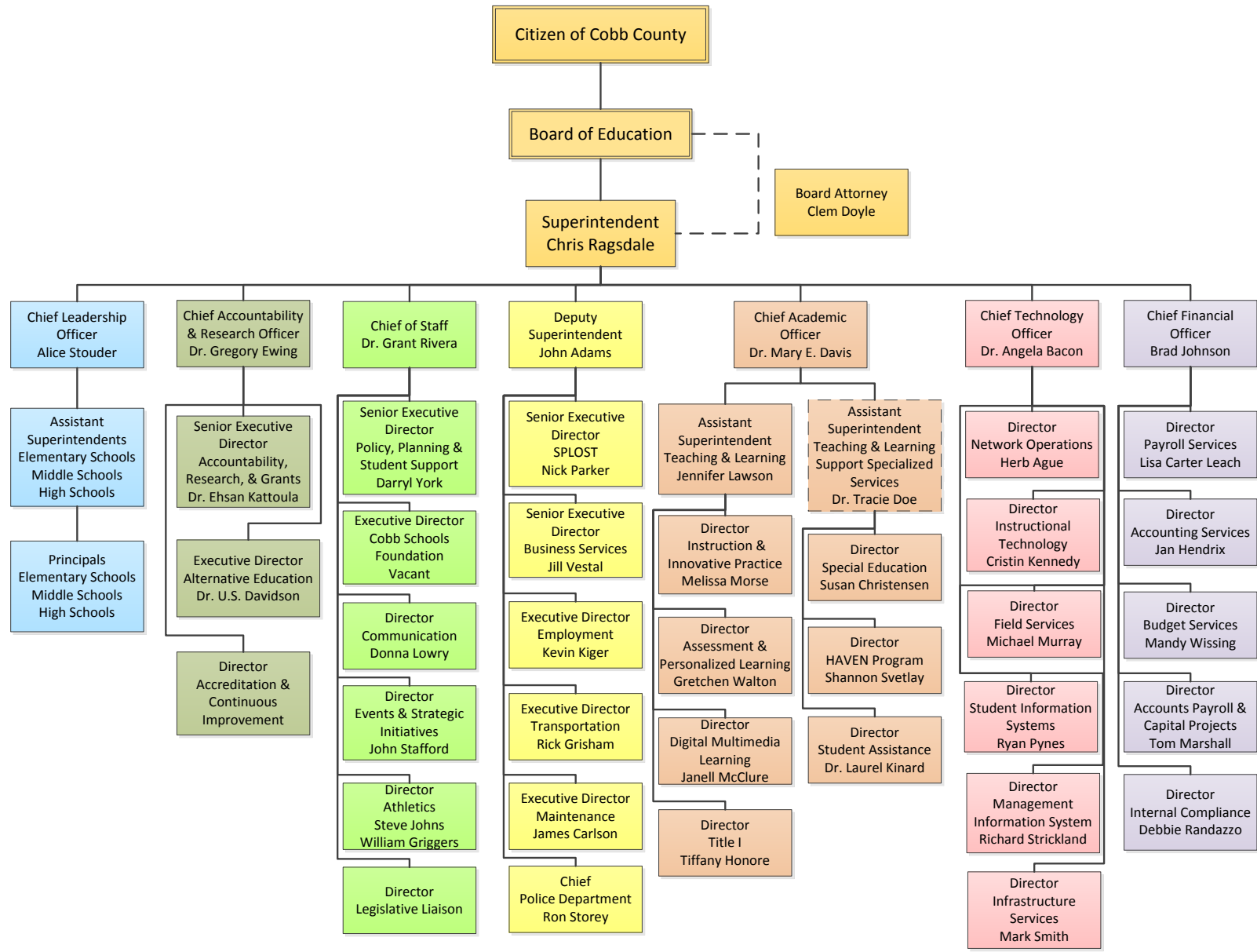
4 Years Served



CHRIS RAGSDALE

SUPERINTENDENT

COBB COUNTY SCHOOL DISTRICT SCHOOL DISTRICT ORGANIZATION CHART



ABOUT THE COBB COUNTY SCHOOL DISTRICT



Student, School & Staff Data

Students

- Enrollment: **112,708***
- Second largest in Georgia
- **24th** largest in United States
- Student Demographics*
White 39.0%
Black 31.5%
Hispanic 20.3%
Asian 5.2%
Multi-Racial 3.6%
American Indian <1%
Pacific Islander <1%
- Graduation Rate: 81.4% (2015)
- Percentage of Students Qualifying for Free/Reduced Lunch - 44.8%*
- Transiency Rate - 22.4%

* Source DOE October 2015 FTE Count

Schools

Total number of schools - **114**

- **Elementary Schools** – 67
- **Middle Schools** - 25
- **High Schools** - 16
- **Charter Schools** - 2 (independently managed)
- **Special Education Centers** - 2
- **Adult Education Center** - 1
- **Performance Learning Center** - 1

CCSD also has **6 high school magnet programs** for advanced studies in:

- Math, Science & Technology
- International Studies
- Engineering & Biotechnology
- International Baccalaureate
- Performing Arts
- Medical Sciences & Research

22 National Blue Ribbon Schools

56 Georgia Schools of Excellence

Faculty & Staff

CCSD is the largest employer in Cobb County.

Note: 61% of Cobb Teachers have earned advanced degrees.

Classroom Teachers	5,953
Special Education Teachers	1,300
School Counselor	267
School Social Workers	41
School Psychologist	41
Media Specialists	121
Parapro	1,314
School Nurses	122
School Administrators	338
Bus Drivers, Transportation	993
Maintenance, Operations	735
Cafeteria, Food Service*	703
Public Safety Staff	62
School Support, Other Staff	1,447
Grand Total	13,437

	Total	F/T	P/T	Tmp
Certified Employees	9,918	9,523	362	33
Non-Certified Employees	4,939	2,255	1,976	708
Grand Total	14,857	11,778	2,338	741

Information as of 8/10/2016

Note: SUM of FTE by job except Bus Drivers, who work less than a full day and are therefore counted by people.

**Additional workers assist with Cafeteria Meal Service as a second job.*

ABOUT THE COBB COUNTY SCHOOL DISTRICT (Continued)



Academic Success and Progress

- Cobb County schools received a score of 75.7 on the 2014 Georgia College and Career Ready Performance Index (CCRPI), the statewide accountability system that replaced the federal Adequate Yearly Progress (AYP). Scores for all Cobb schools at each academic level were higher than those of the state.
- In 2014, a focus on writing across all subjects yielded positive results on State Writing Assessments.
 - 11th Grade - 98 % meet or exceed standards
 - 8th Grade - 86 % meet or exceed standards
 - 5th Grade - 84 % meet or exceed standards
- In 2015, CCSD Iowa Assessment scores topped the national averages.
 - 3rd grade - 59th percentile
 - 5th grade - 60th percentile
 - 7th grade - 59th percentile
- District **SAT** average score of 1515 is 63 points higher than the state average and 17 points higher than the national average.
- With a composite **ACT** score of 22.1, 2013 marks the eighth consecutive year Cobb graduates exceeded national, state averages on in all four subject areas (English, Math, Reading & Science).
- Participation in challenging Advanced Placement courses has grown 184% since 2004.
- 75.5 % of Cobb graduates were enrolled in post-secondary institutions during the first year after graduation.
- 10 Cobb high schools posted improved graduation rates in 2013 compared to the class of 2012.

ABOUT THE COBB COUNTY SCHOOL DISTRICT (Continued)



Cobb County: A Thriving Metro Atlanta Community

- Located immediately northwest of Atlanta, Cobb County has a population of 717,190, the fourth largest in Georgia.
- 42.2% of residents 25 and older have earned bachelor's degrees or higher.
- Cobb has a self-contained public transportation system and is trisected by three major interstates. The business and shopping districts feature the Galleria Centre and Cumberland Mall in the south, and Town Center Mall to the north.
- Established in 1834, Marietta is the hub of Cobb County and is a vibrant city with a bustling downtown square, historic neighborhoods and an extensive parks and recreation system.
- Hundreds of businesses are based in Cobb County, including Fortune 500 companies Lockheed Martin, The Home Depot and IBM.
- Cobb is home to two campuses of Kennesaw State University with total enrollment of approximately 36,000 students.
- With venues such as the Cobb Energy Performing Arts Centre, two Six Flags theme parks, and Fifth Third Bank Stadium at KSU, a variety of cultural, recreational and sporting events take place in Cobb year-round. The Atlanta Braves baseball club will join the community in 2017 when the team moves into its new stadium in south Cobb County.

ABOUT THE COBB COUNTY SCHOOL DISTRICT (Continued)



Music & Fine Arts

- NAMM Foundation & American Music Conference has named Cobb among the **Best Communities for Music Education** 12 times.
 - 40,000+ students enrolled in music elective programs: band, chorus, orchestra, general music, music appreciation, piano keyboarding, AP music theory, and guitar
 - 49,000+ elementary students receive music instruction
 - More than 200 state and national Invitational Band, Chorus, and Orchestra Concert Performances
 - Magnet program at Pebblebrook High School offers specialized instruction in voice, drama, dance
- Visual arts instruction offered at all grade levels, including advanced courses.
 - Student artists consistently place in local, state and national art shows and competitions
 - Collaboration with community artists, local museums and exhibits

ABOUT THE COBB COUNTY SCHOOL DISTRICT (Continued)



Athletics & Activities

Cobb County Schools offer a variety of extracurricular activities at all grade levels and competitive interscholastic athletics programs for high school students. Cobb prep sports teams and student groups have won these recent accolades at the state, regional, or national levels:

2016	2015	2014
<ul style="list-style-type: none"> • Allatoona Football 5A State Champions • Allatoona Boys Lacrosse 5A State Champions • Lassiter Girls Soccer 6A State Champions • McEachern Girls Basketball 6A State Champions • McEachern Girls Track 6A State Champions • Walton Baseball 6A State Champions • Walton Girls Lacrosse 6A State Champions • Walton Girls Tennis 6A State Champions 	<ul style="list-style-type: none"> • Kell Girls Lacrosse 5A State Champions • Kennesaw Mountain Literary Team 6A State Champions • McEachern Girls Basketball 6A State Champions • Walton Boys Swimming 6A State Champions • Walton Boys Tennis 6A State Champions • Walton Girls Tennis 6A State Champions • Walton Volleyball 6A State Champions • Wheeler Boys Basketball 6A State Champions 	<ul style="list-style-type: none"> • Allatoona Rifle Team State Champions • Harrison Girls Soccer 6A State Champions • Kell Girls Lacrosse 5A State Champions • McEachern Girls Basketball 2014 6A State Champions • North Cobb NJROTC 2014 Navy National Academic Brain Brawl National Champions • North Cobb Volleyball 6A State Champions • Pope Fast-Pitch Softball 6A State Champions • Pope Wrestling (Duel) 5A State Champions • Walton Boys Swimming 6A State Champions • Walton Girls Tennis 6A State Champions

ABOUT THE COBB COUNTY SCHOOL DISTRICT (Continued)

2013	2012	2011
<ul style="list-style-type: none"> • Kennesaw Mountain Literary Team 6A State Champions • Pope Baseball 5A State Champions • Pope Wrestling (Duel) 5A State Champions • Pope Wrestling (Traditional) 5A State Champions • Walton Girls Tennis 6A State Champions • Walton Volleyball 6A State Champions 	<ul style="list-style-type: none"> • Allatoona Girls Soccer 3A State Champions • Kell Boys Track & Field 4A State Champions • Kennesaw Mountain Literary Team 5A State Champions • McEachern Girls Basketball 5A State Champions • Osborne JROTC Raider Challenge National Champions • Pope Wrestling (Duel) 4A State Champions • Pope Wrestling (Traditional) 4A State Champions • Walton Girls Track & Field 5A State Champion • Walton Volleyball 6A State Champions 	<ul style="list-style-type: none"> • Harrison Girls Soccer 5A State Champions • Kennesaw Mountain Literary Team 5A State Champions • Kennesaw Mountain One-Act Play 5A State Champions • Lassiter Girls Swimming 5A State Champions • Pope Boys Tennis 4A State Champions • Pope Volleyball 4A State Champions • Pope Wrestling (Traditional) 4A State Champions • Walton Boys Lacrosse 5A State Champions • Walton Boys Soccer 5A State Champions • Walton Girls Cross Country 5A State Champions • Walton Girls Tennis 5A State Champions • Walton Volleyball 5A State Champions



Map of Schools and Facilities



Revised: 10/1/2015

**RELATIONSHIP OF ORGANIZATIONAL UNITS
BY EXPENDITURE FUNCTION OBJECT AND REVENUE SOURCE**

Personnel of the Cobb County School District are organizationally classified according to the function that they perform for the District. The organizational chart has been coded with the appropriate function code. The classification of Expenditures and Revenues used in the district financial system as well as their definition have been listed below.

FUNCTION

The function describes the activity for which a service or material is acquired. Functions include all activities or actions that are performed to accomplish the objectives of an enterprise. The functions of the school district are classified into five broad areas; Instruction, Support Services, Operation of Non-Instructional Services, Facilities Acquisition and Construction and Other Outlays. Functions are further divided into sub-functions and areas of responsibility.

<u>CODE</u>	<u>FUNCTION</u>
100	<u>Instruction</u> Activities dealing directly with the interaction between teachers and students. Teaching may be provided for students in a school classroom, in another location such as a home or hospital, and in other learning situations such as those involving co-curricular activities. It may also be provided through some other approved medium such as television, radio, telephone, and correspondence. Included here are the activities of aides or classroom assistants of any type (clerks, graders, teaching machines, etc.) which assist in the instructional process.
210	<u>Pupil Services</u> Activities designed to assess and improve the well-being of students and to supplement the teaching process. Activities include guidance, counseling, testing, attendance, social work, health services, etc. Also includes supplemental payments for additional duties such as coaching or supervising extracurricular activities.
221	<u>Improvement of Instructional Services</u> Activities which are designed primarily for assisting instructional staff in planning, developing, and evaluating the process of providing challenging learning experiences for students. These include curriculum development, techniques of instruction, child development and understanding, staff training and professional development.
222	<u>Educational Media Services</u> Activities concerned with directing, managing and operating educational media centers. Included are school libraries, audio-visual services and educational television.
223	<u>Federal Grant Administration</u> Activities concerned with the demands of Federal Programs grant management.
230	<u>General Administration</u> Activities concerned with establishing and administering policy in connection with operating the Local Education Agency. These include the activities of the members of the Board of Education. Local activities in interpretation of the laws and statutes and general liability situations are charged here, as are the activities of external auditors. Also recorded here are activities performed by the superintendent, administrative support personnel and deputy, associate, or assistant superintendent having overall administrative responsibility.
240	<u>School Administration</u> Activities concerned with overall administrative responsibility for school operations. Included are activities of principals, assistant principals, full time department chairpersons and clerical staff.

**RELATIONSHIP OF ORGANIZATIONAL UNITS
BY EXPENDITURE FUNCTION OBJECT AND REVENUE SOURCE (continued)**

- 250 Support Services-Business Activities concerned with fiscal operation of the Local Education Agency, including budgeting, financial and property accounting, payroll, inventory control, internal auditing and managing funds. Also included are purchasing, warehouse and distribution operations, and printing, publishing and duplicating operations.
- 260 Maintenance and Operation of Plant Services Activities concerned with keeping the physical plant open, comfortable, and safe for use, and keeping the grounds, buildings, and equipment in effective working condition and state of repair. This includes the activities of maintaining safety in the buildings, on the grounds, and in the vicinity of the schools. Property insurance expenditures are recorded in this function.
- 270 Student Transportation Activities concerned with the conveyance of students to and from school and trips to school activities. These activities include supervision of student transportation, vehicle operation, servicing and maintenance, bus monitoring and traffic direction. Transportation insurance expenditures are charged to this function.
- 280 Support Services Central Office activities, other than general administration and business services. Included are personnel services, data processing services, strategic planning including research, development and evaluation on a system-wide basis; and public relations activities, such as writing, editing and other preparation necessary to disseminate information to students, staff and the general public.
- 290 Other Support Services All other support services not properly classified elsewhere in the 200 series.
- 310 School Nutrition Program Activities concerned with providing food to students and staff in a school. This service area includes the preparation and serving of regular and incidental meals or snacks in connection with school activities and the delivery of food. Activities should be recorded in Fund 600 (School Nutrition Program) except when paid by federal funds from fund 100 on behalf of the food service operation due to a shortage of funds or by special arrangement.
- 320 Enterprise Operations Activities that are financed and operated in a manner similar to private business enterprises-where the intent is to recover costs through user charges. Examples: Local Education Agency operated bookstore, cannery or freezer plant operation, stadium operation, etc.
- 330 Community Services Operations Activities concerned with providing community services to students, staff or other community participants.
- 400 Facilities Acquisition and Construction Services Activities concerned with the acquisition of land and buildings; renovating buildings; the construction of buildings and additions to buildings; initial installation or extension of service systems and other built-in equipment; and improvements to sites.
- 500 Other Outlays Outlays which cannot be property classified as expenditures, but require budgetary or accounting control. Transfers to other funds are recorded here.
- 510 Debt Service Outlays to retire the long-term debt (obligations in excess of one year) of the Local Education Agency. Included are payments of principal, interest and paying agents' fees. Interest on current loans (repayable within one year) is charged to function 250.

**RELATIONSHIP OF ORGANIZATIONAL UNITS
BY EXPENDITURE FUNCTION OBJECT AND REVENUE SOURCE (continued)**

OBJECT

The object code is used to describe the service or commodity obtained as a result of a specific expenditure. There are several major object categories which may be further subdivided:

<u>CODE</u>	<u>OBJECT</u>
1101-1991	<u>Salaries</u> Salary paid to all school district related personnel
2101-2901	<u>Employee Benefits</u> Expenditures on behalf of the employees. These amounts are not included in the gross salary, but are in excess of that amount. Such payments are fringe benefit payments and, while not paid directly to employees, are part of the cost of personnel services. The employee benefit applicable to any salary should be charged directly to the function to which the salary was charged. Employer benefits should include, but are not limited to, group insurance, social security, retirement, workers compensation, unemployment compensation and annuity plans.
3001-3105	<u>Contract Services</u> Service which can be performed only by persons or firms with specialized skills and knowledge. While a product may or may not result from the transaction, the primary reason for the purchase is the service provided. Included are the services and travel of architects, engineers, auditors, dentists, medical doctors, lawyers, consultants, teachers, accountants, etc.
4301-4321 4410-4901	<u>Purchased Property Services</u> Expenditures for repairs and maintenance services. This includes contracts and agreements covering the upkeep of buildings and equipment as well as technology hardware. Costs for renovating and remodeling are not included here. Expenditures for leasing or renting land, building, equipment or vehicles, etc., for both temporary and long-range use.
6101-6165 6301-6422	<u>Supplies</u> All supply items which would include office supplies, paper, cleaning supplies, etc. This category also includes computer software, food usage, textbooks or books and periodicals.
4111, 5301, 6211-6264	<u>Utilities</u> Includes water and sewer, telephone expenses and energy, including electricity, gas, oil, coal, gasoline, diesel fuel and other services from public or private utilities.
7102-7401	<u>Equipment, Building and Land</u> Expenditures for (a) the purchase or acquisition of land, (b) improvements of land including grading, landscaping, sidewalks, driveways, retaining walls, hydrant installation, initial surfacing and soil treatment of athletic fields, fences and underground storage tanks, (c) the acquisition of existing buildings or contracted construction of buildings, (d) equipment such as machinery, furniture and fixtures, and vehicles, (e) buses to transport students, (f) the purchase or lease-purchase of computers and (g) depreciation expenditures.
Misc Codes	Other expenditures such as student transportation, travel, dues and fees, registration, interest expense, and other goods and services that not classified above.

**RELATIONSHIP OF ORGANIZATIONAL UNITS
BY EXPENDITURE FUNCTION OBJECT AND REVENUE SOURCE (continued)**

REVENUE SOURCE

<u>CODE</u>	<u>REVENUE SOURCE</u>
<i>LOCAL SOURCES</i>	
1110	Property Taxes
1120	Local Option Sales Tax
1121	Other Revenue
1130	Special Purpose Local Optional Sales Tax
1190	Other Taxes
1191	Title Ad Valorem Tax
1192	Title Ad Valorem Fee
1199	Charter Commission Local Revenue
1210	Concession
1215	Club Dues & Fees
1220	Donations
1230	Gate Receipts
1310	Tuition from Individuals
1350	Tuition Summer School
1500	Interest Income
1611	Lunch/ Breakfast Sales
1612	Over/ Short
1621	Supplemental Sales
1622	Adult Sales – Lunch/ Breakfast
1700	Student Activities Revenue
1800	Community Service Activities
1910	Rentals
1920	Contributions/ Donations
1930	Gain on Sales of Fixed Assets
1950	Services Provided Other Lua
1960	Cost of Sales
1990	Federal Indirect Costs
1995	Other Local Revenues
<i>STATE SOURCES</i>	
3120	QBE Formula Earnings
3121	Mid Term Adj – Salary
3122	QBE Allotment - Operating
3123	Mid Term Adj – Operating
3124	QBE Allotment Reduction
3125	State Categorical Grants
3140	Local Fair Share
3200	Equalization
3300	Lottery Grants
3400	Pre K Program
3510	School Food Service Grant

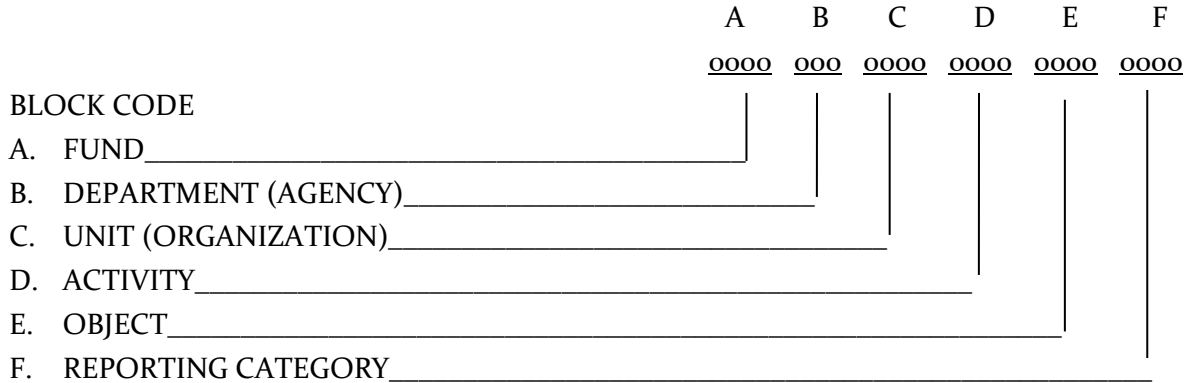
**RELATIONSHIP OF ORGANIZATIONAL UNITS
BY EXPENDITURE FUNCTION OBJECT AND REVENUE SOURCE (continued)**

<u>CODE</u>	<u>REVENUE SOURCE</u>
3600	Capital Outlay Grants
3610	State Capital Outlay – HB 1187
3800	Other Grants GA D.O.E.
3995	Other State Agencies
 <i>FEDERAL SOURCES</i>	
4300	Categorical Federal Grants
4510	Fed Food Service Grants - Lunch
4511	Fed Food Service Grants – Breakfast
4513	Fed Reimbursement – Snack Program
4520	Federal Grants Ga D.O.E.
4530	Other Federal Grants
4820	Impact Aid – PL 81-874
4900	Revenue USDA Commodities
4995	Other Federal Revenues
 <i>OTHER FINANCING SOURCES</i>	
5300	Sales of Assets
5500	Capital Lease Proceeds
5600	Other Long Term Debt Proceeds
5995	Other Revenue Sources
6400	Extraordinary Items

ACCOUNT CODE STRUCTURE

OVERVIEW

The QBE Budget/Accounting transactions consist of six block codes (A through F) with twenty-three alpha/numeric digits by which any budget expenditure can be identified. The alpha/numeric digits are grouped into six block codes diagrammed below with a definition of each block code.



Note: Revenue transactions designate Revenue Source rather than Organization.

DEFINITIONS

- A. **FUND** - A four (4) digit code that identifies a sum of money as a specific resource, which is used for specific, authorized purposes. It provides budgetary control and the preparation of various categorical program reports.
For Example: Fund 0100-General Fund, Fund 0460-Title III

- B. **AGENCY** - A three (3) digit alpha/numeric code that identifies the individual responsible for a group of accounts. Formerly division/department.
For Example: Agency411-Mathematics, AgencyE45-Murdock Elementary

- C. **ORGANIZATION** - A four (4) digit code that identifies the purpose of the transaction and describes the activity for which a service or material is acquired. Organization includes the activities and actions that are performed to accomplish the objectives of the enterprise.
For example: Org 1101-Instructional Allotment (1000 Series Codes) is one of the 5 broad areas and deals directly with the interaction between teachers and students.
Org 2600-Maintenance & Operations, Org 2840-Technology.

- D. **ACTIVITY** - A four (4) digit alpha/numeric code that identifies specific activities and procedures designed to accomplish a predetermined objective. The Quality Basic Education requires the identification of expenditures by specific designated activity levels. An activity

ACCOUNT CODE STRUCTURE (continued)

is a group of interdependent, closely related, services and/or activities progressing toward or contributing to a common objective or set of allied objectives.

For Example:

1000 QBE allocation	Services or materials expended in the teaching/ learning process.
1071 Grades 1-3 EIP	Any Staff Development expenses
1210 Staff Development	Educational media can be defined as any device or content materials used for teaching and learning purposes. These include printed and non-printed sensory materials.
1310 Media Centers	All transactions which cannot be assigned to a program listed below are classified here. At the school level, this program is used for purchase of office supplies.
9990 Undistributed	

- E. **OBJECT** - A four (4) digit code that identifies the nature and goal of an account or transaction describing the specific service or commodity obtained. For example: 6101 identifies the expenditure as instructional supplies.

For Example:

OBJECT	TITLE	CLASSIFICATION
1101	Salary - Classroom Teacher	Classroom teacher salaries
1107	Salary - Teacher Miscellaneous	Miscellaneous salaries for teachers
1131	Salary - Substitute Teacher	Substitute teachers salaries
1421 & 1422	Salary - Substitute Clerical	Salaries for Supplemental Clerical
1861	Salary - Custodians	Custodian Salaries
3001	Contract Services	Services performed by individuals or firms with specialized skills and knowledge. Primary reason for contract is the service provided in support of staff development.
5801	Local Mileage	Discretionary-Local mileage reimbursement

- F. **REPORTING CATEGORY** - A four (4) digit code that indicates the location/ site where the service located.

For Example: Reporting Category 0145-Murdock ES, 0330-Barber MS, 0512-Lassiter HS, 0809-514 Glover Street.

PERFORMANCE MANAGEMENT

Performance management is the regular systematic collection and analysis of specific data regarding the result of resources used, work produced, and services provided.

The Government Finance Officers Association (GFOA) has long urged state and local governments to incorporate performance measurement as an integral part of their budget process. It is also recommended by the National Advisory Council of State and local Budgeting.

The purpose of public-sector performance management is to provide a systematic approach to managing performance through concepts, practice and processes that align governments' efforts to achieve the best possible results for the public within available resources. Performance management emphasizes the importance of continuous learning, improvement, and accountability for results.

Staff that has been well trained in performance management principles and practices is equipped to learn from the evidence provided by past experience and from the experience of other organizations to modify old strategies or fashion new strategies for improved results. Public officials and managers sometimes hesitate to make the move to performance management because they fear that new costs will accompany the change. This fails to recognize the heavy costs often borne by governments that provide suboptimum services and make poor decisions without the benefit of data and analysis. The costs inherent in performance management are simply the costs of good management.

In its guideline of Best Practices in School Budgeting, GFOA recommends developing principles and policies as standard that the District's fiscal performance can be judged. In addition, to identify financial position, conduct research for instructional priorities, to engage stakeholders, and ultimately put the strategies into practice and evaluate the results. The performance management plays a key role in examination and evaluation.

Cobb County School District uses performance management to track how efficiently and effectively the budget planned programs are being delivered. Workload Indicators are set for District departments and divisions to measure the impact made by the services provided. This process integrates local school strategic plan to division and area strategic plans, and further into the District strategic plan.



SUPERINTENDENT DIVISION

DIVISION RESPONSIBILITIES

The Georgia Constitution requires that an elected board of education oversee each public school system. A public elected seven-member board serving four-year terms officially governs the Cobb County School District. The board appoints a superintendent of schools to serve as the Chief Executive Officer (CEO). The Superintendent is responsible for implementing educational programs and running the day-to-day operations of the School District.

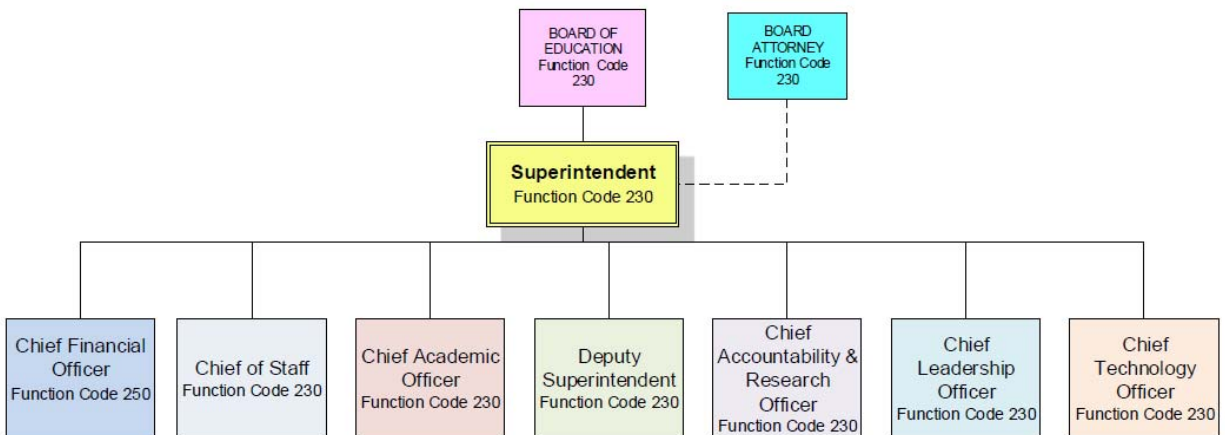
DIVISION ORGANIZATION

The Superintendent's Division is sub-divided into functional areas of responsibility. The following chart illustrates the structure of this division:

MAJOR DEPARTMENT TASKS

Board Attorney - Each year, the Board retains the services of an external attorney to provide legal advice and to handle legal matters for the School District.

The **Deputy Superintendent, Chief of Staff, Chief Technology Officer, Chief Academic Officer, Chief Accountability & Research Officer, Chief Leadership Officer, and Chief Financial Officer** assist the Superintendent in supervising all activities and operating functions of the school district.



SUPERINTENDENT DIVISION (Continued)

WORKLOAD INDICATORS

INDICATOR	FY 2014 RESULTS	FY 2015 RESULTS	FY 2016 RESULTS
Board Meetings - Meet twice a month, the second Wednesday and the last Thursday of the month, with only one meeting in November and December.	22 Board Meetings	22 Board Meetings	21 Board Meetings
School Councils - Seven members from each school provide advice and recommendations to the principal, and as appropriate, to the Board	Most schools have school councils. Each council contains: 2 teachers 2 parents 2 business representatives and the principal.	Most schools have school councils. Each council contains: 2 teachers 2 parents 2 business representatives and the principal.	Most schools have school councils. Each council contains: 2 teachers 2 parents 2 business representatives and the principal.
Facility & Technology Committee – 15 appointed members by the Board and Superintendent meet to oversee the SPLOST spending.	Meetings were held once a month.	Meetings were held once a month.	Meetings were held once a month.
Superintendent’s Principal Advisory Council – 10 appointed members by level assistant superintendents.	Meetings were held three times a year.	Meetings were held three times a year.	Meetings were held three times a year.
Superintendent’s Teacher Advisory Council – 15 appointed members by level assistant superintendents from pool of current Teachers of the Year.	Meetings were held three times a year.	Meetings were held three times a year.	Meetings were held three times a year.
Business and Community Advisory Committee – 23 members appointed by Superintendent.	Meetings were held three times a year.	Meetings were held three times a year.	Meetings were held three times a year.

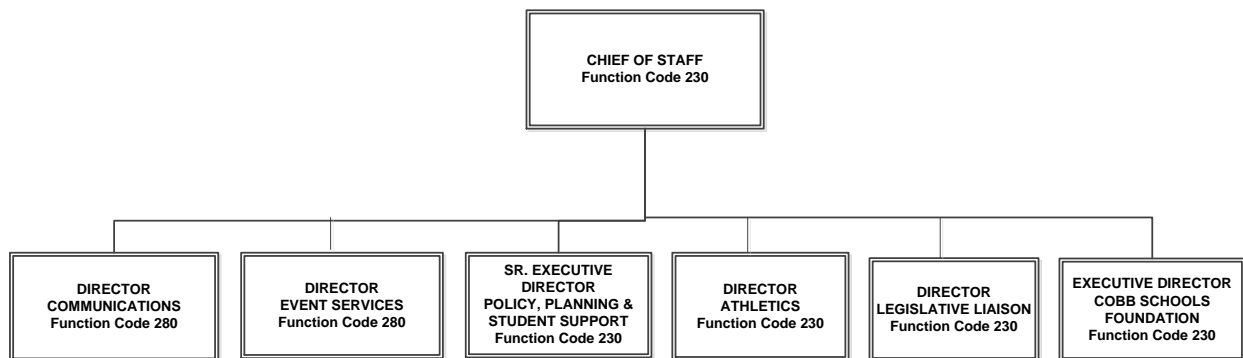
CHIEF OF STAFF DIVISION

DIVISION RESPONSIBILITIES

- Assists the Superintendent in the preparation and delivery of communication to advance the District's vision, mission and strategic goals
- Serves as frontline advocate for the Superintendent's initiatives and priorities
- Serves as confidential advisor to the Superintendent on District issues
- Accompanies the Superintendent at public education events
- Represents the Superintendent at functions and on committees, as assigned
- Ensures the dissemination of accurate, timely and helpful information from the Superintendent's office
- Provides follow-through for Superintendent directives throughout the District
- Oversight of Communications, Policy, Planning & Student Support, Cobb Schools Foundation, Event Services, Athletics, Facility Use, and Legislative Liaison

DIVISION ORGANIZATION

The Chief of Staff Division is sub-divided into functional areas of responsibility. The following chart illustrates the structure of this division:



MAJOR DEPARTMENT TASKS

Communications - The Communications Office strives to assist schools with communication needs as they arise, and tries to model and promote a climate of frequent, open and responsive communication between schools and their respective communities. In addition, the Communications Office attempts to serve all of the school district's stakeholders by providing important information about the district as a whole, especially information about issues that may impact the educational process or result in major change. From proactively pursuing media coverage for positive news stories, to reactively providing appropriate responses to negative press inquiries, as well as handling crisis situations when they occur, the Communications Office is prepared at all times to provide the highest level of public relations and communications support.

Policy, Planning & Student Support – Policy, Planning and Student Support is responsible for the development, interpretation and implementation of Board Polices and Administrative Rules in addition to handling issues such as student transfers, enrollment, student record requests, subpoenas, and due process. Policy, Planning and Student Support also serves as the legal liaison for student discipline, enrollment,

CHIEF OF STAFF DIVISION (Continued)

custody, guardianship, records and subpoena issues as well as general student discipline issues. Other responsibilities include Open Records, Prevention/Intervention, School Health Services and School Social Work.

Policy Development:

- Development, coordination and distribution of Board Policies and Administrative Rules
- Contact for school administrators for interpretation and implementation of Board Policies and Administrative Rules
- Maintaining on-line policy manual

Planning:

- Calendar Development
- School Choice Transfers
- Hardship Transfers
- Reports to the Board
- Student Enrollment
- Guardianship
- Custody Issues

Student Support, Student Discipline:

- Contact for school administrators on Code of Conduct interpretation and application
- Enrollment of students with discipline orders from other districts
- Legal Liaison for discipline issues
- Training for administrators participating in discipline hearings
- Monthly discipline summary reports
- Review of Suspension/expulsion letters
- Scheduling student due process discipline hearings
- Conduct student due process discipline hearings
- Preparation of Board appeal materials

Open Records:

- Open Records requests
- Subpoenas
- Request for the Production of Documents
- Assist local schools regarding FERPA requests

Prevention/ Intervention:

- Provide Research Based Model programs, strategies, trainings and workshops to schools and communities in the area of Youth Culture and prevention
- Coordinate the GRIP Program for students suspended for Alcohol and other Drug policy violations
- Provide Crisis Response to schools after a death or emergency
- Assist with the Professional development of teachers for risky behavior identification and prevention
- Provide Youth Leadership programs and strategies
- Provide workshops and facilitation to improve school culture and climate
- Collaborate with community and school organizations in the area of youth culture and prevention

CHIEF OF STAFF DIVISION (Continued)

School Health Services:

- Chronic health illnesses training for school staff
- Orientation, training and professional development of school nurses
- Orientation and training of clinic substitutes
- Development, implementation and interpretation of procedures and forms for clinic/student health
- Medical consultation for Section 504 plans for eligible students
- Monitor absenteeism and infectious diseases
- Collaborate with Cobb and Douglas Public Health and Georgia DHP
- Maintain clinic/student health data
- Medical Consultation for RTI

School Social Work:

- School Social Workers
- Community Resource Specialists
- DFCS Reporting
- Truancy Prevention Program

Events & Strategic Initiatives is responsible for all aspects of the planning, management, coordination and production of District events. In doing so, the department collaborates with other District divisions and departments to define desired outcomes and to support and promote the District's mission and vision. The department is also responsible for developing, planning and implementing strategic initiatives of the District to advance the mission and vision of the District.

The main task of **Athletics** is to manage the interscholastic activity program in the Cobb County School System. The program provides opportunities for learning experiences in athletics which teaches attitudes of responsible team play and cooperation. It is also a vehicle for learning mental and physical self-discipline, loyalty, personal pride in the school, respect for the rights of others and the will to win.

Facility Use Department is responsible for working with non-profit community groups and sports organizations interested in scheduling activities in Cobb County School District facilities and/or on school grounds. While Cobb County School District's first priority is educating children, the District is aware of the importance of allowing community groups and sports organizations to use District facilities during non-school hours. This enables schools to be utilized to their maximum potential as groups adhere to guidelines set forth by the District.

Cobb Schools Foundation - A charitable non-profit organization dedicated to supporting, rewarding and enhancing the schools, staffs, and students of Cobb County School District by:

- Recognizing and rewarding excellence in teaching and learning
- Promoting innovative instruction through grants to our teachers and schools
- Ensuring a successful educational environment for all students
- Providing an opportunity for the community to actively contribute to public education

CHIEF OF STAFF DIVISION (Continued)

WORKLOAD INDICATORS

INDICATOR	FY 2014 RESULTS	FY 2015 RESULTS	FY 2016 RESULTS
<p><u>Communications</u></p> <p>Newsletter is published by the Communications Department to communicate school district news (employee awards, school honors and awards, policy changes, etc.)</p> <p>Communications duties and responsibilities available under “Telling Our Story” communications plan at: http://www.cobbk12.org/centraloffice/communications/</p>	<p>Continue to communicate School District news in the most effective manner</p> <p>Continued discussions on implementation of Investing in Education Excellence (IE²) which was approved by BOE on November 12, 2014</p>	<p>Created electronic version of Board Newsletter</p> <p>Increased frequency and reach of social media communications</p> <p>Increased number of video productions</p> <p>Created and sustained timely and accurate responses to media inquires</p>	<p>Continuing to communicate school district news with the Board Newsletter.</p> <p>Created the Cobb News Connect Newsletter to inform the media about upcoming school events.</p> <p>Contracted with Critical Mention, a media clipping service to keep track of news stories about CCSD.</p> <p>Increased the CCSD presence on social media.</p> <p>In the first nine weeks of the school year the communications department produced video, written or social media stories on 58 of the district’s 114 schools, including all 16 high schools.</p>
<p><u>Policy, Planning & Student Support</u></p> <p>Policy/Rule/Form Revisions/Creations/Deletions</p> <p>Board Policies</p> <p>Administrative Rules</p> <p>Forms/Attachments</p>	<p>8</p> <p>27</p> <p>29</p>	<p>6</p> <p>29</p> <p>13</p>	<p>5</p> <p>31</p> <p>31</p>

CHIEF OF STAFF DIVISION (Continued)

INDICATOR	FY 2014 RESULTS	FY 2015 RESULTS	FY 2016 RESULTS
Open Records Requests	320	312 (9/15/15 – Open Records moved from Communications to Policy Planning & Student Support)	284 (9/15/15 ORR moved to Policy, Planning & Student Support)
Student Support			
Records/Subpoenas			
Records Requests	36	41	16
Subpoenas for Records	32	60	16
Directory Information/Verification		178	90
			Production of Documents 28
			Other Record Requests 6
Student Discipline			
Hearings	178	163	150
Hearings Waived by Parent/Guardian	323	384	218

CHIEF OF STAFF DIVISION (Continued)

WORKLOAD INDICATORS

INDICATOR	FY 2014 RESULTS	FY 2015 RESULTS	FY 2016 RESULTS
House Bill 251 Transfers			
Requested	2,727	2,794	2,807
Selected/Approved	2,042	1,768	1,964
Administrative Transfers			
Requested	119	147	141
Approved	105	127	72
Prevention/Intervention			
Student Interventions	680	695	685
GRIP Program			
Students Enrolled	198	218	211
Number of Schools Supported with Programs			
Second Step Violence Prevention	9	8	3
Steps to Respect/Best Practices	32	34	35
Bully Prevention	18	8	8
Peer Mediation/Youth Leadership	6	8	7
Suicide Prevention – (Sources of Strength)	12	14	14
Grant to reduced Alcohol Abuse	N/A	N/A	Remove Grant (N/A)
Department of Behavioral Health And Developmental Disabilities Grant	Providing curriculum and educational material to all schools and community Grant Ended 9/30/14	N/A Grant ended 9/30/14	Grant Ended
Isafe Internet Safety	No longer use Isafe	N/A	No longer use
Crisis Response to Schools for Death or Crisis	11	14	36
Parent In-services Technical Asst. Parents/Staff	60 Calls - 270	62 Calls - 325	50 Calls - 350

CHIEF OF STAFF DIVISION (Continued)

WORKLOAD INDICATORS

INDICATOR	FY 2014 RESULTS	FY 2015 RESULTS	FY 2016 RESULTS
School Health Services			
Student Visits to the Clinic			
• Illness Visits	410,469	432,247	442,501
• Injury Visits	171,991	183,913	198,891
Total Visits	582,460	616,160	641,382
Number students remaining at School after Clinic visit	380,049	401,975	418,936
School (local) Medical Training			
Total number of trainings provided by Consulting Nurses	108	126	132
Total number of school staff participants	5,020	5,340	4,714
District Medical Trainings			
Total number of trainings provided by Nursing Supervisor and/or Consulting Nurses			
• Online	158	155	129
• Face to face	38	64	72
• Blended	35	42	36
Total number of school staff participants	568	Online (Allergy & Seizure Training) 1,008 Online Diabetes Training for all CCSD Staff 13,519	Online (Allergy & Seizure Training) 1,070 Online Diabetes Training for all CCSD Staff 12,734 (No longer use Face to Face or Blended)
Professional Development Trainings			
Total number of Preplanning/PLDs training provided by Nursing Supervisor and Consulting Nurses	2,752 794	1,978 610	1,215 812
• Medical Training	15	18	18
Total number of school nurse participants Face to Face	945	966	912

CHIEF OF STAFF DIVISION (Continued)

WORKLOAD INDICATORS

INDICATOR	FY 2014 RESULTS	FY 2015 RESULTS	FY 2016 RESULTS
Scoliosis Nursing Rescreens Referred to Physician	590	642	1,550
Medical Healthcare Plans including medical 504s	1,230	1,242	960
Significant Communicable Disease Data	Tuberculosis - 2 Pertussis (Whooping Cough) - 16 Varicella (Chickenpox) - 17 Shigella - 18 Clostridium Difficile - 2 Hand, Foot, Mouth Disease - 4	Tuberculosis - 2 Pertussis - 9 Varicella - 21 Shigella - 6 MRSA - 1 Viral Meningitis - 1 Strep Pneumo Meningitis - 1 Scabies - 1	Pertussis - 5 Varicella - 6 Shigella - 2 Scabies - 1 Influenza A - 1 Hand, Foot Mouth Disease - 1
School Social Work			
New Cases Referred	9,593	11,256	9,460
Contracts/Services Rendered	109,727	91,320	78,836
Event Services			
# Seniors	8,576	7,366	Graduation rates not a function of the Events Office
Number of graduates	6,707		
Completion ratio	78.2%	81.4%	
K-12 dropouts	1,837		
District Events Produced		33	35
Signature Events		10	12
Approximate Total Audience Size		75,300	77,900
Athletics			
# of GHSA Activities Participated	242	240	238
# of Students Participated GHSA Activities	11,197	11,091	10,802
Facility Use			
# of hours used by community organizations	16,750	17,295	16,755
Revenue from facility rentals	952,172	927,502	1,037,139

CHIEF OF STAFF DIVISION (Continued)

INDICATOR	FY 2014 RESULTS	FY 2015 RESULTS	FY 2016 RESULTS
<u>Foundation</u>			
Local School Foundation Oversight	40	45	48
Senior Scholarships Awarded	\$30,000	\$58,000	\$60,700
Golf Tournament (Net)	\$37,600	\$55,000/\$39,000	\$28,600
Gimme 5 (Gross)	\$54,000	\$62,000	\$63,295
Leaders and Legends Ball (Net)	\$43,000	\$94,000/\$57,000	\$51,500
Teacher Grants Awarded	\$22,000	\$22,000	\$23,750
Fundraised for Classified Employee of the Year Awards	\$5,675	\$10,000	\$500
ASP Scholarships Awarded		\$22,000	\$27,000
Bullying Prevention Funding		\$15,000	\$15,000
CCSD Student Folder Funding		\$26,000	\$3,312
Project 2400 Funding		\$62,500	\$62,450
Reach for the Stars Funding		\$4,000	No Info
Volunteer of the Year Awards		\$8,000	\$9,400

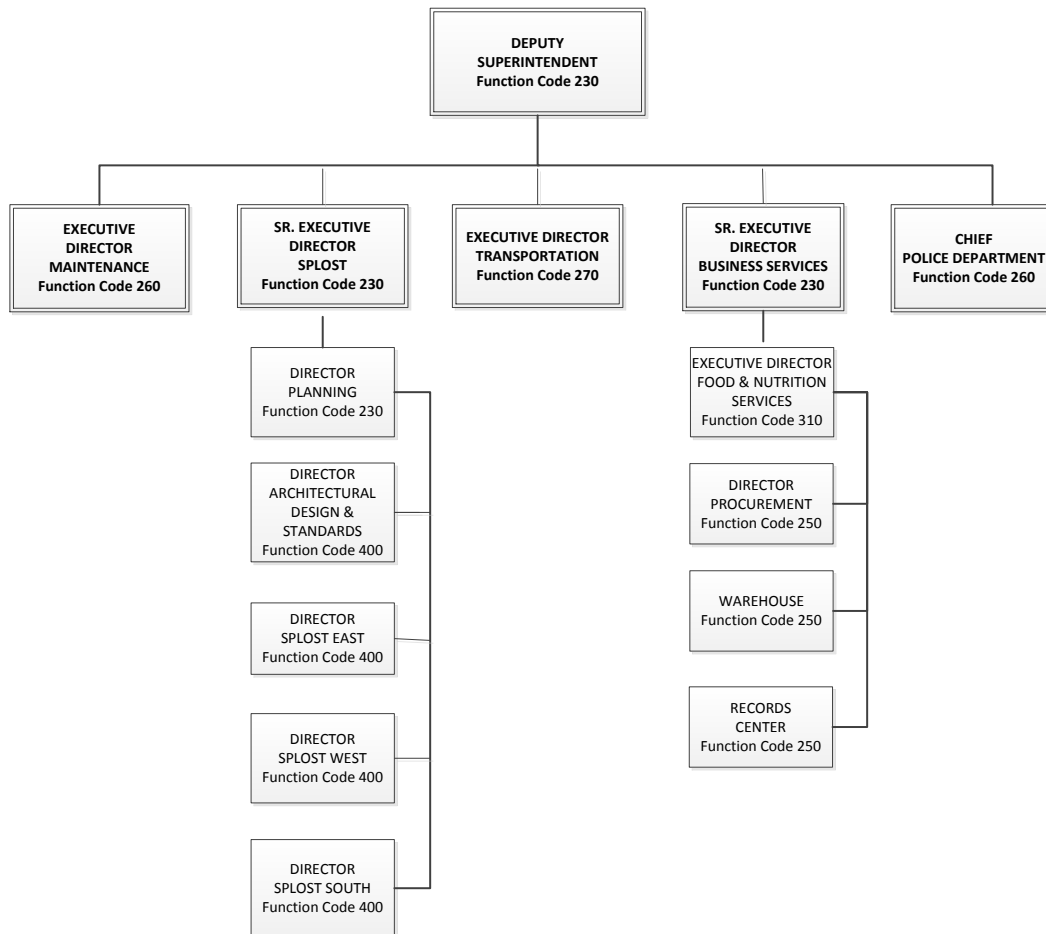
OPERATIONAL SUPPORT DIVISION

DIVISION RESPONSIBILITIES

The **Operational Support Division** is led by the Deputy Superintendent and comprised of departments that provide the District with services and support for daily operations, maintenance, transportation, public safety, business services and SPLOST.

DIVISION ORGANIZATION

The Operational Support Division is sub-divided into functional areas of responsibility. The following chart illustrates the structure of this division:



MAJOR DEPARTMENT TASKS

The **Deputy Superintendent** is responsible for overseeing the services and support for the district's Maintenance Services, Department of Public Safety, Transportation Services, Business Services and SPLOST Department.

The **Maintenance Services Department** provides this support through a staff of 17 administrators, supervisors and clerical personnel in addition to a work force of 151 hourly employees. The department's primary objective is the maintenance of existing facilities, their grounds, and equipment not under manufacturer's warranty. These responsibilities involve 127 schools and support facilities that encompass 3,120 acres and 17,192,744 square feet throughout Cobb County.

OPERATIONAL SUPPORT DIVISION (Continued)

The majority of support and 55,039 repair requests submitted to Maintenance Services fall within the following areas:

- Heating and air conditioning
- Plumbing
- Electrical
- Paint touch-up
- Minor carpet and floor tile repair
- Security & fire alarm systems
- Intercom systems
- Custodial equipment
- Carpentry
- Roofing
- Grounds
- Glass replacement
- Keys and locks security
- Clocks
- Indoor environmental quality issues
- Kitchen and refrigeration equipment

Maintenance Services also supervises vendor contracts related to pest control, waste management, the cleaning of portables, elevator maintenance, and fire extinguisher servicing, as well as supporting Food and Nutrition Services with repairs, maintenance, research and installation of its equipment.

Lastly, the department supports 579 custodians including evaluating their cleaning effectiveness, making equipment purchases, ordering supplies, training and making recommendations in custodial shift staffing.

The **Transportation Services Department** provides safe, consistent and reliable transportation for the District's students comprised of 858 bus driver positions, 134 bus monitor positions and 25 sub-monitors, 886 conventional buses, 288 special needs buses, 870 routes, and 37,530 bus stops per day. The department transports 72,529 students each day and travels 66,807 daily miles.

All buses are equipped with telematics technology and digital recording devices on the inside. There are 122 buses equipped with digital cameras on the outside to enforce violations of the Stop Arm Law, which tickets drivers who pass a stopped school bus when students are loading or unloading.

The Safe Rider Program is our student management program which assists in a safe ride and keeps students focused on safe bus riding behavior. Bus referrals have reduced up to 70% since the program began.

We have begun a safety education program called S.O.A.R. (Safe, Orderly, And Respectful). Elementary is a hands-on program as an at-school field trip, and Middle School is in assembly format.

Special Purpose Local Option Sales Tax (SPLOST) is a one-cent sales tax on all consumer goods that must be approved by Cobb County voters in a referendum. On March 19, 2013, Cobb County voters approved the SPLOST IV referendum that allowed for the continuation of the one-cent sales tax to fund a diverse list of school projects. SPLOST revenues can be used only for specific school related capital outlay improvement projects. SPLOST IV will expire on December 31, 2018.

The SPLOST Division is responsible for all aspects of the planning, implementation, and completion of all SPLOST projects and activities. It is also the division's responsibility to monitor the bidding process to ensure design and construction stay within budget and the scope of the projects conform to the voter referendum.

Program managers coordinate the design of projects with consultants and local school administrators. It is also the responsibility of program managers to inform the community of planned improvements and solicit input on the plans during public forums held during the design phase.

Construction managers provide plan review and cost estimating services to the program management staff during design and manage the construction phase to assure on-time and on-budget project delivery.

OPERATIONAL SUPPORT DIVISION (Continued)

Logistic managers are responsible for managing the purchase and installation of furniture, fixtures and equipment for new schools and addition projects. Logistic managers also provide coordination for project vendors, local school staff, central office administrators and other entities.

The Contract Administration & Control responsible for contract compliance from major construction projects to ensure adherence to specifications and quality of work in order to produce a timely and financially viable project. Also responsible for the coordination, processing and final acceptance of all requests for Construction on District Property per the FEAE-R Board Policies (Construction on District Property Funded by Others) including Board Agenda Item Preparation and presentation if necessary.

The Planning Department facilitates sound decision-making by the Board of Education and CCSD Administration in several areas of District operations, including student population growth, redistricting, land property management, leased property management, and cell tower lease initiation and management. In addition, the Planning Department plays a significant role in school attendance zone redistricting initiatives, initiates and leads the process of negotiations for new land acquisitions, rights of way, easements, and maintains property ownership records and land use contracts for the District. They maintain relationships with those who lease property to the District, and initiate new leases and renewal of existing leases when necessary. They are also directly responsible for cellular communication tower placement initiatives and ongoing administration of the program for the District. This initiative provides significant additional direct revenue for schools where cell towers are placed, and shares the total revenue with all schools.

The **Public Safety Department** provides a safe and secure environment for all students and staff. Security programs are developed and maintained by Public Safety for all schools, school system facilities and property. Law enforcement officers are provided for the schools and they monitor overall safety of school campuses.

The **Business Services Department** is comprised of the departments of Procurement Services, Food and Nutrition Services, Warehouse Operations, Records Management and Mailroom and Courier Services and is a vital part of the Operational Support division of the Cobb County School District.

The **Procurement Services Department** works with schools and end-user departments to establish and maintain contracts for day-to-day supply and operational needs. In addition, Procurement Services handles construction (or capital project) bids and RFPs. They assist schools and departments in purchasing goods/services not already on active contract and ensure that purchases of goods and services are consistent with public procurement principles and are in compliance with District policies and applicable state/local/federal laws.

CCSD Food and Nutrition Services is responsible for providing nutritious meals daily for CCSD students and school staff in compliance with District policies as well as applicable local, state and federal guidelines. Meal service provided by FNS at each location varies, but may include breakfast, lunch and/or After School Program snacks.

Warehouse Operations manages the District's internal mail collection and distribution as well as the disposal or redistribution of excess and surplus property. Responsibilities also include pick-up and delivery of testing and curriculum materials, maintaining a limited inventory of furniture for growth and replacement needs and assisting with textbook distribution.

The **Office of Records Management** is responsible for providing direction and coordinating the District's records management plan including maintaining, archiving and appropriately disposing of CCSD student, staff, financial and other records.

OPERATIONAL SUPPORT DIVISION (Continued)

Mailroom and Courier Services provide intra-District mailroom and delivery support for all Central Office departments and schools.

WORKLOAD INDICATORS

INDICATOR	FY 2014 RESULTS	FY 2015 RESULTS	FY 2016 RESULTS
Maintenance			
Building space sq. footage	17,192,744 for 127 Facilities	17,192,244 for 127 Facilities	17,192,244 for 127 Facilities
Work Orders (electrical, plumbing, roofing, floors, preventative maint., etc.)	51,926	59,289	55,039
SPLOST			
# Projects started	33	47	40
# Projects completed	36	55	30
# ADA Projects	8	13	35
# Portables relocated	N/A	29	17
# FEAE-R Projects* *(District property funded by others)	N/A	47	67
Planning			
# Population growth survey conducted	2	1	0
# School attendance zone redistricted	1	0	0
# Land purchased (Parcels)	5	4	10
# Approved Easements	15	9	15
# Cell tower sites established	0	0	0
Public Safety			
Fighting	485	509	533
Drugs	143	123	171
Weapons	147	140	148
Gang-Related Incidents	19	44	45

OPERATIONAL SUPPORT DIVISION (Continued)

WORKLOAD INDICATORS

INDICATOR	FY 2014 RESULTS	FY 2015 RESULTS	FY 2016 RESULTS
Transportation			
Number of students transported one - way	72,993	71,794	72,529
Ridership ratio	76%	75%	73%
Regular buses	837	892	886
Special Education buses	278	280	288
Bus stops per day	33,979	37,822	37,530
Field trips	5,786	5,455	5,799
Bus referrals	1,100	949	1,275
# of accidents	209	144	156
Telephone calls received	N/A	N/A	N/A
Telephone calls returned	N/A	N/A	N/A
Fleet Maintenance			
Fleet	1,469 (1,115 buses)	1,564 (1,172 buses)	1,594 (1,153 buses)
Support vehicles	354	392	441
Bus fleet traveled	11,206,910 miles	11,196,301 miles	10,290,252 miles
Gas usage	1,862,150 gallons	1,777,930 gallons	1,768,289 gallons
Fueling transactions	67,765	60,899	60,185
Buses serviced	All buses inspected once every calendar month, 12 times annually	All buses inspected once every calendar month, 12 times annually	All buses inspected once every calendar month annually
Average miles per bus	10,051	9,553	8,924

OPERATIONAL SUPPORT DIVISION (Continued)

WORKLOAD INDICATORS:

INDICATOR	FY 2014 RESULTS	FY 2015 RESULTS	FY 2016 RESULTS
Food Service Lunches	(169 serving days)	(175 serving days)	(180 serving days)
Full price meals served	4,030,775	4,492,023	4,454,873
Reduced price meals served	747,657	813,378	783,085
Free meals served	5,974,344	6,317,083	6,359,933
Adult & contracted meals served	408,749	424,115	380,381
Equivalent meals from extra sales	4,206,135	3,177,135	3,419,786
Elementary participation	81%	81%	81%
Middle School participation	92%	86%	85%
High School participation	89%	77%	73%
Procurement			
Purchase orders processed	16,541	16,247	14,614
Dollar value of purchase orders	\$63,440,850	\$109,748,940	\$88,268,366
Average dollar per purchase order	\$3,835	\$6,755	\$6,040
Requests for Proposals			
Newly Issued and/or Awarded	33	25	26
Requests for Extension	37	42	34
Non-Awarded	8	3	0
Sealed bids			
Newly Issued and/or Awarded	52	35	41
Requests for Extensions	45	49	44
Non-Awarded	4	2	10
Quotes			
Newly Issued and/or Awarded	45	36	31
Requests for Extensions	28	24	23
Non-Awarded	5	8	4
Procurement cards	666	755	760
Dollar value of procurement card purchases	\$9,053,505	\$8,979,821	\$9,491,941
Total number of procurement card transactions	38,196	40,872	44,620
average dollar per purchase	\$237	\$219	\$213
Warehouse			
Total Surplus requests	3,031	3,721	3,693
Items picked up	35,250	59,130	60,075
Items delivered	22,800	21,750	40,050
Surplus Revenue (Net)	\$340,880	\$196,862	\$664,084.63
New Inventory Requests (OC)			181
New Inventory Shipped			4,285
New Inventory Value			\$204,782

OPERATIONAL SUPPORT DIVISION (Continued)

Records Center			
Record Movement Transactions	741	511	1,107
Transcript / Verification Requests	5,961	5,320	5,122
Carton of Records Retained & Managed	5,450	5,807	6,204
Records Center Revenue	\$10,969	\$10,393	\$22,401

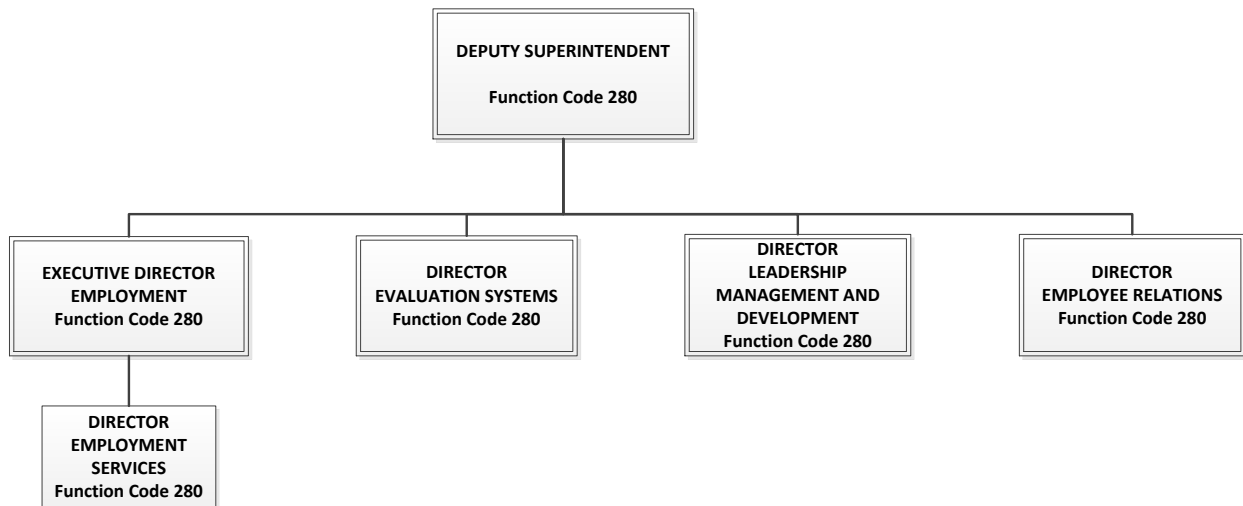
HUMAN RESOURCES DIVISION

DIVISION RESPONSIBILITIES

Human Resources' goal is to attract, employ and retain the most qualified applicants for all school district positions and to improve delivery of services rendered by the division to all applicable groups and individuals.

DIVISION ORGANIZATION

The Human Resources Division is sub-divided into functional areas of responsibility. The following chart illustrates the structure of this division:



MAJOR DEPARTMENT TASKS

Under the **Deputy Superintendent's** supervision, the following departments and offices provide Human Resources services to District employees and prospective candidates for employment.

The **Employment Department** encompasses several functions including: **Employment, Compensation, Benefits, Risk Management, Background Check, ID Badge, Employment Verification and Records.**

Employment directs the employment activities for over 18,000 full-time, part-time and temporary Classified and Certified employees (excluding Administrators). Primary responsibilities include supervising the application, employment, and on-boarding process of all newly hired/rehires; directing the employee transfer and reassignment procedures; managing the certification process for educators, service professionals, and paraprofessionals; managing the daily operations of employment, benefits and compensation; developing a recruitment strategy and attending selected on-campus recruitment fairs; providing ongoing recruitment training to administrators; providing substitute teachers training and support to local schools; building relationships with local universities and high schools to recruit future educators and to coordinate student teachers; issuing employment contracts to all Certified Employees; approving all Head Coach positions and administering employee recognition programs at local schools.

HUMAN RESOURCES DIVISION (Continued)

Compensation is responsible for ensuring pay structures and incentives are designed to compensate employees for their skills, abilities, performance, and years of experience. This includes evaluating experience and certification documents for step placement; processing employee transfers, reassignments, and terminations; developing and rolling out incentive programs; updating employee work calendars; administering salary increases and revising salary schedules; conducting job evaluations and approving job descriptions; and managing salary surveys to ensure salary rates are leveraged competitively.

The District's goal is to have a compensation program that attracts, retains, and motivates a highly qualified and competent work force, and to provide employees with a total compensation plan that is competitive with other school districts.

Benefits is responsible for the District's comprehensive employee benefits program which includes requesting and evaluating bid proposals for each type of coverage; providing benefits education to new and existing employees; processing enrollments for new hires, status changes, and open enrollment; counseling and processing paperwork for retiring employees; processing Optional Spending Account enrollments and claims; managing the 403(b) and 457 plans as well as the supplemental retirement plan for those in PSERS; coordinating the Catastrophic Illness Leave Bank; managing leaves of absence; and responding to customer needs by email, phone and in-person visits. The Benefits Office is also responsible for the payroll deductions associated with all employee benefits; for the collection of payments missed due to unpaid leaves of absence; and for making payments to insurance companies and state agencies for employee benefits. Currently, the Benefits Office administers the following:

State Health Benefit Plan	Short Term Disability Insurance
Teachers Retirement System of Georgia	Long Term Disability Insurance
Public School Employees Retirement System	Cancer Insurance
CCSD Supplemental Retirement Plan	Legal Services Insurance
Dental insurance	Optional Spending Accounts
Vision insurance	Section 125 Flexible Benefits Plan
Basic and Supplemental Life Insurance with AD&D	Catastrophic Illness Leave Bank
403(b) and 457 Tax-Deferred Savings Plans	
Leaves of Absence (short and long term leaves, FMLA, personal and family illness, educational, military, and so on)	

Risk Management coordinates bid proposals for property, comprehensive crime and student accident insurance. It also administers the Districts' self-insurance plan for general liability and vehicle accidents, including bus accidents. It receives and processes claims for student injuries, site visitors, and damage or loss to equipment and facilities. The District is self-insured and self-administered in the area of workers' compensation. Risk Management handles all aspects of the worker's compensation claims process. It is responsible for researching and responding to unemployment claims from the Department of Labor. Risk Management also addresses issues of loss control, safety and accident prevention awareness.

The **Background Check/ID Badge Office** manages background checks for all Cobb County School District Employees; maintains fingerprint and ECH records.

Records manages the storage and maintenance of employee personnel records, employment verification, and responding to requests for information in compliance with the Georgia Open Records Act.

HUMAN RESOURCES DIVISION (Continued)

The **Leadership Management and Development Department** aims to match the available administrative talent (current Cobb employees and out-of-district applicants) to the needs of the District. It further assists the District in meeting the strategic and operational challenges facing it by having the right people in the right places at the right times to do the right things. The vision of Leadership Management is to create a deliberate and systematic effort by the District to ensure leadership continuity in key positions, and encourage individual advancement.

Leadership Management directs the employment activities for all local school and central office administrative positions which include: supervising the application, employment, and orientation of all administrative new hires; and assisting the Leadership Division in the RFP and administrative reassignment process. Leadership Management is further responsible for the following:

- To provide a sufficiently large and diverse number of highly qualified candidates to fill local school and central office administrative openings
- Assist principals and central office administrators in their selection of leaders process
- Assist applicants, both internal and external, in completing administrative applications and understanding the system's leadership selection process
- Provide career counseling and guidance through informal office visits, as needed
- To help individuals realize their career objectives in administration
- Forecast replacement needs as a means of targeting necessary training, employee education, and employee development
- To provide excellent customer service to the District's internal and external leadership applicants

The **Employee Relations Department** is responsible for the following areas:

- Employee disciplinary action, i.e. suspension without pay, termination
- Consultation with supervisors regarding employee job performance and misconduct issues
- Employee misconduct investigations
- Discrimination and sexual harassment investigations
- PSC Code of Ethics violations
- Job performance issues, i.e. PDPs
- Certified employee contract non-renewals
- Employee complaints and grievances
- ADA accommodations requests
- Labor relations issues
- Formal Employee Grievances
- Provide training regarding Employee Discipline and Documentation

The **Evaluation Systems Office** develops, facilitates, and monitors the evaluation process for classified and certified employees. The Office is the point of contact for the Teacher Keys Effectiveness System (TKES), Leader Keys Effectiveness System (LKES) and the Cobb Keys Evaluation System for all certified and classified employees. As such, it manages the training process, ensuring all administrators are trained and credentialed on the evaluation systems for the District prior to the beginning of each school year. The Office also ensures all required training of administrators is up-to-date. In addition, the Office manages the daily administration of the employee evaluation system for all certified and classified staff, developing and updating all related training materials. The team reviews evaluations for compliance and accuracy to ensure consistent credibility and validity of evaluations. The team advises and consults

HUMAN RESOURCES DIVISION (Continued)

with school and District Leadership including the Accountability and Research Department; the Leadership Office; and Technology Services, providing support with regard to all aspects of the TKES and LKES evaluation process.

WORKLOAD INDICATORS

INDICATOR	FY 2014 RESULTS	FY 2015 RESULTS	FY 2016 RESULTS
Certified Positions			
High School Hired	116	289	296
Middle School Hired	106	357	305
Art/Counselors/ESOL/Music Hired	143	92	126
Elementary Schools Hired	268	498	757
Special Education Hired	232	342	323
Other Cert (Supervisors, Specialists, Social Workers)	9	4	68
Other Employment Changes	3,716	2,328	17,719
Resignations / Terminations / RIFs	711	955	1,029
Supply Teachers	509	543	300
Certified Applications	31,939	29,205	83,479
Classified / Paraprofessional Positions			
ASP Hired	212	248	396
Bus Drivers/Monitors Hired	138	140	196
Custodians Hired	84	103	132
Maintenance/Warehouse Hired	12	15	51
Food Service/Lunchroom Monitors Hired	317	317	347
Classified Subs Hired	183	150	257
Paraprofessionals/Tutors Hired	346	542	572
Clerical Bookkeepers Hired	18	89	25
Professional/Technical Hired	14	6	19
Nurses Hired	21	24	24
Campus Police Hired	21	21	18
Interpreters Hired	4	8	9
Other Employment Changes	2,154	667	6,172
Resignations / Terminations / RIFs	1,023	881	800
Parapro Re-elects	175	198	219
Classified/Parapro Applications	32,357	32,799	35,239
Risk Management Claims			
Unemployment	182	135	119
Vehicles & general liability	437/37	434/60	415/58
Student/site visitors injuries	1,375	1,493	1,734
Student in transit	155	119	118
Workers Compensation	1,124	1,096	1,107
Property thefts	106	126	93
Evaluation Systems			
Elementary Summative Assessment TKES	N/A	3,697	3720
Middle Summative Assessment TKES data		1,327	1499
High Summative Assessment TKES data		1,574	1813

HUMAN RESOURCES DIVISION (Continued)

WORKLOAD INDICATORS

INDICATOR	FY 2014 RESULTS	FY 2015 RESULTS	FY 2016 RESULTS
Insurance Enrollments			
Life Insurance	13,343	14,119	13,985
Dental Insurance:			
Metlife	9,667	10,248	10,101
United Concordia			
Health Insurance:			
HMO option			
HRA option			
HDHP option			
	HRA	Gold 1,151	1,097
	Gold 2,551	Silver 2,270	1,876
	Silver 3,929	Bronze 3,274	2,812
	Bronze 3,584	BCBSHMO 2,802	3,604
		UHCHMO 305	387
		KPHMO 1,050	1,209
		UHCHDHP 185	172
Cancer		4,843	4,730
Vision	5,338	8,662	8,531
Short-term disability	7,702	8,851	8,218
Legal services	9,229	1,735	1,718
	1,425		
Critical Illness (Added by Benefits)	2,810	2,666	2,620
Other Benefits			
Short-term leaves	>Approx. 2,000		
Long-term leaves	N/A per GARH-R		
Flexible Optional spending accounts	2,685	3,352	3,303
Retirements	444		331
Hospital Indemnity		616	520
SH Advantage	N/A	525	259
Accident		401	398
Leadership Management & Development			
	25	25	20
# Aspiring Leaders	7 (28%)	7 (28%)	5%
# Securing Position the following year			
	(56% of new administrators are		
<u>Administrative Positions</u>	Academy graduates		17
New Hire/Rehire			
Promotion/Upgrade	76% of current sitting principals are		39
Reassign/Transfer	Academy graduates)		100
Resign/Retire/Term			37
Critical Need Subs			24
Misc/Re-Elect			38
<u>Applications</u>			
Leadership Academy/New Administrator			4,403
Participants			101

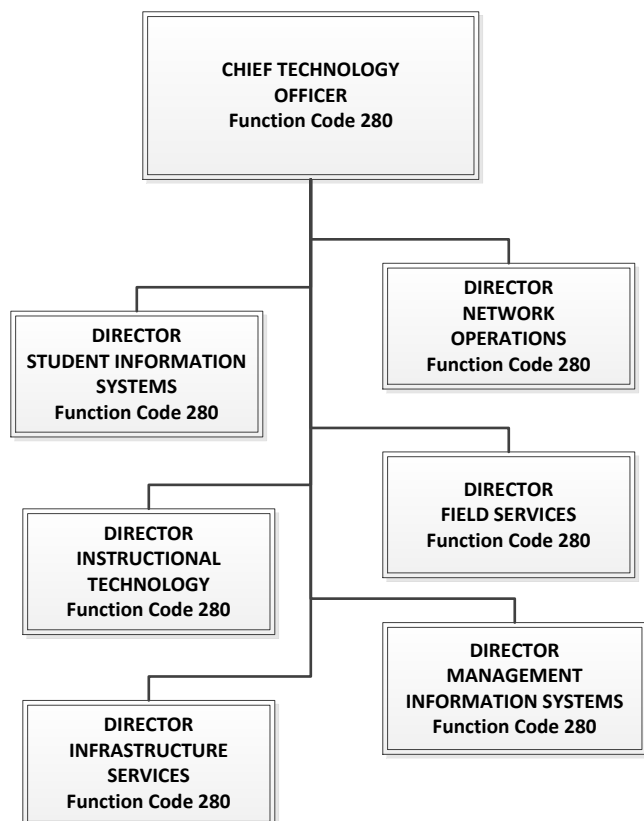
TECHNOLOGY SERVICES DIVISION

DIVISION RESPONSIBILITIES

Technology Services' mission is to provide the resources necessary to ensure all CCSD schools reach a consistent technology standard that enhances the teaching and learning process within each classroom through the effective use of technology. It also supports the operation of the District through the integration of all technologies for administrators, teachers, students, and parents.

DIVISION ORGANIZATION

The Technology Services Division is sub-divided into functional areas of responsibility. The following chart illustrates the structure of this division:



MAJOR DEPARTMENT TASKS

Technology Services' major tasks include the following areas:

Field Services – Provides local school and administrative building support for Windows & Apple hardware (desktops and laptops) and software, local servers, printers, copiers, and interactive classroom devices. Also, the Customer Care Center delivers first response technology support for end-users District-wide via the phone and/or online ticketing system. The Lifecycle Management Team provides the administration and deployment of all software, maintains all software license compliance and usage statistics, manages mobile device integration, supervision and security, and creates and executes training of and support for

TECHNOLOGY SERVICES DIVISION (Continued)

technology throughout the District. These services include, but are not limited to software testing and approval, software updates, inventory maintenance, next level support, system management, vendor interaction, VPP integration, professional development, enterprise server support, online documentation, and protocol development.

Network Services and Security – Provides centralized data center services and support for Directory Services, user provisioning, storage area networks, servers, core networking infrastructure, email and internet services, and Bring Your Own Device. Provides monitoring, reporting and prevention for enterprise network and data security anomalies and malicious activity. Also includes Business Continuity and Disaster Recovery services. Network Services collaborates with all District-wide departments and schools to provide input and resolution to many different types of technical initiatives.

Management Information Systems - Support and software development and reporting services for the District's Financial, HR, and Payroll applications, including associated application in the Data Warehouse, Academic Portal and other mission critical applications.

Infrastructure Services – Responsible for design, implementation and support of fiber optic cabling for Local Area Network and Wide Area Network in all existing, renovated, and newly constructed facilities. Maintenance of all network equipment at all schools and administrative offices including all infrastructure cabling, switches, WAPs, and network closets. Support and maintain audio visual equipment and manages Technology's Depot for hardware warranty/parts. Manages the District's phone service, including traditional Key systems and VoIP/Intercom migration.

Instructional Technology – Responsible for assisting in the implementation and facilitation of District and local school technology initiatives; integrating 21st Century College/Career Readiness Skills for students into the K-12 curriculum; collaborating with District and local school personnel to provide professional development and strategic planning; partnering with the CCSD Technology and Teaching & Learning Divisions in order to leverage technology for learning and student success; developing, coordinating, and/or delivering professional development programs utilizing District approved hardware and Web 2.0/software to support the local school strategic plan and/or District strategic plan.

Support teachers in effectively integrating the use of interactive learning devices and informing teachers/schools of emerging technologies; work cooperatively with classroom teachers to develop and implement effective instructional technology strategies; and model the appropriate integration of technology when working with teachers and students to ensure appropriate Digital Citizenship.

Instructional Technology staff is committed to providing the resources, training and support to ensure that all CCSD schools reach a consistent technology standard that enhances the teaching and learning process with each classroom through the effective use of technology.

Student Information Systems – Provides support, development, and training services for all District technology systems related to student enrollment, scheduling, grade book, attendance, assessment, discipline, health, federal & state reporting, and special education. The group is also responsible for the District's Generation 3 data warehouse.

TECHNOLOGY SERVICES DIVISION (Continued)

WORKLOAD INDICATORS

INDICATOR	FY 2014 RESULTS	FY 2015 RESULTS	FY 2016 RESULTS
Technology Services			
<ul style="list-style-type: none"> Total number of instructional computers supported, total number of administrative computers supported (based on Georgia Dept. of Education Report) 	Instructional computers -58,642 Administrative computers – 2,773	55,470 3,030	78,268 (number includes desktop, laptops, tablets and networks)
<ul style="list-style-type: none"> Total computers in district 	61,415	58,500	78,268
<ul style="list-style-type: none"> Total printers in district 	13,223	Printers are no longer tagged	Printers are no longer tagged
<ul style="list-style-type: none"> Total servers in district 	787	847	1,018
<ul style="list-style-type: none"> Total number of phone lines in schools 	1,838 phone lines	1,838 phone lines	1838 phone lines
Number of service requests handled by Service Center staff (help desk) annually	55,583	59,242	61,887
Number of e-mail accounts	17,454	17,695	17,860
Average availability for IT Data Center resources	99.83%	99.88%	99.99%
Number of schools receiving interactive devices from SPLOST III	114	114	114
Percentage of students meeting proficiency on the 8th grade technology literacy assessment	N/A	N/A	N/A
Ratio of Instructional Tech personnel per school	5:112	7:112	7:112
Number of schools receiving interactive devices from SPLOST IV	114	114	114

ACADEMIC DIVISION

Division of Academics

The Division of Academics is responsible for the foundation of teaching, learning, and student support services in Cobb County Schools. The two key subdivisions are the **Subdivision of Teaching & Learning** and the **Subdivision of Teaching & Learning Support & Specialized Services**.

The foundational elements for Academics in Cobb County are built on clearly articulated teaching and learning standards, high quality instructional resources, effective and engaging instructional strategies, an infrastructure of formative assessments, and a District-wide student performance data collection mechanism by standard.

The strategy to advance teaching and learning in Cobb County, and the effort to ensure that the community recognizes that learning in a Cobb classroom is superior to any other educational option for our children, focuses on three priorities to guide teaching and learning in the district for the coming years.

Priority 1: Ensure that Cobb is the best place to teach, lead, and learn.

- Develop an infrastructure of Professional Learning Support accessible by all classroom teachers as aligned with their grade level/course area and pacing guides.
 - District-wide Face to Face Professional Learning Schedule Comprehensive Digital Staff Development Modules
- Identify, model, and communicate 21st Century Professional Learning Strategies
 - Collaboration/Any-time, Any-where Personalized Professional Learning

Priority 2: Simplify and strengthen our foundation for teaching and learning to prepare for innovation.

- Clarify and communicate three components of teaching and learning (Standards, Learning Engagement Strategies, and Formative Assessment / Student Progress Monitoring)
- Bring balance back to mathematics and literacy instruction
- Establish, model and promote 14 research-based learning engagement strategies
- Advance evidence of STEM and STEAM in schools
- Facilitate pockets of innovation (i.e. STEM, HIP, Arts Integration, Problem-based learning)
- Facilitate school transformation models (i.e. Purpose, Learning Reconstruction, and Community Engagement)
- Develop innovative course models (i.e. embedded credit, distance learning, blended courses, etc.)
- Customize a content/resource acquisition strategy
- Learning Commons Transitions

Priority 3: Use data to make decisions.

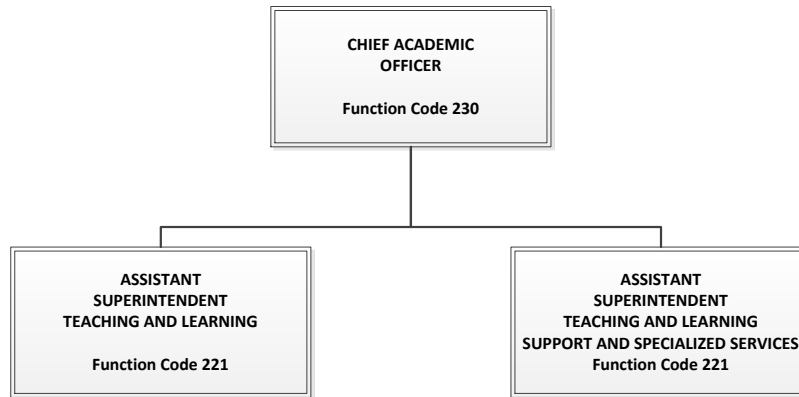
- Fully develop the Cobb Teaching & Learning System (CTLS)
- Build an infrastructure of flexible formative assessment items and District-wide data collection process for student performance
- Administer a District-wide universal screener in math and reading in grades K-9
- Identify student performance priorities
 - On-grade-level reading (at every grade)
 - Algebra success
 - HS graduation on time

ACADEMIC DIVISION (Continued)

The Academic Division includes the following two key areas:

Subdivision of Teaching & Learning and **Subdivision of Teaching & Learning Support and Specialized Services**.

DIVISION ORGANIZATION

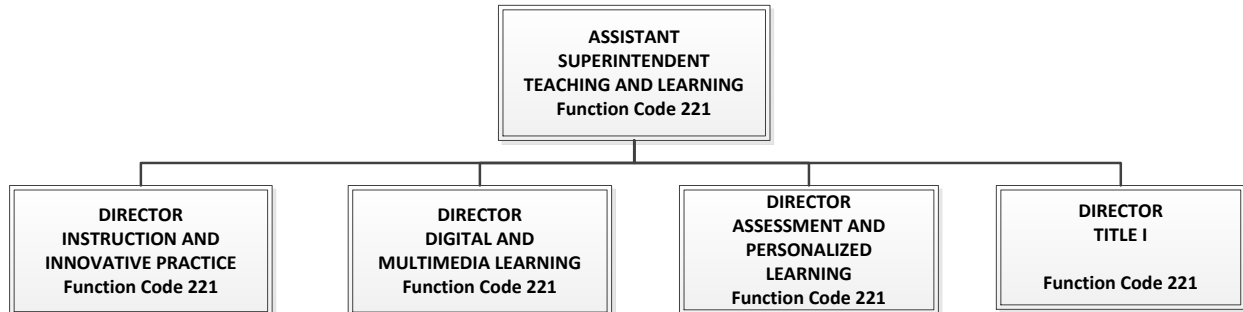


DIVISION RESPONSIBILITIES

The Division of Academics is responsible for the foundation of teaching, learning, and student support services in Cobb County Schools. The foundational elements for Academics in Cobb County are built on clearly articulated teaching and learning standards, high quality instructional resources, effective and engaging instructional strategies, and an infrastructure that establishes the necessary foundation for formatively assessing and monitoring student progress so that every student can be successful.

ACADEMIC DIVISION – TEACHING AND LEARNING SUBDIVISION

SUBDIVISION ORGANIZATION



SUBDIVISION RESPONSIBILITIES

The Division of Teaching & Learning seeks to support and enhance the efforts of our schools, thus enabling students to perform at their highest levels of achievement. Contributing to the work of our division and influencing the teaching and learning process are our system’s mission, vision, core values and beliefs; our shared, instructionally focused leadership; our professional learning opportunities; and the input and support of our students, families, and community.

The Subdivision of Teaching & Learning consists of four Program Offices: **The Office of Instruction & Innovative Practice, the Office of Assessment & Personalized Learning, the Office of Title I, and the Office of Digital & Multimedia Learning.**

Instruction & Innovative Practice

- Band & Orchestra
- Career, Technology & Agriculture Education
- Choral, Music, Theater, Dance
- English / Language Arts
- Health & Physical Education
- Mathematics
- Professional Learning
- Science
- Social Studies
- STEM & Innovation
- Visual Arts
- Early Learning

Assessment & Personalized Learning

- Assessment, Elementary School
- Assessment, Middle School
- Assessment, High School
- Assessment, SLOs
- Advanced Learning Programs
- Personalized Learning Programs

Title I

- Title I
- Homeless Education Program

Digital & Multimedia Learning

- Digital & Multimedia Learning
- Library Media Education
- Professional Learning
- Learning Resources

Office of Instruction & Innovative Practice

The Office of Instruction and Innovative Practice is responsible for the fundamentals of academics in the Teaching & Learning Subdivision. There are eleven departments in this office that reflect the academic programs of Cobb County: Mathematics, English Language Arts, Science, Social Studies, Career Technical & Agricultural, STEM, Health & Physical Education, Visual Arts, Performing Arts, Band, & Orchestra, and Early Learning. In addition, Professional Learning is also a part of this office and seeks to provide opportunities for schools and the District to provide tools necessary for teachers to effectively teach their content in an engaging manner. Our Professional Learning Specialists work closely with local school leadership and teachers to provide consistent professional development relative to the specific content area they serve. The Office of Instruction & Innovative Practice is responsible for enhancing the instructional leadership capacity of all school leaders by articulating the teaching and learning standards in each content area, providing model resources (including frameworks), developing teacher leaders, facilitating professional learning, and providing principals and assistant principals support to ensure that effective instruction takes place in every classroom. Additionally, the Office of Instruction & Innovative Practice is focused on advancing the teaching and learning in Cobb Schools by thinking creatively about how instruction is delivered, how courses are developed and provided, and the strategies that are used in instruction. Our current priorities include:

- simplifying our foundation to prepare for innovation through a balanced literacy and math approach
- ensuring the content of the standards is delivered at high levels
- increasing learning engagement through research-based engagement strategies

The Office of Instruction and Innovative Practice provides teaching resources for classroom teachers and support personnel to incorporate into their planning for instruction. This includes model lessons, unit plans, activities, videos, simulations, suggested tasks, and model assessments.

- Developing Innovative Academic Practices – The leadership staff in the Office of Instruction & Innovative Practice work closely with school leaders and classroom teachers to develop ideas for how to expand and transform learning for today’s students. This includes innovative instructional strategies, unique uses of physical spaces, technology integration, and innovative course design (i.e. embedded credit, accelerated pacing, creative scheduling models, etc.).
- Enhancing Instructional Leadership Capacity of School Leaders – As the District’s experts in research, national successes, teaching and learning standards, and effective instructional strategies, the leadership staff in the Office of Instruction and Innovative Practice collaborate

ACADEMIC DIVISION – TEACHING AND LEARNING SUBDIVISION (Continued)

with District leadership, principals, assistant principals, and teacher leaders on what engaging instruction looks like for their program areas. This may include walking classrooms with leaders, suggesting available training and support, as well as conversations about the teacher evaluation system and its standards.

Additionally, this office leads and supports professional learning designed to advance teacher effectiveness, to mobilize school improvement efforts, and to develop and sustain a culture of continuous growth and improvement. Teachers engage in professional development opportunities that help them deepen their content-specific knowledge and skills, learn new strategies that support the art and science of teaching. The District is committed to an improved infrastructure of professional learning that has been expanded to guarantee that every Cobb educator has equal access to quality professional learning aligned to their grade level, course area, and pacing guide for instruction.

All teachers are provided professional development opportunities to learn more about instructional practices in their specific subject areas and support the areas measured on the TKES system. These trainings are offered systematically in a series of face to face and digital webinars, after the school-day, to avoid loss of instructional time with teachers during the school day.

Digital-Based Modules are under development to build a comprehensive library of online learning that provide short, engaging videos targeting content-specific strategies. The digital modules feature Cobb leaders and provide effective professional learning that is online, on demand, and on target.

School-Focused Professional Learning Programs are job-embedded experiences designed to improve student performance connected to the growth areas identified in the individual school's strategic plan. The Office of Instruction and Innovative Practice leaders provide consultative support to school leaders in the design and implementation of these professional learning interventions. Many school plans have teachers working in Professional Learning Communities that focus on improving teacher practice and increasing student achievement.

District Courses and Workshops are offered throughout the year in classes after hours and online to meet the diverse professional learning needs of Cobb staff and to address specific District goals and program areas. The Professional Learning Department staff manages a web-based portal for the course catalog, online registration, documentation and transcripts.

ACADEMIC DIVISION – TEACHING AND LEARNING SUBDIVISION (Continued)

WORKLOAD INDICATORS

INDICATOR	FY 2014 RESULTS	FY 2015 RESULTS	FY 2016 RESULTS
Performing Arts			
# of students in music, theatre, and dance classes	79,765	79,821	80,250
% of CCSD population in music, theatre, and dance	72%	73%	71%
# of theatre performances in HS	64	65	70
# of music performances at ES	194	210	210
# of music performances at MS	234	270	270
# of music performances at HS	400	410	410

INDICATOR	FY 2014 RESULTS	FY 2015 RESULTS	FY 2016 RESULTS
CTAE			
# Students served	23,581	28,655	27,957
CTAE enrollment rate			
6th – 8th grade	35.4%	57.04	N/A at this time
9th – 12th grade	54.39%	60.28%	N/A at this time
# Career Pathways offered	40	40	40
# CTAE Students who took an End of Pathway Assessment	1,561	2,018	2,180
% Students Passing End of Pathway Assessment	55.8%	52%	47%
Graduation Rate for CTAE Concentrators (completed three CTAE courses)	90%	94.90%	N/A at this time
# Professional Development activities completed by CTAE Teachers	145	130	130
Total Perkins grant value	\$596,617	\$684,749	\$677,005

ACADEMIC DIVISION – TEACHING AND LEARNING SUBDIVISION (Continued)

Office of Assessment & Personalized Learning

The mission of the Office of Assessment and Personalized Learning is to increase personalized learning opportunities, to facilitate the administration of national, state, and District assessments, and to build leadership capacity of school leaders to advance assessment practices and the use of data to inform instruction. Our four current priorities are:

- Georgia Milestones Assessments
- SLO Assessments
- Flexible Formative Assessment System
- Defining and developing a strategy to increase personalized learning opportunities

These collaborative teachers work as “data teams” to measure and analyze student performance data to drive instructional planning. The professional learning department continues to support school-based data teams through collaborative group protocol training.

This Office includes the departments of Assessment, Personalized Learning, and Advanced Learning Programs.

Assessment

1. Georgia Milestones

The state-mandated Georgia Milestones Assessment System requires an annual administration of standardized assessments in grades 3-12. In grades 3-8, students take End of Grade (EOG) assessments in the subjects of Language Arts and Mathematics. Students in grades 5 and 8 take additional End of Grade (EOG) assessments in Social Studies and Science. In grades 9-12, students take End of Course (EOC) assessments at the end of Ninth Grade Literature and Composition, American Literature, Biology, Physical Science, Coordinate Algebra, Analytical Geometry, United States History, and Economics. The 2014-2015 school year was the first year of implementation of this new assessment system, which has taken the place of Criterion Referenced Competency Tests (CRCTs) and End of Course Tests (EOCTs). Scores from Georgia Milestones assessments factor into CCRPI scores at both the local school and District level.

2. Student Learning Objectives

Student Learning Objectives provide state-mandated student growth measures as part of the Teacher Keys Evaluation System. They are content-specific learning objectives that are measurable (through pre and post assessment), focused on growth in student learning, and aligned to curriculum standards. The District implemented SLO assessments for the first time in January 2015.

3. Flexible Formative Assessment System

The Office of Assessment and Personalized Learning implemented the Flexible Formative Assessment System Fall 2015 with a cohort of 20 schools. 20 additional schools will be added in each semester until all schools are operational. School leaders and teachers are able to choose questions from the item bank that are tied directly to what they are teaching. When teachers use the District’s digital platform to administer their formative assessments, they will have data immediately available to pinpoint instructional needs and ensure that there is a District-wide data collection mechanism by standard.

4. Data Teams

The Office of Personalized Learning provides support to local schools in the measurement and analysis of student performance data to inform instructional planning. Data Team development is supported through collaborative group protocol training.

Personalized Learning

The Personalized Learning Department is responsible for the Early Intervention Program for struggling learners in elementary schools; the Universal Screener (for K-9); the District’s Response to Intervention protocol that each school facilitates for students that benefit from additional instructional and behavioral interventions; the process of credit recovery; summer school; and House Bill 91 diploma petitions. There are many ways in which students can accelerate their mastery of concepts, in order to rejoin their peer group academically, and the department leads the efforts to support and accelerate students that are not performing on grade level.

Advanced Learning Programs

The Advanced Learning Programs Department is responsible for advanced learning experiences for all students. This includes gifted identification services and the delivery of gifted service models for students. Additionally, the Department facilitates a talent development process, in order to ensure that high ability learners that have potential to receive gifted services are identified and nurtured. The Department also works to improve the Advanced Placement participation and performance in our high schools and supports accelerated classes, including dual enrollment, and advanced content coursework in middle schools and elementary schools, respectively.

ACADEMIC DIVISION – TEACHING AND LEARNING SUBDIVISION (Continued)

WORKLOAD INDICATORS

INDICATOR	FY 2014 RESULTS	FY 2015 RESULTS	FY 2016 RESULTS
AVID	<ul style="list-style-type: none"> • 10 Sections offered • 2 AVID sites • 40 Tutor hrs/week • 100% AVID students on track for 4-year university • 2 AVID Sites Certified 	<ul style="list-style-type: none"> • 10 Sections offered • 2 AVID sites • 40 Tutor hrs/week • 100% AVID students on track for 4-year university • 2 AVID Sites Certified 	<ul style="list-style-type: none"> • 10 Sections offered • 2 AVID sites • 39 Tutor hrs/week • 100% AVID students on track for 4-year university • 2 AVID Sites Certified
<p>Courses available on-line to students</p> <p><i>* Each unit represents ½ credit</i></p>	<p>NovaNET <i>Credit Recovery:</i> 14 High Schools 2 Special Schools 1,418 Seats 1,467 Units earned*</p> <p><i>PLC (Blended Learning):</i> 347 Seats, 448 Units earned*</p> <p>7 High Schools utilized NovaNET</p>	<p>NovaNET <i>Credit Recovery:</i> 16 High Schools 2 Special Schools 1,912 Seats 1,941 Units earned</p> <p><i>NovaNet/GradPoint as a digital resource:</i> High School Summer School and PLC 678 Seats 983 Units</p> <p>6 High Schools utilized NovaNET</p>	<p>GradPoint <i>Credit Recovery:</i> 16 High Schools 2 Special Schools 1,999 Seats 2,150 Units earned</p> <p><i>NovaNet/GradPoint as a digital resource:</i> High School Summer School and PLC 1,597 Seats 1,862 Units</p> <p><i>Course Extension-</i> 7 High Schools utilized GradPoint</p>
<p>Standardized Tests Administered</p>	644,829	285,008*	520,364**
GKIDS		8,261	8,090
CogAT		25,187	25,411
Iowa		25,343	25,576
EOG (3-8)		50,533	51,223
ACCESS for ELLs		9,900	10,513
Alt ACCESS ELLs		80	106
GAA		697	748
EOC (Winter 2015)		22,842	21,347
EOC (Spring 2016)		42,764	39,916
EOC (Summer 2015/6)		333	334
SLOs		90,545	337,100
HS Writing		8,523	No longer tested
FFAS		SY16	---
Universal Screener		SY16	Reading Inv – 240,764 Math Inv – 214,019

ACADEMIC DIVISION – TEACHING AND LEARNING SUBDIVISION (Continued)

* The following tests were not administered in SY15: Grade 3, 5, and 8 Writing Assessments; High School Graduation Tests.

** The total Standardized Tests number does not include the Universal Screener numbers (RI and MI), as they are not considered required assessments, but screening for possible intervention.

Office of Title I

The Office of Title I consists of two priorities that are 1) focused on enhancing the resources and support for students and families in Title I Schools, and 2) administering the federal funds that flow through the Title I grant.

Title I

Title I is a federally funded program which provides supplemental funding to schools that serve a higher percentage of economically disadvantaged students. Currently, there are 45 Title I identified schools in Cobb County (30 ES, 11 MS, 3 HS, and 1 special program). Cobb County conducts an annual review of district data for its Title I schools and prepares a summary of needs that is submitted to the state. The Title I Department then works with all Title I eligible schools to develop a plan and budget that align to their needs and meets the federal and state compliance requirements. The Title I Office is responsible for ensuring that the expenditures supplement resources provided by the district, as opposed to supplanting the district's allocation to schools. The federal dollars that flow through Title I must be used for services above and beyond what the district already provides all schools.

The Office of Title I in Cobb County also supports the Homeless Education Program by providing transportation, basic necessities, and academic tutoring as specified under the McKinney-Vento Act. Additionally, Title I ensures the equitable allocation of funds and services to children residing in facilities because they are orphaned, are under state custody, and/or residing in Title I School attendance zones that attend private schools.

WORKLOAD INDICATORS

INDICATOR	FY 2014 RESULTS	FY 2015 RESULTS	FY 2016 RESULTS
Title I Program			
# Schools served	45	45	45
# Students served	36,438	38,273	39,318
As reported in FY2015 Student Record	44 School-wide Title I 1 Targeted Assistance	45 School-wide Title I 1 Targeted Assistance	45 School-side Title I 0 Targeted Assisted
Homeless Ed Program			
# Applications processed	2,466	2,700	3,234
# Students qualified & served	1,580	1,722	1,661

ACADEMIC DIVISION – TEACHING AND LEARNING SUBDIVISION (Continued)

Office of Digital & Multimedia Learning

The Office of Digital and Multimedia Learning consists of four departments including Library Media Education, Learning Resources, Professional Learning, and Digital Transformation. Our mission is to empower educators to cultivate learning environments using digital and multimedia instructional practices and resources where students actively question, create, communicate, and collaborate. Current goals include:

- Redefining the District's content acquisition policy and process
- Creating resources, tutorials, and courses regarding online learning practices
- Supporting media specialists as instructional partners
- Transitioning media centers to a Learning Commons model
- Developing a digital transformation strategy for moving teaching and learning into more of a digital learning environment

The **Library Media Education** (LME) department serves over 120 media specialists in 110 schools. Professional learning opportunities are provided throughout the year to support the media specialists' role as instructional partners and teacher leaders. Recognizing the power of flexible spaces, LME also works with schools to transition the media center space to a Learning Commons model that accommodates small groups, collaborative projects, and digital learning. Finally, this department provides reliable and current resources, such as databases and eBooks, for use by students at school and at home for conducting research and completing projects.

The **Learning Resources** department oversees the content acquisition process for District materials. Currently, this includes modifying the policy and process to include not only publisher purchased, but open educational and District-produced resources, as well. Also, this department works with the Office of Instruction and Innovative Practice to provide training to schools on available resources and to model implementation of the resources as aligned to best practices. Finally, this department stays apprised of current trends in teaching and learning to ensure that learning resources supported by the District are impacting student learning and supporting District goals.

The **Professional Learning** department focuses primarily on supporting digital learning and online practices. Courses on topics such as how to be an online instructor, developing an online course, and implementing blended learning in the classroom are made available to District staff to support the shift in teaching practices. This department also provides training on technology tools such as presentation software, webinar programs, and learning platforms. Finally, Professional Learning collaborates with a variety of other departments to develop videos and resources to be used as training and support.

The **Digital Transformation Team** is tasked with developing a comprehensive District strategy for moving teaching and learning into more of a digital learning environment. This includes providing platforms that support personalized and blended learning, that allow for 24/7 access by staff and students, and that provide interoperability among systems. Also, this team works in conjunction with the Office of Instruction and Innovative Practice to support teachers on technology integration in the context of content initiatives. Finally, Digital Transformation supports classified personnel through training opportunities on current technology trends and tools.

ACADEMIC DIVISION – TEACHING AND LEARNING SUBDIVISION (Continued)

INDICATOR	FY 2014 RESULTS	FY 2015 RESULTS	FY 2016 RESULTS
Professional Learning			
# PL Courses offered	855	617	311
# Participants	16,525	11,833	5,039
# Endorsements earned			
- Gifted	86	101	140
- TSC	32	46	37
- ESOL	No data	Not yet available	Not yet available
Library Media			
Quantity of collaboration	1-4 times a year: 8% 5-8 times a year: 19% 9-15 times a year: 26% 16+ times a year: 48%	1-4 times a year: 10% 5-8 times a year: 19% 9-15 times a year: 28% 16+ times a year: 44%	N/A (Data collection method changed)
Quality of Collaboration (Model C and D are targets)	Model A: 0% Model B: 28% Model C: 57% Model D: 16%	Model A: 2% Model B: 19% Model C: 57% Model D: 22%	N/A (Data collection method changed)
Media paraprofessionals trained on Destiny	N/A	56	N/A (Course were not offered in FY16)
“Foundations of Effective Teaching” course participation	N/A	63 participating, 11 completing the course 95 lessons added	N/A (Course were not offered in FY16) 20 lessons added
Lesson Bank additions	N/A	N/A	N/A
# of schools pursuing a Learning Commons Model	4	54	72

ACADEMIC DIVISION – TEACHING AND LEARNING SUBDIVISION (Continued)

INDICATOR	FY2014* RESULTS	FY2015* RESULTS	FY2016 RESULTS
Library Media			
Learning Commons Transition participation			72 schools
Learning Commons Transition completion			4 schools
Learning Commons visits from other school districts			4 districts
New facilities opening with Learning Commons model			0
District professional learning activities completed by media specialists			438
Cobb Digital Library usage			823,943
Books and media materials circulated through library media programs			2,531,560
Scholastic Summer Reading Challenge minutes logged by CCSD students			6,552,786
State and/or national recognitions and/or honors received by library media specialists			2

*FY16 first year statistical data available

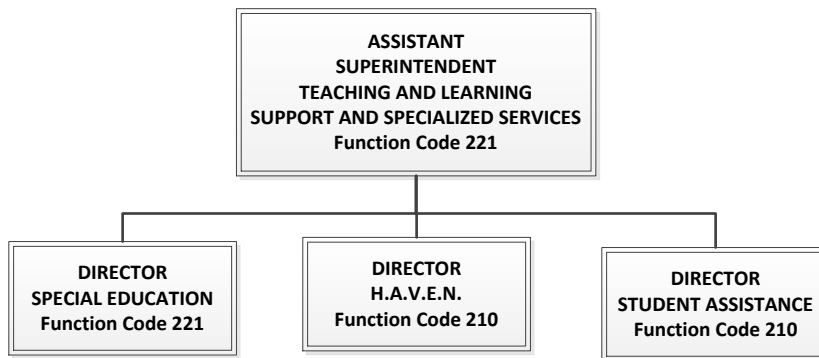
ACADEMIC DIVISION – TEACHING & LEARNING SUPPORT AND SPECIALIZED SERVICES SUBDIVISION

DIVISION RESPONSIBILITIES

The Division of Teaching & Learning Support and Specialized Services provides support for students in a variety of ways including: special education services, 504 plans, psychological services, school counseling services, and behavior interventions.

The Division of Teaching & Learning Support and Specialized Services has three programs: **Special Education, GNETS - HAVEN Program, and the Student Assistance Program.**

DIVISION ORGANIZATION



MAJOR DEPARTMENT TASKS

Special Education The mission of the Cobb County School District Office of Special Education is to provide support to students, parents, and schools to provide opportunities for meaningful outcomes for students with disabilities. CCSD serves students with disabilities in the following categories: autism, deaf/hard of hearing, emotional and behavior disorder, intellectual disabilities, orthopedic impairment, other health impairment, significant developmental delay, significant learning disability, speech language impairment, traumatic brain injury and visual impairment and blindness. The division leadership provides training and support to schools to ensure student receive a free and appropriate education according to IDEA. The office of special education also ensures legal compliance with IDEA.

H.A.V.E.N. Program provides comprehensive educational and therapeutic support to students who might otherwise require a more restrictive placement due to the severity of one or more of the characteristics of the disability category of emotional and behavioral disorders (EBD). The program serves students from Cobb County, Douglas County and the City of Marietta. H.A.V.E.N. Academy is part of the Georgia Network of Educational and Therapeutic Support (GNETS), comprised of 24 programs statewide that support students with special needs from every school system in Georgia.

ACADEMIC DIVISION – TEACHING & LEARNING SUPPORT AND SPECIALIZED SERVICES SUBDIVISION (Continued)

H.A.V.E. N. Program improvement goals are:

- Successful reintegration to a least restrictive environment
- Implement research based programs with integrity
- Improve student achievement in reading and math

Student Assistance Programs has the following areas of responsibility:

Psychological Services- The mission is to provide psychological services within the school community through consultation, collaboration, research-based interventions, and individualized assessment in order to facilitate learning and promote positive mental health for students.

School psychologists help students succeed academically, socially, behaviorally and emotionally. They collaborate with educators, parents, and other professionals to create safe, healthy and supportive learning environments that strengthen connections between home, school, and the community for all students. Its services include:

- Working to increase student achievement by assessing barriers to learning and helping determine the best instructional strategies to improve learning
- Working with parents and school teams to enhance home-school collaboration
- Working within a multidisciplinary team to evaluate eligibility for special education services
- Facilitating parent, teacher and student understanding of a variety of disabilities and the impact on school, family and community functioning
- Assisting teachers in identifying appropriate intervention procedures and evaluating intervention outcomes
- Assisting schools with promoting emotional well-being of students

School Counseling - The mission of the Cobb County School Counseling program is to assist students in overcoming barriers that impede learning. The goal of all Cobb County Professional School Counselors is to implement a standards-based comprehensive school counseling program that:

- Provides specialized interventions based on identified student needs
- Assists students in acquiring appropriate attitudes, knowledge, and communication skills to promote healthy relationships
- Enhances the ability of students to identify and utilize the appropriate resources needed for post-secondary success
- Creates positive relationships with students fostering personal growth, service to others, and academic achievement
- Advocates for all students encouraging them to develop to their fullest potential
- Encourages counselors to consult and collaborate with other educators, parents, and community on behalf of all students

ACADEMIC DIVISION – TEACHING & LEARNING SUPPORT AND SPECIALIZED SERVICES SUBDIVISION (Continued)

Hospital/ Homebound Services provides instructional services to students who are able to participate in educational instruction but who are medically unable to attend school for a minimum of ten consecutive days or equivalent on a modified calendar, or intermittent periods of time throughout the school year.

Section 504 of the Rehabilitation Act of 1973/Public law 93-112 is a comprehensive law that addresses the rights of handicapped persons (hereafter referred to as persons with disabilities except when quoting the law) and applies to all agencies receiving federal financial assistance. The Division of Teaching & Learning Support and Specialized Services is charged with ensuring that Section 504 eligible students are provided an appropriate 504 plan, if required, and that the plan is implemented as written.

Audiological Services provides complete diagnostic hearing evaluations for any child from birth through high school who resides in the Cobb County School District. Evaluations are provided by licensed audiologists who test children with multiple disabilities, those who are difficult to test, and children who are at increased risk for permanent hearing loss.

Vision and Hearing Screening Programs provide services to detect those students who may have a vision or hearing disorder and refer them for further care.

Positive Behavior Intervention and Supports – The Division of Teaching & Learning Support and Specialized Services supports schools implementing Positive Behavior Intervention and Supports (PBIS). Currently 25 schools in CCSD are implementing the practice. A designated PBIS coach provides training and support to those schools.

WORKLOAD INDICATORS

INDICATOR	FY 2014 RESULTS	FY 2015 RESULTS	FY 2016 RESULTS
Total number of students with disabilities	13,998	14,156	14,879
Special Education Services Students with Disabilities’ academic achievement: Georgia High School Graduation Test - % of students who ‘Meet and Exceed’ standards	Data not available. Students now take End of Course Tests for select courses to complete graduation requirements Data we do have: 2011-12: EOCT Math 49.6% 2011-12: EOCT ELA 79.8%	SWD Grades 3-8 – reading proficiency 18.6% Grades 9 - 12 ELA proficiency 16.9% Grades 3 – 8 Math proficiency 20.5% Grades 9 – 12 Math proficiency 18.2%	Data not available at this time

ACADEMIC DIVISION – TEACHING & LEARNING SUPPORT AND SPECIALIZED SERVICES SUBDIVISION (Continued)

INDICATOR	FY 2014 RESULTS	FY 2015 RESULTS	FY 2016 RESULTS
Students with Disabilities' Graduation Rate	4 year cohort 51.7%	4 Year Cohort 57.2%	
Students with Disabilities' academic achievement: Criterion Referenced Competency Test (CRCT) - % of students who 'Meet and Exceed' standards	2012 – 2013 data: Math: 75.1% English/Language Arts: 90.2%	N/A	N/A
Discipline reviews for students with disabilities	411	456	544
Use of alternative dispute resolution strategies			
Mediations	3	5	15
Resolution Meetings	19	14	24
Due Process Hearings	1	2	0

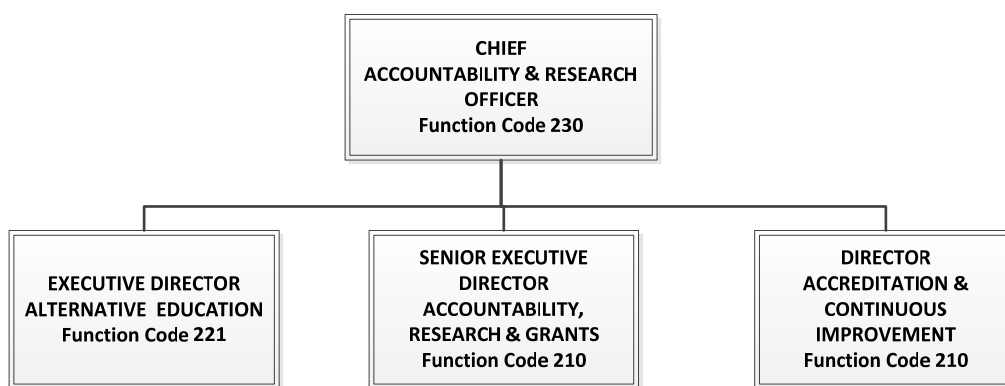
ACCOUNTABILITY & RESEARCH DIVISION

DIVISION RESPONSIBILITIES

The **Accountability Division** offers direction and support to all stakeholders by providing critical data, analysis, training, and research to improve student learning. These services support the District's vision, mission, and goals as outlined in the District strategic plan.

The Division is comprised of three major departments: **Accountability, Alternative Education Programs, Accreditation and Continuing Improvement.**

DIVISION ORGANIZATION



Accountability Department

The Accountability Department provides critical data, data analysis, and data interpretive training for all schools and District-level divisions to inform strategic planning. There are three major areas within this department:

- **The State and Student Reporting** is responsible for reporting student data to the Georgia Department of Education (GaDOE) and the federal government. Student data accuracy impacts funding, teacher allotments, and school and state accountability measures. The department provides training on data accuracy and posts updated web-based resources for school use.
- **Data Processing and Analysis** processes and reports data from stakeholder surveys; state-required accountability data, district trend data, assessment data, and demographic data. It analyzes data sources and trends to inform parents, schools, the School District, and public agencies. It also assists with data needed for Program Evaluation and District Strategic Planning.
- **Grants and Research Proposals** actively seeks federal, state, corporate and private grants to support the education needs of the District. Working in tandem with District leadership and the talented efforts of teachers and school administrators, the Cobb County School District has been awarded many grants that have provided innovative programs impacting all students. Additionally, the District receives many requests for conducting educational research within the District, which are processed according to specified District criteria for approval.

ACCOUNTABILITY & RESEARCH DIVISION (Continued)

Alternative Education Programs Department

Ombudsman Program provide a means for students to receive educational services for those who have personal, social, learning, family and environmental challenges that make it harder for them to be successful in a traditional classroom setting. The goal is to help every student explore academic and career pathways and develop a plan for life after high school. Internships, job shadowing, college fairs, career days and counselors will introduce you to a wide range of opportunities.

Ombudsman blended learning approach allows teachers to include technology into their work with individual students and small groups. As a result, students and teachers develop richer, deeper positive interactions and students develop self-confidence. Flexible sessions allow time for family, friends, work and school. The Program locations in the District including East Cobb (two locations), Mableton, Oakwood Digital Academy (three centers), and Powder Springs.

Oakwood Digital Academy This non-traditional program is fine tuned for students who need a second chance or an alternative to the traditional high school model. Oakwood Digital Academy provides a true alternative in instructional format by creating a blended learning environment that allows students to work at their own pace. The instructional format blends on-line learning with small group instruction and one-to-one tutoring allowing the teachers at the Digital Academy to create Learning Plans that are customized to the specific needs of each learner.

A post-secondary transition coach is also provided to assist students with job placement, job shadowing, internships, and mentoring opportunities. In addition, service learning opportunities will give students the opportunity to participate in meaningful community service projects and partnerships with Chattahoochee Technical College, and/or other institutions will provide post-secondary opportunities to students who wish to pursue them.

Performance Learning Center (CPLC) is a partnership between Communities in School and the Cobb County School System. The CPLC is a unique, nontraditional learning environment for high school students who are not succeeding in traditional schools for various reasons other than ability. In a small personalized academic setting, the Cobb County Performance Learning Center creates a family-like learning environment where students learn at an accelerated pace and are challenged and supported to meet their academic goals. In order to meet state standards and improve critical thinking and communication skills, students, assisted by certified teachers, complete a rigorous curriculum of online and offline assignments combined with project-based assignments. Various services are deployed to support and motivate students to stay in school. For example, students participate in service learning projects, internships with local businesses, and job shadowing. In addition, students have the opportunity to attend technical programs and local colleges through their participation in the dual enrollment program. We strive to graduate college and career ready students who have the skills to achieve their dreams in life and become a contributing citizen of a global society.

Adult Education is to teach adult students the literacy skills necessary to become productive, responsible, well-adjusted members of the community thus improving the quality of life for all Georgians. In order that all students realize their full potential, our mission is to marshal resources and use relevant curriculum to provide education and a supportive, yet challenging, environment that allows for individual, self-paced instruction.

ACCOUNTABILITY & RESEARCH DIVISION (Continued)

ESOL/ Title III Program is charged with developing the English proficiency of English Learners (ELs) while advancing their academic content achievement. The department's ESOL Program offers research-based English language assistance services to ELs and provides opportunities for these students to become productive, contributing citizens in the United States and global citizens in a diverse world. The ESOL program goals are:

- Provide the cognitive and affective support to help ELs become responsible and productive members of society
- Value and build upon students' academic, linguistic, and cultural backgrounds to promote success in attaining English language proficiency and achievement in state content standards.
- Create a learning environment that encourages EL students' pride in their cultural and linguistic heritage
- Assist students in reaching their full academic potential.
- Build connections between ESOL and school-wide instructional programs.
- Encourage participation of students and their families within the school and the community.
- Foster understanding and appreciation of diverse populations within the school and the community.

World Languages The purpose of the Cobb County School District's Foreign Language program is to encourage the appreciation of cultural values; to enable students to learn to communicate in another language; and to prepare them to successfully enter and compete in an increasingly global society.

International Welcome Center (IWC) facilitates Home-to-School and School-to-Home Communications by providing local schools, parents and community with the following support services: Language Assessment, Middle and High School International Students Enrollment, Advisement, Placement, Transcript Evaluation, Translation of District Policies, Local School Documents, Interpretation of School Related Meetings, Student Evaluations, Parent Conferences, Special Education Meetings and Hearings, as well as services to Migrant students through the Migrant Education Program. The IWC provides literacy and academic programs, workshops, and assists families with acculturation and school involvement.

Cobb Virtual Academy The Cobb County School District is a leader in the integration of technology to provide improved educational opportunities for students. Cobb Virtual Academy is an integral part of this leadership. Completing a meaningful online learning experience allows students to become familiar with key means of increasing their own learning skills and knowledge. It will also prepare them for the demands that they will encounter in higher education, the workplace, and in personal life-long learning. While students informally develop technology skills and gain experience through their media rich lives, an online learning experience will require them to complete assignments, meet deadlines, learn appropriate online behavior, and effectively collaborate with others in an instructional setting.

ACCOUNTABILITY & RESEARCH DIVISION (Continued)

In accordance with the Georgia Virtual School legislation signed by the Governor in May 2005, Cobb Virtual Academy offers online courses to students as part of the regular school day. In July 2012, Senate Bill 289 was enacted guaranteeing students the opportunity to take online courses.

Accreditation and Continuous Improvement Department

- **Accreditation:** Facilitates the process for on-going District accreditation through AdvancED. It ensures that the Cobb County School District maintains accreditation by overseeing adherence to these international standards and movement towards exceptional status.
- **Continuous Improvement:** On-going strategic planning is critical for every organization. Continuous Improvement department develops the process for District strategic planning to ensure that all critical priorities facing the School District are addressed and that the planning process is aligned at the local school level. It monitors both local schools and the central-level divisions' strategic plans to ensure that key actions are aligned to District priorities, measurements are valid, and results are annually reported to all stakeholders.

WORKLOAD INDICATORS

INDICATOR	FY 2014 RESULTS	FY 2015 RESULTS	FY 2016 RESULTS
Adult Education			
Students served	2,097	1,985	1,961
Cobb County	1,050	1,702	895
(ESOL)	718	798	788
Paulding County	299	283	233
Cobb County Correctional inmates	30	14	45
Number of students taking GED	211	70	159
Number of students taking GED that received the credential	178	45	134
Alternative Education Program			
Students Served in Oakwood Digital	263	293	294
Performance Learning Center Enrollment	83	108	168
ESOL Department (Students Served)	10,052	10,824	10,227

ACCOUNTABILITY & RESEARCH DIVISION (Continued)

WORKLOAD INDICATORS

INDICATOR	FY 2014 RESULTS	FY 2015 RESULTS	FY 2016 RESULTS
<p>Courses available on-line to students</p> <p><i>* Each unit represents 1/2 credit</i></p>	<p>Cobb Virtual Academy 62 course offerings 3,000 students 16 High Schools 4 Special Schools 3 Middle Schools</p> <p>2,230 FTE units 1,700 tuition units</p> <p>Blended Learning (online learning as part of the traditional classroom) 15,000 students 1,500 courses 1,200 instructors</p> <p>Georgia Virtual School 1,856 Students 16 High Schools 5 Middle Schools 3 Special Schools 121 course offerings 1,914 FTE units 650 Tuition Units</p> <p>Videoconferencing NA, no longer applies</p>	<p>Cobb Virtual Academy 65 course offerings 3,000 students 16 High Schools 4 Special Schools 5 Middle Schools</p> <p>2,900 FTE units 1,850 tuition units</p> <p>Blended Learning (online learning as part of the traditional classroom) 15,000 students 1,500 courses 1,200 instructors</p> <p>Georgia Virtual School 1,660 Students 16 High Schools 5 Middle Schools 3 Special Schools/Programs 121 course offerings 1,585 FTE units 776 Tuition Units</p> <p>Videoconferencing NA, no longer applies</p>	<p>Cobb Virtual Academy 80 course offerings 3,000 students 16 High Schools 4 Special Schools 7 Middle Schools</p> <p>3,225 FTE units 1,750 tuition units</p> <p>Blended Learning (online learning as part of the traditional classroom) 13,000 students 1,000 courses 1,000 instructors</p> <p>Georgia Virtual School 1,739 Students 16 High Schools 5 Middle Schools 3 Special Schools/Programs 121 course offerings 2,300 FTE units 823 Tuition Units</p> <p>Videoconferencing NA, no longer applies</p>

ACCOUNTABILITY & RESEARCH DIVISION (Continued)

WORKLOAD INDICATORS

INDICATOR	FY 2014 RESULTS	FY 2015 RESULTS	FY 2016 RESULTS
Accountability and Research			
SAT Scores			
Cobb	1,515	1,516	1,520
Georgia	1,445	1,450	1,459
National	1,497	1,490	1,484
% Tested	80% (est.)	79% (est.)	69% (est.)
Grants			
# competitive grants processed each year	14	11	12
\$ amount awarded for competitive grants	\$2,914,076	\$2,318,462	\$2,547,607
# Seniors			
Number of graduates	7,799*	7,771	8,063
Completion ratio	7,201**	7,236	7,548
K-12 dropouts	92.33%	93.12%	93.61%
	1,837	1,424	1,828
Research Applications			
# processed each year	105	97	78
Surveys Administered			
	85,227	180,000	165,000
% Schools Meeting CCRPI Requirements			
Elementary	CCRPI	CCRPI	CCRPI
Middle	(Georgia waiver to AYP)	(Georgia waiver to AYP)	(Georgia waiver to AYP)
High	70% and above	70% and above	70% and above
Alternative			
Total			

Sources:

*FT002 Report Cycle 1

**Student record sign-off report

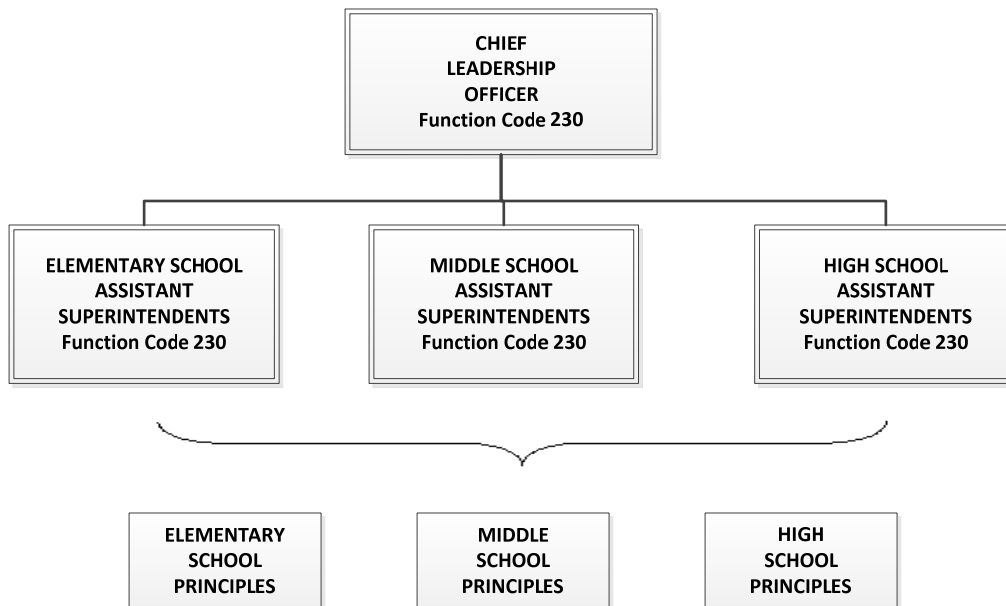
LEADERSHIP DIVISION

DIVISION RESPONSIBILITIES

The Primary function of the **Leadership Division** is to lead the ongoing development and continuous improvement of an effective instructional program in Cobb County. The division is responsible for all facets of student performance, school leadership, leadership development, curriculum and instruction, special student services, student support, transportation, professional learning, athletics, and human resources.

DIVISION ORGANIZATION

The Leadership Division is sub-divided into functional areas of responsibility. The following chart illustrates the structure of this division:



MAJOR DEPARTMENT TASKS

Assistant Superintendents – Elementary Schools, Middle Schools, High Schools assume primary operational, managerial, administrative, leadership development, and oversight responsibility for the elementary, middle, and high schools of assigned K-12 clusters within the framework of the School Leadership Division. The Assistant Superintendents lead principals in expeditious and sound decision making regarding the productivity, results, accountability, staffing, and continuous improvement for individual schools, both from the standpoint of learning effectiveness and operations.

Scheduling & Allotments is responsible for developing and implementing the allotment allocation process for school-level positions and for maximizing utilization of those allotments through strategic master scheduling at the elementary, middle and high school levels. Professional learning is provided to administrators, local school support staff, and central office staff to support and improve the allotment

and scheduling processes. By developing innovative and intentional scheduling models that make the most of staffing resources, Scheduling and Allotments works with local school leadership to design a framework to support the greatest possible learning outcomes.

WORKLOAD INDICATORS

INDICATOR	FY 2014 RESULTS	FY 2015 RESULTS	FY 2016 RESULTS
<p><u>Leadership Development</u></p> <p># Aspiring Leaders # Securing Position the following year</p> <p># New Principals # in Position 3 yrs. Later</p>	<p>25 7 (28%)</p> <p>56% of new administrators are Academy graduates</p> <p>76% of current sitting principals are Academy graduates</p>	<p>25 7 (28%)</p> <p>56% of new administrators are Academy graduates</p> <p>76% of current sitting principals are Academy graduates</p>	<p>Task moved to Human Resource Division</p>
<p><u>Performance Management</u></p> <p>Elementary Summative Assessment TKES data Middle Summative Assessment TKES data High Summative Assessment TKES data</p>	<p>N/A</p>	<p>3,697 1,327 1,574</p>	<p>Task moved to Human Resource Division</p>
<p><u>Event Services</u></p> <p># Seniors Number of graduates Completion ratio K-12 dropouts District Events Produced Signature Events Approximate Total Audience Size</p>	<p>8,576 6,707 78.2% 1,837</p>	<p>7,366 81.4% 33 10 75,300</p>	<p>Task moved to Chief of Staff Division</p>
<p><u>Athletics</u></p> <p># of GHSA Activities Participated # of Students Participated GHSA Activities</p>	<p>242 11,197</p>	<p>240 11,091</p>	<p>Task moved to Chief of Staff Division</p>
<p><u>Facility Use</u></p> <p># of hours used by community organizations Revenue from facility rentals</p>	<p>16,750 952,172</p>	<p>17,295 927,502</p>	<p>Task moved to Chief of Staff Division</p>

FINANCIAL SERVICES DIVISION

DIVISION RESPONSIBILITIES

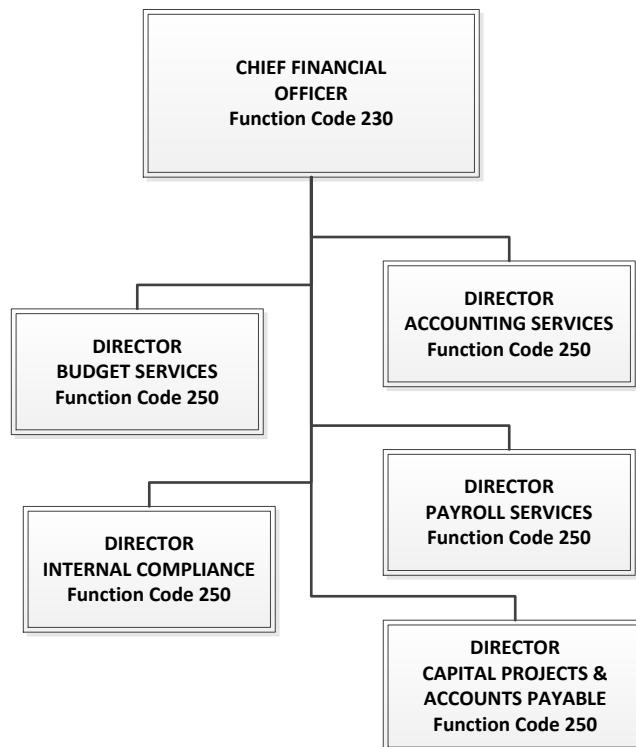
The Mission of the Financial Services Division is handle the financial resources of the Cobb County School District in the highest legal, ethical, and professional standard practical and respond to our customers in a courteous, accurate, and timely manner.

Under the direction of the Chief Financial Officer, the Division is responsible for all the fiscal responsibilities of the School District. Specifically, the responsibility areas include: general accounting, food service accounting, local school accounting, financial reporting, cash management, payroll, budgeting, internal compliance, property control, bond/sales tax project management and financial training programming.

The Division serves the needs of schools, other departments, the Superintendent, Board of Education, and the general public. It operates under established management principles and adheres to established policies and procedures and to generally accepted accounting principles (GAAP).

DIVISION ORGANIZATION

The Financial Services Division is sub-divided into functional areas of responsibility in similar fashion to how most corporations are organized. The following chart illustrates the structure of this division:



FINANCIAL SERVICES DIVISION

MAJOR DEPARTMENT TASKS

Accounting

1. Invest and manage cash for all central office bank accounts.
2. Manage accounting for all federal, state, and local grants.
3. Manage billing, collection, and accounting for District's account receivables.
4. Review and process all District journal vouchers and monitor all General Ledger entries.
5. Prepare Board Quarterly Financial Reports, Annual GA DOE Financial Reports, Annual Transparency in Government Act Reports, and Comprehensive Annual Financial Report.
6. Deposit all central office incoming cash receipts on a daily basis.
7. Reconcile 126 depository bank accounts on a monthly basis.
8. Manage procurement card purchases to ensure compliance with District policy and to accurately record purchases in accounting system.
9. Produce and provide updates for the "Procurement Card Manual".
10. Provide accounting services for the Cobb County Public Schools Foundation.
11. Coordinate and provide data for annual external financial audit.
12. File Unclaimed Property Checks and Reports to state and reissue checks to payees.

Cash Management

1. Obtain maximum interest on available funds while ensuring safety of investments.
2. General Fund interest income budgeted \$409,469 for FY2016, actual earned \$543,249.
3. Assist schools with all banking services.

Food Service Accounting

1. Review daily deposits of 108 lunchrooms. Reconcile bank deposits to Food and Nutrition Services (FNS) data.
2. Research, reconcile, and journal all bank adjustments to daily lunchroom deposits (Bank Debit and Credit Memos).
3. Journal NSF returned checks and initiate collection efforts. Monitor outstanding uncollected receivables.
4. Process and reconcile weekly meal data from FNS to ensure the accuracy of the monthly federal claim for reimbursable meals.
5. Prepare monthly financial statements in accordance with generally accepted accounting principles and submit to Georgia Department of Education.
6. Provide accounting and advisory support services to FNS management and staff on an ongoing basis.

Budgeting

1. Develop a budget in excess of \$1.1 Billion each year (all funds).
2. Prepare and present various financial/budget reports and presentations.
3. Coordinate the preparation, review, and approval of budget adjustments.
4. Review all purchase orders/check requests to ensure correct procedures and account coding.

Payroll

1. Annually process over 250,000 payroll checks for approximately 19,000 employees.
2. Process, and account for all payroll deductions.
3. Account for all employees' leave.
4. Annually process employee W-2 forms.
5. Process all employee travel reimbursement.

FINANCIAL SERVICES DIVISION

Accounts Payable

1. Pay all District expenditures.
2. File federally required IRS 1099 documents on all appropriate vendors.

Capital Projects

1. Oversee the remaining expenditures for the SPLOST 4 program approved in March 2013, with a multiyear budget of more than \$717 million.
2. Set up accounts, process budget adjustments, encumber service contracts and process payment transactions for all capital outlay funds.
3. Prepare and distribute printed reports and intranet reports to Board members, budget administrators, and citizens.
4. Prepare and submit CAFR schedules and year-end financial reports.
5. Monitor building, land and fixed asset records.
6. Work with project managers and District personnel on new schools, additions/renovations and curriculum and technology projects.
7. Request reimbursement for State funded capital outlay projects and monitor revenues.

Internal Compliance

1. Supports all financial and operational activities of the school district. The Department is an independent, objective assurance and consulting function established to add value and improve operations.
2. Coordinates the completion of local school audits with external audit firm.
3. Performs compliance reviews of schools, departments and school support organizations to determine compliance with applicable state, local and district policies and procedures.
4. Monitors and reports on the budgets and financial status of After School Programs for 67 elementary schools.
5. Conducts appropriate and relevant training for Grant Administrators and Grant Program Managers regarding financial and district policies and procedures.
6. Monitors daily procurement card activity.
7. Conducts periodic reviews of procurement card transaction packages.
8. Coordinates customer service for 440 Glover Street Building.
9. Recipient of the 2014 Association of School Business Officials International (ASBO) Pinnacle Award for the Financial Services University.

Property Control

1. Tags and identifies all equipment subject to inventory.
2. Prepares property reports for special projects. (Examples: Technology Refresh of SPLOST Purchased Equipment, State Technology Survey).
3. Maintains reports for all equipment subject to inventory.
4. Conducts physical inventories and provides resulting reports for all local schools, charter schools, special schools, and central office locations.
5. Prepares a monthly reconciliation of the District's property database to the District's financial records.
6. Composes, interprets and updates the District's Property Control Users Guide and Property Control Procedures Manual.
7. Transfers excess equipment to the warehouse for surplus utilizing the eqTransfer system.
8. Verifies excess equipment before submitting to the Board for disposal approval.
9. Prepares property reports for schools and departments as requested.

FINANCIAL SERVICES DIVISION

10. Accumulates inventories conducted by Departments throughout the District.

Local School Accounting

1. Reconciles and analyzes 109 school bank accounts each month.
2. Issues monthly financial management reports to Principals at each school.
3. Prepares annual local school accounting closing entries for upload to State.
4. Provides software and hardware support and maintenance for electronically locking safes, and electronic wall safes at schools.
5. Acts as liaison between the School District, the armored car service, and the District's banks.
6. Develops, writes and updates the following local school manuals:
 - "Local School Accounting Standard Operating Procedures Manual"
 - "Chart of Accounts"
 - "ASP Standard Operating Procedures Manual"

Financial Analysis & Training

1. Conducts financial analysis and reporting used by District personnel to make decisions and/or reconcile data.
2. Implements software solutions designed to increase operational efficiencies while providing enhanced end user functionality.
3. Develops and delivers application training for implemented software solutions to district personnel while ensuring compliance with state, federal and district policies and procedures.
4. Plan, design, document, maintain and deliver training using one-on-one, classroom, online or blended methodologies to and support Principals, Bookkeepers, Payroll Timekeepers and Central Office personnel on software and operational procedures.
5. Plan, design, document, maintain and deliver training using one-on-one, classroom, online or blended methodologies to and support After School Program Directors, Clerks, and Bookkeepers on software and operational procedures.
6. Maintain content on Cobb County School District's intranet site, form bank, financial standards site, Financial Services University and Blackboard Learn; web-based information resources that contains up-to-date news, forms, policies, procedures, and training courses related to the Financial Services of the District.
7. Assist the Financial Services Directors on the development and delivery of training curriculum via Blackboard Learn, Blackboard Collaborate and Skype of Business.

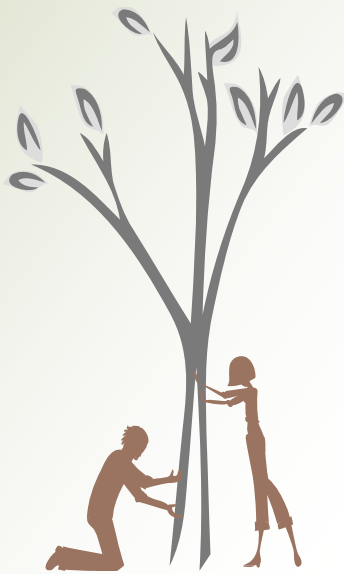
FINANCIAL SERVICES DIVISION

WORKLOAD INDICATORS:

INDICATOR	FY 2014 RESULTS	FY 2015 RESULTS	FY 2016 RESULTS
Accounting			
Average Yield on Investments			
90 Day T-bill (April through June)	.03%	.02%	.26%
School District	.22%	.23%	.37%
Number of Central Office deposits (excludes lunchroom depository account)	1,497	1,477	1,713
Total bank transactions	73,898	70,884	69,904
Total number of Journal Vouchers processed	2,174	1,877	1,761
Total number of Procurement card transactions	66,233	71,094	77,549
Total dollar volume	\$13,340,556	\$13,479,051	\$14,457,068
Comprehensive Annual Financial Report Published	Yes	Yes	Yes
Grant dollars collected: Federal, State, & Local Grants Administered	\$56,785,922	\$52,508,440	\$62,685,459
Budget			
Budget Document published	Received ASBO & GFOA awards	Received ASBO & GFOA awards	Received ASBO & GFOA awards
Payroll			
Payroll Check Runs Processed	38	38	38
Payroll Checks Issued	255,142	222,543	241,998
Dollar value of payrolls processed	\$615,071,112	\$659,157,039	\$703,507,510
W-2 Forms Issued	18,753	18,986	19,147
Accounts Payable			
Accounts Payable Check Runs Processed		92	97
Accounts Payable Checks Issued		23,392	22,046
Dollar value of checks processed		\$236,088,450	\$227,855,954
Local School Accounting			
Bank Reconciliations	1,308	1,308	1,308
Ongoing Financial Training Hours	3,090	3,090	2,490*
*Note: School Financial Coordinator position moved to the Finance Analysis & Training Department			

FINANCIAL SERVICES DIVISION

INDICATOR	FY 2014 RESULTS	FY 2015 RESULTS	FY 2016 RESULTS
Internal Compliance			
Elementary School audits	46	67	67
Middle School audits	23	25	25
High School audits	13	17	17
Special School audits	N/A	N/A	N/A
Operational audits/projects	10	22	21
Review of Grant Coordination Records	11	8	4
Consulting/Advisory Services for District	54	48	57
<p>*Note: External audit firm hired to perform school audits beginning in fiscal year 2014</p> <ul style="list-style-type: none"> • 82 schools completed in fiscal year 2014 • 109 schools completed in fiscal year 2015 			
Property Control			
Property inventories completed	20	19	41
Inventory items tagged	11,021	28,490	25,975
Surplus items checked	2,353	5,263	7,600
Financial Analysis & Training			
Blackboard Learn Hours			456
CCSD Intranet Hours			205
Financial Analysis & Reporting Hours			1,550
Financial Grant Training Hours	2	4	1
Financial Services University Hours			240
Financial Standards Hours			25
Form Bank/Blogs Hours			180
Miscellaneous Projects Hours			400
Software Implementation Hours			120
Support Hours			600
Training Hours/Prep Hours	3,268	3,268	1,584



Policies & Procedures

Selected District fiscal management
policies and major financial
administrative rules

FISCAL MANAGEMENT GOALS AND OBJECTIVES
(Policy Index DA)

The Cobb County Board of Education (Board) recognizes that effective, efficient fiscal management and strategic and equitable allocation of all resources available to the Cobb County School District (District) are required to maximize the academic achievement of every student in the District.

A. ROLE OF THE BOARD OF EDUCATION:

As trustee of local, state and federal funds allocated for use in public education, the Board will be vigilant in fulfilling its responsibility to see that these funds are allocated in ways that maximize the academic achievement of every student in the District.

The Board's fiscal operations and management will ensure that education remains central and that fiscal matters are ancillary and contribute to the educational program.

B. DISTRICT FISCAL MANAGEMENT GOALS:

In the District's fiscal management, the Board seeks to achieve the following goals:

1. To engage in thorough advance planning and forecasting, with broad-based staff and community involvement, in order to develop budgets and guide expenditures so as to maximize the academic achievement for the allocated resources;
2. To establish levels of funding which will provide high quality education for the District's students;
3. To use the best available techniques for budget development and management;
4. To provide timely and appropriate information to all staff with fiscal management responsibilities; and
5. To establish high quality procedures for accounting, reporting, business, purchasing and delivery, payroll, payment of vendors and contractors, and all other areas of fiscal management responsible for the efficient management and use of resources.



PLANNING, PROGRAMMING, BUDGETING SYSTEM (Policy Index DB)

The Cobb County Board of Education (Board) shall annually adopt a budget according to the laws of the State of Georgia and the regulations of the State Board of Education. The budget shall be adopted at a public meeting of the Board.

Furthermore, the Board expects the Superintendent to assure that the Cobb County School District (District) maintains a multi-year financial plan and to establish financial guidelines and procedures that:

- Protect the District's fiscal soundness; and
- Support the fulfillment of the District's priorities.

A. FINANCIAL PLANNING:

1. The District will prepare a one year preliminary General Fund Budget forecast of projected revenues and projected expenditure appropriations on an annual basis. Financial planning for any fiscal year or the remaining part of any fiscal year will:
 - a. Clearly and directly support the District's priorities as established in the District Strategic Plan, in response to student achievement data, and by Board Policy DA (Fiscal Management Goals and Objectives);
 - b. Ensure the District's fiscal soundness;
 - c. Support the fulfillment of the District's multi-year financial plan;
 - d. Fulfill the requirements of Board Policy DI (Accounting and Reporting);
 - e. Contain sufficient information to enable credible projections of revenues and expenses;
 - f. Disclose planning assumptions for the General Fund;

2. Multi-Year Financial Plan:

The District will prepare a five year General Fund Budget forecast of projected revenues and projected expenditure appropriations on an annual basis. This multi-year financial plan shall:

- a. Include a total projected obligation and cost of multi-year programs; and
- b. Be updates whenever significant change occurs.

B. BUDGET DEVELOPMENT:

1. General Provisions:

a. Revenue:

Each General Fund revenue account shall be analyzed during the budget development process to develop reasonable budget assumptions, projections and detailed documentation for each revenue account category.

b. Expenditure Appropriations:

- (1) Position counts will be calculated by Division and classification based on Local School Allocation Formulas and a continuation of prior year positions in school support departments.
- (2) Proposals for incremental budget appropriation increases or decreases shall be presented to the Superintendent annually for consideration in the budget development process.

PLANNING, PROGRAMMING, BUDGETING SYSTEM (continued)

c. General Budget Development Methodology:

- (1) The budget will be developed utilizing a structural balanced budget philosophy where recurring revenue equals recurring expenditure appropriations. If one time funds are used from fund balance to assist in balancing the General Fund budget, the expenditure appropriations associated with those one time funds shall be identified as part of the budget approval process and the Board will identify recurring funds for these expenditure appropriations in the immediate subsequent budget development year. The Board shall maintain the objective to keep the General Fund reserve at a level of at least 8.33% (One Month Reserve) of General Fund Expenditure Appropriations.
- (2) The budget will be developed utilizing a Budget Calendar where each budget event is identified along with a person responsible for completion of that event.
- (3) All budget development budget calculations shall be presented along with assumptions utilized in projecting budget estimates.

2. Budget Development Process:

- a. The District will utilize an annual budgeting process that includes:
 - (1) A credible projection of revenues and expenses;
 - (2) Separation of capital and operational items;
 - (3) Cash flow;
 - (4) Disclosure of planning assumptions upon which District leadership based its planning;
 - (5) Total projected obligation and cost of new and proposed multi-year programs; and
 - (6) Annual and remaining obligation and cost of existing multi-year programs.
- b. As part of the budget adoption process, the Superintendent will present to the Board of Education and make public those budget items pre-approved by the Board from specific approval in the spending authority of the Superintendent. (see Board Policy DI ([Accounting and Reporting]).
- c. The District shall not create long-term obligations of employment, compensation, or benefits for employees, consultants, contract workers or volunteers, that extend beyond reliable revenue projections.
- d. The District shall not treat Board approved budget adjustments during the fiscal year as carry-overs to be included in the initial budget amount for the subsequent fiscal year. Rather, the subsequent fiscal year budget process shall:
 - (1) Identify both the original amount included in the current year budget and the amount of any adjustment approved by the Board during the current fiscal year; and
 - (2) Identify adjustments needed for recurring expenses as budget enhancements in the subsequent fiscal year budget process.
- e. **General Fund Budget Development Events:**
 - (1) Administration will develop an annual Budget Forecast for Revenues and Expenditure Appropriations.
 - (2) Administration will develop a Budget Calendar.
 - (3) Administration will seek budget input from the Board of Education.
 - (4) Administration will prepare a tentative, balanced budget for consideration by the Board of Education prior to the Board's review of the budget.

PLANNING, PROGRAMMING, BUDGETING SYSTEM (continued)

(5) The Board will conduct budget meetings as necessary to review and finalize the tentative, balanced budget.

(6) The Board will approve the Budget before June 30 each year.

f. Continuing Budget Management:

(1) All General Fund, fund balanced budget adjustments must be approved by the Board during the fiscal year of July 1 through June 30.

(2) Administration shall provide financial and budget information as requested by the Board during the fiscal year.

3. Public Notice:

a. Advertisement:

The Board shall advertise at least one time in a newspaper of general circulation in Cobb County the proposed budget for each fiscal year. The advertisement shall be made prior to the meeting of the Board of Education at which the District budget for the fiscal year is to be finally adopted and shall follow the form required by the State Board of Education.

b. Hearings:

Before the budget is officially adopted, the Board shall hold a public hearing to explain the proposed budget and invite questions and discussion from the administration and public relative to the budget.

4. Millage Rate:

a. The Board shall annually recommend to the County Commissioners the tax millage for the county to be collected for school purposes only and in compliance with Article 8, Section 6, Paragraph I(a), of the Georgia Constitution which provides that the millage rate shall not be greater than 20 mills.

b. The Board shall approve the General Fund millage rate annually by July 1 and shall conduct millage rate hearings as required by State of Georgia law.

LOCAL TAX REVENUES (Policy Index DFA)

Tax Allocation Districts

The Georgia Redevelopment Powers Law, O.C.G.A. § 36-44-1, et seq., provides means for the redevelopment of economically and socially depressed areas through the creation of tax allocation districts by political subdivisions. O.C.G.A. § 36-44-8. The creation of a tax allocation district (TAD) permits the use of actual or anticipated increase in ad valorem tax revenues resulting from redevelopment activities to fund activities in furtherance of that redevelopment. Implicit in this financing method (which involves a commitment of public resources to what are generally private endeavors) is the expectation that but for the infusion of the public commitment, the increased property tax revenue would not occur.

Typically, a large proportion of the total tax millage rate for a county is levied for county school district purposes. The Georgia Constitution and the Redevelopment Powers Law provides that the school district component of tax revenue can be included in the computation of tax allocation increments if the board of education consents to such inclusion by resolution duly adopted by the board.

The Cobb County Board of Education (Board) has a fiduciary obligation of the highest order to ensure that the Cobb County School District (District) component of ad valorem property tax levies is used in a manner that is clearly and convincingly beneficial to the District and its students. This Statement of Policy is intended to permit the District to support appropriate redevelopment under the Redevelopment Powers Law without detriment to the constitutional mission of education.

A. GENERAL PROVISIONS:

The Board shall:

1. Carefully and fully consider all applications for participation in a tax allocation district (TAD) requiring consent of the Board under O.C.G.A. § 36-44-9(c);
2. Not consent to the creation of a (TAD) unless, following careful review of the application, the evidence is clear and convincing that:
 - a. The redevelopment activities described in the redevelopment plan will occur;
 - b. But for the use of TAD financing, the redevelopment activity and tax increment would not occur; and
 - c. The redevelopment activities will provide benefits to the District commensurate with the dedication of the District component of the tax increment ("district benefit").
3. "District benefit" shall mean additional revenues resulting from a TAD that would otherwise be received by the District (with or without regard to the existence of the TAD) are ultimately received or restored to the District within a time and under terms and conditions set forth in the consent documents or, if not, such other benefits as would warrant any deferral or adjustment of receipt of increased tax revenues resulting from the TAD;
4. Look with significantly greater favor upon applications for consent that involve specific projects, defined as projects with detailed descriptions, including information as to the:
 - a. Identity of the project redevelopment participants;

LOCAL TAX REVENUES (continued)

- b. Affected real property;
 - c. Property improvements;
 - d. Redevelopment costs;
 - e. Method of financing;
 - f. Nature and status of participation and financing commitments; and
 - g. Such other information as may be required by the Board.
5. Applications that do not involve specific projects as described above shall not be approved unless the following criteria are clearly satisfied:
- a. The characteristics of the proposed district are such that the proposed described redevelopment offers unique opportunities for assured substantial increases in the assessed value of the proposed TAD;
 - b. Financial projections are detailed and supported by documented information, reliable models, and analysis from sources with recognized expertise;
 - c. There are identified special benefits, direct or indirect, for the District beyond those projected as resulting solely from the increase in assessed value of the property in the TAD;
 - d. There are sound reasons why designation of a TAD and Board consent cannot await the creation of specific projects;
 - e. The projected time frames for milestones for the redevelopment are of such length and sufficiently credible as to minimize risk to District interests;
 - f. There are safeguards in place to:
 - (1) Assure the opportunity for Board scrutiny and involvement in decisions as the redevelopment occurs, including, at a minimum, the opportunity to approve specific projects; and
 - (2) Protect the use of the Board share of accumulated tax increments pending use for redevelopment costs.

B. PROCEDURES:

1. The Board adopts and incorporates the current TAD Policy and Guidelines adopted by the Cobb County Board of Commissioners to the extent applicable, except as provided herein.
2. Applicants seeking the Board's consent to a TAD shall:
 - a. Provide the District with two copies of all materials submitted to the Cobb County government (including the required Redevelopment Plan) at the time of that submission;
 - b. Submit a completed Application for School Board Consent to a Tax Allocation District (Application) in a form prescribed by the District; and
 - c. Provide such other information required by the District.
3. Applications for Board consent shall be submitted no later than August 1 of the year prior to the year in which the proposed TAD is to take effect. This requirement may be waived by the Board for good cause shown.
4. Applicants shall be responsible for all costs and fees associated with the review of the application. Payment shall be made before the application is filed and shall be nonrefundable.
5. Any conditions to Board consent to a TAD shall be included in a binding intergovernmental agreement or other contract containing terms sufficient to carry out this Policy.

ACCOUNTING AND REPORTING

(Policy Index DI)

The Board of Education (Board) expects the Superintendent to assure that the Cobb County School District (District) establishes financial guidelines and procedures that comply with generally accepted accounting principles, State Department of Education rules, and District expectations established in Board Policy DB (Planning, Programming, Budgeting System).

A. PERSONNEL BUDGET:

1. To protect the mutual trust between the Board of Education, the Superintendent, and employees of the District, the Superintendent shall, in Executive Session provided that this action does not attempt to violate any provision of the Georgia Open Meetings Act, discuss all personnel budget issues including any proposed changes to the compensation/structure including proposed bonuses, pay increases, and the addition or deletion of employee groups.
2. In considering the implementation of specific personnel options (for instance the adequate staffing of a leadership academy, offering an enriched staff development program, or other improvements), the Superintendent must:
 - a. Disclose to the Board the potential financial and programmatic impact of such actions;
 - b. Identify other initiatives, including reaching target reserve levels, which may be jeopardized as a result of funding proposed personnel issues.
 - c. Require specific Board action to hire in excess of those positions provided in the budget.

B. LOANS:

1. Short-Term Loans:

- a. The District may incur indebtedness only when approved by the Board and then only in an amount specifically approved by the Board.
- b. Procedures:**
 - (1) The Board, as it deems necessary, may vote to approve a resolution authorizing the borrowing of money for District purposes. The aggregate amount of all such loans outstanding at any one time shall not exceed 75% of the total income of the Board from taxes collected by the Board in the preceding year.
 - (2) In accordance with O.C.G.A. § 20-2-391, the resolution authorizing the borrowing of funds shall, as a minimum, state:
 - (a) The amount to be borrowed;
 - (b) The length of time it is to be used;
 - (c) The rate of interest to be paid;
 - (d) The purpose for which it is borrowed; and
 - (e) The institution from which it is to be borrowed.
 - (3) Such loans shall be payable on or before December 31 of each year.
 - (4) The Board Chair and Superintendent shall execute the note(s) for money that is authorized to be borrowed under the resolution passed by the Board (Board Policy BBA [Board Officers]) and Board Policy ABB [Board Powers and Duties]). (see O.C.G.A. § 20-2-395)

2. Loans to Schools:

a. Eligibility:

ACCOUNTING AND REPORTING (continued)

Before a loan can be made to a school, the school must demonstrate that all borrowed funds shall be used for curricular, co-curricular or extra-curricular activities which are related to an educational program.

b. **Guidelines:**

The following guidelines shall apply to loans:

- (1) Loans will be used for the purpose of assisting the program specified;
- (2) The maximum loan to a local school will not exceed \$50,000; and
- (3) Loans will be repaid within five years with one-fifth of the loan due on each anniversary of the loan date.
- (4) Loan requests should follow Financial Services procedures.

3. **Loans to Organizations other than Schools:**

The Board may not authorize a loan of District funds to private organizations, such as Booster Clubs, PTAs, or other school support organizations (Administrative Rule KG-R [Use of School Facilities]).

C. **FUND BALANCE:**

1. In accordance with Governmental Accounting Standards Board (GASB) Statement 54, the Board recognizes the following five categories of fund balances for financial reporting purposes:

- a. *Non-spendable Fund Balance* – non-cash assets such as inventories or prepaid items.
- b. *Restricted Fund Balance* – funds legally restricted for specific purposes, such as grant funds.
- c. *Committed Fund Balance* – amounts that can only be used for specific purposes pursuant to a formal vote of the Board. The Board, as the government's highest level of decision-making authority, may authorize expenditures from the committed fund balance by a formal vote prior to the District's fiscal year-end for that fiscal year. Future modification or rescission of committed funds must likewise be accomplished by a formal vote of the Board prior to fiscal year-end. A majority Board vote is required to approve a commitment and a majority Board vote is required to remove a commitment.
- d. *Assigned Fund Balance* – amounts intended by the Board for specific purposes. The Board expressly delegates to the Superintendent, through the Chief Financial Officer, the authority under this policy to assign funds for particular purposes. Such assignments cannot exceed the available fund balance in any particular fund.
- e. *Unassigned Fund Balance* – residual spendable fund balance after subtracting all above amounts.

2. **Spending Prioritizations:**

- a. When an expenditure is incurred that would qualify for payment with either restricted or unrestricted funds, it will be paid from restricted funds.
- b. When an expenditure is incurred that qualifies for payment from either of the three unrestricted fund balance categories, it will be applied in the following order:
 - (1) Committed,
 - (2) Assigned, and
 - (3) Unassigned.

ACCOUNTING AND REPORTING (continued)

3. **Minimum Unassigned Fund Balance:**

The District will strive to maintain a minimum unassigned fund balance in its General Fund of at least 8.33% of budgeted expenditures. This minimum fund balance is to protect against cash flow shortfalls related to timing of projected revenue receipts and to maintain an emergency funding source.

4. **Replenishing Unassigned Fund Balance Deficiencies:**

When the Unassigned Fund Balance falls below the minimum of 8.33%, the District will replenish shortages/deficiencies using the following budget strategies and timeframe:

a. The following budgetary strategies shall be utilized by the District to replenish fund deficiencies:

- (1) The District will reduce recurring expenditures to eliminate any structural deficit;
- (2) The District will increase recurring or one-time revenues or pursue other funding sources; or
- (3) Some combination of the two options listed above.

b. Minimum Unassigned Fund Balance deficiencies shall be replenished within the following time period:

- (1) Deficiency resulting in a minimum Unassigned Fund Balance of less than 8.33% shall be replenished over a period not to exceed two (2) years.

5. **Total Fund Balance:**

Should the Total Fund Balance of the General Fund ever exceed 15% of budgeted expenditures, the District will:

- a. Utilize excess funds for one-time expenditures that are non-recurring in nature and which will not require additional future expense outlays for maintenance, additional staffing or other recurring expenditures; or
- b. Consider transferring excess funds to a separate Capital Accumulation Fund (Committed Fund Balance).

6. Pursuant to the provisions of GASB Statement 54, the Board hereby commits substantially all of the revenue received by the following Special Revenue funds to be used exclusively for each respective program's operating expenditures.

<u>Special Revenue</u>	<u>Committed Revenue Source</u>
Donations	Donations by individuals or organizations to benefit school programs
After School Program	Attendance and registration fees of After School Program (ASP)
Performing Arts	Voluntary student contributions to fund Performing Arts Program
Tuition School	User tuition charges
Facility Use	User rental fees
Adult High School	User tuition/GED fees
Public Safety	Student Parking Permit Fees
Artists at School	Donations to fund artist workshops at local schools

ACCOUNTING AND REPORTING (continued)

Local Schools Funds earned or donated at local schools are to be used by local principals to benefit students and faculty subject to District policy.

D. DEBT MANAGEMENT:

1. Objectives:

The primary objective is to ensure prudent debt management practices which:

- a. Maintain financial stability
- b. Preserve public trust
- c. Minimize costs to taxpayers
- d. Minimize borrowing costs
- e. Demonstrate adequate administrative oversight of debt programs to credit rating agencies

2. State of Georgia Law Debt Limit:

The District will manage its debt in compliance with O.C.G.A. § 20-2-390 *et seq.*

3. Short Term District Debt:

- a. Definition – For purposes of this policy, short-term debt refers to debt with a repayment term of one (1) year or less.
- b. Short Term Debt Mitigation – The District will strive to maintain a minimum unassigned fund balance in its General Fund of at least 8.33% of budgeted expenditures (one-month reserve). This minimum fund balance is to protect against cash flow shortfall related to timing of projected revenue receipts and to maintain an emergency funding source.
- c. Authorized Short Term Debt – In the event of short term cash needs, the district is authorized to issue short-term debt in compliance with O.C.G.A. § 20-2-390 *et seq.*

4. Long Term District Debt:

- a. Definition – For purposes of this policy, long-term debt refers to debt with a repayment term of greater than 1 year.
- b. Long Term Debt Mitigation – The District will strive to be free of Long Term Debt. The District's participation in the Special Purpose Local Option Sales Tax (SPLOST) revenue program will continue to be the District's primary source of funding to provide for school facilities, technology and capital needs.
- c. Authorized Long Term Debt – In the event of long term cash needs, the District is authorized to issue long-term debt in compliance with O.C.G.A. § 20-2-390 *et seq.*

E. FINANCIAL ADVISOR SERVICES:

The District shall have the option of retaining a Financial Advisor to provide independent financial advice to the Chief Financial Officer and the Board. The various financial advice topics are:

1. Short Term Borrowing;
2. Long Term Borrowing;
3. Financial Project Coaching; and
4. Financial Investment Advice

ACCOUNTING AND REPORTING (continued)

F. FINANCIAL PRACTICES:

1. On-time Payments:

The District shall:

- a. Settle payroll and debts in a timely manner;
- b. File accurate and on-time tax and other government ordered payments and financial filings.
- c. Not acquire real property for investment purposes; and
- d. Aggressively pursue receivables after a reasonable grace period.

2. Procedures:

The procedures developed and implemented by the Superintendent or designee shall:

- a. Provide for the consistent accountability of all District funds;
- b. Require that District personnel have itemized receipts for cash purchases and that other purchases be supported by purchase orders or contracts with payment made only upon receipt of original invoices;
- c. Require that District personnel not collect funds from students for expenditures that are included in the District budget;
- d. Require District personnel to maintain a clear audit trail from receipt of funds to disbursement of funds;
- e. Provide for an annual audit of student activity funds by either an internal or external auditor;
- f. Account for the disposition of surpluses or deficits from completed projects; and
- g. Provide for an annual audit of all District funds and the payment of costs for external auditors from the funds being audited.

3. Line Items Transfers:

The Superintendent will request Board approval of all budget transfers in accordance with state budgeting amendment procedures. Budgeted funds assigned to Department heads and Principals can be transferred between their line item accounts with the exception of salary and fringe benefit accounts. To implement these budgeting procedures the Superintendent and staff will develop, review and maintain up-to-date Financial Services Regulations governing budget transfers of all District funds to ensure good fiscal responsibility.

4. Investment of District Funds:

Effective cash management is recognized as essential to good fiscal management. The extent to which the cash manager can obtain investment returns on funds not immediately required can provide additional needed financial resources. This requires that investments be well founded and uncompromisingly applied in legal, vendor, and administrative aspects.

a. Depositories:

All District central funds shall be deposited to the credit of the District. The bank depository for the District's daily operating central funds will be selected through standard bidding procedures and approved by the Board Chair.

b. Investment Authority:

- (1) The Board delegates the authority to invest the District's idle funds to the Chief Financial Officer (CFO) or designee;

ACCOUNTING AND REPORTING (continued)

- (2) The CFO or designee:
 - (a) Has the authority to sign all paperwork required by investment or banking institutions to open investment accounts unless additional signatures are required; and
 - (b) Will provide a quarterly investment report to the Board.

c. Guidelines:

- (1) The District will emphasize the preservation of investment principal and conform with Federal and State legal requirements.
- (2) The financial administration will maintain sufficient liquidity to meet funding needs.
- (3) Investments will be diversified to avoid incurring unreasonable risks regarding specific investments or individual banks.
- (4) Investments will be made that will attain the best market rate of return considering liquidity based on projected expenditure needs.

G. PROCUREMENT PRACTICES:

1. Purchases:

Purchases are defined as the obtaining of goods or services via purchase orders, check requests, performance contracts, construction contracts, other contracts, or procurement cards.

2. General Provisions:

The Board expects the Superintendent and his/her staff to establish procedures for the procurement of supplies, equipment and services for the District that complies with generally accepted purchasing principles, District procedures and Georgia Department of Education Rules, Georgia laws and federal laws. Specifically, the District shall make purchases that are consistent with the purchasing principles of:

- Acceptable quality at lowest price;
- Transparency in use of public funds;
- Protection against conflict of interest;
- Maximization of competition;
- Equal and fair competition; and
- Legal/regulatory compliance.

3. Solicitation Process:

- a. All purchases are subject to the competitive solicitation process if the anticipated annual cost is \$10,000 or more and an Exception to Full and Open Competition as defined in the District Purchasing Regulations does not apply.
- b. The Superintendent or designee shall set solicitation dates and opening time according to District procedures and State rules. The District shall be represented by appropriate staff members at all bid openings including at least one representative from Procurement Services. The Procurement Services staff member representing the District shall call the time for receiving solicitation responses closed at the time specified in the solicitation document(s). Solicitation responses will not be accepted after the time specified in the solicitation document has been called.

4. Board Approval:

Specific Board approval shall be required for all purchases greater than \$200,000 except those purchases specifically pre-approved by the Board and/or those purchases that are within a Board approved bid/RFP. The Board may change its list of

ACCOUNTING AND REPORTING (continued)

pre-approved items at any time (see Board Policy DB [Planning, Programming, Budgeting System]).

5. **Contracts:**

a. **Contracts for Good and Services:**

All District Standard Contracts for Goods and Services, including purchase orders and performance contracts, require the following approval:

- (1) All District generated contracts for the purchase of non-construction goods and services on the Board pre-approved list shall be approved and executed by the Director of Procurement Services.
- (2) All District generated contracts for the purchase of non-construction goods and services in excess of \$200,000 annually and not on the Board pre-approved list shall be approved by the Board. Upon approval by the Board, the Director of Procurement Services shall execute the contract.
- (3) A copy of each standard contract form used by the District shall be filed in the office of the attorney and shall be reviewed annually by the attorney and the Director of Procurement Services.
- (4) Contracts other than those of District standard form shall be reviewed by the attorney and Director of Procurement Services.

b. **Construction Contract Approval:**

All District generated contracts for construction and construction related services require the following approval:

- (1) Construction contracts in the amount of \$25,000 or less shall be approved by **the** appropriate Division head and executed by the Superintendent or designee;
- (2) Construction contracts in the amount of \$25,001 to \$200,000 will be approved and executed by the Superintendent or designee;
- (3) Construction contracts in excess of \$200,000 will be recommended by the Superintendent and approved by the Board of Education. Superintendent or designee to execute contract.

6. **Vendor Evaluation:**

Vendor performance, including those vendors providing contracted services, will be routinely evaluated using procedures outlined in District Procurement Regulations.

H. **BOARD OF EDUCATION REPORTS:**

The Superintendent or designee shall:

1. Provide the Board quarterly reports of the financial activities of the District;
2. Notify the Board of the following:
 - a. Expenditures greater than \$100,000;
 - b. Budget line item increases of both 20% or more, and at least \$100,000.
3. Provide a year-end, pro forma, general fund financial statement for the preceding fiscal year no later than the October Board Work Session each year.

GRANTS
(District Administrative Rules DFF-R)

RATIONALE/OBJECTIVE:

The Cobb County School District (District) seeks to maximize its sources of revenue for the benefit of students, employees and taxpayers.

RULE:

The District recognizes and appreciates that organizations and/or individuals may wish to award grants, contribute gifts, make donations or provide sponsorships to the schools in the District. The system reserves the right to determine if the grant, gift, donation, or sponsorship is appropriate and may reject those it deems inappropriate or unsuitable.

A. General Provisions:

To be acceptable, a grant, gift, donation, or sponsorship must:

1. Have a purpose consistent with the beliefs/philosophy of the school system;
2. Not bring undesirable or hidden costs to the school system;
3. Place no undesirable restrictions on the Board;
4. Not be inappropriate or harmful to the best education of students;
5. Not imply endorsement of any business or product or belief; and
6. Not be in conflict with any Board Policy, Administrative Rule, state law, or District financial procedures.

B. Grant Application:

The District, including schools and District divisions, are encouraged to apply for competitive grant funding from sources including local, state, and federal government as well as non-governmental agencies and organizations. For the purpose of this Rule, competitive grants are defined as those grants that are awarded through an application process in which multiple grant applications are solicited through a grants notice or request for proposal.

1. Office of Grants Administration:

Employees considering applying for a grant in the amount of \$10,000 or more should first contact the District's Office of Grants Administration for guidance and to insure compliance with Administrative Rules related to the approval process;

2. Required Compliance:

- a. The District shall comply with all local, state and federal rules and regulations concerning these grant programs;
- b. All grants applied for shall comply with Board of Education (Board) Policy, District Administrative Rules and District procedures including but not limited to the following:
 - (1) Board Policy DB (Planning and Budgeting);
 - (2) Board Policy DI (Accounting and Reporting);
 - (3) Board Policy CEB (Superintendent Duties);
 - (4) Board Policy KB (Public Information Program);
 - (5) Administrative Rule GBRG-R (Non-school Employment);
 - (6) Administrative Rule GAKA-R (Reduction in Force)
 - (7) Administrative Rule FEAE-R (Construction on District Property Funded by Others)

GRANTS (continued)

- c. Prior to submission of each competitive grant application with an award of \$10,000 or more, participation in basic District Policies & Procedures for Grants training must be completed by the local school staff and any participating Central Office Staff.

C. District Approval:

1. Administrative:

- a. Grant applications in the amount of \$10,000 or more:
Prior to submission, all grant applications in the amount of \$10,000 or more shall have the approval of:
 - (1) The applicant's principal, department head and/or division head;
 - (2) Other District office personnel as appropriate;
 - (3) The Office of Accountability;
 - (4) The Senior Staff and/or Superintendent.
- b. Grant applications in an amount under \$10,000:
All grant applications in an amount under \$10,000 shall have the approval of the local school principal.
- c. Grant Applications that require a contract (see Section D below):
Prior to submission, all grant applications of any amount that require a contract shall have the approval of:
 - (1) The applicant's principal, department head and/or division head;
 - (2) Other District office personnel as appropriate;
 - (3) The Office of Accountability;
 - (4) The Senior Staff and Superintendent.

2. Board:

a. Initial:

The Superintendent and/or Board shall approve any grant that:

- (1) Requires a special appropriation from the General Fund prior to the acceptance of the grant's funding; or
- (2) Specifically requires Board approval.

b. Continuing:

In subsequent years:

- (1) These funds shall be disclosed in the District's annual budget in compliance with Board Policy DB (Financial Planning and Budgeting) requirements regarding non-recurring project funds; and
- (2) The continuing acquisition of these funds shall be based on Board approval of the annual budget.

D. Legal Review:

Once a grant has been awarded, any required contract must be reviewed and approved by the Board Attorney, Superintendent and/or Board in compliance with Board Policy BBA (Board Powers and Responsibilities).

E. Matching Funds:

Any grant application which requires "Matching Funds" which are not currently budgeted must be presented to Senior Staff for review and approval. It will be the

GRANTS (continued)

determination of the Senior Staff to send the “request for matching funds” to the Board along with appropriate documentation to request the additional funds needed for the final grant approval. This final decision will be made only AFTER a pre-award has been granted by the grantor.

F. Grant, Gift and Donation Expenditures:

All grant, gift, and donation expenditures must follow District financial procedures.

G. Quarterly Report of Competitive Grants:

Quarterly reports will be submitted to the Board in the form of a written report outlining all competitive grants of more than \$10,000 received on behalf of the Cobb County School District.

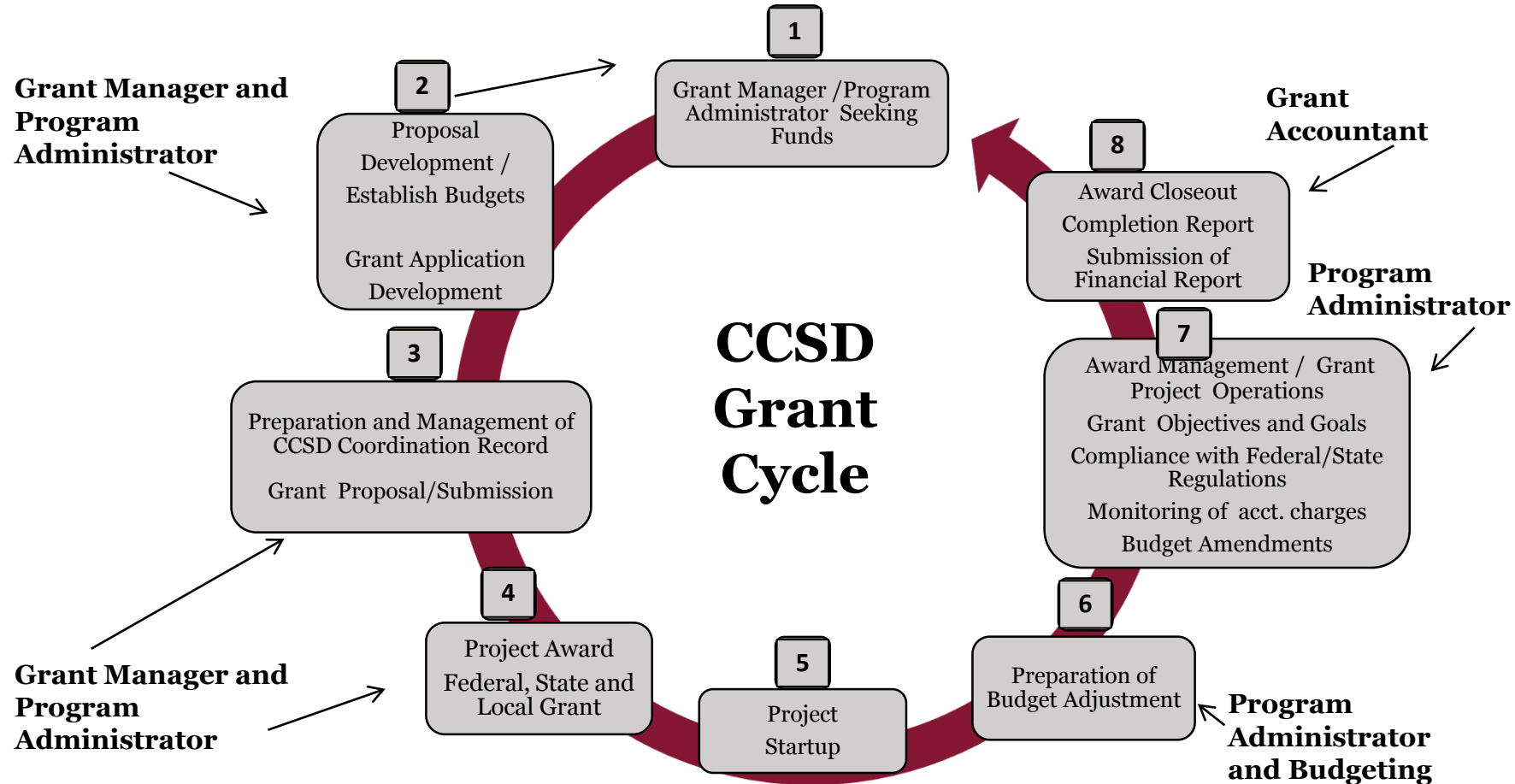


Pre Award

Grant Manager / Program Administrator

Post Award

Budgeting and Accounting



AUDITS
(District Administrative Rules DID-R)

RATIONALE/OBJECTIVE:

Internal Audit is an independent appraisal function established within the Cobb County School District (District) to document financial integrity and to promote efficiency, effectiveness and economy in District operations.

RULE:

A. RESPONSIBILITIES:

Internal Audit shall:

1. Perform independent audits, examinations and investigations and report results and outcomes;
2. **Verify compliance with:**
 - a. Laws and regulations;
 - b. Board Policies;
 - c. District Administrative Rules; and
 - d. Written departmental procedures;
3. **Evaluate internal controls and seek improvements that will:**
 - a. Enhance the District's performance;
 - b. Reduce the risk of fraud and other corrupt/illegal conduct (Administrative Rule DIE-R [Fraud Prevention]); and
 - c. Increase accountability to the public.

B. AUTHORITY:

1. **Scope:**

All District schools, departments, programs and functions are subject to audit by Internal Audit;

2. **Access:**

Internal Compliance shall have full, free and unrestricted access to all District functions, records, and property.



FRAUD PREVENTION
(District Administrative Rules DIE-R)

RATIONALE/OBJECTIVE:

The Cobb County School District (District) has a responsibility to uphold the public trust. Internal Audit is an independent appraisal function established to document financial integrity and to promote efficiency, effectiveness and economy in District operations.

RULE:

District employees are subject to the requirements of the Georgia Code of Conduct for Educators (Administrative Rule GBU [Ethics]). In addition to the professional requirements, the District sets forth the following actions which are prohibited and guidelines for reporting their occurrence or suspected occurrence:

A. FRAUD AND OTHER CORRUPT/ILLEGAL CONDUCT:

This includes but is not limited to:

1. Any crime defined in Title 16 in the Official Code of Georgia Annotated (O.C.G.A.).
2. Inappropriate conduct or the appearance of inappropriate conduct that does not rise to the level of criminal activity including but not limited to:
 - a. Conflict of Interest;
 - b. Omissions or the failure to provide information that could affect a financial decision or cause an undue loss or expense to the District;
 - c. Other actions prohibited by the Code of Conduct for Educators.

B. NOTIFICATION:

1. Procedures:

Internal Audit shall:

- a. Be notified of any occurrence or suspected occurrence of any of the above conduct;
- b. Establish and publicize procedures for the reporting (including the ability to report anonymously) and investigating of any of the above conduct in the District.

2. Reprisals:

No action shall be taken or threatened against any employee for reporting the occurrence or suspected occurrence of any of the above conduct unless the complaint was made with the knowledge the allegation was false.

STUDENT ACTIVITIES FUNDS MANAGEMENT
(District Administrative Rules DK-R)

RATIONALE/OBJECTIVE:

The Cobb County Board of Education (Board) Policy DI (Accounting and Reporting) establishes the expectation that the Cobb County School District (District) will establish financial guidelines and procedures that comply with generally accepted accounting principles, State Department of Education rules, and District expectations established in Board Policy DB (Planning, Programming, Budgeting System). Board Policy DI necessitates the establishment of clearly stated and understood guidelines for the consistent accountability of these funds.

RULE:

A. GENERAL PROVISIONS:

1. Revenues:

Funds collected from students and other sources for student activities shall be committed for the intended purpose of the school-related program and/or activity in accordance with the District's Local School Accounting Standard Operating Procedures Manual.

2. Expenditures:

All payments and purchases must be authorized by the Principal or Principal's designee as prescribed in the District's Local School Accounting Standard Operating Procedures Manual and purchasing regulations.

3. Reporting:

Financial Services shall make a quarterly report of all receipts and disbursements of each local school to the Board.

B. ATHLETIC GATE RECEIPTS/TICKET SALES:

Schools finance the operations of athletic programs through gate receipts from regular season competitions, gate receipts from playoff competitions in accordance with Georgia High School Association rules, donations from Booster Organizations, or from corporate partnerships.

Guidelines and procedures for athletic/special event gate receipts/ticket sales may be found in the District's Local School Accounting Standard Operating Procedures Manual.

C. ATHLETIC CONCESSION MONIES:

District guidelines for the accounting and reporting of high school athletic concession monies are as follows:

1. School Receives Proceeds:

If the school is the direct recipient of the monies received from the sale of athletic concessions, the monies shall be handled in accordance with procedures specified by the Financial Services Division.

2. Booster Club Received Proceeds:

Booster Organization monies shall be handled in accordance with Administrative Rule LEC-R (Booster Organizations)

SCHOOL PROPERTIES DISPOSAL PROCEDURES
(District Administrative Rules DO-R)

RATIONALE/OBJECTIVE:

The Cobb County School District (District) has a responsibility to uphold the public trust. Protection of District assets (Board Policy CEB [Superintendent Duties]) purchased with public funds is one way the District seeks to uphold this trust. The Cobb County Board of Education (Board) fulfills the requirement in Georgia law which requires its approval for district property to be designated as surplus under O.C.G.A § 20-2-520.

RULE:

A. SURPLUS PROPERTY:

1. Classification:

An item is classified as surplus after it has been submitted to the Board for disposition and the Board approves the classification;

2. Sale:

When the Board classifies property as surplus:

- a. The Director of Procurement Services shall have the authority to proceed with offering the surplus items for sale to the public;
- b. Surplus items may be sold by sealed bid, public auction, private sale, on-line auction, or negotiated contract, whichever is in the best interest of the District;

c. Employee Exclusion:

District employees empowered with the responsibility of identifying potential surplus items will be excluded from:

- (1) Bidding on the items they identify; or
- (2) Otherwise benefiting from the disposal of any surplus property.

3. Unsold Items:

Surplus items that do not sell and have an estimated value of less than the threshold stated in the Guide shall be disposed of in a manner most beneficial to the District by the Senior Executive Director of Business Services.

4. Exception for Unsafe Items:

the Senior Executive Director of Business Services shall:

- a. Determine the most efficient manner to dispose of surplus items that pose an immediate health or safety risk to the District; and
- b. Report the disposal of property under this exception to the Board at its next scheduled meeting for their approval

5. Proceeds:

Funds received through the disposal of surplus items will be reported to the Board.

B. CONFISCATED/LOST PROPERTY:

1. Department of Public Safety:

Confiscated items received by the Department of Public Safety should be processed utilizing the guidelines contained in:

- a. The Department of Public Safety Department Manual; and
- b. Administrative Rule JCAB-R (Interviews and Searches of Students), unless a longer period of time is necessary due to administrative hearings;

2. Unclaimed Items:

Confiscated items held by the Department of Public Safety and confiscated/lost items held by schools that remain unclaimed may be declared surplus property and may be sold or disposed of in the best interest of the District.

PUBLIC INFORMATION PROGRAM

(Policy Index KB)

With respect to the community, the Cobb County Board of Education (Board) expects the Superintendent to actively encourage input and engagement, especially with parties that are directly affected by Cobb County School District (District) operations.

Accordingly, without limiting the above, the Superintendent shall establish procedures to:

1. Be responsive, whether directly or through appropriate staff, in timely communications with parents/guardians.
2. Utilize personal communications.
3. Seek evaluative feedback from persons directly affected by (District) operations.
4. Seek input from parents/guardians into major changes in District operation.
5. Inform parents/guardians about major changes in the District. This includes:
 - a. Programmatic changes; and
 - b. Notification of owners of property contiguous to the involved District property that the Board has approved an outside facility construction project for said property. The notice shall be by certified and first class mail and shall be mailed at least five days prior to the start of the actual construction project. Projects requiring notice include, but are not limited to, the following:
 - (1) Building additions;
 - (2) Telecommunications facilities/Cellular towers (See Administrative Rule FJA [Construction of/Improvements to Facilities on District Property by Community Organizations or Individuals]);
 - (3) Property-line fencing;
 - (4) Parking lot changes;
 - (5) Retention ponds; and
 - (6) Re-roofing.
6. Establish and maintain processes to engage, and a variety of opportunities to involve, citizens in the education of Cobb County children.
7. Encourage the parents and guardians of students attending District schools to actively participate in their respective school's PTA/PTSA.
8. Promote the visibility of the Board when representing the District at external functions and with elected leaders on political issues.



PARTNERS IN EDUCATION
(Policy Index LE-R)

RATIONALE/OBJECTIVE:

The Cobb County School District (District) recognizes that community partnerships enable the District and individual schools to reach beyond their immediate financial, personnel, physical and curriculum resources to provide options for student learning that may not otherwise be available. The District also recognizes that community partnerships expose business and industry owners and employees, professionals and community leaders to the schools and the broad range of intellectual and social experiences that occur within them. Lastly, the District acknowledges that community partnerships help meet basic student support needs, thereby improving students' ability to learn and raising their aspirations.

RULE:

A. MISSION:

The mission of the Partners in Education Program is to establish and support partnerships that utilize community resources to enrich and extend the education opportunities for Cobb County students.

B. COBB CHAMBER OF COMMERCE:

The Cobb Chamber Partners in Education Program (Program) is coordinated by the Cobb Chamber of Commerce's Education Department (Chamber). Contacts for the Program are as follow:

1. The Chamber contact is the Education Department Manager;
2. The District contact is the Chief of Staff.

C. PARTNERSHIPS:

1. Establishing Partnerships:

Businesses interested in becoming Partners in Education should contact the Chamber directly or indicate their interest to the Principal of the school with which they would like to become a Partner. Additionally:

- a. Partnerships may be established at any time;
- b. Partners do not have to be members of the Chamber; and
- c. Principals should review information regarding potential Partners in order to make informed decisions regarding the establishment of a Partnership.

2. Partners in Education Coordinator:

Principals shall appoint a staff member to serve as the school's Partner in Education Coordinator (Coordinator). The Coordinator should:

- a. Serve as the school's contact person for the Partner;
- b. Facilitate ongoing communication between the school and the Partner;
- c. Assist in the development of Partnership Plan/s as described below; and
- d. Schedule time and place for Partnership activities.

3. Ending Partnerships:

- a. Partnerships may be ended by either the school or the Partner.
- b. If the Principal determines that a Partnership is not working for the for any reason, he/she should notify the Partner that the school will not be renewing the Partnership at the end of the school year or at another time in the discretion of the Principal with consultation with the Assistant Administrator, Office of the Superintendent. The Chamber will assist with this communication if requested by the Principal

PARTNERS IN EDUCATION (continued)

D. PARTNERSHIP PLAN:

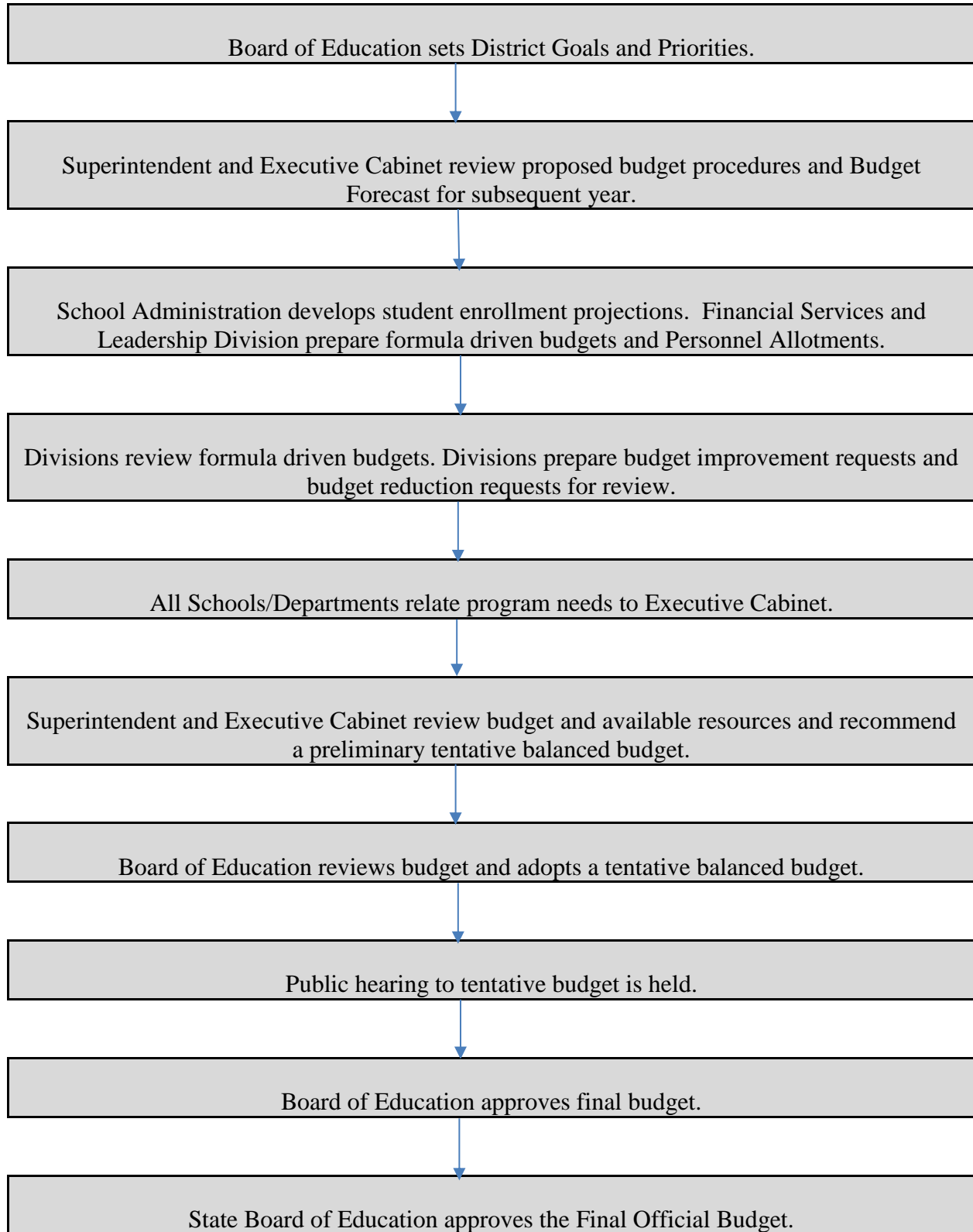
1. Each school participating in the Program collaborate with each of its Partners to develop a Partnership Plan (Plan). The Plan is valid for two years and should:
 - a. Be viewed by both the school and the Partner as a starting point for partnership activities and should not limit the activities of the partnership;
 - b. Highlight the most significant activities/contributions planned as a result of the partnership;
 - c. Include at least one such activity/contribution per quarter of the calendar year;
 - d. Anticipate that additional needs may arise; and
 - e. Include activities that the school can do for their Partner as well as activities the Partner is doing for the school.
2. Copies of the completed Plan are to be submitted to the Chamber of Commerce and the appropriate Area Assistant Superintendent.
3. The Chamber will notify Partners and/or schools when it is time to renew the Plan.

E. EXPECTATIONS/LIMITATIONS:

All Partners in Education are subject to all Policies and Rules of the District and the school. These include, but are not limited to, the requirements found in Administrative Rule KM-R (Visitors to School); Administrative Rule KG-R (Advertising in the Schools); and Administrative Rule KJ-R (Use of School Facilities).



FY2017 BUDGET DEVELOPMENT PROCESS



BUDGET ADJUSTMENT PROCEDURE

Guidelines

The chief administrator of each department is responsible for the initiation of a budget adjustment. A budget adjustment is required when a department head desires to deviate from the original board approved budget. All changes to non-allocated salary accounts and division reorganizations must have a budget adjustment approved prior to actual implementation in Human Resources and Payroll. Each budget administrator is responsible for being knowledgeable about his or her assigned accounts and for the management of his or her assigned accounts. Budget administrators CANNOT exceed any of their budgets. The State of Georgia does not permit deficit budgets. Additionally, strict QBE requirements necessitate timely budget adjustments so that account expenditures may be properly monitored for QBE compliance.

Budget Appropriation Units

In the financial accounting system and the budget database, accounts are in groups called appropriation units. Administrators and principals have flexibility to spend their funds in various accounts within the respective appropriation unit. A budgeted amount is often loaded to *Supplies 6101*; however, actual expenditures will be expended from other accounts. As long as the entire appropriation unit is within budget limits, the system will accept additional expenditures to non-budgeted or *zero budget accounts*. For example:

<u>Charge Code</u>	<u>APRs</u>	<u>Object Name</u>	<u>Budget</u>	<u>Expended</u>	<u>Encumbered</u>	<u>Avail Bal</u>
0100-H30-1101-1041-6101	ISZ	Supplies	500	200	15	285
0100-H30-1101-1041-6121	ISZ	Software	0	75	43	- 118
0100-H30-1101-1041-6151	ISZ	Exp. Equip	<u>0</u>	<u>95</u>	<u>52</u>	<u>- 147</u>
Appropriation Unit Total			500	370	110	20

In this example, the appropriation unit has \$20 remaining while the Software and Expendable Equipment accounts appear to be over-budget.

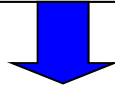
Some accounts are subsidizing other accounts within this appropriation unit because a zero budget is utilized. A budget administrator may choose to set up zero budgets within their appropriation unit to purchase items that were previously not budgeted. If a zero budget is desired, the Principal or Administrator should contact Budget Services to request a zero budget be set up for a particular account.



STEPS NECESSARY TO PROCESS A BUDGET ADJUSTMENT

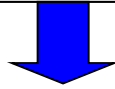
Initiator/Chief Administrator

A Budget Adjustment form (FS127-A) must be filled out completely and accurately. The budget adjustment must be typed, signed and dated in blue ink (to denote original) by the chief administrator. All budget adjustments must have sufficient supporting documentation.



Budget Services

The Budget Services staff will date stamp RECEIVED on all incoming adjustments. They will verify all computations, account numbers and attached documentation. Budget Services will route the budget adjustment for appropriate approval. Adjustments to Capital Outlay Funds (beginning with 03XX) are processed through the Capital Projects Finance Department rather than Budget Services.



Approval Routing

Director of Budget Services or Capital Projects Finance Manager

Chief Financial Officer

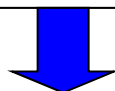
Executive Cabinet Member

Superintendent

(If adjustments are greater than or equal to \$200,000, Superintendent approval is required)

Board

(If the total budget is increased or decreased from the original, Board approval is required)



Budget Services

After the formal review process is completed, the Budget Services staff will key the budget adjustment into the system. A confirmation copy will be returned to the initiator/chief administrator when processing is complete. Funds 03XX (Capital Outlay) are keyed by the Capital Projects Finance Department.

Note:

- *A budget adjustment must be finalized before processing any expenditures related to the adjusted accounts.*
- *All signatures must be in blue ink to denote original.*

GENERAL GUIDELINES RELATED TO BUDGET ADJUSTMENTS

Non-Transferable Accounts

Budget adjustments containing non-transferable accounts cannot be processed without the Superintendent or Designee's approval. The following are non-transferable accounts:

<u>Account Number</u>	<u>Description</u>
1XXX	All Salary Accounts
2XXX	All Benefit Accounts
4111	Water and Sewage
5301	Telephone
6211	Natural Gas
6221	Electricity
6261	Gasoline
7303	Vehicles
7321	Buses
6411	Regular Textbooks
6412	Replacement Textbooks

Budget Adjustment Justification

All budget adjustments must have proper documentation to explain why money is being moved. If there is a budget adjustment for the transfer of funds from one account to another, there must be an explanation for the use of the funds. Budget adjustments with improper documentation will be sent back to the originator.

Capital Projects

All budget adjustments for 03XX funds are prepared by the Capital Projects Finance Department. Any budget adjustment necessary as a result of a purchase order or a change order to a capital project must accompany the order document for approval. No encumbrances or expenditures will be processed until a budget adjustment has been approved and signed by all appropriate administrators.

Grant Budget Adjustments

All grants are the responsibility of the grant administrator. It is the policy of Financial Services to continue recurring grant budgets at the previous year's dollar amount. If the grant administrator is aware of upcoming federal/state appropriation increases or decreases, it is his/her responsibility to adjust the budgets as soon as possible. These preliminary budgets are ESTIMATES only. The grant administrator is responsible for adjusting these budget estimates to the current year grant approved amounts for revenue and expenditures as soon as the approved amounts are ascertained. A written, formal, signed approval letter acquired by the grant administrator is required from the granting agency as part of the grant's documentation prior to budgeting and spending of the funds. The grant administrator should be in constant contact with the grant agency to ensure all rules and procedures relating to the grant are followed. The grant administrator is required to be proactive to ascertain the current grant procedures and current approved grant amounts. The grant administrator is responsible for budget over-expenditures and under-expenditures. Before a grant application is submitted to the Board or State/Agency, the grant administrator is required to provide a copy of the grant for review by the grant accountant. This assures proper account coding and information.

BUDGET ADJUSTMENT SIGN-OFF PROCEDURES

All budget adjustments must be signed in blue ink and dated by the initiator, and/or chief administrator(s) of the account. In addition, the adjustment may require additional sign-off if it meets any of the criteria that fall under the responsibility of the following individuals:

Director of Budget Services:

- Internal Adjustments
 - Corrections and transfers for the purpose of accounting requirements compliance.
 - Approved budget appropriations requiring reallocation to a detailed level (such as the local school allocations).
 - Carryover Budgets – Fund Balance adjustments necessary to carry-over previously approved funding into a new fiscal year.

Agency/Department Administrators (Chief Administrators) & Principals

- All budget adjustments under respective areas of supervision.

Chief Financial Officer or Director of Budget Services:

- All budget adjustments.

Executive Cabinet Members:

- All budget adjustments under respective areas of supervision.

Superintendent or Designee:

- All budget adjustments greater than or equal to \$200,000.

Board of Education:

- General Fund budgets that increase/decrease from the original Board approved budget.

Note: *Budget adjustments for all funds need to be reported to the Board if the transferred line item is greater than 20% of the total and/or the adjustment amount is over \$100,000.*



CAPITAL PROJECTS/SPLOST BUDGET ADJUSTMENTS SIGN-OFF PROCEDURES

Capital Projects/SPLOST related budget adjustments are coordinated by the Capital Projects department in Financial Services. The adjustment will require sign-off under the criteria stated below. The stated requirements are considered the minimal requirements. Additional signatures may be requested at the direction of the Chief Financial Officer.

When taking a portion of funds from a project to cover a shortage in another project at the same site, funds should be processed through Fund Contingency.

Director of SPLOST:

All budget adjustments requested by Managers in the department.

Capital Projects Finance Manager:

All budget adjustments.

Director, SPLOST Accountability:

All budget adjustments.

Senior Executive Director, SPLOST:

All budget adjustments over \$200,000 and all County Wide Building Fund adjustments.

Chief Financial Officer:

All budget adjustments.

Chief Technology Officer:

All technology initiative adjustments.

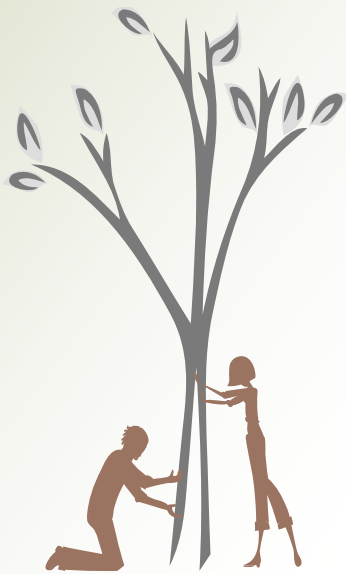
Deputy Superintendent:

All budget adjustments from Fund Contingency greater than \$200,000 and all revenue adjustments greater than \$200,000.

Superintendent/Designee:

All budget adjustments from Fund Contingency greater than \$200,000 and all revenue adjustments greater than \$200,000.

****Note: Budget adjustments for all funds need to be reported to the Board if the transfer line item is greater than 20% of the total and/or the adjustment amount is over \$100,000.



Strategic Plans



ONE TEAM
ONE GOAL
STUDENT SUCCESS

DISTRICT VISION, MISSION AND GOALS (Major Goals and Objectives)

A. DISTRICT EXPECTATION:

The Cobb County School District (District) acknowledges that an effective district reaches its full potential only when it knows and meets the needs of its students and operates based on a mission and vision, supported by meaningful, concrete goals, developed and shared by its stakeholders.

B. DISTRICT PRACTICE:

The core values, beliefs, vision, mission, and goals of the District shall be reviewed annually as the initial step in the budget development process for the succeeding school year.

C. CORE VALUES

- Achievement – aspiring to the highest level of excellence
- Integrity – demonstrating honesty, consistency, taking responsibility for action, being worthy of trust
- Creativity/Innovation – supporting flexibility, adaptability in keeping up with changes in education and technology
- Accountability – taking responsibility for actions, outcomes, and expectations

D. BELIEFS

- We believe successful schools are a foundation of community stability, growth, and prosperity.
- We believe family and community engagement is critical to student and District success.
- We believe in a constant and purposeful focus on what is best for students.
- We believe creativity and innovation are encouraged and embraced by all stakeholders.
- We believe in cultivating a positive environment where students are provided pathways for success.

E. VISION

One Team, One Goal: Student Success.

F. MISSION

Creating and supporting pathways for success.

G. GOALS

- Vary learning experiences to increase success in career paths.
- Differentiate resources for areas/schools based on needs.
- Develop stakeholder involvement to promote student success.
- Recruit, hire, support, and retain employees for the highest levels of excellence.



Long-Range Board Goals & District Focus Priorities

District priorities are based on priorities set by
 AdvancEd (AdvEd), State Waiver for System Flexibility (IE²), Superintendent (S),
 Academic Division (AD), State Teacher & Leader Evaluation System (TKES & LKES)

BOARD GOAL 1: *Vary learning experiences to increase success in college & career pathways.*

Focus Area	Focus Priorities
Vary learning experiences to increase success in college & career pathways.	1. Organize student performance data through CTLS for full accessible use by teachers & school leaders. (S) (AdvED)
	2. Organize, examine, & adjust instruction based on student progress monitoring data. (AD)
	3. Develop & deliver flexible formative assessments in all core content areas for monitoring student progress & adjusting instruction to meet individual student learning needs. (S)
	4. Align critical professional learning by grade level/content area & ensure access for all teachers. (AD)
	5. Increase percentage of students reading on grade level. (S) (Based on CCRPI 2014 Reading Scores)
	6. Increase percentage of student performance in math/algebra at every grade level. (S) (Based on CCRPI ES-MS Math & HS Algebra Scores)
	7. Increase number of students academically completing every grade. (S)
	8. Other: (Priorities specific to School, Division, or Area. Can be multiple.)

BOARD GOAL 2: *Differentiate resources for students based on needs.*

Focus Area	Focus Priorities
Differentiate resources for students based on needs.	1. Identify local school innovations through system flexibility to increase student achievement. (IE ²)
	2. Divisionally support local school innovations identified through system flexibility for increasing student achievement. (IE ²)
	3. Provide targeted resources for students: (S) <ul style="list-style-type: none"> a. Not reading on grade level (As reported by Lexile levels) b. Unsuccessful in Math/Algebra (Based on 2014 CCRPI Math/Algebra scores) c. Not on-track for Graduation
	4. Identify & provide resources to increase opportunities for advanced, on-level, & remedial students to earn initial credit, embedded credit, dual credit, recovered credit, distance learning, & certifications in areas of student interest. (AD)
	5. Other: (Priorities specific to School, Division, or Area. Can be multiple.)

BOARD GOAL 3: *Develop stakeholder involvement to promote student success.*

Focus Area	Focus Priorities
Develop stakeholder involvement to promote student success.	1. Seek & evaluate stakeholder input for critical processes. (AdvED)
	2. Other: (Priorities specific to School, Division, or Area. Can be multiple.)

BOARD GOAL 4: *Recruit, hire, support & retain employees for the highest level of excellence.*

Focus Area	Focus Priorities
Recruit, hire. . .	1. Seek & hire teachers who meet the qualifications for a highly effective teacher. (IE ²)
	2. Seek & hire school administrators who meet the qualifications for a highly effective school leader & who are best suited for the school's environment. (IE ²)
Support & retain employees for highest levels of excellence.	1. Support local school teachers & leaders to improve retention rate. (IE ²) (S)
	2. Ensure that teachers are highly trained in the standards, learning engagement strategies, formative assessments, & student progress monitoring. (AD)
	3. Fully implement & evaluate state system of teacher & leaders evaluation (TKES & LKES).
	4. Use results of TKES & LKES to improve professional performance (IE ²)
	5. Other: (Specific to School, Division, or Area. Can be more than one.)

KEY ACTIONS (Available Oct. 2015)

Click on Division links below to view District Key Actions

Click on links below to view School-Specific Strategic Plans

Leadership & Learning	Academics
Accountability	Human Resources
Financial Services	Technology
Chief of Staff	

Elementary Schools
Middle Schools
High Schools

KEY TREND DATA

Elementary Schools

Indicator	2012	2013	2014
Lexile Levels (Grade 5)	72.3	72.3	75.0
On-Track for Graduation	*	*	90.0
Career Ready	*	81.5	93.6
Advanced Academics	*	*	15.0
Stakeholder Satisfaction Survey	*	*	89.0
Iowa Reading (Grade 3)	68.7	65.5	56.6
CCRPI (ES Score)	74.9	81.3	75.7
CCRPI (District Score)	81.6	80.7	77.3

Middle Schools

Indicator	2012	2013	2014
Lexile Levels (Grade 8)	83.7	81.4	85.8
On-Track for Graduation	*	*	88.0
Career Ready	*	99.4	99.2
Advanced Academics	*	*	40.0
Stakeholder Satisfaction Survey	*	*	76.0
Iowa Reading (Grade 7)	60.5	59.0	54.6
CCRPI (MS Score)	81.5	83.4	80.0
CCRPI (District Score)	81.6	80.7	77.3

High Schools

Indicator	2012	2013	2014
Four-Year Graduation Rate	76.0	76.5	78.2
Five-Year Graduation Rate	75.9	77.6	78.8
Lexile Levels (Grade 11)	53.7	52.3	56.4
College Ready	40.2	43.9	43.9
On-Track for Graduation	*	*	78.0
Career Ready	*	*	55.0
Advanced Academics	*	*	50.0
Stakeholder Satisfaction Survey	*	*	73.0
CCRPI (HS Score)	83.7	77.7	77.7
CCRPI (District Score)	81.6	80.7	77.3

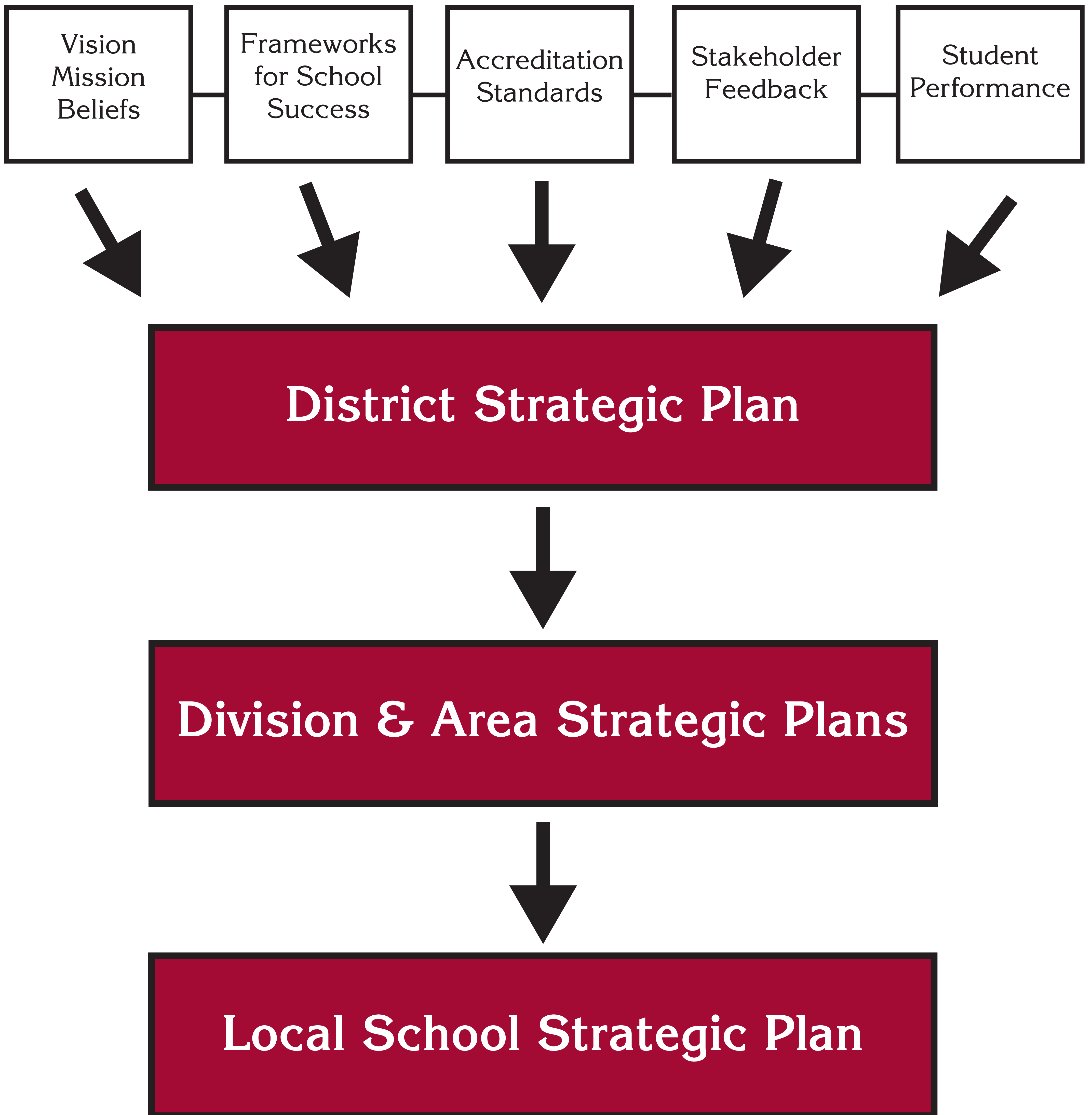
* Comparative data not available due to measurement changes



COBB COUNTY
SCHOOL DISTRICT

**ONE TEAM
ONE GOAL
STUDENT SUCCESS**

District Direction for Continuous Improvement



FINANCIAL SECTION



FUND DESCRIPTION AND BASIS OF ACCOUNTING

The District uses funds to report on its financial position and the results of its operations. Fund accounting is designed to demonstrate legal compliance and to aid financial management by segregating transactions related to certain governmental functions or activities. A fund is a separate accounting entity with a self-balancing set of accounts.

An important principle that the Governmental Accounting Standards Board (GASB) *Codification of Governmental Accounting and Financial Reporting Standards* includes within the code is the “[Basis of Accounting](#)” which refers to when revenues, expenditures, expenses and transfers, and the related assets and liabilities, are recognized in the accounts and reported in the financial statements.

When budgeting for revenue and expenditures, the District uses one of two methods that the GASB approved: accrual basis or modified accrual basis. [The accrual basis](#) of accounting recognizes transactions in the accounting period when they occur. That is the revenue becomes objectively measurable and earned. Under the [modified accrual basis of accounting](#), expenditures are recognized when they are measurable and incurred; and the revenues must meet two criteria: measurable and available. Available means that the revenue was collected during the year or will be collected within a specified period of time after year-end. The District considers revenues available if they are collected within 60 days after year-end. Budgets are adopted on a basis other than accounting principles generally accepted in the United States of America (GAAP) as allowed by the State of Georgia.

The basis of budgeting is the same as the basis of accounting used in the District’s Comprehensive Annual Financial Report (CAFR) for both Governmental funds and Proprietary funds.

Governmental funds are those through which most governmental functions of the District are financed. Governmental fund types use the flow of current financial resources measurement focus and the [modified accrual basis of accounting](#). Under the modified accrual basis of accounting, revenues are recognized when measurable and available. “Measurable” means the amount of the transaction can be determined; and “available” means collectible within the current period or soon enough thereafter to pay liabilities of the current period. The District considers revenues available if they are collected within 60 days after year-end. Property taxes, sales taxes and interest are considered to be susceptible to accrual. Revenue from grants and donations is recognized in the fiscal year in which all eligibility requirements have been satisfied.

Expenditures are generally recognized when the related fund liability is incurred, except for the principal and interest on general long-term debt, claims and judgments and compensated absences, which are recognized as expenditures to the extent they have matured.

The District appropriates budgets for governmental funds including the following fund types:

The ***general fund*** is the District’s primary operating fund. It accounts for all financial resources of the general government, except those required to be accounted for in another fund. Major revenue sources include state funding under the Quality Basic Education Act (QBE) and local property taxes. Expenditures include all costs associated with the daily operations of the schools, except for federal and state grant funded programs, school construction, debt service, lunchroom operations and interdepartmental services.

FUND DESCRIPTION AND BASIS OF ACCOUNTING (Continued)

The *special revenue funds* are used to account for the proceeds of specific revenue sources that are legally restricted to expenditures for specified purposes. The District has three categories of special revenue funds depending on the revenue source and program purpose.

1. Funds which are funded primarily through fees and tuitions to provide extracurricular activities and special services to the students and citizens of the District.
2. Funds which are funded with State revenues to provide programs and services specified by the State of Georgia.
3. Funds which are funded with Federal revenues to provide programs and services specified by the Federal government.

The *debt service fund* accounts for the accumulation of resources for, and the payment of, general long-term debt principal, interest and related costs. The primary revenue source is local property taxes levied specifically for debt service.

The *capital project funds* account for financial resources used for the acquisition and construction of major capital facilities. The District has three funds used for that purpose: County-Wide Building Fund, SPLOST III (Special Purpose Local Option Sales Tax II), and SPLOST IV Fund.

Proprietary funds the District appropriates budgets for proprietary funds which are accounted for on the flow of economic resources measurement focus and use the [accrual basis of accounting](#). Under this method, revenues are recorded when earned and expenses are recorded at the time liabilities are incurred, regardless of when the related cash flow takes place. Proprietary funds include the following fund type:

Internal service funds are used to account for the financing of goods or services provided by one department to other departments on a cost-reimbursement basis. The District has four individual funds in the Internal Service Funds category. The Unemployment and Self-Insurance Funds are used to account for the District's self-insurance programs. The Flexible Benefits Fund accounts for the District's cafeteria plan of flexible benefits. Purchasing and warehousing costs are allocated to users through the Purchasing/Warehouse Fund.

Agency funds the fiduciary funds report only assets and liabilities, are custodial in nature, and do not present results of operations or have a measurement focus. It focuses on net assets and changes in net assets. The District has two individual Agency funds, the Club and Class Fund and the Payroll Withholding Fund. The funds are used to account for assets held by the District as an agent for special school groups and clubs and for salary withholdings collection agencies. The District does not appropriate budgets for these funds.



**OVERVIEW OF REVENUES AND EXPENDITURES FOR ALL FUNDS
CONSOLIDATED BUDGET STATEMENT**

The FY2017 consolidated budget presented below is for informational purposes only. While informative, this consolidated statement shows mixed types of funds. It does not represent an operational statement of the District, but merely a total of all budget types within.

Description	General Fund	Special Revenue	Debt Services	Capital Project	Internal Service	Total All Funds
Beginning Fund Balance						
July 1 (Estimated)	\$104,385,552	\$27,290,843	\$0	\$126,258,945	\$7,808,404	\$265,743,743
Revenue:						
Local	\$471,276,876	\$30,855,371	\$0	\$145,204,746	\$6,917,196	\$654,254,189
State	\$499,560,237	\$6,693,845	\$0	\$18,665,623	\$0	\$524,919,705
Federal	\$5,096,408	\$82,016,046	\$0	\$0	\$0	\$87,112,454
Transfers/Other	\$122,881	\$1,220,067	\$0	\$500,000	\$1,458,294	\$3,301,242
Total Revenue:	\$976,056,402	\$120,785,329	\$0	\$164,370,369	\$8,375,490	\$1,269,587,590
Total Revenue & Fund Balance	\$1,080,441,954	\$148,076,172	\$0	\$290,629,314	\$16,183,894	\$1,535,331,333
Appropriations:						
Instruction	\$712,979,142	\$21,809,337	\$0	\$0	\$0	\$734,788,479
Pupil Support Services	\$23,870,641	\$6,728,573	\$0	\$0	\$0	\$30,599,214
Improvement of Instructional Svcs	\$11,088,589	\$17,216,889	\$0	\$0	\$0	\$28,305,478
Educational Media	\$16,699,990	\$7,333	\$0	\$0	\$0	\$16,707,323
General Administration	\$10,128,590	\$1,652,434	\$0	\$0	\$0	\$11,781,024
School Administration	\$69,296,131	\$163,193	\$0	\$0	\$0	\$69,459,324
Federal Grant Administration	\$0	\$987,359	\$0	\$0	\$0	\$987,359
Support Services-Business	\$5,175,372	\$25,589	\$0	\$0	\$8,375,490	\$13,576,451
Operations & Maint of Plant Svc	\$68,694,725	\$1,552,994	\$0	\$0	\$0	\$70,247,719
Student Transportation	\$48,853,912	\$1,153,315	\$0	\$0	\$0	\$50,007,227
Central Support Services	\$16,018,915	\$248,446	\$0	\$0	\$0	\$16,267,361
Other Support Services	\$90,000	\$2,971,310	\$0	\$0	\$0	\$3,061,310
School Nutrition	\$0	\$58,957,233	\$0	\$0	\$0	\$58,957,233
Community Services	\$81,534	\$10,494,206	\$0	\$0	\$0	\$10,575,740
Capital Outlay	\$500	\$0	\$0	\$190,402,243	\$0	\$190,402,743
Transfers	\$3,078,361	\$0	\$0	\$0	\$0	\$3,078,361
Debt Service	\$0	\$0	\$0	\$0	\$0	\$0
Total Appropriations	\$986,056,402	\$123,968,211	\$0	\$190,402,243	\$8,375,490	\$1,308,802,346
Ending Fund Balance	\$94,385,552	\$24,107,961	\$0	\$100,227,071	\$7,808,404	\$226,528,987
June 30 (Estimated)						
Total Expenditures & Fund Balance	\$1,080,441,954	\$148,076,172	\$0	\$290,629,314	\$16,183,894	\$1,535,331,333

FUND DESCRIPTIONS

- The **General Fund** is the District's primary operating fund. It accounts for all financial resources of the general government, except those required to be accounted for in another fund.
- The **Special Revenue Fund** is used to account for the proceeds of specific revenue sources that are legally restricted to expenditures for specified purposes.
- The **Debt Service Fund** accounts for the accumulation of resources for, and the payment of, general long-term debt principal, interest and related costs.
- The **Capital Project Fund** accounts for financial resources used for the acquisition and construction of major capital facilities.
- The **Internal Service Fund** is used to account for the financing of goods or services provided by one department to other departments on a cost-reimbursement basis.

GENERAL FUND BUDGET

The General Fund is used to account for all transactions related to the District's operations except those required to be accounted for in other funds. Major revenue sources include local property taxes and State Quality Basic Education Funds. Expenditures include all costs relating to the day-to-day operations of the District except those expenditures for programs funded by Federal, State and Local sources for designated purposes, payment of bonded debt, capital facility acquisition and construction.

**GENERAL FUND BUDGET
REVENUE AND APPROPRIATIONS (FUNCTION)
FIVE YEAR COMPARISON**

Description	FY2013 Actual	FY2014 Actual	FY2015 Actual	FY2016 Revised Budget	FY2017 Approved Budget
Beginning Fund Balance July 1 (Estimated)	\$133,542,387	\$134,675,725	\$142,606,479	\$132,029,182	\$104,385,552 A
Revenue:					
Local	\$401,743,862	\$412,959,195	\$426,151,904	\$450,546,481	\$471,276,876
State	\$405,979,353	\$423,403,015	\$451,326,690	\$469,741,738	\$499,560,237
Federal	\$7,339,078	\$4,975,111	\$6,614,718	\$4,465,757	\$5,096,408
Transfers/Other	\$20,435,337	\$561,205	\$124,737	\$122,881	\$122,881
Total Revenue	\$835,497,630	\$841,898,526	\$884,218,049	\$924,876,857	\$976,056,402
Total Revenue & Fund Balance	\$969,040,017	\$976,574,251	\$1,026,824,527	\$1,056,906,039	\$1,080,441,954
Appropriations					
Instruction	\$594,649,703	\$602,238,663	\$656,239,955	\$688,969,831	\$712,979,142
Pupil Support Services	\$17,462,155	\$19,488,873	\$19,248,431	\$25,514,491	\$23,870,641
Improvement of Instr Svcs	\$23,914,178	\$13,992,813	\$11,615,072	\$10,888,589	\$11,088,589
Educational Media Services	\$13,914,105	\$13,754,238	\$14,497,913	\$15,868,002	\$16,699,990
General Administration	\$0	\$7,950,198	\$7,843,115	\$10,661,229	\$10,128,590
School Administration	\$7,811,670	\$51,293,635	\$55,633,489	\$62,708,591	\$69,296,131
Federal Grant Administration	\$52,079,045	\$0	\$0	\$0	\$0
Support Services-Business	\$4,837,521	\$5,274,880	\$5,899,432	\$6,169,945	\$5,175,372
Maint. & Oper of Plant Svcs	\$58,405,517	\$57,999,168	\$61,746,383	\$38,377,947	\$68,694,725
Student Transportation	\$46,244,154	\$46,161,728	\$44,695,129	\$47,262,108	\$48,853,912
Central Support Services	\$13,464,482	\$13,891,259	\$14,966,036	\$17,422,963	\$16,018,915
Other Support Services	\$0	\$1,000	\$20,836	\$100,000	\$90,000
School Nutrition	\$0	\$0	\$0	\$0	\$0
Community Services	\$68,796	\$70,467	\$74,272	\$78,597	\$81,534
Capital Outlay	\$5,535	\$0	\$2,368	\$22,784	\$500
Transfers	\$1,507,433	\$1,850,853	\$2,312,914	\$3,966,434	\$3,078,361
Debt Service	\$0	\$0	\$0	\$0	\$0
Total Appropriations	\$834,364,292	\$833,967,773	\$894,795,345	\$928,011,511	\$986,056,402
Ending Fund Balance June 30 (Estimated)	\$134,675,725	\$142,606,479	\$132,029,182	\$128,894,528	\$94,385,552 B
Total Expenditures & Fund Balance	\$969,040,017	\$976,574,251	\$1,026,824,527	\$1,056,906,039	\$1,080,441,954

Note A: The Board of Education approved Fiscal Year 2016 Budget that includes the use of \$20 million fund balance to help offset deficit and balance the budget.

Note B: The Board of Education approved Fiscal Year 2017 Budget that includes the use of \$10 million fund balance to help offset deficit and balance the budget.

**GENERAL FUND BUDGET
REVENUE AND APPROPRIATIONS (OBJECT)
FIVE YEAR COMPARISON**

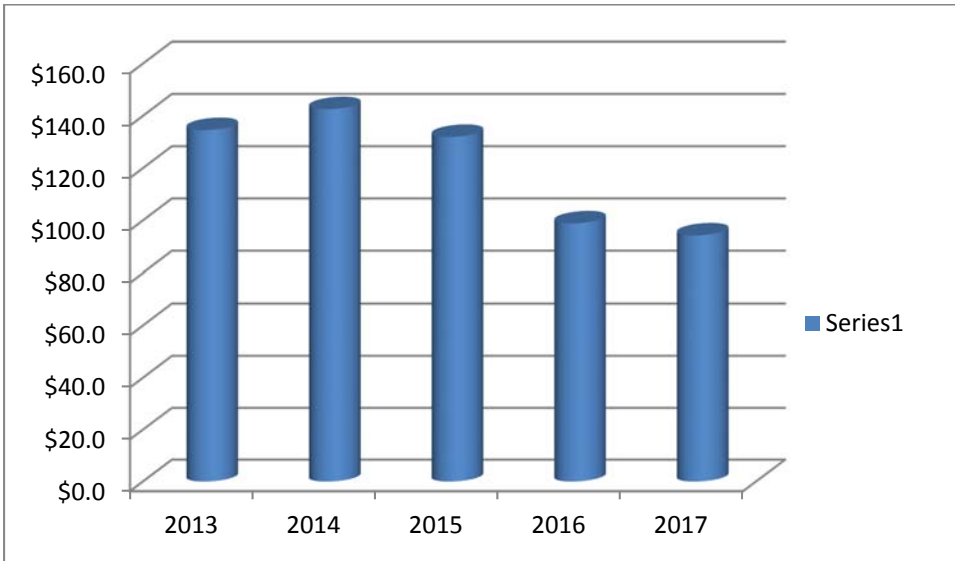
Description	FY2013 Actual	FY2014 Actual	FY2015 Actual	FY2016 Revised Budget	FY2017 Approved Budget
Beginning Fund Balance July 1 (Estimated)	\$133,542,387	\$134,675,725	\$142,606,479	\$132,029,182	\$104,385,552 A
Revenue:					
Local	\$401,743,862	\$412,959,195	\$426,151,904	\$450,546,481	\$471,276,876
State	\$405,979,353	\$423,403,015	\$451,326,690	\$469,741,738	\$499,560,237
Federal	\$7,339,078	\$4,975,111	\$6,614,718	\$4,465,757	\$5,096,408
Transfers/Other	\$20,435,337	\$561,205	\$124,737	\$122,881	\$122,881
Total Revenue	\$835,497,630	\$841,898,526	\$884,218,049	\$924,876,857	\$976,056,402
Total Revenue & Fund Balance	\$969,040,017	\$976,574,251	\$1,026,824,527	\$1,056,906,039	\$1,080,441,954
Appropriations					
Salaries	\$562,996,021	\$553,180,751	\$597,207,609	\$632,217,093	\$657,440,041
Employee Benefits	\$187,793,265	\$197,355,211	\$211,716,517	\$227,613,031	\$239,848,448
Contract Services	\$9,464,669	\$9,453,171	\$9,900,505	\$10,698,548	\$8,827,258
Supplies	\$16,411,815	\$17,394,224	\$18,031,087	\$23,864,857	\$21,940,510
Utilities	\$29,055,626	\$26,777,640	\$26,699,059	\$30,577,225	\$29,621,562
Equipment/Bldgs/Land	\$3,283,516	\$1,743,296	\$2,733,536	\$1,737,080	\$540,192
Other	\$25,359,381	\$28,063,480	\$28,507,032	\$31,303,677	\$27,838,391
Total Appropriations	\$834,364,292	\$833,967,773	\$894,795,345	\$958,011,511	\$986,056,402
Ending Fund Balance June 30 (Estimated)	\$134,675,725	\$142,606,479	\$132,029,182	\$98,894,528	\$94,385,552 B
Total Expenditures & Fund Balance	\$969,040,017	\$976,574,251	\$1,026,824,527	\$1,056,906,039	\$1,080,441,954

Note A: The Board of Education approved Fiscal Year 2016 Budget that includes the use of \$20 million fund balance to help offset deficit and balance the budget.

Note B: The Board of Education approved Fiscal Year 2017 Budget that includes the use of \$10 million fund balance to help offset deficit and balance the budget.

**GENERAL FUND
FIVE YEAR TREND OF FUND BALANCE**

\$ Millions



FISCAL YEAR 2017 REVENUE EXPLANATIONS AND PROJECTIONS

LOCAL REVENUE

During the development of the budget, the historical trend of each local revenue item is reviewed. State agencies are contacted during the budget process and the local revenue budget is modified if the agency predictions vary from the historical trend. In FY2017, local revenue contributes approximately **48.30%** of the Cobb County School System's revenue. The local revenues consist of the following categories:

Property Taxes - The ad valorem tax, more commonly called property tax, is the primary source of revenue for local governments in Georgia. Ad valorem means "according to the value." The County Board of Tax Assessors, which is appointed by the County Board of Commissioners, evaluates and assesses all property for tax purposes. Assessments are based on 40% of the (appraised) market value by law as of the 1st day of January each year. The millage rate is the determining factor in the calculation of taxes (a mill is 1/10 of 1 cent). The State authorities set the millage rate for State taxes, the County Board of Commissioners sets the millage rate for County taxes and the County Board of Education sets the millage rate for County school taxes. The various authorities establish the millage rate by dividing revenue needed by the 40% net assessment. The Tax Commissioner is responsible for collecting taxes based on the set millage rate. The School District pays a 1.6% fee of collections received to the Tax Commissioner for collection of the school taxes.

Property tax bills are mailed on, or about, August 15 each year to the owner on record as of January 1 and payment is due upon receipt. Delinquent taxes are subject to a 5% penalty plus 1% interest per month or any portion thereof, figured on the principal plus the 5% penalty. Fife tax lien (when a tax liability has gone unpaid and reaches the lien stage), recording fees (\$15.50 on taxes less than \$100 and \$20.50 on taxes \$100 and over) and any administrative levy fees incurred will be charged. The Tax Commissioner collects city taxes for Acworth and Kennesaw. Marietta, Smyrna, Powder Springs and Austell collect their own city taxes. Contact the city Tax Department for information concerning city taxes in these four cities.

Note: **Property Tax Revenue Trends** – Property tax revenue is generated by applying a millage rate to the assessed value in Cobb County each year. Growth in the assessed value of property in Cobb County each year yields additional revenue for the School District. Assessed property growth since FY2005:

Fiscal Year	Property Digest Growth
FY2017	6.00%
FY2016	3.22%
FY2015	4.29%
FY2014	(1.28%)
FY2013	(2.42%)
FY2012	(5.66%)
FY2011	(9.41%)
FY2010	(1.41)%
FY2009	4.38%
FY2008	7.05%
FY2007	8.16%
FY2006	7.31%
FY2005	5.23%

FISCAL YEAR 2017 REVENUE EXPLANATIONS AND PROJECTIONS (Continued)

Taxes levied on real and personal property are based on values assessed as of January 1. Based on a millage levy of 18.90 mills, a homeowner would pay \$20.00 per \$1,000 on 40% of the assessed value. Taxes not paid in sixty (60) days become delinquent taxes and penalties and interest are assessed.

How your School Taxes are calculated

The following is an example of how FY2017 Cobb County School Taxes are calculated for a \$206,700 home:

<u>M & O Millage</u>	<u>Item</u>
\$206,700	House assessed at Fair Market Value
X .40	40% Assessment Rate
\$ 82,680	Assessed Value for Tax Purposes
(\$10,000)	Homestead Exemption
\$ 72,680	Tax Base for Property Tax
X .0189	Millage Rate 18.90
\$ 1,374	M & O School Taxes

*Note: Median Home Value in Cobb County \$206,700, per
U.S. Census Bureau 2010 American Community Survey*

Property Tax Exemptions -A property tax exemption excludes all or part of a property's value from property taxation, ultimately resulting in lower property taxes. In Cobb County the Tax Commissioner's office processes the exemption applications. Following are some major exemptions:

Cobb County Basic Homestead - These exemptions apply only to homestead property. For all exemptions, the amount exempted is deducted from the 40% assessed value of the property in the applicable tax categories. Homeowners who meet the basic Homestead Exemption requirements are entitled to a \$10,000 exemption in the county general and school general tax categories. The Basic Homestead Exemption was worth \$262.40 in 2014.

Cobb County School Tax (Age 62) - Homeowners who are 62 years of age on or before January 1 are entitled to an exemption from all taxes in the school general and school bond tax categories.

State Senior Age 65 - Homeowners who are 65 years of age on or before January 1 are entitled to a full exemption in the state tax categories up to 10 contiguous acres immediately surrounding the residence.

State Senior Age 65 \$4,000 (\$10,000 Income Limit) - Homeowners who are 65 years of age on or before January 1 and whose annual NET income does not exceed \$10,000 for the immediately preceding tax year (including income of the spouse but not including Social Security or retirement income) are entitled to a \$4,000 exemption in the state, county bond and fire district tax categories.

Cobb County \$22,000 Disability - Homeowners who are disabled on or before January 1, and whose annual NET income (including income of the spouse but not including income received as a result of the disability; e.g. disability retirement) does not exceed \$12,000 for the immediately preceding year are entitled to a \$22,000 exemption in all tax categories except the state.

FISCAL YEAR 2017 REVENUE EXPLANATIONS AND PROJECTIONS (Continued)

State Veteran's Disability - Homeowners who are disabled veterans as defined in O.C.G.A. 48-5-48 are entitled to an exemption in all tax categories.

State Surviving Spouse – A homeowner who is the un-remarried surviving spouse of a member of the U. S. armed forces killed in any war or conflict as defined in O.C.G.A. 48-5-52.1 and receiving spousal benefits from the U. S. Department of Veteran's Affairs is entitled to an exemption in all tax categories.

State Surviving Spouse of a Peace Officer or firefighter killed in the Line of Duty – The un-remarried surviving spouse of a peace officer or firefighter killed in the line of duty is entitled to an exemption for the full value of the homestead.

Real Estate Transfers - A tax imposed on the transfer of real estate located within Cobb County. The tax is \$1.00 on the first \$1,000 or less of the purchase price or value of the property, and \$.10 of each additional \$100 or fraction thereof. Transfers with a purchase price of less than \$100 are not taxable. This tax has a direct relationship of property being bought in the county.

Title Ad Valorem Tax (TAVT) – According to House Bill 386, new TAVT is introduced. Motor vehicles purchased on or after March 1, 2013 and titled in Georgia are exempt from Georgia sales and use tax and annual ad valorem tax, also known as “the birthday tax”. These motor vehicles are instead subject to a one-time State and Local TAVT Fee, as provided by O.G.G.A. 48-5C-1.

Intangible Recording Tax - Holders of “long term” notes secured by real estate pay the Georgia intangible recording tax to the Tax Commissioner. The rate is \$1.50 per \$500 or fraction thereof of the principal amount of the loan. The maximum amount of recording tax on any single note is \$25,000.

Alcoholic Beverages - Tax collected on all alcoholic beverages sold in Cobb County.

Liquor by the Drink - Tax collected on all liquor by the drink sold in Cobb County.

Tuition and Fees - Charged to non-employees enrolled in District professional learning classes.

Interest Income - Interest income are funds collected as interest on all school investments and the interest charged to delinquent taxes.

Other Local Revenue - These funds include revenue from Cell Tower contracts, sale of school assets, revenue from District property leasing or school facility rental, reimbursement revenue from students for school property damages, school gate receipts of sports half time exhibition, and other miscellaneous revenue (examples include copies, ID badges, transcripts, etc.).



FISCAL YEAR 2017 REVENUE EXPLANATIONS AND PROJECTIONS (Continued)

STATE REVENUE

State revenue is earned via a formula entitled the Quality Basic Education (QBE) Act which is approved by the State of Georgia legislature. The main criteria for State funding is student growth. In FY2016, the State contributes approximately **51.18%** of the Cobb County School System’s revenue.

QBE Funding Formula Summary

1. **Full-Time Equivalent** - The funding formula utilizes a concept called Full-Time Equivalent (FTE). The State of Georgia allocates funds to school districts based on their number of full-time students. Cobb County reports enrollment during each school year to the State of Georgia. Each school day is divided into six parts and the student is counted six times. Students in the following programs or situations may not be counted for the portion of the day that they are in them:

- Study Hall
- Students on Minimum Day Schedule
- Non-credit Courses

EXAMPLE: A student taking the following in school is counted as 5/6 FTE instead of 1 FTE:

<u>Item</u>	<u># Items</u>	<u>FTE</u>
Math	1	1
English	1	1
Social Studies	1	1
Science	1	1
Study Hall	1	0
Literature	<u>1</u>	<u>1</u>
Total	6	5

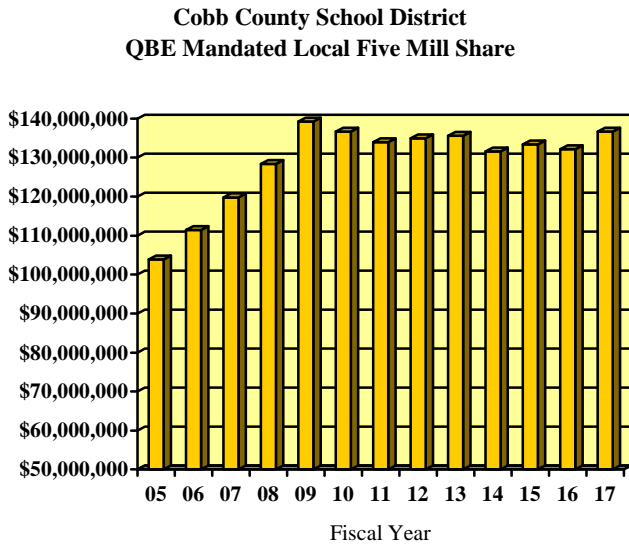
2. **Program Weights** - Since different programs (kindergarten, primary grades 1-3, middle school grades 6-8, etc) vary in their cost of operation, each program is assigned a program weight. The Governor is authorized to appoint a task force every three years to recommend to the General Assembly any needed changes in the program weights. The following are the FY2016 Program Weights:

<u>Programs</u>	<u>Weights</u>	<u>Programs</u>	<u>Weights</u>
Kindergarten	1.6532	Remedial	1.3099
Kindergarten EIP	2.0382	Alternative	1.4727
Grades 1-3	1.2859	Special Ed Cat I	2.3828
Grades 1-3 EIP	1.7955	Special Ed Cat II	2.7933
Grades 4-5	1.0358	Special Ed Cat III	3.5559
Grades 4-5 EIP	1.7892	Special Ed Cat IV	5.7624
Grades 6-8	1.0281	Special Ed Cat V	2.4532
Middle School	1.1317	Gifted	1.6609
Grades 9-12	1.0000	ESOL Program	2.5096
Vocational Lab	1.1907		

3. **Training & Experience** - The State of Georgia allocates additional funds to school districts to adjust for varying levels of teacher education and years of experience.

FISCAL YEAR 2017 REVENUE EXPLANATIONS AND PROJECTIONS (Continued)

4. **Local Five Mill Share** - The Local Share for each local system is an amount of money equal to the amount that can be raised by levying five (5) mills on the forty (40) percent equalized property tax digest. Each local system will receive an amount of State funds that is the QBE program cost for the system MINUS the Local Share Amount. Cobb County's Local Share contribution in FY2017 is \$136.7 million.



<u>YEAR</u>	<u>LOCAL SHARE</u>
2005	\$103,896,069
2006	\$111,425,229
2007	\$119,785,031
2008	\$128,360,314
2009	\$139,200,389
2010	\$136,638,547
2011	\$133,973,704
2012	\$134,918,836
2013	\$135,582,243
2014	\$131,545,626
2015	\$133,378,961
2016	\$132,140,111
2017	\$136,707,956

These amounts are deducted from the State revenue earned by Cobb County

5. **Base Amount** - Standard Cost per Student amount established by the State of Georgia. The base amount for FY2016 is \$2,463.43 per student.

QBE Formula

To determine the total State funds for a specific school system, the following formula is used:
 FTE Count X Program Weight X Base Amount X Training & Experience Factor - Five Mill Share



FISCAL YEAR 2017 REVENUE EXPLANATIONS AND PROJECTIONS (Continued)

Cobb County School District QBE and State Grant Revenue

FY2017 General Fund State Revenue is approximately **51.18%** of Total Revenue. The following chart presents a summary of State Funding budget since FY2005-06:

School Year	State Revenue Budget	State Revenue Percent Increase (Decrease)	Student Active Enrollment	State Revenue Per Student
2006-07	\$401,255,040	15.9	106,572	\$3,765
2007-08	\$424,030,532	5.7	106,056	\$3,998
2008-09	\$382,397,104	(9.8)	105,742	\$3,616
2009-10	\$358,301,476	(6.3)*	106,488	\$3,365*
2010-11	\$355,722,623	(0.7)*	106,836	\$3,330*
2011-12	\$383,498,159	7.8	106,502	\$3,600
2012-13	\$389,043,623	1.4	106,591	\$3,650
2013-14	\$407,318,416	4.7	107,914	\$3,774
2014-15	\$435,916,618	7.0	109,529	\$3,980
2015-16	\$462,180,062	6.0	111,060	\$4,161
2016-17	\$495,184,803	5.8	111,848	\$4,427

*The Federal ARRA funding had replaced the State funding in 2009-10 and 2010-11 two years.

Note: State Revenue Trends with Impact of Austerity Cuts

State Revenue is based primarily on student counts. Due to the State of Georgia economic decline since FY2003, the State of Georgia implemented austerity cuts for K-12 education. Cobb County’s cumulative austerity cuts from FY2003 to FY2017 total \$576 million. FY2017 budget was created with the anticipation of a **\$10.3** million austerity cut.

Description	FY2003-5	FY2006	FY2007	FY2008	FY2009	FY2010
Annual	\$41,868,811	\$22,370,583	\$11,211,055	\$9,442,954	\$6,178,365	\$42,407,699
Mid-Year Cut	\$8,556,134	\$0	\$0	\$0	\$25,316,975	\$43,521,811
Total		\$22,370,583	\$11,211,055	\$9,442,954	\$31,495,340	\$85,929,510
Cumulative	\$50,424,945	\$72,795,528	\$84,006,583	\$93,449,537	\$124,944,877	\$210,874,387
Description	FY2011	FY2012	FY2013	FY2014	FY2015	FY2016
Annual	\$69,383,901	\$72,553,160	\$72,141,399	\$65,900,761	\$45,821,472	\$28,518,269
Mid-Year Cut	\$413,185					
Total	\$69,797,086	\$72,553,160	\$72,141,399	\$65,900,761	\$45,821,472	\$28,518,269
Cumulative	\$280,671,473	\$353,224,633	\$425,366,032	\$491,266,793	\$537,088,265	\$565,606,534

FISCAL YEAR 2017 REVENUE EXPLANATIONS AND PROJECTIONS (Continued)

FEDERAL REVENUE

The Cobb County School District receives a small portion of its revenue from the Federal Government. In FY2017, projected federal revenue is approximately **0.52%** of the Cobb County School System's revenue. The following is a listing of the various Federal Revenues sources:

Indirect Cost Revenue – Reimbursement allowed under selected federal grant programs to help compensate the School District for administrative costs, overhead costs that support the grant.

ROTC Revenue – The Federal Government pays half of the cost of ROTC instructors.

MedACE Revenue – The Administrative Claiming Education (ACE) program is a Medicaid program administered through the Children's Intervention School Services Office in conjunction with the Georgia Department of Community Health. This program allows the District to be reimbursed under the Federal Medicaid program for portions of administrative costs associated with providing school-based health services.

Medicaid Reimbursement – This program reimburses the District for certain medical services provided to a child under his/her Individual Education Program (IEP). This program is only available to Medicaid-eligible students. This program allows the District an opportunity to obtain funding which would otherwise be unavailable to the District, thereby strengthening the District's ability to deliver high quality education to the student.



EXECUTIVE SUMMARY
MAJOR CATEGORIES OF GENERAL FUND BUDGET

Major General Fund Revenue Balancing Items

Revenue Type	FY2017 Original Budget	Comments:
LOCAL REVENUE		
Property Tax Revenue	\$408,148,620	6.00% Projected Digest increase; 99% Collection Rate; 1.6% Cobb Collection Fee
Property Tag Revenue (Ad Valorem & TAVT)	\$43,508,968	Property tax collected for registering and titling motor vehicles
Delinquent Tax Revenue	\$1,664,102	Reflects collection rate from the most recently completed fiscal year
Intangible Tax Revenue	\$9,438,920	Reflects collection rate from the most recently completed fiscal year
Real Estate Transfer	\$3,616,961	Reflects collection rate from the most recently completed fiscal year
Alcoholic Beverage	\$1,236,873	Reflects collection rate from the most recently completed fiscal year
Liquor by the Drink	\$578,879	Reflects collection rate from the most recently completed fiscal year
Tuition Revenue	\$1,600	Reflects collection rate from the most recently completed fiscal year
Interest on Delinquent Taxes	\$990,494	Reflects collection rate from the most recently completed fiscal year
Interest Income	\$428,585	Reflects an analysis of declining interest rates applied to average daily balances
Half Time Exhibition	\$11,298	Reflects collection rate from the most recently completed fiscal year
Local Revenue – Cell Tower	\$317,637	Budget based on cell tower agreements
Local Revenue – Other	\$747,526	Reflects collection rate from the most recently completed fiscal year
Sale of Assets	\$543,413	Estimated revenue from sale of school district assets
Warehouse Lease Revenue	\$43,000	Lease revenue on school district property
Transfer from Other Funds	\$122,881	Budget based on projected actual
STATE REVENUE		
State QBE Revenue	\$495,184,803	Quality Basic Education (QBE) revenue received from the State of Georgia based on student Full Time Equivalent (FTE) counts
Miscellaneous State Grants	\$4,375,434	Revenue received from miscellaneous State Grants

EXECUTIVE SUMMARY
MAJOR CATEGORIES OF GENERAL FUND BUDGET (Continued)

FEDERAL REVENUE		
Indirect Cost Revenue	\$2,944,315	Revenue estimate for Indirect Cost revenue – reimbursement of overhead costs involved in operating various school district programs
ROTC Instructor Reimbursement	\$961,874	Estimated revenue reimbursement from the Federal Government for ROTC instructor salaries
MedACE Revenue	\$675,082	Estimated revenue for reimbursement for costs incurred for providing school-based health services
Medicaid Revenue	\$515,137	Estimated revenue for reimbursement for costs incurred for Medicaid eligible students through the IEP (Individualized Education Program)
TOTAL REVENUE	\$976,056,402	

Major General Fund Expenditure Balancing Items

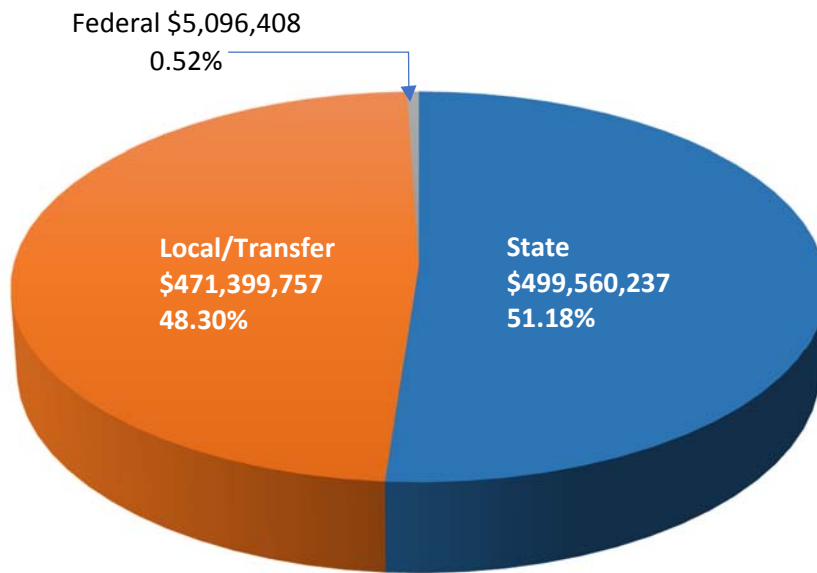
Expenditure Type	FY2017 Original Budget	Comments:
FY2016 Revised Budget	\$944,876,857	Revised Budget for FY2016
FY2017 Incremental Changes:		
	\$4,999,000	FY2016 General Fund Expenditure Budget Adjustment
	(\$1999,000)	FY2016 One-Time Expenditures
	\$10,048,468	FY2017 Salary Step for Eligible Employees
	\$3,503,414	Increase Non-Certified Health Insurance (from \$746.20 to \$846.20 per member per month)
	\$20,241,763	2.5% Raise for all eligible employees (2.5x \$8,096,705)
	\$5,300,000	Increase Classroom Teacher Positions by 64 (64x \$83,000)
	\$1,992,000	Increase Classroom Teacher Pool by 24 (24x\$83,000)
	(\$3,320,000)	Reduce Special Education Teacher Positions by 40 (40x \$83,000)

EXECUTIVE SUMMARY
MAJOR CATEGORIES OF GENERAL FUND BUDGET (Continued)

	\$461,848	Salary Competitiveness Adjustments
	(\$1,500,000)	Decreased Utilities (Fuel)
	\$147,631	Adjust Transfers to Other Funds Public Safety and Adult High School
	(\$113,539)	Adjust Cell Tower Expenditure Budget to Contract Schedule
	\$50,485	Adjust Expenditures for Miscellaneous Grants
	\$1,367,475	Increase Funding to Charter Schools based on FTE
TOTAL EXPENDITURES	\$986,056,402	

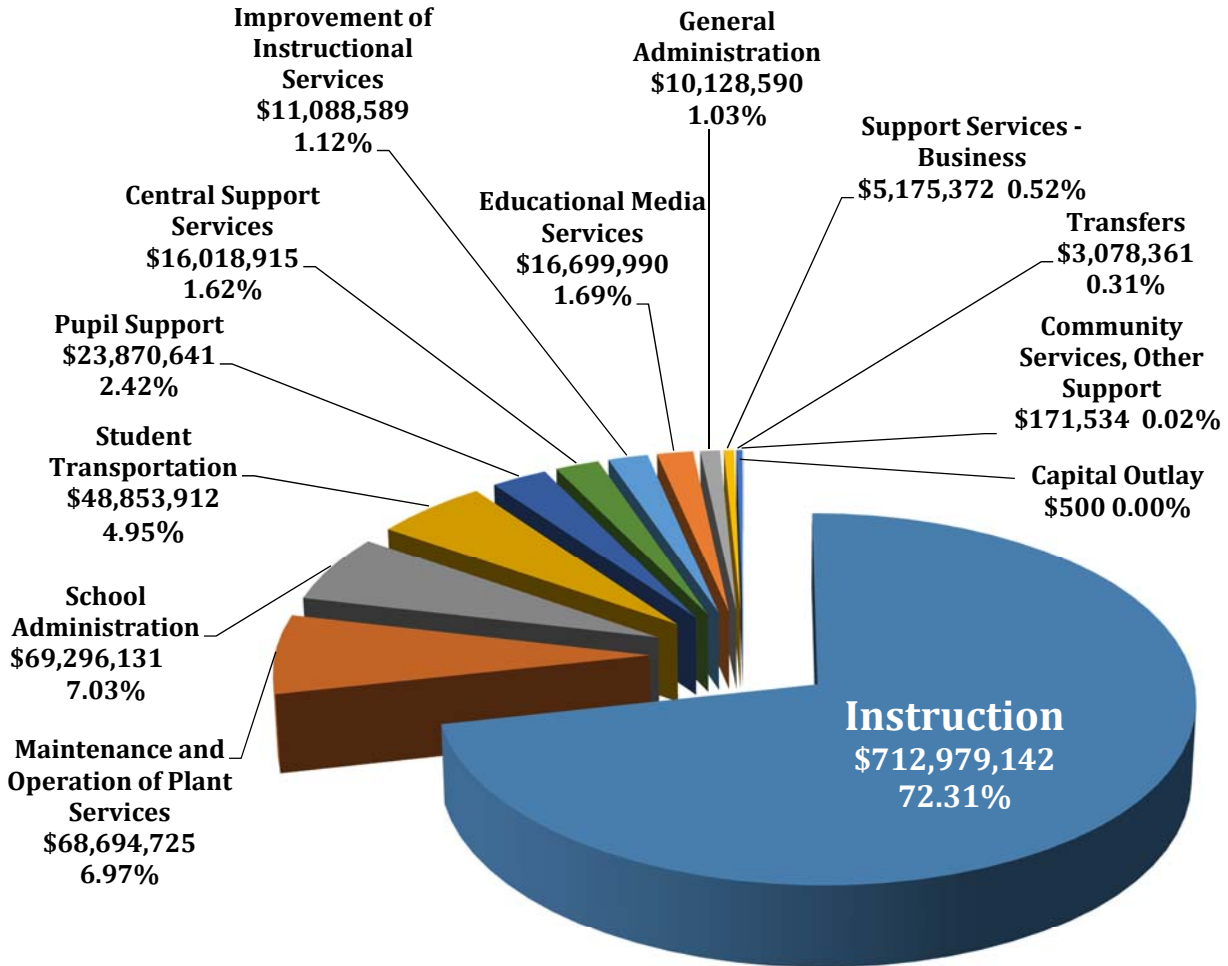
BUDGET SUMMARY	FY2017 BUDGET
Budget Revenue	\$976,056,402
Budget Expenditures	\$986,056,402
Difference	(\$10,000,000)
Funds Reserved from Prior Year	\$10,000,000
TOTAL BALANCED BUDGET	\$0

**COBB COUNTY SCHOOL DISTRICT
FISCAL YEAR 2017 GENERAL FUND REVENUE**



TOTAL GENERAL FUND REVENUE \$976,056,402

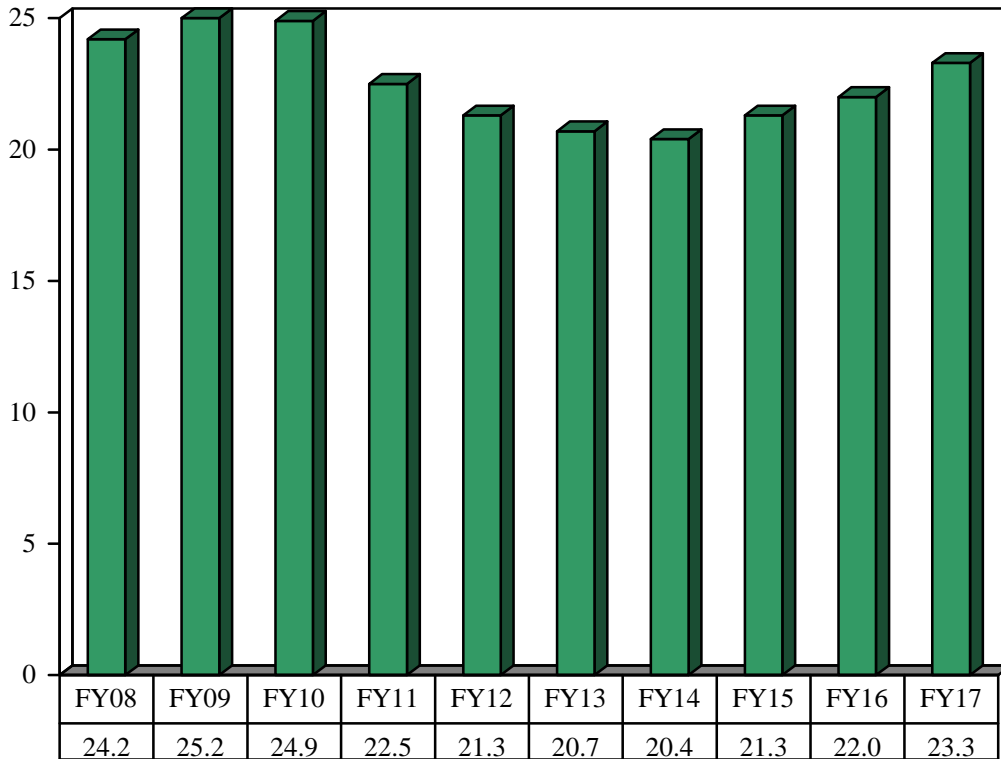
**COBB COUNTY SCHOOL DISTRICT
FISCAL YEAR 2017 GENERAL FUND EXPENDITURES**



TOTAL GENERAL FUND EXPENDITURES \$986,056,402

**GENERAL FUND BUDGET
TEN YEAR SUMMARY OF GENERAL FUND PROPERTY TAX DIGEST GRAPH
PROPERTY NET OF EXEMPTIONS**

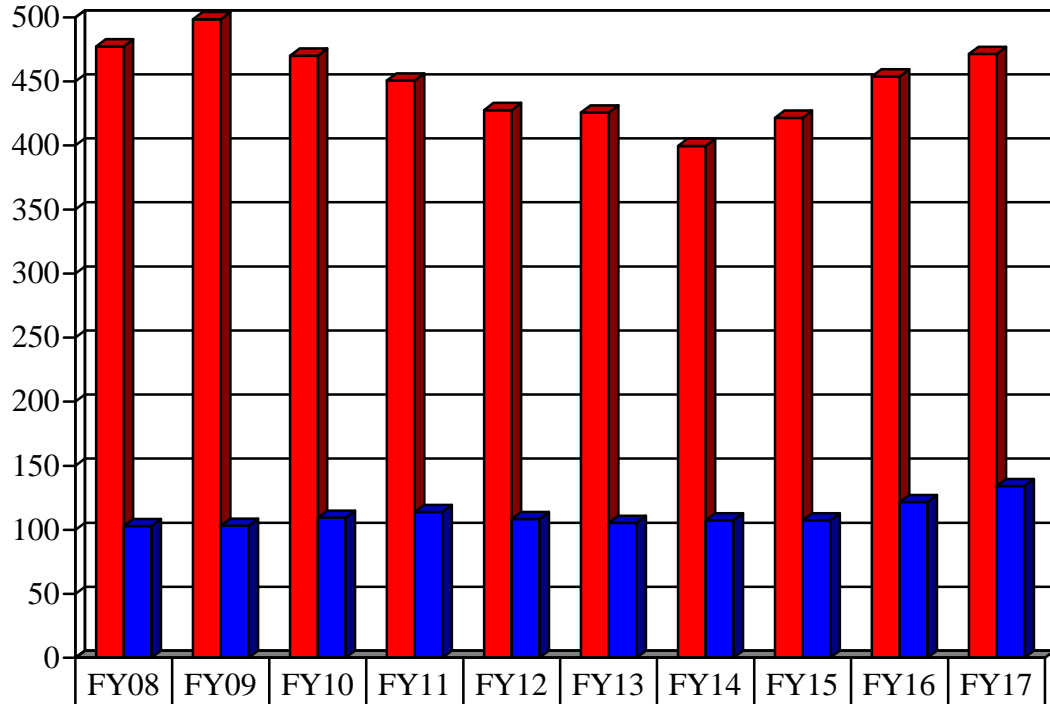
\$ Billions



The General Fund Property Tax Digest includes total Real, Personal, Motor Vehicle, Mobile Homes, Public Utilities, and Timber 100% Value property taxes less homestead, various personal, freeport, & agricultural exemptions. Cobb County Certified School Digest attached in Appendix section.

**GENERAL FUND BUDGET
LOCAL REVENUE LOSSES DUE TO EXEMPTIONS AND ANNEXED PROPERTY**

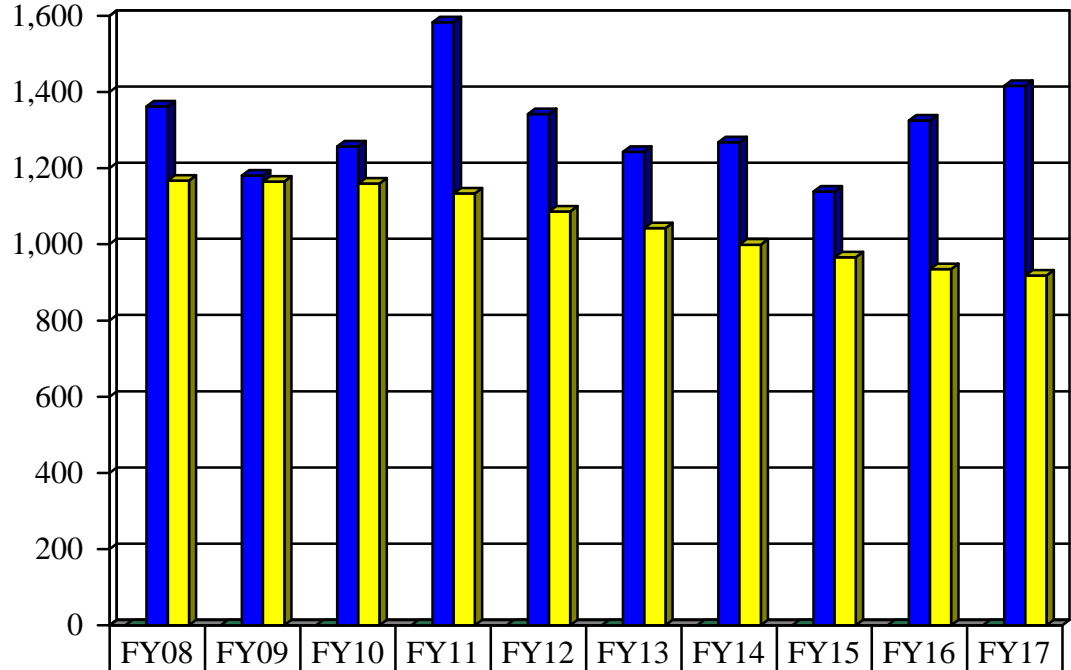
\$ Millions



	FY08	FY09	FY10	FY11	FY12	FY13	FY14	FY15	FY16	FY17
Local Revenue	477.3	498.6	470.1	450.7	427.7	425.8	399.7	421.7	453.9	471.4
Revenue Lost	103	103.2	109.5	113.9	108.4	105.5	107.5	107.4	121.6	134.1

**GENERAL FUND BUDGET
PROPERTY DIGEST REDUCTIONS DUE TO EXEMPTIONS & DEANNEXATION**

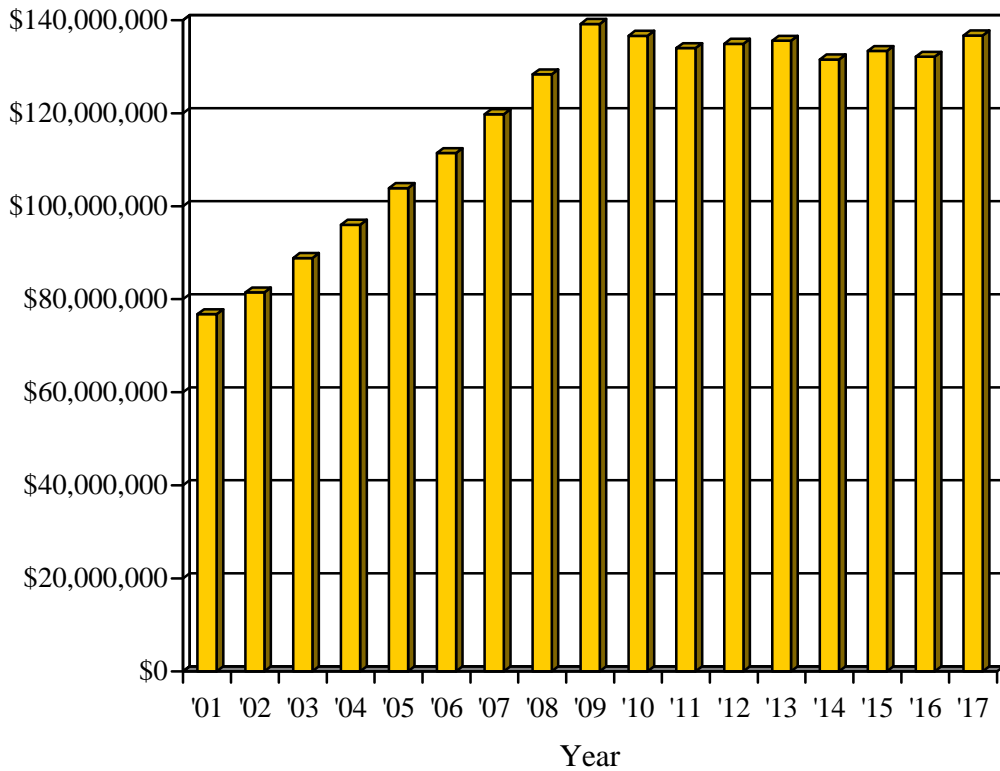
\$ Millions



	FY08	FY09	FY10	FY11	FY12	FY13	FY14	FY15	FY16	FY17
Deannexed Property	0	0	0	0	0	0	0	0	0	0
Other Exemptions	1,362	1,181	1,257	1,583	1,342	1,243	1,268	1,139	1,325	1,416
Homestead Exemption	1,167	1,165	1,160	1,134	1,086	1,042	999	966	935	918

**GENERAL FUND BUDGET
QBE MANDATED LOCAL FIVE MILL FAIR SHARE**

Local Fair Share is the amount of money equal to the amount that can be raised by levying 5 mills on the 40% equalized property digest. The State of Georgia requires this millage assessment before state revenue can be received by the school district.



Year	Local Share Amount	Year	Local Share Amount
2001	\$76,766,302	2010	\$136,638,547
2002	\$81,438,049	2011	\$133,973,704
2003	\$88,827,699	2012	\$134,918,836
2004	\$95,996,050	2013	\$135,582,243
2005	\$103,896,069	2014	\$131,545,626
2006	\$111,425,229	2015	\$133,378,961
2007	\$119,785,031	2016	\$132,140,109
2008	\$128,360,314	2017	\$136,707,956
2009	\$139,200,389		

**GENERAL FUND BUDGET
BOND DEBT AND LONG-TERM OBLIGATION**

Long-Term Bond Debt

As of January 31, 2007, the Cobb County School District is free from all long-term debt. The Board voted to eliminate the debt service millage rate of 0.90 mills as part of the FY2008 budget. The additional millage tax rate has not been needed while there has been no long-term debt.

Long-Term Obligation

Accrued Vacation Pay

The Cobb County School District employees who work an annual employment year are eligible to earn vacation leave. An employee's vacation leave accrual rate is determined by a combination of his/her years of employment in both education and the District.

An employee may accumulate up to four (4) times the amount of vacation leave he/she earns annually. An employee who resigns, retires, or changes from annual employment to less-than-annual employment status will be reimbursed for accumulated vacation leave at the rate of the annual salary for each day of vacation accumulated up to the maximum described above (District Policy GARK-R Vacations). Accrued vacation pay is generally liquidated by the General Fund.

Fiscal year 2016 **long-term obligations** are as follows:

	Balance 6/30/2015	Increase	Decrease	Balance 6/30/2016	Amounts Due Within One Year	Amounts Due After One Year
Accrued						
Vacation Pay	8,772,000	4,688,000	3,866,000	9,594,000	4,228,000	5,366,000
Net Pension Liab	673,119,000	232,715,000	82,330,000	823,504,000	-	823,504,000
Total LT Debt	\$ 681,891,000	\$ 237,403,000	\$ 86,196,000	\$ 833,098,000	\$ 4,228,000	\$ 828,870,000



**GENERAL FUND BUDGET (APPROPRIATIONS)
FIVE-YEAR COMPARISON**

<u>DESCRIPTION</u>	<u>FY2013</u> <u>ACTUAL</u>	<u>FY2014</u> <u>ACTUAL</u>	<u>FY2015</u> <u>ACTUAL</u>	<u>FY2016</u> <u>BUDGET</u>	<u>FY2017</u> <u>BUDGET</u>
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INSTRUCTION:

Expenses dealing directly with teacher/student interaction. It includes teacher salaries, paraprofessionals, instructional supplies, etc.

Salaries	\$ 429,852,795	\$ 431,959,644	\$ 458,535,579	\$ 496,382,258	\$ 498,941,741
Employee Benefits	149,323,260	153,822,617	166,528,418	175,562,228	183,410,648
Contract Services	3,854,632	3,971,815	3,672,993	3,441,352	3,623,617
Supplies	8,647,434	9,241,563	9,230,708	11,869,832	11,684,716
Utilities	1,552	1,598	1,284	-	-
Equipment	297,755	223,413	1,436,826	129,761	129,761
Other	2,672,275	3,017,638	16,834,147	1,542,719	15,188,659
TOTAL:	\$ 594,649,703	\$ 602,238,288	\$ 656,239,955	\$ 688,928,150	\$ 712,979,142

PUPIL SUPPORT SERVICES:

Expenses incurred to enhance and support pupil instruction (guidance counselors, social workers, media personnel, psychologists).

Salaries	\$ 12,452,457	\$ 13,580,361	\$ 13,567,627	\$ 14,631,912	\$ 15,244,540
Employee Benefits	3,966,407	4,627,174	4,420,771	5,336,470	5,278,682
Contract Services	49,227	57,415	76,218	40,565	41,565
Supplies	491,236	324,519	466,330	503,434	2,525,848
Utilities	661	738	644	800	800
Equipment	-	-	-	5,727	5,727
Other	502,167	898,667	716,841	761,479	773,479
TOTAL:	\$ 17,462,155	\$ 19,488,873	\$ 19,248,431	\$ 21,280,387	\$ 23,870,641

IMPROVEMENT OF INSTRUCTIONAL SERVICES:

Expenses to assist instructional staff in planning, developing and evaluating student instruction. This would include curriculum development instruction techniques, staff development and media activities associated with teaching and learning resources.

Salaries	\$ 7,726,557	\$ 8,105,388	\$ 6,709,760	\$ 5,916,565	\$ 6,056,619
Employee Benefits	2,022,706	2,421,478	1,941,142	1,765,440	1,798,639
Contract Services	790,788	840,649	1,167,658	467,917	434,489
Supplies	1,151,509	1,184,378	1,153,892	1,704,703	2,168,897
Utilities	3,105	2,588	2,242	4,000	4,000
Equipment	25,691	39,911	27,183	25,983	25,983
Other	12,193,822	1,398,420	613,195	565,638	599,962
TOTAL:	\$ 23,914,178	\$ 13,992,813	\$ 11,615,072	\$ 10,450,246	\$ 11,088,589

**GENERAL FUND BUDGET (APPROPRIATIONS)
FIVE-YEAR COMPARISON**

<u>DESCRIPTION</u>	<u>FY2013</u> <u>ACTUAL</u>	<u>FY2014</u> <u>ACTUAL</u>	<u>FY2015</u> <u>ACTUAL</u>	<u>FY2016</u> <u>BUDGET</u>	<u>FY2017</u> <u>BUDGET</u>
EDUCATIONAL MEDIA SERVICES:					
Activities concerned with directing, managing and operating educational media centers. Included are school libraries, audio-visual services and educational television.					
Salaries	\$ 9,201,164	\$ 8,927,988	\$ 9,421,219	\$ 10,398,670	\$ 10,513,077
Employee Benefits	3,091,511	3,230,816	3,451,226	3,832,300	4,537,812
Contract Services	-	-	-	4,000	1,000
Supplies	1,612,262	1,582,350	1,613,757	1,623,101	1,624,101
Equipment	-	1,181	-	-	-
Other	9,167	11,903	11,711	2,000	24,000
TOTAL:	\$ 13,914,105	\$ 13,754,238	\$ 14,497,913	\$ 15,860,071	\$ 16,699,990

GENERAL ADMINISTRATION:

Expenses generated from the administration responsible for the establishment of policies and guidelines for the School District School Board and Superintendent.

Salaries	\$ 4,278,931	\$ 4,048,647	\$ 4,310,762	\$ 5,381,967	\$ 5,465,236
Employee Benefits	858,002	884,905	1,108,483	1,082,184	1,425,978
Contract Services	2,033,702	1,913,608	1,811,958	2,135,209	2,103,409
Supplies	122,384	358,060	292,527	466,661	474,977
Utilities	6,093	6,701	5,771	-	-
Equipment	-	-	6,451	10,000	14,034
Other	512,559	738,276	307,163	636,661	644,956
TOTAL:	\$ 7,811,670	\$ 7,950,198	\$ 7,843,115	\$ 9,712,682	\$ 10,128,590

SCHOOL ADMINISTRATION:

Expenses relating to school level administration (principals, school bookkeepers and clerical assistants).

Salaries	\$ 39,642,743	\$ 38,220,012	\$ 41,423,002	\$ 44,653,662	\$ 50,882,551
Employee Benefits	12,304,139	12,925,031	14,063,152	17,713,587	18,277,249
Contract Services	93,853	110,603	97,939	54,450	54,450
Supplies	31,893	32,947	42,234	55,576	67,981
Equipment	-	-	-	-	-
Other	6,417	5,041	7,162	15,100	13,900
TOTAL:	\$ 52,079,045	\$ 51,293,635	\$ 55,633,489	\$ 62,492,375	\$ 69,296,131

**GENERAL FUND BUDGET (APPROPRIATIONS)
FIVE-YEAR COMPARISON**

<u>DESCRIPTION</u>	<u>FY2013</u> <u>ACTUAL</u>	<u>FY2014</u> <u>ACTUAL</u>	<u>FY2015</u> <u>ACTUAL</u>	<u>FY2016</u> <u>BUDGET</u>	<u>FY2017</u> <u>BUDGET</u>
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SUPPORT SERVICES - BUSINESS:

Expenses relating to the overall business functions for the School District. These functions include budgeting fiscal and internal services, payroll, internal auditing, accounting, inventory control and funds management.

Salaries	\$ 3,221,739	\$ 3,253,236	\$ 3,639,383	\$ 3,111,191	\$ 3,329,719
Employee Benefits	853,582	968,480	1,069,109	972,176	1,023,841
Contract Services	147,927	308,379	340,545	306,339	309,339
Supplies	252,384	458,436	522,649	148,237	133,775
Utilities	2,313	2,965	2,572	-	-
Equipment	69,232	35,948	25,376	114,187	114,187
Other	290,343	247,436	299,798	255,809	264,511
TOTAL:	\$ 4,837,521	\$ 5,274,880	\$ 5,899,432	\$ 4,907,939	\$ 5,175,372

MAINTENANCE AND OPERATION OF PLANT SERVICES:

Expenses incurred in keeping the physical buildings open, comfortable and safe for use and keeping the grounds, buildings, and equipment in effective working condition.

Salaries	\$ 23,270,024	\$ 23,480,787	\$ 25,091,354	\$ 27,257,562	\$ 27,846,244
Employee Benefits	6,246,893	7,646,334	8,577,024	8,229,748	9,818,390
Contract Services	1,996,585	1,993,249	2,272,823	1,945,336	1,955,336
Supplies	1,572,916	1,681,692	1,727,311	1,894,126	1,901,711
Utilities	22,066,854	20,138,795	20,740,456	24,288,597	24,338,205
Equipment	131,952	107,033	216,000	-	-
Other	3,117,603	2,931,274	3,121,415	2,833,939	2,834,839
TOTAL:	\$ 58,402,827	\$ 57,979,164	\$ 61,746,383	\$ 66,449,308	\$ 68,694,725

STUDENT TRANSPORTATION:

Expenses incurred from student transportation, bus drivers, bus maintenance, bus routes and supervision of students in transit.

Salaries	\$ 26,669,582	\$ 26,967,777	\$ 27,530,228	\$ 28,365,218	\$ 30,273,949
Employee Benefits	7,356,111	8,981,585	8,489,227	9,201,485	11,543,419
Contract Services	414,628	123,866	126,169	94,059	117,059
Supplies	484,952	557,106	547,221	146,923	150,857
Utilities	6,706,031	6,018,871	4,714,804	6,629,494	4,881,223
Equipment	2,210,366	1,245,832	949,255	-	-
Other	2,402,485	2,266,691	2,338,225	1,707,134	1,887,405
TOTAL:	\$ 46,244,154	\$ 46,161,728	\$ 44,695,129	\$ 46,144,313	\$ 48,853,912

**GENERAL FUND BUDGET (APPROPRIATIONS)
FIVE-YEAR COMPARISON**

<u>DESCRIPTION</u>	<u>FY2013</u> <u>ACTUAL</u>	<u>FY2014</u> <u>ACTUAL</u>	<u>FY2015</u> <u>ACTUAL</u>	<u>FY2016</u> <u>BUDGET</u>	<u>FY2017</u> <u>BUDGET</u>
CENTRAL SUPPORT SERVICES:					
Expenses incurred from planning, research and development, public information, personnel and data processing.					
Salaries	\$ 6,626,818	\$ 6,208,474	\$ 6,923,279	\$ 8,209,941	\$ 8,826,997
Employee Benefits	1,755,069	1,828,865	2,049,109	2,501,071	2,711,624
Contract Services	83,327	133,587	333,201	189,422	186,994
Supplies	2,943,856	3,032,463	3,653,326	3,539,416	3,199,526
Utilities	269,018	605,384	1,231,285	397,334	397,334
Equipment	548,313	89,978	72,445	250,000	250,000
Other	1,240,772	1,993,506	724,227	536,892	536,440
TOTAL:	\$ 13,467,172	\$ 13,892,259	\$ 14,986,872	\$ 15,624,076	\$ 16,108,915

COMMUNITY SERVICES:

Expense incurred from the rental of Cobb County Schools facilities.

Salaries	\$ 53,212	\$ 52,541	\$ 55,417	\$ 57,347	\$ 59,368
Employee Benefits	15,584	17,925	18,855	21,250	22,166
Supplies	-	-	-	-	-
TOTAL:	\$ 68,796	\$ 70,467	\$ 74,272	\$ 78,597	\$ 81,534

CAPITAL PROJECTS:

Expenses relating to acquisition of land and buildings, remodeling projects, construction of buildings and additions, equipment and technology to new schools and buildings.

Contract Services	\$ -	\$ -	\$ 1,000	\$ 5,000	\$ -
Supplies	5,328	20,379	534	8,149	-
Equipment	207	-	-	4,534	500
Other	-	-	834	300	-
TOTAL:	\$ 5,535	\$ 20,379	\$ 2,368	\$ 17,983	\$ 500

DEBT SERVICE:

Payments and expenses of long term debt (principal, interest, and agent fees).

Other	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL:	\$ -	\$ -	\$ -	\$ -	\$ -

TRANSFERS:

Transactions that withdraw assets from one fund and record in another fund (transfers in and transfers out).

Other	\$ 1,507,433	\$ 1,850,853	\$ 2,312,882	\$ 2,930,730	\$ 3,078,361
TOTAL:	\$ 1,507,433	\$ 1,850,853	\$ 2,312,882	\$ 2,930,730	\$ 3,078,361

GENERAL FUND

BUDGET TOTAL:	\$ 834,364,292	\$ 833,967,773	\$ 894,795,313	\$ 944,876,857	\$ 986,056,402
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**GENERAL FUND
DISTRICT-WIDE INSTRUCTIONAL ALLOCATION GUIDELINES
LOCAL SCHOOL**

The basic 2016-2017 per pupil instructional allocation for local schools, based on the October Full-Time Equivalent (FTE) count, is: elementary school (including kindergarten), \$32.00; middle school, \$40.00; and high school, \$48.00. The QBE accounting requirements apply to all the 2016-2017 Local School Allocation Funds. Each category of funding by school level is detailed in the following pages.

Instructional Expenditures

Funds must be used for instructional purposes as defined. Instruction includes the activities dealing directly with the intervention between students and teachers whereby a uniformly sequenced core curriculum is provided for those competencies defined by the State Board of Education in Georgia Code 20-2-140. Teaching may be provided for students in a school classroom, in another location such as a home or hospital, and in other learning situations such as those involving curricular activities. It may also be provided through some other approved medium such as computer, television, radio, telephone, or correspondence. Included are the activities of aides or classroom assistants of any type (clerks, graders, etc.) that assist the instructional process.

New School Allocation

The new school allocation procedure for 2016-2017 provides for an additional 100% increase of instructional allocation (per pupil FTE count) for the first two years of operation. For the third year and beyond of the school's operation, regular funding applies.

Curriculum Materials and Instructional Supplies Policy

The Cobb County Board of Education shall annually provide to schools a teaching supplies allocation based upon a per pupil allotment. This allocation shall be consistent among schools of like grade levels. Additionally, in accordance with accreditation standards of the Southern Association of Colleges and Schools, the provision of materials and supplies for libraries and programs associated with them shall be provided on an equitable basis from school to school. Special funding may be provided to schools on a selected basis for curriculum materials and supplies above the basic allotment to address unique needs in the individual schools. Through the basic allotment provided on an equitable basis to all schools and additional funding according to identified need, the Cobb County Board of Education shall provide an equalized educational opportunity for all students within the resources available.

Please note for all programs:

- (1) Each principal is responsible for complying with all agency requirements (SACS, QBE and other accreditation and/or state standards) for expenditures of allocated funds.
- (2) Allotments are based on the October FTE count as reported to the State.
- (3) The annual allotment for state media funds includes funds necessary to renew periodical subscriptions for the next year.

**GENERAL FUND
DISTRICT-WIDE INSTRUCTIONAL ALLOCATION GUIDELINES
LOCAL SCHOOL (Continued)**

- (4) Each school has a Local School Billing account with a zero budget. The school submits a local school check to the Central Office for the amount of an order before a purchase order can be processed through the county purchasing system.

- (5) Specific Board approval shall be required for all purchases/expenditures greater than \$200,000 except those purchases/expenditures specifically excluded by the Board. The Board may change its list of excluded items at any time and shall review the list each February as part of the annual budget adoption process.

GENERAL FUND
DISTRICT-WIDE INSTRUCTIONAL ALLOCATION GUIDELINES
ELEMENTARY SCHOOLS

Direct Instructional Allotments:		
Instructional Supplies and/or Equipment	\$32	Per pupil allocation \$18 must be spent on instructional materials. A maximum of \$14 may be used for equipment and non-instructional supplies (office supplies) from the per pupil allocation. If maximum amount is spent on equipment, funds will not be available for office supplies. <i>Note: Included in Instructional Supplies are extra funds for new schools and transient funds.</i>
<i>New School Additional Allocation</i>		The new school allocation provides a 100% increase of instructional supply funds for two years after which regular funding applies.
<i>Transient Allotment</i>	\$2	Per transient pupil Funding is provided for schools with a transient rate of 30% or more. This additional instructional supplies allotment is based on transient percentage of student enrollment.
	\$250	Per transient school postage allowance
Discretionary Funds	\$150	Base + \$.03 per pupil based on total enrollment
Guidance	\$.45 \$.08	Per initial 500 pupils enrolled plus Per remaining number of pupils
Personnel Allotments:		
Custodians		Each school is allotted custodian salary funds based on the number of custodian positions, determined by a formula of one custodian per 30,000 square feet.
Supplemental Clerical	\$719	Per elementary school, for assistance with teachers or office staff
Summer Flexible Clerical Days	\$1,327	Per elementary school, additional funds for summer tasks, e.g. grade reports, student data
Other Allotments:		
Early Intervention Program		EIP funds are distributed according to number of EIP students at the school.
Gifted	\$75	Per Gifted teacher for instructional materials

GENERAL FUND
DISTRICT-WIDE INSTRUCTIONAL ALLOCATION GUIDELINES
ELEMENTARY SCHOOLS (Continued)

Other Allotments (continued):		
School Focused Staff Development	\$2,500	Base + additional funds as determined by Director of Professional Learning
Media Materials/AV Supplies	\$5,000	Base + \$13.15 X (Total FTE-351)
Operations Allotment		The custodial supplies allotment is \$.09 per square foot.

**GENERAL FUND BUDGET
ELEMENTARY SCHOOL ALLOCATIONS
THREE YEAR COMPARISON
FY2015 to FY2017**

<u>SCHOOL NAME/NUMBER</u>	<u>2014-2015 NUMBER OF STUDENTS</u>	<u>2014-2015 BUDGET</u>	<u>2015-2016 NUMBER OF STUDENTS</u>	<u>2015-2016 BUDGET</u>	<u>2016-2017 PROPOSED # STUDENTS</u>	<u>2016-2017 PROPOSED BUDGET</u>
HARMONY LELAND - 113	693		649		649	
Instructional		\$30,229		\$29,457		\$29,457
Personnel		\$86,464		\$92,935		\$92,935
Other		<u>\$22,243</u>		<u>\$20,809</u>		<u>\$20,809</u>
TOTAL		\$138,936		\$143,201		\$143,201
BELMONT HILLS - 114	336		337		337	
Instructional		\$17,603		\$17,636		\$17,636
Personnel		\$89,700		\$95,120		\$95,120
Other		<u>\$12,565</u>		<u>\$12,831</u>		<u>\$12,831</u>
TOTAL		\$119,868		\$125,587		\$125,587
POWERS FERRY - 117	417		434		434	
Instructional		\$19,460		\$20,037		\$20,037
Personnel		\$86,819		\$91,711		\$91,711
Other		<u>\$16,365</u>		<u>\$16,971</u>		<u>\$16,971</u>
TOTAL		\$122,644		\$128,719		\$128,719
MILFORD - 122	442		429		429	
Instructional		\$21,346		\$20,924		\$20,924
Personnel		\$87,842		\$92,782		\$92,782
Other		<u>\$18,410</u>		<u>\$17,332</u>		<u>\$17,332</u>
TOTAL		\$127,598		\$131,038		\$131,038
LABELLE - 123	541		520		520	
Instructional		\$25,629		\$25,589		\$25,589
Personnel		\$98,261		\$103,311		\$103,311
Other		<u>\$23,134</u>		<u>\$25,908</u>		<u>\$25,908</u>
TOTAL		\$147,024		\$154,808		\$154,808
KING SPRINGS - 124	852		876		876	
Instructional		\$32,931		\$42,461		\$42,461
Personnel		\$87,779		\$195,461		\$195,461
Other		<u>\$19,008</u>		<u>\$19,136</u>		<u>\$19,136</u>
TOTAL		\$139,718		\$257,058		\$257,058
SEDALIA PARK - 125	867		861		861	
Instructional		\$37,184		\$37,816		\$37,816
Personnel		\$108,242		\$108,545		\$108,545
Other		<u>\$29,463</u>		<u>\$35,531</u>		<u>\$35,531</u>
TOTAL		\$174,889		\$181,892		\$181,892
DUE WEST - 126	604		602		602	
Instructional		\$26,015		\$25,951		\$25,951
Personnel		\$90,024		\$104,155		\$104,155
Other		<u>\$16,713</u>		<u>\$17,422</u>		<u>\$17,422</u>
TOTAL		\$132,752		\$147,528		\$147,528

**GENERAL FUND BUDGET
ELEMENTARY SCHOOL ALLOCATIONS
THREE YEAR COMPARISON
FY2015 to FY2017**

<u>SCHOOL NAME/NUMBER</u>	<u>2014-2015 NUMBER OF STUDENTS</u>	<u>2014-2015 BUDGET</u>	<u>2015-2016 NUMBER OF STUDENTS</u>	<u>2015-2016 BUDGET</u>	<u>2016-2017 PROPOSED # STUDENTS</u>	<u>2016-2017 PROPOSED BUDGET</u>
FAIR OAKS - 127	928		940		940	
Instructional		\$39,801		\$40,230		\$40,230
Personnel		\$105,423		\$110,905		\$110,905
Other		<u>\$25,923</u>		<u>\$27,950</u>		<u>\$27,950</u>
TOTAL		\$171,147		\$179,085		\$179,085
EASTVALLEY - 130	700		680		680	
Instructional		\$27,993		\$27,351		\$27,351
Personnel		\$100,474		\$118,410		\$118,410
Other		<u>\$16,515</u>		<u>\$18,497</u>		<u>\$18,497</u>
TOTAL		\$144,982		\$164,258		\$164,258
RUSSELL - 131	651		655		655	
Instructional		\$31,000		\$31,135		\$31,135
Personnel		\$99,190		\$107,715		\$107,715
Other		<u>\$18,387</u>		<u>\$22,444</u>		<u>\$22,444</u>
TOTAL		\$148,577		\$161,294		\$161,294
ARGYLE - 132	459		401		401	
Instructional		\$21,165		\$19,235		\$19,235
Personnel		\$97,906		\$102,352		\$102,352
Other		<u>\$19,920</u>		<u>\$17,253</u>		<u>\$17,253</u>
TOTAL		\$138,991		\$138,840		\$138,840
CLAY - 133	373		403		403	
Instructional		\$17,462		\$18,502		\$18,502
Personnel		\$92,498		\$97,479		\$97,479
Other		<u>\$12,322</u>		<u>\$14,272</u>		<u>\$14,272</u>
TOTAL		\$122,282		\$130,253		\$130,253
NORTON PARK - 134	868		912		912	
Instructional		\$36,921		\$38,416		\$38,416
Personnel		\$88,145		\$93,361		\$93,361
Other		<u>\$25,029</u>		<u>\$27,747</u>		<u>\$27,747</u>
TOTAL		\$150,095		\$159,524		\$159,524
BELLS FERRY - 135	683		678		678	
Instructional		\$27,759		\$27,623		\$27,623
Personnel		\$88,280		\$92,804		\$92,804
Other		<u>\$16,913</u>		<u>\$20,367</u>		<u>\$20,367</u>
TOTAL		\$132,952		\$140,794		\$140,794
TEASLEY - 138	756		839		839	
Instructional		\$37,232		\$32,337		\$32,337
Personnel		\$146,076		\$126,592		\$126,592
Other		<u>\$19,395</u>		<u>\$20,684</u>		<u>\$20,684</u>
TOTAL		\$202,703		\$179,613		\$179,613

**GENERAL FUND BUDGET
ELEMENTARY SCHOOL ALLOCATIONS
THREE YEAR COMPARISON
FY2015 to FY2017**

<u>SCHOOL NAME/NUMBER</u>	<u>2014-2015 NUMBER OF STUDENTS</u>	<u>2014-2015 BUDGET</u>	<u>2015-2016 NUMBER OF STUDENTS</u>	<u>2015-2016 BUDGET</u>	<u>2016-2017 PROPOSED # STUDENTS</u>	<u>2016-2017 PROPOSED BUDGET</u>
BRUMBY - 139	1,019		1,004		1,004	
Instructional		\$43,069		\$42,537		\$42,537
Personnel		\$95,192		\$103,182		\$103,182
Other		<u>\$39,608</u>		<u>\$37,999</u>		<u>\$37,999</u>
TOTAL		\$177,869		\$183,718		\$183,718
BIG SHANTY - 140	761		714		714	
Instructional		\$32,203		\$30,694		\$30,694
Personnel		\$83,833		\$88,959		\$88,959
Other		<u>\$19,238</u>		<u>\$21,028</u>		<u>\$21,028</u>
TOTAL		\$135,274		\$140,681		\$140,681
COMPTON - 141	582		559		559	
Instructional		\$28,628		\$27,949		\$27,949
Personnel		\$113,733		\$119,325		\$119,325
Other		<u>\$25,682</u>		<u>\$24,849</u>		<u>\$24,849</u>
TOTAL		\$168,043		\$172,123		\$172,123
HOLLYDALE - 142	685		635		635	
Instructional		\$30,349		\$28,744		\$28,744
Personnel		\$94,440		\$99,203		\$99,203
Other		<u>\$28,748</u>		<u>\$28,068</u>		<u>\$28,068</u>
TOTAL		\$153,537		\$156,015		\$156,015
KINCAID - 143	731		705		705	
Instructional		\$31,091		\$30,257		\$30,257
Personnel		\$97,739		\$103,072		\$103,072
Other		<u>\$19,863</u>		<u>\$20,742</u>		<u>\$20,742</u>
TOTAL		\$148,693		\$154,071		\$154,071
BIRNEY - 144	744		739		739	
Instructional		\$34,558		\$34,434		\$34,434
Personnel		\$121,375		\$120,907		\$120,907
Other		<u>\$26,507</u>		<u>\$24,417</u>		<u>\$24,417</u>
TOTAL		\$182,440		\$179,758		\$179,758
MURDOCK - 145	901		951		951	
Instructional		\$40,257		\$41,863		\$41,863
Personnel		\$116,729		\$120,385		\$120,385
Other		<u>\$19,877</u>		<u>\$21,873</u>		<u>\$21,873</u>
TOTAL		\$176,863		\$184,121		\$184,121
STILL - 146	746		750		750	
Instructional		\$35,096		\$35,225		\$35,225
Personnel		\$120,028		\$126,620		\$126,620
Other		<u>\$21,743</u>		<u>\$21,404</u>		<u>\$21,404</u>
TOTAL		\$176,867		\$183,249		\$183,249

**GENERAL FUND BUDGET
ELEMENTARY SCHOOL ALLOCATIONS
THREE YEAR COMPARISON
FY2015 to FY2017**

<u>SCHOOL NAME/NUMBER</u>	<u>2014-2015 NUMBER OF STUDENTS</u>	<u>2014-2015 BUDGET</u>	<u>2015-2016 NUMBER OF STUDENTS</u>	<u>2015-2016 BUDGET</u>	<u>2016-2017 PROPOSED # STUDENTS</u>	<u>2016-2017 PROPOSED BUDGET</u>
SOPE CREEK - 147	1,134		1,110		1,110	
Instructional		\$48,736		\$47,965		\$47,965
Personnel		\$145,105		\$152,734		\$152,734
Other		<u>\$24,591</u>		<u>\$26,001</u>		<u>\$26,001</u>
TOTAL		\$218,432		\$226,700		\$226,700
ROCKY MOUNT - 148	595		605		605	
Instructional		\$26,454		\$26,776		\$26,776
Personnel		\$97,656		\$91,886		\$91,886
Other		<u>\$13,385</u>		<u>\$16,127</u>		<u>\$16,127</u>
TOTAL		\$137,495		\$134,789		\$134,789
MOUNT BETHEL - 149	1,026		1,110		1,110	
Instructional		\$42,637		\$45,334		\$45,334
Personnel		\$99,890		\$103,542		\$103,542
Other		<u>\$20,261</u>		<u>\$22,960</u>		<u>\$22,960</u>
TOTAL		\$162,788		\$171,836		\$171,836
TRITT - 150	872		869		869	
Instructional		\$38,128		\$38,032		\$38,032
Personnel		\$95,307		\$100,254		\$100,254
Other		<u>\$19,842</u>		<u>\$21,395</u>		<u>\$21,395</u>
TOTAL		\$153,277		\$159,681		\$159,681
GARRISON MILL - 151	654		650		650	
Instructional		\$28,978		\$28,850		\$28,850
Personnel		\$92,770		\$98,332		\$98,332
Other		<u>\$14,227</u>		<u>\$14,814</u>		<u>\$14,814</u>
TOTAL		\$135,975		\$141,996		\$141,996
LEWIS - 152	687		637		637	
Instructional		\$32,648		\$31,042		\$31,042
Personnel		\$105,966		\$111,878		\$111,878
Other		<u>\$20,528</u>		<u>\$20,301</u>		<u>\$20,301</u>
TOTAL		\$159,142		\$163,221		\$163,221
MOUNTAIN VIEW - 153	823		809		809	
Instructional		\$35,915		\$35,465		\$35,465
Personnel		\$115,216		\$115,461		\$115,461
Other		<u>\$18,099</u>		<u>\$19,105</u>		<u>\$19,105</u>
TOTAL		\$169,230		\$170,031		\$170,031
KEHELEY - 154	528		525		525	
Instructional		\$23,350		\$23,254		\$23,254
Personnel		\$96,667		\$98,790		\$98,790
Other		<u>\$15,711</u>		<u>\$17,279</u>		<u>\$17,279</u>
TOTAL		\$135,728		\$139,323		\$139,323

**GENERAL FUND BUDGET
ELEMENTARY SCHOOL ALLOCATIONS
THREE YEAR COMPARISON
FY2015 to FY2017**

<u>SCHOOL NAME/NUMBER</u>	<u>2014-2015 NUMBER OF STUDENTS</u>	<u>2014-2015 BUDGET</u>	<u>2015-2016 NUMBER OF STUDENTS</u>	<u>2015-2016 BUDGET</u>	<u>2016-2017 PROPOSED # STUDENTS</u>	<u>2016-2017 PROPOSED BUDGET</u>
DAVIS - 155	575		571		571	
Instructional		\$26,618		\$26,490		\$26,490
Personnel		\$87,946		\$93,443		\$93,443
Other		<u>\$14,994</u>		<u>\$15,762</u>		<u>\$15,762</u>
TOTAL		\$129,558		\$135,695		\$135,695
BAKER - 156	748		761		761	
Instructional		\$33,857		\$34,275		\$34,275
Personnel		\$118,849		\$120,043		\$120,043
Other		<u>\$22,016</u>		<u>\$24,116</u>		<u>\$24,116</u>
TOTAL		\$174,722		\$178,434		\$178,434
POWDER SPRINGS - 157	782		781		781	
Instructional		\$35,268		\$35,243		\$35,243
Personnel		\$107,072		\$117,427		\$117,427
Other		<u>\$21,220</u>		<u>\$23,201</u>		<u>\$23,201</u>
TOTAL		\$163,560		\$175,871		\$175,871
TIMBER RIDGE - 158	602		600		600	
Instructional		\$26,209		\$26,145		\$26,145
Personnel		\$91,830		\$97,042		\$97,042
Other		<u>\$12,886</u>		<u>\$14,778</u>		<u>\$14,778</u>
TOTAL		\$130,925		\$137,965		\$137,965
ADDISON - 159	594		610		610	
Instructional		\$26,655		\$27,169		\$27,169
Personnel		\$93,709		\$98,681		\$98,681
Other		<u>\$16,531</u>		<u>\$16,786</u>		<u>\$16,786</u>
TOTAL		\$136,895		\$142,636		\$142,636
SHALLOWFORD FALLS - 16C	639		626		626	
Instructional		\$30,965		\$30,552		\$30,552
Personnel		\$108,430		\$114,980		\$114,980
Other		<u>\$15,763</u>		<u>\$16,253</u>		<u>\$16,253</u>
TOTAL		\$155,158		\$161,785		\$161,785
DOWELL - 161	881		1,002		1,002	
Instructional		\$38,069		\$41,954		\$41,954
Personnel		\$106,456		\$112,293		\$112,293
Other		<u>\$24,503</u>		<u>\$32,205</u>		<u>\$32,205</u>
TOTAL		\$169,028		\$186,452		\$186,452
NICHOLSON - 162	499		518		518	
Instructional		\$23,112		\$23,821		\$23,821
Personnel		\$89,387		\$85,745		\$85,745
Other		<u>\$12,958</u>		<u>\$13,947</u>		<u>\$13,947</u>
TOTAL		\$125,457		\$123,513		\$123,513

**GENERAL FUND BUDGET
ELEMENTARY SCHOOL ALLOCATIONS
THREE YEAR COMPARISON
FY2015 to FY2017**

<u>SCHOOL NAME/NUMBER</u>	<u>2014-2015 NUMBER OF STUDENTS</u>	<u>2014-2015 BUDGET</u>	<u>2015-2016 NUMBER OF STUDENTS</u>	<u>2015-2016 BUDGET</u>	<u>2016-2017 PROPOSED # STUDENTS</u>	<u>2016-2017 PROPOSED BUDGET</u>
VARNER - 163	666		684		684	
Instructional		\$31,506		\$32,084		\$32,084
Personnel		\$96,319		\$104,941		\$104,941
Other		<u>\$17,025</u>		<u>\$18,040</u>		<u>\$18,040</u>
TOTAL		\$144,850		\$155,065		\$155,065
FORD - 164	706		722		722	
Instructional		\$31,125		\$31,638		\$31,638
Personnel		\$88,552		\$93,481		\$93,481
Other		<u>\$17,009</u>		<u>\$17,931</u>		<u>\$17,931</u>
TOTAL		\$136,686		\$143,050		\$143,050
KENNESAW - 165	638		615		615	
Instructional		\$30,963		\$30,225		\$30,225
Personnel		\$107,720		\$113,538		\$113,538
Other		<u>\$19,811</u>		<u>\$20,071</u>		<u>\$20,071</u>
TOTAL		\$158,494		\$163,834		\$163,834
BRYANT - 166	941		976		976	
Instructional		\$41,671		\$42,785		\$42,785
Personnel		\$115,612		\$122,387		\$122,387
Other		<u>\$27,099</u>		<u>\$28,896</u>		<u>\$28,896</u>
TOTAL		\$184,382		\$194,068		\$194,068
HAYES - 167	931		857		857	
Instructional		\$40,686		\$39,125		\$39,125
Personnel		\$118,974		\$118,760		\$118,760
Other		<u>\$24,335</u>		<u>\$26,650</u>		<u>\$26,650</u>
TOTAL		\$183,995		\$184,535		\$184,535
VAUGHAN - 168	645		646		646	
Instructional		\$31,939		\$31,971		\$31,971
Personnel		\$127,514		\$124,069		\$124,069
Other		<u>\$17,009</u>		<u>\$17,761</u>		<u>\$17,761</u>
TOTAL		\$176,462		\$173,801		\$173,801
FREY - 169	732		757		757	
Instructional		\$34,902		\$35,704		\$35,704
Personnel		\$110,413		\$120,757		\$120,757
Other		<u>\$16,211</u>		<u>\$18,312</u>		<u>\$18,312</u>
TOTAL		\$161,526		\$174,773		\$174,773
GREEN ACRES - 170	739		726		726	
Instructional		32,874		31,748		31,748
Personnel		103,794		109,365		109,365
Other		<u>26,456</u>		<u>29,224</u>		<u>29,224</u>
TOTAL		\$163,124		\$170,337		\$170,337

**GENERAL FUND BUDGET
ELEMENTARY SCHOOL ALLOCATIONS
THREE YEAR COMPARISON
FY2015 to FY2017**

<u>SCHOOL NAME/NUMBER</u>	<u>2014-2015 NUMBER OF STUDENTS</u>	<u>2014-2015 BUDGET</u>	<u>2015-2016 NUMBER OF STUDENTS</u>	<u>2015-2016 BUDGET</u>	<u>2016-2017 PROPOSED # STUDENTS</u>	<u>2016-2017 PROPOSED BUDGET</u>
CHALKER - 171	663		636		636	
Instructional		\$32,686		\$31,819		\$31,819
Personnel		\$121,062		\$127,956		\$127,956
Other		<u>\$15,167</u>		<u>\$17,001</u>		<u>\$17,001</u>
TOTAL		\$168,915		\$176,776		\$176,776
CHEATHAM HILL - 172	1,096		1,076		1,076	
Instructional		\$46,421		\$45,778		\$45,778
Personnel		\$126,887		\$133,868		\$133,868
Other		<u>\$26,193</u>		<u>\$29,010</u>		<u>\$29,010</u>
TOTAL		\$199,501		\$208,656		\$208,656
SANDERS - 173	788		749		749	
Instructional		\$36,810		\$35,527		\$35,527
Personnel		\$120,206		\$127,105		\$127,105
Other		<u>\$24,439</u>		<u>\$22,024</u>		<u>\$22,024</u>
TOTAL		\$181,455		\$184,656		\$184,656
BLACKWELL - 174	711		688		688	
Instructional		\$33,082		\$32,344		\$32,344
Personnel		\$96,194		\$102,237		\$102,237
Other		\$22,498		\$20,235		\$20,235
TOTAL		\$151,774		\$154,816		\$154,816
NICKAJACK - 175	1,096		1,020		1,020	
Instructional		\$47,054		\$45,211		\$45,211
Personnel		\$124,977		\$130,602		\$130,602
Other		<u>\$23,717</u>		<u>\$26,986</u>		<u>\$26,986</u>
TOTAL		\$195,748		\$202,799		\$202,799
HENDRICKS-176	534		568		568	
Instructional		\$28,441		\$29,532		\$29,532
Personnel		\$108,137		\$122,977		\$122,977
Other		<u>\$18,786</u>		<u>\$17,665</u>		<u>\$17,665</u>
TOTAL		\$155,364		\$170,174		\$170,174
RIVERSIDE INTERMEDIATE - 177	1,201		1,263		1,263	
Instructional		\$51,073		\$53,172		\$53,172
Personnel		\$106,613		\$116,717		\$116,717
Other		<u>\$52,347</u>		<u>\$55,570</u>		<u>\$55,570</u>
TOTAL		\$210,033		\$225,459		\$225,459
ACWORTH INTERMEDIATE - 178	745		697		697	
Instructional		\$36,279		\$34,738		\$34,738
Personnel		\$126,809		\$131,322		\$131,322
Other		<u>\$20,288</u>		<u>\$23,039</u>		<u>\$23,039</u>
TOTAL		\$183,376		\$189,099		\$189,099

**GENERAL FUND BUDGET
ELEMENTARY SCHOOL ALLOCATIONS
THREE YEAR COMPARISON
FY2015 to FY2017**

<u>SCHOOL NAME/NUMBER</u>	<u>2014-2015 NUMBER OF STUDENTS</u>	<u>2014-2015 BUDGET</u>	<u>2015-2016 NUMBER OF STUDENTS</u>	<u>2015-2016 BUDGET</u>	<u>2016-2017 PROPOSED # STUDENTS</u>	<u>2016-2017 PROPOSED BUDGET</u>
BULLARD - 179	912		868		868	
Instructional		\$41,719		\$40,306		\$40,306
Personnel		\$135,991		\$145,218		\$145,218
Other		\$17,954		\$22,688		\$22,688
TOTAL		\$195,664		\$208,212		\$208,212
KEMP - 180	1,010		983		983	
Instructional		\$43,725		\$42,858		\$42,858
Personnel		\$125,614		\$132,393		\$132,393
Other		\$23,755		\$25,183		\$25,183
TOTAL		\$193,094		\$200,434		\$200,434
PITNER - 181	855		886		886	
Instructional		\$39,889		\$40,884		\$40,884
Personnel		\$128,119		\$136,364		\$136,364
Other		\$24,833		\$25,234		\$25,234
TOTAL		\$192,841		\$202,482		\$202,482
RIVERSIDE PRIMARY - 182	659		643		643	
Instructional		\$29,921		\$29,394		\$29,394
Personnel		\$93,667		\$95,404		\$95,404
Other		\$22,974		\$24,130		\$24,130
TOTAL		\$146,562		\$148,928		\$148,928
AUSTELL - 183	543		559		559	
Instructional		\$26,017		\$26,496		\$26,496
Personnel		\$88,907		\$93,984		\$93,984
Other		\$19,432		\$19,551		\$19,551
TOTAL		\$134,356		\$140,031		\$140,031
MCCALL PRIMARY - 184	370		369		369	
Instructional		\$20,086		\$20,054		\$20,054
Personnel		\$82,893		\$90,739		\$90,739
Other		\$15,850		\$16,002		\$16,002
TOTAL		\$118,829		\$126,795		\$126,795
PICKETTS MILL -186	717		721		721	
Instructional		\$35,458		\$35,586		\$35,586
Personnel		\$130,343		\$138,183		\$138,183
Other		\$15,640		\$17,007		\$17,007
TOTAL		\$181,441		\$190,776		\$190,776
EAST SIDE - 189	1230		1232		1232	
Instructional		\$53,185		\$53,250		\$53,250
Personnel		\$148,791		\$156,841		\$156,841
Other		\$25,191		\$26,632		\$26,632
TOTAL		\$227,167		\$236,723		\$236,723

**GENERAL FUND BUDGET
ELEMENTARY SCHOOL ALLOCATIONS
THREE YEAR COMPARISON
FY2015 to FY2017**

<u>SCHOOL NAME/NUMBER</u>	<u>2014-2015 NUMBER OF STUDENTS</u>	<u>2014-2015 BUDGET</u>	<u>2015-2016 NUMBER OF STUDENTS</u>	<u>2015-2016 BUDGET</u>	<u>2016-2017 PROPOSED # STUDENTS</u>	<u>2016-2017 PROPOSED BUDGET</u>
MABLETON - 190	973		1,019		1,019	
Instructional		\$45,714		\$47,177		\$47,177
Personnel		\$140,105		\$148,493		\$148,493
Other		\$26,390		\$29,380		\$29,380
TOTAL		\$212,209		\$225,050		\$225,050
SMYRNA - 191	910		953		953	
Instructional		\$43,168		\$44,584		\$44,584
Personnel		\$134,008		\$150,091		\$150,091
Other		\$21,833		\$26,689		\$26,689
TOTAL		\$199,009		\$221,364		\$221,364
CLARKDALE - 192	673		682		682	
Instructional		\$34,310		\$33,874		\$33,874
Personnel		\$128,550		\$133,562		\$133,562
Other		\$19,579		\$24,254		\$24,254
TOTAL		\$182,439		\$191,690		\$191,690

GENERAL FUND
DISTRICT-WIDE INSTRUCTIONAL ALLOCATION GUIDELINES
MIDDLE SCHOOLS

Direct Instructional Allotments:		
Instructional Supplies and/or Equipment	\$40	Per Pupil allocation \$22 must be spent on instructional materials. A maximum of \$18 may be used for instructional equipment and non-instructional supplies (office supplies) from the per pupil allocation. If maximum amount is spent on equipment, funds will not be available for office supplies. <i>Note: Included in Instructional Supplies are extra funds for new schools, computer lab supplies, lab workbooks, and transient funds.</i>
<i>New School Additional Allocation</i>		The new school allocation provides a 100% increase of instructional supply funds for two years after which regular funding applies.
<i>Computer Lab Supplies</i>	\$1,400	Per middle school for supplies, e.g. paper, printer cartridges (Garrett, Lindley, Campbell only)
<i>Lab Workbooks</i>	\$608	Per middle school for workbooks
<i>Transient Allotment</i>	\$2	Per transient pupil Funding is provided for schools with a transient rate of 30% or more. This additional instructional supplies allotment is based on transient percentage of student enrollment.
	\$250	Per transient school postage allowance
Discretionary Funds	\$300	Base + \$.03 per pupil-based on total enrollment
Band, Chorus, Orchestra Supplies/Equipment		For each program, half of total budget is divided between schools. The remaining half is distributed according to student enrollment for each program.
Guidance Supplies	\$.45 \$.08	Per initial 500 pupils enrolled plus Per remaining number of pupils
Personnel Allotments:		
Counselor – 4 Extra Days/Summer	\$1,321	Per school Middle schools are allotted four extra days to prepare records for high school, register new students, request records, prepare class lists, conferences and to advise students and parents. This work should take place after post-planning or prior to pre-planning at per diem rate.

GENERAL FUND
DISTRICT-WIDE INSTRUCTIONAL ALLOCATION GUIDELINES
MIDDLE SCHOOLS (continued)

Personnel Allotments (continued):		
Supplemental Clerical	\$599	Per middle school, for assistance with teachers or office staff
Custodians		Each school is allotted custodian salary funds based on the number of custodian positions, determined by a formula of one custodian per 30,000 square feet.
Other Allotments:		
Gifted	\$75	Per Gifted teacher for instructional materials
Middle School Exploratory		Funds are allotted according to programs at each school: Business Education, \$500, Career Connections, \$500; Explorations in Technology, \$500; Family and Consumer Science, \$1,000 (schools with mini-programs receive fraction of allotment).
School Focused Staff Development	\$2,500	Base + additional funds as determined by Director of Professional Learning
Drama		Half of total budget is divided between schools. The remaining half is distributed according to student enrollment in the program.
Media Materials/AV Supplies	\$5,000	Base + \$13.15 X (Total FTE-351)
Operations Allotment		The custodial supplies allotment is \$.07 per square foot.

**GENERAL FUND BUDGET
MIDDLE SCHOOL ALLOCATIONS
THREE YEAR COMPARISON
FY2015 to FY2017**

<u>SCHOOL NAME/NUMBER</u>	2014-2015 NUMBER OF <u>STUDENTS</u>	2014-2015 <u>BUDGET</u>	2015-2016 NUMBER OF <u>STUDENTS</u>	2015-2016 <u>BUDGET</u>	2016-2017 PROPOSED <u># STUDENTS</u>	2016-2017 PROPOSED <u>BUDGET</u>
EAST COBB - 304	1,216		1,230		1,230	
Instructional		\$90,518		\$88,594		\$88,594
Personnel		\$170,192		\$190,136		\$190,136
Other		<u>\$22,312</u>		<u>\$22,347</u>		<u>\$22,347</u>
TOTAL		\$283,022		\$301,077		\$301,077
AWTREY - 307	805		827		827	
Instructional		\$71,033		\$70,890		\$70,890
Personnel		\$154,960		\$159,090		\$159,090
Other		<u>\$16,140</u>		<u>\$16,763</u>		<u>\$16,763</u>
TOTAL		\$242,133		\$246,743		\$246,743
DANIELL - 308	952		943		943	
Instructional		\$78,791		\$77,321		\$77,321
Personnel		\$168,438		\$177,700		\$177,700
Other		<u>\$19,742</u>		<u>\$20,318</u>		<u>\$20,318</u>
TOTAL		\$266,971		\$275,339		\$275,339
FLOYD - 309	931		971		971	
Instructional		\$77,824		\$76,419		\$76,419
Personnel		\$157,189		\$166,255		\$166,255
Other		<u>\$17,705</u>		<u>\$18,270</u>		<u>\$18,270</u>
TOTAL		\$252,718		\$260,944		\$260,944
GRIFFIN - 311	1,194		1,211		1,211	
Instructional		\$90,460		\$90,605		\$90,605
Personnel		\$173,012		\$183,065		\$183,065
Other		<u>\$20,748</u>		<u>\$21,733</u>		<u>\$21,733</u>
TOTAL		\$284,220		\$295,403		\$295,403
GARRETT - 312	831		906		906	
Instructional		\$69,971		\$72,755		\$72,755
Personnel		\$151,734		\$160,490		\$160,490
Other		<u>\$16,741</u>		<u>\$18,135</u>		<u>\$18,135</u>
TOTAL		\$238,446		\$251,380		\$251,380
TAPP - 313	768		782		782	
Instructional		\$71,355		\$71,844		\$71,844
Personnel		\$175,930		\$161,253		\$161,253
Other		<u>\$15,261</u>		<u>\$15,903</u>		<u>\$15,903</u>
TOTAL		\$262,546		\$249,000		\$249,000

**GENERAL FUND BUDGET
MIDDLE SCHOOL ALLOCATIONS
THREE YEAR COMPARISON
FY2015 to FY2017**

<u>SCHOOL NAME/NUMBER</u>	2014-2015 NUMBER OF <u>STUDENTS</u>	2014-2015 <u>BUDGET</u>	2015-2016 NUMBER OF <u>STUDENTS</u>	2015-2016 <u>BUDGET</u>	2016-2017 PROPOSED <u># STUDENTS</u>	2016-2017 PROPOSED <u>BUDGET</u>
DODGEN - 314	1,226		1,251		1,251	
Instructional		\$92,506		\$89,138		\$89,138
Personnel		\$163,907		\$172,578		\$172,578
Other		<u>\$21,462</u>		<u>\$23,673</u>		<u>\$23,673</u>
TOTAL		\$277,875		\$285,389		\$285,389
PINE MOUNTAIN - 315	699		616		616	
Instructional		\$67,056		\$63,718		\$63,718
Personnel		\$163,469		\$175,259		\$175,259
Other		<u>\$14,269</u>		<u>\$14,737</u>		<u>\$14,737</u>
TOTAL		\$244,794		\$253,714		\$253,714
MABRY - 316	890		890		890	
Instructional		\$76,464		\$74,632		\$74,632
Personnel		\$152,741		\$159,213		\$159,213
Other		<u>\$17,216</u>		<u>\$17,792</u>		<u>\$17,792</u>
TOTAL		\$246,421		\$251,637		\$251,637
DICKERSON - 317	1,262		1,279		1,279	
Instructional		\$96,634		\$95,743		\$95,743
Personnel		\$153,342		\$165,050		\$165,050
Other		<u>\$22,132</u>		<u>\$23,446</u>		<u>\$23,446</u>
TOTAL		\$272,108		\$284,239		\$284,239
McCLESKEY - 318	682		705		705	
Instructional		\$65,375		\$65,775		\$65,775
Personnel		\$147,120		\$157,255		\$157,255
Other		<u>\$13,894</u>		<u>\$14,437</u>		<u>\$14,437</u>
TOTAL		\$226,389		\$237,467		\$237,467
SIMPSON - 319	921		953		953	
Instructional		\$76,630		\$75,618		\$75,618
Personnel		\$162,320		\$170,524		\$170,524
Other		<u>\$17,670</u>		<u>\$18,458</u>		<u>\$18,458</u>
TOTAL		\$256,620		\$264,600		\$264,600
LOST MOUNTAIN - 320	946		1,064		1,064	
Instructional		\$79,827		\$84,189		\$84,189
Personnel		\$156,683		\$174,363		\$174,363
Other		<u>\$17,667</u>		<u>\$18,882</u>		<u>\$18,882</u>
TOTAL		\$254,177		\$277,434		\$277,434

**GENERAL FUND BUDGET
MIDDLE SCHOOL ALLOCATIONS
THREE YEAR COMPARISON
FY2015 to FY2017**

<u>SCHOOL NAME/NUMBER</u>	<u>2014-2015 NUMBER OF STUDENTS</u>	<u>2014-2015 BUDGET</u>	<u>2015-2016 NUMBER OF STUDENTS</u>	<u>2015-2016 BUDGET</u>	<u>2016-2017 PROPOSED # STUDENTS</u>	<u>2016-2017 PROPOSED BUDGET</u>
HIGHTOWER TRAIL - 321	1,062		1,077		1,077	
Instructional		\$82,531		\$82,245		\$82,245
Personnel		\$142,902		\$154,696		\$154,696
Other		<u>\$19,014</u>		<u>\$21,033</u>		<u>\$21,033</u>
TOTAL		\$244,447		\$257,974		\$257,974
SMITHA - 322	986		966		966	
Instructional		\$80,589		\$78,592		\$78,592
Personnel		\$166,225		\$171,048		\$171,048
Other		<u>\$17,618</u>		<u>\$18,936</u>		<u>\$18,936</u>
TOTAL		\$264,432		\$268,576		\$268,576
DURHAM - 323	1,066		1,039		1,039	
Instructional		\$82,574		\$81,667		\$81,667
Personnel		\$177,061		\$187,019		\$187,019
Other		<u>\$19,677</u>		<u>\$21,213</u>		<u>\$21,213</u>
TOTAL		\$279,312		\$289,899		\$289,899
CAMPBELL - 324	1,417		1,439		1,439	
Instructional		\$97,916		\$98,866		\$98,866
Personnel		\$194,809		\$206,217		\$206,217
Other		<u>\$22,464</u>		<u>\$25,775</u>		<u>\$25,775</u>
TOTAL		\$315,189		\$330,858		\$330,858
LINDLEY 7th & 8th - 325	1,164		1,143		1,143	
Instructional		\$81,654		\$85,623		\$85,623
Personnel		\$175,767		\$176,597		\$176,597
Other		<u>\$20,922</u>		<u>\$22,666</u>		<u>\$22,666</u>
TOTAL		\$278,343		\$284,886		\$284,886
COOPER - 326	900		945		945	
Instructional		\$75,625		\$77,213		\$77,213
Personnel		\$181,154		\$183,427		\$183,427
Other		<u>\$17,218</u>		<u>\$18,034</u>		<u>\$18,034</u>
TOTAL		\$273,997		\$278,674		\$278,674
PALMER - 327	1,030		1,021		1,021	
Instructional		\$82,169		\$81,481		\$81,481
Personnel		\$173,637		\$191,452		\$191,452
Other		<u>\$18,257</u>		<u>\$19,739</u>		<u>\$19,739</u>
TOTAL		\$274,063		\$292,672		\$292,672

**GENERAL FUND BUDGET
MIDDLE SCHOOL ALLOCATIONS
THREE YEAR COMPARISON
FY2015 to FY2017**

<u>SCHOOL NAME/NUMBER</u>	2014-2015 NUMBER OF <u>STUDENTS</u>	2014-2015 <u>BUDGET</u>	2015-2016 NUMBER OF <u>STUDENTS</u>	2015-2016 <u>BUDGET</u>	2016-2017 PROPOSED <u># STUDENTS</u>	2016-2017 PROPOSED <u>BUDGET</u>
MCCLURE - 328	1,120		1,203		1,203	
Instructional		\$90,561		\$94,089		\$94,089
Personnel		\$177,771		\$198,001		\$198,001
Other		<u>\$20,199</u>		<u>\$21,919</u>		<u>\$21,919</u>
TOTAL		\$288,531		\$314,009		\$314,009
LOVINGGOOD - 329	1,427		1,353		1,353	
Instructional		\$101,020		\$96,884		\$96,884
Personnel		\$183,346		\$188,225		\$188,225
Other		<u>\$25,869</u>		<u>\$27,877</u>		<u>\$27,877</u>
TOTAL		\$310,235		\$312,986		\$312,986
BARBER - 330	959		962		962	
Instructional		\$78,906		\$79,804		\$79,804
Personnel		\$165,557		\$175,920		\$175,920
Other		<u>\$18,811</u>		<u>\$18,960</u>		<u>\$18,960</u>
TOTAL		\$263,274		\$274,684		\$274,684
LINDLEY 6th - 333	517		521		521	
Instructional		\$40,817		\$51,539		\$51,539
Personnel		\$115,987		\$127,319		\$127,319
Other		<u>\$12,803</u>		<u>\$12,629</u>		<u>\$12,629</u>
TOTAL		\$169,607		\$191,487		\$191,487

GENERAL FUND
DISTRICT-WIDE INSTRUCTIONAL ALLOCATION GUIDELINES
HIGH SCHOOLS

Direct Instructional Allotments:		
Instructional Supplies and/or Equipment	\$48	Per pupil allocation \$26 must be spent on Instructional materials. A maximum of \$22 may be used for instructional equipment and non-instructional supplies (office supplies) from the per pupil allocation. If the maximum amount is spent on equipment, funds will not be available for office supplies. <i>Note: Included in Instructional Supplies are extra funds for new schools, and transient funds.</i>
<i>New School Additional Allocation</i>		The new school allocation provides a 100% increase of instructional supply funds for two years after which regular funding applies.
<i>Transient Allotment</i>	\$2	Per transient pupil Funding is provided for schools with a transient rate of 30% or more. This additional instructional supplies allotment is based on transient percentage of student enrollment.
	\$250	Per transient school postage allowance
Discretionary Funds	\$500	Base + \$.03 per pupil-based on total enrollment
Band, Chorus, Orchestra Supplies/Equipment		For each program, half of total budget is divided between schools. The remaining half is distributed according to student enrollment for each program.
Guidance Supplies	\$.45 \$.08	Per initial 500 pupils enrolled plus Per remaining number of pupils
Vocational Supplies/ Trade & Industry Supplies/ Business Teachers Supplies		Allocations vary according to relative cost of operation and number of sections taught. Each high school receives a lump sum allocation based on number of programs at school and number of pupils enrolled in programs. Funds are for purchase of computer software, small equipment and supplies for vocational programs.
Athletic Support	\$1,700	Per high school to cover the cost of miscellaneous purchased services, e. g. ambulance service Campbell, Osborne, Pebblebrook and Wheeler receive additional athletic support funding of \$900.
Athletic Field Maintenance	\$11,774	Per high school for maintenance of athletic fields

GENERAL FUND
DISTRICT-WIDE INSTRUCTIONAL ALLOCATION GUIDELINES
HIGH SCHOOLS

Personnel Allotments:		
Advisement Substitutes		Funds are allotted for substitute teachers during advisement on course selection in preparation for career and college. Funds are divided between high schools according to pupil enrollment.
Saturday School	\$3,711	Per high school for Saturday School personnel payroll
Counselors 20 Days for Drop-out 20 Days for Scheduling	\$14,087	Per high school for high school counselors to work during the summer to assist students with scheduling Pay is at per diem rate.
Clerical Help for Grade Reporting		Funds are divided between high schools according to pupil enrollment.
High School Scheduling Clerical Assistance	\$566	Per high school for clerical assistance in providing schedule changes for students
Bookkeeper Overtime	\$3,267	Per high school without additional half-day bookkeeper (North Cobb and Walton have additional half-day bookkeeper)
Extra Clerical Substitutes	\$323	Per high school for assistance with teachers or school office staff
3 Additional Days/Assistant Principal		Each high school is allotted additional funding based on number of Assistant Principals. Pay will be at per diem rate.
Custodians		Each school is allotted custodian salary funds based on the number of custodian positions, determined by a formula of one custodian per 30,000 square feet.
Security for Athletic Events	\$5,200	Per high school for additional security at athletic events
Other Allotments:		
Contemporary Affairs		Funds are allocated based on the number of sections of classes offered at each school.
Gifted	\$75	Per Gifted teacher for instructional materials
School Focused Staff Development	\$2,500	Base + additional funds as determined by Director of Professional Learning
Writing Labs	\$600	Per high school for language arts writing lab supplies
Drama		Half of total budget is divided between schools. The remaining half is distributed according to student enrollment in program.

**GENERAL FUND
DISTRICT-WIDE INSTRUCTIONAL ALLOCATION GUIDELINES
HIGH SCHOOLS**

Other Allotments (continued):		
Magnet		Magnet funds are allotted based on needs of each type of program at participating schools, e.g. Campbell - International Baccalaureate; Kennesaw Mountain – Math, Science, Technology; North Cobb – International Studies; Pebblebrook – Performing Arts; South Cobb – Math, Medical Sciences; Wheeler – Math, Science, Technology.
Media Materials/AV Supplies	\$5,000	Base + \$13.15 X (Total FTE-351)
Operations Allotment		The custodial supplies allotment is \$.07 per square foot.

**GENERAL FUND BUDGET
HIGH SCHOOL ALLOCATIONS
THREE YEAR COMPARISON
FY2015 to FY2017**

<u>SCHOOL NAME/NUMBER</u>	2014-2015	<u>2014-2015 BUDGET</u>	2015-2016	<u>2015-2016 BUDGET</u>	2016-2017	<u>2016-2017 PROPOSED # STUDENTS</u>	<u>2016-2017 PROPOSED BUDGET</u>
	<u>NUMBER OF STUDENTS</u>		<u>NUMBER OF STUDENTS</u>		<u>PROPOSED</u>		
OAKWOOD DIGITAL - S04	180		180		180		
Instructional		\$22,485		\$21,854		\$21,854	
Personnel		\$66,009		\$66,763		\$66,763	
Other		<u>\$5,000</u>		<u>\$2,500</u>		<u>\$2,500</u>	
TOTAL		\$93,494		\$91,117		\$91,117	
McEACHERN - 501	2,233		2,329		2,329		
Instructional		\$208,441		\$184,987		\$184,987	
Personnel		\$468,413		\$493,091		\$493,091	
Other		<u>\$37,057</u>		<u>\$61,829</u>		<u>\$61,829</u>	
TOTAL		\$713,911		\$739,907		\$739,907	
SOUTH COBB - 503	2,069		2,037		2,037		
Instructional		\$184,665		\$165,386		\$165,386	
Personnel		\$399,480		\$416,820		\$416,820	
Other		<u>\$288,017</u>		<u>\$306,237</u>		<u>\$306,237</u>	
TOTAL		\$872,162		\$888,443		\$888,443	
NORTH COBB - 505	2,850		2,837		2,837		
Instructional		\$233,109		\$208,712		\$208,712	
Personnel		\$395,940		\$433,130		\$433,130	
Other		<u>\$256,817</u>		<u>\$197,488</u>		<u>\$197,488</u>	
TOTAL		\$885,866		\$839,330		\$839,330	
PEBBLEBROOK - 506	2,281		2,514		2,514		
Instructional		\$196,077		\$174,859		\$174,859	
Personnel		\$343,659		\$363,420		\$363,420	
Other		<u>\$503,681</u>		<u>\$521,224</u>		<u>\$521,224</u>	
TOTAL		\$1,043,417		\$1,059,503		\$1,059,503	
OSBORNE - 507	1,994		1,961		1,961		
Instructional		\$180,100		\$156,014		\$156,014	
Personnel		\$382,933		\$392,904		\$392,904	
Other		<u>\$32,103</u>		<u>\$57,337</u>		<u>\$57,337</u>	
TOTAL		\$595,136		\$606,255		\$606,255	
WHEELER - 509	2,111		2,147		2,147		
Instructional		\$188,281		\$166,545		\$166,545	
Personnel		\$366,042		\$382,069		\$382,069	
Other*		<u>\$315,437</u>		<u>\$290,832</u>		<u>\$290,832</u>	
TOTAL		\$869,760		\$839,446		\$839,446	

**GENERAL FUND BUDGET
HIGH SCHOOL ALLOCATIONS
THREE YEAR COMPARISON
FY2015 to FY2017**

<u>SCHOOL NAME/NUMBER</u>	2014-2015 NUMBER OF STUDENTS	2014-2015 BUDGET	2015-2016 NUMBER OF STUDENTS	2015-2016 BUDGET	2016-2017 PROPOSED # STUDENTS	2016-2017 PROPOSED BUDGET
SPRAYBERRY - 510	1,758		1,746		1,746	
Instructional		\$162,405		\$147,641		\$147,641
Personnel		\$339,599		\$342,908		\$342,908
Other		<u>\$30,675</u>		<u>\$44,193</u>		<u>\$44,193</u>
TOTAL		\$532,679		\$534,742		\$534,742
WALTON - 511	2,675		2,696		2,696	
Instructional		\$209,975		\$202,442		\$202,442
Personnel		\$376,980		\$384,515		\$384,515
Other		<u>\$74,798</u>		<u>\$88,245</u>		<u>\$88,245</u>
TOTAL		\$661,753		\$675,202		\$675,202
LASSITER - 512	2,130		2,147		2,147	
Instructional		\$181,568		\$170,668		\$170,668
Personnel		\$344,215		\$340,231		\$340,231
Other		<u>\$35,285</u>		<u>\$48,077</u>		<u>\$48,077</u>
TOTAL		\$561,068		\$558,976		\$558,976
POPE - 515	1,919		1,959		1,959	
Instructional		\$164,102		\$154,702		\$154,702
Personnel		\$293,982		\$315,330		\$315,330
Other		<u>\$30,564</u>		<u>\$44,005</u>		<u>\$44,005</u>
TOTAL		\$488,648		\$514,037		\$514,037
HARRISON - 516	1,945		1,975		1,975	
Instructional		\$168,933		\$160,497		\$160,497
Personnel		\$367,853		\$350,844		\$350,844
Other		<u>\$33,421</u>		<u>\$44,003</u>		<u>\$44,003</u>
TOTAL		\$570,207		\$555,344		\$555,344
CAMPBELL - 517	2,501		2,651		2,651	
Instructional		\$203,133		\$191,940		\$191,940
Personnel		\$402,404		\$422,144		\$422,144
Other*		<u>\$382,489</u>		<u>\$388,106</u>		<u>\$388,106</u>
TOTAL		\$988,026		\$1,002,190		\$1,002,190
KENNESAW MOUNTAIN - 518	2,155		2,154		2,154	
Instructional		\$189,195		\$164,069		\$164,069
Personnel		\$345,025		\$354,290		\$354,290
Other*		<u>\$381,045</u>		<u>\$397,616</u>		<u>\$397,616</u>
TOTAL		\$915,265		\$915,975		\$915,975

**GENERAL FUND BUDGET
HIGH SCHOOL ALLOCATIONS
THREE YEAR COMPARISON
FY2015 to FY2017**

<u>SCHOOL NAME/NUMBER</u>	2014-2015		2015-2016		2016-2017	2016-2017
	<u>NUMBER OF STUDENTS</u>	<u>2014-2015 BUDGET</u>	<u>NUMBER OF STUDENTS</u>	<u>2015-2016 BUDGET</u>	<u>PROPOSED # STUDENTS</u>	<u>PROPOSED BUDGET</u>
KELL - 519	1,540		1,471		1,471	
Instructional		\$168,379		\$153,699		\$153,699
Personnel		\$355,163		\$374,773		\$374,773
Other		<u>\$27,771</u>		<u>\$38,029</u>		<u>\$38,029</u>
TOTAL		\$551,313		\$566,501		\$566,501
HILLGROVE - 520	2,295		2,386		2,386	
New School in FY2007						
Instructional		\$192,326		\$173,876		\$173,876
Personnel		\$349,230		\$370,101		\$370,101
Other		<u>\$36,030</u>		<u>\$53,398</u>		<u>\$53,398</u>
TOTAL		\$577,586		\$597,375		\$597,375
ALLATOONA - 521	1,816		1,753		1,753	
New School in FY2008						
Instructional		\$167,348		\$148,572		\$148,572
Personnel		\$335,643		\$359,025		\$359,025
Other		<u>\$30,619</u>		<u>\$49,193</u>		<u>\$49,193</u>
Total		\$533,610		\$556,790		\$556,790

**GENERAL FUND BUDGET
SPECIAL SCHOOL ALLOCATIONS
FY2014-FY2016**

<u>SCHOOL NAME/NUMBER</u>	<u>2014-2015 NUMBER OF STUDENTS</u>	<u>2014-2015 BUDGET</u>	<u>2015-2016 NUMBER OF STUDENTS</u>	<u>2015-2016 BUDGET</u>	<u>2016-2017 PROPOSED # STUDENTS</u>	<u>2016-2017 PROPOSED BUDGET</u>
HAVEN @ SKY VIEW - S15 formerly @ Hawthorne & Fitzhugh Lee	127		114		114	
Instructional		\$14,355		\$12,724		\$12,724
Personnel		\$115,137		\$103,059		\$103,059
Other		<u>\$5,990</u>		<u>\$8,845</u>		<u>\$8,845</u>
TOTAL		\$135,482		\$124,628		\$124,628
PERFORMANCE LEARNING CTR - S05	75		75		75	
Instructional		\$3,981		\$3,983		\$3,983
Personnel		\$3,107		\$3,107		\$3,107
Other		<u>\$10,620</u>		<u>\$10,745</u>		<u>\$10,745</u>
TOTAL		\$17,708		\$17,835		\$17,835

Note: Special School allocations follow High School guidelines.

SPECIAL REVENUE FUND BUDGET

Special Revenue Funds are used to account for proceeds of specific revenues from federal, state and local sources that are legally restricted to expenditures for specified purposes. These funds also account for receipt and expenditure of resources transferred from the General Fund where revenues are inadequate to finance the specified activities.

**SPECIAL REVENUE FUND BUDGET
REVENUE AND APPROPRIATIONS (FUNCTION)
FIVE YEAR COMPARISON**

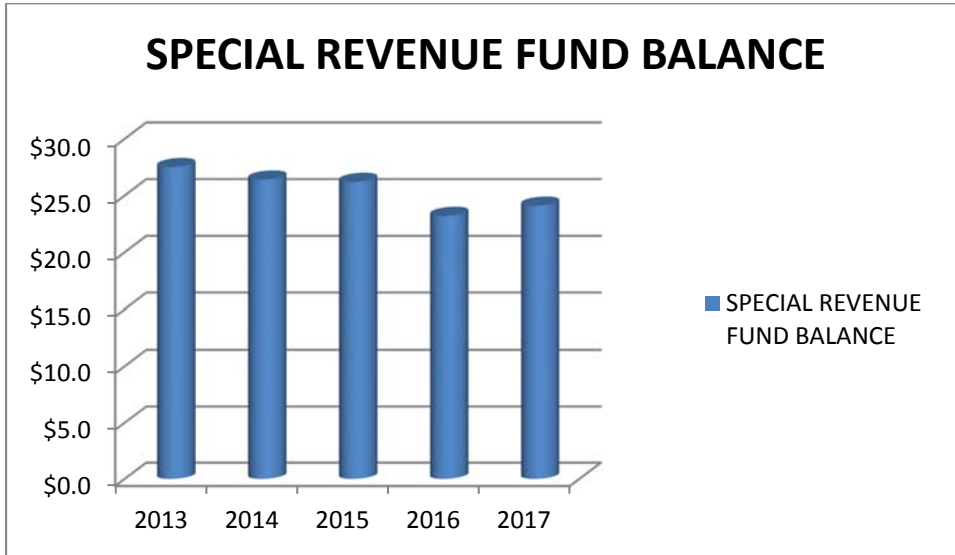
Description	FY2013 Actual	FY2014 Actual	FY2015 Actual	FY2016 Revised Budget	FY2017 Approved Budget
Beginning Fund Balance July 1 (Estimated)	\$26,116,092	\$27,590,290	\$26,426,224	\$26,250,808	\$27,290,843
Revenue:					
Local	\$30,823,635	\$29,699,790	\$29,800,795	\$31,942,126	\$30,855,371
State	\$6,714,544	\$6,636,589	\$6,665,026	\$6,693,845	\$6,693,845
Federal	\$82,935,649	\$74,254,039	\$80,907,703	\$100,726,860	\$82,016,046
Transfers/Other	\$1,013,694	\$1,055,991	\$1,075,185	\$927,732	\$1,220,067
Total Revenue	\$121,487,522	\$111,646,409	\$118,448,709	\$140,290,563	\$120,785,329
Total Revenue & Fund Balance	\$147,603,614	\$139,236,699	\$144,874,934	\$166,541,371	\$148,076,172
Appropriations					
Instruction	\$33,212,674	\$24,364,862	\$21,666,402	\$31,564,574	\$21,809,337
Pupil Support Services	\$5,566,409	\$4,085,653	\$6,125,057	\$7,439,212	\$6,728,573
Improvement of Instr Svcs	\$13,720,399	\$15,175,383	\$19,957,573	\$24,616,456	\$17,216,889
Educational Media Services	\$9,160	\$4,214	\$0	\$9,690	\$7,333
Federal Grant Administration	\$659,139	\$1,439,709	\$1,672,514	\$2,065,701	\$987,359
General Administration	\$955,049	\$11,977	\$18,463	\$183,024	\$1,652,434
School Administration	\$30,668	\$929,381	\$738,278	\$1,475,719	\$163,193
Support Services-Business	\$51,023	\$56,168	\$18,690	\$22,936	\$25,589
Maint. & Oper of Plant Svcs	\$1,177,653	\$1,302,032	\$1,312,610	\$1,468,478	\$1,552,994
Student Transportation	\$2,286,672	\$1,635,761	\$1,674,406	\$2,290,070	\$1,153,315
Central Support Services	\$53,436	\$21,169	\$48,468	\$791,061	\$248,446
Other Support Services	\$1,701,297	\$1,924,693	\$2,256,774	\$4,183,967	\$2,971,310
School Nutrition	\$52,059,509	\$53,347,832	\$54,021,016	\$56,419,188	\$58,957,233
Community Services	\$8,530,238	\$8,511,640	\$9,113,876	\$10,757,798	\$10,494,206
Capital Outlay	\$0	\$0	\$0	\$0	\$0
Transfers	\$0	\$0	\$0	\$0	\$0
Debt Service	\$0	\$0	\$0	\$0	\$0
Total Appropriations	\$120,013,325	\$112,810,474	\$118,624,125	\$143,287,874	\$123,968,211
Ending Fund Balance June 30 (Estimated)	\$27,590,290	\$26,426,224	\$26,250,808	\$23,253,497	\$24,107,961
Total Expenditures & Fund Balance	\$147,603,614	\$139,236,699	\$144,874,934	\$166,541,371	\$148,076,172

**SPECIAL REVENUE FUND BUDGET
REVENUE AND APPROPRIATIONS (OBJECT)
FIVE YEAR COMPARISON**

Description	FY2013 Actual	FY2014 Actual	FY2015 Actual	FY2016 Revised Budget	FY2016 Approved Budget
Beginning Fund Balance July 1 (Estimated)	\$26,116,092	\$27,590,290	\$26,426,225	\$26,250,809	\$27,290,843
Revenue:					
Local	\$30,823,635	\$29,699,790	\$29,800,795	\$31,942,126	\$30,855,371
State	\$6,714,544	\$6,636,589	\$6,665,026	\$6,693,845	\$6,693,845
Federal	\$82,935,649	\$74,254,039	\$80,907,703	\$100,726,860	\$82,016,046
Transfers/Other	\$1,013,694	\$1,055,991	\$1,075,185	\$927,732	\$1,220,067
Total Revenue	<u>\$121,487,522</u>	<u>\$111,646,409</u>	<u>\$118,448,709</u>	<u>\$140,290,563</u>	<u>\$120,785,329</u>
 Total Revenue & Fund Balance	<u>\$147,603,614</u>	<u>\$139,236,699</u>	<u>\$144,874,934</u>	<u>\$166,541,372</u>	<u>\$148,076,172</u>
Appropriations					
Salaries	\$59,518,304	\$54,997,215	\$59,061,257	\$72,430,482	\$62,715,146
Employee Benefits	\$17,631,784	\$18,345,851	\$19,279,747	\$25,581,397	\$22,658,413
Contract Services	\$3,680,487	\$1,884,782	\$1,471,041	\$1,938,287	\$1,373,396
Supplies	\$8,335,961	\$5,974,982	\$8,099,099	\$13,582,830	\$6,399,995
Utilities	\$914,602	\$857,989	\$747,743	\$45,606	\$41,481
Equipment/Bldgs/Land	\$1,091,210	\$1,086,720	\$799,703	\$775,937	\$469,909
Other	\$28,840,977	\$29,662,935	\$29,165,535	\$28,933,335	\$30,309,871
Total Appropriations	<u>\$120,013,325</u>	<u>\$112,810,474</u>	<u>\$118,624,125</u>	<u>\$143,287,874</u>	<u>\$123,968,211</u>
 Ending Fund Balance June 30 (Estimated)	<u>\$27,590,290</u>	<u>\$26,426,225</u>	<u>\$26,250,809</u>	<u>\$23,253,498</u>	<u>\$24,107,961</u>
Total Expenditures & Fund Balance	<u>\$147,603,614</u>	<u>\$139,236,699</u>	<u>\$144,874,934</u>	<u>\$166,541,372</u>	<u>\$148,076,172</u>

**SPECIAL REVENUE FUNDS
FIVE YEAR TREND OF FUND BALANCE**

\$ Millions



**SPECIAL REVENUE FUNDS
FUND DESCRIPTIONS**

SPECIAL PROGRAMS

FUND #	FUND NAME	FUND DESCRIPTION
549	Donations	Funds donated to the school system for specific purposes by individuals or corporation
550	Facility Use	Facility Use program organizes the rental of school facilities during non-instructional hours
551	After School Program	The After School Program utilizes designated school facilities to provide supervision to children in elementary schools from school release time until 6:00 p.m.
552	Performing Arts Program	This program offers an opportunity for student learning experience through live performances of music, drama & dance; it is funded by voluntary student contributions
553	Tuition School Program	This fund provides the opportunity for students to make up school classes and provide enrichment and remedial work at various instructional levels
554	Public Safety	This program is funded by parking decals sold to students to pay for campus police officers
556	Adult High School	Adult High School provides the opportunity for students 16 years of age and older, who are not enrolled in a regular high school, to improve their basic educational skills and work towards high school completion
557	Artist at School	This fund provides local artist compensation for workshops held in the schools
580	Miscellaneous Grants	This fund provides funding from a compilation of several State grants

**SPECIAL REVENUE FUNDS
FUND DESCRIPTIONS (Continued)**

STATE AID

FUND #	FUND NAME	FUND DESCRIPTION
510	Adult Education	This program is a part of the national effort to ensure that all adults are literate and able to compete in the global economy
532	Psycho-Education	This program provides students identified as severely emotionally behavior disordered, or autistic, with appropriate education

FEDERAL AID

FUND #	FUND NAME	FUND DESCRIPTION
402	Title I	The program provides specified remedial education for educationally disadvantaged children in identified economically deficient elementary and middle school attendance areas
404	IDEA	The grant provides direct and related support services for handicapped children
406	Vocational Education	The grant provides career training and opportunities to students
414	Title II	The grant provides funding for teacher training by upgrading skills in science and mathematics areas
416	Race to the Top	The grant to encourage and reward for education innovation
432	Homeless Grant	The grant provides educational services for homeless children
434	Learn & Serve	The grant is provided to support school academic service-learning programs
436	HHS Aids Education	Professional development for health educators on effective school health education to help prevent HIV/AIDS
460	Title III	The program provides support to Limited English Proficiency (LEP) students, and their families, through language instructional programs
462	Title IV	Programs include 21 st Century Classroom, Success For All Students, Safe & Drug Free and Reduce Alcohol Abuse
478	USDA Fruit & Vegetables	This is a program during the school day to provide a nutritious snack that helps students stay focused on learning
495	I3 Reading Recovery	The grant is to provide professional development for teachers who teach first grade students having greatest difficulty learning to read and write
600	School Nutrition	The fund provides breakfast and lunch to students during the school day

SPECIAL REVENUE FUNDS SPECIAL REVENUE SOURCES/ASSUMPTIONS

Special Revenue Funds (Special Fee Based Programs)

The Cobb County School District has multiple Special Revenue funds that depend on fees in order to fund and operate the program. Each year during the budget process, each of these programs is examined to anticipate program participation. Based on this examination, revenue is estimated. The scope of each program is then adjusted based on available resources.

Special Revenue Grants (Federal and State)

Special Revenue Grant revenue is projected based on previous year grant awards. Each grant is adjusted in the current year before funds are spent based on the actual grant award for that year.



**SPECIAL REVENUE FUNDS
SUMMARY OF SPECIAL REVENUE FUNDS
FY2017 BUDGET**

Description	Special Program	State Aid	Federal Aid	Total
Beginning Fund Balance (Estimate)				
July 1, 2016	\$7,751,768	\$335,486	\$19,203,589	\$27,290,843
Revenue:				
Local	\$11,759,365	\$31,000	\$19,065,006	\$30,855,371
State	\$0	\$5,408,279	\$1,285,566	\$6,693,845
Federal	\$0	\$1,034,000	\$80,982,046	\$82,016,046
Transfers/Other	\$1,220,067	\$0	\$0	\$1,220,067
Total Revenue	<u>\$12,979,432</u>	<u>\$6,473,279</u>	<u>\$101,332,618</u>	<u>\$120,785,329</u>
Appropriations				
Instruction	\$1,855,794	\$3,987,227	\$15,966,316	\$21,809,337
Pupil Support Services	\$0	\$920,074	\$5,808,499	\$6,728,573
Improvement of Instr Svcs	\$129,171	\$275,614	\$16,812,104	\$17,216,889
Educational Media	\$7,333	\$0	\$0	\$7,333
General Administration	\$0	\$49,032	\$1,603,402	\$1,652,434
School Administration	\$21,573	\$141,620	\$0	\$163,193
Fed Grant Administration	\$0	\$0	\$987,359	\$987,359
Support Services-Business	\$0	\$9,472	\$16,117	\$25,589
Maint & Operation of Plant	\$1,546,355	\$6,639	\$0	\$1,552,994
Student Transportation	\$0	\$8,601	\$1,144,714	\$1,153,315
Central Support Services	\$0	\$0	\$248,446	\$248,446
Other Support Services	\$0	\$0	\$2,971,310	\$2,971,310
School Nutrition	\$0	\$0	\$58,957,233	\$58,957,233
Community Services	\$9,419,206	\$1,075,000	\$0	\$10,494,206
Transfers	\$0	\$0	\$0	\$0
Total Appropriations	<u>\$12,979,432</u>	<u>\$6,473,279</u>	<u>\$104,515,500</u>	<u>\$123,968,211</u>
Ending Fund Balance (Estimate)				
June 30, 2017	<u>\$7,751,768</u>	<u>\$335,486</u>	<u>\$16,020,707</u>	<u>\$24,107,961</u>

**SPECIAL REVENUE FUNDS
SPECIAL PROGRAMS
FY2017 BUDGET**

Description	Fund 549 Donation	Fund 550 Facility Use	Fund 551 After School Program	Fund 552 Performing Arts Program	Fund 553 Tuition School Program
Beginning Fund Balance July 1, 2016 (Estimated)	\$238,600	\$629,036	\$4,604,397	\$239,919	\$1,110,190
Revenue:					
Local	\$0	\$809,769	\$9,294,487	\$398,924	\$717,896
State	\$0	\$0	\$0	\$0	\$0
Federal	\$0	\$0	\$0	\$0	\$0
Transfers/Other	\$0	\$0	\$0	\$0	\$0
Total Revenue	\$0	\$809,769	\$9,294,487	\$398,924	\$717,896
Appropriations					
Instruction	\$0	\$0	\$879,451	\$398,924	\$574,819
Pupil Support Services	\$0	\$0	\$0	\$0	\$0
Improvement of Instr Svcs	\$0	\$0	\$0	\$0	\$114,171
Educational Media	\$0	\$0	\$0	\$0	\$7,333
General Administration	\$0	\$0	\$0	\$0	\$0
School Administration	\$0	\$0	\$0	\$0	\$21,573
Fed Grant Administration	\$0	\$0	\$0	\$0	\$0
Support Services-Business	\$0	\$0	\$0	\$0	\$0
Maint & Operation of Plant	\$0	\$109,928	\$0	\$0	\$0
Student Transportation	\$0	\$0	\$0	\$0	\$0
Central Support Services	\$0	\$0	\$0	\$0	\$0
Other Support Services	\$0	\$0	\$0	\$0	\$0
School Nutrition	\$0	\$0	\$0	\$0	\$0
Community Services	\$0	\$699,841	\$8,415,036	\$0	\$0
Transfers	\$0	\$0	\$0	\$0	\$0
Total Appropriations	\$0	\$809,769	\$9,294,487	\$398,924	\$717,896
Ending Fund Balance					
June 30, 2017 (Estimated)	\$238,600	\$629,036	\$4,604,397	\$239,919	\$1,110,190

SPECIAL REVENUE FUNDS
SPECIAL PROGRAMS (Continued)
FY2017 BUDGET

Description	Fund 554 Public Safety	Fund 556 Adult High School	Fund 557 Artists at School	Fund 580 Miscellaneous Grants	Total
Beginning Fund Balance July 1, 2016 (Estimated)	\$653,706	\$196,550	\$18,635	\$60,736	\$7,751,768
Revenue:					
Local	\$487,586	\$33,103	\$2,600	\$15,000	\$11,759,365
State	\$0	\$0	\$0	\$0	\$0
Federal	\$0	\$0	\$0	\$0	\$0
Transfers/Other	\$948,841	\$271,226	\$0	\$0	\$1,220,067
Total Revenue	\$1,436,427	\$304,329	\$2,600	\$15,000	\$12,979,432
Appropriations					
Instruction	\$0	\$0	\$2,600	\$0	\$1,855,794
Pupil Support Services	\$0	\$0	\$0	\$0	\$0
Improvement of Instr Svcs	\$0	\$0	\$0	\$15,000	\$129,171
Educational Media	\$0	\$0	\$0	\$0	\$7,333
General Administration	\$0	\$0	\$0	\$0	\$0
School Administration	\$0	\$0	\$0	\$0	\$21,573
Fed Grant Administration	\$0	\$0	\$0	\$0	\$0
Support Services-Business	\$0	\$0	\$0	\$0	\$0
Maint & Operation of Plant	\$1,436,427	\$0	\$0	\$0	\$1,546,355
Student Transportation	\$0	\$0	\$0	\$0	\$0
Central Support Services	\$0	\$0	\$0	\$0	\$0
Other Support Services	\$0	\$0	\$0	\$0	\$0
School Nutrition	\$0	\$0	\$0	\$0	\$0
Community Services	\$0	\$304,329	\$0	\$0	\$9,419,206
Transfers	\$0	\$0	\$0	\$0	\$0
Total Appropriations	\$1,436,427	\$304,329	\$2,600	\$15,000	\$12,979,432
Ending Fund Balance					
June 30, 2017 (Estimated)	\$653,706	\$196,550	\$18,635	\$60,736	\$7,751,768

**SPECIAL REVENUE FUNDS
STATE AID
FY2017 BUDGET**

Description	Fund 510 Adult Education	Fund 532 Psycho Education	Total
Beginning Fund Balance (Estimate)			
July 1, 2016	\$0	\$335,486	\$335,486
Revenue:			
Local	\$0	\$31,000	\$31,000
State	\$456,000	\$4,952,279	\$5,408,279
Federal	\$619,000	\$415,000	\$1,034,000
Transfers/Other	\$0	\$0	\$0
Total Revenue	<u>\$1,075,000</u>	<u>\$5,398,279</u>	<u>\$6,473,279</u>
Appropriations			
Instruction	\$0	\$3,987,227	\$3,987,227
Pupil Support Services	\$0	\$920,074	\$920,074
Improvement of Instr Svcs	\$0	\$275,614	\$275,614
Educational Media	\$0	\$0	\$0
General Administration	\$0	\$49,032	\$49,032
School Administration	\$0	\$141,620	\$141,620
Fed Grant Administration	\$0	\$0	\$0
Support Services-Business	\$0	\$9,472	\$9,472
Maint & Operation of Plant	\$0	\$6,639	\$6,639
Student Transportation	\$0	\$8,601	\$8,601
Central Support Services	\$0	\$0	\$0
Other Support Services	\$0	\$0	\$0
School Nutrition	\$0	\$0	\$0
Community Services	\$1,075,000	\$0	\$1,075,000
Transfers	\$0	\$0	\$0
Total Appropriations	<u>\$1,075,000</u>	<u>\$5,398,279</u>	<u>\$6,473,279</u>
Ending Fund Balance (Estimate)			
June 30, 2017	<u>\$0</u>	<u>\$335,486</u>	<u>\$335,486</u>

**SPECIAL REVENUE FUNDS
FEDERAL AID
FY2017 BUDGET**

	Fund 402	Fund 404	Fund 406	Fund 414	Fund 432	Fund 460
Description	Title I	IDEA	Vocational Education	Title II	Homeless Grant	Title III
Beginning Fund Balance July 1, 2016 (Estimated)	\$0	\$0	\$0	\$0	\$0	\$0
Revenue:						
Local	\$0	\$0	\$0	\$0	\$0	\$0
State	\$0	\$0	\$0	\$0	\$0	\$0
Federal	\$21,784,435	\$19,252,052	\$691,501	\$1,768,107	\$50,229	\$1,496,222
Transfers/Other	\$0	\$0	\$0	\$0	\$0	\$0
Total Revenue	\$21,784,435	\$19,252,052	\$691,501	\$1,768,107	\$50,229	\$1,496,222
Appropriations						
Instruction	\$7,678,462	\$7,337,560	\$569,211	\$0	\$258	\$92,343
Pupil Support Services	\$25,113	\$5,295,797	\$0	\$0	\$2,170	\$368,449
Improvement of Instr Svcs	\$10,251,894	\$4,603,039	\$113,023	\$1,308,542	\$0	\$532,919
Educational Media	\$0	\$0	\$0	\$0	\$0	\$0
General Administration	\$418,254	\$1,133,455	\$7,465	\$34,329	\$975	\$0
School Administration	\$0	\$0	\$0	\$0	\$0	\$0
Fed Grant Administration	\$721,521	\$0	\$1,802	\$176,790	\$34,166	\$21,236
Support Services-Business	\$0	\$0	\$0	\$0	\$0	\$0
Maint & Operation of Plant	\$0	\$0	\$0	\$0	\$0	\$0
Student Transportation	\$210,129	\$882,201	\$0	\$0	\$12,660	\$4,493
Central Support Services	\$0	\$0	\$0	\$248,446	\$0	\$0
Other Support Services	\$2,479,062	\$0	\$0	\$0	\$0	\$476,782
School Nutrition	\$0	\$0	\$0	\$0	\$0	\$0
Community Services	\$0	\$0	\$0	\$0	\$0	\$0
Transfers	\$0	\$0	\$0	\$0	\$0	\$0
Total Appropriations	\$21,784,435	\$19,252,052	\$691,501	\$1,768,107	\$50,229	\$1,496,222
Ending Fund Balance June 30, 2017 (Estimated)	\$0	\$0	\$0	\$0	\$0	\$0

**SPECIAL REVENUE FUNDS
FEDERAL AID (Continued)
FY2017 BUDGET**

Description	Fund 462 Title IV	Fund 478 USDA Fruits and Vegetables	Fund 495 I3 Reading Recovery	Fund 600 School Nutrition	Total
Beginning Fund Balance July 1, 2016 (Estimated)	\$0	\$0	\$2,950	\$19,200,638	\$19,203,589
Revenue:					
Local	\$0	\$0	\$0	\$19,065,006	\$19,065,006
State	\$0	\$0	\$0	\$1,285,566	\$1,285,566
Federal	\$515,721	\$36,524	\$0	\$35,387,255	\$80,982,046
Transfers/Other	\$0	\$0	\$0	\$0	\$0
Total Revenue	\$515,721	\$36,524	\$0	\$55,737,827	\$101,332,618
Appropriations					
Instruction	\$288,482	\$0	\$0	\$0	\$15,966,316
Pupil Support Services	\$116,970	\$0	\$0	\$0	\$5,808,499
Improvement of Instr Svcs	\$2,687	\$0	\$0	\$0	\$16,812,104
Educational Media	\$0	\$0	\$0	\$0	\$0
General Administration	\$8,924	\$0	\$0	\$0	\$1,603,402
School Administration	\$0	\$0	\$0	\$0	\$0
Fed Grant Administration	\$31,844	\$0	\$0	\$0	\$987,359
Support Services-Business	\$16,117	\$0	\$0	\$0	\$16,117
Maint & Operation of Plant	\$0	\$0	\$0	\$0	\$0
Student Transportation	\$35,231	\$0	\$0	\$0	\$1,144,714
Central Support Services	\$0	\$0	\$0	\$0	\$248,446
Other Support Services	\$15,466	\$0	\$0	\$0	\$2,971,310
School Nutrition	\$0	\$36,524	\$0	\$58,920,709	\$58,957,233
Community Services	\$0	\$0	\$0	\$0	\$0
Transfers	\$0	\$0	\$0	\$0	\$0
Total Appropriations	\$515,721	\$36,524	\$0	\$58,920,709	\$104,515,500
Ending Fund Balance					
June 30, 2017 (Estimated)	\$0	\$0	\$2,950	\$16,017,756	\$16,020,707

DEBT SERVICE FUND BUDGET

The Debt Service fund is established to account for the accumulation of resources for and the payment of general long-term debt principal and interest. The District is now debt free.

**DEBT SERVICE FUND
REVENUE AND APPROPRIATIONS (FUNCTION)
FIVE YEAR COMPARISON**

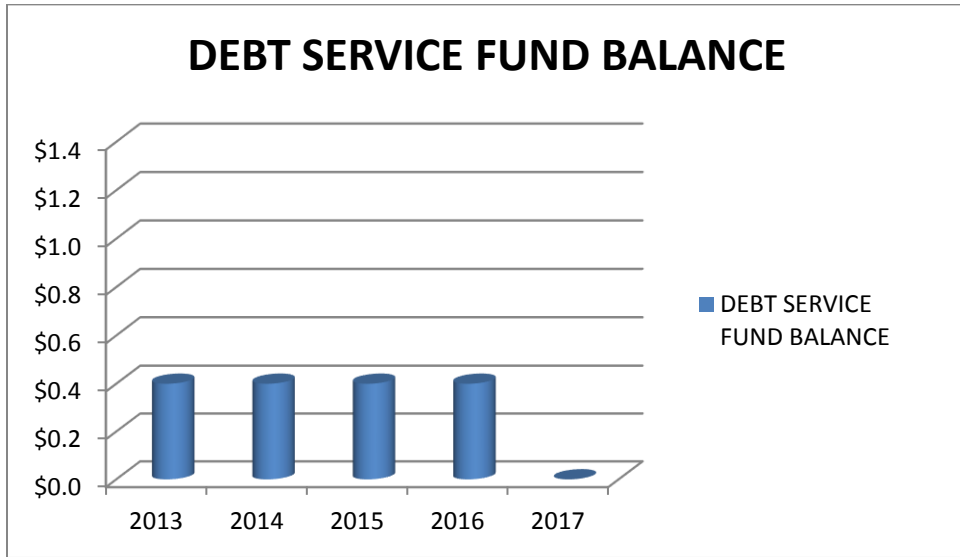
Description	FY2013 Actual	FY2014 Actual	FY2015 Actual	FY2016 Revised Budget	FY2017 Approved Budget
Beginning Fund Balance July 1 (Estimated)	\$395,859	\$395,859	\$395,859	\$395,859	\$0
Revenue:					
Local	\$5,540	\$2,282	\$1,856	\$0	\$0
Transfer In	\$0	\$0	\$0	\$0	\$0
Total Revenue	\$5,540	\$2,282	\$1,856	\$0	\$0
 Total Revenue & Fund Balance	 \$401,399	 \$398,141	 \$397,715	 \$395,859	 \$0
Appropriations					
Instruction	\$0	\$0	\$0	\$0	\$0
Pupil Support Services	\$0	\$0	\$0	\$0	\$0
Improvement of Instr Svcs	\$0	\$0	\$0	\$0	\$0
Educational Media	\$0	\$0	\$0	\$0	\$0
Federal Grant Administration	\$0	\$0	\$0	\$0	\$0
General Administration	\$0	\$0	\$0	\$0	\$0
School Administration	\$0	\$0	\$0	\$0	\$0
Support Services-Business	\$0	\$0	\$0	\$0	\$0
Maint. & Oper of Plant Svcs	\$0	\$0	\$0	\$0	\$0
Student Transportation	\$0	\$0	\$0	\$0	\$0
Central Support Services	\$0	\$0	\$0	\$0	\$0
Other Support Services	\$0	\$0	\$0	\$0	\$0
School Nutrition	\$0	\$0	\$0	\$0	\$0
Community Services	\$0	\$0	\$0	\$0	\$0
Capital Outlay	\$0	\$0	\$0	\$0	\$0
Transfers	\$5,540	\$2,282	\$1,856	\$0	\$0
Debt Service	\$0	\$0	\$0	\$0	\$0
Total Appropriations	\$5,540	\$2,282	\$1,856	\$0	\$0
 Ending Fund Balance June 30 (Estimated)	 \$395,859	 \$395,859	 \$395,859	 \$395,859	 \$0
Total Expenditures & Fund Balan	\$401,399	\$398,141	\$397,715	\$395,859	\$0

**DEBT SERVICE FUND
REVENUE AND APPROPRIATIONS (OBJECT)
FIVE YEAR COMPARISON**

Description	FY2013 Actual	FY2014 Actual	FY2015 Actual	FY2016 Revised Budget	FY2017 Approved Budget
Beginning Fund Balance July 1 (Estimated)	\$395,859	\$395,859	\$395,859	\$395,859	\$0
Revenue:					
Local	\$5,540	\$2,282	\$1,856	\$0	\$0
Transfer In	\$0	\$0	\$0	\$0	\$0
Total Revenue	\$5,540	\$2,282	\$1,856	\$0	\$0
Total Revenue & Fund Balance	\$401,399	\$398,141	\$397,715	\$395,859	\$0
Appropriations					
Salaries	\$0	\$0	\$0	\$0	\$0
Employee Benefits	\$0	\$0	\$0	\$0	\$0
Contract Services	\$0	\$0	\$0	\$0	\$0
Supplies	\$0	\$0	\$0	\$0	\$0
Utilities	\$0	\$0	\$0	\$0	\$0
Equipment/Bldgs/Land	\$0	\$0	\$0	\$0	\$0
Transfers	\$5,540	\$2,282	\$1,856	\$0	\$0
Total Appropriations	\$5,540	\$2,282	\$1,856	\$0	\$0
Ending Fund Balance June 30 (Estimated)	\$395,859	\$395,859	\$395,859	\$395,859	\$0
Total Revenue & Fund Balance	\$401,399	\$398,141	\$397,715	\$395,859	\$0

**DEBT SERVICE FUND
FIVE YEAR TREND OF FUND BALANCE**

\$ Millions



**DEBT SERVICE FUND
BOND DEBT ISSUES**

DEBT REVENUE AND POLICY

Debt Service Fund Revenue Sources/Assumptions

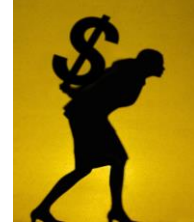
Whenever the District and the citizens of Cobb County make a decision to incur long term debt, debt retirement is funded in the Debt Service fund with local property taxes. This debt would be serviced via a special millage tax rate assessed as property tax to pay remaining principal and interest payments.

Debt Administration

In fiscal year 2007, the District paid off all its outstanding general obligation bonds. The District has maintained its AA+ rating from Standard & Poor’s Corporation and has recently received an Aaa rating from Moody’s Investor Service. The District’s general obligation bonded debt issuances are subject to a legal limitation based on 10 percent of total assessed value of real and personal property. As of June 30, 2016, the District’s net general obligation bonded debt of \$0 was well below the legal limit of \$2,187,432 (10% of District Net Assessed Value). Net bonded debt per capita equaled \$0. With capital leases, debt per capita is \$0.

The Cobb County School District is currently free of all long term debt.

Prior to 1995, all school construction was funded by issuing bonded debt. School construction has been funded since 1995 using a one percent sales tax. This alternative funding method is a “pay as you go method” which has saved the citizens of Cobb County millions of dollars in interest.



BOND ISSUES

Previous Bond Referendums

Year	Amount	Maturity	Action	Pro	Con	Void	Total
1950	\$1,500,000	1970	Passed	2907	841	17	3765
1957	1,750,000	1977	Passed	2023	562	31	2616
1961	2,500,000	1980	Passed	3187	868	38	4093
1962	3,000,000	1983	Passed	2816	986	36	3838
1964	4,000,000	1994	Passed	2942	1629	63	4634
1969	15,000,000	1990	Passed	7769	2922	5	10696
1973	16,500,000	1994	Passed	7405	5165	10	12580
1977	22,000,000	1996	Passed	10694	4241	22	14957
1979	20,000,000	1997	Passed	9725	7611	219	17555
1981	8,000,000	1997	Passed	9858	7511	103	17472
1985	27,000,000	1997	Passed	24476	11481	0	35957
1987	58,500,000	2001	Passed	10716	2573	65	13354
1989	59,500,000	2002	Passed	15510	2311	126	17947
1991	39,600,000	2004	Passed	20197	6409	268	26874
1995	220,865,000	2007	Passed	18140	13124	142	31406

**DEBT SERVICE FUND
BOND DEBT ISSUES**

DEBT MANAGEMENT

Debt Service Ratios –

Ratio of Annual Debt Service Expenditures for General Bonded Debt to Total General Fund Expenditures.

Fiscal Year	Debt Service Expenditures	General Fund Expenditures	Ratio of Debt Service Fund to General Fund Expenditures
FY2006	\$46,158,000	\$754,681,000	6.12%
FY2007	\$46,571,000	\$855,178,000	5.45%
FY2008	\$0	\$931,690,000	0.00%
FY2009	\$0	\$932,214,000	0.00%
FY2010	\$0	\$863,036,000	0.00%
FY2011	\$0	\$821,638,000	0.00%
FY2012	\$0	\$839,615,000	0.00%
FY2013	\$0	\$834,752,000	0.00%
FY2014	\$0	\$835,694,000	0.00%
FY2015	\$0	\$894,795,345	0.00%
FY2016	\$0	\$964,543,251	0.00%

CAPITAL PROJECTS FUND BUDGET

These funds are established to provide accounting for financial resources to be used for the acquisition and construction of major capital facilities. The District has five funds used for that purpose: SPLOST 1, SPLOST 2, SPLOST 3, SPLOST 4, and Countywide Building Fund.

**CAPITAL PROJECTS FUND
REVENUES AND APPROPRIATIONS (FUNCTION)
FIVE YEAR COMPARISON**

Description	FY2013 Actual	FY2014 Actual	FY2015 Actual	FY2016 Revised Budget	FY2017 Approved Budget
Beginning Fund Balance July 1 (Estimated)	\$75,804,191	\$60,680,870	\$115,459,822	\$108,598,985	\$126,258,945
Revenue:					
Local	\$121,324,358	\$121,883,324	\$127,171,823	\$108,915,496	\$145,204,746
State	\$6,632,808	\$8,546,835	\$2,883,543	\$21,581,548	\$18,665,623
Bond Proceeds	\$0	\$0	\$0	\$0	\$0
Transfers/Other	\$502,814	\$0	\$792,835	\$3,326,674	\$500,000
Total Revenue	\$128,459,980	\$130,430,159	\$130,848,201	\$133,823,718	\$164,370,369
 Total Revenue & Fund Balance	 \$204,264,171	 \$191,111,029	 \$246,308,023	 \$242,422,703	 \$290,629,314
Appropriations					
Instruction	\$0	\$0	\$0	\$0	\$0
Pupil Support Services	\$0	\$0	\$0	\$0	\$0
Improvement of Instr Svcs	\$0	\$0	\$0	\$0	\$0
General Administration	\$0	\$0	\$0	\$0	\$0
School Administration	\$0	\$0	\$0	\$0	\$0
Support Services-Business	\$0	\$0	\$0	\$0	\$0
Maint. & Oper. Of Plant Svcs	\$0	\$0	\$0	\$0	\$0
Student Transportation	\$0	\$0	\$0	\$0	\$0
Central Support Services	\$0	\$0	\$0	\$0	\$0
School Nutrition	\$0	\$0	\$0	\$0	\$0
Facilities Acquisitions & Construction Services	\$122,868,684	\$75,244,251	\$137,292,323	\$128,824,009	\$190,002,243
Transfers/Other	\$20,714,617	\$406,956	\$416,714	\$193,175	\$400,000
Total Appropriations	\$143,583,301	\$75,651,207	\$137,709,037	\$129,017,184	\$190,402,243
Ending Fund Balance June 30 (Estimated)	\$60,680,870	\$115,459,822	\$108,598,986	\$113,405,519	\$100,227,071
Total Expenditures & Fund Balance	\$204,264,171	\$191,111,029	\$246,308,023	\$242,422,703	\$290,629,314

Note: The fourth multi-year building program (SPLOST 4) went into effect January 1, 2014. The fund balance for Capital Projects should decrease from 2016 to 2017 since construction start up costs (building design) has been completed and construction is underway.

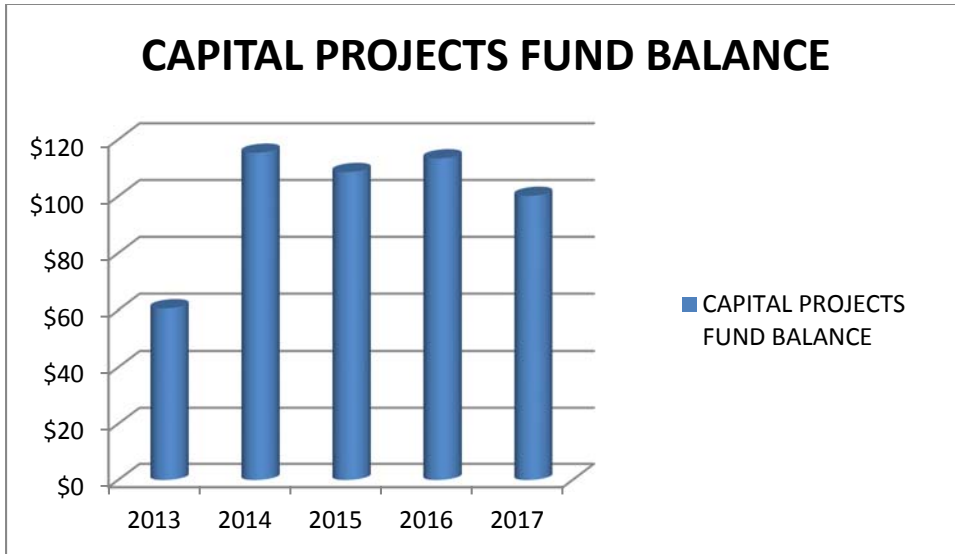
**CAPITAL PROJECTS FUND
REVENUES AND APPROPRIATIONS (OBJECT)
FIVE YEAR COMPARISON**

Description	FY2013 Actual	FY2014 Actual	FY2015 Actual	FY2016 Revised Budget	FY2017 Approved Budget
Beginning Fund Balance July 1 (Estimated)	\$75,804,191	\$60,680,870	\$115,459,822	\$108,598,985	\$126,258,945
Revenue:					
Local	\$121,324,358	\$121,883,324	\$127,171,823	\$108,915,496	\$145,204,746
State	\$6,632,808	\$8,546,835	\$2,883,543	\$21,581,548	\$18,665,623
Bond Proceeds	\$0	\$0	\$0	\$0	\$0
Transfers/Other	\$502,814	\$0	\$792,835	\$3,326,674	\$500,000
Total Revenue	\$128,459,980	\$130,430,159	\$130,848,201	\$133,823,718	\$164,370,369
Total Revenue & Fund Balance	\$204,264,171	\$191,111,029	\$246,308,023	\$242,422,703	\$290,629,314
Appropriations					
Salaries	\$2,772,605	\$3,023,245	\$2,959,808	\$2,701,004	\$2,925,600
Employee Benefits	\$666,930	\$815,601	\$821,768	\$827,353	\$1,033,280
Contract Services	\$1,725,552	\$2,293,511	\$1,408,365	\$1,747,494	\$1,904,022
Supplies	\$18,880,155	\$17,063,278	\$49,290,273	\$28,582,334	\$41,888,493
Utilities	\$0	\$0	\$0	\$0	\$0
Equipment/Bldgs/Land	\$98,823,442	\$52,048,616	\$82,812,110	\$94,965,824	\$142,250,847
Transfers/Other	\$20,714,617	\$406,956	\$416,714	\$193,175	\$400,000
Total Appropriations	\$143,583,301	\$75,651,207	\$137,709,038	\$129,017,184	\$190,402,243
Ending Fund Balance June 30 (Estimated)	\$60,680,870	\$115,459,822	\$108,598,985	\$113,405,519	\$100,227,071
Total Expenditures & Fund Balance	\$204,264,171	\$191,111,029	\$246,308,023	\$242,422,703	\$290,629,314

Note: The fourth multi-year building program (SPLOST 4) went into effect January 1, 2014. The fund balance for Capital Projects should decrease from 2016 to 2017 since construction start up costs (building design) has been completed and construction is underway.

**CAPITAL PROJECTS FUND
FIVE YEAR TREND OF FUND BALANCE**

\$ Millions



**CAPITAL PROJECT FUNDS
CAPITAL PROJECTS DESCRIPTION**

Capital Project Revenue Sources

The Georgia Legislature passed a law allowing school districts to establish a one-cent sales tax that would be used for capital projects or debt retirement. On September 15, 1998, Cobb County citizens voted and approved SPLOST 1 (Special Purpose Local Option Sales Tax), the five year funding source that assisted the School District in building new schools, supplying additional classrooms and equipment and providing for the technology needs of a growing school district. On September 16, 2003, the voters approved SPLOST 2, the renewal of this one-cent sales tax for an additional five years. Again, on September 16, 2008, the District held a referendum for an extension of current SPLOST, which also passed. This SPLOST 3 expired on December 31, 2013. On March 19, 2013, a fourth SPLOST was approved for the period January 1, 2014 – December 31, 2018. A fifth SPLOST will be presented to the voters for approval on March 21, 2017, for the period January 1, 2019 – December 31, 2023.

SPLOST funding includes categories for facility improvements such as new and replacement schools, additions, modifications, renovations and maintenance; safety and support items such as school buses, textbooks, security fencing, access controls, surveillance cameras, furniture and equipment; and technology initiatives including audio visual equipment, interactive classrooms, district server, copier and printer replacement, computing devices for teachers and other staff, network maintenance, phone system enhancement and music equipment.

Many Cobb schools are more than 40 years old and have inadequate space and resources to best serve students. SPLOST 4 is focused on giving new life to existing facilities, replacing some of the District's oldest and least efficient school buildings and refreshing the District's technology resources and infrastructure.

Impact of Capital Investments and Nonrecurring Expenditures on Operating Budget of General Fund

With the opening of any new school, the General Fund is forced to absorb the additional costs of school operations. Examples of these include new school salaries, utilities costs and school supplies/equipment (New schools get a 100% increase of instructional supply fund allocation for two years). Note that these additional operating costs are funded primarily through local funding sources, such as property taxes and state funding. All new schools that have been constructed since 2008 have been replacement facilities; thereby the effect on the General Fund Operating Budget has been minimal. The Capital Project budget and finance funding rules and procedures are presented separately following this description document.

Replacement Schools

In SPLOST 4, budgets are included to replace two elementary schools, two high schools and one middle school. There is also a plan to open a new College and Career Academy. The first of these replacement schools is scheduled to open in fiscal year 2018. Construction is underway at Walton High School, East Cobb Middle School, and Brumby and Mountain View Elementary Schools.

**CAPITAL PROJECT FUNDS
CAPITAL PROJECTS DESCRIPTION (Continued)**

Capital Project Highlights of FY2016

Major Non-Construction Projects

The following non-construction projects accounted for major expenditures in FY2016:

- Buses/Vehicles
- Replacement of School Furniture/Equipment
- Textbooks/Instructional Materials
- Replacement of Data Center Equipment
- Replacement of Obsolete Computing Devices
- Learning Management System
- Enhancement of District Phone System
- Replacement of Printers/Copiers/Duplicators

Largest Projects during the Year

The District makes various contractual commitments on an ongoing basis for construction and remodeling of its fixed assets. The major outstanding commitments as of June 30, 2016 included additions and renovations to two middle school and one high school, one replacement elementary school and one replacement high school facility. As of June 30, 2016, the contract price and expenditures to date for the largest projects were as follows:

<u>Project</u>	<u>Contract Price</u>	<u>Expenditures To Date</u>
Maintenance/Renovations Campbell MS	4,790,705	3,392,862
Additions/Renovations Lost Mtn MS	7,440,541	6,276,576
Additions/Renovations McEachern HS	13,814,566	10,319,683
Replacement School Mountain View ES	24,633,010	3,563,451
Replacement School Walton HS	51,633,536	23,990,866
	\$102,312,358	\$47,543,438

Capital Project Highlights of FY2015

Major Non-Construction Projects

The following non-construction projects accounted for major expenditures in FY2015:

- Buses/Vehicles
- Surveillance Cameras
- Audio Visual Equipment
- Music Instruments and Equipment
- Replacement of Obsolete Workstations and Audio Visual Equipment
- Replacement of Obsolete Interactive Classroom Equipment
- Replacement of Printers/Copiers/Duplicators
- Phone System Enhancements

**CAPITAL PROJECT FUNDS
CAPITAL PROJECTS DESCRIPTION (Continued)**

Largest Projects during the Year

The District makes various contractual commitments on an ongoing basis for construction and remodeling of its fixed assets. The major outstanding commitments as of June 30, 2015 included additions and renovations to one elementary school and two high schools, and one new high school facility. As of June 30, 2015, the contract price and expenditures to date for the largest projects were as follows:

<u>Project</u>	<u>Contract Price</u>	<u>Expenditures To Date</u>
Additions/Renovations McEachern HS	\$11,912,049	\$ 2,500,444
Additions/Renovations Teasley ES	15,928,335	13,501,543
Replacement School Walton HS	50,612,309	4,289,108
Additions/Renovations Wheeler HS	24,404,960	13,358,486
	<u>\$102,857,653</u>	<u>\$33,649,581</u>



Cobb County School District
Financial Services Division
New School and New Additions Procedures – General Fund & Capital Projects
Revised 10/24/2016

In an effort to streamline the financial services process for new schools and new school additions, the following procedures will be followed:

I. Budget Section:

1. When the new school Principal is named and the school Secretary is hired, Budget Services will contact the Principal. A meeting will be scheduled at a time after the new school Bookkeeper begins work. Budget Services will train the Bookkeeper on the County allotment process and general financial procedures. Also, training will be offered by Local School Accounting on local school accounting and procedures, Procurement Services on the purchase order process, and Accounting on the Procurement Card program.
2. A custodian will be hired once the new school is occupied; contact the Budget Services for the charge code. A budget adjustment will be initiated by Budget Services to provide \$500.00 for office supplies. If additional funds are desired, the Principal will contact the CFO to request additional funds.
3. Additional staffing days are available and are to be used only in preparation for the opening of new schools/new additions; 240 day annual employees are ineligible for additional staff days. The Principal has discretion on use of these additional staffing days. Some employees may work less additional days while others may work more additional days with any variation acceptable as long as the total number of days is not exceeded:

Per Person Days

- | | |
|---------------------------|--|
| a. Certified Staff: | 6 additional days at new schools
3 additional days at existing schools with new additions, limited to the number of staff directly affected by the move |
| Charge Code: | 0100-621-2400-6153-1991-0### (where ### is the school number) |
| b. Classified Staff: | 6 additional days at new schools
3 additional days at existing schools with new additions, limited to the number of staff directly affected by the move |
| Charge Code: | 0100-621-2400-6153-1991-0### (where ### is the school number) |
| c. Certified Media Staff: | 20 additional days |
| Charge Code: | 0100-621-2400-6153-1991-0### (where ### is the school number) |

Note (1):

For existing employees, payment should be authorized on a supplemental pay request form and entered directly into CTMS as supplemental pay. Use the charge codes shown above and give a description of the work – e.g. “Kitchen Staff – extra days for new school opening”. If the employee is a new staff member, please contact Human Resources to determine whether a supplemental pay form or a revised start date is the most appropriate way to handle additional days.

Note (2):

The amount paid to each staff member should be based on the per diem rate for each employee. The per diem rate for an employee can be found on the CTMS supplemental pay screen.

4. Budget Services will issue an official projected County Allotment sheet for the new school before the school opening. The \$500.00 for supplies (see **I**, 2.) and any additional requested funds that were previously allotted via the budget adjustment will be deducted from this County Allotment. A final allotment will be distributed by December of the school year. The regular instructional materials allocation is \$32.00 per FTE for Elementary; \$40.00 per FTE for Middle; \$48.00 per FTE for High Schools.

Cobb County School District
Financial Services Division
New School and New Additions Procedures – General Fund & Capital Projects

II. Capital Projects Accounting Section:

1. When a new school or addition is under construction, the Logistics Manager will meet with the principal, and with any relevant Department Heads (School Improvement, Maintenance Department, Food and Nutrition Services, Safety and Security) to establish a furniture and equipment needs list along with the corresponding budgets for a standard set of accounts.
2. The SPLOST Accountability Manager will approve the list of items and the budgets.
3. The Capital Projects Accounting Department will prepare a budget adjustment and route the adjustment for the required signatures. After the budget adjustment has been approved, the Capital Projects Accounting Department will load the available dollars into the designated categories of accounts.
4. The chart of accounts will be issued to the Logistics Manager and to the designated order entry personnel.
5. The SPLOST Division will be responsible for the purchase order entry.
6. The school bookkeeper will be responsible for entering receivers at the direction of the Logistics Manager. In the absence of the bookkeeper, the Logistics Manager will assume responsibility of having the receivers entered.
7. Any budget adjustments that are needed will be requested by the Logistics Managers, approved by the Area Director, forwarded to SPLOST Accountability Manager for approval and routed to the Capital Projects Accounting Department for posting.
8. Rules for use of SPLOST funds:
 - SPLOST funds cannot be used to purchase consumable supplies.
 - SPLOST funds can only be used to purchase software if the software is to be loaded on computer hardware purchased concurrently from the same funding source.
 - SPLOST fund purchases cannot be made with a procurement card, except as noted in Item 9.
9. If funds are available, each new school* will be provided with a **Finishes Account** to be used after all the standard furniture has been purchased and installed. Items purchased with these funds must be approved by the Logistics Manager and the SPLOST Area Director. Examples are: non-bid occasional tables (end tables, coffee tables, telephone stands, etc.); draperies (excluding stage curtains); fabric for draperies; murals, posters, artwork; magazine racks (for reception areas, media center magazine racks would not be included in Finish items); framing for artwork; lamps; decorative mirrors; silk plants and planters; fountains; statuary; and pottery. The funding limits for each level are:

Elementary Schools	\$3,000
Middle Schools	\$5,000
High Schools	\$10,000

*Schools undergoing additions and/or renovations will be granted funds for finish items on a case by case basis.

Cobb County School District
Financial Services Division
New School and New Additions Procedures – General Fund & Capital Projects

Check the Procurement Services website to see if items can be purchased using an existing contract. Go to “Awarded IFBs, RFPs, RFQ” or the Employee Intranet Page “Contract List for Purchases”. If items needed are not under contract you will need to follow all existing Purchasing Regulations.

The preferred method of procurement is a purchase order. If a purchase order cannot be issued, use of the county procurement card is allowable. Purchases should be paid using school instructional funds and reimbursed via check request with appropriate documentation. All existing Purchasing Guidelines and procurement card guidelines must be followed. Prior approval from the SPLOST Department is recommended since any purchases deemed inappropriate for SPLOST funds or exceeding the funding limit will not be processed.

Call the Capital Projects Accounting Department at 770-426-3512 with any questions regarding the use of SPLOST funds.

**CAPITAL PROJECTS FUND
REVENUES AND APPROPRIATIONS
FY2017 BUDGET**

Description	County-Wide			Total
	Building	SPLOST 3	SPLOST 4	
Beginning Fund Balance				
July 1 (Estimated)	\$1,324,018	\$15,830,298	\$109,104,628	\$126,258,945
Revenue:				
Local	\$2,000	\$30,000	\$145,172,746	\$145,204,746
State	\$0	\$14,935	\$18,650,688	\$18,665,623
Federal	\$0	\$0	\$0	\$0
Transfers/Other	\$500,000	\$0	\$0	\$500,000
Total Revenue	\$502,000	\$44,935	\$163,823,434	\$164,370,369
Appropriations				
Instruction	\$0	\$0	\$0	\$0
Pupil Support Services	\$0	\$0	\$0	\$0
Improvement of Instr Svcs	\$0	\$0	\$0	\$0
General Administration	\$0	\$0	\$0	\$0
School Administration	\$0	\$0	\$0	\$0
Support Services-Business	\$0	\$0	\$0	\$0
Maint. & Oper. Of Plant Svcs	\$0	\$0	\$0	\$0
Student Transportation	\$0	\$0	\$0	\$0
Central Support Services	\$0	\$0	\$0	\$0
Facilities Acquisitions				
& Construction Svcs	\$525,000	\$4,860,000	\$185,017,243	\$190,402,243
Transfers/Other	\$0	\$0	\$0	\$0
Total Appropriations	\$525,000	\$4,860,000	\$185,017,243	\$190,402,243
Ending Fund Balance				
June 30 (Estimated)	\$1,301,018	\$11,015,233	\$87,910,819	\$100,227,071

SPLOST 3 PROJECTS

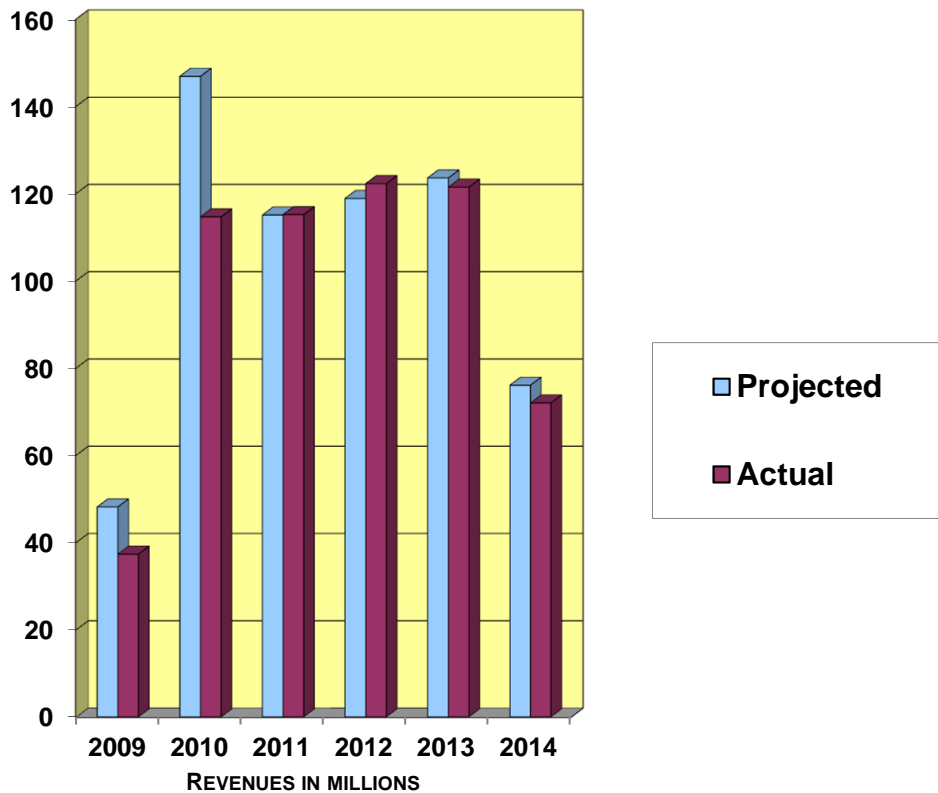
On September 16, 2008, Cobb County Citizens voted to approve another five year 1% sales tax to improve our school system facilities and programs. The tax became effective January 1, 2009, and expired December 31, 2013. Actual tax receipts were \$582,563,697 with additional construction funding from the State of Georgia for a total budget of \$633,210,553. Projects include replacing three elementary schools, building a new ninth grade center, school additions, maintenance (including parking lot repaving, re-flooring, painting, HVAC, roofing, fire suppression, etc.), and various electrical upgrades (fire alarm systems, emergency generators, etc.), curriculum technology (servers, network, etc.), safety and support (security fencing, surveillance cameras, access controls, etc.) and land. All projects are identified in priority order, with the highest priority being classroom space.



CAMPBELL HIGH SCHOOL LEARNING COMMONS

- **NEW/REPLACEMENT FACILITIES:** SPLOST 3 funds were utilized to replace two of the county's oldest elementary schools: East Side and Mableton, and construct a new elementary school: Smyrna Elementary. A total of \$65,419,957 has been expended on new school construction and furniture and equipment since inception through June 30, 2016.
- **ADDITIONS/MODIFICATIONS:** Major additions/modifications/renovations in elementary, middle and high schools as well as the inclusion of special schools and support facilities continue in 2016. A total of \$245,982,354 has been expended as of June 30, 2016.
- **LAND:** Expenditures relating to land acquisitions total \$12,382,521 as of June 30, 2016.
- **MAINTENANCE/RENOVATION:** Projects include parking lot repaving, fire suppression/sprinkler systems, lighting, roofing, window replacement, asbestos abatement, playground equipment, flooring, HVAC, and various electrical upgrades. Maintenance project expenditures total \$92,113,778 as of June 30, 2016.
- **CURRICULUM, INSTRUCTION, AND TECHNOLOGY INITIATIVES:** Maintaining the existing technology infrastructure, upgrading servers, networks, continue in 2016 as well as providing computing devices, As of June 30, 2016, a total of \$97,147,553 has been expended.
- **SAFETY AND SUPPORT IMPROVEMENTS:** Funds are being used to improve school safety by adding access controls, surveillance cameras, signage, and traffic controls. Support functions include, school level furniture and equipment for growth and replacement, food service upgrades, learning commons, and textbooks for students, HR/Payroll system upgrade, accounting system upgrade. A total of \$99,207,570 has been spent on Safety and Support Improvements through June 30, 2016.

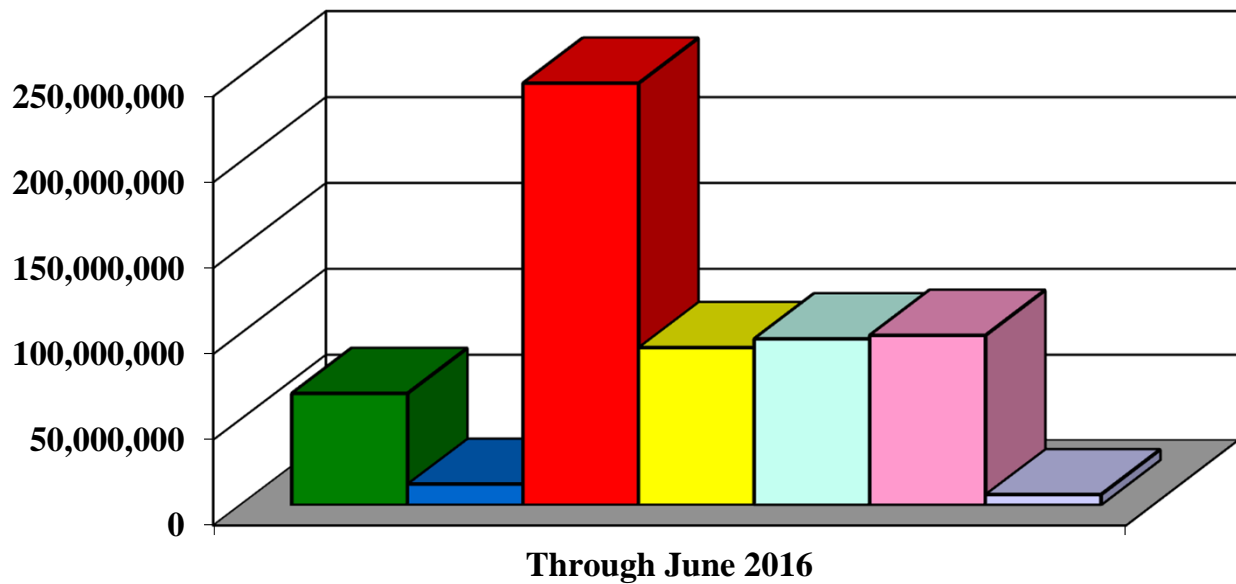
SPLOST 3 REVENUES



SPLOST 3 REVENUES BY FISCAL YEAR				
YEAR	PROJECTED	ACTUAL	OVER / UNDER	% CHANGE
			BUDGET	
FISCAL YEAR 2009	\$48,118,584	\$37,331,872	-\$10,786,712	-22.4%
FISCAL YEAR 2010	\$146,761,684	\$114,635,704	-\$32,125,980	-21.9%
FISCAL YEAR 2011	\$114,995,087	\$115,065,981	\$70,894	0.1%
FISCAL YEAR 2012	\$118,762,703	\$122,224,557	\$3,461,854	2.9%
FISCAL YEAR 2013	\$123,530,888	\$121,373,706	-\$2,157,182	-1.7%
FISCAL YEAR 2014	\$76,038,588	71,931,877	-\$4,106,711	-5.4%
TOTALS	\$628,207,534	\$582,563,697	-\$45,643,837	-7.3%

SPLOST 3 sales tax collections began January 1, 2009 with the first revenues received in March 2009. Due to economic decline, the original revenue projections were revised beginning calendar year 2010. The tax expired on December 31, 2013 with the last revenues received in January 2014. NOTE: The actual revenue figures do not include accruals.

SPLOST 3 EXPENDITURES BY CATEGORY (IN DOLLARS)



SPLOST 3 (SPECIAL PURPOSE LOCAL OPTION SALES TAX) PROJECTS
From Inception through June 30, 2016
*** Projects in blue were active projects during Fiscal Year 2016**

LOCATION/DESCRIPTION	Original Budget	Revised Budget	Expended Amount To Date	% Complete
ACWORTH INTERMEDIATE				
SAFE LOCK AND KEY	\$0	\$1,655	\$1,654.89	100%
LANDSCAPING/EROSION REPAIR INCLUDING: NEW WALKING TRACK ASPHALT PAVING/PLAYCOURT	\$471,961	\$178,812	\$178,811.10	100%
REPLACE KITCHEN CEILINGS	\$24,232	\$0	\$0.00	-
MUSIC RISERS AND SHELLS	\$0	\$682	\$682.00	100%
OBSOLETE WORKSTATION REPLACEMENT	\$0	\$118,391	\$118,390.38	100%
PRINTER/COPIER/DUPLICATOR REPLACEMENT	\$0	\$43,569	\$43,569.00	100%
DISTRICT SERVER REPLACEMENT	\$0	\$8,126	\$8,124.59	100%
REPL OBSOLETE TEACHER COMPUTING DEVICES	\$0	\$79,946	\$79,945.07	100%
MAINTAIN DISTRICT NETWORK	\$0	\$30,293	\$30,292.15	100%
CENTRALIZED VIDEO DISTRIBUTION SYSTEM	\$0	\$8,970	\$8,970.00	100%
AUDIO VISUAL EQUIPMENT	\$0	\$200,795	\$200,794.10	100%
INTERACTIVE CLASSROOM DEVICES	\$0	\$167,493	\$167,493.00	100%
ACCESS CONTROL	\$0	\$2,849	\$2,849.00	100%
SURVEILLANCE CAMERAS	\$0	\$30,277	\$30,276.59	100%
GROWTH AND REPLACEMENT F&E	\$0	\$3,376	\$3,375.13	100%
ACCOUNTING & DOCUMENT MGMT SYSTEM	\$0	\$1,500	\$1,101.86	73%
TEXTBOOKS/INSTRUCTIONAL MATERIALS	\$0	\$232,186	\$232,185.65	100%
TOTAL ACWORTH INTERMEDIATE	\$496,193	\$1,108,920	\$1,108,514.51	100%
ADDISON ELEMENTARY				
SAFE LOCK AND KEY	\$0	\$1,655	\$1,654.89	100%
DRIVEWAY MODIFICATIONS	\$441,000	\$135,925	\$135,923.55	100%
MODIFICATIONS/RENOVATIONS INCLUDING: PLAYGROUND EQUIPMENT REPLACE/CONVERT GENERATOR LIGHTING RETROFIT ADDL LIGHTING HALLS AND MEDIA CENTER ADDITIONAL SITE LIGHTING	\$602,331	\$452,978	\$452,976.75	100%
MUSIC RISERS AND SHELLS	\$0	\$4,920	\$4,920.00	100%
OBSOLETE WORKSTATION REPLACEMENT	\$0	\$213,936	\$213,935.49	100%
PRINTER/COPIER/DUPLICATOR REPLACEMENT	\$0	\$29,817	\$29,817.00	100%
DISTRICT SERVER REPLACEMENT	\$0	\$8,125	\$8,124.59	100%
REPL OBSOLETE TEACHER COMPUTING DEVICES	\$0	\$52,502	\$52,501.24	100%
MAINTAIN DISTRICT NETWORK	\$0	\$32,281	\$32,280.15	100%
CENTRALIZED VIDEO DISTRIBUTION SYSTEM	\$0	\$8,970	\$8,970.00	100%
AUDIO VISUAL EQUIPMENT	\$0	\$140,196	\$140,195.90	100%
INTERACTIVE CLASSROOM DEVICES	\$0	\$99,445	\$99,444.60	100%
ACCESS CONTROL	\$0	\$2,849	\$2,849.00	100%
SURVEILLANCE CAMERAS	\$0	\$31,427	\$31,426.54	100%
GROWTH AND REPLACEMENT F&E	\$0	\$9,245	\$9,244.15	100%
ACCOUNTING & DOCUMENT MGMT SYSTEM	\$0	\$3,000	\$2,193.77	73%
TEXTBOOKS/INSTRUCTIONAL MATERIALS	\$0	\$170,345	\$170,344.25	100%
TOTAL ADDISON ELEMENTARY	\$1,043,331	\$1,397,616	\$1,396,801.87	100%
ADULT EDUCATION CENTER				
SAFE LOCK AND KEY	\$0	\$752	\$751.50	100%
ADA DOOR CONTROLLERS	\$0	\$9,242	\$9,241.96	100%
MAINTENANCE/RENOVATIONS INCLUDING: FIRE SUPPRESSION/SPRINKLER REKEY ALL LOCKSETS REPLACE FIRE ALARM SYSTEM LIGHTING RETROFIT	\$313,504	\$480,236	\$480,235.04	100%
REPLACE INTERCOM SYSTEM	\$44,100	\$34,206	\$34,206.00	100%
OBSOLETE WORKSTATION REPLACEMENT	\$0	\$44,777	\$44,776.36	100%
PRINTER/COPIER/DUPLICATOR REPLACEMENT	\$0	\$30,588	\$30,588.00	100%
MAINTAIN DISTRICT NETWORK	\$0	\$1,450	\$1,449.50	100%
ACCESS CONTROL	\$0	\$651,566	\$651,524.00	100%
SURVEILLANCE CAMERAS	\$0	\$11,063	\$11,062.62	100%
BUSES, VEHICLES & EQUIPMENT	\$0	\$29,338	\$29,337.75	100%
GROWTH AND REPLACEMENT F&E	\$0	\$35,006	\$35,003.88	100%
ACCOUNTING & DOCUMENT MGMT SYSTEM	\$0	\$1,500	\$1,101.86	73%
DPS-RECORD MANAGEMENT SYSTEM	\$39,500	\$39,488	\$39,488.00	100%
TOTAL ADULT EDUCATION CENTER	\$397,104	\$1,369,212	\$1,368,766.47	100%
ALLATOONA HS				
SAFE LOCK AND KEY	\$0	\$752	\$751.50	100%
FENCING LACROSSE	\$0	\$30,488	\$30,487.10	100%
ADA SOUND SYSTEM	\$0	\$2,015	\$2,014.28	100%
CULINARY ARTS	\$0	\$7,005	\$7,005.00	100%
BAND TOWER	\$0	\$73,140	\$73,140.00	100%
FOOD SERVICE KITCHEN FRYER REPLACEMENT	\$0	\$12,609	\$12,608.90	100%
CONCESSION EXHAUST	\$0	\$1,271	\$1,270.37	100%
CALCULATORS	\$0	\$2,438	\$2,437.50	100%
OBSOLETE WORKSTATION REPLACEMENT	\$0	\$367,089	\$367,088.97	100%
PRINTER/COPIER/DUPLICATOR REPLACEMENT	\$0	\$6,273	\$6,272.10	100%
DISTRICT SERVER REPLACEMENT	\$0	\$8,449	\$8,448.93	100%
REPL OBSOLETE TEACHER COMPUTING DEVICES	\$0	\$118,128	\$118,127.79	100%
MAINTAIN DISTRICT NETWORK	\$0	\$28,447	\$28,446.23	100%
CENTRALIZED VIDEO DISTRIBUTION SYSTEM	\$0	\$18,946	\$18,946.00	100%
AUDIO VISUAL EQUIPMENT	\$0	\$178,538	\$178,537.50	100%
INTERACTIVE CLASSROOM DEVICES	\$0	\$205,536	\$205,536.00	100%
ACCESS CONTROL	\$0	\$9,500	\$7,693.12	81%
SURVEILLANCE CAMERAS	\$0	\$177,747	\$177,746.53	100%
GROWTH AND REPLACEMENT F&E	\$0	\$23,768	\$23,767.83	100%
ACCOUNTING & DOCUMENT MGMT SYSTEM	\$0	\$1,500	\$1,101.86	73%
PE/ATHLETIC FAC UPGR/ARTIFICIAL TURF	\$0	\$777,293	\$772,891.78	99%
TEXTBOOKS/INSTRUCTIONAL MATERIALS	\$0	\$431,862	\$431,861.86	100%
TOTAL ALLATOONA HIGH	\$0	\$2,482,794	\$2,476,181.15	100%

SPLOST 3 (SPECIAL PURPOSE LOCAL OPTION SALES TAX) PROJECTS
From Inception through June 30, 2016
*** Projects in blue were active projects during Fiscal Year 2016**

LOCATION/DESCRIPTION	Original Budget	Revised Budget	Expended Amount To Date	% Complete
ARGYLE ES				
SAFE LOCK AND KEY	\$0	\$1,655	\$1,654.89	100%
PORTABLE CLASSROOM	\$0	\$14,211	\$14,210.25	100%
MODIFICATIONS/RENOVATIONS INCLUDING:	\$480,200	\$870,767	\$870,765.81	100%
REPLACE COOLER/FREEZER				
CONCRETE PAVING				
CANOPIES AT AUTO PICKUP				
UNDESIGNATED CLASSROOMS	\$0	\$41,600	\$41,600.00	100%
PLAYGROUND EQUIPMENT	\$122,500	\$145,700	\$145,700.00	100%
MODIFICATIONS/RENOVATIONS INCLUDING:	\$715,544	\$531,144	\$531,143.27	100%
SPRINKLER (FIRE SUPPRESSION)				
MARKER BOARDS				
TOILET PARTITIONS/DOORS/ACCESSORIES				
REPLACE CLOCK SYSTEM WITH GPS				
LIGHTING RETROFIT				
OBSOLETE WORKSTATION REPLACEMENT	\$0	\$42,814	\$42,813.01	100%
PRINTER/COPIER/DUPLICATOR REPLACEMENT	\$0	\$38,235	\$38,235.00	100%
DISTRICT SERVER REPLACEMENT	\$0	\$8,125	\$8,124.59	100%
REPL OBSOLETE TEACHER COMPUTING DEVICES	\$0	\$68,013	\$68,012.97	100%
MAINTAIN DISTRICT NETWORK	\$0	\$31,905	\$31,904.46	100%
CENTRALIZED VIDEO DISTRIBUTION SYSTEM	\$0	\$8,970	\$8,970.00	100%
AUDIO VISUAL EQUIPMENT	\$0	\$138,321	\$138,320.78	100%
INTERACTIVE CLASSROOM DEVICES	\$0	\$117,840	\$117,840.00	100%
ACCESS CONTROL	\$0	\$2,849	\$2,849.00	100%
SURVEILLANCE CAMERAS	\$0	\$31,211	\$31,210.10	100%
GROWTH AND REPLACEMENT F&E	\$0	\$1,968	\$1,966.55	100%
ACCOUNTING & DOCUMENT MGMT SYSTEM	\$0	\$1,500	\$1,101.86	73%
TEXTBOOKS/INSTRUCTIONAL MATERIALS	\$0	\$177,752	\$177,751.03	100%
TOTAL ARGYLE ELEMENTARY	\$1,318,244	\$2,274,580	\$2,274,173.57	100%
AUSTELL ELEMENTARY				
SAFE LOCK AND KEY	\$0	\$1,655	\$1,654.89	100%
MAINTENANCE RENOVATIONS INCLUDING:	\$113,337	\$53,927	\$53,926.11	100%
LANDSCAPING/EROSION REPAIR				
REPLACE CEILING GYM AND MEDIA CENTER				
STAGE FLOORING				
OBSOLETE WORKSTATION REPLACEMENT	\$0	\$125,147	\$125,146.06	100%
PRINTER/COPIER/DUPLICATOR REPLACEMENT	\$0	\$44,340	\$44,340.00	100%
DISTRICT SERVER REPLACEMENT	\$0	\$8,125	\$8,124.59	100%
REPL OBSOLETE TEACHER COMPUTING DEVICES	\$0	\$47,968	\$47,967.29	100%
MAINTAIN DISTRICT NETWORK	\$0	\$22,125	\$22,124.50	100%
CENTRALIZED VIDEO DISTRIBUTION SYSTEM	\$0	\$8,970	\$8,970.00	100%
AUDIO VISUAL EQUIPMENT	\$0	\$113,823	\$113,822.21	100%
INTERACTIVE CLASSROOM DEVICES	\$0	\$106,259	\$106,259.00	100%
ACCESS CONTROL	\$0	\$7,656	\$7,655.70	100%
SURVEILLANCE CAMERAS	\$0	\$24,749	\$24,748.40	100%
GROWTH AND REPLACEMENT F&E	\$0	\$8,778	\$8,776.55	100%
ACCOUNTING & DOCUMENT MGMT SYSTEM	\$0	\$3,000	\$2,193.77	73%
TEXTBOOKS/INSTRUCTIONAL MATERIALS	\$0	\$114,052	\$114,051.33	100%
TOTAL AUSTELL ELEMENTARY	\$113,337	\$690,574	\$689,760.40	100%
AWTREY MS				
SAFE LOCK AND KEY	\$0	\$1,655	\$1,654.89	100%
ADA SINK	\$0	\$16,044	\$16,043.33	100%
ADA DOORS	\$0	\$11,746	\$11,745.18	100%
COOLER FREEZER UPGRADE	\$0	\$7,816	\$7,815.55	100%
MODIFICATIONS/RENOVATIONS INCLUDING:	\$3,609,091	\$2,764,109	\$2,764,106.67	100%
ASPHALT PAVING				
SANITARY SEWER				
PAINTING				
TOILET PARTITIONS/DOORS/ACCESSORIES				
BASKETBALL GOAL RETRACTORS				
MUSIC CASEWORK				
WATER HEATERS				
PIPING				
SPRINKLER (FIRE SUPPRESSION)				
LIGHTING RETROFIT				
REPLACE THEATER LIGHTING SYSTEM				
FLOORING	\$545,715	\$624,159	\$624,157.04	100%
BAND AND ORCHESTRA EQUIPMENT	\$0	\$13,556	\$13,555.20	100%
CHORAL SOUND EQUIPMENT	\$0	\$6,656	\$6,655.55	100%
CALCULATORS	\$0	\$1,875	\$1,875.00	100%
MUSIC RISERS AND SHELLS	\$0	\$4,920	\$4,920.00	100%
OBSOLETE WORKSTATION REPLACEMENT	\$0	\$253,068	\$253,067.72	100%
PRINTER/COPIER/DUPLICATOR REPLACEMENT	\$0	\$29,817	\$29,817.00	100%
DISTRICT SERVER REPLACEMENT	\$0	\$8,125	\$8,124.59	100%
REPL OBSOLETE TEACHER COMPUTING DEVICES	\$0	\$77,559	\$77,558.65	100%
MAINTAIN DISTRICT NETWORK	\$0	\$29,579	\$29,578.38	100%
REPLACE/ENHANCE PHONE SYSTEM	\$0	\$22,477	\$22,476.90	100%
CENTRALIZED VIDEO DISTRIBUTION SYSTEM	\$0	\$8,970	\$8,970.00	100%
AUDIO VISUAL EQUIPMENT	\$0	\$203,778	\$203,777.12	100%
INTERACTIVE CLASSROOM DEVICES	\$0	\$117,344	\$117,344.00	100%
ACCESS CONTROL	\$0	\$27,075	\$27,074.87	100%
GROWTH AND REPLACEMENT F&E	\$0	\$12,910	\$12,908.48	100%
ACCOUNTING & DOCUMENT MGMT SYSTEM	\$0	\$1,500	\$1,101.86	73%
TEXTBOOKS/INSTRUCTIONAL MATERIALS	\$0	\$266,542	\$266,541.56	100%
TOTAL AWTREY MIDDLE	\$4,154,806	\$4,511,280	\$4,510,869.54	100%
BAKER ES				
SAFE LOCK AND KEY	\$0	\$1,655	\$1,654.89	100%
COOLER FREEZER UPGRADE	\$0	\$6,859	\$6,858.20	100%

SPLOST 3 (SPECIAL PURPOSE LOCAL OPTION SALES TAX) PROJECTS
From Inception through June 30, 2016
*** Projects in blue were active projects during Fiscal Year 2016**

LOCATION/DESCRIPTION	Original Budget	Revised Budget	Expended Amount To Date	% Complete
MAINTENANCE RENOVATIONS INCLUDING: MARKER BOARDS TOILET PARTITIONS/DOORS/ACCESSORIES WINDOW BLIND REPLACEMENT REPLACE HVAC REPLACE/CONVERT GENERATOR	\$3,294,475	\$3,304,353	\$3,304,351.84	100%
RESURFACE PLAYCOURT & PLAYGROUND EQUIP	\$142,100	\$144,056	\$144,055.89	100%
MUSIC RISERS AND SHELLS	\$0	\$5,456	\$5,456.00	100%
OBSOLETE WORKSTATION REPLACEMENT	\$0	\$212,576	\$212,575.25	100%
PRINTER/COPIER/DUPLICATOR REPLACEMENT	\$0	\$67,281	\$67,281.00	100%
DISTRICT SERVER REPLACEMENT	\$0	\$8,125	\$8,124.59	100%
REPL OBSOLETE TEACHER COMPUTING DEVICES	\$0	\$71,593	\$71,592.60	100%
MAINTAIN DISTRICT NETWORK	\$0	\$22,125	\$22,124.50	100%
CENTRALIZED VIDEO DISTRIBUTION SYSTEM	\$0	\$8,970	\$8,970.00	100%
AUDIO VISUAL EQUIPMENT	\$0	\$209,570	\$209,569.73	100%
INTERACTIVE CLASSROOM DEVICES	\$0	\$154,807	\$154,807.00	100%
ACCESS CONTROL	\$0	\$9,449	\$9,350.66	99%
SURVEILLANCE CAMERAS	\$0	\$31,994	\$31,993.96	100%
GROWTH AND REPLACEMENT F&E	\$0	\$73,637	\$73,635.62	100%
ACCOUNTING & DOCUMENT MGMT SYSTEM	\$0	\$3,000	\$2,193.77	73%
TEXTBOOKS/INSTRUCTIONAL MATERIALS	\$0	\$211,397	\$211,396.98	100%
TOTAL BAKER ELEMENTARY	\$3,436,575	\$4,546,903	\$4,545,992.48	100%
BAKER ROAD BUS SHOP				
ASPHALT PAVING	\$683,550	\$726,489	\$726,488.52	100%
LIGHTING RETROFIT	\$37,975	\$61,801	\$32,327.21	52%
MAINTAIN DISTRICT NETWORK	\$0	\$1,450	\$1,449.50	100%
DATA CENTER EQUIPMENT REFRESH	\$0	\$878	\$878.00	100%
BUSES, VEHICLES & EQUIPMENT	\$0	\$37,153	\$37,152.70	100%
HUMAN RESOURCES/PAYROLL SYSTEM	\$0	\$3,632	\$3,631.86	100%
TOTAL BAKER ROAD BUS SHOP	\$721,525	\$831,403	\$801,927.79	96%
BARBER MS				
BAND AND ORCHESTRA EQUIPMENT	\$0	\$1,918	\$1,917.20	100%
CHORAL EQUIPMENT	\$0	\$784	\$783.60	100%
SAFE LOCK AND KEY	\$0	\$1,654	\$1,654.89	100%
MAINTENANCE RENOVATIONS INCLUDING: SAFETY FENCING AT SATELLITE DISH LANDSCAPE FRONT OF BUILDING PAINTING	\$651,496	\$266,373	\$266,372.40	100%
CALCULATORS	\$0	\$1,688	\$1,687.50	100%
OBSOLETE WORKSTATION REPLACEMENT	\$0	\$357,995	\$357,994.34	100%
PRINTER/COPIER/DUPLICATOR REPLACEMENT	\$0	\$66,510	\$66,510.00	100%
DISTRICT SERVER REPLACEMENT	\$0	\$8,125	\$8,124.59	100%
REPL OBSOLETE TEACHER COMPUTING DEVICES	\$0	\$155,370	\$155,369.83	100%
MAINTAIN DISTRICT NETWORK	\$0	\$32,226	\$32,225.90	100%
REPLACE/ENHANCE PHONE SYSTEM	\$0	\$31,068	\$31,067.02	100%
CENTRALIZED VIDEO DISTRIBUTION SYSTEM	\$0	\$8,970	\$8,970.00	100%
AUDIO VISUAL EQUIPMENT	\$0	\$215,386	\$215,385.02	100%
INTERACTIVE CLASSROOM DEVICES	\$0	\$118,138	\$118,138.00	100%
ACCESS CONTROL	\$0	\$27,854	\$27,849.86	100%
SURVEILLANCE CAMERAS	\$0	\$2,165	\$2,165.00	100%
GROWTH AND REPLACEMENT F&E	\$0	\$1,968	\$1,966.55	100%
ACCOUNTING & DOCUMENT MGMT SYSTEM	\$0	\$1,500	\$1,101.86	73%
TEXTBOOKS/INSTRUCTIONAL MATERIALS	\$0	\$282,101	\$282,100.58	100%
TOTAL BARBER MIDDLE	\$651,496	\$1,581,793	\$1,581,384.14	100%
BELLS FERRY ES				
SAFE LOCK AND KEY	\$0	\$1,655	\$1,654.89	100%
ADDITIONS/MODIF/RENOV INCLUDING: 14 CLASSROOM ADDITION ADMIN/MEDIA CENTER/KITCHEN MODIF ADDITIONAL PARKING PLAYGROUND EQUIPMENT MARKER BOARDS REPLACE CLOCK SYSTEM WITH GPS REPLACE FIRE ALARM SYSTEM LIGHTING RETROFIT KITCHEN POWER FOR SERVING LINES ADDITIONAL COMPUTER OUTLETS	\$7,076,214	\$5,609,630	\$5,609,625.40	100%
OBSOLETE WORKSTATION REPLACEMENT	\$0	\$78,004	\$78,003.79	100%
PRINTER/COPIER/DUPLICATOR REPLACEMENT	\$0	\$37,464	\$37,464.00	100%
DISTRICT SERVER REPLACEMENT	\$0	\$8,125	\$8,124.59	100%
REPL OBSOLETE TEACHER COMPUTING DEVICES	\$0	\$52,502	\$52,501.24	100%
MAINTAIN DISTRICT NETWORK	\$0	\$30,293	\$30,292.15	100%
CENTRALIZED VIDEO DISTRIBUTION SYSTEM	\$0	\$8,970	\$8,970.00	100%
AUDIO VISUAL EQUIPMENT	\$0	\$102,318	\$102,317.92	100%
INTERACTIVE CLASSROOM DEVICES	\$0	\$69,964	\$69,964.00	100%
ACCESS CONTROL	\$0	\$3,144	\$3,144.00	100%
GROWTH AND REPLACEMENT F&E	\$0	\$2,452	\$2,451.05	100%
ACCOUNTING & DOCUMENT MGMT SYSTEM	\$0	\$1,500	\$1,101.86	73%
TEXTBOOKS/INSTRUCTIONAL MATERIALS	\$0	\$174,671	\$174,670.49	100%
TOTAL BELLS FERRY ELEMENTARY	\$7,076,214	\$6,180,692	\$6,180,285.38	100%
BELMONT HILLS ES				
SAFE LOCK AND KEY	\$0	\$1,655	\$1,654.89	100%
GYM ACCESS	\$0	\$1,340	\$1,340.00	100%
FIRE SPRINKLER HEAD REPLACEMENT	\$7,791	\$414	\$413.60	100%
MODIFICATIONS/RENOVATIONS INCLUDING: FENCING PAINTING MARKER BOARDS	\$1,319,772	\$763,450	\$763,448.97	100%

SPLOST 3 (SPECIAL PURPOSE LOCAL OPTION SALES TAX) PROJECTS
From Inception through June 30, 2016
*** Projects in blue were active projects during Fiscal Year 2016**

LOCATION/DESCRIPTION	Original Budget	Revised Budget	Expended Amount To Date	% Complete
REPLACE CANOPIES				
REPLACE STAGE CURTAIN				
REPLACE WATER COOLERS				
SPRINKLER (FIRE SUPPRESSION)				
LIGHTING RETROFIT				
HAZARDOUS MATERIALS ABATEMENT				
MUSIC RISERS AND SHELLS	\$0	\$5,456	\$5,456.00	100%
OBSOLETE WORKSTATION REPLACEMENT	\$0	\$42,215	\$42,214.36	100%
PRINTER/COPIER/DUPLICATOR REPLACEMENT	\$0	\$44,340	\$44,340.00	100%
DISTRICT SERVER REPLACEMENT	\$0	\$8,125	\$8,124.59	100%
REPL OBSOLETE TEACHER COMPUTING DEVICES	\$0	\$73,980	\$73,979.02	100%
MAINTAIN DISTRICT NETWORK	\$0	\$28,564	\$28,563.48	100%
CENTRALIZED VIDEO DISTRIBUTION SYSTEM	\$0	\$8,970	\$8,970.00	100%
AUDIO VISUAL EQUIPMENT	\$0	\$113,425	\$113,424.78	100%
INTERACTIVE CLASSROOM DEVICES	\$0	\$120,617	\$120,617.00	100%
ACCESS CONTROL	\$0	\$2,849	\$2,849.00	100%
SURVEILLANCE CAMERAS	\$0	\$29,847	\$29,846.83	100%
GROWTH AND REPLACEMENT F&E	\$0	\$44,156	\$44,154.26	100%
ACCOUNTING & DOCUMENT MGMT SYSTEM	\$0	\$1,500	\$1,101.86	73%
TEXTBOOKS/INSTRUCTIONAL MATERIALS	\$0	\$185,494	\$185,493.92	100%
TOTAL BELMONT HILLS ELEMENTARY	\$1,327,563	\$1,476,397	\$1,475,992.56	100%
BIG SHANTY ES				
SAFE LOCK AND KEY	\$0	\$1,655	\$1,654.89	100%
ADA CURB CUT/RAMP	\$0	\$3,545	\$3,545.00	100%
ADA MODIFICATION	\$0	\$101,116	\$101,114.72	100%
MODIFICATIONS/RENOVATIONS INCLUDING:	\$1,972.230	\$1,335.329	\$1,335,327.67	100%
KITCHEN MODIFICATIONS				
ADDITIONAL PARKING				
EROSION CONTROL				
SPRINKLER (FIRE SUPPRESSION)				
TOILET PARTITIONS/DOORS/ACCESSORIES				
LIGHTING RETROFIT				
POWER UPGRADE				
HAZARDOUS MATERIALS ABATEMENT	\$41,202	\$50,000	\$6,277.85	13%
MUSIC RISERS AND SHELLS	\$0	\$7,380	\$7,380.00	100%
OBSOLETE WORKSTATION REPLACEMENT	\$0	\$149,721	\$149,719.95	100%
PRINTER/COPIER/DUPLICATOR REPLACEMENT	\$0	\$45,882	\$45,882.00	100%
DISTRICT SERVER REPLACEMENT	\$0	\$8,125	\$8,124.59	100%
REPL OBSOLETE TEACHER COMPUTING DEVICES	\$0	\$66,820	\$66,819.76	100%
MAINTAIN DISTRICT NETWORK	\$0	\$30,293	\$30,292.15	100%
CENTRALIZED VIDEO DISTRIBUTION SYSTEM	\$0	\$8,970	\$8,970.00	100%
AUDIO VISUAL EQUIPMENT	\$0	\$167,538	\$167,537.30	100%
INTERACTIVE CLASSROOM DEVICES	\$0	\$146,324	\$146,324.00	100%
ACCESS CONTROL	\$0	\$2,849	\$2,849.00	100%
SURVEILLANCE CAMERAS	\$0	\$31,498	\$31,497.79	100%
GROWTH AND REPLACEMENT F&E	\$0	\$17,138	\$17,136.68	100%
ACCOUNTING & DOCUMENT MGMT SYSTEM	\$0	\$3,000	\$2,193.77	73%
TEXTBOOKS/INSTRUCTIONAL MATERIALS	\$0	\$209,318	\$209,317.67	100%
TOTAL BIG SHANTY ELEMENTARY	\$2,013,432	\$2,386,501	\$2,341,964.79	98%
BIRNEY ES				
SAFE LOCK AND KEY	\$0	\$1,655	\$1,654.89	100%
PLAYGROUND EQUIPMENT	\$61,250	\$89,803	\$89,802.50	100%
MAINTENANCE RENOVATIONS INCLUDING:	\$3,881,571	\$2,935,054	\$2,935,052.84	100%
SANITARY SEWER				
REPLACE CEILING IN KITCHEN				
MARKER BOARDS				
REPLACE LEAKING CANOPIES				
REPLACE HVAC				
REPLACE WATER COOLERS				
SPRINKLER (FIRE SUPPRESSION)				
REPLACE FIRE ALARM SYSTEM				
LIGHTING RETROFIT				
PROVIDE HAND DRYERS				
OBSOLETE WORKSTATION REPLACEMENT	\$0	\$100,309	\$100,307.97	100%
PRINTER/COPIER/DUPLICATOR REPLACEMENT	\$0	\$38,235	\$38,235.00	100%
DISTRICT SERVER REPLACEMENT	\$0	\$7,599	\$7,598.94	100%
REPL OBSOLETE TEACHER COMPUTING DEVICES	\$0	\$84,718	\$84,717.91	100%
MAINTAIN DISTRICT NETWORK	\$0	\$30,293	\$30,292.15	100%
CENTRALIZED VIDEO DISTRIBUTION SYSTEM	\$0	\$8,970	\$8,970.00	100%
AUDIO VISUAL EQUIPMENT	\$0	\$179,650	\$179,649.16	100%
INTERACTIVE CLASSROOM DEVICES	\$0	\$148,664	\$148,664.00	100%
ACCESS CONTROL	\$0	\$2,848	\$2,848.00	100%
SURVEILLANCE CAMERAS	\$0	\$35,949	\$35,948.23	100%
GROWTH AND REPLACEMENT F&E	\$0	\$3,875	\$3,873.59	100%
ACCOUNTING & DOCUMENT MGMT SYSTEM	\$0	\$1,500	\$1,101.86	73%
TEXTBOOKS/INSTRUCTIONAL MATERIALS	\$0	\$232,424	\$232,423.74	100%
TOTAL BIRNEY ELEMENTARY	\$3,942,821	\$3,901,546	\$3,901,140.78	100%
BLACKWELLS ES				
SAFE LOCK AND KEY	\$0	\$752	\$751.51	100%
PLAYGROUND/SECURITY FENCING	\$2,075	\$7,441	\$7,440.55	100%
CONSTRUCT RAMP TO LOADING DOCK	\$3,399	\$0	\$0.00	-
MARKER BOARDS	\$139,650	\$0	\$0.00	-
KITCHEN HVAC	\$183,750	\$298,148	\$298,146.69	100%
FIRE SPRINKLER HEAD REPLACEMENT	\$48,510	\$24,816	\$24,816.00	100%
OBSOLETE WORKSTATION REPLACEMENT	\$0	\$154,499	\$154,498.81	100%
PRINTER/COPIER/DUPLICATOR REPLACEMENT	\$0	\$37,464	\$37,464.00	100%
DISTRICT SERVER REPLACEMENT	\$0	\$7,599	\$7,598.94	100%
REPL OBSOLETE TEACHER COMPUTING DEVICES	\$0	\$71,593	\$71,592.60	100%
MAINTAIN DISTRICT NETWORK	\$0	\$28,566	\$28,565.03	100%

SPLOST 3 (SPECIAL PURPOSE LOCAL OPTION SALES TAX) PROJECTS
From Inception through June 30, 2016
*** Projects in blue were active projects during Fiscal Year 2016**

LOCATION/DESCRIPTION	Original Budget	Revised Budget	Expended Amount To Date	% Complete
CENTRALIZED VIDEO DISTRIBUTION SYSTEM	\$0	\$8,970	\$8,970.00	100%
AUDIO VISUAL EQUIPMENT	\$0	\$187,019	\$187,019.23	100%
INTERACTIVE CLASSROOM DEVICES	\$0	\$135,293	\$135,292.42	100%
ACCESS CONTROL	\$0	\$2,849	\$2,849.00	100%
SURVEILLANCE CAMERAS	\$0	\$29,099	\$29,098.90	100%
GROWTH AND REPLACEMENT F&E	\$0	\$6,427	\$6,426.37	100%
ACCOUNTING & DOCUMENT MGMT SYSTEM	\$0	\$1,500	\$1,101.86	73%
TEXTBOOKS/INSTRUCTIONAL MATERIALS	\$0	\$202,980	\$202,979.07	100%
TOTAL BLACKWELL ELEMENTARY	\$377,384	\$1,205,015	\$1,204,610.98	100%
BRUMBY ES				
ADA CLASSROOM MODIFICATIONS	\$0	\$56,862	\$56,861.06	100%
TRAFFIC GATES	\$0	\$6,473	\$6,473.00	100%
SAFE LOCK AND KEY	\$0	\$1,655	\$1,654.89	100%
SECURITY FENCING	\$0	\$24,327	\$24,326.40	100%
MODIFICATIONS/RENOVATIONS INCLUDING:	\$565,125	\$20,279	\$20,278.75	100%
ENCLOSE WALKWAY				
MARKER BOARDS				
REPLACE AND EXTEND CANOPY/SIDEWALK				
TOILET PARTITIONS/DOORS/ACCESSORIES				
SPRINKLER (FIRE SUPPRESSION)				
LIGHTING RETROFIT				
FIRE SPRINKLER HEAD REPLACEMENT	\$19,110	\$11,348	\$11,348.00	100%
SPRINKLER (FIRE SUPPRESSION)	\$377,253	\$30,218	\$30,217.20	100%
ASPHALT PAVING/PLAYGROUND SURFACING	\$119,437	\$142,169	\$142,168.98	100%
OBSOLETE WORKSTATION REPLACEMENT	\$0	\$98,816	\$98,815.85	100%
PRINTER/COPIER/DUPLICATOR REPLACEMENT	\$0	\$68,823	\$68,823.00	100%
DISTRICT SERVER REPLACEMENT	\$0	\$8,125	\$8,124.59	100%
REPL OBSOLETE TEACHER COMPUTING DEVICES	\$0	\$122,901	\$122,900.63	100%
MAINTAIN DISTRICT NETWORK	\$0	\$36,864	\$36,862.31	100%
CENTRALIZED VIDEO DISTRIBUTION SYSTEM	\$0	\$8,970	\$8,970.00	100%
AUDIO VISUAL EQUIPMENT	\$0	\$188,916	\$188,915.40	100%
INTERACTIVE CLASSROOM DEVICES	\$0	\$234,649	\$234,648.32	100%
ACCESS CONTROL	\$0	\$2,848	\$2,848.00	100%
SURVEILLANCE CAMERAS	\$0	\$27,881	\$27,880.65	100%
GROWTH AND REPLACEMENT F&E	\$0	\$62,192	\$62,190.50	100%
ACCOUNTING & DOCUMENT MGMT SYSTEM	\$0	\$1,500	\$1,101.86	73%
TEXTBOOKS/INSTRUCTIONAL MATERIALS	\$0	\$273,351	\$273,350.99	100%
TOTAL BRUMBY ELEMENTARY	\$1,080,925	\$1,429,167	\$1,428,760.38	100%
BRUMBY REPLACEMENT ES				
LAND ACQUISITION	\$0	\$3,316,744	\$3,313,408.50	100%
TOTAL BRUMBY REPLACEMENT ES	\$0	\$3,316,744	\$3,313,408.50	100%
BRYANT ES				
ADA PLAYGROUND FENCING	\$0	\$3,638	\$3,637.75	100%
SAFE LOCK AND KEY	\$0	\$1,655	\$1,654.89	100%
PLAYGROUND FENCING	\$0	\$727	\$726.75	100%
ASPHALT PAVING/PLAYGROUND SURFACING	\$183,750	\$426,398	\$426,397.15	100%
PLAYGROUND SURFACING	\$73,500	\$15,573	\$15,573.00	100%
MODIFICATIONS/RENOVATIONS INCLUDING:	\$716,625	\$547,048	\$547,046.72	100%
REPLACE KITCHEN CEILING AND LIGHTING				
MARKER BOARDS				
ADD BUS CANOPY				
LIGHTING RETROFIT				
FIRE SPRINKLER HEAD REPLACEMENT	\$66,150	\$6,091	\$6,091.00	100%
LAND ACQUISITION	\$0	\$203,261	\$203,260.89	100%
MUSIC RISERS AND SHELLS	\$0	\$5,054	\$5,054.00	100%
OBSOLETE WORKSTATION REPLACEMENT	\$0	\$179,027	\$179,026.36	100%
PRINTER/COPIER/DUPLICATOR REPLACEMENT	\$0	\$90,222	\$90,222.00	100%
DISTRICT SERVER REPLACEMENT	\$0	\$8,125	\$8,124.59	100%
REPL OBSOLETE TEACHER COMPUTING DEVICES	\$0	\$76,366	\$76,365.44	100%
MAINTAIN DISTRICT NETWORK	\$0	\$32,960	\$32,959.40	100%
CENTRALIZED VIDEO DISTRIBUTION SYSTEM	\$0	\$8,970	\$8,970.00	100%
AUDIO VISUAL EQUIPMENT	\$0	\$183,636	\$183,635.24	100%
INTERACTIVE CLASSROOM DEVICES	\$0	\$190,755	\$190,755.00	100%
ACCESS CONTROL	\$0	\$14,848	\$13,171.70	89%
SURVEILLANCE CAMERAS	\$0	\$27,465	\$27,464.96	100%
GROWTH AND REPLACEMENT F&E	\$0	\$15,664	\$15,662.68	100%
ACCOUNTING & DOCUMENT MGMT SYSTEM	\$0	\$1,500	\$1,101.86	73%
TEXTBOOKS/INSTRUCTIONAL MATERIALS	\$0	\$221,100	\$221,099.23	100%
TOTAL BRYANT ELEMENTARY	\$1,040,025	\$2,260,083	\$2,258,000.61	100%
BULLARD ES				
SAFE LOCK AND KEY	\$0	\$1,655	\$1,654.89	100%
MODIFICATIONS/RENOVATIONS INCLUDING:	\$106,366	\$161,267	\$161,266.77	100%
ADD PARKING				
ADDITIONAL PLAYGROUND EQUIPMENT				
CAFETERIA AND MEDIA CENTER BLINDS				
MUSIC RISERS AND SHELLS	\$0	\$2,460	\$2,460.00	100%
OBSOLETE WORKSTATION REPLACEMENT	\$0	\$126,293	\$126,292.29	100%
PRINTER/COPIER/DUPLICATOR REPLACEMENT	\$0	\$23,589	\$23,588.60	100%
DISTRICT SERVER REPLACEMENT	\$0	\$8,189	\$8,188.01	100%
REPL OBSOLETE TEACHER COMPUTING DEVICES	\$0	\$82,332	\$82,331.49	100%
MAINTAIN DISTRICT NETWORK	\$0	\$22,125	\$22,124.50	100%
CENTRALIZED VIDEO DISTRIBUTION SYSTEM	\$0	\$8,970	\$8,970.00	100%
AUDIO VISUAL EQUIPMENT	\$0	\$214,455	\$214,455.21	100%
INTERACTIVE CLASSROOM DEVICES	\$0	\$178,291	\$178,290.04	100%
ACCESS CONTROL	\$0	\$2,849	\$2,849.00	100%
SURVEILLANCE CAMERAS	\$0	\$26,586	\$26,585.90	100%
GROWTH AND REPLACEMENT F&E	\$0	\$14,741	\$14,740.19	100%
ACCOUNTING & DOCUMENT MGMT SYSTEM	\$0	\$3,000	\$2,193.77	73%

SPLOST 3 (SPECIAL PURPOSE LOCAL OPTION SALES TAX) PROJECTS
From Inception through June 30, 2016
*** Projects in blue were active projects during Fiscal Year 2016**

LOCATION/DESCRIPTION	Original Budget	Revised Budget	Expended Amount To Date	% Complete
TEXTBOOKS/INSTRUCTIONAL MATERIALS	\$0	\$254,661	\$254,660.12	100%
TOTAL BULLARD ELEMENTARY	\$106,366	\$1,131,463	\$1,130,650.78	100%
CAMPBELL HS				
BAND & ORCHESTRA EQUIP GRFE	\$0	\$1,918	\$1,917.20	100%
CHORAL EQUIP GRFE	\$0	\$784	\$783.60	100%
SAFE LOCK AND KEY	\$0	\$1,248	\$1,248.19	100%
BASEBALL FIELD FENCING INFIELD & GATE	\$0	\$9,834	\$9,833.70	100%
HORTICULTURE GARDEN FENCING	\$0	\$5,003	\$5,002.45	100%
BASEBALL FIELD FENCING REPLACEMENT	\$0	\$19,301	\$19,300.75	100%
FOOD SERVICE KITCHEN FRYER REPLACEMENT	\$0	\$15,099	\$15,099.51	100%
ENTRANCE/EXIT TRAFFIC GATES	\$0	\$8,705	\$8,704.80	100%
LEARNING COMMONS	\$0	\$26,600	\$26,555.54	100%
MODIFICATIONS/RENOVATIONS INCLUDING:	\$2,163,857	\$995,491	\$995,489.80	100%
SOFTBALL FIELD IRRIGATION				
MARKER BOARDS				
COVERED WALKWAY BETWEEN BUILDINGS				
TOILET PARTITIONS/DOORS/ACCESSORIES				
BASKETBALL GOAL RETRACTORS				
REPLACE HVAC	\$2,695,000	\$1,152,432	\$1,152,430.68	100%
REPLACE STADIUM SOUND SYSTEM	\$24,500	\$27,967	\$27,966.93	100%
CALCULATORS	\$0	\$4,875	\$4,875.00	100%
OBSOLETE WORKSTATION REPLACEMENT	\$0	\$775,590	\$775,589.73	100%
PRINTER/COPIER/DUPLICATOR REPLACEMENT	\$0	\$140,064	\$140,063.10	100%
DISTRICT SERVER REPLACEMENT	\$0	\$8,975	\$8,974.58	100%
REPL OBSOLETE TEACHER COMPUTING DEVICES	\$0	\$209,000	\$208,999.54	100%
MAINTAIN DISTRICT NETWORK	\$0	\$39,848	\$39,847.64	100%
REPLACE/ENHANCE PHONE SYSTEM	\$0	\$43,562	\$43,561.74	100%
CENTRALIZED VIDEO DISTRIBUTION SYSTEM	\$0	\$8,970	\$8,970.00	100%
AUDIO VISUAL EQUIPMENT	\$0	\$398,290	\$398,289.65	100%
INTERACTIVE CLASSROOM DEVICES	\$0	\$244,202	\$244,202.00	100%
ACCESS CONTROL	\$0	\$13,000	\$10,554.53	81%
SURVEILLANCE CAMERAS	\$0	\$193,488	\$193,487.95	100%
GROWTH AND REPLACEMENT F&E	\$0	\$130,632	\$130,630.93	100%
ACCOUNTING & DOCUMENT MGMT SYSTEM	\$0	\$1,500	\$1,101.86	73%
PE/ATHLETIC FAC UPGR/ARTIFICIAL TURF	\$0	\$874,391	\$774,889.92	89%
TEXTBOOKS/INSTRUCTIONAL MATERIALS	\$0	\$515,246	\$515,245.08	100%
TOTAL CAMPBELL HIGH	\$4,883,357	\$5,866,015	\$5,763,616.40	98%
CAMPBELL MS				
ADA LIFT SYSTEM	\$0	\$2,200	\$2,200.00	100%
FENCING	\$0	\$24,406	\$24,405.75	100%
SAFE LOCK AND KEY	\$0	\$1,655	\$1,654.89	100%
ADA RAMP	\$0	\$6,836	\$6,836.00	100%
3 CLASSROOM ADDN/MOD INCLUDES:	\$5,799,494	\$5,179,136	\$5,179,133.87	100%
HAZARDOUS MATERIALS ABATEMENT				
PAINTING				
NEW PE LOCKERS				
REPLACE HVAC				
ADD HVAC IN AUXILIARY GYM				
WATER COOLERS				
REPLACE FLUSH VALVES				
CALCULATORS	\$0	\$2,438	\$2,437.50	100%
MUSIC RISERS AND SHELLS	\$0	\$7,380	\$7,380.00	100%
OBSOLETE WORKSTATION REPLACEMENT	\$0	\$291,872	\$291,871.46	100%
PRINTER/COPIER/DUPLICATOR REPLACEMENT	\$0	\$97,869	\$97,869.00	100%
DISTRICT SERVER REPLACEMENT	\$0	\$8,125	\$8,124.59	100%
REPL OBSOLETE TEACHER COMPUTING DEVICES	\$0	\$106,196	\$106,195.69	100%
MAINTAIN DISTRICT NETWORK	\$0	\$22,125	\$22,124.50	100%
REPLACE/ENHANCE PHONE SYSTEM	\$0	\$27,944	\$27,943.34	100%
CENTRALIZED VIDEO DISTRIBUTION SYSTEM	\$0	\$8,970	\$8,970.00	100%
AUDIO VISUAL EQUIPMENT	\$0	\$263,470	\$263,469.89	100%
INTERACTIVE CLASSROOM DEVICES	\$0	\$128,050	\$128,050.00	100%
ACCESS CONTROL	\$0	\$27,042	\$27,041.76	100%
SURVEILLANCE CAMERAS	\$0	\$15,736	\$15,735.83	100%
GROWTH AND REPLACEMENT F&E	\$0	\$50,325	\$50,324.03	100%
ACCOUNTING & DOCUMENT MGMT SYSTEM	\$0	\$1,500	\$1,101.86	73%
TEXTBOOKS/INSTRUCTIONAL MATERIALS	\$0	\$312,347	\$312,346.06	100%
TOTAL CAMPBELL MIDDLE	\$5,799,494	\$6,585,622	\$6,585,216.02	100%
CHALKER ES				
SAFE LOCK AND KEY	\$0	\$1,655	\$1,654.89	100%
RETENTION POND FENCING	\$0	\$11,823	\$11,822.70	100%
RESURFACE PARKING AND BUS PORT	\$537,677	\$372,381	\$372,380.73	100%
FLOORING AND PAINTING	\$867,205	\$540,309	\$540,308.04	100%
FIRE SPRINKLER HEAD REPLACEMENT	\$44,394	\$23,124	\$23,124.00	100%
OBSOLETE WORKSTATION REPLACEMENT	\$0	\$223,122	\$223,121.84	100%
PRINTER/COPIER/DUPLICATOR REPLACEMENT	\$0	\$52,758	\$52,758.00	100%
DISTRICT SERVER REPLACEMENT	\$0	\$8,125	\$8,124.59	100%
REPL OBSOLETE TEACHER COMPUTING DEVICES	\$0	\$71,593	\$71,592.60	100%
MAINTAIN DISTRICT NETWORK	\$0	\$32,614	\$32,613.15	100%
CENTRALIZED VIDEO DISTRIBUTION SYSTEM	\$0	\$8,970	\$8,970.00	100%
AUDIO VISUAL EQUIPMENT	\$0	\$202,926	\$202,925.56	100%
INTERACTIVE CLASSROOM DEVICES	\$0	\$131,817	\$131,817.00	100%
ACCESS CONTROL	\$0	\$15,999	\$15,609.65	98%
SURVEILLANCE CAMERAS	\$0	\$33,136	\$33,116.83	100%
GROWTH AND REPLACEMENT F&E	\$0	\$16,056	\$16,054.26	100%
ACCOUNTING & DOCUMENT MGMT SYSTEM	\$0	\$1,500	\$1,101.86	73%
TEXTBOOKS/INSTRUCTIONAL MATERIALS	\$0	\$197,298	\$197,297.70	100%
TOTAL CHALKER ELEMENTARY	\$1,449,276	\$1,945,206	\$1,944,393.40	100%
CHEATHAM HILL ES				

SPLOST 3 (SPECIAL PURPOSE LOCAL OPTION SALES TAX) PROJECTS
From Inception through June 30, 2016
*** Projects in blue were active projects during Fiscal Year 2016**

LOCATION/DESCRIPTION	Original Budget	Revised Budget	Expended Amount To Date	% Complete
SAFE LOCK AND KEY	\$0	\$1,655	\$1,654.89	100%
ADDITIONS/MODIF/RENOV INCLUDING: 8 CLASSROOM ADDITION SANITARY SEWER UPGRADES PAINTING REPLACE CAFETERIA SOUND SYSTEM REPLACE GYMNASIUM SOUND SYSTEM	\$3,064,354	\$2,443,236	\$2,443,230.39	100%
UNDESIGNATED CLASSROOMS	\$0	\$40,500	\$40,500.00	100%
FIRE SPRINKLER HEAD REPLACEMENT	\$49,098	\$26,237	\$26,237.00	100%
MUSIC RISERS AND SHELLS	\$0	\$2,046	\$2,046.00	100%
OBSOLETE WORKSTATION REPLACEMENT	\$0	\$146,812	\$146,811.57	100%
PRINTER/COPIER/DUPLICATOR REPLACEMENT	\$0	\$66,510	\$66,510.00	100%
DISTRICT SERVER REPLACEMENT	\$0	\$7,599	\$7,598.94	100%
REPL OBSOLETE TEACHER COMPUTING DEVICES	\$0	\$101,423	\$101,422.85	100%
MAINTAIN DISTRICT NETWORK	\$0	\$32,936	\$32,935.80	100%
CENTRALIZED VIDEO DISTRIBUTION SYSTEM	\$0	\$8,970	\$8,970.00	100%
AUDIO VISUAL EQUIPMENT	\$0	\$209,933	\$209,932.75	100%
INTERACTIVE CLASSROOM DEVICES	\$0	\$199,765	\$199,765.00	100%
ACCESS CONTROL	\$0	\$2,849	\$2,849.00	100%
GROWTH AND REPLACEMENT F&E	\$0	\$1,819	\$1,818.18	100%
ACCOUNTING & DOCUMENT MGMT SYSTEM	\$0	\$1,500	\$1,101.86	73%
TEXTBOOKS/INSTRUCTIONAL MATERIALS	\$0	\$298,103	\$298,102.55	100%
TOTAL CHEATHAM HILL ELEMENTARY	\$3,113,452	\$3,591,893	\$3,591,486.78	100%
CLARKDALE ES				
ADD STORAGE/MODIFY RESTROOM	\$67,255	\$0	\$0.00	-
REPLACE DOORS AND HARDWARE	\$84,672	\$0	\$0.00	-
ADD CANOPIES	\$251,303	\$0	\$0.00	-
SPRINKLER (FIRE SUPPRESSION)	\$326,428	\$0	\$0.00	-
REPLACE FIRE ALARM SYSTEM	\$46,243	\$0	\$0.00	-
LIGHTING RETROFIT	\$170,887	\$0	\$0.00	-
AUDIO VISUAL EQUIPMENT	\$0	\$81,003	\$81,003.00	100%
GROWTH AND REPLACEMENT F&E	\$0	\$438	\$437.84	100%
TEXTBOOKS/INSTRUCTIONAL MATERIALS	\$0	\$102,666	\$102,665.90	100%
TOTAL CLARKDALE ELEMENTARY	\$946,788	\$184,107	\$184,106.74	100%
CLARKDALE REPLACEMENT ES				
GROWTH AND REPLACEMENT ADDITIONAL UNITS	\$0	\$517,331	\$517,329.52	100%
ADA GARDEN ACCESS	\$0	\$21,526	\$21,525.18	100%
ADDITIONS/MODIF/RENOV	\$0	\$5,240,530	\$5,240,530.00	100%
LAND ACQUISITION	\$0	\$110,737	\$110,736.74	100%
REPL OBSOLETE TEACHER COMPUTING DEVICES	\$0	\$35,797	\$35,796.30	100%
MAINTAIN DISTRICT NETWORK	\$0	\$22,125	\$22,124.50	100%
CENTRALIZED VIDEO DISTRIBUTION SYSTEM	\$0	\$8,970	\$8,970.00	100%
AUDIO VISUAL EQUIPMENT	\$0	\$28,670	\$28,670.00	100%
INTERACTIVE CLASSROOM DEVICES	\$0	\$3,188	\$3,188.00	100%
ACCESS CONTROL	\$0	\$2,849	\$2,849.00	100%
ACCOUNTING & DOCUMENT MGMT SYSTEM	\$0	\$1,500	\$1,101.86	73%
TEXTBOOKS/INSTRUCTIONAL MATERIALS	\$0	\$53,608	\$53,607.07	100%
TOTAL CLARKDALE REPLACEMENT ELEMENTARY	\$0	\$6,046,831	\$6,046,428.17	100%
CLAY ES				
SAFE LOCK AND KEY	\$0	\$1,655	\$1,654.89	100%
MODIFICATIONS/RENOVATIONS INCLUDING: DRAINAGE IMPROVEMENTS AT GYM FENCING PLAYGROUND EQUIPMENT REPLACE PLAYGROUND SURFACING REPLACE GYM CARPET TOILET PARTITIONS/DOORS/ACCESSORIES LIGHTING RETROFIT	\$514,377	\$424,393	\$424,392.55	100%
MUSIC RISERS AND SHELLS	\$0	\$2,460	\$2,460.00	100%
OBSOLETE WORKSTATION REPLACEMENT	\$0	\$82,400	\$82,399.96	100%
PRINTER/COPIER/DUPLICATOR REPLACEMENT	\$0	\$14,523	\$14,523.00	100%
DISTRICT SERVER REPLACEMENT	\$0	\$8,125	\$8,124.59	100%
REPL OBSOLETE TEACHER COMPUTING DEVICES	\$0	\$57,275	\$57,274.08	100%
MAINTAIN DISTRICT NETWORK	\$0	\$33,094	\$33,093.85	100%
CENTRALIZED VIDEO DISTRIBUTION SYSTEM	\$0	\$8,970	\$8,970.00	100%
AUDIO VISUAL EQUIPMENT	\$0	\$79,232	\$79,231.01	100%
INTERACTIVE CLASSROOM DEVICES	\$0	\$84,062	\$84,062.00	100%
ACCESS CONTROL	\$0	\$3,203	\$3,203.00	100%
SURVEILLANCE CAMERAS	\$0	\$27,163	\$27,162.49	100%
GROWTH AND REPLACEMENT F&E	\$0	\$16,035	\$16,033.32	100%
ACCOUNTING & DOCUMENT MGMT SYSTEM	\$0	\$1,500	\$1,101.86	73%
TEXTBOOKS/INSTRUCTIONAL MATERIALS	\$0	\$149,305	\$149,304.25	100%
TOTAL CLAY ELEMENTARY	\$514,377	\$993,395	\$992,990.85	100%
COMPTON ES				
CLARKDALE @ COMPTON RESTROOM RENOV	\$0	\$73,908	\$73,907.57	100%
SAFE LOCK AND KEY	\$0	\$1,655	\$1,654.89	100%
PLAYGROUND EQUIPMENT	\$122,500	\$146,326	\$146,325.25	100%
MODIFICATIONS/RENOVATIONS INCLUDING: REROOF ANNEX BUILDING REPLACE CEILING IN ANNEX BUILDING REPLACE PLUMBING FIXTURES AND VALVES REPLACE PIPING SPRINKLER (FIRE SUPPRESSION) REPLACE CLOCK SYSTEM WITH GPS ELECTRICAL SYSTEM UPGRADES	\$1,304,939	\$1,133,962	\$983,081.90	87%
MUSIC RISERS AND SHELLS	\$0	\$4,920	\$4,920.00	100%
OBSOLETE WORKSTATION REPLACEMENT	\$0	\$95,261	\$95,260.57	100%
PRINTER/COPIER/DUPLICATOR REPLACEMENT	\$0	\$53,529	\$53,529.00	100%

SPLOST 3 (SPECIAL PURPOSE LOCAL OPTION SALES TAX) PROJECTS
From Inception through June 30, 2016
*** Projects in blue were active projects during Fiscal Year 2016**

LOCATION/DESCRIPTION	Original Budget	Revised Budget	Expended Amount To Date	% Complete
DISTRICT SERVER REPLACEMENT	\$0	\$7,599	\$7,598.94	100%
REPL OBSOLETE TEACHER COMPUTING DEVICES	\$0	\$65,627	\$65,626.55	100%
MAINTAIN DISTRICT NETWORK	\$0	\$22,125	\$22,124.50	100%
CENTRALIZED VIDEO DISTRIBUTION SYSTEM	\$0	\$8,970	\$8,970.00	100%
AUDIO VISUAL EQUIPMENT	\$0	\$184,179	\$184,178.72	100%
INTERACTIVE CLASSROOM DEVICES	\$0	\$161,435	\$161,434.60	100%
ACCESS CONTROL	\$0	\$2,849	\$2,849.00	100%
SURVEILLANCE CAMERAS	\$0	\$30,349	\$30,348.55	100%
GROWTH AND REPLACEMENT F&E	\$0	\$30,744	\$30,743.09	100%
ACCOUNTING & DOCUMENT MGMT SYSTEM	\$0	\$1,500	\$1,101.86	73%
TEXTBOOKS/INSTRUCTIONAL MATERIALS	\$0	\$158,665	\$158,664.97	100%
TOTAL COMPTON ELEMENTARY	\$1,427,439	\$2,183,603	\$2,032,319.96	93%
COOPER MS				
BAND & ORCHESTRA EQUIP GRFE	\$0	\$1,568	\$1,567.20	100%
CHORAL EQUIP GRFE	\$0	\$784	\$783.60	100%
SAFE LOCK AND KEY	\$0	\$1,655	\$1,654.89	100%
ADA RAMP	\$0	\$4,463	\$4,463.00	100%
MAINTENANCE RENOVATIONS INCLUDING:	\$1,101,700	\$713,588	\$713,587.49	100%
RESTRIPE PARKING LOTS				
REPLACE EXTERIOR WINDOWS				
FLOORING				
PAINTING				
TOILET PARTITIONS/DOORS/ACCESSORIES				
CALCULATORS	\$0	\$2,063	\$2,062.50	100%
OBSOLETE WORKSTATION REPLACEMENT	\$0	\$253,160	\$253,159.58	100%
PRINTER/COPIER/DUPLICATOR REPLACEMENT	\$0	\$59,168	\$59,168.00	100%
DISTRICT SERVER REPLACEMENT	\$0	\$8,189	\$8,188.01	100%
REPL OBSOLETE TEACHER COMPUTING DEVICES	\$0	\$90,684	\$90,683.96	100%
MAINTAIN DISTRICT NETWORK	\$0	\$22,125	\$22,124.50	100%
REPLACE/ENHANCE PHONE SYSTEM	\$0	\$31,068	\$31,067.02	100%
CENTRALIZED VIDEO DISTRIBUTION SYSTEM	\$0	\$8,970	\$8,970.00	100%
AUDIO VISUAL EQUIPMENT	\$0	\$223,959	\$223,958.19	100%
INTERACTIVE CLASSROOM DEVICES	\$0	\$140,064	\$140,064.00	100%
ACCESS CONTROL	\$0	\$27,222	\$27,221.37	100%
SURVEILLANCE CAMERAS	\$0	\$6,756	\$6,755.44	100%
GROWTH AND REPLACEMENT F&E	\$0	\$36,477	\$36,475.88	100%
ACCOUNTING & DOCUMENT MGMT SYSTEM	\$0	\$1,500	\$1,101.86	73%
TEXTBOOKS/INSTRUCTIONAL MATERIALS	\$0	\$274,330	\$274,329.64	100%
TOTAL COOPER MIDDLE	\$1,101,700	\$1,907,793	\$1,907,386.13	100%
DANIELL MS				
SAFE LOCK AND KEY	\$0	\$1,655	\$1,654.89	100%
FOYER DOOR UPGRADE	\$0	\$479	\$478.40	100%
PERMIETER FENCING	\$0	\$18,133	\$18,132.90	100%
ADA BLEACHER ACCESS	\$0	\$6,000	\$5,999.64	100%
ADA RESTROOM RENOVATION	\$0	\$12,282	\$12,281.04	100%
MODIFICATIONS/RENOVATIONS INCLUDING:	\$6,180,190	\$5,161,284	\$5,161,281.59	100%
ADDITION TO CAFETERIA AND KITCHEN				
ADD PARKING				
ADD IRRIGATION SYSTEM				
CANOPY FOR BUS AREA				
MUSICAL INSTRUMENT LOCKERS				
REPLACE HVAC				
REPLACE WATER COOLERS				
REPLACE FLUSH VALVES				
SPRINKLER (FIRE SUPPRESSION)				
LIGHTING RETROFIT				
REPLACE THEATER LIGHTING SYSTEMS				
BAND AND ORCHESTRA EQUIPMENT	\$0	\$13,556	\$13,555.20	100%
CHORAL SOUND EQUIPMENT	\$0	\$6,656	\$6,655.55	100%
CALCULATORS	\$0	\$2,438	\$2,437.50	100%
MUSIC RISERS AND SHELLS	\$0	\$3,690	\$3,690.00	100%
OBSOLETE WORKSTATION REPLACEMENT	\$0	\$272,834	\$272,833.60	100%
PRINTER/COPIER/DUPLICATOR REPLACEMENT	\$0	\$37,769	\$37,769.00	100%
DISTRICT SERVER REPLACEMENT	\$0	\$8,189	\$8,188.01	100%
REPL OBSOLETE TEACHER COMPUTING DEVICES	\$0	\$81,139	\$81,138.28	100%
MAINTAIN DISTRICT NETWORK	\$0	\$32,270	\$32,269.90	100%
REPLACE/ENHANCE PHONE SYSTEM	\$0	\$23,649	\$23,648.28	100%
CENTRALIZED VIDEO DISTRIBUTION SYSTEM	\$0	\$8,970	\$8,970.00	100%
AUDIO VISUAL EQUIPMENT	\$0	\$246,882	\$246,881.33	100%
INTERACTIVE CLASSROOM DEVICES	\$0	\$123,235	\$122,693.00	100%
ACCESS CONTROL	\$0	\$57,648	\$57,647.74	100%
SURVEILLANCE CAMERAS	\$0	\$1,552	\$1,552.00	100%
GROWTH AND REPLACEMENT F&E	\$0	\$10,301	\$10,299.55	100%
ACCOUNTING & DOCUMENT MGMT SYSTEM	\$0	\$1,500	\$1,101.86	73%
TEXTBOOKS/INSTRUCTIONAL MATERIALS	\$0	\$292,876	\$292,875.53	100%
TOTAL DANIELL MIDDLE	\$6,180,190	\$6,424,987	\$6,424,034.79	100%
DAVIS ES				
SAFE LOCK AND KEY	\$0	\$1,655	\$1,654.89	100%
ADA PLAYScape FENCING	\$0	\$4,622	\$4,621.25	100%
REPLACE AND REKEY DOOR HARDWARE	\$55,737	\$43,233	\$0.00	0%
PAINTING	\$295,651	\$141,600	\$141,599.21	100%
MODIFICATIONS/RENOVATIONS INCLUDING:	\$3,314,625	\$2,096,452	\$2,096,450.99	100%
REPLACE HVAC				
REPLACE CLOCKS				
EMERGENCY GENERATOR				
FIRE ALARM				
SITE LIGHTING				
LIGHTING RETROFIT				
UPGRADE ELECTRICAL SYSTEM				

SPLOST 3 (SPECIAL PURPOSE LOCAL OPTION SALES TAX) PROJECTS
From Inception through June 30, 2016
*** Projects in blue were active projects during Fiscal Year 2016**

LOCATION/DESCRIPTION	Original Budget	Revised Budget	Expended Amount To Date	% Complete
REPLACE INTERCOM SYSTEM	\$161,227	\$92,208	\$92,207.33	100%
MUSIC RISERS AND SHELLS	\$0	\$8,610	\$8,610.00	100%
OBSOLETE WORKSTATION REPLACEMENT	\$0	\$253,305	\$253,304.33	100%
PRINTER/COPIER/DUPLICATOR REPLACEMENT	\$0	\$15,294	\$15,294.00	100%
DISTRICT SERVER REPLACEMENT	\$0	\$7,599	\$7,598.94	100%
REPL OBSOLETE TEACHER COMPUTING DEVICES	\$0	\$51,309	\$51,308.03	100%
MAINTAIN DISTRICT NETWORK	\$0	\$22,125	\$22,124.50	100%
CENTRALIZED VIDEO DISTRIBUTION SYSTEM	\$0	\$8,970	\$8,970.00	100%
AUDIO VISUAL EQUIPMENT	\$0	\$148,243	\$148,242.34	100%
INTERACTIVE CLASSROOM DEVICES	\$0	\$113,215	\$113,215.00	100%
ACCESS CONTROL	\$0	\$3,649	\$3,595.82	99%
SURVEILLANCE CAMERAS	\$0	\$27,511	\$27,510.03	100%
GROWTH AND REPLACEMENT F&E	\$0	\$25,286	\$25,284.77	100%
ACCOUNTING & DOCUMENT MGMT SYSTEM	\$0	\$1,500	\$1,101.86	73%
TEXTBOOKS/INSTRUCTIONAL MATERIALS	\$0	\$159,033	\$159,032.13	100%
TOTAL DAVIS ELEMENTARY	\$3,827,240	\$3,225,419	\$3,181,725.42	99%
DICKERSON MS				
BAND & ORCHESTRA EQUIP GRFE	\$0	\$1,918	\$1,917.20	100%
CHORAL EQUIP GRFE	\$0	\$784	\$783.60	100%
SIDEWALK & RAMPS	\$0	\$31,034	\$31,033.67	100%
SAFE LOCK AND KEY	\$0	\$1,655	\$1,654.89	100%
ADA CANOPY	\$0	\$4,700	\$4,700.00	100%
ADA DOOR CONTROL	\$0	\$7,217	\$7,216.06	100%
MODIFICATIONS/RENOVATIONS INCLUDING: KITCHEN AND THEATER MODIFICATIONS FLOORING PAINTING	\$1,865,933	\$1,008,844	\$1,008,841.56	100%
REPLACE WATER STORAGE TANK	\$19,600	\$8,433	\$8,433.00	100%
CALCULATORS	\$0	\$2,063	\$2,062.50	100%
MUSIC RISERS AND SHELLS	\$0	\$12,570	\$12,570.00	100%
OBSOLETE WORKSTATION REPLACEMENT	\$0	\$302,765	\$302,764.66	100%
PRINTER/COPIER/DUPLICATOR REPLACEMENT	\$0	\$109,152	\$109,151.34	100%
DISTRICT SERVER REPLACEMENT	\$0	\$8,125	\$8,124.59	100%
REPL OBSOLETE TEACHER COMPUTING DEVICES	\$0	\$99,037	\$99,036.43	100%
MAINTAIN DISTRICT NETWORK	\$0	\$22,125	\$22,124.50	100%
REPLACE/ENHANCE PHONE SYSTEM	\$0	\$28,725	\$28,724.26	100%
CENTRALIZED VIDEO DISTRIBUTION SYSTEM	\$0	\$8,970	\$8,970.00	100%
AUDIO VISUAL EQUIPMENT	\$0	\$235,455	\$235,454.10	100%
INTERACTIVE CLASSROOM DEVICES	\$0	\$134,900	\$134,900.00	100%
ACCESS CONTROL	\$0	\$26,972	\$26,971.01	100%
SURVEILLANCE CAMERAS	\$0	\$2,536	\$2,535.93	100%
GROWTH AND REPLACEMENT F&E	\$0	\$28,024	\$28,022.39	100%
ACCOUNTING & DOCUMENT MGMT SYSTEM	\$0	\$1,500	\$1,101.86	73%
TEXTBOOKS/INSTRUCTIONAL MATERIALS	\$0	\$350,616	\$350,616.00	100%
TOTAL DICKERSON MIDDLE	\$1,885,533	\$2,438,120	\$2,437,709.55	100%
DODGEN MS				
TRAFFIC ARROWS AND SIGNAGE	\$0	\$1,000	\$1,000.00	100%
BAND & ORCHESTRA EQUIP GRFE	\$0	\$1,918	\$1,917.20	100%
CHORAL EQUIP GRFE	\$0	\$784	\$783.60	100%
ADA CLASSROOM PROJECTOR	\$0	\$1,874	\$1,873.24	100%
ADA RESTROOM RENOVATIONS	\$0	\$68,961	\$68,960.73	100%
ADA OUTDOOR CLASSROOM	\$0	\$137,965	\$137,964.81	100%
SAFE LOCK AND KEY	\$0	\$1,655	\$1,654.89	100%
FENCE SEWELL MILL RD	\$0	\$14,653	\$14,652.90	100%
MODIFICATIONS/RENOVATIONS INCLUDING: MODIFY/RENOVATE THEATER TOILET PARTITIONS/DOORS/ACCESSORIES BASKETBALL GOAL RETRACTORS REPLACE AUDITORIUM SEATING	\$620,554	\$517,959	\$517,957.49	100%
FLOORING	\$425,320	\$271,821	\$271,819.97	100%
PAINTING	\$616,429	\$112,132	\$112,130.20	100%
CALCULATORS	\$0	\$2,813	\$2,812.50	100%
OBSOLETE WORKSTATION REPLACEMENT	\$0	\$302,014	\$302,013.70	100%
PRINTER/COPIER/DUPLICATOR REPLACEMENT	\$0	\$110,079	\$110,079.00	100%
DISTRICT SERVER REPLACEMENT	\$0	\$8,189	\$8,188.01	100%
REPL OBSOLETE TEACHER COMPUTING DEVICES	\$0	\$110,969	\$110,968.53	100%
MAINTAIN DISTRICT NETWORK	\$0	\$33,932	\$33,931.09	100%
REPLACE/ENHANCE PHONE SYSTEM	\$0	\$30,287	\$30,286.10	100%
CENTRALIZED VIDEO DISTRIBUTION SYSTEM	\$0	\$8,970	\$8,970.00	100%
AUDIO VISUAL EQUIPMENT	\$0	\$254,260	\$254,259.72	100%
INTERACTIVE CLASSROOM DEVICES	\$0	\$161,661	\$161,661.00	100%
ACCESS CONTROL	\$0	\$27,036	\$27,035.74	100%
GROWTH AND REPLACEMENT F&E	\$0	\$47,326	\$47,325.05	100%
ACCOUNTING & DOCUMENT MGMT SYSTEM	\$0	\$1,500	\$1,101.86	73%
TEXTBOOKS/INSTRUCTIONAL MATERIALS	\$0	\$345,469	\$345,468.06	100%
TOTAL DODGEN MIDDLE	\$1,662,303	\$2,575,227	\$2,574,815.39	100%
DOWELL ES				
SAFE LOCK AND KEY	\$0	\$1,655	\$1,654.89	100%
ADD DRAIN PIPE	\$0	\$17,815	\$17,815.00	100%
PLAYGROUND EQUIPMENT & FENCING	\$127,216	\$130,461	\$130,460.60	100%
REROOF BUILDING 2610	\$1,262,497	\$722,988	\$722,987.12	100%
MODIFICATIONS/RENOVATIONS INCLUDING: REPLACE COAT RACKS MARKER BOARDS REPLACE/UPGRADE GENERATOR REPLACE FIRE ALARM SYSTEM LIGHTING RETROFIT	\$809,084	\$551,473	\$551,471.36	100%
MUSIC RISERS AND SHELLS	\$0	\$4,920	\$4,920.00	100%
OBSOLETE WORKSTATION REPLACEMENT	\$0	\$100,214	\$100,213.87	100%

SPLOST 3 (SPECIAL PURPOSE LOCAL OPTION SALES TAX) PROJECTS
From Inception through June 30, 2016
*** Projects in blue were active projects during Fiscal Year 2016**

LOCATION/DESCRIPTION	Original Budget	Revised Budget	Expended Amount To Date	% Complete
PRINTER/COPIER/DUPLICATOR REPLACEMENT	\$0	\$43,569	\$43,569.00	100%
DISTRICT SERVER REPLACEMENT	\$0	\$7,599	\$7,598.94	100%
REPL OBSOLETE TEACHER COMPUTING DEVICES	\$0	\$110,969	\$110,968.53	100%
MAINTAIN DISTRICT NETWORK	\$0	\$32,287	\$32,286.15	100%
CENTRALIZED VIDEO DISTRIBUTION SYSTEM	\$0	\$8,970	\$8,970.00	100%
AUDIO VISUAL EQUIPMENT	\$0	\$222,821	\$222,820.84	100%
INTERACTIVE CLASSROOM DEVICES	\$0	\$201,330	\$201,330.00	100%
ACCESS CONTROL	\$0	\$2,849	\$2,849.00	100%
SURVEILLANCE CAMERAS	\$0	\$30,496	\$30,495.66	100%
GROWTH AND REPLACEMENT F&E	\$0	\$47,574	\$47,572.61	100%
ACCOUNTING & DOCUMENT MGMT SYSTEM	\$0	\$3,000	\$2,193.77	73%
TEXTBOOKS/INSTRUCTIONAL MATERIALS	\$0	\$272,376	\$272,375.21	100%
TOTAL DOWELL ELEMENTARY	\$2,198,797	\$2,513,366	\$2,512,552.55	100%
DUE WEST ES				
SAFE LOCK AND KEY	\$0	\$1,655	\$1,654.89	100%
ADA ACCESS CONTROL	\$0	\$28,935	\$28,934.59	100%
MODIFICATIONS/RENOVATIONS INCLUDING: REPAVE PARKING AND BUS AREAS PLAYGROUND EQUIPMENT REPLACE KITCHEN FLOORING FLOORING PAINTING TOILET PARTITIONS/DOORS/ACCESSORIES	\$818,581	\$602,804	\$602,803.03	100%
ADDITIONS/MODIF/RENOV INCLUDING: REPLACE PIPING AND VALVES REPLACE CLOCK SYSTEM WITH GPS REPLACE FIRE ALARM SYSTEM LIGHTING RETROFIT	\$391,455	\$296,583	\$296,581.49	100%
MUSIC RISERS AND SHELLS	\$0	\$7,380	\$7,380.00	100%
OBSOLETE WORKSTATION REPLACEMENT	\$0	\$139,758	\$139,757.65	100%
PRINTER/COPIER/DUPLICATOR REPLACEMENT	\$0	\$24,410	\$24,409.78	100%
DISTRICT SERVER REPLACEMENT	\$0	\$8,189	\$8,188.01	100%
REPL OBSOLETE TEACHER COMPUTING DEVICES	\$0	\$52,502	\$52,501.24	100%
MAINTAIN DISTRICT NETWORK	\$0	\$22,125	\$22,124.50	100%
CENTRALIZED VIDEO DISTRIBUTION SYSTEM	\$0	\$8,970	\$8,970.00	100%
AUDIO VISUAL EQUIPMENT	\$0	\$136,229	\$136,229.05	100%
INTERACTIVE CLASSROOM DEVICES	\$0	\$61,935	\$61,935.00	100%
ACCESS CONTROL	\$0	\$2,849	\$2,849.00	100%
SURVEILLANCE CAMERAS	\$0	\$30,124	\$30,123.36	100%
GROWTH AND REPLACEMENT F&E	\$0	\$17,680	\$17,678.44	100%
ACCOUNTING & DOCUMENT MGMT SYSTEM	\$0	\$1,500	\$1,101.86	73%
TEXTBOOKS/INSTRUCTIONAL MATERIALS	\$0	\$154,622	\$154,621.84	100%
TOTAL DUE WEST ELEMENTARY	\$1,210,036	\$1,598,250	\$1,597,843.73	100%
DURHAM MS				
SAFE LOCK AND KEY	\$0	\$1,655	\$1,654.89	100%
MAINTENANCE RENOVATIONS INCLUDING: WINDOW REPLACEMENT HEAT REDUCING FILM ON SKYLIGHTS FLOORING PAINTING WATER HEATING PIPING UPGRADE	\$1,191,345	\$770,436	\$770,434.67	100%
BALANCE HVAC SYSTEM	\$212,521	\$116,964	\$116,963.29	100%
FIRE SPRINKLER HEAD REPLACEMENT	\$56,448	\$26,871	\$26,871.00	100%
BAND AND ORCHESTRA EQUIPMENT	\$0	\$13,556	\$13,555.20	100%
CHORAL SOUND EQUIPMENT	\$0	\$5,651	\$5,650.55	100%
CALCULATORS	\$0	\$2,063	\$2,062.50	100%
MUSIC RISERS AND SHELLS	\$0	\$12,570	\$12,570.00	100%
OBSOLETE WORKSTATION REPLACEMENT	\$0	\$498,342	\$498,341.26	100%
PRINTER/COPIER/DUPLICATOR REPLACEMENT	\$0	\$68,052	\$68,052.00	100%
DISTRICT SERVER REPLACEMENT	\$0	\$8,125	\$8,124.59	100%
REPL OBSOLETE TEACHER COMPUTING DEVICES	\$0	\$93,259	\$93,258.17	100%
MAINTAIN DISTRICT NETWORK	\$0	\$33,749	\$33,748.06	100%
REPLACE/ENHANCE PHONE SYSTEM	\$0	\$28,334	\$28,333.80	100%
CENTRALIZED VIDEO DISTRIBUTION SYSTEM	\$0	\$8,970	\$8,970.00	100%
AUDIO VISUAL EQUIPMENT	\$0	\$210,913	\$210,912.62	100%
INTERACTIVE CLASSROOM DEVICES	\$0	\$136,558	\$136,558.00	100%
ACCESS CONTROL	\$0	\$27,418	\$27,417.71	100%
SURVEILLANCE CAMERAS	\$0	\$2,175	\$2,174.60	100%
GROWTH AND REPLACEMENT F&E	\$0	\$24,095	\$24,093.62	100%
ACCOUNTING & DOCUMENT MGMT SYSTEM	\$0	\$1,500	\$1,101.86	73%
TEXTBOOKS/INSTRUCTIONAL MATERIALS	\$0	\$331,326	\$331,325.50	100%
TOTAL DURHAM MIDDLE	\$1,460,314	\$2,422,582	\$2,422,173.89	100%
EAST COBB MS				
SAFE LOCK AND KEY	\$0	\$1,248	\$1,248.20	100%
PARKING LOT RESTRIPIING FOR WHEELER STAFF	\$0	\$2,800	\$2,800.00	100%
SECURITY FENCING	\$46,550	\$0	\$0.00	-
SANITY SEWER UPGRADE	\$49,000	\$0	\$0.00	-
REPLACE EXTERIOR DOORS	\$107,800	\$0	\$0.00	-
REPLACE EXTERIOR WINDOWS	\$251,125	\$0	\$0.00	-
PAINTING	\$556,641	\$20,844	\$20,843.70	100%
TOILET PARTITIONS/DOORS/ACCESSORIES	\$132,300	\$111,829	\$111,828.13	100%
BASKETBALL GOAL RETRACTORS	\$30,870	\$0	\$0.00	-
MUSICAL INSTRUMENT LOCKERS	\$73,500	\$0	\$0.00	-
REPLACE KITCHEN HVAC	\$115,762	\$0	\$0.00	-
REPLACE HVAC AND UPGRADE KITCHEN HVAC	\$551,491	\$690,276	\$690,274.21	100%
FIRE SPRINKLER HEAD REPLACEMENT	\$17,272	\$10,133	\$10,132.50	100%
SPRINKLER (FIRE SUPPRESSION)	\$979,659	\$0	\$0.00	-
REPLACE INTERCOM SYSTEM	\$333,639	\$0	\$0.00	-
REPLACE THEATER LIGHTING SYSTEMS	\$367,500	\$0	\$0.00	-

SPLOST 3 (SPECIAL PURPOSE LOCAL OPTION SALES TAX) PROJECTS
From Inception through June 30, 2016
*** Projects in blue were active projects during Fiscal Year 2016**

LOCATION/DESCRIPTION	Original Budget	Revised Budget	Expended Amount To Date	% Complete
BAND AND ORCHESTRA EQUIPMENT	\$0	\$12,666	\$12,665.20	100%
CHORAL SOUND EQUIPMENT	\$0	\$6,656	\$6,655.55	100%
CALCULATORS	\$0	\$2,625	\$2,625.00	100%
MUSIC RISERS AND SHELLS	\$0	\$4,920	\$4,920.00	100%
OBSOLETE WORKSTATION REPLACEMENT	\$0	\$199,279	\$199,278.14	100%
PRINTER/COPIER/DUPLICATOR REPLACEMENT	\$0	\$74,928	\$74,928.00	100%
DISTRICT SERVER REPLACEMENT	\$0	\$7,599	\$7,598.94	100%
REPL OBSOLETE TEACHER COMPUTING DEVICES	\$0	\$110,969	\$110,968.53	100%
MAINTAIN DISTRICT NETWORK	\$0	\$30,442	\$30,441.98	100%
REPLACE/ENHANCE PHONE SYSTEM	\$0	\$28,725	\$28,724.26	100%
CENTRALIZED VIDEO DISTRIBUTION SYSTEM	\$0	\$8,970	\$8,970.00	100%
AUDIO VISUAL EQUIPMENT	\$0	\$274,024	\$274,023.32	100%
INTERACTIVE CLASSROOM DEVICES	\$0	\$256,865	\$256,865.00	100%
ACCESS CONTROL	\$0	\$26,791	\$26,790.56	100%
SURVEILLANCE CAMERAS	\$0	\$103,147	\$103,146.52	100%
GROWTH AND REPLACEMENT F&E	\$0	\$36,853	\$36,851.97	100%
ACCOUNTING & DOCUMENT MGMT SYSTEM	\$0	\$1,500	\$1,101.86	73%
TEXTBOOKS/INSTRUCTIONAL MATERIALS	\$0	\$321,831	\$321,830.86	100%
TOTAL EAST COBB MIDDLE	\$3,613,109	\$2,345,920	\$2,345,512.43	100%
EAST SIDE ES				
SAFE LOCK AND KEY	\$0	\$752	\$751.51	100%
OBSOLETE WORKSTATION REPLACEMENT	\$0	\$847	\$846.86	100%
PRINTER/COPIER/DUPLICATOR REPLACEMENT	\$0	\$7,647	\$7,647.00	100%
REPL OBSOLETE TEACHER COMPUTING DEVICES	\$0	\$83,525	\$83,524.70	100%
AUDIO VISUAL EQUIPMENT	\$0	\$167,717	\$167,716.74	100%
INTERACTIVE CLASSROOM DEVICES	\$0	\$155,408	\$155,407.80	100%
GROWTH AND REPLACEMENT F&E	\$0	\$1,591	\$1,590.50	100%
TEXTBOOKS/INSTRUCTIONAL MATERIALS	\$0	\$124,155	\$124,154.42	100%
TOTAL EAST SIDE ELEMENTARY	\$0	\$541,642	\$541,639.53	100%
EAST SIDE REPLACEMENT ES				
SAFE LOCK AND KEY	\$0	\$903	\$903.38	100%
DRIVEWAY IMPROVEMENTS	\$0	\$20,000	\$20,000.00	100%
NEW REPLACEMENT ELEMENTARY SCHOOL	\$27,030,976	\$20,007,036	\$20,007,027.72	100%
MAINTAIN DISTRICT NETWORK	\$0	\$22,125	\$22,124.50	100%
CENTRALIZED VIDEO DISTRIBUTION SYSTEM	\$0	\$8,970	\$8,970.00	100%
INTERACTIVE CLASSROOM DEVICES	\$0	\$6,864	\$6,864.00	100%
ACCESS CONTROL	\$0	\$2,848	\$2,848.00	100%
GROWTH AND REPLACEMENT F&E	\$0	\$2,253	\$2,252.61	100%
ACCOUNTING & DOCUMENT MGMT SYSTEM	\$0	\$3,000	\$2,193.77	73%
TEXTBOOKS/INSTRUCTIONAL MATERIALS	\$0	\$156,296	\$156,295.37	100%
TOTAL EAST SIDE REPLACEMENT ELEMENTARY	\$27,030,976	\$20,230,295	\$20,229,479.35	100%
EASTVALLEY ES				
ADA ACCESS CONTROL	\$0	\$5,900	\$5,899.51	100%
SAFE LOCK AND KEY	\$0	\$1,655	\$1,654.89	100%
REPLACE FENCING	\$3,675	\$8,644	\$8,643.50	100%
MAINTENANCE RENOVATIONS INCLUDING: ADD BUS CANOPY	\$988,119	\$767,677	\$767,676.17	100%
ADD COVERED WALKWAY TO PORTABLES				
ADD COVERED WALKWAY AT GYM				
REPLACE FLUSH VALVES				
REPLACE WATER STORAGE TANK				
SPRINKLER (FIRE SUPPRESSION)				
REPLACE CLOCK SYSTEM WITH GPS				
LIGHTING RETROFIT				
OBSOLETE WORKSTATION REPLACEMENT	\$0	\$144,917	\$144,916.33	100%
PRINTER/COPIER/DUPLICATOR REPLACEMENT	\$0	\$22,475	\$22,475.00	100%
DISTRICT SERVER REPLACEMENT	\$0	\$8,125	\$8,124.59	100%
REPL OBSOLETE TEACHER COMPUTING DEVICES	\$0	\$70,400	\$70,399.39	100%
MAINTAIN DISTRICT NETWORK	\$0	\$22,125	\$22,124.50	100%
CENTRALIZED VIDEO DISTRIBUTION SYSTEM	\$0	\$8,970	\$8,970.00	100%
AUDIO VISUAL EQUIPMENT	\$0	\$115,952	\$115,951.13	100%
INTERACTIVE CLASSROOM DEVICES	\$0	\$96,876	\$96,876.00	100%
ACCESS CONTROL	\$0	\$8,749	\$8,748.50	100%
SURVEILLANCE CAMERAS	\$0	\$28,685	\$28,684.37	100%
GROWTH AND REPLACEMENT F&E	\$0	\$17,083	\$17,081.79	100%
ACCOUNTING & DOCUMENT MGMT SYSTEM	\$0	\$1,500	\$1,101.86	73%
TEXTBOOKS/INSTRUCTIONAL MATERIALS	\$0	\$176,893	\$176,892.03	100%
TOTAL EASTVALLEY ELEMENTARY	\$991,794	\$1,506,626	\$1,506,219.56	100%
FAIR OAKS ES				
SAFE LOCK AND KEY	\$0	\$1,248	\$1,248.20	100%
ADA GARDEN ACCESS	\$0	\$25,180	\$25,179.08	100%
MODIFICATIONS/RENOVATIONS INCLUDING: NEW AND REPLACEMENT FENCING	\$723,875	\$307,216	\$307,215.89	100%
SANITARY SEWER UPGRADE				
LIGHTING RETROFIT				
RENOVATE STUDENT RESTROOMS				
FLOORING	\$375,150	\$221,599	\$221,599.16	100%
PAINTING	\$332,794	\$77,819	\$77,819.48	100%
FIRE SPRINKLER HEAD REPLACEMENT	\$23,887	\$639	\$639.00	100%
OBSOLETE WORKSTATION REPLACEMENT	\$0	\$125,181	\$125,180.78	100%
PRINTER/COPIER/DUPLICATOR REPLACEMENT	\$0	\$73,386	\$73,386.00	100%
DISTRICT SERVER REPLACEMENT	\$0	\$7,599	\$7,598.94	100%
REPL OBSOLETE TEACHER COMPUTING DEVICES	\$0	\$97,844	\$97,843.22	100%
MAINTAIN DISTRICT NETWORK	\$0	\$22,122	\$22,121.74	100%
CENTRALIZED VIDEO DISTRIBUTION SYSTEM	\$0	\$8,970	\$8,970.00	100%
AUDIO VISUAL EQUIPMENT	\$0	\$182,030	\$182,029.28	100%
INTERACTIVE CLASSROOM DEVICES	\$0	\$109,737	\$109,737.00	100%
ACCESS CONTROL	\$0	\$4,240	\$4,239.13	100%

SPLOST 3 (SPECIAL PURPOSE LOCAL OPTION SALES TAX) PROJECTS
From Inception through June 30, 2016
*** Projects in blue were active projects during Fiscal Year 2016**

LOCATION/DESCRIPTION	Original Budget	Revised Budget	Expended Amount To Date	% Complete
SURVEILLANCE CAMERAS	\$0	\$29,583	\$29,582.68	100%
GROWTH AND REPLACEMENT F&E	\$0	\$6,553	\$6,552.03	100%
ACCOUNTING & DOCUMENT MGMT SYSTEM	\$0	\$1,500	\$1,101.86	73%
TEXTBOOKS/INSTRUCTIONAL MATERIALS	\$0	\$236,181	\$236,180.10	100%
TOTAL FAIR OAKS ELEMENTARY	\$1,455,706	\$1,538,627	\$1,538,223.57	100%
FLOYD MS				
BAND & ORCHESTRA EQUIP GRFE	\$0	\$1,918	\$1,917.20	100%
CHORAL EQUIP GRFE	\$0	\$784	\$783.60	100%
SAFE LOCK AND KEY	\$0	\$1,655	\$1,654.89	100%
ADA CONCRETE PATH	\$0	\$772	\$772.00	100%
COOLER/FREEZER UPGRADE	\$0	\$164,126	\$164,125.96	100%
MAINTENANCE/RENOVATIONS INCLUDING: PAINTING MAIN ENTRY DOOR REPLACEMENT FLOORING	\$1,215,595	\$689,368	\$689,367.30	100%
MAINTENANCE/RENOVATIONS INCLUDING: ADD PARKING DRAINAGE UPGRADE AT THEATER REPLACE FRONT DOOR CANOPY SPRINKLER (FIRE SUPPRESSION)	\$1,043,969	\$1,333,235	\$1,333,234.85	100%
CALCULATORS	\$0	\$2,063	\$2,062.50	100%
MUSIC RISERS AND SHELLS	\$0	\$2,460	\$2,460.00	100%
OBSOLETE WORKSTATION REPLACEMENT	\$0	\$217,975	\$217,974.66	100%
PRINTER/COPIER/DUPLICATOR REPLACEMENT	\$0	\$90,149	\$90,148.78	100%
DISTRICT SERVER REPLACEMENT	\$0	\$7,599	\$7,598.94	100%
REPL OBSOLETE TEACHER COMPUTING DEVICES	\$0	\$75,173	\$75,172.23	100%
MAINTAIN DISTRICT NETWORK	\$0	\$22,065	\$22,064.25	100%
REPLACE/ENHANCE PHONE SYSTEM	\$0	\$26,772	\$26,771.96	100%
CENTRALIZED VIDEO DISTRIBUTION SYSTEM	\$0	\$8,970	\$8,970.00	100%
AUDIO VISUAL EQUIPMENT	\$0	\$210,558	\$210,557.23	100%
INTERACTIVE CLASSROOM DEVICES	\$0	\$115,085	\$115,085.00	100%
ACCESS CONTROL	\$0	\$33,343	\$33,342.30	100%
SURVEILLANCE CAMERAS	\$0	\$6,650	\$6,650.00	100%
GROWTH AND REPLACEMENT F&E	\$0	\$28,254	\$28,253.22	100%
ACCOUNTING & DOCUMENT MGMT SYSTEM	\$0	\$1,500	\$1,101.86	73%
TEXTBOOKS/INSTRUCTIONAL MATERIALS	\$0	\$273,980	\$273,979.78	100%
TOTAL FLOYD MIDDLE	\$2,259,564	\$3,314,454	\$3,314,048.51	100%
FORD ES				
SAFE LOCK AND KEY	\$0	\$1,248	\$1,248.20	100%
PLAYGROUND EQUIPMENT	\$122,500	\$158,729	\$158,728.29	100%
REPLACE GYM FLOOR	\$39,822	\$25,574	\$25,573.02	100%
PAINTING	\$306,989	\$142,631	\$142,630.31	100%
MAINTENANCE RENOVATIONS INCLUDING: REPLACE HVAC REPLACE GENERATOR REPLACE FIRE ALARM SYSTEM LIGHTING RETROFIT	\$3,066,249	\$2,871,473	\$2,871,471.98	100%
MUSIC RISERS AND SHELLS	\$0	\$4,920	\$4,920.00	100%
OBSOLETE WORKSTATION REPLACEMENT	\$0	\$105,710	\$105,709.55	100%
PRINTER/COPIER/DUPLICATOR REPLACEMENT	\$0	\$51,987	\$51,987.00	100%
DISTRICT SERVER REPLACEMENT	\$0	\$7,599	\$7,598.94	100%
REPL OBSOLETE TEACHER COMPUTING DEVICES	\$0	\$70,400	\$70,399.39	100%
MAINTAIN DISTRICT NETWORK	\$0	\$22,125	\$22,124.50	100%
CENTRALIZED VIDEO DISTRIBUTION SYSTEM	\$0	\$8,970	\$8,970.00	100%
AUDIO VISUAL EQUIPMENT	\$0	\$179,331	\$179,331.18	100%
INTERACTIVE CLASSROOM DEVICES	\$0	\$137,261	\$137,261.00	100%
ACCESS CONTROL	\$0	\$2,849	\$2,849.00	100%
SURVEILLANCE CAMERAS	\$0	\$28,685	\$28,684.94	100%
GROWTH AND REPLACEMENT F&E	\$0	\$20,029	\$20,028.01	100%
ACCOUNTING & DOCUMENT MGMT SYSTEM	\$0	\$3,000	\$2,193.77	73%
TEXTBOOKS/INSTRUCTIONAL MATERIALS	\$0	\$199,550	\$199,549.91	100%
TOTAL FORD ELEMENTARY	\$3,535,560	\$4,042,071	\$4,041,258.99	100%
FREY ES				
SAFE LOCK AND KEY	\$0	\$1,655	\$1,654.89	100%
ADA PLAYScape FENCING	\$0	\$8,053	\$8,052.50	100%
MAINTENANCE RENOVATIONS INCLUDING: PLAYGROUND EQUIPMENT FLOORING PAINTING ADD BUILT-IN CLASSROOM BOOKCASES REPLACE WATER FOUNTAINS	\$1,216,014	\$674,473	\$674,471.25	100%
FIRE SPRINKLER HEAD REPLACEMENT	\$44,467	\$24,764	\$24,763.83	100%
CLASSROOM INTERCOM/TELEPHONES	\$74,725	\$57,961	\$57,960.90	100%
OBSOLETE WORKSTATION REPLACEMENT	\$0	\$117,247	\$117,246.93	100%
PRINTER/COPIER/DUPLICATOR REPLACEMENT	\$0	\$51,987	\$51,987.00	100%
DISTRICT SERVER REPLACEMENT	\$0	\$8,125	\$8,124.59	100%
REPL OBSOLETE TEACHER COMPUTING DEVICES	\$0	\$56,081	\$56,080.87	100%
MAINTAIN DISTRICT NETWORK	\$0	\$32,581	\$32,580.03	100%
CENTRALIZED VIDEO DISTRIBUTION SYSTEM	\$0	\$8,970	\$8,970.00	100%
AUDIO VISUAL EQUIPMENT	\$0	\$184,104	\$184,103.92	100%
INTERACTIVE CLASSROOM DEVICES	\$0	\$115,793	\$115,793.00	100%
ACCESS CONTROL	\$0	\$2,849	\$2,849.00	100%
SURVEILLANCE CAMERAS	\$0	\$31,352	\$31,351.98	100%
GROWTH AND REPLACEMENT F&E	\$0	\$3,209	\$3,208.15	100%
ACCOUNTING & DOCUMENT MGMT SYSTEM	\$0	\$3,000	\$2,193.77	73%
TEXTBOOKS/INSTRUCTIONAL MATERIALS	\$0	\$181,254	\$181,253.07	100%
TOTAL FREY ELEMENTARY	\$1,335,206	\$1,563,458	\$1,562,645.68	100%
GARRETT MS				

SPLOST 3 (SPECIAL PURPOSE LOCAL OPTION SALES TAX) PROJECTS
From Inception through June 30, 2016
*** Projects in blue were active projects during Fiscal Year 2016**

LOCATION/DESCRIPTION	Original Budget	Revised Budget	Expended Amount To Date	% Complete
SAFE LOCK AND KEY	\$0	\$1,655	\$1,654.89	100%
ADDITIONS/MODIF/RENOV INCLUDING: 12 CLASSROOM ADDITION HAZARDOUS MATERIALS ABATEMENT ASPHALT PAVING ADD PARKING FLOORING PAINTING MUSICAL INSTRUMENT LOCKERS REPLACE WATER STORAGE TANK REPLACE FIRE ALARM SYSTEM	\$14,734.437	\$9,941.758	\$9,941.751.95	100%
BAND AND ORCHESTRA EQUIPMENT	\$0	\$13,556	\$13,555.20	100%
CHORAL SOUND EQUIPMENT	\$0	\$6,656	\$6,655.55	100%
CALCULATORS	\$0	\$3,000	\$3,000.00	100%
OBSOLETE WORKSTATION REPLACEMENT	\$0	\$187,938	\$187,937.36	100%
PRINTER/COPIER/DUPLICATOR REPLACEMENT	\$0	\$44,340	\$44,340.00	100%
DISTRICT SERVER REPLACEMENT	\$0	\$8,189	\$8,188.01	100%
REPL OBSOLETE TEACHER COMPUTING DEVICES	\$0	\$80,133	\$80,132.86	100%
MAINTAIN DISTRICT NETWORK	\$0	\$29,551	\$29,550.23	100%
REPLACE/ENHANCE PHONE SYSTEM	\$0	\$25,992	\$25,991.04	100%
CENTRALIZED VIDEO DISTRIBUTION SYSTEM	\$0	\$8,970	\$8,970.00	100%
AUDIO VISUAL EQUIPMENT	\$0	\$158,161	\$158,160.49	100%
INTERACTIVE CLASSROOM DEVICES	\$0	\$107,997	\$107,997.00	100%
ACCESS CONTROL	\$0	\$47,463	\$47,462.64	100%
SURVEILLANCE CAMERAS	\$0	\$12,451	\$12,450.83	100%
GROWTH AND REPLACEMENT F&E	\$0	\$3,698	\$3,696.41	100%
ACCOUNTING & DOCUMENT MGMT SYSTEM	\$0	\$1,500	\$1,101.86	73%
TEXTBOOKS/INSTRUCTIONAL MATERIALS	\$0	\$277,537	\$277,536.30	100%
TOTAL GARRETT MIDDLE	\$14,734,437	\$10,960,545	\$10,960,132.62	100%
GARRISON MILL ES				
SAFE LOCK AND KEY	\$0	\$1,655	\$1,654.89	100%
REPLACE COOLER/FREEZER	\$0	\$15,357	\$15,356.89	100%
PLAYGROUND EQUIPMENT	\$122,500	\$133,100	\$133,099.99	100%
FLOORING	\$41,529	\$25,975	\$25,974.20	100%
PAINTING	\$292,169	\$132,009	\$132,007.90	100%
FOOD SERVICE EQUIPMENT				
REPLACE WINDOW BLINDS	\$5,953	\$3,669	\$3,669.00	100%
ADDITIONS/MODIF/RENOV INCLUDING: REPLACE HVAC REPLACE SHUT-OFF/FLUSH VALVES REPLACE FIRE ALARM SYSTEM LIGHTING RETROFIT ELECTRICAL SYSTEM UPGRADE	\$3,334,259	\$3,046,582	\$3,046,580.89	100%
MUSIC RISERS AND SHELLS	\$0	\$7,380	\$7,380.00	100%
OBSOLETE WORKSTATION REPLACEMENT	\$0	\$130,872	\$130,871.31	100%
PRINTER/COPIER/DUPLICATOR REPLACEMENT	\$0	\$45,416	\$45,416.00	100%
DISTRICT SERVER REPLACEMENT	\$0	\$8,125	\$8,124.59	100%
REPL OBSOLETE TEACHER COMPUTING DEVICES	\$0	\$60,854	\$60,853.71	100%
MAINTAIN DISTRICT NETWORK	\$0	\$21,661	\$21,660.75	100%
CENTRALIZED VIDEO DISTRIBUTION SYSTEM	\$0	\$8,970	\$8,970.00	100%
AUDIO VISUAL EQUIPMENT	\$0	\$145,813	\$145,812.24	100%
INTERACTIVE CLASSROOM DEVICES	\$0	\$81,180	\$81,180.00	100%
ACCESS CONTROL	\$0	\$2,849	\$2,849.00	100%
SURVEILLANCE CAMERAS	\$0	\$31,590	\$31,589.80	100%
GROWTH AND REPLACEMENT F&E	\$0	\$16,311	\$16,309.98	100%
ACCOUNTING & DOCUMENT MGMT SYSTEM	\$0	\$3,000	\$2,193.77	73%
TEXTBOOKS/INSTRUCTIONAL MATERIALS	\$0	\$191,405	\$191,404.78	100%
TOTAL GARRISON MILL ELEMENTARY	\$3,796,410	\$4,113,773	\$4,112,959.69	100%
GREEN ACRES ES				
SAFE LOCK AND KEY	\$0	\$1,655	\$1,654.89	100%
MAINTENANCE RENOVATIONS INCLUDING: PROVIDE ADA SIDEWALK PROVIDE BARRIER LANDSCAPING PLAYGROUND EQUIPMENT FLOORING PAINTING LIGHTING RETROFIT	\$1,237,190	\$964,691	\$964,690.22	100%
MUSIC RISERS AND SHELLS	\$0	\$4,092	\$4,092.00	100%
OBSOLETE WORKSTATION REPLACEMENT	\$0	\$99,909	\$99,908.26	100%
PRINTER/COPIER/DUPLICATOR REPLACEMENT	\$0	\$44,340	\$44,340.00	100%
DISTRICT SERVER REPLACEMENT	\$0	\$8,125	\$8,124.59	100%
REPL OBSOLETE TEACHER COMPUTING DEVICES	\$0	\$81,139	\$81,138.28	100%
MAINTAIN DISTRICT NETWORK	\$0	\$29,592	\$29,591.73	100%
CENTRALIZED VIDEO DISTRIBUTION SYSTEM	\$0	\$8,970	\$8,970.00	100%
AUDIO VISUAL EQUIPMENT	\$0	\$156,986	\$156,985.22	100%
INTERACTIVE CLASSROOM DEVICES	\$0	\$81,836	\$81,836.00	100%
ACCESS CONTROL	\$0	\$2,849	\$2,849.00	100%
SURVEILLANCE CAMERAS	\$0	\$31,982	\$31,981.57	100%
GROWTH AND REPLACEMENT F&E	\$0	\$25,057	\$25,055.48	100%
ACCOUNTING & DOCUMENT MGMT SYSTEM	\$0	\$3,000	\$2,193.77	73%
TEXTBOOKS/INSTRUCTIONAL MATERIALS	\$0	\$212,035	\$212,034.55	100%
TOTAL GREEN ACRES ELEMENTARY	\$1,237,190	\$1,756,258	\$1,755,445.56	100%
GRIFFIN MS				
BAND & ORCHESTRA EQUIP GRFE	\$0	\$1,918	\$1,917.20	100%
CHORAL EQUIP GRFE	\$0	\$784	\$783.60	100%
SAFE LOCK AND KEY	\$0	\$1,248	\$1,248.20	100%
MODIFICATIONS/RENOVATIONS INCLUDING: CONSTRUCT LOADING DOCK STAIRS REPLACE AUDITORIUM SEATING	\$1,574,731	\$519,822	\$519,820.71	100%

SPLOST 3 (SPECIAL PURPOSE LOCAL OPTION SALES TAX) PROJECTS
From Inception through June 30, 2016
*** Projects in blue were active projects during Fiscal Year 2016**

LOCATION/DESCRIPTION	Original Budget	Revised Budget	Expended Amount To Date	% Complete
REPLACE MEDIA CENTER CASEWORK				
REPLACE ELEVATOR				
REPLACE WATER COOLERS				
REPLACE ALL WATER PIPING AND VALVES				
REPLACE PARKING LOT LIGHTING				
REPLACE THEATER LIGHTING				
ELECTRICAL SYSTEM UPGRADE	\$490,000	\$515,846	\$515,845.24	100%
CALCULATORS	\$0	\$3,563	\$3,562.50	100%
OBsolete WORKSTATION REPLACEMENT	\$0	\$371,980	\$371,979.67	100%
PRINTER/COPIER/DUPLICATOR REPLACEMENT	\$0	\$97,098	\$97,098.00	100%
DISTRICT SERVER REPLACEMENT	\$0	\$8,189	\$8,188.01	100%
REPL OBSOLETE TEACHER COMPUTING DEVICES	\$0	\$88,298	\$88,297.54	100%
MAINTAIN DISTRICT NETWORK	\$0	\$22,125	\$22,124.50	100%
REPLACE/ENHANCE PHONE SYSTEM	\$0	\$26,772	\$26,771.96	100%
CENTRALIZED VIDEO DISTRIBUTION SYSTEM	\$0	\$8,970	\$8,970.00	100%
AUDIO VISUAL EQUIPMENT	\$0	\$221,163	\$221,162.93	100%
INTERACTIVE CLASSROOM DEVICES	\$0	\$109,451	\$109,451.00	100%
ACCESS CONTROL	\$0	\$68,967	\$68,961.92	100%
SURVEILLANCE CAMERAS	\$0	\$5,111	\$5,110.44	100%
GROWTH AND REPLACEMENT F&E	\$0	\$33,938	\$33,936.73	100%
ACCOUNTING & DOCUMENT MGMT SYSTEM	\$0	\$1,500	\$1,101.86	73%
TEXTBOOKS/INSTRUCTIONAL MATERIALS	\$0	\$286,364	\$286,363.31	100%
TOTAL GRIFFIN MIDDLE	\$2,064,731	\$2,393,107	\$2,392,695.32	100%
HARMONY LELAND ES				
ADA CURB CUT	\$0	\$9,985	\$9,985.00	100%
SAFE LOCK AND KEY	\$0	\$1,655	\$1,654.89	100%
PLAYGROUND EQUIPMENT	\$122,500	\$146,603	\$146,602.17	100%
MODIFICATIONS/RENOVATIONS INCLUDING:	\$469,360	\$589,790	\$582,967.70	99%
ADDITIONAL PARKING/PAVING				
RETENTION POND DRAINAGE				
REPLACE WINDOWS IN BREEZEWAY				
CURTAINS FOR CAFETERIA STAGE				
REPLACE CLOCK SYSTEM WITH GPS				
ADD LIGHTING TO WALK IN FREEZER				
LIGHTING RETROFIT				
ADD LIGHTING FOR STAGE AREA				
MUSIC RISERS AND SHELLS	\$0	\$2,460	\$2,460.00	100%
OBsolete WORKSTATION REPLACEMENT	\$0	\$57,768	\$57,767.01	100%
PRINTER/COPIER/DUPLICATOR REPLACEMENT	\$0	\$44,340	\$44,340.00	100%
DISTRICT SERVER REPLACEMENT	\$0	\$8,189	\$8,188.01	100%
REPL OBSOLETE TEACHER COMPUTING DEVICES	\$0	\$56,081	\$56,080.87	100%
MAINTAIN DISTRICT NETWORK	\$0	\$22,125	\$22,124.50	100%
CENTRALIZED VIDEO DISTRIBUTION SYSTEM	\$0	\$8,970	\$8,970.00	100%
AUDIO VISUAL EQUIPMENT	\$0	\$118,431	\$118,430.92	100%
INTERACTIVE CLASSROOM DEVICES	\$0	\$92,868	\$92,867.20	100%
ACCESS CONTROL	\$0	\$2,849	\$2,849.00	100%
SURVEILLANCE CAMERAS	\$0	\$28,835	\$28,834.65	100%
GROWTH AND REPLACEMENT F&E	\$0	\$16,440	\$16,438.47	100%
ACCOUNTING & DOCUMENT MGMT SYSTEM	\$0	\$1,500	\$1,101.86	73%
TEXTBOOKS/INSTRUCTIONAL MATERIALS	\$0	\$172,749	\$172,748.68	100%
TOTAL HARMONY LELAND ELEMENTARY	\$591,860	\$1,381,638	\$1,374,410.93	99%
HARRISON HS				
ADA CLASSROOM MODIFICATIONS	\$0	\$22,957	\$22,956.10	100%
BROADCAST MEDIA LAB	\$0	\$285,853	\$285,851.94	100%
ADA AUTOMATIC DOOR OPENERS	\$0	\$19,468	\$19,467.81	100%
SAFE LOCK AND KEY	\$0	\$1,248	\$1,248.19	100%
SECURITY FENCING	\$0	\$20,705	\$20,703.75	100%
TRAFFIC GATES	\$0	\$1,817	\$1,816.50	100%
TENNIS COURT RENOVATION	\$0	\$9,200	\$9,200.00	100%
CREEK PERIMETER FENCING	\$0	\$12,748	\$12,748.00	100%
FIRE MARSHAL REQUIREMENTS PRESSBOX REPL	\$0	\$21,512	\$21,512.00	100%
PRESSBOX	\$0	\$58,008	\$58,008.00	100%
FNS FRYER REPLACEMENT	\$0	\$12,223	\$12,222.85	100%
MARKETING EVENTS MGMT PROG RENOVATION	\$0	\$192,607	\$192,606.59	100%
ADDITIONS/MODIF/RENOV INCLUDING:	\$3,909,360	\$17,938,202	\$17,937,897.66	100%
WEST COBB 9TH GRADE CENTER ADDITION				
CAFETERIA ADDITION				
THEATER AND MUSIC ROOM MODIFICATIONS				
RENOVATE PE FIELD				
MOVE FIELD IRRIGATION TO DOMESTIC FLOORING				
REPLACE/CONVERT GENERATOR				
ELECTRICAL SYSTEM UPGRADE				
REPLACE FOOTBALL FIELD LIGHTING				
TRACK RESURFACING	\$306,250	\$10,152	\$10,151.21	100%
REPLACE STADIUM PA SYSTEM	\$24,500	\$38,197	\$38,196.02	100%
BAND AND ORCHESTRA EQUIPMENT	\$0	\$17,128	\$17,127.10	100%
CALCULATORS	\$0	\$3,938	\$3,937.50	100%
MUSIC RISERS AND SHELLS	\$0	\$25,778	\$25,778.00	100%
OBsolete WORKSTATION REPLACEMENT	\$0	\$553,439	\$553,438.43	100%
PRINTER/COPIER/DUPLICATOR REPLACEMENT	\$0	\$182,655	\$182,654.26	100%
DISTRICT SERVER REPLACEMENT	\$0	\$8,449	\$8,448.93	100%
REPL OBSOLETE TEACHER COMPUTING DEVICES	\$0	\$159,891	\$159,890.14	100%
MAINTAIN DISTRICT NETWORK	\$0	\$30,232	\$30,231.90	100%
REPLACE/ENHANCE PHONE SYSTEM	\$0	\$42,391	\$42,390.36	100%
AUDIO VISUAL EQUIPMENT	\$0	\$331,898	\$331,898.00	100%
INTERACTIVE CLASSROOM DEVICES	\$0	\$215,657	\$215,657.00	100%
ACCESS CONTROL	\$0	\$39,000	\$38,368.94	98%
SURVEILLANCE CAMERAS	\$0	\$23,025	\$23,023.99	100%
GROWTH AND REPLACEMENT F&E	\$0	\$212,188	\$212,186.73	100%

SPLOST 3 (SPECIAL PURPOSE LOCAL OPTION SALES TAX) PROJECTS
From Inception through June 30, 2016
*** Projects in blue were active projects during Fiscal Year 2016**

LOCATION/DESCRIPTION	Original Budget	Revised Budget	Expended Amount To Date	% Complete
ACCOUNTING & DOCUMENT MGMT SYSTEM	\$0	\$1,500	\$1,101.86	73%
PE/ATHLETIC FAC UPGR/ARTIFICIAL TURF	\$0	\$753,000	\$752,998.97	100%
TEXTBOOKS/INSTRUCTIONAL MATERIALS	\$0	\$380,711	\$380,710.33	100%
TOTAL HARRISON HIGH	\$4,240,110	\$21,625,777	\$21,624,429.06	100%
HAVEN @ SKY VIEW				
ACCESS CONTROL	\$0	\$15,800	\$15,670.99	99%
SURVEILLANCE CAMERAS	\$0	\$21,106	\$21,066.79	100%
TOTAL HAVEN @ SKY VIEW	\$0	\$36,906	\$36,737.78	100%
HAVEN @ FITZHUGH LEE				
FENCING	\$0	\$8,394	\$8,393.20	100%
UPGRADE RESTROOMS	\$322,899	\$0	\$0.00	-
PAVE EMERGENCY ACCESS DRIVE	\$4,410	\$0	\$0.00	-
LANDSCAPING	\$36,750	\$0	\$0.00	-
PLAYGROUND EQUIPMENT	\$73,500	\$0	\$0.00	-
REPLACE CAST IRON SEWER PIPING	\$30,625	\$0	\$0.00	-
HVAC UPGRADE	\$983,540	\$0	\$0.00	-
REPLACE WATER SUPPLY PIPING	\$85,750	\$0	\$0.00	-
REPLACE FIRE ALARM SYSTEM	\$37,155	\$0	\$0.00	-
LIGHTING RETROFIT	\$136,710	\$0	\$0.00	-
OBSOLETE WORKSTATION REPLACEMENT	\$0	\$19,814	\$19,813.20	100%
PRINTER/COPIER/DUPLICATOR REPLACEMENT	\$0	\$22,941	\$22,941.00	100%
DISTRICT SERVER REPLACEMENT	\$0	\$8,189	\$8,188.01	100%
REPL OBSOLETE TEACHER COMPUTING DEVICES	\$0	\$141,992	\$141,991.99	100%
DATA CENTER EQUIPMENT REFRESH	\$0	\$12,226	\$12,226.00	100%
REPLACE/ENHANCE PHONE SYSTEM	\$0	\$16,230	\$16,229.54	100%
AUDIO VISUAL EQUIPMENT	\$0	\$48,577	\$48,576.12	100%
INTERACTIVE CLASSROOM DEVICES	\$0	\$7,618	\$7,618.00	100%
SURVEILLANCE CAMERAS	\$0	\$710	\$710.00	100%
GROWTH AND REPLACEMENT F&E	\$0	\$1,718	\$1,717.09	100%
TEXTBOOKS/INSTRUCTIONAL MATERIALS	\$0	\$24,255	\$24,254.48	100%
TOTAL HAVEN AT FITZHUGH LEE	\$1,711,339	\$312,664	\$312,658.63	100%
HAVEN @ HAWTHORNE				
BUILDING MODIFICATIONS INCLUDING: REMOVE TIME OUT ROOMS/MODIFY OFFICE UPDATE DOOR AND WINDOW FRAMES INSTALL HVAC CONTROLS SPRINKLER (FIRE SUPPRESSION) LIGHTING RETROFIT	\$1,100,656	\$1,377,660	\$1,377,659.42	100%
OBSOLETE WORKSTATION REPLACEMENT	\$0	\$43,590	\$42,681.85	98%
DISTRICT SERVER REPLACEMENT	\$0	\$8,189	\$8,188.01	100%
REPL OBSOLETE TEACHER COMPUTING DEVICES	\$0	\$93,071	\$93,070.38	100%
MAINTAIN DISTRICT NETWORK	\$0	\$1,450	\$1,449.50	100%
DATA CENTER EQUIPMENT REFRESH	\$0	\$8,966	\$8,966.00	100%
REPLACE/ENHANCE PHONE SYSTEM	\$0	\$20,916	\$20,915.06	100%
AUDIO VISUAL EQUIPMENT	\$0	\$50,055	\$50,054.10	100%
INTERACTIVE CLASSROOM DEVICES	\$0	\$11,676	\$11,676.00	100%
ACCESS CONTROL	\$0	\$25,000	\$22,165.08	89%
SURVEILLANCE CAMERAS	\$0	\$35,057	\$35,055.68	100%
GROWTH AND REPLACEMENT F&E	\$0	\$7,214	\$7,213.87	100%
TEXTBOOKS/INSTRUCTIONAL MATERIALS	\$0	\$17,490	\$17,489.64	100%
TOTAL HAVEN AT HAWTHORNE	\$1,100,656	\$1,700,334	\$1,696,584.59	100%
HAYES ES				
SAFE LOCK AND KEY	\$0	\$1,655	\$1,654.89	100%
MAINTENANCE RENOVATIONS INCLUDING: ENTRY DRIVE MODIFICATION ADDITIONAL PARKING PLAYGROUND EQUIPMENT SHADING FILM FOR WINDOWS REPLACE DISH MACHINE EXHAUST WINDOW FILM	\$780,325	\$508,866	\$508,865.66	100%
ADDITIONAL PARKING	\$30,625	\$3,240	\$3,240.00	100%
GYM FLOORING	\$205,065	\$23,081	\$23,080.94	100%
MUSIC RISERS AND SHELLS	\$0	\$4,920	\$4,920.00	100%
OBSOLETE WORKSTATION REPLACEMENT	\$0	\$169,793	\$169,792.18	100%
PRINTER/COPIER/DUPLICATOR REPLACEMENT	\$0	\$58,863	\$58,863.00	100%
DISTRICT SERVER REPLACEMENT	\$0	\$8,125	\$8,124.59	100%
REPL OBSOLETE TEACHER COMPUTING DEVICES	\$0	\$94,264	\$94,263.59	100%
MAINTAIN DISTRICT NETWORK	\$0	\$30,293	\$30,292.15	100%
CENTRALIZED VIDEO DISTRIBUTION SYSTEM	\$0	\$8,970	\$8,970.00	100%
AUDIO VISUAL EQUIPMENT	\$0	\$195,782	\$195,781.22	100%
INTERACTIVE CLASSROOM DEVICES	\$0	\$181,580	\$181,580.00	100%
ACCESS CONTROL	\$0	\$2,849	\$2,849.00	100%
SURVEILLANCE CAMERAS	\$0	\$29,308	\$29,307.80	100%
GROWTH AND REPLACEMENT F&E	\$0	\$29,210	\$29,208.80	100%
ACCOUNTING & DOCUMENT MGMT SYSTEM	\$0	\$3,000	\$2,193.77	73%
TEXTBOOKS/INSTRUCTIONAL MATERIALS	\$0	\$263,610	\$263,609.87	100%
TOTAL HAYES ELEMENTARY	\$1,016,015	\$1,617,409	\$1,616,597.46	100%
HENDRICKS ELEMENTARY				
SAFE LOCK AND KEY	\$0	\$1,655	\$1,654.89	100%
RETROFIT FURNITURE & EQUIPMENT	\$0	\$30,000	\$30,000.00	100%
MAINTENANCE/RENOVATIONS INCLUDING: DRAINAGE IMPROVEMENTS REPLACE GYM FLOORING PAINTING	\$282,202	\$123,383	\$123,382.22	100%
OBSOLETE WORKSTATION REPLACEMENT	\$0	\$159,216	\$159,214.43	100%
PRINTER/COPIER/DUPLICATOR REPLACEMENT	\$0	\$59,168	\$59,168.00	100%

SPLOST 3 (SPECIAL PURPOSE LOCAL OPTION SALES TAX) PROJECTS
From Inception through June 30, 2016
*** Projects in blue were active projects during Fiscal Year 2016**

LOCATION/DESCRIPTION	Original Budget	Revised Budget	Expended Amount To Date	% Complete
DISTRICT SERVER REPLACEMENT	\$0	\$8,125	\$8,124.59	100%
REPL OBSOLETE TEACHER COMPUTING DEVICES	\$0	\$56,081	\$56,080.87	100%
MAINTAIN DISTRICT NETWORK	\$0	\$22,125	\$22,124.50	100%
CENTRALIZED VIDEO DISTRIBUTION SYSTEM	\$0	\$8,970	\$8,970.00	100%
AUDIO VISUAL EQUIPMENT	\$0	\$191,867	\$191,866.09	100%
INTERACTIVE CLASSROOM DEVICES	\$0	\$154,939	\$154,939.00	100%
ACCESS CONTROL	\$0	\$8,465	\$8,464.31	100%
SURVEILLANCE CAMERAS	\$0	\$28,555	\$28,554.95	100%
GROWTH AND REPLACEMENT F&E	\$0	\$13,345	\$13,343.47	100%
ACCOUNTING & DOCUMENT MGMT SYSTEM	\$0	\$3,000	\$2,193.77	73%
TEXTBOOKS/INSTRUCTIONAL MATERIALS	\$0	\$167,119	\$167,118.69	100%
TOTAL HENDRICKS ELEMENTARY	\$282,202	\$1,036,013	\$1,035,199.78	100%
HIGHTOWER TRAIL MS				
BAND & ORCHESTRA EQUIP GRFE	\$0	\$1,918	\$1,917.20	100%
CHORAL EQUIP GRFE	\$0	\$784	\$783.60	100%
SAFE LOCK AND KEY	\$0	\$1,655	\$1,654.89	100%
MODIFICATIONS/RENOVATIONS INCLUDING: DOOR/WINDOW/OFFICE MODIFICATIONS REPLACE AUDITORIUM SEATING REPLACE HVAC LIGHTING RETROFIT	\$5,280,637	\$2,703,674	\$2,703,670.54	100%
CALCULATORS	\$0	\$2,250	\$2,250.00	100%
OBSOLETE WORKSTATION REPLACEMENT	\$0	\$191,169	\$191,168.71	100%
PRINTER/COPIER/DUPLICATOR REPLACEMENT	\$0	\$58,863	\$58,863.00	100%
DISTRICT SERVER REPLACEMENT	\$0	\$8,189	\$8,188.01	100%
REPL OBSOLETE TEACHER COMPUTING DEVICES	\$0	\$82,332	\$82,331.49	100%
MAINTAIN DISTRICT NETWORK	\$0	\$22,125	\$22,124.50	100%
REPLACE/ENHANCE PHONE SYSTEM	\$0	\$27,163	\$27,162.42	100%
CENTRALIZED VIDEO DISTRIBUTION SYSTEM	\$0	\$8,970	\$8,970.00	100%
AUDIO VISUAL EQUIPMENT	\$0	\$209,443	\$209,442.79	100%
INTERACTIVE CLASSROOM DEVICES	\$0	\$152,252	\$152,252.00	100%
ACCESS CONTROL	\$0	\$27,212	\$27,211.29	100%
SURVEILLANCE CAMERAS	\$0	\$775	\$775.00	100%
GROWTH AND REPLACEMENT F&E	\$0	\$77,414	\$77,413.06	100%
ACCOUNTING & DOCUMENT MGMT SYSTEM	\$0	\$1,500	\$1,101.86	73%
TEXTBOOKS/INSTRUCTIONAL MATERIALS	\$0	\$326,281	\$326,280.96	100%
TOTAL HIGHTOWER TRAIL MIDDLE	\$5,280,637	\$3,903,969	\$3,903,561.32	100%
HILLGROVE HS				
ADA TRANSITION ACADEMY KITCHEN	\$0	\$34,852	\$34,851.50	100%
ADA AUTOMATIC DOOR OPENERS	\$0	\$18,226	\$18,225.67	100%
SAFE LOCK AND KEY	\$0	\$1,248	\$1,248.19	100%
EMERGENCY LIGHTS	\$0	\$21,515	\$21,514.15	100%
VISITOR STAND FENCE	\$0	\$2,116	\$2,115.50	100%
PRACTICE FIELD FENCE	\$0	\$16,962	\$16,961.10	100%
FNS FRYER REPLACEMENT	\$0	\$14,914	\$14,913.68	100%
PAVE SIDEWALK	\$35,280	\$17,970	\$17,970.00	100%
PERIMETER FENCING	\$75,460	\$17,274	\$17,273.75	100%
ADD STADIUM SECURITY LIGHTING	\$66,150	\$69,065	\$69,064.51	100%
CALCULATORS	\$0	\$3,563	\$3,562.50	100%
OBSOLETE WORKSTATION REPLACEMENT	\$0	\$512,323	\$512,322.61	100%
PRINTER/COPIER/DUPLICATOR REPLACEMENT	\$0	\$87,916	\$87,915.10	100%
DISTRICT SERVER REPLACEMENT	\$0	\$8,975	\$8,974.58	100%
REPL OBSOLETE TEACHER COMPUTING DEVICES	\$0	\$140,799	\$140,798.78	100%
MAINTAIN DISTRICT NETWORK	\$0	\$22,065	\$22,064.25	100%
REPLACE/ENHANCE PHONE SYSTEM	\$0	\$41,219	\$41,218.98	100%
CENTRALIZED VIDEO DISTRIBUTION SYSTEM	\$0	\$8,970	\$8,970.00	100%
AUDIO VISUAL EQUIPMENT	\$0	\$286,832	\$286,831.16	100%
INTERACTIVE CLASSROOM DEVICES	\$0	\$168,249	\$168,249.00	100%
SURVEILLANCE CAMERAS	\$0	\$179,435	\$179,434.57	100%
GROWTH AND REPLACEMENT F&E	\$0	\$77,180	\$77,179.06	100%
ACCOUNTING & DOCUMENT MGMT SYSTEM	\$0	\$1,500	\$1,101.86	73%
PE/ATHLETIC FAC UPGR/ARTIFICIAL TURF	\$0	\$786,912	\$786,279.19	100%
TEXTBOOKS/INSTRUCTIONAL MATERIALS	\$0	\$479,702	\$479,701.30	100%
TOTAL HILLGROVE HIGH	\$176,890	\$3,019,782	\$3,018,740.99	100%
HOLLYDALE ES				
SAFE LOCK AND KEY	\$0	\$1,655	\$1,654.89	100%
REPLACE SOFTBALL FENCE	\$0	\$4,221	\$4,220.35	100%
MAINTENANCE RENOVATIONS INCLUDING: PLAYGROUND EQUIPMENT SPRINKLER (FIRE SUPPRESSION) LIGHTING RETROFIT SECURITY LIGHTING FOR BUILDING CAFETERIA STAGE LIGHTING SYSTEM REPLACE ELECTRICAL PANELS	\$1,061,830	\$529,425	\$529,424.01	100%
OBSOLETE WORKSTATION REPLACEMENT	\$0	\$83,759	\$83,757.43	100%
PRINTER/COPIER/DUPLICATOR REPLACEMENT	\$0	\$60,405	\$60,405.00	100%
DISTRICT SERVER REPLACEMENT	\$0	\$8,125	\$8,124.59	100%
REPL OBSOLETE TEACHER COMPUTING DEVICES	\$0	\$77,559	\$77,558.65	100%
MAINTAIN DISTRICT NETWORK	\$0	\$22,125	\$22,124.50	100%
CENTRALIZED VIDEO DISTRIBUTION SYSTEM	\$0	\$8,970	\$8,970.00	100%
AUDIO VISUAL EQUIPMENT	\$0	\$177,601	\$177,600.18	100%
INTERACTIVE CLASSROOM DEVICES	\$0	\$119,985	\$119,985.00	100%
ACCESS CONTROL	\$0	\$2,849	\$2,848.99	100%
SURVEILLANCE CAMERAS	\$0	\$28,243	\$28,242.19	100%
GROWTH AND REPLACEMENT F&E	\$0	\$45,259	\$45,257.79	100%
ACCOUNTING & DOCUMENT MGMT SYSTEM	\$0	\$1,500	\$1,101.86	73%
TEXTBOOKS/INSTRUCTIONAL MATERIALS	\$0	\$218,377	\$218,376.97	100%
TOTAL HOLLYDALE ELEMENTARY	\$1,061,830	\$1,390,058	\$1,389,652.40	100%

SPLOST 3 (SPECIAL PURPOSE LOCAL OPTION SALES TAX) PROJECTS
From Inception through June 30, 2016
*** Projects in blue were active projects during Fiscal Year 2016**

LOCATION/DESCRIPTION	Original Budget	Revised Budget	Expended Amount To Date	% Complete
KEHELEY ES				
FENCING	\$0	\$14,251	\$14,250.20	100%
SAFE LOCK AND KEY	\$0	\$1,655	\$1,654.89	100%
FIRE DOOR HARDWARE	\$0	\$15,520	\$15,519.52	100%
MODIFICATIONS/RENOVATIONS INCLUDING: RESTROOM AND OFFICE MODIFICATIONS REPLACE PLAYGROUND SURFACING REPLACE GLASS IN ATRIUM WINDOWS	\$1,076,726	\$1,249,023	\$1,249,020.92	100%
REPLACE HVAC AND FIRE ALARM SYSTEM	\$1,754,628	\$1,037,197	\$1,037,196.61	100%
MAINTENANCE RENOVATIONS INCLUDING: SPRINKLER (FIRE SUPPRESSION) REPLACE PARKING LOT LIGHTING ADD WALK-IN FREEZER LIGHTING	\$677,430	\$425,664	\$425,662.81	100%
OBsolete WORKSTATION REPLACEMENT	\$0	\$227,117	\$227,116.56	100%
PRINTER/COPIER/DUPLICATOR REPLACEMENT	\$0	\$14,523	\$14,523.00	100%
DISTRICT SERVER REPLACEMENT	\$0	\$8,189	\$8,188.01	100%
REPL OBSOLETE TEACHER COMPUTING DEVICES	\$0	\$89,890	\$89,889.18	100%
MAINTAIN DISTRICT NETWORK	\$0	\$22,125	\$22,124.50	100%
CENTRALIZED VIDEO DISTRIBUTION SYSTEM	\$0	\$8,970	\$8,970.00	100%
AUDIO VISUAL EQUIPMENT	\$0	\$127,233	\$127,232.38	100%
INTERACTIVE CLASSROOM DEVICES	\$0	\$97,147	\$97,147.00	100%
ACCESS CONTROL	\$0	\$3,299	\$3,254.00	99%
SURVEILLANCE CAMERAS	\$0	\$28,394	\$28,393.67	100%
GROWTH AND REPLACEMENT F&E	\$0	\$19,669	\$19,667.71	100%
ACCOUNTING & DOCUMENT MGMT SYSTEM	\$0	\$3,000	\$2,193.77	73%
TEXTBOOKS/INSTRUCTIONAL MATERIALS	\$0	\$150,083	\$150,082.97	100%
TOTAL KEHELEY ELEMENTARY	\$3,508,784	\$3,542,949	\$3,542,087.70	100%
KELL HS				
BAND & ORCHESTRA EQUIP GRFE	\$0	\$1,918	\$1,917.20	100%
CHORAL EQUIP GRFE	\$0	\$784	\$783.60	100%
ADA AUTOMATIC DOOR OPENERS	\$0	\$26,699	\$26,699.00	100%
SAFE LOCK AND KEY	\$0	\$1,654	\$1,654.88	100%
ADA FLOORING	\$0	\$1,826	\$1,826.00	100%
FNS FRYER REPLACEMENT	\$0	\$9,809	\$9,809.17	100%
MODIFICATIONS/RENOVATIONS INCLUDING: RELOCATE LOCKERS ADD DOOR AND GRILLES ADD BUS CANOPY PROVIDE STAGE LIGHTING LIFT SYSTEM	\$446,849	\$503,701	\$503,699.73	100%
CALCULATORS	\$0	\$3,375	\$3,375.00	100%
OBsolete WORKSTATION REPLACEMENT	\$0	\$488,562	\$488,561.38	100%
PRINTER/COPIER/DUPLICATOR REPLACEMENT	\$0	\$72,012	\$72,011.10	100%
DISTRICT SERVER REPLACEMENT	\$0	\$8,449	\$8,448.93	100%
REPL OBSOLETE TEACHER COMPUTING DEVICES	\$0	\$165,039	\$165,038.56	100%
MAINTAIN DISTRICT NETWORK	\$0	\$22,065	\$22,064.25	100%
REPLACE/ENHANCE PHONE SYSTEM	\$0	\$43,562	\$43,561.74	100%
CENTRALIZED VIDEO DISTRIBUTION SYSTEM	\$0	\$8,970	\$8,970.00	100%
AUDIO VISUAL EQUIPMENT	\$0	\$296,243	\$296,243.49	100%
INTERACTIVE CLASSROOM DEVICES	\$0	\$180,925	\$180,925.00	100%
SURVEILLANCE CAMERAS	\$0	\$164,885	\$164,884.24	100%
GROWTH AND REPLACEMENT F&E	\$0	\$12,360	\$12,358.29	100%
ACCOUNTING & DOCUMENT MGMT SYSTEM	\$0	\$1,500	\$1,101.86	73%
PE/ATHLETIC FAC UPGR/ARTIFICIAL TURF	\$0	\$771,970	\$771,969.32	100%
TEXTBOOKS/INSTRUCTIONAL MATERIALS	\$0	\$480,181	\$480,180.92	100%
TOTAL KELL HIGH	\$446,849	\$3,266,489	\$3,266,083.66	100%
KEMP ES				
SAFE LOCK AND KEY	\$0	\$1,655	\$1,654.89	100%
BUS LOT FENCING	\$0	\$7,267	\$7,266.25	100%
FENCING/GATE	\$1,225	\$950	\$0.00	0%
GYM FLOORING	\$467,092	\$29,830	\$29,829.71	100%
PAINTING AND FLOORING	\$414,356	\$423,508	\$423,506.50	100%
OBsolete WORKSTATION REPLACEMENT	\$0	\$146,287	\$146,286.46	100%
PRINTER/COPIER/DUPLICATOR REPLACEMENT	\$0	\$44,179	\$44,179.00	100%
DISTRICT SERVER REPLACEMENT	\$0	\$8,125	\$8,124.59	100%
REPL OBSOLETE TEACHER COMPUTING DEVICES	\$0	\$82,332	\$82,331.49	100%
MAINTAIN DISTRICT NETWORK	\$0	\$22,125	\$22,124.50	100%
CENTRALIZED VIDEO DISTRIBUTION SYSTEM	\$0	\$8,970	\$8,970.00	100%
AUDIO VISUAL EQUIPMENT	\$0	\$203,641	\$203,640.86	100%
INTERACTIVE CLASSROOM DEVICES	\$0	\$166,254	\$166,254.00	100%
ACCESS CONTROL	\$0	\$2,849	\$2,849.00	100%
SURVEILLANCE CAMERAS	\$0	\$28,697	\$28,696.05	100%
GROWTH AND REPLACEMENT F&E	\$0	\$15,137	\$15,136.01	100%
ACCOUNTING & DOCUMENT MGMT SYSTEM	\$0	\$3,000	\$2,193.77	73%
TEXTBOOKS/INSTRUCTIONAL MATERIALS	\$0	\$240,933	\$240,932.47	100%
TOTAL KEMP ELEMENTARY	\$882,673	\$1,435,739	\$1,433,975.55	100%
KENNESAW ES				
SAFE LOCK AND KEY	\$0	\$1,655	\$1,654.89	100%
COOLER/FREEZER UPGRADE	\$0	\$174,129	\$174,128.03	100%
ADA PARKING ACCESS	\$0	\$6,204	\$6,204.00	100%
ADD BOLLARDS	\$0	\$521	\$521.00	100%
PARKING LOT PAVING AND SITE LIGHTING	\$26,950	\$77,447	\$77,446.11	100%
ROOFING	\$1,538,355	\$618,511	\$618,509.71	100%
MAINTENANCE RENOVATIONS INCLUDING: LIGHTING RETROFIT WINDOW REPLACEMENT REPLACE FIRE ALARM SYSTEM	\$695,374	\$819,530	\$819,528.68	100%
MUSIC RISERS AND SHELLS	\$0	\$3,690	\$3,690.00	100%
OBsolete WORKSTATION REPLACEMENT	\$0	\$106,795	\$106,794.31	100%
PRINTER/COPIER/DUPLICATOR REPLACEMENT	\$0	\$37,464	\$37,464.00	100%

SPLOST 3 (SPECIAL PURPOSE LOCAL OPTION SALES TAX) PROJECTS
From Inception through June 30, 2016
*** Projects in blue were active projects during Fiscal Year 2016**

LOCATION/DESCRIPTION	Original Budget	Revised Budget	Expended Amount To Date	% Complete
DISTRICT SERVER REPLACEMENT	\$0	\$8,189	\$8,188.01	100%
REPL OBSOLETE TEACHER COMPUTING DEVICES	\$0	\$81,139	\$81,138.28	100%
MAINTAIN DISTRICT NETWORK	\$0	\$33,194	\$33,193.97	100%
CENTRALIZED VIDEO DISTRIBUTION SYSTEM	\$0	\$8,970	\$8,970.00	100%
AUDIO VISUAL EQUIPMENT	\$0	\$192,262	\$192,261.27	100%
INTERACTIVE CLASSROOM DEVICES	\$0	\$142,848	\$142,847.92	100%
ACCESS CONTROL	\$0	\$2,849	\$2,849.00	100%
SURVEILLANCE CAMERAS	\$0	\$29,040	\$29,039.18	100%
GROWTH AND REPLACEMENT F&E	\$0	\$36,867	\$36,865.59	100%
ACCOUNTING & DOCUMENT MGMT SYSTEM	\$0	\$3,000	\$2,193.77	73%
TEXTBOOKS/INSTRUCTIONAL MATERIALS	\$0	\$212,275	\$212,274.59	100%
TOTAL KENNESAW ELEMENTARY	\$2,260,679	\$2,596,579	\$2,595,762.31	100%
KENNESAW MOUNTAIN HS				
BAND & ORCHESTRA EQUIP GRFE	\$0	\$8,328	\$8,327.15	100%
CHORAL EQUIP GRFE	\$0	\$784	\$783.60	100%
ADA TRANSITION ACADEMY KITCHEN	\$0	\$31,090	\$31,089.65	100%
ADA AUTOMATIC DOOR OPENERS	\$0	\$64,669	\$64,668.13	100%
SAFE LOCK AND KEY	\$0	\$1,654	\$1,654.88	100%
ADA RESTROOM	\$0	\$6,169	\$6,168.97	100%
ADA CHAIR LIFT	\$0	\$133,759	\$133,758.78	100%
FNS FRYER REPLACEMENT	\$0	\$14,228	\$14,227.80	100%
MAINTENANCE RENOVATIONS INCLUDING: ADD FENCE AND GATES TO COURTYARD REPLACE ROOF INSULATION FLOORING PAINTING PROVIDE STAGE LIGHTING LIFT SYSTEM	\$3,347,006	\$2,531,381	\$2,531,380.07	100%
CALCULATORS	\$0	\$3,750	\$3,750.00	100%
MUSIC RISERS AND SHELLS	\$0	\$6,650	\$6,650.00	100%
OBSOLETE WORKSTATION REPLACEMENT	\$0	\$657,418	\$657,417.59	100%
PRINTER/COPIER/DUPLICATOR REPLACEMENT	\$0	\$146,866	\$146,865.88	100%
DISTRICT SERVER REPLACEMENT	\$0	\$8,449	\$8,448.93	100%
REPL OBSOLETE TEACHER COMPUTING DEVICES	\$0	\$161,272	\$161,271.14	100%
MAINTAIN DISTRICT NETWORK	\$0	\$29,691	\$29,690.48	100%
REPLACE/ENHANCE PHONE SYSTEM	\$0	\$46,686	\$46,685.42	100%
CENTRALIZED VIDEO DISTRIBUTION SYSTEM	\$0	\$8,970	\$8,970.00	100%
AUDIO VISUAL EQUIPMENT	\$0	\$306,816	\$306,815.09	100%
INTERACTIVE CLASSROOM DEVICES	\$0	\$183,483	\$183,483.00	100%
ACCESS CONTROL	\$0	\$71,552	\$71,551.01	100%
SURVEILLANCE CAMERAS	\$0	\$185,199	\$185,198.22	100%
GROWTH AND REPLACEMENT F&E	\$0	\$56,783	\$56,782.18	100%
ACCOUNTING & DOCUMENT MGMT SYSTEM	\$0	\$1,500	\$1,101.86	73%
PE/ATHLETIC FAC UPGR/ARTIFICIAL TURF	\$0	\$772,564	\$772,562.70	100%
TEXTBOOKS/INSTRUCTIONAL MATERIALS	\$0	\$451,227	\$451,226.84	100%
TOTAL KENNESAW MOUNTAIN HIGH	\$3,347,006	\$5,890,938	\$5,890,529.37	100%
KENNESAW WAREHOUSE				
PROGRAM MANAGEMENT	\$0	\$12,922	\$12,922.00	100%
FOOD SERVICE MODIFICATIONS	\$0	\$48,119	\$48,118.90	100%
CONSTRUCT COOLER IN WAREHOUSE	\$2,244,784	\$1,754,970	\$1,754,968.47	100%
AUDIOLOGY EQUIPMENT	\$0	\$239,841	\$239,840.32	100%
OBSOLETE WORKSTATION REPLACEMENT	\$0	\$117,906	\$108,288.45	92%
PRINTER/COPIER/DUPLICATOR REPLACEMENT	\$0	\$68,052	\$68,052.00	100%
DISTRICT SERVER REPLACEMENT	\$0	\$957,614	\$936,577.81	98%
REPL OBSOLETE TEACHER COMPUTING DEVICES	\$0	\$4,143	\$4,143.00	100%
MAINTAIN DISTRICT NETWORK	\$0	\$1,480	\$1,479.08	100%
DATA CENTER EQUIPMENT REFRESH	\$3,000,000	\$2,102,461	\$2,102,460.51	100%
DATA CENTER DISASTER RECOVERY	\$4,000,000	\$97,820	\$97,819.40	100%
REPLACE/ENHANCE PHONE SYSTEM	\$0	\$201,427	\$201,426.97	100%
ACCESS CONTROL	\$0	\$25,335	\$25,108.09	99%
SURVEILLANCE CAMERAS	\$0	\$460,500	\$460,499.35	100%
GROWTH AND REPLACEMENT F&E	\$0	\$6,371	\$6,370.33	100%
HUMAN RESOURCES/PAYROLL SYSTEM	\$9,000,000	\$7,185,668	\$3,059,508.06	43%
STUDENT INFORMATION SYSTEM	\$3,000,000	\$1,510,000	\$487,536.18	32%
TEXTBOOKS/INSTRUCTIONAL MATERIALS	\$0	\$7,670,921	\$7,670,920.96	100%
TOTAL KENNESAW WAREHOUSE	\$21,244,784	\$22,465,550	\$17,286,039.88	77%
KINCAID ES				
SAFE LOCK AND KEY	\$0	\$1,655	\$1,654.89	100%
MODIFICATIONS/RENOVATIONS INCLUDING: ADD STORAGE AND TOILETS/MODIFY KITCHEN REPAIR FRONT PLAYGROUND PLAYGROUND EQUIPMENT SPRINKLER (FIRE SUPPRESSION)	\$1,036,649	\$755,979	\$755,977.40	100%
HVAC REPLACEMENT AND LIGHTING RETROFIT	\$2,421,359	\$1,897,341	\$1,897,339.45	100%
MUSIC RISERS AND SHELLS	\$0	\$7,380	\$7,380.00	100%
OBSOLETE WORKSTATION REPLACEMENT	\$0	\$73,513	\$73,512.73	100%
PRINTER/COPIER/DUPLICATOR REPLACEMENT	\$0	\$67,281	\$67,281.00	100%
DISTRICT SERVER REPLACEMENT	\$0	\$8,189	\$8,188.01	100%
REPL OBSOLETE TEACHER COMPUTING DEVICES	\$0	\$77,559	\$77,558.65	100%
MAINTAIN DISTRICT NETWORK	\$0	\$22,170	\$22,170.00	100%
CENTRALIZED VIDEO DISTRIBUTION SYSTEM	\$0	\$8,970	\$8,970.00	100%
AUDIO VISUAL EQUIPMENT	\$0	\$141,543	\$141,542.07	100%
INTERACTIVE CLASSROOM DEVICES	\$0	\$141,607	\$141,607.00	100%
ACCESS CONTROL	\$0	\$2,849	\$2,849.00	100%
SURVEILLANCE CAMERAS	\$0	\$30,950	\$30,949.08	100%
GROWTH AND REPLACEMENT F&E	\$0	\$27,455	\$27,454.16	100%
ACCOUNTING & DOCUMENT MGMT SYSTEM	\$0	\$1,500	\$1,101.86	73%
TEXTBOOKS/INSTRUCTIONAL MATERIALS	\$0	\$195,336	\$195,335.46	100%
TOTAL KINCAID ELEMENTARY	\$3,458,008	\$3,461,277	\$3,460,870.76	100%

SPLOST 3 (SPECIAL PURPOSE LOCAL OPTION SALES TAX) PROJECTS
From Inception through June 30, 2016
*** Projects in blue were active projects during Fiscal Year 2016**

LOCATION/DESCRIPTION	Original Budget	Revised Budget	Expended Amount To Date	% Complete
KING SPRINGS K-1 @ BROWN				
SAFE LOCK AND KEY	\$0	\$1,655	\$1,654.89	100%
FLOOR REPLACEMENT	\$0	\$60,798	\$60,797.05	100%
MODIFICATIONS/RENOVATIONS INCLUDING:	\$1,077,413	\$609,997	\$392,492.18	64%
REPLACE PLAYGROUND SURFACING				
EXTERIOR PAINTING				
MARKER BOARDS				
TOILET PARTITIONS/DOORS/ACCESSORIES				
SPRINKLER (FIRE SUPPRESSION)				
REPLACE FIRE ALARM SYSTEM				
LIGHTING RETROFIT				
ADDITIONAL POWER OUTLETS				
OBSOLETE WORKSTATION REPLACEMENT	\$0	\$111,473	\$111,472.38	100%
PRINTER/COPIER/DUPLICATOR REPLACEMENT	\$0	\$15,294	\$15,294.00	100%
REPL OBSOLETE TEACHER COMPUTING DEVICES	\$0	\$75,179	\$75,178.43	100%
MAINTAIN DISTRICT NETWORK	\$0	\$22,175	\$20,675.00	93%
CENTRALIZED VIDEO DISTRIBUTION SYSTEM	\$0	\$8,970	\$8,970.00	100%
AUDIO VISUAL EQUIPMENT	\$0	\$76,650	\$76,649.16	100%
INTERACTIVE CLASSROOM DEVICES	\$0	\$52,554	\$52,553.24	100%
ACCESS CONTROL	\$0	\$2,849	\$2,849.00	100%
SURVEILLANCE CAMERAS	\$0	\$21,221	\$21,220.51	100%
GROWTH AND REPLACEMENT F&E	\$0	\$1,737	\$1,736.73	100%
ACCOUNTING & DOCUMENT MGMT SYSTEM	\$0	\$1,500	\$1,101.86	73%
TEXTBOOKS/INSTRUCTIONAL MATERIALS	\$0	\$93,354	\$93,353.80	100%
TOTAL BROWN ELEMENTARY	\$1,077,413	\$1,155,406	\$935,998.23	81%
KING SPRINGS ES				
ADA CURB CUT	\$0	\$4,004	\$4,003.50	100%
SAFE LOCK AND KEY	\$0	\$1,850	\$1,849.89	100%
MODIFICATIONS/RENOVATIONS INCLUDING:	\$2,570,192	\$2,479,414	\$2,479,411.52	100%
ADMIN ADDITION/RESTROOM MODIFY				
SPORTS COURT GYM FLOORING				
FLOORING				
HVAC UPGRADE				
REPLACE WATER COOLER				
SPRINKLER (FIRE SUPPRESSION)				
REPLACE CLOCK SYSTEM WITH GPS				
REPLACE FIRE ALARM SYSTEM				
LIGHTING RETROFIT				
MUSIC RISERS AND SHELLS	\$0	\$4,092	\$4,092.00	100%
OBSOLETE WORKSTATION REPLACEMENT	\$0	\$82,566	\$82,565.14	100%
PRINTER/COPIER/DUPLICATOR REPLACEMENT	\$0	\$52,758	\$52,758.00	100%
DISTRICT SERVER REPLACEMENT	\$0	\$7,599	\$7,598.94	100%
REPL OBSOLETE TEACHER COMPUTING DEVICES	\$0	\$51,309	\$51,308.03	100%
MAINTAIN DISTRICT NETWORK	\$0	\$20,675	\$20,675.00	100%
CENTRALIZED VIDEO DISTRIBUTION SYSTEM	\$0	\$8,970	\$8,970.00	100%
AUDIO VISUAL EQUIPMENT	\$0	\$118,554	\$118,553.83	100%
INTERACTIVE CLASSROOM DEVICES	\$0	\$97,511	\$97,511.00	100%
ACCESS CONTROL	\$0	\$2,849	\$2,849.00	100%
SURVEILLANCE CAMERAS	\$0	\$2,188	\$2,187.16	100%
GROWTH AND REPLACEMENT F&E	\$0	\$52,432	\$52,430.87	100%
ACCOUNTING & DOCUMENT MGMT SYSTEM	\$0	\$3,000	\$2,193.77	73%
TEXTBOOKS/INSTRUCTIONAL MATERIALS	\$0	\$199,879	\$199,878.79	100%
TOTAL KING SPRINGS ELEMENTARY	\$2,570,192	\$3,189,650	\$3,188,836.44	100%
LABELLE ES				
WHEELCHAIR LIFT	\$0	\$11,451	\$11,451.00	100%
SAFE LOCK AND KEY	\$0	\$1,655	\$1,654.89	100%
MODIFICATIONS/RENOVATIONS INCLUDING:	\$537,008	\$606,477	\$606,476.21	100%
KITCHEN RENOVATION				
HAZARDOUS MATERIAL ABATEMENT				
ADD PARKING				
PLAYGROUND EQUIPMENT				
SCHOOL SITE SIGN				
CAFETERIA STAGE CURTAINS				
LIGHTING RETROFIT				
MUSIC RISERS AND SHELLS	\$0	\$1,364	\$1,364.00	100%
OBSOLETE WORKSTATION REPLACEMENT	\$0	\$127,410	\$127,409.50	100%
PRINTER/COPIER/DUPLICATOR REPLACEMENT	\$0	\$29,817	\$29,817.00	100%
DISTRICT SERVER REPLACEMENT	\$0	\$7,599	\$7,598.94	100%
REPL OBSOLETE TEACHER COMPUTING DEVICES	\$0	\$65,627	\$65,626.55	100%
MAINTAIN DISTRICT NETWORK	\$0	\$22,170	\$22,170.00	100%
CENTRALIZED VIDEO DISTRIBUTION SYSTEM	\$0	\$8,970	\$8,970.00	100%
AUDIO VISUAL EQUIPMENT	\$0	\$143,343	\$143,342.30	100%
INTERACTIVE CLASSROOM DEVICES	\$0	\$86,518	\$86,518.00	100%
ACCESS CONTROL	\$0	\$2,849	\$2,849.00	100%
SURVEILLANCE CAMERAS	\$0	\$6,868	\$6,867.80	100%
GROWTH AND REPLACEMENT F&E	\$0	\$7,022	\$7,021.01	100%
ACCOUNTING & DOCUMENT MGMT SYSTEM	\$0	\$1,500	\$1,101.86	73%
TEXTBOOKS/INSTRUCTIONAL MATERIALS	\$0	\$159,613	\$159,612.66	100%
TOTAL LABELLE ELEMENTARY	\$537,008	\$1,290,253	\$1,289,850.72	100%
LASSITER HS				
BAND & ORCHESTRA EQUIP GRFE	\$0	\$1,918	\$1,917.20	100%
SAFE LOCK AND KEY	\$0	\$1,248	\$1,248.19	100%
STADIUM FENCING	\$0	\$61,459	\$61,459.00	100%
ADA HVAC	\$0	\$9,599	\$9,599.00	100%
VISITOR FENCE & GATE	\$0	\$25,894	\$25,893.80	100%
FNS FRYER REPLACEMENT	\$0	\$11,334	\$11,333.81	100%
ADDITIONS/MODIF/RENOV INCLUDING:	\$19,710,822	\$17,864,077	\$17,864,070.43	100%
THEATRE ADDITION				
REPAVE PARKING LOTS				

SPLOST 3 (SPECIAL PURPOSE LOCAL OPTION SALES TAX) PROJECTS
From Inception through June 30, 2016
*** Projects in blue were active projects during Fiscal Year 2016**

LOCATION/DESCRIPTION	Original Budget	Revised Budget	Expended Amount To Date	% Complete
TENNIS COURT RESURFACING				
MOVE FIELD IRRIGATION TO DOMESTIC				
HVAC UPGRADE				
LIGHTING RETROFIT				
SECURITY LIGHTING FOR PARKING LOTS				
REPLACE FOOTBALL FIELD LIGHTING				
REPLACE SOFTBALL FIELD LIGHTING				
CALCULATORS	\$0	\$3,938	\$3,937.50	100%
MUSIC RISERS AND SHELLS	\$0	\$12,600	\$12,600.00	100%
OBSOLETE WORKSTATION REPLACEMENT	\$0	\$433,817	\$433,816.65	100%
PRINTER/COPIER/DUPLICATOR REPLACEMENT	\$0	\$180,612	\$180,611.10	100%
DISTRICT SERVER REPLACEMENT	\$0	\$8,449	\$8,448.93	100%
REPL OBSOLETE TEACHER COMPUTING DEVICES	\$0	\$163,470	\$163,469.77	100%
MAINTAIN DISTRICT NETWORK	\$0	\$30,162	\$30,161.98	100%
REPLACE/ENHANCE PHONE SYSTEM	\$0	\$40,439	\$40,438.06	100%
CENTRALIZED VIDEO DISTRIBUTION SYSTEM	\$0	\$8,970	\$8,970.00	100%
AUDIO VISUAL EQUIPMENT	\$0	\$336,647	\$336,646.94	100%
INTERACTIVE CLASSROOM DEVICES	\$0	\$198,156	\$198,156.00	100%
SURVEILLANCE CAMERAS	\$0	\$114,433	\$114,432.34	100%
GROWTH AND REPLACEMENT F&E	\$0	\$79,780	\$79,778.36	100%
ACCOUNTING & DOCUMENT MGMT SYSTEM	\$0	\$1,500	\$1,101.86	73%
PE/ATHLETIC FAC UPRG/ARTIFICIAL TURF	\$0	\$799,357	\$799,357.00	100%
TEXTBOOKS/INSTRUCTIONAL MATERIALS	\$0	\$557,003	\$557,002.20	100%
TOTAL LASSITER HIGH	\$19,710,822	\$20,944,862	\$20,944,450.12	100%
LEWIS ES				
TRAFFIC GATES	\$0	\$1,980	\$1,980.00	100%
SAFE LOCK AND KEY	\$0	\$1,655	\$1,654.89	100%
PLAYGROUND FENCING	\$0	\$4,606	\$4,605.50	100%
PERIMETER FENCING	\$0	\$39,830	\$39,829.10	100%
FIRE SPRINKLER HEAD REPLACEMENT	\$18,228	\$10,335	\$10,335.00	100%
MAINTENANCE RENOVATIONS INCLUDING:	\$1,060,605	\$1,216,495	\$1,216,493.80	100%
PLAYGROUND EQUIPMENT				
SANITARY SEWER LIFT STATION UPGRADES				
REPLACE COOLER/FREEZER				
ADD HVAC TO KITCHEN				
REPLACE WATER STORAGE TANK				
REPLACE EMERGENCY GENERATOR				
LIGHTING RETROFIT				
MUSIC RISERS AND SHELLS	\$0	\$3,690	\$3,690.00	100%
OBSOLETE WORKSTATION REPLACEMENT	\$0	\$162,446	\$162,445.22	100%
PRINTER/COPIER/DUPLICATOR REPLACEMENT	\$0	\$45,111	\$45,111.00	100%
DISTRICT SERVER REPLACEMENT	\$0	\$7,599	\$7,598.94	100%
REPL OBSOLETE TEACHER COMPUTING DEVICES	\$0	\$73,980	\$73,979.02	100%
MAINTAIN DISTRICT NETWORK	\$0	\$30,043	\$30,042.98	100%
CENTRALIZED VIDEO DISTRIBUTION SYSTEM	\$0	\$8,970	\$8,970.00	100%
AUDIO VISUAL EQUIPMENT	\$0	\$194,069	\$194,068.46	100%
INTERACTIVE CLASSROOM DEVICES	\$0	\$145,500	\$145,500.00	100%
ACCESS CONTROL	\$0	\$2,849	\$2,849.00	100%
SURVEILLANCE CAMERAS	\$0	\$33,064	\$33,063.83	100%
GROWTH AND REPLACEMENT F&E	\$0	\$16,484	\$16,482.55	100%
ACCOUNTING & DOCUMENT MGMT SYSTEM	\$0	\$3,419	\$12,611.83	94%
TEXTBOOKS/INSTRUCTIONAL MATERIALS	\$0	\$218,498	\$218,497.18	100%
TOTAL LEWIS ELEMENTARY	\$1,078,833	\$2,230,623	\$2,229,808.30	100%
LINDLEY 6TH GRADE ACADEMY				
BAND & ORCHESTRA EQUIP GRFE	\$0	\$1,568	\$1,567.20	100%
CHORAL EQUIP GRFE	\$0	\$784	\$783.60	100%
SAFE LOCK AND KEY	\$0	\$1,248	\$1,248.20	100%
MODIFICATIONS/RENOVATIONS INCLUDING:	\$2,194,040	\$1,461,029	\$1,461,027.01	100%
KITCHEN/RESTROOM MODIFICATIONS				
SPRINKLER (FIRE SUPPRESSION)				
REPLACE FIRE ALARM SYSTEM				
CALCULATORS	\$0	\$938	\$937.50	100%
OBSOLETE WORKSTATION REPLACEMENT	\$0	\$169,335	\$169,334.77	100%
PRINTER/COPIER/DUPLICATOR REPLACEMENT	\$0	\$30,588	\$30,588.00	100%
DISTRICT SERVER REPLACEMENT	\$0	\$8,125	\$8,124.59	100%
REPL OBSOLETE TEACHER COMPUTING DEVICES	\$0	\$52,502	\$52,501.24	100%
MAINTAIN DISTRICT NETWORK	\$0	\$29,666	\$29,665.48	100%
REPLACE/ENHANCE PHONE SYSTEM	\$0	\$26,772	\$26,771.96	100%
CENTRALIZED VIDEO DISTRIBUTION SYSTEM	\$0	\$8,970	\$8,970.00	100%
AUDIO VISUAL EQUIPMENT	\$0	\$144,017	\$144,016.65	100%
INTERACTIVE CLASSROOM DEVICES	\$0	\$66,992	\$66,450.00	99%
ACCESS CONTROL	\$0	\$4,799	\$4,799.00	100%
SURVEILLANCE CAMERAS	\$0	\$1,155	\$1,155.00	100%
GROWTH AND REPLACEMENT F&E	\$0	\$45,541	\$45,540.13	100%
ACCOUNTING & DOCUMENT MGMT SYSTEM	\$0	\$1,500	\$1,101.86	73%
TEXTBOOKS/INSTRUCTIONAL MATERIALS	\$0	\$144,240	\$144,239.40	100%
TOTAL LINDLEY 6TH GRADE ACADEMY	\$2,194,040	\$2,199,769	\$2,198,821.59	100%
LINDLEY MS				
BAND & ORCHESTRA EQUIP GRFE	\$0	\$1,568	\$1,567.20	100%
CHORAL EQUIP GRFE	\$0	\$784	\$783.60	100%
SAFE LOCK AND KEY	\$0	\$1,655	\$1,654.89	100%
CARPET REPLACEMENT	\$645,575	\$408,248	\$408,247.06	100%
LANDSCAPING/EROSION/SITE LIGHTING	\$101,920	\$92,859	\$92,858.42	100%
CALCULATORS	\$0	\$1,500	\$1,500.00	100%
OBSOLETE WORKSTATION REPLACEMENT	\$0	\$213,589	\$213,588.29	100%
PRINTER/COPIER/DUPLICATOR REPLACEMENT	\$0	\$51,216	\$51,216.00	100%
DISTRICT SERVER REPLACEMENT	\$0	\$7,599	\$7,598.94	100%
REPL OBSOLETE TEACHER COMPUTING DEVICES	\$0	\$94,264	\$94,263.59	100%
MAINTAIN DISTRICT NETWORK	\$0	\$22,171	\$22,171.00	100%

SPLOST 3 (SPECIAL PURPOSE LOCAL OPTION SALES TAX) PROJECTS
From Inception through June 30, 2016
*** Projects in blue were active projects during Fiscal Year 2016**

LOCATION/DESCRIPTION	Original Budget	Revised Budget	Expended Amount To Date	% Complete
REPLACE/ENHANCE PHONE SYSTEM	\$0	\$32,629	\$32,628.86	100%
CENTRALIZED VIDEO DISTRIBUTION SYSTEM	\$0	\$8,970	\$8,970.00	100%
AUDIO VISUAL EQUIPMENT	\$0	\$232,559	\$232,558.12	100%
INTERACTIVE CLASSROOM DEVICES	\$0	\$140,830	\$140,830.00	100%
ACCESS CONTROL	\$0	\$29,164	\$29,163.25	100%
SURVEILLANCE CAMERAS	\$0	\$96,020	\$96,019.04	100%
GROWTH AND REPLACEMENT F&E	\$0	\$86,102	\$86,100.99	100%
ACCOUNTING & DOCUMENT MGMT SYSTEM	\$0	\$1,500	\$1,101.86	73%
TEXTBOOKS/INSTRUCTIONAL MATERIALS	\$0	\$253,992	\$253,991.81	100%
TOTAL LINDLEY MIDDLE	\$747,495	\$1,777,219	\$1,776,812.92	100%
LOST MOUNTAIN MS				
BAND & ORCHESTRA EQUIP GRFE	\$0	\$1,918	\$1,917.20	100%
CHORAL EQUIP GRFE	\$0	\$784	\$783.60	100%
SAFE LOCK AND KEY	\$0	\$1,655	\$1,654.89	100%
MAINTENANCE RENOVATIONS INCLUDING: ADA MODIFICATIONS NETWORK LAB MODIFICATIONS LIGHTING RETROFIT	\$837,471	\$599,529	\$599,527.77	100%
ASPHALT PAVING INCLUDING FIRE LANE	\$496,982	\$425,504	\$425,502.81	100%
PAINTING	\$552,835	\$95,814	\$95,815.59	100%
REPLACE HVAC	\$654,150	\$394,217	\$394,216.70	100%
CALCULATORS	\$0	\$2,625	\$2,625.00	100%
OBSOLETE WORKSTATION REPLACEMENT	\$0	\$205,595	\$205,594.12	100%
PRINTER/COPIER/DUPLICATOR REPLACEMENT	\$0	\$30,588	\$30,588.00	100%
DISTRICT SERVER REPLACEMENT	\$0	\$7,599	\$7,598.94	100%
REPL OBSOLETE TEACHER COMPUTING DEVICES	\$0	\$85,912	\$85,911.12	100%
MAINTAIN DISTRICT NETWORK	\$0	\$33,822	\$33,821.64	100%
CENTRALIZED VIDEO DISTRIBUTION SYSTEM	\$0	\$8,970	\$8,970.00	100%
AUDIO VISUAL EQUIPMENT	\$0	\$225,043	\$225,043.63	100%
INTERACTIVE CLASSROOM DEVICES	\$0	\$136,970	\$131,370.00	96%
ACCESS CONTROL	\$0	\$37,308	\$37,307.69	100%
SURVEILLANCE CAMERAS	\$0	\$3,721	\$3,721.00	100%
GROWTH AND REPLACEMENT F&E	\$0	\$83,859	\$83,858.45	100%
ACCOUNTING & DOCUMENT MGMT SYSTEM	\$0	\$1,500	\$1,101.86	73%
TEXTBOOKS/INSTRUCTIONAL MATERIALS	\$0	\$279,725	\$279,724.45	100%
TOTAL LOST MOUNTAIN MIDDLE	\$2,541,438	\$2,662,658	\$2,656,654.46	100%
LOVINGGOOD MS				
BAND & ORCHESTRA EQUIP GRFE	\$0	\$1,918	\$1,917.20	100%
CHORAL EQUIP GRFE	\$0	\$784	\$783.60	100%
SAFE LOCK AND KEY	\$0	\$1,654	\$1,654.89	100%
ADA DOORS	\$0	\$2,543	\$2,543.00	100%
PLAYFIELD UPGRADE	\$0	\$177,385	\$177,385.00	100%
MAINTENANCE RENOVATIONS INCLUDING: ELECTRONIC MESSAGE BOARD PROVIDE WALKWAY LIGHTING	\$73,500	\$76,752	\$76,751.60	100%
CALCULATORS	\$0	\$1,688	\$1,687.50	100%
OBSOLETE WORKSTATION REPLACEMENT	\$0	\$270,634	\$270,633.16	100%
PRINTER/COPIER/DUPLICATOR REPLACEMENT	\$0	\$59,473	\$59,473.00	100%
DISTRICT SERVER REPLACEMENT	\$0	\$8,125	\$8,124.59	100%
REPL OBSOLETE TEACHER COMPUTING DEVICES	\$0	\$126,481	\$126,480.26	100%
MAINTAIN DISTRICT NETWORK	\$0	\$29,179	\$29,178.75	100%
CENTRALIZED VIDEO DISTRIBUTION SYSTEM	\$0	\$8,970	\$8,970.00	100%
AUDIO VISUAL EQUIPMENT	\$0	\$203,291	\$203,290.92	100%
INTERACTIVE CLASSROOM DEVICES	\$0	\$131,375	\$131,375.00	100%
ACCESS CONTROL	\$0	\$27,100	\$27,099.25	100%
SURVEILLANCE CAMERAS	\$0	\$1,155	\$1,155.00	100%
GROWTH AND REPLACEMENT F&E	\$0	\$18,142	\$18,140.33	100%
ACCOUNTING & DOCUMENT MGMT SYSTEM	\$0	\$1,500	\$1,101.86	73%
TEXTBOOKS/INSTRUCTIONAL MATERIALS	\$0	\$351,106	\$351,105.72	100%
TRANSLATOR EQUIPMENT AND HEADSETS	\$5,000	\$0	\$0.00	-
TOTAL LOVINGGOOD MIDDLE	\$78,500	\$1,499,255	\$1,498,850.63	100%
MABLETON ES				
SAFE LOCK AND KEY	\$0	\$1,655	\$1,654.89	100%
OBSOLETE WORKSTATION REPLACEMENT	\$0	\$847	\$846.86	100%
PRINTER/COPIER/DUPLICATOR REPLACEMENT	\$0	\$30,588	\$30,588.00	100%
REPL OBSOLETE TEACHER COMPUTING DEVICES	\$0	\$52,502	\$52,501.24	100%
DATA CENTER EQUIPMENT REFRESH	\$0	\$12,643	\$12,643.00	100%
AUDIO VISUAL EQUIPMENT	\$0	\$86,665	\$86,664.80	100%
INTERACTIVE CLASSROOM DEVICES	\$0	\$84,827	\$84,827.00	100%
GROWTH AND REPLACEMENT F&E	\$0	\$3,048	\$3,046.60	100%
TEXTBOOKS/INSTRUCTIONAL MATERIALS	\$0	\$97,995	\$97,994.38	100%
TOTAL MABLETON ELEMENTARY	\$0	\$370,770	\$370,766.77	100%
MABLETON REPLACEMENT ES				
TRAFFIC SIGNS	\$0	\$300	\$300.00	100%
NEW REPLACEMENT ELEMENTARY SCHOOL	\$28,150,542	\$21,900,776	\$21,900,771.06	100%
OBSOLETE WORKSTATION REPLACEMENT	\$0	\$3,963	\$3,962.64	100%
PRINTER/COPIER/DUPLICATOR REPLACEMENT	\$0	\$14,523	\$14,523	100%
MAINTAIN DISTRICT NETWORK	\$0	\$21,980	\$21,979.94	100%
CENTRALIZED VIDEO DISTRIBUTION SYSTEM	\$0	\$8,970	\$8,970.00	100%
AUDIO VISUAL EQUIPMENT	\$0	\$43,965	\$43,965.00	100%
ACCESS CONTROL	\$0	\$2,849	\$2,849.00	100%
SURVEILLANCE CAMERAS	\$0	\$30,250	\$30,249.95	100%
ACCOUNTING & DOCUMENT MGMT SYSTEM	\$0	\$1,500	\$1,101.86	73%
TEXTBOOKS/INSTRUCTIONAL MATERIALS	\$0	\$85,809	\$85,808.67	100%
TOTAL MABLETON REPLACEMENT ELEMENTARY	\$28,150,542	\$22,114,885	\$22,114,481.12	100%
MABRY MS				
SAFE LOCK AND KEY	\$0	\$1,655	\$1,654.89	100%

SPLOST 3 (SPECIAL PURPOSE LOCAL OPTION SALES TAX) PROJECTS
From Inception through June 30, 2016
*** Projects in blue were active projects during Fiscal Year 2016**

LOCATION/DESCRIPTION	Original Budget	Revised Budget	Expended Amount To Date	% Complete
ADDITIONS/MODIF/RENOV INCLUDING:	\$922.084	\$1,633.788	\$820,280.10	50%
MUSIC CLASSROOM MODIFICATIONS				
MARKER BOARDS				
INSTRUMENT LOCKERS FOR ORCHESTRA				
FLOORING	\$569,625	\$289,233	\$289,231.74	100%
PAINTING	\$533,723	\$89,967	\$89,966.77	100%
REPLACE HVAC	\$2,899,905	\$2,149,934	\$2,149,932.81	100%
BAND AND ORCHESTRA EQUIPMENT	\$0	\$7,562	\$7,561.20	100%
CALCULATORS	\$0	\$2,250	\$2,250.00	100%
OBSOLETE WORKSTATION REPLACEMENT	\$0	\$466,925	\$466,923.63	100%
PRINTER/COPIER/DUPLICATOR REPLACEMENT	\$0	\$110,850	\$110,850.00	100%
DISTRICT SERVER REPLACEMENT	\$0	\$12,132	\$12,131.94	100%
REPL OBSOLETE TEACHER COMPUTING DEVICES	\$0	\$160,290	\$160,289.22	100%
MAINTAIN DISTRICT NETWORK	\$0	\$21,661	\$21,660.75	100%
CENTRALIZED VIDEO DISTRIBUTION SYSTEM	\$0	\$8,970	\$8,970.00	100%
AUDIO VISUAL EQUIPMENT	\$0	\$226,435	\$226,434.45	100%
INTERACTIVE CLASSROOM DEVICES	\$0	\$111,533	\$111,533.00	100%
ACCESS CONTROL	\$0	\$65,322	\$65,321.84	100%
SURVEILLANCE CAMERAS	\$0	\$6,495	\$6,495.00	100%
GROWTH AND REPLACEMENT F&E	\$0	\$8,002	\$8,000.75	100%
ACCOUNTING & DOCUMENT MGMT SYSTEM	\$0	\$1,500	\$1,101.86	73%
TEXTBOOKS/INSTRUCTIONAL MATERIALS	\$0	\$302,661	\$302,660.98	100%
TOTAL MABRY MIDDLE	\$4,925,337	\$5,677,165	\$4,863,250.93	86%
MAINTENANCE FACILITY ARGO ROAD				
ADDITIONS/MODIF/RENOV INCLUDING:	\$1,327.752	\$1,020.672	\$1,020,670.36	100%
ADDL FACILITY/GROUNDS AND WELDING				
REPLACE HVAC				
LIGHTING RETROFIT				
PRINTER/COPIER/DUPLICATOR REPLACEMENT	\$0	\$7,647	\$7,647.00	100%
MAINTAIN DISTRICT NETWORK	\$0	\$1,500	\$0.00	0%
DATA CENTER EQUIPMENT REFRESH	\$0	\$1,756	\$1,756.00	100%
REPLACE/ENHANCE PHONE SYSTEM	\$0	\$21,306	\$21,305.52	100%
SURVEILLANCE CAMERAS	\$0	\$1,058	\$1,057.28	100%
TOTAL MAINTENANCE FACILITY ARGO ROAD	\$1,327,752	\$1,053,939	\$1,052,436.16	100%
MARS HILL ROAD BUS SHOP				
PAVE BUS AND AUTO PARKING	\$793,800	\$645,294	\$645,293.91	100%
LIGHTING RETROFIT	\$26,582	\$19,125	\$19,124.39	100%
MAINTAIN DISTRICT NETWORK	\$0	\$746	\$745.22	100%
DATA CENTER EQUIPMENT REFRESH	\$0	\$878	\$878.00	100%
BUSES, VEHICLES & EQUIPMENT	\$0	\$29,544	\$29,543.39	100%
HUMAN RESOURCES PAYROLL SYSTEM	\$0	\$3,632	\$3,631.86	100%
TOTAL MARS HILL ROAD BUS SHOP	\$820,382	\$699,219	\$699,216.77	100%
MARTHA MOORE EDUCATION CENTER				
HAZARDOUS MATERIALS ABATEMENT	\$0	\$38,042	\$38,041.93	100%
SPRINKLER (FIRE SUPPRESSION)	\$268,752	\$0	\$0.00	-
REPLACE FIRE ALARM SYSTEM	\$98,000	\$0	\$0.00	-
LIGHTING RETROFIT	\$151,900	\$0	\$0.00	-
SPECIAL EDUCATION EQUIPMENT	\$0	\$212,421	\$212,420.42	100%
VISION EQUIPMENT	\$0	\$70,602	\$70,601.25	100%
PRINTER/COPIER/DUPLICATOR REPLACEMENT	\$0	\$104,745	\$104,745.00	100%
DATA CENTER EQUIPMENT REFRESH	\$0	\$10,098	\$10,098.00	100%
REPLACE/ENHANCE PHONE SYSTEM	\$0	\$52,517	\$52,516.40	100%
GROWTH AND REPLACEMENT F&E	\$0	\$28,477	\$28,475.66	100%
TOTAL MARTH MOORE EDUCATION CENTER	\$518,652	\$516,902	\$516,898.66	100%
MCCALL PRIMARY				
SAFE LOCK AND KEY	\$0	\$1,655	\$1,654.89	100%
MAINTENANCE RENOVATIONS INCLUDING:	\$110,691	\$47,336	\$47,335.09	100%
LANDSCAPE REPAIR				
REGRADE AND REGRASS PLAYFIELD				
ADD GYM ACOUSTICAL SYSTEM				
OBSOLETE WORKSTATION REPLACEMENT	\$0	\$150,117	\$150,116.86	100%
PRINTER/COPIER/DUPLICATOR REPLACEMENT	\$0	\$37,464	\$37,464.00	100%
DISTRICT SERVER REPLACEMENT	\$0	\$8,125	\$8,124.59	100%
REPL OBSOLETE TEACHER COMPUTING DEVICES	\$0	\$116,707	\$116,706.85	100%
MAINTAIN DISTRICT NETWORK	\$0	\$21,661	\$21,660.75	100%
CENTRALIZED VIDEO DISTRIBUTION SYSTEM	\$0	\$8,970	\$8,970.00	100%
AUDIO VISUAL EQUIPMENT	\$0	\$121,425	\$121,424.40	100%
INTERACTIVE CLASSROOM DEVICES	\$0	\$72,466	\$72,466.00	100%
ACCESS CONTROL	\$0	\$2,849	\$2,849.00	100%
SURVEILLANCE CAMERAS	\$0	\$26,463	\$26,462.14	100%
GROWTH AND REPLACEMENT F&E	\$0	\$7,966	\$7,965.15	100%
ACCOUNTING & DOCUMENT MGMT SYSTEM	\$0	\$3,000	\$2,193.77	73%
TEXTBOOKS/INSTRUCTIONAL MATERIALS	\$0	\$131,464	\$131,463.45	100%
TOTAL MCCALL PRIMARY	\$110,691	\$757,668	\$756,856.94	100%
MCCLESKEY MS				
SAFE LOCK AND KEY	\$0	\$1,655	\$1,654.89	100%
THEATRE MODIFICATIONS	\$0	\$60,468	\$60,467.40	100%
ADDITIONS/MODIF/RENOV INCLUDING:	\$18,473.164	\$10,746.355	\$10,746,349.79	100%
12 CLASSROOMS/KITCHEN ADDITION				
ADD PARKING				
FLOORING				
TOILET PARTITIONS/DOORS/ACCESSORIES				
MUSICAL INSTRUMENT LOCKERS				
REPLACE HVAC				
REPLACE RESTROOM PLUMBING FIXTURES				
REPLACE EMERGENCY GENERATOR				
GYM FLOORING	\$431,110	\$23,905	\$23,904.50	100%

SPLOST 3 (SPECIAL PURPOSE LOCAL OPTION SALES TAX) PROJECTS
From Inception through June 30, 2016
*** Projects in blue were active projects during Fiscal Year 2016**

LOCATION/DESCRIPTION	Original Budget	Revised Budget	Expended Amount To Date	% Complete
CALCULATORS	\$0	\$2,625	\$2,625.00	100%
MUSIC RISERS AND SHELLS	\$0	\$4,920	\$4,920.00	100%
OBSOLETE WORKSTATION REPLACEMENT	\$0	\$239,129	\$239,128.43	100%
PRINTER/COPIER/DUPLICATOR REPLACEMENT	\$0	\$22,170	\$22,170.00	100%
DISTRICT SERVER REPLACEMENT	\$0	\$8,189	\$8,188.01	100%
REPL OBSOLETE TEACHER COMPUTING DEVICES	\$0	\$68,013	\$68,012.97	100%
MAINTAIN DISTRICT NETWORK	\$0	\$21,661	\$21,660.75	100%
CENTRALIZED VIDEO DISTRIBUTION SYSTEM	\$0	\$8,970	\$8,970.00	100%
AUDIO VISUAL EQUIPMENT	\$0	\$176,051	\$176,050.81	100%
INTERACTIVE CLASSROOM DEVICES	\$0	\$100,698	\$100,698.00	100%
ACCESS CONTROL	\$0	\$27,070	\$27,069.31	100%
SURVEILLANCE CAMERAS	\$0	\$19,488	\$19,487.45	100%
GROWTH AND REPLACEMENT F&E	\$0	\$46,194	\$46,192.84	100%
ACCOUNTING & DOCUMENT MGMT SYSTEM	\$0	\$1,500	\$1,101.86	73%
TEXTBOOKS/INSTRUCTIONAL MATERIALS	\$0	\$239,367	\$239,366.65	100%
TOTAL MCCLESKEY MIDDLE	\$18,904,274	\$11,818,428	\$11,818,018.66	100%
MCCLURE MS				
BAND & ORCHESTRA EQUIP GRFE	\$0	\$1,918	\$1,917.20	100%
CHORAL EQUIP GRFE	\$0	\$784	\$783.60	100%
SAFE LOCK AND KEY	\$0	\$1,654	\$1,654.89	100%
FOYER DOOR UPGRADE	\$0	\$2,110	\$2,110.00	100%
MAINTENANCE RENOVATIONS INCLUDING: LANDSCAPING ADD METAL MEZZANINE PAINTING	\$690,684	\$327,060	\$327,059.07	100%
CALCULATORS	\$0	\$3,000	\$3,000.00	100%
OBSOLETE WORKSTATION REPLACEMENT	\$0	\$277,023	\$277,022.08	100%
PRINTER/COPIER/DUPLICATOR REPLACEMENT	\$0	\$54,104	\$54,103.38	100%
DISTRICT SERVER REPLACEMENT	\$0	\$8,125	\$8,124.59	100%
REPL OBSOLETE TEACHER COMPUTING DEVICES	\$0	\$127,674	\$127,673.47	100%
MAINTAIN DISTRICT NETWORK	\$0	\$22,134	\$22,133.10	100%
CENTRALIZED VIDEO DISTRIBUTION SYSTEM	\$0	\$8,970	\$8,970.00	100%
AUDIO VISUAL EQUIPMENT	\$0	\$222,356	\$222,355.91	100%
INTERACTIVE CLASSROOM DEVICES	\$0	\$146,858	\$146,316.00	100%
ACCESS CONTROL	\$0	\$26,794	\$26,793.60	100%
SURVEILLANCE CAMERAS	\$0	\$755	\$755.00	100%
GROWTH AND REPLACEMENT F&E	\$0	\$8,579	\$8,577.99	100%
ACCOUNTING & DOCUMENT MGMT SYSTEM	\$0	\$1,500	\$1,101.86	73%
TEXTBOOKS/INSTRUCTIONAL MATERIALS	\$0	\$339,927	\$339,926.22	100%
TOTAL MCCLURE MIDDLE	\$690,684	\$1,581,325	\$1,580,377.96	100%
MCEACHERN HS				
BAND & ORCHESTRA EQUIP GRFE	\$0	\$8,564	\$8,563.55	100%
SAFE LOCK AND KEY	\$0	\$1,248	\$1,248.20	100%
FNS FRYER REPLACEMENT	\$0	\$10,182	\$10,181.83	100%
MAINTENANCE SITE RENOVATIONS INCLUDING: REPAVE PARKING LOTS AND BUS AREA SANITARY SEWER STATION LIFT UPGRADE	\$1,482,250	\$973,307	\$973,306.69	100%
MAINTENANCE RENOVATIONS INCLUDING: REPLACE EXTERIOR DOORS FLOORING REPLACE HVAC REPLACE CLOCK SYSTEM WITH GPS REPLACE FIRE ALARM SYSTEM LIGHTING RETROFIT	\$3,385,164	\$4,224,727	\$4,198,843.64	99%
FIRE SPRINKLER HEAD REPLACEMENT	\$77,910	\$13,009	\$13,009.00	100%
CHORAL SOUND EQUIPMENT	\$0	\$784	\$783.60	100%
CALCULATORS	\$0	\$4,125	\$4,125.00	100%
MUSIC RISERS AND SHELLS	\$0	\$7,380	\$7,380.00	100%
OBSOLETE WORKSTATION REPLACEMENT	\$0	\$608,183	\$608,182.62	100%
PRINTER/COPIER/DUPLICATOR REPLACEMENT	\$0	\$280,023	\$280,022.10	100%
DISTRICT SERVER REPLACEMENT	\$0	\$8,449	\$8,448.92	100%
REPL OBSOLETE TEACHER COMPUTING DEVICES	\$0	\$189,721	\$189,720.39	100%
MAINTAIN DISTRICT NETWORK	\$0	\$22,109	\$22,108.25	100%
REPLACE/ENHANCE PHONE SYSTEM	\$0	\$50,565	\$50,564.10	100%
CENTRALIZED VIDEO DISTRIBUTION SYSTEM	\$0	\$8,970	\$8,970.00	100%
AUDIO VISUAL EQUIPMENT	\$0	\$398,818	\$398,817.64	100%
INTERACTIVE CLASSROOM DEVICES	\$0	\$213,194	\$213,194.00	100%
ACCESS CONTROL	\$0	\$2,300	\$1,813.00	79%
SURVEILLANCE CAMERAS	\$0	\$357,837	\$357,836.94	100%
GROWTH AND REPLACEMENT F&E	\$0	\$101,854	\$101,853.17	100%
ACCOUNTING & DOCUMENT MGMT SYSTEM	\$0	\$1,500	\$1,101.86	73%
PE/ATHLETIC FAC UPGR/ARTIFICIAL TURF	\$0	\$774,512	\$774,511.24	100%
TEXTBOOKS/INSTRUCTIONAL MATERIALS	\$0	\$629,119	\$629,118.83	100%
TOTAL MCEACHERN HIGH	\$4,945,324	\$8,890,480	\$8,863,704.57	100%
MILFORD ES				
SAFE LOCK AND KEY	\$0	\$1,655	\$1,654.89	100%
MAINTENANCE RENOVATIONS INCLUDING: RENOVATE PLAYFIELD REPLACE PLAYGROUND EQUIPMENT LIGHTING RETROFIT	\$758,887	\$441,907	\$441,905.61	100%
REPLACE GYM FLOOR	\$27,440	\$19,416	\$19,416.00	100%
REPLACE INTERCOM SYSTEM	\$128,213	\$81,728	\$81,727.35	100%
MUSIC RISERS AND SHELLS	\$0	\$7,380	\$7,380.00	100%
OBSOLETE WORKSTATION REPLACEMENT	\$0	\$110,684	\$110,683.84	100%
PRINTER/COPIER/DUPLICATOR REPLACEMENT	\$0	\$45,882	\$45,882.00	100%
DISTRICT SERVER REPLACEMENT	\$0	\$7,599	\$7,598.94	100%
REPL OBSOLETE TEACHER COMPUTING DEVICES	\$0	\$76,366	\$76,365.44	100%
MAINTAIN DISTRICT NETWORK	\$0	\$30,301	\$30,300.75	100%
CENTRALIZED VIDEO DISTRIBUTION SYSTEM	\$0	\$8,970	\$8,970.00	100%

SPLOST 3 (SPECIAL PURPOSE LOCAL OPTION SALES TAX) PROJECTS
From Inception through June 30, 2016
*** Projects in blue were active projects during Fiscal Year 2016**

LOCATION/DESCRIPTION	Original Budget	Revised Budget	Expended Amount To Date	% Complete
AUDIO VISUAL EQUIPMENT	\$0	\$148,718	\$148,717.50	100%
INTERACTIVE CLASSROOM DEVICES	\$0	\$83,575	\$83,575.00	100%
ACCESS CONTROL	\$0	\$8,848	\$8,747.50	99%
SURVEILLANCE CAMERAS	\$0	\$30,959	\$30,958.56	100%
GROWTH AND REPLACEMENT F&E	\$0	\$24,179	\$24,178.45	100%
ACCOUNTING & DOCUMENT MGMT SYSTEM	\$0	\$1,500	\$1,101.86	73%
TEXTBOOKS/INSTRUCTIONAL MATERIALS	\$0	\$183,442	\$183,441.87	100%
TOTAL MILFORD ELEMENTARY	\$914,540	\$1,313,109	\$1,312,605.56	100%
MOUNT BETHEL ES				
SAFE LOCK AND KEY	\$0	\$1,655	\$1,654.89	100%
FENCE AT SIGN	\$0	\$21,671	\$21,670.15	100%
ADA RESTROOM PARTITION	\$0	\$552	\$551.99	100%
COOLER/FREEZER	\$0	\$10,598	\$10,597.83	100%
RESURFACE PARKING AREAS AND DRIVES	\$876,242	\$525,594	\$525,593.39	100%
PLAYGROUND EQUIPMENT	\$183,750	\$160,961	\$160,960.93	100%
GYM FLOORING	\$398,797	\$17,572	\$17,571.43	100%
PAINTING AND FLOORING	\$353,772	\$532,751	\$532,750.64	100%
MAINTENANCE RENOVATIONS INCLUDING:	\$620,579	\$514,691	\$514,689.81	100%
INSTALL NEW SHUT OFF VALVES				
SPRINKLER (FIRE SUPPRESSION)				
REPLACE TRANSFER SWITCH				
LIGHTING RETROFIT				
MUSIC RISERS AND SHELLS	\$0	\$7,380	\$7,380.00	100%
OBSOLETE WORKSTATION REPLACEMENT	\$0	\$161,406	\$161,405.29	100%
PRINTER/COPIER/DUPLICATOR REPLACEMENT	\$0	\$53,063	\$53,063.00	100%
DISTRICT SERVER REPLACEMENT	\$0	\$8,125	\$8,124.59	100%
REPL OBSOLETE TEACHER COMPUTING DEVICES	\$0	\$89,491	\$89,490.75	100%
MAINTAIN DISTRICT NETWORK	\$0	\$30,301	\$30,300.65	100%
CENTRALIZED VIDEO DISTRIBUTION SYSTEM	\$0	\$8,970	\$8,970.00	100%
AUDIO VISUAL EQUIPMENT	\$0	\$189,942	\$189,941.67	100%
INTERACTIVE CLASSROOM DEVICES	\$0	\$85,619	\$85,619.00	100%
ACCESS CONTROL	\$0	\$2,849	\$2,849.00	100%
SURVEILLANCE CAMERAS	\$0	\$30,420	\$30,419.13	100%
GROWTH AND REPLACEMENT F&E	\$0	\$13,674	\$13,672.58	100%
ACCOUNTING & DOCUMENT MGMT SYSTEM	\$0	\$3,000	\$2,193.77	73%
TEXTBOOKS/INSTRUCTIONAL MATERIALS	\$0	\$249,756	\$249,755.35	100%
TOTAL MT BETHEL ELEMENTARY	\$2,433,140	\$2,720,041	\$2,719,225.84	100%
MOUNTAIN VIEW ES				
ADA ACCESS FENCING	\$0	\$14,147	\$14,146.20	100%
SAFE LOCK AND KEY	\$0	\$1,655	\$1,654.89	100%
ADA FLOORING	\$0	\$4,317	\$4,316.30	100%
COOLER/FREEZER UPGRADE	\$0	\$17,447	\$17,446.68	100%
PARKING MODIFICATIONS	\$897,159	\$54,130	\$54,128.60	100%
ADD HVAC TO KITCHEN/REPLACE FIRE ALARM	\$306,250	\$171,016	\$171,015.28	100%
FIRE SPRINKLER HEAD REPLACEMENT	\$2,572	\$1,203	\$1,203.00	100%
MAINTENANCE RENOVATIONS INCLUDING:	\$877,651	\$698,372	\$698,370.48	100%
LIGHTING RETROFIT				
UPGRADE DRAINAGE AROUND GYM				
UPGRADE PLAYGROUND				
SPRINKLER (FIRE SUPPRESSION)				
REPLACE EMERGENCY GENERATOR				
KITCHEN MODIFICATIONS				
MUSIC RISERS AND SHELLS	\$0	\$4,920	\$4,920.00	100%
OBSOLETE WORKSTATION REPLACEMENT	\$0	\$316,050	\$316,049.08	100%
PRINTER/COPIER/DUPLICATOR REPLACEMENT	\$0	\$44,340	\$44,340.00	100%
DISTRICT SERVER REPLACEMENT	\$0	\$8,189	\$8,188.01	100%
REPL OBSOLETE TEACHER COMPUTING DEVICES	\$0	\$73,980	\$73,979.02	100%
MAINTAIN DISTRICT NETWORK	\$0	\$30,301	\$30,300.75	100%
CENTRALIZED VIDEO DISTRIBUTION SYSTEM	\$0	\$8,970	\$8,970.00	100%
AUDIO VISUAL EQUIPMENT	\$0	\$163,347	\$163,346.08	100%
INTERACTIVE CLASSROOM DEVICES	\$0	\$144,452	\$144,452.00	100%
ACCESS CONTROL	\$0	\$8,749	\$8,748.50	100%
SURVEILLANCE CAMERAS	\$0	\$28,753	\$28,752.96	100%
GROWTH AND REPLACEMENT F&E	\$0	\$13,376	\$13,375.19	100%
ACCOUNTING & DOCUMENT MGMT SYSTEM	\$0	\$1,500	\$1,101.86	73%
TEXTBOOKS/INSTRUCTIONAL MATERIALS	\$0	\$214,955	\$214,954.75	100%
TOTAL MOUNTAIN VIEW ELEMENTARY	\$2,083,632	\$2,024,169	\$2,023,759.63	100%
MOUNTAIN VIEW REPLACEMENT ES				
LAND ACQUISITION	\$0	\$376,055	\$376,054.40	100%
TOTAL MOUNTAIN VIEW REPLACEMENT ES	\$0	\$376,055	\$376,054.40	100%
MURDOCK ES				
SAFE LOCK AND KEY	\$0	\$1,655	\$1,654.89	100%
FENCING	\$0	\$960	\$960.00	100%
BUILDING MODIFICATIONS INCLUDING:	\$472,489	\$262,350	\$262,348.61	100%
RESTROOM MODIFICATIONS				
REPLACE WALK-IN COOLER				
HAZARDOUS MATERIALS ABATEMENT	\$612,500	\$270,504	\$270,502.80	100%
PLAYGROUND EQUIPMENT	\$122,500	\$168,708	\$168,707.85	100%
FLOORING	\$324,465	\$261,630	\$261,628.23	100%
REPLACE HVAC	\$2,230,715	\$1,466,992	\$1,466,990.58	100%
SPRINKLER (FIRE SUPPRESSION)	\$65,856	\$188,069	\$188,067.38	100%
OBSOLETE WORKSTATION REPLACEMENT	\$0	\$291,947	\$291,946.65	100%
PRINTER/COPIER/DUPLICATOR REPLACEMENT	\$0	\$58,863	\$58,863.00	100%
DISTRICT SERVER REPLACEMENT	\$0	\$8,189	\$8,188.01	100%
REPL OBSOLETE TEACHER COMPUTING DEVICES	\$0	\$79,946	\$79,945.07	100%
MAINTAIN DISTRICT NETWORK	\$0	\$21,926	\$21,925.88	100%
CENTRALIZED VIDEO DISTRIBUTION SYSTEM	\$0	\$8,970	\$8,970.00	100%
AUDIO VISUAL EQUIPMENT	\$0	\$228,448	\$228,447.20	100%

SPLOST 3 (SPECIAL PURPOSE LOCAL OPTION SALES TAX) PROJECTS
From Inception through June 30, 2016
*** Projects in blue were active projects during Fiscal Year 2016**

LOCATION/DESCRIPTION	Original Budget	Revised Budget	Expended Amount To Date	% Complete
INTERACTIVE CLASSROOM DEVICES	\$0	\$98,262	\$98,262.00	100%
ACCESS CONTROL	\$0	\$2,849	\$2,849.00	100%
SURVEILLANCE CAMERAS	\$0	\$26,487	\$26,486.21	100%
GROWTH AND REPLACEMENT F&E	\$0	\$4,127	\$4,125.55	100%
ACCOUNTING & DOCUMENT MGMT SYSTEM	\$0	\$3,000	\$2,193.77	73%
TEXTBOOKS/INSTRUCTIONAL MATERIALS	\$0	\$238,987	\$238,986.70	100%
TOTAL MURDOCK ELEMENTARY	\$3,828,525	\$3,692,869	\$3,692,049.38	100%
NICHOLSON ES				
ADA PLAYScape	\$0	\$50,192	\$50,191.03	100%
SAFE LOCK AND KEY	\$0	\$1,655	\$1,654.89	100%
ADA HOT WATER	\$0	\$1,526	\$1,525.64	100%
ADA SIDEWALK FENCE	\$0	\$8,250	\$8,249.75	100%
MAINTENANCE RENOVATIONS INCLUDING:	\$937,614	\$584,531	\$584,529.26	100%
REPLACE FLOORING IN WALK-IN COOLER				
REPLACE MEDIA CENTER SHELVEING				
HVAC FOR KITCHEN				
REPLACE EMERGENCY GENERATOR				
LIGHTING RETROFIT				
ADD ELECTRICAL FEEDER PANELS				
MUSIC RISERS AND SHELLS	\$0	\$5,456	\$5,456.00	100%
OBSOLETE WORKSTATION REPLACEMENT	\$0	\$107,206	\$107,205.91	100%
PRINTER/COPIER/DUPLICATOR REPLACEMENT	\$0	\$44,340	\$44,340.00	100%
DISTRICT SERVER REPLACEMENT	\$0	\$8,189	\$8,188.01	100%
REPL OBSOLETE TEACHER COMPUTING DEVICES	\$0	\$53,695	\$53,694.45	100%
MAINTAIN DISTRICT NETWORK	\$0	\$32,107	\$32,106.18	100%
CENTRALIZED VIDEO DISTRIBUTION SYSTEM	\$0	\$8,970	\$8,970.00	100%
AUDIO VISUAL EQUIPMENT	\$0	\$120,060	\$120,059.52	100%
INTERACTIVE CLASSROOM DEVICES	\$0	\$95,493	\$95,493.00	100%
ACCESS CONTROL	\$0	\$2,849	\$2,849.00	100%
SURVEILLANCE CAMERAS	\$0	\$25,923	\$25,922.87	100%
GROWTH AND REPLACEMENT F&E	\$0	\$7,771	\$7,770.12	100%
ACCOUNTING & DOCUMENT MGMT SYSTEM	\$0	\$1,500	\$1,101.86	73%
TEXTBOOKS/INSTRUCTIONAL MATERIALS	\$0	\$152,087	\$152,086.24	100%
TOTAL NICHOLSON ELEMENTARY	\$937,614	\$1,311,800	\$1,311,393.73	100%
NICKAJACK ES				
ADA KINDERGARTEN CLASSROOM	\$0	\$2,251	\$2,251.00	100%
SAFE LOCK AND KEY	\$0	\$1,248	\$1,248.20	100%
ADDITIONS/MODIF/RENOV INCLUDING:	\$2,961,804	\$1,607,959	\$1,607,956.42	100%
8 CLASSROOM ADDITION				
ADD PARKING				
REPLACE CEILINGS				
REPLACE CARPET				
CURTAINS FOR CAFETERIA STAGE				
UPGRADE HVAC IN TEACHER WORK AREA				
REPLACE EMERGENCY GENERATOR				
FIRE SPRINKLER HEAD REPLACEMENT	\$45,129	\$21,161	\$21,161.00	100%
MUSIC RISERS AND SHELLS	\$0	\$7,380	\$7,380.00	100%
OBSOLETE WORKSTATION REPLACEMENT	\$0	\$197,441	\$197,439.58	100%
PRINTER/COPIER/DUPLICATOR REPLACEMENT	\$0	\$37,464	\$37,464.00	100%
DISTRICT SERVER REPLACEMENT	\$0	\$8,125	\$8,124.59	100%
REPL OBSOLETE TEACHER COMPUTING DEVICES	\$0	\$77,559	\$77,558.65	100%
MAINTAIN DISTRICT NETWORK	\$0	\$31,615	\$31,614.75	100%
CENTRALIZED VIDEO DISTRIBUTION SYSTEM	\$0	\$8,970	\$8,970.00	100%
AUDIO VISUAL EQUIPMENT	\$0	\$169,504	\$169,503.20	100%
INTERACTIVE CLASSROOM DEVICES	\$0	\$122,996	\$122,995.72	100%
ACCESS CONTROL	\$0	\$2,849	\$2,849.00	100%
GROWTH AND REPLACEMENT F&E	\$0	\$18,931	\$18,930.54	100%
ACCOUNTING & DOCUMENT MGMT SYSTEM	\$0	\$1,600	\$1,174.23	73%
TEXTBOOKS/INSTRUCTIONAL MATERIALS	\$0	\$230,036	\$230,035.19	100%
TOTAL NICKAJACK ELEMENTARY	\$3,006,933	\$2,547,089	\$2,546,656.07	100%
NORTH COBB HS				
BAND & ORCHESTRA EQUIP GRFE	\$0	\$1,918	\$1,917.20	100%
CHORAL EQUIP GRFE	\$0	\$784	\$783.60	100%
SAFE LOCK AND KEY	\$0	\$1,248	\$1,248.20	100%
FNS FRYER REPLACEMENT	\$0	\$9,454	\$9,454.17	100%
ADDITIONS/MODIF/RENOV INCLUDING:	\$29,122,749	\$18,198,057	\$18,198,048.23	100%
9TH GRADE CENTER ADDITION				
ADD PARKING				
ADD PRESCHOOL PLAYScape AND SURFACING				
REPLACE EXTERIOR WATER PIPING				
MOVE FIELD IRRIGATION TO DOMESTIC				
REKEY ENTIRE BUILDING				
REPLACE HVAC				
UPGRADE WATER PIPING SYSTEM				
SPRINKLER (FIRE SUPPRESSION)				
REPLACE CLOCK SYSTEM WITH GPS				
LIGHTING RETROFIT				
REPLACE THEATER LIGHTING SYSTEM				
UPGRADE ELECTRICAL SYSTEM				
REPLACE STADIUM PA SYSTEM				
HAZARDOUS MATERIALS ABATEMENT	\$56,962	\$51,807	\$51,806.11	100%
FIRE SPRINKLER HEAD REPLACEMENT	\$42,115	\$21,056	\$21,056.00	100%
REPLACE INTERCOM SYSTEM	\$589,352	\$259,538	\$259,537.45	100%
CALCULATORS	\$0	\$4,875	\$4,875.00	100%
OBSOLETE WORKSTATION REPLACEMENT	\$0	\$668,200	\$668,199.99	100%
PRINTER/COPIER/DUPLICATOR REPLACEMENT	\$0	\$216,534	\$216,533.10	100%
DISTRICT SERVER REPLACEMENT	\$0	\$8,449	\$8,448.93	100%
REPL OBSOLETE TEACHER COMPUTING DEVICES	\$0	\$194,494	\$194,493.23	100%
MAINTAIN DISTRICT NETWORK	\$0	\$22,109	\$22,108.25	100%

SPLOST 3 (SPECIAL PURPOSE LOCAL OPTION SALES TAX) PROJECTS
From Inception through June 30, 2016
*** Projects in blue were active projects during Fiscal Year 2016**

LOCATION/DESCRIPTION	Original Budget	Revised Budget	Expended Amount To Date	% Complete
CENTRALIZED VIDEO DISTRIBUTION SYSTEM	\$0	\$8,970	\$8,970.00	100%
AUDIO VISUAL EQUIPMENT	\$0	\$338,834	\$338,833.23	100%
INTERACTIVE CLASSROOM DEVICES	\$0	\$255,790	\$255,790.00	100%
ACCESS CONTROL	\$0	\$8,000	\$6,047.22	76%
SURVEILLANCE CAMERAS	\$0	\$17,396	\$17,395.83	100%
GROWTH AND REPLACEMENT F&E	\$0	\$49,019	\$49,017.85	100%
ACCOUNTING & DOCUMENT MGMT SYSTEM	\$0	\$3,000	\$2,203.72	73%
PE/ATHLETIC FAC UPGR/ARTIFICIAL TURF	\$0	\$776,355	\$776,354.62	100%
TEXTBOOKS/INSTRUCTIONAL MATERIALS	\$0	\$578,197	\$578,196.07	100%
TOTAL NORTH COBB HIGH	\$29,811,178	\$21,694,084	\$21,691,318.00	100%
NORTON PARK ES				
SAFE LOCK AND KEY	\$0	\$1,655	\$1,654.89	100%
ADA WATER HEATER	\$0	\$462	\$461.44	100%
ADDITIONS/MODIF/RENOV INCLUDING: KITCHEN AND ENTRY MODIFICATIONS PLAYGROUND EQUIPMENT SOUND SYSTEM FOR MUSIC ROOM	\$1,436,153	\$1,159,147	\$1,159,146.05	100%
HVAC AND SPRINKLER (FIRE SUPPRESSION)	\$487,856	\$931,216	\$931,214.80	100%
MUSIC RISERS AND SHELLS	\$0	\$7,380	\$7,380.00	100%
OBSOLETE WORKSTATION REPLACEMENT	\$0	\$93,056	\$93,055.11	100%
PRINTER/COPIER/DUPLICATOR REPLACEMENT	\$0	\$33,526	\$33,525.56	100%
DISTRICT SERVER REPLACEMENT	\$0	\$8,189	\$8,188.01	100%
REPL OBSOLETE TEACHER COMPUTING DEVICES	\$0	\$79,946	\$79,945.07	100%
MAINTAIN DISTRICT NETWORK	\$0	\$29,829	\$29,828.40	100%
CENTRALIZED VIDEO DISTRIBUTION SYSTEM	\$0	\$8,970	\$8,970.00	100%
AUDIO VISUAL EQUIPMENT	\$0	\$159,107	\$159,106.78	100%
INTERACTIVE CLASSROOM DEVICES	\$0	\$141,303	\$141,303.00	100%
ACCESS CONTROL	\$0	\$2,849	\$2,849.00	100%
SURVEILLANCE CAMERAS	\$0	\$29,524	\$29,523.58	100%
GROWTH AND REPLACEMENT F&E	\$0	\$11,064	\$11,062.85	100%
ACCOUNTING & DOCUMENT MGMT SYSTEM	\$0	\$1,500	\$1,101.86	73%
TEXTBOOKS/INSTRUCTIONAL MATERIALS	\$0	\$218,585	\$218,584.39	100%
TOTAL NORTON PARK ELEMENTARY	\$1,924,009	\$2,917,308	\$2,916,900.79	100%
OAKWOOD SCHOOL				
ADD FENCE AND GATE	\$0	\$5,920	\$5,920.00	100%
SAFE LOCK AND KEY	\$0	\$1,654	\$1,654.88	100%
TELEPHONE UPGRADE	\$0	\$4,193	\$4,192.79	100%
ADDITIONS/MODIF/RENOV INCLUDING: OFFICE AND CLASSROOM MODIFICATIONS REPLACE WINDOWS REPLACE FIRE ALARM SYSTEM	\$772,510	\$407,873	\$407,871.93	100%
CALCULATORS	\$0	\$750	\$750.00	100%
OBSOLETE WORKSTATION REPLACEMENT	\$0	\$130,744	\$130,743.87	100%
PRINTER/COPIER/DUPLICATOR REPLACEMENT	\$0	\$38,235	\$38,235.00	100%
DISTRICT SERVER REPLACEMENT	\$0	\$7,599	\$7,598.94	100%
REPL OBSOLETE TEACHER COMPUTING DEVICES	\$0	\$13,126	\$13,125.31	100%
MAINTAIN DISTRICT NETWORK	\$0	\$31,407	\$31,406.22	100%
REPLACE/ENHANCE PHONE SYSTEM	\$0	\$28,725	\$28,724.26	100%
AUDIO VISUAL EQUIPMENT	\$0	\$73,714	\$73,713.28	100%
INTERACTIVE CLASSROOM DEVICES	\$0	\$10,672	\$10,672.00	100%
SURVEILLANCE CAMERAS	\$0	\$2,275	\$2,275.00	100%
GROWTH AND REPLACEMENT F&E	\$0	\$27,456	\$27,454.29	100%
TEXTBOOKS/INSTRUCTIONAL MATERIALS	\$0	\$9,935	\$9,934.19	100%
TOTAL OAKWOOD SCHOOL	\$772,510	\$794,278	\$794,271.96	100%
OSBORNE HS				
BAND & ORCHESTRA EQUIP GRFE	\$0	\$1,918	\$1,917.20	100%
CHORAL EQUIP GRFE	\$0	\$784	\$783.60	100%
ADA TRANSITION ACADEMY KITCHEN	\$0	\$3,151	\$3,149.40	100%
SAFE LOCK AND KEY	\$0	\$1,248	\$1,248.20	100%
ATHLETIC FIELD FENCING	\$0	\$2,434	\$2,433.70	100%
SOFTBALL & BASEBALL FIELD SECURITY FENCING	\$0	\$22,841	\$22,840.05	100%
FNS FRYER REPLACEMENT	\$0	\$10,741	\$10,740.89	100%
MODIFICATIONS/RENOVATIONS INCLUDING: CLASSROOM AND THEATER MODIFICATIONS HAZARDOUS MATERIALS ABATEMENT REPAVE PARKING LOTS IRRIGATE BASEBALL FIELD RESURFACE TENNIS COURTS MOVE FIELD IRRIGATION TO DOMESTIC REPLACE WINDOWS IN MAIN BUILDING FLOORING REPLACE ELEVATOR REPLACE HVAC REPLACE STUB-OUTS LIGHTING RETROFIT UPGRADE ELECTRICAL SYSTEM UPGRADE POWER	\$7,250,559	\$300,432	\$287,264.20	96%
FIRE SPRINKLER HEAD REPLACEMENT	\$24,549	\$20,191	\$20,191.00	100%
REPLACE STADIUM PA SYSTEM	\$24,500	\$29,253	\$29,252.67	100%
CALCULATORS	\$0	\$4,875	\$4,875.00	100%
MUSIC RISERS AND SHELLS	\$0	\$16,760	\$16,760.00	100%
OBSOLETE WORKSTATION REPLACEMENT	\$0	\$636,740	\$636,739.80	100%
PRINTER/COPIER/DUPLICATOR REPLACEMENT	\$0	\$256,311	\$256,310.10	100%
DISTRICT SERVER REPLACEMENT	\$0	\$8,449	\$8,448.93	100%
REPL OBSOLETE TEACHER COMPUTING DEVICES	\$0	\$171,823	\$171,822.24	100%
MAINTAIN DISTRICT NETWORK	\$0	\$22,065	\$22,064.25	100%
REPLACE/ENHANCE PHONE SYSTEM	\$0	\$40,439	\$40,438.06	100%
CENTRALIZED VIDEO DISTRIBUTION SYSTEM	\$0	\$8,970	\$8,970.00	100%
AUDIO VISUAL EQUIPMENT	\$0	\$328,829	\$328,828.95	100%

SPLOST 3 (SPECIAL PURPOSE LOCAL OPTION SALES TAX) PROJECTS
From Inception through June 30, 2016
*** Projects in blue were active projects during Fiscal Year 2016**

LOCATION/DESCRIPTION	Original Budget	Revised Budget	Expended Amount To Date	% Complete
INTERACTIVE CLASSROOM DEVICES	\$0	\$176,207	\$176,207.00	100%
ACCESS CONTROL	\$0	\$13,000	\$10,412.69	80%
SURVEILLANCE CAMERAS	\$0	\$214,961	\$214,960.45	100%
GROWTH AND REPLACEMENT F&E	\$0	\$118,781	\$118,780.80	100%
ACCOUNTING & DOCUMENT MGMT SYSTEM	\$0	\$1,500	\$1,101.86	73%
PE/ATHLETIC FAC UPGR/ARTIFICIAL TURF	\$0	\$770,993	\$770,991.83	100%
TEXTBOOKS/INSTRUCTIONAL MATERIALS	\$0	\$441,624	\$441,623.45	100%
TOTAL OSBORNE HIGH	\$7,299,608	\$3,625,320	\$3,609,156.32	100%
PALMER MS				
BAND & ORCHESTRA EOUIP GRFE	\$0	\$1,568	\$1,567.20	100%
CHORAL EOUIP GRFE	\$0	\$784	\$783.60	100%
SAFE LOCK AND KEY	\$0	\$1,655	\$1,654.89	100%
ADA HANDICAP RAMP	\$0	\$4,866	\$4,866.00	100%
WATER FOUNTAIN AT PLAYFIELD	\$19,293	\$14,965	\$0.00	0%
REPLACE CLOCK SYSTEM WITH GPS	\$42,959	\$33,322	\$0.00	0%
FRONT DOOR SECURITY BUZZER	\$1,225	\$950	\$0.00	0%
CALCULATORS	\$0	\$1,875	\$1,875.00	100%
OBSOLETE WORKSTATION REPLACEMENT	\$0	\$166,163	\$166,162.20	100%
PRINTER/COPIER/DUPLICATOR REPLACEMENT	\$0	\$58,863	\$58,863.00	100%
DISTRICT SERVER REPLACEMENT	\$0	\$7,599	\$7,598.94	100%
REPL OBSOLETE TEACHER COMPUTING DEVICES	\$0	\$81,168	\$81,167.28	100%
MAINTAIN DISTRICT NETWORK	\$0	\$22,175	\$21,845.10	99%
CENTRALIZED VIDEO DISTRIBUTION SYSTEM	\$0	\$8,970	\$8,970.00	100%
AUDIO VISUAL EQUIPMENT	\$0	\$231,883	\$231,882.37	100%
INTERACTIVE CLASSROOM DEVICES	\$0	\$129,548	\$129,548.00	100%
ACCESS CONTROL	\$0	\$27,377	\$27,376.35	100%
SURVEILLANCE CAMERAS	\$0	\$2,125	\$2,125.00	100%
GROWTH AND REPLACEMENT F&E	\$0	\$11,884	\$11,882.82	100%
ACCOUNTING & DOCUMENT MGMT SYSTEM	\$0	\$1,500	\$1,101.86	73%
TEXTBOOKS/INSTRUCIONAL MATERIALS	\$0	\$289,751	\$289,750.01	100%
TOTAL PALMER MIDDLE	\$63,477	\$1,098,991	\$1,049,019.62	95%
PEBBLEBROOK HS				
CHORAL EOUIP GRFE	\$0	\$784	\$783.60	100%
TRACK FENCING	\$0	\$20,642	\$20,641.75	100%
THEATER SEAT REPLACEMENT	\$0	\$74,230	\$74,230.00	100%
SAFE LOCK AND KEY	\$0	\$1,248	\$1,248.20	100%
SOFTBALL FENCE	\$0	\$27,801	\$27,800.25	100%
ADA AWNING	\$0	\$59,596	\$59,596.00	100%
ADA CLASSROOM & RESTROOM	\$0	\$40,811	\$40,810.30	100%
ADA FLOORING	\$0	\$1,587	\$1,586.43	100%
REPLACE TRACK FENCING	\$0	\$3,617	\$3,617.00	100%
EMERGENCY LIGHTING	\$0	\$8,600	\$8,599.21	100%
FENCE BACK CAMP	\$0	\$20,743	\$20,743.00	100%
ADA SID/PED CLASSROOM	\$0	\$28,162	\$28,162.00	100%
FNS FRYER REPLACEMENT	\$0	\$12,926	\$12,926.16	100%
MODIFICATIONS/RENOVATIONS INCLUDING:	\$2,969,493	\$2,938,555	\$2,938,554.11	100%
MODIFY ADMIN AND HOME EC AREAS				
FENCE AROUND THEATER				
IRRIGATE FOOTBALL FIELD				
INSTALL IRRIGATION METER				
REMOVE MEDIA CENTER SKYLIGHTS				
REPLACE HVAC				
REPLACE WATER COOLERS				
REPLACE CLOCK SYSTEM WITH GPS				
ELECTRICAL SYSTEM UPGRADE				
RESURFACE TRACK	\$306,250	\$338,265	\$338,263.90	100%
REPLACE STADIUM PA SYSTEM	\$24,500	\$34,633	\$34,633.00	100%
BAND AND ORCHESTRA EQUIPMENT	\$0	\$17,248	\$17,247.20	100%
CALCULATORS	\$0	\$3,000	\$3,000.00	100%
MUSIC RISERS AND SHELLS	\$0	\$29,855	\$29,855.00	100%
OBSOLETE WORKSTATION REPLACEMENT	\$0	\$506,133	\$506,132.73	100%
PRINTER/COPIER/DUPLICATOR REPLACEMENT	\$0	\$217,305	\$217,304.10	100%
DISTRICT SERVER REPLACEMENT	\$0	\$8,449	\$8,448.93	100%
REPL OBSOLETE TEACHER COMPUTING DEVICES	\$0	\$150,345	\$150,344.46	100%
MAINTAIN DISTRICT NETWORK	\$0	\$119,908	\$119,907.39	100%
REPLACE/ENHANCE PHONE SYSTEM	\$0	\$38,486	\$38,485.76	100%
CENTRALIZED VIDEO DISTRIBUTION SYSTEM	\$0	\$8,970	\$8,970.00	100%
AUDIO VISUAL EQUIPMENT	\$0	\$252,894	\$252,894.52	100%
INTERACTIVE CLASSROOM DEVICES	\$0	\$179,182	\$179,182.00	100%
ACCESS CONTROL	\$0	\$32,000	\$30,741.83	96%
SURVEILLANCE CAMERAS	\$0	\$212,309	\$212,308.29	100%
GROWTH AND REPLACEMENT F&E	\$0	\$170,595	\$141,865.72	83%
ACCOUNTING & DOCUMENT MGMT SYSTEM	\$0	\$1,500	\$1,101.86	73%
PE/ATHLETIC FAC UPGR/ARTIFICIAL TURF	\$0	\$778,438	\$778,436.94	100%
TEXTBOOKS/INSTRUCTIONAL MATERIALS	\$0	\$514,384	\$514,383.36	100%
TOTAL PEBBLEBROOK HIGH	\$3,300,243	\$6,853,201	\$6,822,805.00	100%
PICKETT'S MILLS				
SAFE LOCK AND KEY	\$0	\$752	\$751.51	100%
REPL OBSOLETE TEACHER COMPUTING DEVICES	\$0	\$86,775	\$86,774.24	100%
DISTRICT SERVER REPLACEMENT	\$0	\$8,189	\$8,188.01	100%
OBSOLETE WORKSTATION REPLACEMENT	\$0	\$60,854	\$60,853.71	100%
MAINTAIN DISTRICT NETWORK	\$0	\$21,967	\$21,966.89	100%
CENTRALIZED VIDEO DISTRIBUTION SYSTEM	\$0	\$8,970	\$8,970.00	100%
AUDIO VISUAL EQUIPMENT	\$0	\$192,183	\$192,183.00	100%
INTERACTIVE CLASSROOM DEVICES	\$0	\$80,226	\$80,226.00	100%
ACCESS CONTROL	\$0	\$9,849	\$9,749.00	99%
SURVEILLANCE CAMERAS	\$0	\$27,168	\$27,167.38	100%
GROWTH AND REPLACEMENT F&E	\$0	\$249	\$248.12	100%
ACCOUNTING & DOCUMENT MGMT SYSTEM	\$0	\$3,000	\$2,193.77	73%

SPLOST 3 (SPECIAL PURPOSE LOCAL OPTION SALES TAX) PROJECTS
From Inception through June 30, 2016
*** Projects in blue were active projects during Fiscal Year 2016**

LOCATION/DESCRIPTION	Original Budget	Revised Budget	Expended Amount To Date	% Complete
TEXTBOOKS/INSTRUCTIONAL MATERIALS	\$0	\$199,940	\$199,939.96	100%
TOTAL PICKETT'S MILL ELEMENTARY	\$0	\$700,122	\$699,211.59	100%
PINE MOUNTAIN MS				
BAND & ORCHESTRA EQUIP GRFE	\$0	\$1,568	\$1,567.20	100%
CHORAL EQUIP GRFE	\$0	\$784	\$783.60	100%
SAFE LOCK AND KEY	\$0	\$1,655	\$1,654.89	100%
ART ROOM SINK	\$0	\$6,481	\$6,481.00	100%
ADA CARPET	\$0	\$7,417	\$7,416.40	100%
ADDITIONS/MODIF/RENOV INCLUDING:	\$17,072.723	\$8,010.155	\$8,009,233.65	100%
9 SCIENCE CLASSROOM ADDITION				
KITCHEN/CAFETERIA/ADMIN ADDITION				
REPAVE PARKING LOTS				
ADD PARKING				
FLOORING				
ADD BUS CANOPY				
REPLACE AUDITORIUM SEATING				
REPLACE SHUT-OFF/FLUSH VALVES				
REPLACE WATER COOLERS				
REPLACE CLOCK SYSTEM WITH GPS				
REPLACE PARKING LOT LIGHTING				
LIGHTING RETROFIT				
REPLACE THEATER LIGHTING SYSTEMS				
CALCULATORS	\$0	\$1,125	\$1,125.00	100%
OBSOLETE WORKSTATION REPLACEMENT	\$0	\$210,381	\$210,380.00	100%
PRINTER/COPIER/DUPLICATOR REPLACEMENT	\$0	\$45,882	\$45,882.00	100%
DISTRICT SERVER REPLACEMENT	\$0	\$7,599	\$7,598.94	100%
REPL OBSOLETE TEACHER COMPUTING DEVICES	\$0	\$68,013	\$68,012.97	100%
MAINTAIN DISTRICT NETWORK	\$0	\$30,343	\$28,842.65	95%
CENTRALIZED VIDEO DISTRIBUTION SYSTEM	\$0	\$8,970	\$8,970.00	100%
AUDIO VISUAL EQUIPMENT	\$0	\$185,923	\$185,922.42	100%
INTERACTIVE CLASSROOM DEVICES	\$0	\$196,484	\$196,484.00	100%
ACCESS CONTROL	\$0	\$27,121	\$27,120.40	100%
SURVEILLANCE CAMERAS	\$0	\$2,275	\$2,275.00	100%
GROWTH AND REPLACEMENT F&E	\$0	\$15,930	\$15,928.42	100%
ACCOUNTING & DOCUMENT MGMT SYSTEM	\$0	\$1,500	\$1,101.86	73%
TEXTBOOKS/INSTRUCTIONAL MATERIALS	\$0	\$245,654	\$245,653.48	100%
TOTAL PINE MOUNTAIN MIDDLE	\$17,072.723	\$9,075,260	\$9,072,433.88	100%
PITNER ES				
SAFE LOCK AND KEY	\$0	\$1,655	\$1,654.89	100%
PLAYGROUND EQUIPMENT	\$61,250	\$11,984	\$11,984.00	100%
GYM FLOORING	\$408,041	\$34,158	\$34,158.00	100%
PAINTING AND FLOORING	\$457,476	\$408,578	\$408,576.82	100%
MUSIC RISERS AND SHELLS	\$0	\$1,364	\$1,364.00	100%
OBSOLETE WORKSTATION REPLACEMENT	\$0	\$162,467	\$162,466.70	100%
PRINTER/COPIER/DUPLICATOR REPLACEMENT	\$0	\$22,170	\$22,170.00	100%
DISTRICT SERVER REPLACEMENT	\$0	\$8,189	\$8,188.01	100%
REPL OBSOLETE TEACHER COMPUTING DEVICES	\$0	\$84,718	\$84,717.91	100%
MAINTAIN DISTRICT NETWORK	\$0	\$22,175	\$20,675.00	93%
CENTRALIZED VIDEO DISTRIBUTION SYSTEM	\$0	\$8,970	\$8,970.00	100%
AUDIO VISUAL EQUIPMENT	\$0	\$209,036	\$209,035.76	100%
INTERACTIVE CLASSROOM DEVICES	\$0	\$174,717	\$174,717.00	100%
ACCESS CONTROL	\$0	\$8,649	\$8,549.00	99%
SURVEILLANCE CAMERAS	\$0	\$26,294	\$26,293.81	100%
GROWTH AND REPLACEMENT F&E	\$0	\$14,432	\$14,430.31	100%
ACCOUNTING & DOCUMENT MGMT SYSTEM	\$0	\$3,000	\$2,193.77	73%
TEXTBOOKS/INSTRUCTIONAL MATERIALS	\$0	\$250,679	\$250,678.14	100%
TOTAL PITNER ELEMENTARY	\$926,767	\$1,453,235	\$1,450,823.12	100%
PITTS TRANSPORTATION CENTER				
RELOCATE FENCE	\$0	\$7,343	\$7,343.00	100%
ADDITIONS/MODIF/RENOV INCLUDING:	\$1,864,099	\$2,021,874	\$1,853,885.12	92%
BUS DRIVER TRAINING BUILDING ADDITION				
REPLACE OVERHEAD DOORS				
LIGHTING RETROFIT				
REPAVE BUS AND AUTO PARKING	\$1,085,350	\$1,334,759	\$1,334,757.91	100%
OBSOLETE WORKSTATION REPLACEMENT	\$0	\$60,000	\$53,769.70	90%
PRINTER/COPIER/DUPLICATOR REPLACEMENT	\$0	\$30,588	\$30,588.00	100%
MAINTAIN DISTRICT NETWORK	\$0	\$606	\$605.55	100%
DATA CENTER EQUIPMENT REFRESH	\$0	\$2,634	\$2,634.00	100%
REPLACE/ENHANCE PHONE SYSTEM	\$0	\$44,734	\$44,733.12	100%
ACCESS CONTROL	\$0	\$17,200	\$14,132.00	82%
BUSES, VEHICLES & EQUIPMENT	\$24,000,000	\$19,055,938	\$19,055,937.60	100%
GROWTH AND REPLACEMENT F&E	\$0	\$22,987	\$22,986.81	100%
HUMAN RESOURCES/PAYROLL SYSTEM	\$0	\$3,632	\$3,631.86	100%
TOTAL PITTS TRANSPORTATION	\$26,949,449	\$22,602,295	\$22,425,004.67	99%
POPE HS				
BAND & ORCHESTRA EQUIP GRFE	\$0	\$9,348	\$9,347.15	100%
ADA RESTROOM RENOVATIONS	\$0	\$25,202	\$25,201.91	100%
ADA RESTROOM MODIFICATION	\$0	\$6,758	\$6,757.92	100%
ADA AUTOMATIC DOOR OPENERS	\$0	\$19,660	\$19,659.81	100%
SAFE LOCK AND KEY	\$0	\$1,248	\$1,248.19	100%
FENCE AND GATES	\$0	\$44,150	\$44,149.90	100%
FIRE DOOR REPLACEMENT	\$0	\$209,900	\$209,899.35	100%
SOFTBALL FIELD FENCING	\$0	\$33,955	\$33,954.25	100%
SOFTBALL FIELD RENOVATION	\$0	\$300	\$300.00	100%
FNS FRYER REPLACEMENT	\$0	\$6,916	\$6,916.29	100%
ADDITIONS/MODIF/RENOV INCLUDING:	\$16,438,539	\$10,468,297	\$10,468,292.20	100%
CULINARY ARTS ADDITION				
CLASSROOM/KITCHEN/LOCKER ROOM MODIF				

SPLOST 3 (SPECIAL PURPOSE LOCAL OPTION SALES TAX) PROJECTS
From Inception through June 30, 2016
*** Projects in blue were active projects during Fiscal Year 2016**

LOCATION/DESCRIPTION	Original Budget	Revised Budget	Expended Amount To Date	% Complete
MOVE FIELD IRRIGATION TO DOMESTIC				
REPLACE RETAINING WALL				
INTERIOR PAINTING				
REPLACE HVAC				
REPLACE EMERGENCY GENERATOR				
REPLACE FIRE ALARM SYSTEM				
ELECTRICAL SYSTEM UPGRADE				
DRIVEWAY MODIFICATIONS	\$1,311,975	\$0	\$0.00	-
UPDATE LANGUAGE LAB EQUIPMENT	\$50,225	\$45,765	\$45,764.06	100%
FIRE SPRINKLER HEAD REPLACEMENT	\$3,822	\$2,482	\$2,481.60	100%
LAND ACQUISITION	\$0	\$17,596	\$17,596.00	100%
CHORAL SOUND EQUIPMENT	\$0	\$8,075	\$8,074.55	100%
CALCULATORS	\$0	\$3,750	\$3,750.00	100%
MUSIC RISERS AND SHELLS	\$0	\$22,088	\$22,088.00	100%
OBSOLETE WORKSTATION REPLACEMENT	\$0	\$717,251	\$717,250.70	100%
PRINTER/COPIER/DUPLICATOR REPLACEMENT	\$0	\$163,454	\$163,453.10	100%
DISTRICT SERVER REPLACEMENT	\$0	\$8,975	\$8,974.58	100%
REPL OBSOLETE TEACHER COMPUTING DEVICES	\$0	\$143,186	\$143,185.20	100%
MAINTAIN DISTRICT NETWORK	\$0	\$26,181	\$26,177.45	100%
REPLACE/ENHANCE PHONE SYSTEM	\$0	\$34,582	\$34,581.16	100%
CENTRALIZED VIDEO DISTRIBUTION SYSTEM	\$0	\$8,970	\$8,970.00	100%
AUDIO VISUAL EQUIPMENT	\$0	\$280,437	\$280,436.51	100%
INTERACTIVE CLASSROOM DEVICES	\$0	\$212,694	\$212,694.00	100%
ACCESS CONTROL	\$0	\$14,000	\$12,270.50	88%
SURVEILLANCE CAMERAS	\$0	\$19,011	\$19,010.79	100%
GROWTH AND REPLACEMENT F&E	\$0	\$150,244	\$150,242.90	100%
ACCOUNTING & DOCUMENT MGMT SYSTEM	\$0	\$1,500	\$1,101.86	73%
PE/ATHLETIC FAC UPGR/ARTIFICIAL TURF	\$0	\$854,488	\$854,486.87	100%
TEXTBOOKS/INSTRUCTIONAL MATERIALS	\$0	\$527,264	\$527,263.27	100%
TOTAL POPE HIGH	\$17,804,561	\$14,087,727	\$14,085,580.07	100%
POWDER SPRINGS ES				
SAFE LOCK AND KEY	\$0	\$1,655	\$1,654.89	100%
ASPHALT PAVING/ADDITIONAL PARKING	\$514,500	\$364,518	\$364,517.58	100%
REPLACE HVAC	\$2,807,791	\$3,038,585	\$3,038,384.10	100%
FIRE SPRINKLER HEAD REPLACEMENT	\$58,653	\$8,723	\$8,723.00	100%
BUILDING AND SITE MODIFICATIONS INCLUDING: FIRE ALARM SITE LIGHTING RENOVATE RETENTION POND PLAYGROUND EQUIPMENT PROVIDE NEW SITE SIGN WITH MESSAGEBOARD ADD CLINIC DOOR	\$361,389	\$403,589	\$403,587.59	100%
MUSIC RISERS AND SHELLS	\$0	\$4,920	\$4,920.00	100%
OBSOLETE WORKSTATION REPLACEMENT	\$0	\$91,299	\$91,297.93	100%
PRINTER/COPIER/DUPLICATOR REPLACEMENT	\$0	\$51,216	\$51,216.00	100%
DISTRICT SERVER REPLACEMENT	\$0	\$8,189	\$8,188.01	100%
REPL OBSOLETE TEACHER COMPUTING DEVICES	\$0	\$82,332	\$82,331.49	100%
MAINTAIN DISTRICT NETWORK	\$0	\$30,343	\$28,842.65	95%
CENTRALIZED VIDEO DISTRIBUTION SYSTEM	\$0	\$8,970	\$8,970.00	100%
AUDIO VISUAL EQUIPMENT	\$0	\$164,937	\$164,936.37	100%
INTERACTIVE CLASSROOM DEVICES	\$0	\$153,308	\$153,308.00	100%
ACCESS CONTROL	\$0	\$2,849	\$2,849.00	100%
SURVEILLANCE CAMERAS	\$0	\$30,491	\$30,490.81	100%
GROWTH AND REPLACEMENT F&E	\$0	\$38,073	\$38,071.81	100%
ACCOUNTING & DOCUMENT MGMT SYSTEM	\$0	\$1,500	\$1,101.86	73%
TEXTBOOKS/INSTRUCTIONAL MATERIALS	\$0	\$218,095	\$218,094.88	100%
TOTAL POWDER SPRINGS ELEMENTARY	\$3,742,333	\$4,703,592	\$4,701,485.97	100%
POWERS FERRY ES				
SAFE LOCK AND KEY	\$0	\$1,655	\$1,654.89	100%
MAINTENANCE RENOVATIONS INCLUDING: ADD FRONT SIDEWALK RENOVATE RETENTION POND INSTALL PERIMETER FENCE PLAYGROUND EQUIPMENT ADD RAILING ALONG BUS LOOP SPRINKLER (FIRE SUPPRESSION) REPLACE CLOCK SYSTEM WITH GPS LIGHTING RETROFIT	\$657,886	\$492,503	\$492,501.96	100%
MUSIC RISERS AND SHELLS	\$0	\$4,920	\$4,920.00	100%
OBSOLETE WORKSTATION REPLACEMENT	\$0	\$113,702	\$113,701.37	100%
PRINTER/COPIER/DUPLICATOR REPLACEMENT	\$0	\$37,464	\$37,464.00	100%
DISTRICT SERVER REPLACEMENT	\$0	\$8,125	\$8,124.59	100%
REPL OBSOLETE TEACHER COMPUTING DEVICES	\$0	\$71,593	\$71,592.60	100%
MAINTAIN DISTRICT NETWORK	\$0	\$22,175	\$20,675.00	93%
CENTRALIZED VIDEO DISTRIBUTION SYSTEM	\$0	\$8,970	\$8,970.00	100%
AUDIO VISUAL EQUIPMENT	\$0	\$110,813	\$110,812.14	100%
INTERACTIVE CLASSROOM DEVICES	\$0	\$75,702	\$75,702.00	100%
ACCESS CONTROL	\$0	\$2,848	\$2,848.00	100%
SURVEILLANCE CAMERAS	\$0	\$28,610	\$28,609.58	100%
GROWTH AND REPLACEMENT F&E	\$0	\$23,195	\$23,100.42	100%
ACCOUNTING & DOCUMENT MGMT SYSTEM	\$0	\$1,500	\$1,101.86	73%
TEXTBOOKS/INSTRUCTIONAL MATERIALS	\$0	\$144,796	\$144,795.72	100%
TOTAL POWERS FERRY ELEMENTARY	\$657,886	\$1,148,571	\$1,146,574.13	100%
RIVERSIDE INTERMEDIATE				
SAFE LOCK AND KEY	\$0	\$1,248	\$1,248.20	100%
GYM FLOORING	\$467,092	\$29,408	\$29,407.64	100%
FLOORING/PAINTING/EXTERIOR LIGHTING	\$429,056	\$434,801	\$434,799.60	100%
OBSOLETE WORKSTATION REPLACEMENT	\$0	\$108,845	\$108,844.53	100%
PRINTER/COPIER/DUPLICATOR REPLACEMENT	\$0	\$51,216	\$51,216.00	100%

SPLOST 3 (SPECIAL PURPOSE LOCAL OPTION SALES TAX) PROJECTS
From Inception through June 30, 2016
*** Projects in blue were active projects during Fiscal Year 2016**

LOCATION/DESCRIPTION	Original Budget	Revised Budget	Expended Amount To Date	% Complete
DISTRICT SERVER REPLACEMENT	\$0	\$8,189	\$8,188.01	100%
REPL OBSOLETE TEACHER COMPUTING DEVICES	\$0	\$69,207	\$69,206.18	100%
MAINTAIN DISTRICT NETWORK	\$0	\$22,175	\$20,675.00	93%
CENTRALIZED VIDEO DISTRIBUTION SYSTEM	\$0	\$8,970	\$8,970.00	100%
AUDIO VISUAL EQUIPMENT	\$0	\$199,535	\$199,534.85	100%
INTERACTIVE CLASSROOM DEVICES	\$0	\$166,381	\$166,381.00	100%
ACCESS CONTROL	\$0	\$2,849	\$2,849.00	100%
SURVEILLANCE CAMERAS	\$0	\$30,292	\$30,291.78	100%
GROWTH AND REPLACEMENT F&E	\$0	\$9,430	\$9,428.37	100%
ACCOUNTING & DOCUMENT MGMT SYSTEM	\$0	\$1,500	\$1,101.86	73%
TEXTBOOKS/INSTRUCTIONAL MATERIALS	\$0	\$250,565	\$250,564.70	100%
TOTAL RIVERSIDE INTERMEDIATE	\$896,148	\$1,394,611	\$1,392,706.72	100%
RIVERSIDE PRIMARY SCHOOL				
SAFE LOCK AND KEY	\$0	\$1,248	\$1,248.20	100%
ADA PARKING	\$0	\$6,899	\$6,899.00	100%
MAINTENANCE RENOVATIONS INCLUDING: ADD SPEED BUMPS PAINTING ADD SAFETY SIGNS AND MARKERS	\$323,888	\$98,315	\$98,314.33	100%
OBSOLETE WORKSTATION REPLACEMENT	\$0	\$125,993	\$125,991.72	100%
PRINTER/COPIER/DUPLICATOR REPLACEMENT	\$0	\$37,464	\$37,464.00	100%
DISTRICT SERVER REPLACEMENT	\$0	\$8,125	\$8,124.59	100%
REPL OBSOLETE TEACHER COMPUTING DEVICES	\$0	\$73,503	\$73,502.48	100%
MAINTAIN DISTRICT NETWORK	\$0	\$22,175	\$20,675.00	93%
CENTRALIZED VIDEO DISTRIBUTION SYSTEM	\$0	\$8,970	\$8,970.00	100%
AUDIO VISUAL EQUIPMENT	\$0	\$113,274	\$113,273.10	100%
INTERACTIVE CLASSROOM DEVICES	\$0	\$44,648	\$44,648.00	100%
ACCESS CONTROL	\$0	\$2,849	\$2,849.00	100%
SURVEILLANCE CAMERAS	\$0	\$25,179	\$25,178.55	100%
GROWTH AND REPLACEMENT F&E	\$0	\$13,620	\$13,619.07	100%
ACCOUNTING & DOCUMENT MGMT SYSTEM	\$0	\$1,500	\$1,101.86	73%
TEXTBOOKS/INSTRUCTIONAL MATERIALS	\$0	\$140,831	\$140,830.69	100%
TOTAL RIVERSIDE PRIMARY	\$323,888	\$724,593	\$722,689.59	100%
ROCKY MOUNT ES				
ADA KINDERGARTEN RESTROOM	\$0	\$7,283	\$7,282.26	100%
SAFE LOCK AND KEY	\$0	\$1,655	\$1,654.89	100%
SECURITY FENCE	\$0	\$35,272	\$35,271.50	100%
MAINTENANCE RENOVATIONS INCLUDING: ENCLOSE WALKWAY TO PE REPLACE COOLER AND FREEZER FLOORING REPLACE PIPING VALVES SPRINKLER (FIRE SUPPRESSION) REPLACE CLOCK SYSTEM WITH GPS REPLACE FIRE ALARM SYSTEM ADDITIONAL ELECTRICAL OUTLETS	\$1,163,940	\$1,855,564	\$1,855,563.38	100%
EROSION CONTROL AND PLAYGROUND SURFACING	\$143,325	\$75,717	\$75,716.60	100%
LIGHTING RETROFIT	\$303,800	\$200,121	\$200,120.10	100%
OBSOLETE WORKSTATION REPLACEMENT	\$0	\$102,356	\$102,355.78	100%
PRINTER/COPIER/DUPLICATOR REPLACEMENT	\$0	\$37,464	\$37,464.00	100%
DISTRICT SERVER REPLACEMENT	\$0	\$8,189	\$8,188.01	100%
REPL OBSOLETE TEACHER COMPUTING DEVICES	\$0	\$58,468	\$58,467.29	100%
MAINTAIN DISTRICT NETWORK	\$0	\$30,343	\$28,842.65	95%
CENTRALIZED VIDEO DISTRIBUTION SYSTEM	\$0	\$8,970	\$8,970.00	100%
AUDIO VISUAL EQUIPMENT	\$0	\$143,398	\$143,397.70	100%
INTERACTIVE CLASSROOM DEVICES	\$0	\$101,989	\$101,989.00	100%
ACCESS CONTROL	\$0	\$2,849	\$2,849.00	100%
SURVEILLANCE CAMERAS	\$0	\$29,489	\$29,488.06	100%
GROWTH AND REPLACEMENT F&E	\$0	\$33,501	\$33,500.45	100%
ACCOUNTING & DOCUMENT MGMT SYSTEM	\$0	\$1,600	\$1,174.23	73%
TEXTBOOKS/INSTRUCTIONAL MATERIALS	\$0	\$164,376	\$164,375.37	100%
TOTAL ROCKY MOUNT ELEMENTARY	\$1,611,065	\$2,898,604	\$2,896,670.27	100%
ROSE GARDEN SCHOOL				
REPAVE BACK PARKING LOT	\$49,000	\$10,360	\$10,359.54	100%
MAINTENANCE RENOVATIONS INCLUDING: SPRINKLER (FIRE SUPPRESSION) REPLACE FIRE ALARM SYSTEM LIGHTING RETROFIT	\$323,663	\$368,873	\$368,872.76	100%
PRINTER/COPIER/DUPLICATOR REPLACEMENT	\$0	\$7,647	\$7,647.00	100%
MAINTAIN DISTRICT NETWORK	\$0	\$1,500	\$0.00	0%
DATA CENTER EQUIPMENT REFRESH	\$0	\$6,056	\$6,056.00	100%
REPLACE/ENHANCE PHONE SYSTEM	\$0	\$27,944	\$27,943.34	100%
GROWTH AND REPLACEMENT F&E	\$0	\$892	\$891.33	100%
TOTAL ROSE GARDEN SCHOOL	\$372,663	\$423,272	\$421,769.97	100%
RUSSELL ES				
ADA DOOR MODIFICATIONS	\$0	\$23,142	\$23,141.73	100%
SAFE LOCK AND KEY	\$0	\$1,655	\$1,654.89	100%
ADA CURB CUT	\$0	\$3,610	\$3,610.00	100%
MAINTENANCE RENOVATIONS INCLUDING: ENCLOSE WALKWAY PLAYGROUND EQUIPMENT SPRINKLER (FIRE SUPPRESSION) REPLACE CLOCK SYSTEM WITH GPS	\$779,802	\$854,826	\$854,825.03	100%
PROVIDE BUS CANOPY LIGHTING	\$2,940	\$8,280	\$8,279.11	100%
PROVIDE ENCLOSED WALKWAY LIGHTING	\$3,797	\$3,690	\$3,689.35	100%
OBSOLETE WORKSTATION REPLACEMENT	\$0	\$149,190	\$149,189.38	100%
PRINTER/COPIER/DUPLICATOR REPLACEMENT	\$0	\$90,920	\$90,919.78	100%
DISTRICT SERVER REPLACEMENT	\$0	\$8,189	\$8,188.01	100%
REPL OBSOLETE TEACHER COMPUTING DEVICES	\$0	\$73,980	\$73,979.02	100%

SPLOST 3 (SPECIAL PURPOSE LOCAL OPTION SALES TAX) PROJECTS
From Inception through June 30, 2016
*** Projects in blue were active projects during Fiscal Year 2016**

LOCATION/DESCRIPTION	Original Budget	Revised Budget	Expended Amount To Date	% Complete
MAINTAIN DISTRICT NETWORK	\$0	\$30,446	\$28,945.96	95%
CENTRALIZED VIDEO DISTRIBUTION SYSTEM	\$0	\$8,970	\$8,970.00	100%
AUDIO VISUAL EQUIPMENT	\$0	\$203,147	\$203,146.44	100%
INTERACTIVE CLASSROOM DEVICES	\$0	\$148,414	\$148,414.00	100%
ACCESS CONTROL	\$0	\$8,848	\$8,747.50	99%
SURVEILLANCE CAMERAS	\$0	\$30,165	\$30,164.63	100%
GROWTH AND REPLACEMENT F&E	\$0	\$7,471	\$7,469.49	100%
ACCOUNTING & DOCUMENT MGMT SYSTEM	\$0	\$1,500	\$1,101.86	73%
TEXTBOOKS/INSTRUCTIONAL MATERIALS	\$0	\$197,756	\$197,755.34	100%
TOTAL RUSSELL ELEMENTARY	\$786,539	\$1,854,199	\$1,852,191.52	100%
SANDERS ES				
SAFE LOCK AND KEY	\$0	\$1,840	\$1,839.89	100%
UNDESIGNATED CLASSROOMS	\$0	\$45,352	\$45,352.00	100%
MAINTENANCE RENOVATIONS INCLUDING: ADD IRRIGATION AND LANDSCAPING PLAYGROUND EQUIPMENT FLOORING PAINTING	\$1,421,447	\$734,442	\$734,441.89	100%
FIRE SPRINKLER HEAD REPLACEMENT	\$25,137	\$22,221	\$22,221.00	100%
MUSIC RISERS AND SHELLS	\$0	\$5,456	\$5,456.00	100%
OBSOLETE WORKSTATION REPLACEMENT	\$0	\$104,007	\$104,007.00	100%
PRINTER/COPIER/DUPLICATOR REPLACEMENT	\$0	\$51,987	\$51,987.00	100%
DISTRICT SERVER REPLACEMENT	\$0	\$8,125	\$8,124.59	100%
REPL OBSOLETE TEACHER COMPUTING DEVICES	\$0	\$91,878	\$91,877.17	100%
MAINTAIN DISTRICT NETWORK	\$0	\$32,767	\$31,266.96	95%
CENTRALIZED VIDEO DISTRIBUTION SYSTEM	\$0	\$8,970	\$8,970.00	100%
AUDIO VISUAL EQUIPMENT	\$0	\$177,035	\$177,034.24	100%
INTERACTIVE CLASSROOM DEVICES	\$0	\$155,330	\$155,330.00	100%
ACCESS CONTROL	\$0	\$3,928	\$3,928.00	100%
SURVEILLANCE CAMERAS	\$0	\$28,209	\$28,208.15	100%
GROWTH AND REPLACEMENT F&E	\$0	\$21,864	\$21,863.16	100%
ACCOUNTING & DOCUMENT MGMT SYSTEM	\$0	\$1,500	\$1,101.86	73%
TEXTBOOKS/INSTRUCTIONAL MATERIALS	\$0	\$250,618	\$250,617.02	100%
TOTAL SANDERS ELEMENTARY	\$1,446,584	\$1,745,529	\$1,743,625.93	100%
SANDERS ROAD FLEET MAINTENANCE				
MAINTENANCE RENOVATIONS INCLUDING: PAVE BUS AND AUTO PARKING ADD BUS PARKING CONNECT TO SEWER LINE/REMOVE SEPTIC	\$1,016,750	\$796,048	\$796,047.08	100%
REPLACE HVAC/EXPAND RESTROOMS/LIGHTING	\$399,231	\$174,868	\$174,866.13	100%
MAINTAIN DISTRICT NETWORK	\$0	\$1,500	\$0.00	0%
DATA CENTER EQUIPMENT REFRESH	\$0	\$878	\$878.00	100%
BUSES, VEHICLES & EQUIPMENT	\$0	\$35,815	\$35,814.13	100%
HUMAN RESOURCES/PAYROLL SYSTEM	\$0	\$3,436	\$3,435.86	100%
TOTAL SANDERS ROAD FLEET MAINTENANCE	\$1,415,981	\$1,012,545	\$1,011,041.20	100%
SEDALIA PARK ES				
SAFE LOCK AND KEY	\$0	\$1,248	\$1,248.20	100%
MAINTENANCE RENOVATIONS INCLUDING: PAINTING ADD EXTERIOR SPEAKERS LIGHTING RETROFIT PROVIDE FRONT ENTRY LIGHTING PROVIDE LIGHTED CANOPIES	\$1,037,394	\$503,017	\$503,016.39	100%
FIRE SPRINKLER HEAD REPLACEMENT	\$20,359	\$11,429	\$11,429.00	100%
MUSIC RISERS AND SHELLS	\$0	\$4,920	\$4,920.00	100%
OBSOLETE WORKSTATION REPLACEMENT	\$0	\$151,494	\$151,493.31	100%
PRINTER/COPIER/DUPLICATOR REPLACEMENT	\$0	\$67,425	\$67,425.00	100%
DISTRICT SERVER REPLACEMENT	\$0	\$8,189	\$8,188.01	100%
REPL OBSOLETE TEACHER COMPUTING DEVICES	\$0	\$87,105	\$87,104.33	100%
MAINTAIN DISTRICT NETWORK	\$0	\$30,343	\$28,842.65	95%
CENTRALIZED VIDEO DISTRIBUTION SYSTEM	\$0	\$8,970	\$8,970.00	100%
AUDIO VISUAL EQUIPMENT	\$0	\$176,580	\$176,579.47	100%
INTERACTIVE CLASSROOM DEVICES	\$0	\$128,969	\$128,969.00	100%
ACCESS CONTROL	\$0	\$2,849	\$2,849.00	100%
SURVEILLANCE CAMERAS	\$0	\$31,971	\$31,970.61	100%
GROWTH AND REPLACEMENT F&E	\$0	\$11,216	\$11,214.92	100%
ACCOUNTING & DOCUMENT MGMT SYSTEM	\$0	\$1,500	\$1,101.86	73%
TEXTBOOKS/INSTRUCTIONAL MATERIALS	\$0	\$217,371	\$217,370.66	100%
TOTAL SEDALIA PARK ELEMENTARY	\$1,057,753	\$1,444,596	\$1,442,692.41	100%
SHALLOWFORD FALLS ES				
SAFE LOCK AND KEY	\$0	\$1,655	\$1,654.89	100%
SAFETY FENCE	\$0	\$11,167	\$11,166.20	100%
ADD PARKING	\$147,000	\$89,521	\$89,520.14	100%
FLOORING	\$430,985	\$375,315	\$375,314.17	100%
MEDIA CENTER SHELVING	\$36,750	\$8,800	\$8,800.00	100%
LIGHTING RETROFIT	\$284,812	\$203,445	\$203,443.57	100%
OBSOLETE WORKSTATION REPLACEMENT	\$0	\$150,268	\$150,267.07	100%
PRINTER/COPIER/DUPLICATOR REPLACEMENT	\$0	\$75,699	\$75,699.00	100%
DISTRICT SERVER REPLACEMENT	\$0	\$8,189	\$8,188.01	100%
REPL OBSOLETE TEACHER COMPUTING DEVICES	\$0	\$63,241	\$63,240.13	100%
MAINTAIN DISTRICT NETWORK	\$0	\$26,515	\$25,014.65	94%
CENTRALIZED VIDEO DISTRIBUTION SYSTEM	\$0	\$8,970	\$8,970.00	100%
AUDIO VISUAL EQUIPMENT	\$0	\$199,173	\$199,172.49	100%
INTERACTIVE CLASSROOM DEVICES	\$0	\$101,508	\$101,508.00	100%
ACCESS CONTROL	\$0	\$4,849	\$4,347.58	90%
SURVEILLANCE CAMERAS	\$0	\$30,390	\$30,389.69	100%
GROWTH AND REPLACEMENT F&E	\$0	\$6,589	\$6,587.50	100%
ACCOUNTING & DOCUMENT MGMT SYSTEM	\$0	\$1,500	\$1,101.86	73%

SPLOST 3 (SPECIAL PURPOSE LOCAL OPTION SALES TAX) PROJECTS
From Inception through June 30, 2016
*** Projects in blue were active projects during Fiscal Year 2016**

LOCATION/DESCRIPTION	Original Budget	Revised Budget	Expended Amount To Date	% Complete
TEXTBOOKS/INSTRUCTIONAL MATERIALS	\$0	\$179,973	\$179,972.49	100%
TOTAL SHALLOWFORD FALLS ELEMENTARY	\$899,547	\$1,546,767	\$1,544,357.44	100%
SIMPSON MS				
SAFE LOCK AND KEY	\$0	\$1,655	\$1,654.89	100%
ADDITIONS/MODIF/RENOV INCLUDING: 3 FINE ARTS CLASSROOM ADDITION 9 SCIENCE CLASSROOM ADDITION KITCHEN/CAFETERIA MODIFICATIONS ADD PARKING REPAIR EROSION BEHIND BUILDING MARKER BOARDS ADD MUSICAL INSTRUMENT LOCKERS REPLACE HVAC REPLACE EMERGENCY GENERATOR REPLACE FIRE ALARM SYSTEM LIGHTING RETROFIT REPLACE THEATER LIGHTING SYSTEMS ADD HAND DRYERS IN STUDENT RESTROOMS	\$19,920,740	\$10,255,138	\$10,255,130.93	100%
CALCULATORS	\$0	\$2,063	\$2,062.50	100%
MUSIC RISERS AND SHELLS	\$0	\$7,380	\$7,380.00	100%
OBSOLETE WORKSTATION REPLACEMENT	\$0	\$183,504	\$183,503.54	100%
PRINTER/COPIER/DUPLICATOR REPLACEMENT	\$0	\$29,817	\$29,817.00	100%
DISTRICT SERVER REPLACEMENT	\$0	\$8,189	\$8,188.01	100%
REPL OBSOLETE TEACHER COMPUTING DEVICES	\$0	\$76,366	\$76,365.44	100%
MAINTAIN DISTRICT NETWORK	\$0	\$30,654	\$29,153.48	95%
CENTRALIZED VIDEO DISTRIBUTION SYSTEM	\$0	\$8,970	\$8,970.00	100%
AUDIO VISUAL EQUIPMENT	\$0	\$190,682	\$190,681.63	100%
INTERACTIVE CLASSROOM DEVICES	\$0	\$112,677	\$112,677.00	100%
ACCESS CONTROL	\$0	\$33,103	\$33,102.60	100%
SURVEILLANCE CAMERAS	\$0	\$13,051	\$13,050.83	100%
GROWTH AND REPLACEMENT F&E	\$0	\$38,271	\$38,269.92	100%
ACCOUNTING & DOCUMENT MGMT SYSTEM	\$0	\$1,500	\$1,101.86	73%
TEXTBOOKS/INSTRUCTIONAL MATERIALS	\$0	\$287,093	\$287,092.10	100%
TOTAL SIMPSON MIDDLE	\$19,920,740	\$11,280,113	\$11,278,201.73	100%
SKY VIEW ADMINISTRATION				
HAZARDOUS MATERIALS ABATEMENT	\$0	\$176,947	\$176,946.87	100%
SPECIAL ED EQUIPMENT	\$0	\$32,839	\$32,838.35	100%
DISTRICT SERVER REPLACEMENT	\$0	\$7,599	\$7,598.94	100%
MAINTAIN DISTRICT NETWORK	\$0	\$22,175	\$20,675.00	93%
GROWTH AND REPLACEMENT F&E	\$0	\$4,135	\$4,134.02	100%
TOTAL SKY VIEW ADMINISTRATION	\$0	\$243,695	\$242,193.18	99%
SKY VIEW ES				
SAFE LOCK AND KEY	\$0	\$1,655	\$1,654.89	100%
ADD AND MODIFY EXTERIOR LIGHTING	\$6,989	\$0	\$0.00	-
ADD PARKING	\$107,187	\$0	\$0.00	-
REPLACE EXISTING FENCE	\$49,000	\$0	\$0.00	-
PLAYGROUND EQUIPMENT	\$122,500	\$0	\$0.00	-
REPLACE WINDOWS	\$137,200	\$0	\$0.00	-
REPLACE COOLER/FREEZER	\$220,500	\$0	\$0.00	-
SPRINKLER (FIRE SUPPRESSION)	\$369,484	\$0	\$0.00	-
REPLACE FIRE ALARM	\$52,343	\$0	\$0.00	-
LIGHTING RETROFIT	\$197,470	\$0	\$0.00	-
MUSIC RISERS AND SHELLS	\$0	\$3,690	\$3,690.00	100%
OBSOLETE WORKSTATION REPLACEMENT	\$0	\$23,828	\$23,827.47	100%
PRINTER/COPIER/DUPLICATOR REPLACEMENT	\$0	\$7,647	\$7,647.00	100%
REPL OBSOLETE TEACHER COMPUTING DEVICES	\$0	\$46,536	\$46,535.19	100%
AUDIO VISUAL EQUIPMENT	\$0	\$106,952	\$106,951.63	100%
INTERACTIVE CLASSROOM DEVICES	\$0	\$83,706	\$83,706.00	100%
GROWTH AND REPLACEMENT F&E	\$0	\$15,371	\$15,369.84	100%
TEXTBOOKS/INSTRUCTIONAL MATERIALS	\$0	\$93,664	\$93,663.90	100%
TOTAL SKY VIEW ES	\$1,262,673	\$383,049	\$383,045.92	100%
SMITHA MS				
BAND & ORCHESTRA EQUIP GRFE	\$0	\$1,459	\$1,458.60	100%
CHORAL EQUIP GRFE	\$0	\$2,139	\$2,138.60	100%
SAFE LOCK AND KEY	\$0	\$1,655	\$1,654.89	100%
ADA RESTROOM RENOVATION	\$0	\$12,752	\$12,751.30	100%
ADA CEILING LIFT	\$0	\$2,152	\$2,152.00	100%
MAINTENANCE RENOVATIONS INCLUDING: REPLACE PARTITIONS REPLACE AUDITORIUM SEATING PROVIDE WINDOW BLINDS REPLACE EMERGENCY GENERATOR LIGHTING RETROFIT REPLACE STAGE LIGHTING SYSTEM REPLACE THEATER SOUND SYSTEM	\$1,071,856	\$1,644,993	\$1,644,992.52	100%
REPLACE HVAC	\$4,400,765	\$4,864,975	\$4,864,974.20	100%
CALCULATORS	\$0	\$2,063	\$2,062.50	100%
OBSOLETE WORKSTATION REPLACEMENT	\$0	\$177,951	\$177,950.34	100%
PRINTER/COPIER/DUPLICATOR REPLACEMENT	\$0	\$52,758	\$52,758.00	100%
DISTRICT SERVER REPLACEMENT	\$0	\$8,189	\$8,188.01	100%
REPL OBSOLETE TEACHER COMPUTING DEVICES	\$0	\$100,230	\$100,229.64	100%
MAINTAIN DISTRICT NETWORK	\$0	\$22,175	\$20,675.00	93%
CENTRALIZED VIDEO DISTRIBUTION SYSTEM	\$0	\$8,970	\$8,970.00	100%
AUDIO VISUAL EQUIPMENT	\$0	\$222,790	\$222,789.69	100%
INTERACTIVE CLASSROOM DEVICES	\$0	\$124,994	\$124,994.00	100%
ACCESS CONTROL	\$0	\$34,751	\$34,750.72	100%
SURVEILLANCE CAMERAS	\$0	\$103,254	\$103,253.73	100%
GROWTH AND REPLACEMENT F&E	\$0	\$10,883	\$10,881.39	100%

SPLOST 3 (SPECIAL PURPOSE LOCAL OPTION SALES TAX) PROJECTS
From Inception through June 30, 2016
*** Projects in blue were active projects during Fiscal Year 2016**

LOCATION/DESCRIPTION	Original Budget	Revised Budget	Expended Amount To Date	% Complete
ACCOUNTING & DOCUMENT MGMT SYSTEM	\$0	\$1,500	\$1,101.86	73%
TEXTBOOKS/INSTRUCTIONAL MATERIALS	\$0	\$265,566	\$265,565.55	100%
TOTAL SMITHA MIDDLE	\$5,472,621	\$7,666,199	\$7,664,292.54	100%
SMYRNA AREA REPLACEMENT ES				
NEW REPLACEMENT ELEMENTARY SCHOOL	\$28,170,146	\$23,282,966	\$23,282,958.68	100%
LAND ACQUISITION	\$0	\$8,361,465	\$8,361,464.58	100%
MAINTAIN DISTRICT NETWORK	\$0	\$20,920	\$20,920.00	100%
ACCESS CONTROL	\$0	\$2,849	\$2,849.00	100%
ACCOUNTING & DOCUMENT MGMT SYSTEM	\$0	\$1,500	\$1,101.86	73%
TEXTBOOKS/INSTRUCTIONAL MATERIALS	\$0	\$79,654	\$79,653.54	100%
TOTAL SMYRNA AREA REPLACEMENT ELEMENTARY	\$28,170,146	\$31,749,354	\$31,748,947.66	100%
SOPE CREEK ES				
ADA AUTOMATIC DOOR OPENERS	\$0	\$30,044	\$30,043.41	100%
SAFE LOCK AND KEY	\$0	\$1,248	\$1,248.20	100%
ADDITIONS/MODIF/RENOV INCLUDING:	\$6,227,104	\$4,212,771	\$4,212,765.31	100%
DEMOLISH ANNEX/BUILD 12 CLASSROOMS				
REROOF BUILDING 2A7B				
GYM FLOORING				
PAINTING				
REPLACE HVAC IN COVERED PLAY AREA				
SPRINKLER (FIRE SUPPRESSION)				
REPLACE EMERGENCY GENERATOR				
REPLACE PARKING LOT LIGHTING				
LIGHTING RETROFIT				
OBsolete WORKSTATION REPLACEMENT	\$0	\$210,289	\$210,288.19	100%
PRINTER/COPIER/DUPLICATOR REPLACEMENT	\$0	\$68,052	\$68,052.00	100%
DISTRICT SERVER REPLACEMENT	\$0	\$8,125	\$8,124.59	100%
REPL OBSOLETE TEACHER COMPUTING DEVICES	\$0	\$114,549	\$114,548.16	100%
MAINTAIN DISTRICT NETWORK	\$0	\$28,705	\$27,204.79	95%
CENTRALIZED VIDEO DISTRIBUTION SYSTEM	\$0	\$8,970	\$8,970.00	100%
AUDIO VISUAL EQUIPMENT	\$0	\$235,092	\$235,091.94	100%
INTERACTIVE CLASSROOM DEVICES	\$0	\$117,416	\$117,416.00	100%
ACCESS CONTROL	\$0	\$5,698	\$5,698.00	100%
SURVEILLANCE CAMERAS	\$0	\$30,303	\$30,302.99	100%
GROWTH AND REPLACEMENT F&E	\$0	\$6,256	\$6,254.31	100%
ACCOUNTING & DOCUMENT MGMT SYSTEM	\$0	\$3,000	\$2,193.77	73%
TEXTBOOKS/INSTRUCTIONAL MATERIALS	\$0	\$284,869	\$284,868.75	100%
TOTAL SOPE CREEK ELEMENTARY	\$6,227,104	\$5,365,387	\$5,363,070.41	100%
SOUTH COBB HS				
SAFE LOCK AND KEY	\$0	\$1,248	\$1,248.20	100%
STADIUM FENCING	\$0	\$14,773	\$14,772.25	100%
COURTYARD FENCING	\$0	\$29,630	\$29,630.00	100%
ATHLETIC FENCING	\$0	\$9,972	\$9,971.50	100%
FNS FRYER REPLACEMENT	\$0	\$8,328	\$8,328.32	100%
ADDITIONS/MODIF/RENOV INCLUDING:	\$28,063,345	\$22,813,077	\$22,813,070.04	100%
NEW 9TH GRADE CENTER BUILDING				
ADD CHORAL AND ORCHESTRA CLASSROOMS				
REPAVE BACK PARKING LOT				
ADD BUS PARKING				
ADD PARKING				
IRRIGATE BASEBALL FIELD				
REPLACE SEWER LINE PIPING				
MOVE FIELD IRRIGATION TO DOMESTIC				
INSTALL ENERGY MANAGEMENT SYSTEM				
REPLACE WATER HEATERS				
REPLACE CLOCK SYSTEM WITH GPS				
LIGHTING RETROFIT				
INCREASE ELECTRICAL CAPACITY				
REPLACE STADIUM PA SYSTEM				
HAZARDOUS MATERIALS ABATEMENT	\$455,700	\$189,326	\$189,326.45	100%
BAND AND ORCHESTRA EQUIPMENT	\$0	\$1,134	\$1,133.60	100%
CALCULATORS	\$0	\$3,375	\$3,375.00	100%
OBsolete WORKSTATION REPLACEMENT	\$0	\$529,997	\$529,996.56	100%
PRINTER/COPIER/DUPLICATOR REPLACEMENT	\$0	\$150,024	\$150,023.10	100%
DISTRICT SERVER REPLACEMENT	\$0	\$8,449	\$8,448.93	100%
REPL OBSOLETE TEACHER COMPUTING DEVICES	\$0	\$169,436	\$169,435.82	100%
MAINTAIN DISTRICT NETWORK	\$0	\$121,778	\$121,777.86	100%
REPLACE/ENHANCE PHONE SYSTEM	\$0	\$47,467	\$47,466.34	100%
CENTRALIZED VIDEO DISTRIBUTION SYSTEM	\$0	\$8,970	\$8,970.00	100%
AUDIO VISUAL EQUIPMENT	\$0	\$286,932	\$286,931.12	100%
INTERACTIVE CLASSROOM DEVICES	\$0	\$184,724	\$184,724.00	100%
ACCESS CONTROL	\$0	\$11,500	\$9,676.10	84%
SURVEILLANCE CAMERAS	\$0	\$15,564	\$15,563.27	100%
GROWTH AND REPLACEMENT F&E	\$0	\$78,356	\$78,354.71	100%
ACCOUNTING & DOCUMENT MGMT SYSTEM	\$0	\$1,500	\$1,101.86	73%
PE/ATHLETIC FAC UPGR/ARTIFICIAL TURF	\$0	\$839,512	\$774,510.65	92%
TEXTBOOKS/INSTRUCTIONAL MATERIALS	\$0	\$442,524	\$442,523.47	100%
TOTAL SOUTH COBB HIGH	\$28,519,045	\$25,967,596	\$25,900,359.15	100%
SPRAYBERRY HS				
SAFE LOCK AND KEY	\$0	\$1,248	\$1,248.20	100%
STADIUM FENCING	\$0	\$24,479	\$24,478.50	100%
GUARDRAIL & FENCE	\$0	\$11,968	\$11,967.30	100%
DUMPSTER GATES	\$0	\$3,647	\$3,647.00	100%
SOFTBALL FENCE	\$0	\$18,120	\$18,119.50	100%
FNS FRYER REPLACEMENT	\$0	\$8,336	\$8,335.51	100%
ADDITIONS/MODIF/RENOV INCLUDING:	\$25,179,931	\$12,958,674	\$12,958,667.34	100%
PERFORMING ARTS ADDITION				
MODIFY CLASSROOMS/THEATER/KITCHEN				

SPLOST 3 (SPECIAL PURPOSE LOCAL OPTION SALES TAX) PROJECTS
From Inception through June 30, 2016
*** Projects in blue were active projects during Fiscal Year 2016**

LOCATION/DESCRIPTION	Original Budget	Revised Budget	Expended Amount To Date	% Complete
HAZARDOUS MATERIALS ABATEMENT				
MOVE FIELD IRRIGATION TO DOMESTIC				
REPLACE BASKETBALL GOAL RETRACTORS				
REPLACE ELEVATOR				
REPLACE HVAC				
REPLACE HVAC IN AUXILIARY GYM				
REPLACE SHUT-OFF/FLUSH VALVES				
SPRINKLER (FIRE SUPPRESSION)				
REPLACE CLOCK SYSTEM WITH GPS				
LIGHTING RETROFIT				
UPGRADE ELECTRICAL SYSTEM				
REPLACE STADIUM PA SYSTEM				
REPLACE BASEBALL FIELD LIGHTING				
DRIVEWAY MODIFICATIONS	\$153,125	\$153,125	\$153,125.00	100%
CALCULATORS	\$0	\$3,938	\$3,937.50	100%
OBSOLETE WORKSTATION REPLACEMENT	\$0	\$544,393	\$544,392.73	100%
PRINTER/COPIER/DUPLICATOR REPLACEMENT	\$0	\$205,792	\$205,791.88	100%
DISTRICT SERVER REPLACEMENT	\$0	\$8,449	\$8,448.93	100%
REPL OBSOLETE TEACHER COMPUTING DEVICES	\$0	\$156,311	\$156,310.51	100%
MAINTAIN DISTRICT NETWORK	\$0	\$27,013	\$27,012.98	100%
CENTRALIZED VIDEO DISTRIBUTION SYSTEM	\$0	\$18,948	\$18,947.70	100%
AUDIO VISUAL EQUIPMENT	\$0	\$250,110	\$250,109.88	100%
INTERACTIVE CLASSROOM DEVICES	\$0	\$60,559	\$60,559.00	100%
ACCESS CONTROL	\$0	\$10,000	\$8,025.82	80%
SURVEILLANCE CAMERAS	\$0	\$31,071	\$31,070.24	100%
GROWTH AND REPLACEMENT F&E	\$0	\$202,035	\$202,034.00	100%
ACCOUNTING & DOCUMENT MGMT SYSTEM	\$0	\$1,500	\$1,101.86	73%
PE/ATHLETIC FAC UPGR/ARTIFICIAL TURF	\$0	\$773,322	\$773,321.67	100%
TEXTBOOKS/INSTRUCTIONAL MATERIALS	\$0	\$401,608	\$401,607.31	100%
TOTAL SPRAYBERRY HIGH	\$25,333,056	\$15,874,646	\$15,872,260.36	100%
STILL ES				
HEARING IMPAIRED FURNITURE AND EQUIPMENT	\$0	\$46,607	\$46,606.98	100%
SAFE LOCK AND KEY	\$0	\$1,655	\$1,654.89	100%
ADDITIONS/MODIF/RENOV INCLUDING:	\$970,841	\$1,525,898	\$1,486,140.72	97%
MODIFY KITCHEN AND SERVING LINES				
REPLACE CEILING IN CAFETERIA				
PROJECTION SCREEN FOR MEDIA CENTER				
MEDIA CENTER RENOVATIONS				
REPLACE PARKING LOT LIGHTING				
OBSOLETE WORKSTATION REPLACEMENT	\$0	\$165,304	\$165,303.30	100%
PRINTER/COPIER/DUPLICATOR REPLACEMENT	\$0	\$44,340	\$44,340.00	100%
DISTRICT SERVER REPLACEMENT	\$0	\$8,189	\$8,188.01	100%
REPL OBSOLETE TEACHER COMPUTING DEVICES	\$0	\$93,071	\$93,070.38	100%
MAINTAIN DISTRICT NETWORK	\$0	\$22,175	\$20,675.00	93%
CENTRALIZED VIDEO DISTRIBUTION SYSTEM	\$0	\$8,970	\$8,970.00	100%
AUDIO VISUAL EQUIPMENT	\$0	\$183,015	\$183,014.32	100%
INTERACTIVE CLASSROOM DEVICES	\$0	\$102,271	\$102,271.00	100%
ACCESS CONTROL	\$0	\$2,849	\$2,849.00	100%
SURVEILLANCE CAMERAS	\$0	\$31,785	\$31,784.39	100%
GROWTH AND REPLACEMENT F&E	\$0	\$1,720	\$1,718.69	100%
ACCOUNTING & DOCUMENT MGMT SYSTEM	\$0	\$1,500	\$1,101.86	73%
TEXTBOOKS/INSTRUCTIONAL MATERIALS	\$0	\$208,149	\$208,148.06	100%
TOTAL STILL ELEMENTARY	\$970,841	\$2,447,498	\$2,405,836.60	98%
SYSTEMWIDE				
SPLOST 3 GENERAL CONTINGENCY	\$0	\$4,351,667	\$0.00	-
UNDESIGNATED CLASSROOMS	\$14,588,963	\$0	\$0.00	-
FIRE MARSHAL REQUIREMENTS	\$2,450,000	\$0	\$0.00	-
IRRIGATION	\$122,500	\$94,877	\$0.00	-
FOOD SERVICE EQUIPMENT	\$98,000	\$75,902	\$0.00	-
LAND ACQUISITION	\$15,000,000	\$0	\$0.00	-
BAND AND ORCHESTRA EQUIPMENT	\$307,000	\$0	\$0.00	-
CHORAL SOUND EQUIPMENT	\$144,825	\$0	\$0.00	-
SPECIAL EDUCATION EQUIPMENT	\$310,000	\$0	\$0.00	-
AUDIOLOGY EQUIPMENT	\$300,000	\$0	\$0.00	-
VISION EQUIPMENT	\$126,000	\$0	\$0.00	-
CALCULATORS	\$123,175	\$0	\$0.00	-
MUSIC RISERS AND SHELLS	\$225,000	\$0	\$0.00	-
OBSOLETE WORKSTATION REPLACEMENT	\$36,234,000	\$0	\$0.00	-
PRINTER/COPIER/DUPLICATOR REPLACEMENT	\$10,000,000	\$0	\$0.00	-
DISTRICT SERVER REPLACEMENT	\$2,000,000	\$0	\$0.00	-
REPL OBSOLETE TEACHER COMPUTING DEVICES	\$13,000,000	\$0	\$0.00	-
MAINTAIN DISTRICT NETWORK	\$4,000,000	\$0	\$0.00	-
REPLACE/ENHANCE PHONE SYSTEM	\$2,000,000	\$0	\$0.00	-
CENTRALIZED VIDEO DISTRIBUTION SYSTEM	\$2,000,000	\$0	\$0.00	-
AUDIO VISUAL EQUIPMENT	\$18,000,000	\$0	\$0.00	-
INTERACTIVE CLASSROOM DEVICES	\$14,000,000	\$0	\$0.00	-
ACCESS CONTROL	\$3,000,000	\$51,199	\$0.00	-
SECURITY FENCING/SIGNAGE/TRAFFIC CNTR	\$1,000,000	\$766	\$0.00	-
SURVEILLANCE CAMERAS	\$5,000,000	\$2,906	\$0.00	-
FOOD SERVICE UPGRADES	\$1,000,000	\$34,272	\$0.00	-
EXPENSES INCIDENTAL TO CAPITAL PROJECTS	\$11,000,000	\$8,800,000	\$8,800,000.00	100%
GROWTH AND REPLACEMENT F&E	\$5,970,000	\$0	\$0.00	-
RENOVATIONS FOR ADA	\$2,000,000	\$7,785	\$0.00	-
MODIF/RENOV/FACILITY UPGRADES	\$1,000,000	\$4,631	\$0.00	-
PROGRAM ADMINISTRATIVE COSTS	\$400,000	\$605,000	\$205,518.63	34%
ACCOUNTING & DOCUMENT MGMT SYSTEM	\$4,500,000	\$0	\$0.00	-
PE/ATHLETIC FAC UPGR/ARTIFICIAL TURF	\$16,000,000	\$3,944	\$0.00	-
TEXTBOOKS/INSTRUCTIONAL MATERIALS	\$45,369,981	\$0	\$0.00	-
TOTAL SYSTEMWIDE	\$231,269,444	\$14,032,949	\$9,005,518.63	64%

SPLOST 3 (SPECIAL PURPOSE LOCAL OPTION SALES TAX) PROJECTS
From Inception through June 30, 2016
*** Projects in blue were active projects during Fiscal Year 2016**

LOCATION/DESCRIPTION	Original Budget	Revised Budget	Expended Amount To Date	% Complete
TAPP MS				
SAFE LOCK AND KEY	\$0	\$1,655	\$1,654.89	100%
GYM FLOORING	\$597,858	\$26,636	\$26,635.24	100%
MAINTENANCE RENOVATIONS INCLUDING:	\$412,825	\$725,942	\$725,939.94	100%
REFLOORING				
REKEYING				
MUSICAL INSTRUMENT CASEWORK				
CANOPY BETWEEN PODS				
REPLACE WALK IN COOLER AND SHELVING				
MAINTENANCE RENOVATIONS INCLUDING:	\$5,629.450	\$3,922.005	\$3,922,004.40	100%
REPLACE HVAC				
REPLACE WATER STORAGE TANK				
SPRINKLER (FIRE SUPPRESSION)				
REPLACE THEATER LIGHTING				
BAND AND ORCHESTRA EQUIPMENT	\$0	\$13,556	\$13,555.20	100%
CHORAL SOUND EQUIPMENT	\$0	\$5,651	\$5,650.55	100%
CALCULATORS	\$0	\$2,063	\$2,062.50	100%
MUSIC RISERS AND SHELLS	\$0	\$7,380	\$7,380.00	100%
OBsolete WORKSTATION REPLACEMENT	\$0	\$234,805	\$234,804.29	100%
PRINTER/COPIER/DUPLICATOR REPLACEMENT	\$0	\$90,993	\$90,993.00	100%
DISTRICT SERVER REPLACEMENT	\$0	\$7,599	\$7,598.94	100%
REPL OBSOLETE TEACHER COMPUTING DEVICES	\$0	\$59,661	\$59,660.50	100%
MAINTAIN DISTRICT NETWORK	\$0	\$22,175	\$20,675.00	93%
CENTRALIZED VIDEO DISTRIBUTION SYSTEM	\$0	\$8,970	\$8,970.00	100%
AUDIO VISUAL EQUIPMENT	\$0	\$219,792	\$219,791.38	100%
INTERACTIVE CLASSROOM DEVICES	\$0	\$150,696	\$150,696.00	100%
ACCESS CONTROL	\$0	\$61,000	\$54,503.32	89%
SURVEILLANCE CAMERAS	\$0	\$95,799	\$95,798.34	100%
GROWTH AND REPLACEMENT F&E	\$0	\$91,721	\$91,720.67	100%
ACCOUNTING & DOCUMENT MGMT SYSTEM	\$0	\$1,500	\$1,101.86	73%
TEXTBOOKS/INSTRUCTIONAL MATERIALS	\$0	\$264,164	\$264,163.77	100%
TOTAL TAPP MIDDLE	\$6,640,133	\$6,013,763	\$6,005,359.79	100%
TEASLEY ES				
SAFE LOCK AND KEY	\$0	\$1,655	\$1,654.89	100%
RETAINING WALL FENCE	\$0	\$8,216	\$8,215.75	100%
ADDITION/MODIFICATIONS INCLUDING:	\$943,778	\$11,542,931	\$11,542,928.53	100%
REPLACE SHUT-OFF/FLUSH VALVES				
REPLACE WATER COOLERS				
SPRINKLER (FIRE SUPPRESSION)				
REPLACE CLOCK SYSTEM WITH GPS				
ELECTRICAL SYSTEM UPGRADE				
SITework MODIFICATIONS INCLUDING:	\$716,625	\$694,818	\$694,817.02	100%
ADD PARKING				
BUS DRIVE MODIFICATION				
IMPROVE DRAINAGE AT PLAYSAPES				
LANDSCAPE TO IMPROVE EROSION				
PLAYGROUND EQUIPMENT	\$122,500	\$152,937	\$152,936.83	100%
MUSIC RISERS AND SHELLS	\$0	\$4,920	\$4,920.00	100%
OBsolete WORKSTATION REPLACEMENT	\$0	\$84,941	\$84,940.85	100%
PRINTER/COPIER/DUPLICATOR REPLACEMENT	\$0	\$30,122	\$30,122.00	100%
DISTRICT SERVER REPLACEMENT	\$0	\$8,125	\$8,124.59	100%
REPL OBSOLETE TEACHER COMPUTING DEVICES	\$0	\$58,468	\$58,467.29	100%
MAINTAIN DISTRICT NETWORK	\$0	\$32,987	\$31,486.30	95%
CENTRALIZED VIDEO DISTRIBUTION SYSTEM	\$0	\$8,970	\$8,970.00	100%
AUDIO VISUAL EQUIPMENT	\$0	\$129,306	\$129,305.04	100%
INTERACTIVE CLASSROOM DEVICES	\$0	\$97,070	\$97,069.08	100%
ACCESS CONTROL	\$0	\$8,749	\$8,748.50	100%
SURVEILLANCE CAMERAS	\$0	\$32,425	\$32,424.13	100%
GROWTH AND REPLACEMENT F&E	\$0	\$58,042	\$58,040.72	100%
ACCOUNTING & DOCUMENT MGMT SYSTEM	\$0	\$3,000	\$2,193.77	73%
TEXTBOOKS/INSTRUCTIONAL MATERIALS	\$0	\$162,778	\$162,777.85	100%
TOTAL TEASLEY ELEMENTARY	\$1,782,903	\$13,120,460	\$13,118,143.14	100%
TIMBER RIDGE ES				
SAFE LOCK AND KEY	\$0	\$1,248	\$1,248.20	100%
PLAYGROUND EQUIPMENT	\$122,500	\$136,627	\$136,626.17	100%
PAINTING	\$247,434	\$109,725	\$109,724.28	100%
INSTALL TACK STRIPS IN CORRIDORS	\$4,900	\$4,647	\$4,647.00	100%
LIGHTING RETROFIT/EMERGENCY GENERATOR	\$395,062	\$262,186	\$262,184.99	100%
MUSIC RISERS AND SHELLS	\$0	\$2,728	\$2,728.00	100%
OBsolete WORKSTATION REPLACEMENT	\$0	\$96,949	\$94,966.85	98%
PRINTER/COPIER/DUPLICATOR REPLACEMENT	\$0	\$54,764	\$54,763.56	100%
DISTRICT SERVER REPLACEMENT	\$0	\$8,189	\$8,188.01	100%
REPL OBSOLETE TEACHER COMPUTING DEVICES	\$0	\$54,888	\$54,887.66	100%
MAINTAIN DISTRICT NETWORK	\$0	\$26,726	\$25,225.93	94%
CENTRALIZED VIDEO DISTRIBUTION SYSTEM	\$0	\$8,970	\$8,970.00	100%
AUDIO VISUAL EQUIPMENT	\$0	\$107,071	\$107,070.42	100%
INTERACTIVE CLASSROOM DEVICES	\$0	\$49,867	\$49,867.00	100%
ACCESS CONTROL	\$0	\$2,849	\$2,849.00	100%
SURVEILLANCE CAMERAS	\$0	\$27,309	\$27,308.30	100%
GROWTH AND REPLACEMENT F&E	\$0	\$23,792	\$23,791.11	100%
ACCOUNTING & DOCUMENT MGMT SYSTEM	\$0	\$1,500	\$1,101.86	73%
TEXTBOOKS/INSTRUCTIONAL MATERIALS	\$0	\$157,521	\$157,520.70	100%
TOTAL TIMBER RIDGE ELEMENTARY	\$769,896	\$1,137,556	\$1,133,669.04	100%
TRITT ES				
SAFE LOCK AND KEY	\$0	\$1,655	\$1,654.89	100%
MODIFICATIONS/RENOVATIONS INCLUDING:	\$1,102,911	\$818,953	\$818,952.24	100%
ADD ENCLOSED WALKWAY				
PLAYGROUND EQUIPMENT				
SPRINKLER (FIRE SUPPRESSION)				

SPLOST 3 (SPECIAL PURPOSE LOCAL OPTION SALES TAX) PROJECTS
From Inception through June 30, 2016
*** Projects in blue were active projects during Fiscal Year 2016**

LOCATION/DESCRIPTION	Original Budget	Revised Budget	Expended Amount To Date	% Complete
REPLACE CLOCK SYSTEM WITH GPS				
REPLACE FIRE ALARM SYSTEM FLOORING				
PAINTING	\$370,266	\$83,867	\$83,867.37	100%
MUSIC RISERS AND SHELLS	\$0	\$2,460	\$2,460.00	100%
OBSOLETE WORKSTATION REPLACEMENT	\$0	\$251,953	\$251,952.31	100%
PRINTER/COPIER/DUPLICATOR REPLACEMENT	\$0	\$69,776	\$69,775.60	100%
DISTRICT SERVER REPLACEMENT	\$0	\$8,189	\$8,188.01	100%
REPL OBSOLETE TEACHER COMPUTING DEVICES	\$0	\$76,366	\$76,365.44	100%
MAINTAIN DISTRICT NETWORK	\$0	\$22,175	\$20,675.00	93%
CENTRALIZED VIDEO DISTRIBUTION SYSTEM	\$0	\$8,970	\$8,970.00	100%
AUDIO VISUAL EQUIPMENT	\$0	\$182,286	\$182,285.76	100%
INTERACTIVE CLASSROOM DEVICES	\$0	\$113,348	\$113,348.00	100%
ACCESS CONTROL	\$0	\$2,849	\$2,849.00	100%
SURVEILLANCE CAMERAS	\$0	\$26,505	\$26,504.14	100%
GROWTH AND REPLACEMENT F&E	\$0	\$81,977	\$81,976.34	100%
ACCOUNTING & DOCUMENT MGMT SYSTEM	\$0	\$3,000	\$2,193.77	73%
TEXTBOOKS/INSTRUCTIONAL MATERIALS	\$0	\$225,183	\$225,182.19	100%
TOTAL TRITT ELEMENTARY	\$1,473,177	\$1,979,512	\$1,977,200.06	100%
VARNER ES				
SAFE LOCK AND KEY	\$0	\$1,655	\$1,654.89	100%
ADA RESTROOM DOOR	\$0	\$13,140	\$13,139.45	100%
MAINTENANCE RENOVATIONS INCLUDING:	\$1,043,323	\$449,503	\$449,501.81	100%
ADD PERMANENT STAGE IN CAFETERIA FLOORING				
TOILET PARTITIONS/DOORS/ACCESSORIES				
ADD HAND DRYERS IN STUDENT RESTROOMS				
HVAC/FIRE ALARM/SPRINKLER/LIGHTING	\$3,027,106	\$1,864,395	\$1,864,393.74	100%
MUSIC RISERS AND SHELLS	\$0	\$6,150	\$6,150.00	100%
OBSOLETE WORKSTATION REPLACEMENT	\$0	\$111,163	\$111,162.06	100%
PRINTER/COPIER/DUPLICATOR REPLACEMENT	\$0	\$78,476	\$78,475.56	100%
DISTRICT SERVER REPLACEMENT	\$0	\$8,189	\$8,188.01	100%
REPL OBSOLETE TEACHER COMPUTING DEVICES	\$0	\$77,559	\$77,558.65	100%
MAINTAIN DISTRICT NETWORK	\$0	\$22,175	\$20,675.00	93%
CENTRALIZED VIDEO DISTRIBUTION SYSTEM	\$0	\$8,970	\$8,970.00	100%
AUDIO VISUAL EQUIPMENT	\$0	\$203,044	\$203,043.08	100%
INTERACTIVE CLASSROOM DEVICES	\$0	\$151,245	\$151,245.00	100%
ACCESS CONTROL	\$0	\$2,849	\$2,849.00	100%
SURVEILLANCE CAMERAS	\$0	\$31,820	\$31,819.48	100%
GROWTH AND REPLACEMENT F&E	\$0	\$35,767	\$35,765.27	100%
ACCOUNTING & DOCUMENT MGMT SYSTEM	\$0	\$1,500	\$1,101.86	73%
TEXTBOOKS/INSTRUCTIONAL MATERIALS	\$0	\$204,859	\$204,858.50	100%
TOTAL VARNER ELEMENTARY	\$4,070,429	\$3,272,459	\$3,270,551.36	100%
VAUGHAN ES				
SAFE LOCK AND KEY	\$0	\$1,655	\$1,654.89	100%
MAINTENANCE RENOVATIONS INCLUDING:	\$512,050	\$395,897	\$395,896.76	100%
REPAVE PARKING LOTS				
PLAYGROUND EQUIPMENT				
SEWER LIFT STATION UPGRADES				
FIRE SPRINKLER HEAD REPLACEMENT	\$76,440	\$39,668	\$39,668.00	100%
OBSOLETE WORKSTATION REPLACEMENT	\$0	\$165,130	\$165,129.56	100%
PRINTER/COPIER/DUPLICATOR REPLACEMENT	\$0	\$75,699	\$75,699.00	100%
DISTRICT SERVER REPLACEMENT	\$0	\$8,189	\$8,188.01	100%
REPL OBSOLETE TEACHER COMPUTING DEVICES	\$0	\$63,241	\$63,240.13	100%
MAINTAIN DISTRICT NETWORK	\$0	\$30,343	\$28,842.65	95%
CENTRALIZED VIDEO DISTRIBUTION SYSTEM	\$0	\$8,970	\$8,970.00	100%
AUDIO VISUAL EQUIPMENT	\$0	\$191,536	\$191,535.91	100%
INTERACTIVE CLASSROOM DEVICES	\$0	\$154,993	\$154,992.60	100%
ACCESS CONTROL	\$0	\$2,849	\$2,849.00	100%
SURVEILLANCE CAMERAS	\$0	\$30,036	\$30,035.38	100%
GROWTH AND REPLACEMENT F&E	\$0	\$4,560	\$4,558.73	100%
ACCOUNTING & DOCUMENT MGMT SYSTEM	\$0	\$3,000	\$2,193.77	73%
TEXTBOOKS/INSTRUCTIONAL MATERIALS	\$0	\$191,220	\$191,219.10	100%
PROVIDE OUTDOOR FURNITURE	\$25,000	\$17,202	\$17,201.03	100%
TOTAL VAUGHAN ELEMENTARY	\$613,490	\$1,384,188	\$1,381,874.52	100%
WALTON HS				
CHORAL EQUIPMENT GRFE	\$0	\$784	\$783.60	100%
ADA AUTOMATIC DOOR OPENERS	\$0	\$31,230	\$31,229.55	100%
SAFE LOCK AND KEY	\$0	\$1,248	\$1,248.20	100%
FIELD HOUSE FENCING	\$0	\$1,850	\$1,850.00	100%
ADA RAMP	\$0	\$20,731	\$20,731.00	100%
FNS FRYER REPLACEMENT	\$0	\$15,551	\$15,551.47	100%
MODIFICATIONS/RENOVATIONS INCLUDING:	\$3,456,045	\$3,844,919	\$3,844,916.96	100%
MODIFY SCIENCE LABS				
ADD PAVED ENTRANCE TO STADIUM/FENCING				
INSTALL IRRIGATION				
MOVE FIELD IRRIGATION TO DOMESTIC				
REPLACE BASKETBALL GOAL RETRACTORS				
REPLACE SHUT-OFF/FLUSH VALVES				
REPLACE CLOCK SYSTEM WITH GPS				
LIGHTING RETROFIT				
PARKING LOT LIGHTING				
BAND AND ORCHESTRA EQUIPMENT	\$0	\$17,128	\$17,127.10	100%
CALCULATORS	\$0	\$5,250	\$5,250.00	100%
MUSIC RISERS AND SHELLS	\$0	\$3,150	\$3,150.00	100%
OBSOLETE WORKSTATION REPLACEMENT	\$0	\$503,933	\$503,932.77	100%
PRINTER/COPIER/DUPLICATOR REPLACEMENT	\$0	\$337,270	\$337,269.88	100%
DISTRICT SERVER REPLACEMENT	\$0	\$8,449	\$8,448.93	100%
REPL OBSOLETE TEACHER COMPUTING DEVICES	\$0	\$192,295	\$192,294.60	100%

SPLIST 3 (SPECIAL PURPOSE LOCAL OPTION SALES TAX) PROJECTS
From Inception through June 30, 2016
*** Projects in blue were active projects during Fiscal Year 2016**

LOCATION/DESCRIPTION	Original Budget	Revised Budget	Expended Amount To Date	% Complete
MAINTAIN DISTRICT NETWORK	\$0	\$22,175	\$20,675.00	93%
REPLACE/ENHANCE PHONE SYSTEM	\$0	\$39,658	\$39,657.14	100%
CENTRALIZED VIDEO DISTRIBUTION SYSTEM	\$0	\$8,970	\$8,970.00	100%
AUDIO VISUAL EQUIPMENT	\$0	\$367,525	\$367,524.58	100%
INTERACTIVE CLASSROOM DEVICES	\$0	\$286,959	\$286,959.00	100%
ACCESS CONTROL	\$0	\$11,650	\$9,882.34	85%
SURVEILLANCE CAMERAS	\$0	\$35,615	\$35,614.21	100%
GROWTH AND REPLACEMENT F&E	\$0	\$17,418	\$17,417.00	100%
ACCOUNTING & DOCUMENT MGMT SYSTEM	\$0	\$1,600	\$1,184.18	74%
PE/ATHLETIC FAC UPGR/ARTIFICIAL TURF	\$0	\$772,512	\$772,511.61	100%
TEXTBOOKS/INSTRUCTIONAL MATERIALS	\$0	\$748,545	\$748,544.81	100%
TOTAL WALTON HIGH	\$3,456,045	\$7,296,415	\$7,292,723.93	100%
WEST COBB 9TH GRADE CENTER				
NEW HS/WEST COBB 9TH GRADE CTR	\$18,303,208	\$0	\$0.00	-
TOTAL WEST COBB 9TH GRADE CENTER	\$18,303,208	\$0	\$0.00	-
WHEELER HS				
STADIUM FENCING	\$0	\$8,153	\$8,152.50	100%
SAFE LOCK AND KEY	\$0	\$1,248	\$1,248.20	100%
BROADCAST MEDIA LAB	\$0	\$11,530	\$11,529.12	100%
FNS FRYER REPLACEMENT	\$0	\$5,334	\$5,333.52	100%
RADIO COVERAGE	\$0	\$95,000	\$0.00	-
BUILDING MODIFICATIONS INCLUDING: OFFICE/CLASSROOM RENOVATIONS CAFETERIA/KITCHEN RENOVATIONS ADD ENCLOSED CORRIDOR REPAVE PARKING LOTS INSTALL IRRIGATION AND METER REPLACE RETAINING WALL REPLACE EXTERIOR DOORS REPLACE CEILINGS FLOORING REPLACE HVAC REPLACE SHUT-OFF/FLUSH VALVES REPLACE WATER STORAGE TANK REPLACE CLOCK SYSTEM WITH GPS	\$9,322,995	\$25,754,388	\$25,754,342.59	100%
FIRE SPRINKLER HEAD REPLACEMENT	\$61,593	\$15,716	\$15,716.00	100%
REPLACE STADIUM PA SYSTEM	\$24,500	\$35,918	\$35,917.61	100%
BAND AND ORCHESTRA EQUIPMENT	\$0	\$17,248	\$17,247.20	100%
CHORAL SOUND EQUIPMENT	\$0	\$8,135	\$8,134.60	100%
CALCULATORS	\$0	\$3,938	\$3,937.50	100%
MUSIC RISERS AND SHELLS	\$0	\$12,570	\$12,570.00	100%
OBSOLETE WORKSTATION REPLACEMENT	\$0	\$864,129	\$864,128.68	100%
PRINTER/COPIER/DUPLICATOR REPLACEMENT	\$0	\$141,140	\$141,139.10	100%
DISTRICT SERVER REPLACEMENT	\$0	\$8,449	\$8,448.93	100%
REPL OBSOLETE TEACHER COMPUTING DEVICES	\$0	\$174,267	\$174,266.66	100%
MAINTAIN DISTRICT NETWORK	\$0	\$27,013	\$27,012.98	100%
REPLACE/ENHANCE PHONE SYSTEM	\$0	\$44,343	\$44,342.66	100%
CENTRALIZED VIDEO DISTRIBUTION SYSTEM	\$0	\$8,970	\$8,970.00	100%
AUDIO VISUAL EQUIPMENT	\$0	\$295,059	\$295,058.60	100%
INTERACTIVE CLASSROOM DEVICES	\$0	\$206,501	\$206,501.00	100%
ACCESS CONTROL	\$0	\$9,000	\$7,292.49	81%
SURVEILLANCE CAMERAS	\$0	\$191,908	\$191,906.74	100%
GROWTH AND REPLACEMENT F&E	\$0	\$50,528	\$50,527.22	100%
ACCOUNTING & DOCUMENT MGMT SYSTEM	\$0	\$1,500	\$1,101.86	73%
PE/ATHLETIC FAC UPGR/ARTIFICIAL TURF	\$0	\$774,496	\$774,495.08	100%
TEXTBOOKS/INSTRUCTIONAL MATERIALS	\$0	\$549,558	\$549,557.60	100%
TOTAL WHEELER HIGH	\$9,409,088	\$29,316,039	\$29,218,878.44	100%
440 ANNEX				
ACCESS CONTROL	\$0	\$11,000	\$0.00	-
TOTAL 440 ANNEX	\$0	\$11,000	\$0.00	-
440 GLOVER STREET				
PROGRAM MANAGEMENT FEES/DEBT SERVICE	\$0	\$6,090,559	\$5,897,981.33	97%
WEB-BASED PROGRAM MANAGEMENT SOFTWARE	\$0	\$564,341	\$564,340.18	100%
SAFE LOCK AND KEY	\$0	\$6,634	\$6,633.80	100%
ASPHALT PAVING	\$61,250	\$0	\$0.00	-
FLOORING	\$97,975	\$150,970	\$150,969.58	100%
FIRE SPRINKLER HEAD REPLACEMENT	\$8,070	\$489	\$488.80	100%
LIGHTING RETROFIT	\$212,660	\$163,857	\$772.17	0%
OBSOLETE WORKSTATION REPLACEMENT	\$0	\$1,433	\$1,432.10	100%
PRINTER/COPIER/DUPLICATOR REPLACEMENT	\$0	\$76,814	\$76,813.29	100%
MAINTAIN DISTRICT NETWORK	\$0	\$45,448	\$31,685.58	70%
DISASTER RECOVERY/BUS CONTINUITY	\$0	\$21,663	\$21,662.10	100%
AUDIO VISUAL EQUIPMENT	\$0	\$24,225	\$24,225.00	100%
INTERACTIVE CLASSROOM DEVICES	\$0	\$446,034	\$445,830.44	100%
ACCESS CONTROL	\$0	\$15,950	\$15,361.00	96%
GROWTH AND REPLACEMENT F&E	\$0	\$55,956	\$55,955.52	100%
ACCOUNTING & DOCUMENT MGMT SYSTEM	\$0	\$3,382,281	\$2,053,253.71	61%
TOTAL 440 GLOVER STREET	\$379,955	\$11,046,654	\$9,347,404.60	85%
514 GLOVER STREET				
REPAVE GLOVER ST PARKING LOTS	\$61,250	\$141,594	\$32,781.41	23%
FLOORING	\$169,368	\$266,371	\$248,837.38	93%
LIGHTING RETROFIT & REPLACE HVAC UNITS	\$261,243	\$201,170	\$39,159.49	19%
VISION EQUIPMENT	\$0	\$29,832	\$29,831.58	100%
CALCULATORS	\$0	\$4,500	\$4,500.00	100%
OBSOLETE WORKSTATION REPLACEMENT	\$0	\$5,459,393	\$3,936,372.00	72%
PRINTER/COPIER/DUPLICATOR REPLACEMENT	\$0	\$158,494	\$158,493.01	100%
REPL OBSOLETE TEACHER COMPUTING DEVICES	\$0	\$219,393	\$219,392.82	100%

SPLOST 3 (SPECIAL PURPOSE LOCAL OPTION SALES TAX) PROJECTS
From Inception through June 30, 2016
*** Projects in blue were active projects during Fiscal Year 2016**

LOCATION/DESCRIPTION	Original Budget	Revised Budget	Expended Amount To Date	% Complete
MAINTAIN DISTRICT NETWORK	\$0	\$1,894	\$1,894.00	100%
REPLACE/ENHANCE PHONE SYSTEM	\$0	\$213,283	\$213,282.24	100%
CENTRALIZED VIDEO DISTRIBUTION SYSTEM	\$0	\$6,646	\$6,645.25	100%
AUDIO VISUAL EQUIPMENT	\$0	\$1,627,100	\$1,627,100.00	100%
INTERACTIVE CLASSROOM DEVICES	\$0	\$16,659	\$16,176.00	97%
SURVEILLANCE CAMERAS	\$0	\$2,308	\$2,307.32	100%
GROWTH AND REPLACEMENT F&E	\$0	\$45,021	\$45,019.63	100%
TOTAL 514 GLOVER STREET	\$491,861	\$8,393,658	\$6,581,792.13	78%
538 GLOVER STREET				
SECURITY FENCING	\$0	\$11,934	\$11,933.30	100%
ASPHALT PAVING	\$61,250	\$0	\$0.00	-
REPLACE FUEL STORAGE TANKS	\$98,000	\$277,844	\$277,843.60	100%
LIGHTING RETROFIT	\$70,253	\$53,819	\$2,517.10	5%
PRINTER/COPIER/DUPLICATOR REPLACEMENT	\$0	\$7,647	\$7,647.00	100%
MAINTAIN DISTRICT NETWORK	\$0	\$1,333	\$1,332.26	100%
DATA CENTER EQUIPMENT REFRESH	\$0	\$1,756	\$1,756.00	100%
ACCESS CONTROL	\$0	\$149,601	\$135,975.83	91%
SURVEILLANCE CAMERAS	\$0	\$7,064	\$7,062.78	100%
TOTAL 538 GLOVER STREET	\$229,503	\$510,998	\$446,067.87	87%
590 COMMERCE PARK DRIVE				
PRINTER/COPIER/DUPLICATOR REPLACEMENT	\$0	\$22,941	\$22,941.00	100%
MAINTAIN DISTRICT NETWORK	\$0	\$1,500	\$0.00	0%
DATA CENTER EQUIPMENT REFRESH	\$0	\$1,756	\$1,756.00	100%
ACCESS CONTROL	\$0	\$52,279	\$52,261.56	100%
GROWTH AND REPLACEMENT F&E	\$0	\$1,388	\$1,387.05	100%
TOTAL 590 COMMERCE PARK DRIVE	\$0	\$79,864	\$78,345.61	98%
FUND TOTALS	\$797,656,675	\$634,352,306	\$618,518,073	98%

SPLOST 4 PROJECTS

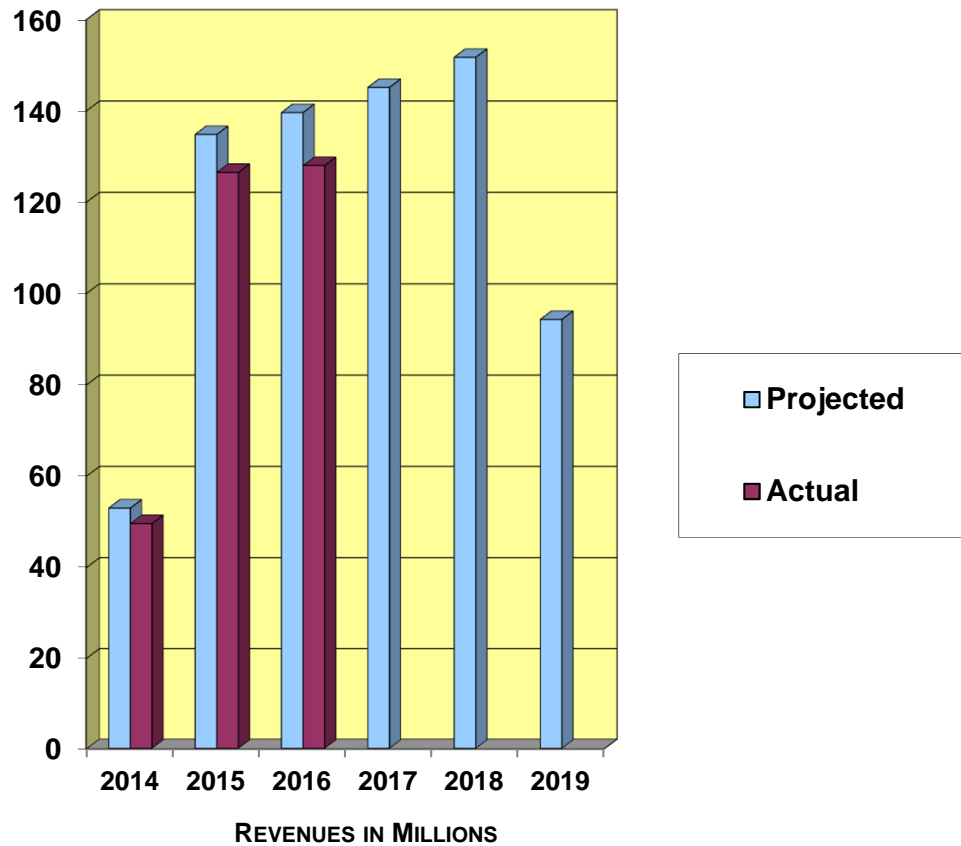
On March 19, 2013, Cobb County Citizens voted to approve another five year 1% sales tax to improve our school system facilities and programs. Tax receipts are projected to be \$717,844,707 with additional funding from the State of Georgia. The tax became effective January 1, 2014, and will expire on December 31, 2018. Projects include replacing five schools, building a Career Academy, school additions and modifications, renovations and maintenance; safety and support items such as school buses, textbooks, security fencing, access controls, surveillance cameras, furniture and equipment; and technology initiatives including audio visual equipment, interactive classrooms, district server replacement, copiers and printers, computing devices for teachers and other staff, network maintenance, phone system enhancement and music equipment.



LASSITER HIGH SCHOOL TRACK

- **NEW/REPLACEMENT FACILITIES:** SPLOST 4 funds are being used to replace two elementary schools, Brumby and Mountain View, East Cobb MS, Osborne HS, Walton HS and a College and Career Academy. A total of \$28,946,872 has been expended on new school construction as of June 30, 2016.
- **LAND:** A total of \$9,999,980 has been spent for expenses relating to land acquisitions as of June 30, 2016.
- **ADDITIONS/MODIFICATIONS:** Major additions/modifications/renovations are in progress at the following locations: Mount Bethel ES, Sope Creek ES, Tapp MS, Teasley ES, Tritt ES and Wheeler HS. A total of \$33,287,095 has been expended on additions and modifications as of June 30, 2016.
- **INFRASTRUCTURE/INDIVIDUAL SCHOOL NEEDS:** Projects include Athletic ADA/Individual school needs, sitework, roofing, HVAC replacement, light fixtures, flooring, painting, paving and various mechanical and electrical upgrades. A total of \$26,959,869 has been expended on infrastructure and individual school needs as of June 30, 2016.
- **SAFETY AND SUPPORT IMPROVEMENTS:** School safety improvements continue with security fencing, signage, traffic improvements, surveillance cameras, and communication radios. Support improvements include buses, vehicles and equipment, school level furniture and equipment for growth and replacement, food service upgrades and textbooks for students. A total of \$35,204,177 has been expended on safety and support improvements as of June 30, 2016.
- **CURRICULUM, INSTRUCTION AND TECHNOLOGY INITIATIVES:** Funds are being used to maintain the existing technology infrastructure, as well as data center equipment, phone systems, replacing obsolete audio visual equipment, computing devices, interactive classroom devices, printers, and copiers. Funding continues to provide equipment and software enhancements for existing programs such as Special Education, Choral and Music. A total of \$88,715,139 has been expended on curriculum, instruction and technology initiatives as of June 30, 2016.

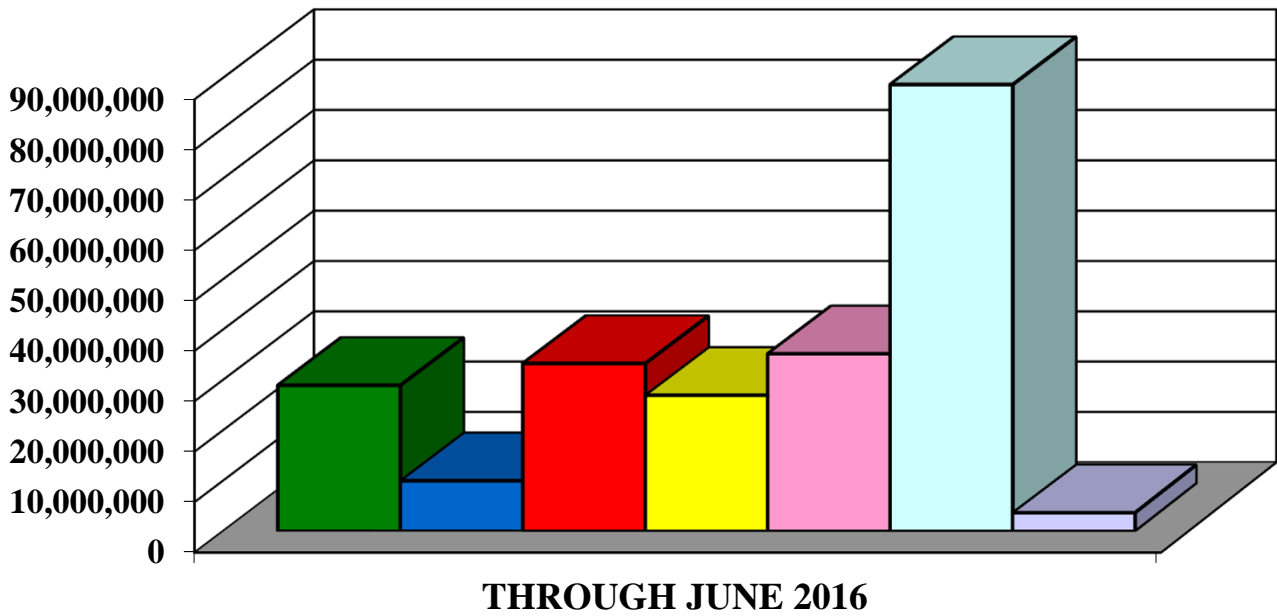
SPLOST 4 REVENUES



SPLOST REVENUES BY FISCAL YEAR				
YEAR	PROJECTED	ACTUAL	OVER / UNDER	% CHANGE
			BUDGET	
FISCAL YEAR 2014	\$52,890,320	\$49,460,990	-\$3,429,330	-6.5%
FISCAL YEAR 2015	\$134,729,710	\$126,374,557	-\$8,355,153	-6.2%
FISCAL YEAR 2016	\$139,450,724	\$127,875,166	-\$11,575,558	-8.3%
FISCAL YEAR 2017				
FISCAL YEAR 2018				
FISCAL YEAR 2019				
TOTALS	\$327,070,754	\$303,710,713	-\$23,360,041	-7.1%

SPLOST 4 sales tax collections began January 1, 2014, with the first revenues received in February 2014. Revenue collections are expected to be \$717,844,707 for the period 2014 through 2019. NOTE: The actual revenue figures do not include accruals.

SPLOST 4 EXPENDITURES BY CATEGORY (IN DOLLARS)



■ New/Replacement Facilities

■ Land

■ Additions/Modifications

■ Infrastructure/Ind School Needs

■ Safety and Support

■ Curriculum/Instr/Technology

■ Program Management

SPLOST 4 (SPECIAL PURPOSE LOCAL OPTION SALES TAX) PROJECTS
From Inception through June 30, 2016
*** Projects in blue were active projects during Fiscal Year 2016**

LOCATION/DESCRIPTION	Original Budget	Revised Budget	Expended Amount To Date	% Complete
ACWORTH INTERMEDIATE				
PLAYGROUND SURFACE REPLACEMENT	\$85,000	\$83,522	\$0.00	0%
LEARNING RESOURCES/TEXTBOOKS	\$0	\$87,479	\$63,311.54	72%
OBSOLETE COMPUTING DEVICE REPL-DISTRICT	\$0	\$215,860	\$215,860.00	100%
OBSOLETE COMPUTING DEVICE REPL-TEACHERS	\$0	\$75,600	\$75,600.00	100%
DISTRICT NETWORK ENHANCEMENTS	\$0	\$110,566	\$110,565.74	100%
PHONE SYSTEM ENHANCEMENT	\$0	\$22,370	\$22,369.61	100%
PRINTERS, COPIERS, DUPLICATORS	\$0	\$80,704	\$80,501.19	100%
AUDIO VISUAL EQUIPMENT	\$0	\$195,000	\$194,942.00	100%
INTERACTIVE CLASSROOM EQUIPMENT	\$0	\$90,216	\$90,216.00	100%
CHORAL MUSIC INSTRUMENTS/EQUIPMENT	\$0	\$17,988	\$17,987.20	100%
FLOORING	\$423,194	\$415,834	\$0.00	0%
TOTAL ACWORTH INTERMEDIATE	\$508,194	\$1,395,139	\$871,353.28	62%
ADDISON ELEMENTARY				
ADA SIDEWALK IMPROVEMENTS	\$0	\$28,690	\$28,690.00	100%
TRAFFIC IMPROVEMENTS	\$0	\$2,780	\$2,739.20	99%
HVAC REPLACEMENT	\$1,830,015	\$0	\$0.00	0%
PLAYGROUND REPLACEMENT	\$85,000	\$83,522	\$0.00	0%
LEARNING RESOURCES/TEXTBOOKS	\$0	\$107,441	\$83,236.54	77%
FURNITURE & EQUIPMENT REPLACEMENT	\$0	\$5,206	\$5,205.38	100%
OBSOLETE COMPUTING DEVICE REPL-DISTRICT	\$0	\$60,257	\$55,946.48	93%
OBSOLETE COMPUTING DEVICE REPL-TEACHERS	\$0	\$57,600	\$57,600.00	100%
DISTRICT NETWORK ENHANCEMENTS	\$0	\$76,485	\$76,484.52	100%
PHONE SYSTEM ENHANCEMENT	\$0	\$17,797	\$17,796.61	100%
PRINTERS, COPIERS, DUPLICATORS	\$0	\$59,488	\$23,788.47	40%
AUDIO VISUAL EQUIPMENT	\$0	\$144,000	\$143,879.00	100%
INTERACTIVE CLASSROOM EQUIPMENT	\$0	\$43,967	\$43,967.00	100%
CHORAL MUSIC INSTRUMENTS & EQUIPMENT	\$0	\$22,942	\$22,941.20	100%
PAINTING & FLOORING	\$417,452	\$376,318	\$0.00	0%
REPLACE GYM CARPET	\$0	\$33,874	\$33,873.60	100%
TOTAL ADDISON ELEMENTARY	\$2,332,467	\$1,120,367	\$596,148.00	53%
ADULT EDUCATION CENTER				
FENCE REPLACEMENT	\$0	\$8,066	\$8,065.50	100%
INTERIOR PAINTING	\$65,782	\$64,638	\$0.00	0%
REPAVE & ADD PARKING	\$78,200	\$76,840	\$0.00	0%
SURVEILLANCE CAMERAS	\$0	\$4,500	\$4,408.62	98%
COMMUNICATION RADIOS FOR SCHOOLS	\$0	\$233,750	\$217,196.40	93%
FURNITURE & EQUIPMENT REPLACEMENT	\$0	\$5,500	\$5,295.95	96%
PHONE SYSTEM ENHANCEMENT	\$0	\$72,000	\$63,446.36	88%
PRINTERS, COPIERS, DUPLICATORS	\$0	\$20,000	\$12,856.18	64%
TOTAL ADULT EDUCATION CENTER	\$143,982	\$485,294	\$311,269.01	64%
ALLATOONA HS				
INSTALL TRAFFIC GATES	\$0	\$3,656	\$3,655.60	100%
EMERGENCY LIGHTING AT FIELDS	\$70,000	\$68,783	\$0.00	0%
TENNIS COURT RESURFACING	\$90,000	\$84,674	\$0.00	0%
LEARNING RESOURCES/TEXTBOOKS	\$0	\$175,578	\$94,208.00	54%
OBSOLETE COMPUTING DEVICE REPL-DISTRICT	\$0	\$504,780	\$286,064.24	57%
OBSOLETE COMPUTING DEVICE REPL-TEACHERS	\$0	\$122,400	\$122,400.00	100%
DISTRICT NETWORK ENHANCEMENTS	\$0	\$217,122	\$217,121.88	100%
PHONE SYSTEM ENHANCEMENT	\$0	\$1,683	\$1,682.24	100%
PRINTERS, COPIERS, DUPLICATORS	\$0	\$186,160	\$80,478.27	43%
AUDIO VISUAL EQUIPMENT	\$0	\$315,266	\$312,266.00	99%
INTERACTIVE CLASSROOM EQUIPMENT	\$0	\$169,890	\$25,077.39	15%
MUSIC INSTRUMENTS & EQUIPMENT	\$0	\$77,859	\$72,414.00	93%
CHORAL MUSIC INSTRUMENTS & EQUIPMENT	\$0	\$10,330	\$10,330.00	100%
FLOORING IN FINE ARTS ROOMS	\$54,867	\$53,913	\$0.00	0%
STADIUM ADA ACCESS	\$70,902	\$69,669	\$0.00	0%
TOTAL ALLATOONA HIGH	\$285,769	\$2,061,763	\$1,225,697.62	59%
ARGYLE ES				
FOOD SERVICE COMPUTERS	\$0	\$1,545	\$1,545.00	100%
NEW WATER HEATERS	\$52,451	\$51,539	\$0.00	0%
PAVING	\$45,800	\$45,003	\$0.00	0%
PLAYGROUND REPLACEMENT	\$85,000	\$0	\$0.00	0%
LEARNING RESOURCES/TEXTBOOKS	\$0	\$107,441	\$80,937.54	75%
OBSOLETE COMPUTING DEVICE REPL-DISTRICT	\$0	\$128,303	\$123,683.34	96%
OBSOLETE COMPUTING DEVICE REPL-TEACHERS	\$0	\$57,600	\$57,600.00	100%
DISTRICT NETWORK ENHANCEMENTS	\$0	\$72,725	\$72,724.44	100%
PHONE SYSTEM ENHANCEMENT	\$0	\$16,299	\$16,298.61	100%
PRINTERS, COPIERS, DUPLICATORS	\$0	\$48,048	\$47,463.00	99%
AUDIO VISUAL EQUIPMENT	\$0	\$120,000	\$119,835.00	100%
INTERACTIVE CLASSROOM EQUIPMENT	\$0	\$18,648	\$18,648.00	100%
CHORAL MUSIC INSTRUMENTS & EQUIPMENT	\$0	\$19,414	\$19,413.20	100%
FRONT OFFICE RENOVATION	\$64,157	\$63,041	\$0.00	0%
TOTAL ARGYLE ELEMENTARY	\$247,408	\$749,606	\$558,148.13	74%
AUSTELL ELEMENTARY				
GYM LIGHT REPLACEMENT	\$210,210	\$206,554	\$0.00	0%
LEARNING RESOURCES/TEXTBOOKS	\$0	\$107,441	\$80,937.54	75%
OBSOLETE COMPUTING DEVICE REPL-DISTRICT	\$0	\$139,728	\$106,489.36	76%
OBSOLETE COMPUTING DEVICE REPL-TEACHERS	\$0	\$52,800	\$52,800.00	100%
DISTRICT NETWORK ENHANCEMENTS	\$0	\$77,964	\$77,963.60	100%
PHONE SYSTEM ENHANCEMENT	\$0	\$17,778	\$17,777.61	100%
PRINTERS, COPIERS, DUPLICATORS	\$0	\$51,896	\$51,794.63	100%
AUDIO VISUAL EQUIPMENT	\$0	\$114,000	\$113,881.00	100%
INTERACTIVE CLASSROOM EQUIPMENT	\$0	\$46,179	\$46,179.00	100%
CHORAL MUSIC INSTRUMENTS & EQUIPMENT	\$0	\$18,864	\$18,863.20	100%
WINDOW BLINDS	\$1,925	\$1,892	\$0.00	0%

SPLOST 4 (SPECIAL PURPOSE LOCAL OPTION SALES TAX) PROJECTS
From Inception through June 30, 2016
*** Projects in blue were active projects during Fiscal Year 2016**

LOCATION/DESCRIPTION	Original Budget	Revised Budget	Expended Amount To Date	% Complete
TOTAL AUSTELL ELEMENTARY	\$212.135	\$835.096	\$566.685.94	68%
AWTREY MS				
ADA AUTOMATIC DOOR REPLACEMENT	\$0	\$16,858	\$16,858.00	100%
ADA BUS RAMP	\$0	\$189	\$189.00	100%
GYM LIGHT REPLACEMENT	\$210,210	\$206,554	\$0.00	0%
HVAC CONTROL REPLACEMENT	\$382,872	\$0	\$0.00	-
HVAC REPLACEMENT	\$3,062,976	\$0	\$0.00	-
LEARNING RESOURCES/TEXTBOOKS	\$0	\$8,820	\$7,800.00	88%
SURVEILLANCE CAMERAS	\$0	\$91,765	\$91,764.94	100%
OBSOLETE COMPUTING DEVICE REPL-DISTRICT	\$0	\$229,808	\$212,972.00	93%
OBSOLETE COMPUTING DEVICE REPL-TEACHERS	\$0	\$69,600	\$69,600.00	100%
DISTRICT NETWORK ENHANCEMENTS	\$0	\$100,827	\$100,826.96	100%
PHONE SYSTEM ENHANCEMENT	\$0	\$845	\$844.56	100%
PRINTERS, COPIERS, DUPLICATORS	\$0	\$86,944	\$86,801.18	100%
AUDIO VISUAL EQUIPMENT	\$0	\$201,000	\$200,982.00	100%
INTERACTIVE CLASSROOM EQUIPMENT	\$0	\$107,150	\$60,277.00	56%
MUSIC INSTRUMENTS & EQUIPMENT	\$0	\$72,736	\$72,736.00	100%
CHORAL MUSIC INSTRUMENTS & EQUIPMENT	\$0	\$11,634	\$11,634.00	100%
GYM FLOORING	\$76,989	\$75,650	\$0.00	0%
TOTAL AWTREY MIDDLE	\$3,733,047	\$1,280,380	\$933,285.64	73%
BAKER ES				
GYM LIGHT REPLACEMENT	\$210,210	\$206,554	\$0.00	0%
ELECTRICAL SYSTEM UPGRADE	\$300,000	\$294,783	\$0.00	0%
PAVING	\$45,800	\$45,003	\$0.00	0%
LEARNING RESOURCES/TEXTBOOKS	\$0	\$133,107	\$55,599.54	42%
FURNITURE & EQUIPMENT REPLACEMENT	\$0	\$12,376	\$11,253.13	91%
OBSOLETE COMPUTING DEVICE REPL-DISTRICT	\$0	\$196,402	\$146,464.96	75%
OBSOLETE COMPUTING DEVICE REPL-TEACHERS	\$0	\$78,000	\$78,000.00	100%
DISTRICT NETWORK ENHANCEMENTS	\$0	\$95,036	\$95,035.40	100%
PHONE SYSTEM ENHANCEMENT	\$0	\$21,438	\$21,437.36	100%
PRINTERS, COPIERS, DUPLICATORS	\$0	\$73,528	\$8,168.75	11%
AUDIO VISUAL EQUIPMENT	\$0	\$200,921	\$198,555.00	99%
INTERACTIVE CLASSROOM EQUIPMENT	\$0	\$71,883	\$71,883.00	100%
CHORAL MUSIC INSTRUMENTS & EQUIPMENT	\$0	\$25,542	\$25,541.20	100%
INTERIOR PAINTING	\$205,355	\$201,784	\$8,852.99	4%
GYM FLOORING	\$0	\$30,048	\$29,829.78	99%
TOTAL BAKER ELEMENTARY	\$761,365	\$1,686,405	\$750,621.11	45%
BARBER MS				
ADA WHEELCHAIR ACCESS	\$0	\$22,092	\$22,092.00	100%
PAVING	\$59,200	\$58,170	\$0.00	0%
LEARNING RESOURCES/TEXTBOOKS	\$0	\$18,900	\$17,400.00	92%
SURVEILLANCE CAMERAS	\$0	\$94,627	\$94,626.77	100%
FURNITURE & EQUIPMENT REPL	\$0	\$1,200	\$1,159.50	97%
OBSOLETE COMPUTING DEVICE REPL-DISTRICT	\$0	\$275,232	\$0.00	0%
OBSOLETE COMPUTING DEVICE REPL-TEACHERS	\$0	\$70,800	\$70,800.00	100%
DISTRICT NETWORK ENHANCEMENTS	\$0	\$110,504	\$110,503.36	100%
PHONE SYSTEM ENHANCEMENT	\$0	\$845	\$844.56	100%
PRINTERS, COPIERS, DUPLICATORS	\$0	\$101,504	\$77,228.44	76%
AUDIO VISUAL EQUIPMENT	\$0	\$207,000	\$206,841.00	100%
INTERACTIVE CLASSROOM EQUIPMENT	\$0	\$110,740	\$29,279.00	26%
MUSIC INSTRUMENTS & EQUIPMENT	\$0	\$62,472	\$61,573.00	99%
CHORAL MUSIC INSTRUMENTS & EQUIPMENT	\$0	\$11,118	\$11,118.00	100%
CAREER READINESS CLASSROOM MODIFICATION	\$102,972	\$101,181	\$0.00	0%
TOTAL BARBER MIDDLE	\$162,172	\$1,246,385	\$703,465.63	56%
BELLS FERRY ES				
FOOD SERVICE COMPUTERS	\$0	\$773	\$772.50	100%
LEARNING RESOURCES/TEXTBOOKS	\$0	\$130,256	\$101,081.54	78%
FURNITURE & EQUIPMENT REPLACEMENT	\$0	\$3,088	\$3,087.50	100%
OBSOLETE COMPUTING DEVICE REPL-DISTRICT	\$0	\$157,175	\$13,845.00	9%
OBSOLETE COMPUTING DEVICE REPL-TEACHERS	\$0	\$55,200	\$55,200.00	100%
DISTRICT NETWORK ENHANCEMENTS	\$0	\$84,620	\$84,619.46	100%
PHONE SYSTEM ENHANCEMENT	\$0	\$17,560	\$17,559.61	100%
PRINTERS, COPIERS, DUPLICATORS	\$0	\$61,984	\$18,026.39	29%
AUDIO VISUAL EQUIPMENT	\$0	\$147,535	\$147,375.00	100%
INTERACTIVE CLASSROOM EQUIPMENT	\$0	\$71,001	\$71,001.00	100%
CHORAL MUSIC INSTRUMENTS & EQUIPMENT	\$0	\$17,988	\$17,987.20	100%
ROOFING	\$292,368	\$287,283	\$0.00	0%
REPLACE GYM CARPET	\$0	\$20,954	\$20,953.30	100%
TOTAL BELLS FERRY ELEMENTARY	\$292,368	\$1,055,417	\$551,508.50	52%
BELMONT HILLS ES				
FOOD SERVICE COMPUTERS	\$0	\$772	\$772.50	100%
ADA ACCESS TO PLAYGROUND	\$0	\$28,773	\$28,773.00	100%
LEARNING RESOURCES/TEXTBOOKS	\$0	\$90,330	\$65,829.54	73%
FURNITURE & EQUIPMENT REPLACEMENT	\$0	\$13,561	\$13,510.80	100%
OBSOLETE COMPUTING DEVICE REPL-DISTRICT	\$0	\$112,359	\$80,512.26	72%
OBSOLETE COMPUTING DEVICE REPL-TEACHERS	\$0	\$46,800	\$46,800.00	100%
DISTRICT NETWORK ENHANCEMENTS	\$0	\$74,944	\$74,943.06	100%
PHONE SYSTEM ENHANCEMENT	\$0	\$16,669	\$16,668.36	100%
PRINTERS, COPIERS, DUPLICATORS	\$0	\$31,928	\$19,760.59	62%
AUDIO VISUAL EQUIPMENT	\$0	\$116,535	\$116,535.00	100%
INTERACTIVE CLASSROOM EQUIPMENT	\$0	\$60,165	\$60,165.00	100%
CHORAL MUSIC INSTRUMENTS & EQUIPMENT	\$0	\$21,368	\$21,367.43	100%
CONSTRUCT COVERED BUS LOADING AREA	\$25,663	\$0	\$0.00	-
GYM FLOORING	\$0	\$20,694	\$20,693.80	100%
TOTAL BELMONT HILLS ELEMENTARY	\$25,663	\$634,898	\$566,331.34	89%
BIG SHANTY ES				

SPLOST 4 (SPECIAL PURPOSE LOCAL OPTION SALES TAX) PROJECTS
From Inception through June 30, 2016
*** Projects in blue were active projects during Fiscal Year 2016**

LOCATION/DESCRIPTION	Original Budget	Revised Budget	Expended Amount To Date	% Complete
ADA POD FLOORING	\$0	\$12,470	\$12,469.80	100%
ADA STAGE ACCESS	\$0	\$9,320	\$9,320.00	100%
IMPROVE TRAFFIC FLOW	\$0	\$20,557	\$20,557.00	100%
ADA PERMANENT LIFT	\$0	\$7,824	\$7,823.20	100%
PLUMBING	\$160,392	\$157,603	\$0.00	0%
PAVING	\$45,800	\$45,003	\$0.00	0%
PLAYGROUND REPLACEMENT	\$85,000	\$83,522	\$79,102.00	95%
KITCHEN AREA ROOFING	\$75,650	\$74,334	\$0.00	0%
LEARNING RESOURCES/TEXTBOOKS	\$0	\$20,000	\$0.00	0%
FURNITURE & EQUIPMENT REPLACEMENT	\$0	\$50,861	\$32,456.76	64%
OBSOLETE COMPUTING DEVICE REPL-DISTRICT	\$0	\$217,140	\$165,011.63	76%
OBSOLETE COMPUTING DEVICE REPL-TEACHERS	\$0	\$70,800	\$70,800.00	100%
DISTRICT NETWORK ENHANCEMENTS	\$0	\$80,922	\$80,921.76	100%
PHONE SYSTEM ENHANCEMENT	\$0	\$52,194	\$52,193.25	100%
PRINTERS, COPIERS, DUPLICATORS	\$0	\$80,080	\$46,332.01	58%
AUDIO VISUAL EQUIPMENT	\$0	\$171,545	\$171,545.00	100%
INTERACTIVE CLASSROOM EQUIPMENT	\$0	\$53,818	\$53,818.00	100%
CHORAL MUSIC INSTRUMENTS & EQUIPMENT	\$0	\$24,430	\$24,429.76	100%
FRONT OFFICE RENOVATION	\$192,470	\$189,123	\$79,579.47	42%
GYM FLOORING	\$0	\$19,807	\$19,806.62	100%
TOTAL BIG SHANTY ELEMENTARY	\$559,312	\$1,441,353	\$926,166.26	64%
BIRNEY ES				
ADA RESTROOM MODIFICATIONS	\$0	\$54,767	\$54,766.25	100%
REPLACE FREEZER/COOLER	\$0	\$198,000	\$2,324.30	1%
PAINTING	\$291,186	\$286,122	\$11,764.38	4%
PAVING	\$59,200	\$58,170	\$0.00	-
PLAYGROUND REPLACEMENT	\$85,000	\$0	\$0.00	-
LEARNING RESOURCES/TEXTBOOKS	\$0	\$130,256	\$101,081.54	78%
SURVEILLANCE CAMERAS	\$0	\$3,100	\$3,081.95	99%
FURNITURE & EQUIPMENT REPLACEMENT	\$0	\$16,550	\$16,549.40	100%
OBSOLETE COMPUTING DEVICE REPL-DISTRICT	\$0	\$198,506	\$83,353.24	42%
OBSOLETE COMPUTING DEVICE REPL-TEACHERS	\$0	\$80,400	\$80,400.00	100%
DISTRICT NETWORK ENHANCEMENTS	\$0	\$104,650	\$104,649.42	100%
PHONE SYSTEM ENHANCEMENT	\$0	\$21,138	\$21,137.11	100%
PRINTERS, COPIERS, DUPLICATORS	\$0	\$75,400	\$24,233.56	32%
AUDIO VISUAL EQUIPMENT	\$0	\$177,000	\$176,738.00	100%
INTERACTIVE CLASSROOM EQUIPMENT	\$0	\$86,247	\$86,247.00	100%
CHORAL MUSIC INSTRUMENTS & EQUIPMENT	\$0	\$26,659	\$26,658.20	100%
ADDITIONAL PARKING LOT LIGHTING	\$25,663	\$25,372	\$25,370.28	100%
TOTAL BIRNEY ELEMENTARY	\$461,049	\$1,542,337	\$818,354.63	53%
BLACKWELL ES				
FENCING	\$0	\$2,049	\$2,048.10	100%
ADA HOT WATER REPLACEMENT	\$0	\$6,351	\$6,289.00	99%
PLAYGROUND REPLACEMENT	\$85,000	\$77,500	\$77,500.00	100%
LEARNING RESOURCES/TEXTBOOKS	\$0	\$121,700	\$93,527.54	77%
FURNITURE & EQUIPMENT REPLACEMENT	\$0	\$8,359	\$7,167.39	86%
OBSOLETE COMPUTING DEVICE REPL-DISTRICT	\$0	\$180,299	\$117,583.09	65%
OBSOLETE COMPUTING DEVICE REPL-TEACHERS	\$0	\$69,600	\$69,600.00	100%
DISTRICT NETWORK ENHANCEMENTS	\$0	\$85,360	\$85,359.00	100%
PHONE SYSTEM ENHANCEMENT	\$0	\$20,458	\$20,457.61	100%
PRINTERS, COPIERS, DUPLICATORS	\$0	\$70,512	\$31,407.45	45%
AUDIO VISUAL EQUIPMENT	\$0	\$185,312	\$177,612.00	96%
INTERACTIVE CLASSROOM EQUIPMENT	\$0	\$65,205	\$65,205.00	100%
CHORAL MUSIC INSTRUMENTS & EQUIPMENT	\$0	\$22,189	\$22,188.23	100%
WINDOW REPLACEMENT	\$64,157	\$63,041	\$0.00	0%
TOTAL BLACKWELL ELEMENTARY	\$149,157	\$977,935	\$775,944.41	79%
BRUMBY ES				
FNS COMPUTERS	\$0	\$1,545	\$1,545.00	100%
PLAYGROUND REPLACEMENT	\$85,000	\$0	\$0.00	0%
LEARNING RESOURCES/TEXTBOOKS	\$0	\$153,070	\$26,533.98	17%
SURVEILLANCE CAMERAS	\$0	\$1,900	\$1,836.85	97%
FURNITURE & EQUIPMENT REPLACEMENT	\$0	\$13,085	\$12,665.35	97%
OBSOLETE COMPUTING DEVICE REPL-DISTRICT	\$0	\$271,000	\$270,998.95	100%
OBSOLETE COMPUTING DEVICE REPL-TEACHERS	\$0	\$109,200	\$109,200.00	100%
DISTRICT NETWORK ENHANCEMENTS	\$0	\$99,411	\$99,410.26	100%
PRINTERS, COPIERS, DUPLICATORS	\$0	\$107,432	\$102,514.16	95%
AUDIO VISUAL EQUIPMENT	\$0	\$210,853	\$210,853.00	100%
INTERACTIVE CLASSROOM EQUIPMENT	\$0	\$84,798	\$84,798.00	100%
CHORAL MUSIC INSTRUMENTS & EQUIPMENT	\$0	\$20,460	\$20,459.23	100%
FLOORING	\$318,159	\$0	\$0.00	0%
TOTAL BRUMBY ELEMENTARY	\$403,159	\$1,072,754	\$940,814.78	88%
BRUMBY REPLACEMENT ES				
SECURITY FENCING	\$0	\$10,194	\$10,193.30	100%
ELEMENTARY SCHOOL REPLACEMENT	\$23,330,216	\$26,537,609	\$667,811.33	3%
LAND ACQUISITION FOR NEW SCHOOL	\$0	\$343,927	\$343,926.42	100%
TOTAL BRUMBY REPLACEMENT ES	\$23,330,216	\$26,891,730	\$1,021,931.05	4%
BRYANT ES				
GYM LIGHTING	\$210,210	\$206,554	\$0.00	0%
EMERGENCY LIGHTING	\$146,000	\$0	\$0.00	0%
HVAC REPLACEMENT	\$2,785,704	\$0	\$0.00	0%
PAVING	\$59,200	\$58,170	\$0.00	0%
PLAYGROUND REPLACEMENT	\$85,000	\$77,500	\$77,500.00	100%
LEARNING RESOURCES/TEXTBOOKS	\$0	\$141,663	\$57,153.54	40%
SURVEILLANCE CAMERAS	\$0	\$3,400	\$3,330.66	98%
FURNITURE & EQUIPMENT REPLACEMENT	\$0	\$300	\$298.86	100%
OBSOLETE COMPUTING DEVICE REPL-DISTRICT	\$0	\$267,039	\$230,333.30	86%
OBSOLETE COMPUTING DEVICE REPL-TEACHERS	\$0	\$108,000	\$108,000.00	100%

SPLOST 4 (SPECIAL PURPOSE LOCAL OPTION SALES TAX) PROJECTS
From Inception through June 30, 2016
*** Projects in blue were active projects during Fiscal Year 2016**

LOCATION/DESCRIPTION	Original Budget	Revised Budget	Expended Amount To Date	% Complete
DISTRICT NETWORK ENHANCEMENTS	\$0	\$104,712	\$104,711.80	100%
PHONE SYSTEM ENHANCEMENT	\$0	\$22,335	\$22,334.86	100%
PRINTERS, COPIERS, DUPLICATORS	\$0	\$99,944	\$65,986.78	66%
AUDIO VISUAL EQUIPMENT	\$0	\$202,954	\$202,954.00	100%
INTERACTIVE CLASSROOM EQUIPMENT	\$0	\$32,256	\$19,981.00	62%
CHORAL MUSIC INSTRUMENTS & EQUIPMENT	\$0	\$22,978	\$22,977.23	100%
CONSTRUCT COVERED BUS LOADING AREA	\$25,663	\$0	\$0.00	-
TOTAL BRYANT ELEMENTARY	\$3,311,777	\$1,347,805	\$915,562.03	68%
BULLARD ES				
GYM LIGHTING	\$210,210	\$206,554	\$0.00	0%
PLAYGROUND REPLACEMENT	\$85,000	\$0	\$0.00	0%
LEARNING RESOURCES/TEXTBOOKS	\$0	\$124,552	\$100,643.54	81%
OBSOLETE COMPUTING DEVICE REPL-DISTRICT	\$0	\$239,678	\$191,676.00	80%
OBSOLETE COMPUTING DEVICE REPL-TEACHERS	\$0	\$80,400	\$80,400.00	100%
DISTRICT NETWORK ENHANCEMENTS	\$0	\$115,003	\$115,002.98	100%
PHONE SYSTEM ENHANCEMENT	\$0	\$22,424	\$22,423.36	100%
PRINTERS, COPIERS, DUPLICATORS	\$0	\$90,584	\$50,935.68	56%
AUDIO VISUAL EQUIPMENT	\$0	\$220,041	\$220,041.00	100%
INTERACTIVE CLASSROOM EQUIPMENT	\$0	\$82,593	\$82,593.00	100%
CHORAL MUSIC INSTRUMENTS & EQUIPMENT	\$0	\$17,988	\$17,987.20	100%
PAVING-ADD NEW ENTRANCE LANE	\$192,470	\$189,123	\$0.00	0%
GYM CARPET REPLACEMENT	\$0	\$34,495	\$34,494.40	100%
TOTAL BULLARD ELEMENTARY	\$487,680	\$1,423,435	\$916,197.16	64%
CAMPBELL HS				
FOOD SERVICE COMPUTERS	\$0	\$1,545	\$1,545.00	100%
LEARNING COMMONS	\$0	\$93,000	\$88,120.98	95%
SECURITY FENCING	\$0	\$55,802	\$55,800.30	100%
MAIN GYM REPLACEMENT	\$12,708,800	\$15,149,606	\$119,341.73	1%
FLOORING	\$1,117,717	\$1,098,278	\$30,020.00	3%
HVAC REPLACEMENT	\$8,112,465	\$7,971,379	\$0.00	0%
PAVING	\$45,800	\$45,003	\$0.00	0%
TENNIS COURT RESURFACING	\$90,000	\$158,974	\$0.00	0%
TRACK RESURFACING	\$350,000	\$343,913	\$6,937.47	2%
CONCESSION STAND ROOFING	\$2,704,155	\$0	\$0.00	0%
LEARNING RESOURCES/TEXTBOOKS	\$0	\$214,872	\$143,098.00	67%
SURVEILLANCE CAMERAS	\$0	\$12,000	\$11,921.53	99%
FURNITURE & EQUIPMENT REPLACEMENT	\$0	\$15,125	\$14,585.69	96%
OBSOLETE COMPUTING DEVICE REPL-DISTRICT	\$0	\$664,211	\$237,347.68	36%
OBSOLETE COMPUTING DEVICE REPL-TEACHERS	\$0	\$181,200	\$181,200.00	100%
DISTRICT NETWORK ENHANCEMENTS	\$0	\$243,871	\$243,870.08	100%
PHONE SYSTEM ENHANCEMENT	\$0	\$6,819	\$6,818.31	100%
PRINTERS, COPIERS, DUPLICATORS	\$0	\$248,976	\$163,065.16	65%
AUDIO VISUAL EQUIPMENT	\$0	\$389,970	\$389,970.00	100%
INTERACTIVE CLASSROOM EQUIPMENT	\$0	\$356,998	\$249,947.00	70%
MUSIC INSTRUMENTS & EQUIPMENT	\$0	\$161,925	\$144,210.51	89%
CHORAL MUSIC INSTRUMENTS & EQUIPMENT	\$0	\$19,800	\$19,800.00	100%
PAINTING	\$706,524	\$694,237	\$80,559.10	12%
BASEBALL MEN'S RESTROOM ADA ACCESS	\$79,212	\$77,834	\$0.00	0%
BASEBALL WOMEN'S RESTROOM ADA ACCESS	\$79,212	\$77,834	\$0.00	0%
BASEBALL FIELD PRESSBOX UPGRADE	\$40,710	\$40,002	\$0.00	0%
TOTAL CAMPBELL HIGH	\$26,034,595	\$28,323,174	\$2,188,158.54	8%
CAMPBELL MS				
SPECTATOR STAND SURVEY	\$0	\$1,930	\$1,929.12	100%
FLOORING	\$633,057	\$622,047	\$0.00	0%
AUDITORIUM SEAT REPLACEMENT	\$150,000	\$147,391	\$0.00	0%
BUILDING MODIFICATIONS TO INCLUDE:	\$5,164,731	\$5,074,910	\$3,392,861.72	67%
HVAC REPLACEMENT				
GYM LIGHTING				
ELECTRICAL UPGRADE				
PLUMBING				
PAVING	\$45,800	\$45,003	\$0.00	0%
LEARNING RESOURCES/TEXTBOOKS	\$0	\$35,751	\$30,930.00	87%
FURNITURE & EQUIPMENT REPLACEMENT	\$0	\$11,097	\$10,678.72	96%
OBSOLETE COMPUTING DEVICE REPL-DISTRICT	\$0	\$361,921	\$242,056.36	67%
OBSOLETE COMPUTING DEVICE REPL-TEACHERS	\$0	\$110,400	\$110,400.00	100%
DISTRICT NETWORK ENHANCEMENTS	\$0	\$142,366	\$142,365.96	100%
PHONE SYSTEM ENHANCEMENT	\$0	\$845	\$844.56	100%
PRINTERS, COPIERS, DUPLICATORS	\$0	\$136,032	\$89,941.11	66%
AUDIO VISUAL EQUIPMENT	\$0	\$246,979	\$246,979.00	100%
INTERACTIVE CLASSROOM EQUIPMENT	\$0	\$119,180	\$27,933.00	23%
MUSIC INSTRUMENTS & EQUIPMENT	\$0	\$81,954	\$81,954.00	100%
CHORAL MUSIC INSTRUMENTS & EQUIPMENT	\$0	\$23,385	\$23,384.35	100%
ADD SKYLIGHTS	\$39,008	\$38,330	\$0.00	0%
TOTAL CAMPBELL MIDDLE	\$6,032,596	\$7,199,521	\$4,402,257.90	61%
CHALKER ES				
FENCING	\$0	\$3,134	\$3,133.90	100%
GYM LIGHTING	\$210,210	\$206,554	\$0.00	0%
PAVING	\$37,000	\$36,357	\$0.00	0%
PLAYGROUND REPLACEMENT	\$85,000	\$77,500	\$77,500.00	100%
LEARNING RESOURCES/TEXTBOOKS	\$0	\$118,848	\$91,009.54	77%
FURNITURE & EQUIPMENT REPLACEMENT	\$0	\$6,993	\$6,992.50	100%
OBSOLETE COMPUTING DEVICE REPL-DISTRICT	\$0	\$150,768	\$119,363.68	79%
OBSOLETE COMPUTING DEVICE REPL-TEACHERS	\$0	\$58,800	\$58,800.00	100%
DISTRICT NETWORK ENHANCEMENTS	\$0	\$98,734	\$98,733.10	100%
PHONE SYSTEM ENHANCEMENT	\$0	\$22,626	\$22,625.61	100%
PRINTERS, COPIERS, DUPLICATORS	\$0	\$65,832	\$35,193.63	53%
AUDIO VISUAL EQUIPMENT	\$0	\$208,000	\$200,514.00	96%
INTERACTIVE CLASSROOM EQUIPMENT	\$0	\$66,150	\$66,150.00	100%

SPLOST 4 (SPECIAL PURPOSE LOCAL OPTION SALES TAX) PROJECTS
From Inception through June 30, 2016
*** Projects in blue were active projects during Fiscal Year 2016**

LOCATION/DESCRIPTION	Original Budget	Revised Budget	Expended Amount To Date	% Complete
CHORAL MUSIC INSTRUMENTS & EQUIPMENT	\$0	\$21,765	\$21,764.20	100%
ATOMIC CLOCKS FOR HALLWAYS	\$39,825	\$39,132	\$0.00	0%
TOTAL CHALKER ELEMENTARY	\$372,035	\$1,181,193	\$801,780.16	68%
CHEATHAM HILL ES				
CLASSROOM MODIFICATION	\$0	\$14,116	\$14,116.00	100%
FOOD SERVICE COMPUTERS	\$0	\$772	\$772.50	100%
GYM LIGHTING	\$210,210	\$206,554	\$0.00	0%
SIDEWALK REPAIR	\$2,400	\$2,358	\$0.00	0%
PLAYGROUND SURFACE REPLACEMENT	\$85,000	\$83,522	\$68,945.00	83%
LEARNING RESOURCES/TEXTBOOKS	\$0	\$154,067	\$67,224.14	44%
FURNITURE & EQUIPMENT REPLACEMENT	\$0	\$15,150	\$4,299.33	28%
OBSOLETE COMPUTING DEVICE REPL-DISTRICT	\$0	\$307,662	\$258,707.96	84%
OBSOLETE COMPUTING DEVICE REPL-TEACHERS	\$0	\$97,200	\$97,200.00	100%
DISTRICT NETWORK ENHANCEMENTS	\$0	\$103,848	\$103,847.50	100%
PHONE SYSTEM ENHANCEMENT	\$0	\$64,106	\$64,104.96	100%
PRINTERS, COPIERS, DUPLICATORS	\$0	\$113,464	\$87,032.63	77%
AUDIO VISUAL EQUIPMENT	\$0	\$229,000	\$227,416.00	99%
INTERACTIVE CLASSROOM EQUIPMENT	\$0	\$94,311	\$93,735.00	99%
CHORAL MUSIC INSTRUMENTS & EQUIPMENT	\$0	\$26,278	\$26,277.20	100%
ROOFING	\$706,611	\$694,322	\$0.00	0%
TOTAL CHEATHAM HILL ELEMENTARY	\$1,004,221	\$2,206,730	\$1,113,678.22	50%
CLARKDALE REPLACEMENT ES				
LEARNING RESOURCES/TEXTBOOKS	\$0	\$128,001	\$61,905.98	48%
OBSOLETE COMPUTING DEVICE REPL-DISTRICT	\$0	\$173,712	\$27,972.94	16%
OBSOLETE COMPUTING DEVICE REPL-TEACHERS	\$0	\$60,000	\$60,000.00	100%
DISTRICT NETWORK ENHANCEMENTS	\$0	\$35,873	\$35,872.20	100%
PHONE SYSTEM ENHANCEMENT	\$0	\$1,683	\$1,682.24	100%
PRINTERS, COPIERS, DUPLICATORS	\$0	\$55,640	\$0.00	0%
INTERACTIVE CLASSROOM EQUIPMENT	\$0	\$54,243	\$54,017.00	100%
CHORAL MUSIC INSTRUMENTS & EQUIPMENT	\$0	\$27,631	\$27,630.23	100%
TOTAL CLARKDALE ELEMENTARY	\$0	\$536,783	\$269,080.59	50%
CLAY ES				
FOOD SERVICE COMPUTERS	\$0	\$772	\$772.50	100%
DOOR REPLACEMENT	\$482,505	\$474,114	\$0.00	0%
FLOORING	\$157,449	\$154,711	\$0.00	0%
PAINTING	\$203,160	\$199,627	\$0.00	0%
PAVING	\$91,800	\$90,203	\$0.00	0%
SIDEWALK REPAIR	\$8,800	\$8,647	\$0.00	0%
LEARNING RESOURCES/TEXTBOOKS	\$0	\$90,330	\$47,829.54	53%
FURNITURE & EQUIPMENT REPLACEMENT	\$0	\$30,840	\$16,080.80	52%
OBSOLETE COMPUTING DEVICE REPL-DISTRICT	\$0	\$95,309	\$95,243.18	100%
OBSOLETE COMPUTING DEVICE REPL-TEACHERS	\$0	\$44,400	\$44,400.00	100%
DISTRICT NETWORK ENHANCEMENTS	\$0	\$62,371	\$62,370.88	100%
PHONE SYSTEM ENHANCEMENT	\$0	\$15,373	\$15,372.61	100%
PRINTERS, COPIERS, DUPLICATORS	\$0	\$35,880	\$28,105.46	78%
AUDIO VISUAL EQUIPMENT	\$0	\$87,000	\$86,496.00	99%
INTERACTIVE CLASSROOM EQUIPMENT	\$0	\$83,874	\$73,584.00	88%
CHORAL MUSIC INSTRUMENTS & EQUIPMENT	\$0	\$20,460	\$20,459.23	100%
HVAC UPGRADE	\$458,724	\$450,746	\$0.00	0%
TOTAL CLAY ELEMENTARY	\$1,402,438	\$1,944,657	\$490,714.20	25%
COLLEGE AND CAREER ACADEMY				
COLLEGE AND CAREER ACADEMY	\$0	\$29,491,280	\$0.00	0%
TOTAL COLLEGE AND CAREER ACADEMY	\$0	\$29,491,280	\$0.00	0%
COMPTON ES				
GYM LIGHTING	\$210,210	\$206,554	\$0.00	0%
PLUMBING	\$189,905	\$186,602	\$0.00	0%
PAVING	\$37,000	\$36,357	\$0.00	0%
PLAYGROUND REPLACEMENT	\$85,000	\$83,522	\$0.00	0%
LEARNING RESOURCES/TEXTBOOKS	\$0	\$121,700	\$93,527.54	77%
FURNITURE & EQUIPMENT REPLACEMENT	\$0	\$1,300	\$279.21	21%
OBSOLETE COMPUTING DEVICE REPL-DISTRICT	\$0	\$146,336	\$119,467.72	82%
OBSOLETE COMPUTING DEVICE REPL-TEACHERS	\$0	\$64,800	\$64,800.00	100%
DISTRICT NETWORK ENHANCEMENTS	\$0	\$94,296	\$94,295.86	100%
PHONE SYSTEM ENHANCEMENT	\$0	\$21,182	\$21,181.36	100%
PRINTERS, COPIERS, DUPLICATORS	\$0	\$56,160	\$56,075.44	100%
AUDIO VISUAL EQUIPMENT	\$0	\$192,000	\$184,378.00	96%
INTERACTIVE CLASSROOM EQUIPMENT	\$0	\$40,889	\$40,889.00	100%
CHORAL MUSIC INSTRUMENTS & EQUIPMENT	\$0	\$19,339	\$19,338.90	100%
PAINTING	\$191,368	\$188,040	\$0.00	0%
REPLACE GYM CARPET	\$0	\$19,163	\$19,162.60	100%
TOTAL COMPTON ELEMENTARY	\$713,483	\$1,478,240	\$713,395.63	48%
COOPER MS				
GYM LIGHTING	\$223,561	\$219,673	\$0.00	0%
HVAC CONTROL REPLACEMENT	\$512,715	\$0	\$0.00	0%
LEARNING RESOURCES/TEXTBOOKS	\$0	\$5,040	\$4,800.00	95%
SURVEILLANCE CAMERAS	\$0	\$86,850	\$86,849.33	100%
FURNITURE & EQUIPMENT REPLACEMENT	\$0	\$19,352	\$18,568.22	96%
OBSOLETE COMPUTING DEVICE REPL-DISTRICT	\$0	\$265,362	\$249,493.24	94%
OBSOLETE COMPUTING DEVICE REPL-TEACHERS	\$0	\$70,800	\$70,800.00	100%
DISTRICT NETWORK ENHANCEMENTS	\$0	\$138,606	\$138,605.88	100%
PHONE SYSTEM ENHANCEMENT	\$0	\$845	\$844.56	100%
PRINTERS, COPIERS, DUPLICATORS	\$0	\$97,864	\$57,745.65	59%
AUDIO VISUAL EQUIPMENT	\$0	\$228,000	\$219,943.00	96%
INTERACTIVE CLASSROOM EQUIPMENT	\$0	\$192,543	\$122,314.00	64%
MUSIC INSTRUMENTS & EQUIPMENT	\$0	\$78,812	\$78,802.00	100%
CHORAL MUSIC INSTRUMENTS & EQUIPMENT	\$0	\$24,433	\$24,432.15	100%

SPLOST 4 (SPECIAL PURPOSE LOCAL OPTION SALES TAX) PROJECTS
From Inception through June 30, 2016
*** Projects in blue were active projects during Fiscal Year 2016**

LOCATION/DESCRIPTION	Original Budget	Revised Budget	Expended Amount To Date	% Complete
THEATER SOUND & LIGHTING REPLACEMENT	\$235,777	\$231,677	\$0.00	0%
TOTAL COOPER MIDDLE	\$972.053	\$1.659.857	\$1.073.198.03	65%
DANIELL MS				
ADA KITCHEN AND RESTROOM RENOVATION	\$0	\$74,013	\$74,013.00	100%
LEARNING COMMONS	\$0	\$80,000	\$76,072.45	95%
FAMILY AND CONSUMER CLASSROOM	\$0	\$54,000	\$54,000.00	100%
EXTERIOR DOOR REPLACEMENT	\$224,233	\$220,333	\$0.00	0%
GYM LIGHTING	\$223,561	\$219,673	\$0.00	0%
ELECTRICAL SYSTEM UPGRADE	\$300,000	\$294,783	\$0.00	0%
HVAC CONTROL REPLACEMENT	\$531,528	\$0	\$0.00	-
HVAC REPLACEMENT	\$3,986,460	\$0	\$0.00	-
LEARNING RESOURCES/TEXTBOOKS	\$0	\$7,036	\$0.00	0%
SURVEILLANCE CAMERAS	\$0	\$90,596	\$90,595.39	100%
FURNITURE & EQUIPMENT REPLACEMENT	\$0	\$44,736	\$44,735.16	100%
OBSOLETE COMPUTING DEVICE REPL-DISTRICT	\$0	\$252,454	\$123,724.96	49%
OBSOLETE COMPUTING DEVICE REPL-TEACHERS	\$0	\$69,600	\$69,600.00	100%
DISTRICT NETWORK ENHANCEMENTS	\$0	\$130,534	\$130,533.32	100%
PHONE SYSTEM ENHANCEMENT	\$0	\$845	\$844.56	100%
PRINTERS, COPIERS, DUPLICATORS	\$0	\$100,776	\$48,744.63	48%
AUDIO VISUAL EQUIPMENT	\$0	\$228,000	\$227,848.00	100%
INTERACTIVE CLASSROOM EQUIPMENT	\$0	\$54,302	\$51,727.00	95%
MUSIC INSTRUMENTS & EQUIPMENT	\$0	\$73,028	\$73,027.03	100%
CHORAL MUSIC INSTRUMENTS & EQUIPMENT	\$0	\$16,324	\$16,324.00	100%
LOBBY REDESIGN FOR SAFETY	\$38,494	\$37,825	\$0.00	0%
TOTAL DANIELL MIDDLE	\$5,304,276	\$2,048,858	\$1,081,789.50	53%
DAVIS ES				
FOOD SERVICE COMPUTERS	\$0	\$773	\$772.50	100%
GYM LIGHTING	\$210,210	\$206,554	\$0.00	0%
PLUMBING	\$164,510	\$161,649	\$0.00	0%
PLAYGROUND REPLACEMENT	\$85,000	\$83,522	\$0.00	0%
LEARNING RESOURCES/TEXTBOOKS	\$0	\$110,293	\$83,455.54	76%
FURNITURE & EQUIPMENT REPLACEMENT	\$0	\$7,193	\$7,180.80	100%
OBSOLETE COMPUTING DEVICE REPL-DISTRICT	\$0	\$149,507	\$6,663.50	4%
OBSOLETE COMPUTING DEVICE REPL-TEACHERS	\$0	\$56,400	\$56,400.00	100%
DISTRICT NETWORK ENHANCEMENTS	\$0	\$81,662	\$81,661.30	100%
PHONE SYSTEM ENHANCEMENT	\$0	\$1,683	\$1,682.24	100%
PRINTERS, COPIERS, DUPLICATORS	\$0	\$57,512	\$30,855.75	54%
AUDIO VISUAL EQUIPMENT	\$0	\$147,000	\$145,951.00	99%
INTERACTIVE CLASSROOM EQUIPMENT	\$0	\$43,029	\$43,029.00	100%
CHORAL MUSIC INSTRUMENTS & EQUIPMENT	\$0	\$20,460	\$20,459.23	100%
WINDOW REPLACEMENT	\$115,483	\$113,475	\$0.00	0%
TOTAL DAVIS ELEMENTARY	\$575.203	\$1,240.712	\$478,110.86	39%
DICKERSON MS				
MUSIC TECH CLASSROOM	\$0	\$17,200	\$15,786.00	92%
GYM LIGHTING	\$223,561	\$219,673	\$0.00	0%
ROOFING	\$1,100,000	\$1,080,870	\$0.00	0%
LEARNING RESOURCES/TEXTBOOKS	\$0	\$24,146	\$17,110.00	71%
SURVEILLANCE CAMERAS	\$0	\$103,181	\$103,180.92	100%
FURNITURE & EQUIPMENT REPLACEMENT	\$0	\$37,944	\$22,627.35	60%
OBSOLETE COMPUTING DEVICE REPL-DISTRICT	\$0	\$341,191	\$200,656.92	59%
OBSOLETE COMPUTING DEVICE REPL-TEACHERS	\$0	\$97,200	\$97,200.00	100%
DISTRICT NETWORK ENHANCEMENTS	\$0	\$120,118	\$120,117.38	100%
PHONE SYSTEM ENHANCEMENT	\$0	\$845	\$844.56	100%
PRINTERS, COPIERS, DUPLICATORS	\$0	\$128,752	\$73,563.54	57%
AUDIO VISUAL EQUIPMENT	\$0	\$225,000	\$224,971.00	100%
INTERACTIVE CLASSROOM EQUIPMENT	\$0	\$115,650	\$65,373.00	57%
MUSIC INSTRUMENTS & EQUIPMENT	\$0	\$96,314	\$96,310.00	100%
GYM FLOORING	\$68,250	\$67,063	\$0.00	0%
TOTAL DICKERSON MIDDLE	\$1,391.811	\$2,675.147	\$1,037,740.67	39%
DODGEN MS				
BRAILLE SIGNAGE	\$0	\$4,033	\$4,033.00	100%
ADA AUTOMATIC DOOR REPLACEMENT	\$0	\$16,858	\$16,858.00	100%
GYM LIGHTING	\$223,561	\$219,673	\$0.00	0%
FRONT ENTRANCE CONCRETE REPLACEMENT	\$6,400	\$6,289	\$0.00	0%
ROOFING	\$2,533,370	\$2,489,311	\$0.00	0%
LEARNING RESOURCES/TEXTBOOKS	\$0	\$41,873	\$34,650.00	83%
SURVEILLANCE CAMERAS	\$0	\$101,685	\$101,684.15	100%
FURNITURE & EQUIPMENT REPLACEMENT	\$0	\$9,100	\$1,159.50	13%
OBSOLETE COMPUTING DEVICE REPL-DISTRICT	\$0	\$304,190	\$113,359.47	37%
OBSOLETE COMPUTING DEVICE REPL-TEACHERS	\$0	\$93,600	\$93,600.00	100%
DISTRICT NETWORK ENHANCEMENTS	\$0	\$128,992	\$128,991.86	100%
PHONE SYSTEM ENHANCEMENT	\$0	\$845	\$844.56	100%
PRINTERS, COPIERS, DUPLICATORS	\$0	\$120,952	\$40,502.36	33%
AUDIO VISUAL EQUIPMENT	\$0	\$243,000	\$242,469.00	100%
INTERACTIVE CLASSROOM EQUIPMENT	\$0	\$200,748	\$143,256.00	71%
CHORAL MUSIC INSTRUMENTS & EQUIPMENT	\$0	\$62,486	\$62,470.00	100%
MUSIC INSTRUMENTS & EQUIPMENT	\$0	\$1,700	\$1,596.50	94%
COVERED PLAY AREA REPLACEMENT	\$341,957	\$336,010	\$0.00	0%
TOTAL DODGEN MIDDLE	\$3,105,288	\$4,381,345	\$985,474.40	22%
DOWELL ES				
REPLACE FREEZER/COOLER	\$0	\$161,908	\$161,907.60	100%
GYM LIGHTING	\$210,210	\$206,554	\$0.00	0%
INTERIOR PAINTING	\$291,508	\$286,438	\$12,047.40	0%
HVAC CONTROL REPLACEMENT	\$318,009	\$312,478	\$0.00	0%
HVAC REPLACEMENT	\$2,544,072	\$0	\$0.00	0%
PLAYGROUND REPLACEMENT	\$85,000	\$0	\$0.00	0%
LEARNING RESOURCES/TEXTBOOKS	\$0	\$142,260	\$64,206.30	45%

SPLOST 4 (SPECIAL PURPOSE LOCAL OPTION SALES TAX) PROJECTS
From Inception through June 30, 2016
*** Projects in blue were active projects during Fiscal Year 2016**

LOCATION/DESCRIPTION	Original Budget	Revised Budget	Expended Amount To Date	% Complete
FURNITURE & EQUIPMENT REPLACEMENT	\$0	\$20,370	\$20,169.35	99%
OBSOLETE COMPUTING DEVICE REPL-DISTRICT	\$0	\$247,704	\$158,472.92	64%
OBSOLETE COMPUTING DEVICE REPL-TEACHERS	\$0	\$87,600	\$87,600.00	100%
DISTRICT NETWORK ENHANCEMENTS	\$0	\$109,889	\$109,888.58	100%
PHONE SYSTEM ENHANCEMENT	\$0	\$21,887	\$21,886.11	100%
PRINTERS, COPIERS, DUPLICATORS	\$0	\$94,640	\$27,675.42	29%
AUDIO VISUAL EQUIPMENT	\$0	\$201,000	\$200,897.00	100%
INTERACTIVE CLASSROOM EQUIPMENT	\$0	\$33,768	\$33,768.00	100%
CHORAL MUSIC INSTRUMENTS & EQUIPMENT	\$0	\$23,148	\$23,147.20	100%
DRAINAGE IMPROVEMENTS	\$6,416	\$6,304	\$0.00	0%
REPLACE GYM CARPET	\$0	\$23,552	\$23,551.90	100%
TOTAL DOWELL ELEMENTARY	\$3,455,215	\$1,979,500	\$945,217.78	48%
DUE WEST ES				
SIDEWALK	\$0	\$1,000	\$1,000.00	100%
LEARNING RESOURCES/TEXTBOOKS	\$0	\$107,441	\$80,937.53	75%
FURNITURE & EQUIPMENT REPLACEMENT	\$0	\$2,800	\$2,089.01	75%
OBSOLETE COMPUTING DEVICE REPL-DISTRICT	\$0	\$156,930	\$156,180.70	100%
OBSOLETE COMPUTING DEVICE REPL-TEACHERS	\$0	\$56,400	\$56,400.00	100%
DISTRICT NETWORK ENHANCEMENTS	\$0	\$77,964	\$77,963.60	100%
PHONE SYSTEM ENHANCEMENT	\$0	\$17,497	\$17,496.36	100%
PRINTERS, COPIERS, DUPLICATORS	\$0	\$58,240	\$53,588.80	92%
AUDIO VISUAL EQUIPMENT	\$0	\$141,664	\$141,664.00	100%
INTERACTIVE CLASSROOM EQUIPMENT	\$0	\$41,517	\$41,517.00	100%
CHORAL MUSIC INSTRUMENTS & EQUIPMENT	\$0	\$17,988	\$17,987.20	100%
WINDOW REPLACEMENT	\$57,742	\$56,738	\$0.00	0%
TOTAL DUE WEST ELEMENTARY	\$57,742	\$736,179	\$646,824.20	88%
DURHAM MS				
GYM LIGHTING	\$223,561	\$219,673	\$0.00	0%
LEARNING RESOURCES/TEXTBOOKS	\$0	\$35,340	\$28,200.00	80%
SURVEILLANCE CAMERAS	\$0	\$91,458	\$91,457.47	100%
FURNITURE & EQUIPMENT REPLACEMENT	\$0	\$4,300	\$3,230.44	75%
OBSOLETE COMPUTING DEVICE REPL-DISTRICT	\$0	\$262,013	\$152,677.16	58%
OBSOLETE COMPUTING DEVICE REPL-TEACHERS	\$0	\$80,400	\$80,400.00	100%
DISTRICT NETWORK ENHANCEMENTS	\$0	\$115,681	\$115,680.14	100%
PHONE SYSTEM ENHANCEMENT	\$0	\$845	\$844.56	100%
PRINTERS, COPIERS, DUPLICATORS	\$0	\$107,224	\$81,703.66	76%
AUDIO VISUAL EQUIPMENT	\$0	\$232,331	\$232,331.00	100%
INTERACTIVE CLASSROOM EQUIPMENT	\$0	\$116,650	\$25,493.00	22%
MUSIC INSTRUMENTS & EQUIPMENT	\$0	\$71,527	\$71,482.00	100%
CHORAL MUSIC INSTRUMENTS & EQUIPMENT	\$0	\$3,211	\$3,211.00	100%
THEATER SOUND & LIGHTING REPLACEMENT	\$235,777	\$231,677	\$0.00	0%
FENCING	\$0	\$12,000	\$0.00	0%
TOTAL DURHAM MIDDLE	\$459,338	\$1,584,330	\$886,710.43	56%
EAST COBB MS				
FOOD SERVICE COMPUTERS	\$0	\$2,318	\$2,317.50	100%
GYM LIGHTING	\$223,561	\$0	\$0.00	-
PLUMBING	\$357,267	\$0	\$0.00	-
ROOFING	\$2,618,714	\$0	\$0.00	-
LEARNING RESOURCES/TEXTBOOKS	\$0	\$17,010	\$12,000.00	71%
FURNITURE & EQUIPMENT REPLACEMENT	\$0	\$7,038	\$3,128.00	44%
OBSOLETE COMPUTING DEVICE REPL-DISTRICT	\$0	\$342,419	\$175,647.54	51%
OBSOLETE COMPUTING DEVICE REPL-TEACHERS	\$0	\$105,600	\$105,600.00	100%
DISTRICT NETWORK ENHANCEMENTS	\$0	\$123,076	\$123,075.54	100%
PRINTERS, COPIERS, DUPLICATORS	\$0	\$133,224	\$99,482.66	75%
AUDIO VISUAL EQUIPMENT	\$0	\$264,318	\$264,318.00	100%
INTERACTIVE CLASSROOM EQUIPMENT	\$0	\$142,050	\$33,085.00	23%
MUSIC INSTRUMENTS & EQUIPMENT	\$0	\$71,007	\$71,007.00	100%
CHORAL MUSIC INSTRUMENTS & EQUIPMENT	\$0	\$811	\$811.00	100%
LIGHTING FIXTURE REPLACEMENT	\$461,932	\$0	\$0.00	0%
TOTAL EAST COBB MIDDLE	\$3,661,474	\$1,208,871	\$890,472.24	74%
EAST COBB REPLACEMENT MS				
REPLACEMENT MIDDLE SCHOOL	\$29,125,616	\$33,937,477	\$762,482.80	2%
LAND	\$0	\$4,959,976	\$4,959,975.76	100%
TOTAL EAST COBB REPLACEMENT MIDDLE	\$29,125,616	\$38,897,453	\$5,722,458.56	15%
EAST SIDE REPLACEMENT ES				
FOOD SERVICE COMPUTERS	\$0	\$772	\$772.50	100%
LEARNING RESOURCES/TEXTBOOKS	\$0	\$144,515	\$57,671.53	40%
FURNITURE & EQUIPMENT REPLACEMENT	\$0	\$12,900	\$12,574.54	97%
OBSOLETE COMPUTING DEVICE REPL-DISTRICT	\$0	\$356,448	\$0.00	0%
OBSOLETE COMPUTING DEVICE REPL-TEACHERS	\$0	\$94,800	\$94,800.00	100%
DISTRICT NETWORK ENHANCEMENTS	\$0	\$118,639	\$118,638.30	100%
PHONE SYSTEM ENHANCEMENT	\$0	\$1,683	\$1,682.24	100%
PRINTERS, COPIERS, DUPLICATORS	\$0	\$131,456	\$43,504.38	33%
AUDIO VISUAL EQUIPMENT	\$0	\$225,000	\$216,546.00	96%
INTERACTIVE CLASSROOM EQUIPMENT	\$0	\$62,997	\$62,997.00	100%
CHORAL MUSIC INSTRUMENTS & EQUIPMENT	\$0	\$17,988	\$17,987.20	100%
PLAYGROUND REPLACEMENT	\$54,534	\$53,586	\$0.00	0%
TOTAL EAST SIDE ELEMENTARY	\$54,534	\$1,220,784	\$627,173.69	51%
EASTVALLEY ES				
FOOD SERVICE COMPUTERS	\$0	\$773	\$772.50	100%
PLAYGROUND REPLACEMENT	\$85,000	\$83,522	\$0.00	0%
LEARNING RESOURCES/TEXTBOOKS	\$0	\$115,997	\$52,491.53	45%
FURNITURE & EQUIPMENT REPLACEMENT	\$0	\$1,437	\$1,365.15	95%
OBSOLETE COMPUTING DEVICE REPL-DISTRICT	\$0	\$118,184	\$118,183.56	100%
OBSOLETE COMPUTING DEVICE REPL-TEACHERS	\$0	\$66,000	\$66,000.00	100%
DISTRICT NETWORK ENHANCEMENTS	\$0	\$76,485	\$76,484.52	100%

SPLOST 4 (SPECIAL PURPOSE LOCAL OPTION SALES TAX) PROJECTS
From Inception through June 30, 2016
*** Projects in blue were active projects during Fiscal Year 2016**

LOCATION/DESCRIPTION	Original Budget	Revised Budget	Expended Amount To Date	% Complete
PHONE SYSTEM ENHANCEMENT	\$0	\$17,162	\$17,161.36	100%
PRINTERS, COPIERS, DUPLICATORS	\$0	\$69,160	\$61,153.18	88%
AUDIO VISUAL EQUIPMENT	\$0	\$123,000	\$110,473.00	90%
INTERACTIVE CLASSROOM EQUIPMENT	\$0	\$31,573	\$31,573.00	100%
CHORAL MUSIC INSTRUMENTS & EQUIPMENT	\$0	\$18,986	\$18,985.20	100%
PARKING LOT EXPANSION	\$32,079	\$37,521	\$33,802.42	90%
TOTAL EASTVALLEY ELEMENTARY	\$117,079	\$759,800	\$588,445.42	77%
FAIR OAKS ES				
FOOD SERVICE COMPUTERS	\$0	\$772	\$772.50	100%
PLAYGROUND FENCE	\$0	\$11,414	\$11,413.80	100%
PLAYGROUND REPLACEMENT	\$85,000	\$83,522	\$0.00	0%
LEARNING RESOURCES/TEXTBOOKS	\$0	\$150,815	\$65,760.30	44%
FURNITURE & EQUIPMENT REPLACEMENT	\$0	\$54,225	\$20,600.58	38%
OBSOLETE COMPUTING DEVICE REPL-DISTRICT	\$0	\$241,811	\$225,628.32	93%
OBSOLETE COMPUTING DEVICE REPL-TEACHERS	\$0	\$94,800	\$94,800.00	100%
DISTRICT NETWORK ENHANCEMENTS	\$0	\$103,973	\$103,972.26	100%
PHONE SYSTEM ENHANCEMENT	\$0	\$33,535	\$33,534.39	100%
PRINTERS, COPIERS, DUPLICATORS	\$0	\$89,544	\$82,624.30	92%
AUDIO VISUAL EQUIPMENT	\$0	\$186,129	\$186,129.00	100%
INTERACTIVE CLASSROOM EQUIPMENT	\$0	\$71,757	\$71,757.00	100%
CHORAL MUSIC INSTRUMENTS & EQUIPMENT	\$0	\$18,538	\$18,537.20	100%
ENCLOSE BREEZEWAY	\$192,470	\$189,123	\$0.00	0%
GYM FLOOR REPLACEMENT	\$0	\$19,097	\$19,096.40	100%
TOTAL FAIR OAKS ELEMENTARY	\$277,470	\$1,349,055	\$934,626.05	69%
FLOYD MS				
GYM LIGHTING	\$223,561	\$219,673	\$0.00	0%
ELECTRICAL SYSTEM UPGRADE	\$300,000	\$294,783	\$0.00	0%
THEATER SEAT REPLACEMENT	\$150,000	\$147,391	\$0.00	0%
PAVING	\$59,200	\$58,170	\$0.00	0%
LEARNING RESOURCES/TEXTBOOKS	\$0	\$8,820	\$8,400.00	95%
SURVEILLANCE CAMERAS	\$0	\$93,770	\$93,769.82	100%
FURNITURE & EQUIPMENT REPLACEMENT	\$0	\$34,493	\$33,530.42	97%
OBSOLETE COMPUTING DEVICE REPL-DISTRICT	\$0	\$257,285	\$257,227.68	100%
OBSOLETE COMPUTING DEVICE REPL-TEACHERS	\$0	\$75,600	\$75,600.00	100%
DISTRICT NETWORK ENHANCEMENTS	\$0	\$110,504	\$110,503.36	100%
PHONE SYSTEM ENHANCEMENT	\$0	\$845	\$844.56	100%
PRINTERS, COPIERS, DUPLICATORS	\$0	\$98,904	\$79,206.57	80%
AUDIO VISUAL EQUIPMENT	\$0	\$193,723	\$193,723.00	100%
INTERACTIVE CLASSROOM EQUIPMENT	\$0	\$115,435	\$34,319.00	30%
MUSIC INSTRUMENTS & EQUIPMENT	\$0	\$35,583	\$35,583.00	100%
CHORAL MUSIC INSTRUMENTS & EQUIPMENT	\$0	\$22,642	\$22,175.15	98%
HVAC UNIT REPLACEMENT	\$680,066	\$668,239	\$0.00	0%
TOTAL FLOYD MIDDLE	\$1,412,827	\$2,435,860	\$944,882.56	39%
FORD ES				
ELECTRICAL SYSTEM UPGRADE	\$300,000	\$0	\$0.00	0%
PAVING	\$115,400	\$113,393	\$0.00	0%
FRONT ENTRANCE CONCRETE REPLACEMENT	\$16,600	\$16,311	\$0.00	0%
PLAYGROUND REPLACEMENT	\$85,000	\$83,522	\$0.00	0%
LEARNING RESOURCES/TEXTBOOKS	\$0	\$113,145	\$85,973.53	76%
FURNITURE & EQUIPMENT REPLACEMENT	\$0	\$18,000	\$17,596.50	98%
OBSOLETE COMPUTING DEVICE REPL-DISTRICT	\$0	\$177,190	\$177,189.08	100%
OBSOLETE COMPUTING DEVICE REPL-TEACHERS	\$0	\$67,200	\$67,200.00	100%
DISTRICT NETWORK ENHANCEMENTS	\$0	\$131,336	\$131,335.24	100%
PHONE SYSTEM ENHANCEMENT	\$0	\$20,256	\$20,255.36	100%
PRINTERS, COPIERS, DUPLICATORS	\$0	\$70,096	\$45,569.55	65%
AUDIO VISUAL EQUIPMENT	\$0	\$171,973	\$171,973.00	100%
INTERACTIVE CLASSROOM EQUIPMENT	\$0	\$52,766	\$52,766.00	100%
CHORAL MUSIC INSTRUMENTS & EQUIPMENT	\$0	\$17,988	\$17,987.20	100%
FLOORING AND PAINTING	\$467,706	\$363,626	\$363,625.04	100%
TOTAL FORD ELEMENTARY	\$984,706	\$1,416,802	\$1,151,470.50	81%
FREY ES				
LEARNING RESOURCES/TEXTBOOKS	\$0	\$118,848	\$93,009.53	78%
FURNITURE & EQUIPMENT REPLACEMENT	\$0	\$10,300	\$9,900.67	96%
OBSOLETE COMPUTING DEVICE REPL-DISTRICT	\$0	\$194,544	\$193,830.00	100%
OBSOLETE COMPUTING DEVICE REPL-TEACHERS	\$0	\$63,600	\$63,600.00	100%
DISTRICT NETWORK ENHANCEMENTS	\$0	\$117,284	\$117,283.98	100%
PHONE SYSTEM ENHANCEMENT	\$0	\$52,845	\$50,490.79	96%
PRINTERS, COPIERS, DUPLICATORS	\$0	\$75,400	\$36,520.15	48%
AUDIO VISUAL EQUIPMENT	\$0	\$177,593	\$177,593.00	100%
INTERACTIVE CLASSROOM EQUIPMENT	\$0	\$55,818	\$55,818.00	100%
CHORAL MUSIC INSTRUMENTS & EQUIPMENT	\$0	\$24,563	\$24,562.20	100%
ROOFING	\$725,907	\$1,706,816	\$1,151,545.50	67%
TOTAL FREY ELEMENTARY	\$725,907	\$2,597,611	\$1,974,153.82	76%
GARRETT MS				
GYM LIGHTING	\$223,561	\$219,673	\$0.00	0%
HVAC REPLACEMENT	\$3,507,570	\$3,446,568	\$0.00	0%
BOILER REPLACEMENT				
LEARNING RESOURCES/TEXTBOOKS	\$0	\$10,710	\$9,600.00	90%
FURNITURE & EQUIPMENT REPLACEMENT	\$0	\$23,053	\$14,372.85	62%
OBSOLETE COMPUTING DEVICE REPL-DISTRICT	\$0	\$230,112	\$43,175.22	19%
OBSOLETE COMPUTING DEVICE REPL-TEACHERS	\$0	\$70,800	\$70,800.00	100%
DISTRICT NETWORK ENHANCEMENTS	\$0	\$98,609	\$98,608.34	100%
PHONE SYSTEM ENHANCEMENT	\$0	\$845	\$844.56	100%
PRINTERS, COPIERS, DUPLICATORS	\$0	\$84,864	\$54,683.62	64%
AUDIO VISUAL EQUIPMENT	\$0	\$160,581	\$159,987.00	100%
INTERACTIVE CLASSROOM EQUIPMENT	\$0	\$165,684	\$86,482.00	52%
MUSIC INSTRUMENTS & EQUIPMENT	\$0	\$78,340	\$76,432.00	98%

SPLOST 4 (SPECIAL PURPOSE LOCAL OPTION SALES TAX) PROJECTS
From Inception through June 30, 2016
*** Projects in blue were active projects during Fiscal Year 2016**

LOCATION/DESCRIPTION	Original Budget	Revised Budget	Expended Amount To Date	% Complete
CHORAL MUSIC INSTRUMENTS & EQUIPMENT	\$0	\$10,726	\$10,725.73	100%
BUILDING REKEY	\$12,832	\$12,609	\$0.00	0%
TOTAL GARRETT MIDDLE	\$3,743,963	\$4,613,174	\$625,711.32	14%
GARRISON MILL ES				
ADA SIDEWALK	\$0	\$53,017	\$53,017.00	100%
FOOD SERVICE COMPUTERS	\$0	\$772	\$772.50	100%
DOT TRAFFIC CONTROL IMPROVEMENTS	\$0	\$30,000	\$23,508.34	78%
ADA SOUNDWALL	\$0	\$8,960	\$8,960.00	100%
GYM LIGHTING	\$210,210	\$206,554	\$0.00	0%
PLAYGROUND REPLACEMENT	\$85,000	\$83,522	\$0.00	0%
LEARNING RESOURCES/TEXTBOOKS	\$0	\$118,848	\$91,009.53	77%
FURNITURE & EQUIPMENT REPLACEMENT	\$0	\$6,150	\$5,749.25	93%
OBSOLETE COMPUTING DEVICE REPL-DISTRICT	\$0	\$124,988	\$27,397.98	22%
OBSOLETE COMPUTING DEVICE REPL-TEACHERS	\$0	\$62,400	\$62,400.00	100%
DISTRICT NETWORK ENHANCEMENTS	\$0	\$83,880	\$83,879.92	100%
PHONE SYSTEM ENHANCEMENT	\$0	\$18,502	\$18,501.36	100%
PRINTERS, COPIERS, DUPLICATORS	\$0	\$68,016	\$26,230.84	39%
AUDIO VISUAL EQUIPMENT	\$0	\$155,475	\$155,475.00	100%
INTERACTIVE CLASSROOM EQUIPMENT	\$0	\$61,929	\$61,929.00	100%
CHORAL MUSIC INSTRUMENTS & EQUIPMENT	\$0	\$29,887	\$29,886.23	100%
BUS LANE AWNING	\$25,663	\$25,217	\$0.00	0%
TOTAL GARRISON MILL ELEMENTARY	\$320,873	\$1,138,117	\$648,716.95	57%
GREEN ACRES ES				
GYM LIGHTING	\$210,210	\$206,554	\$0.00	0%
LEARNING RESOURCES/TEXTBOOKS	\$0	\$130,256	\$101,081.53	78%
OBSOLETE COMPUTING DEVICE REPL-DISTRICT	\$0	\$214,732	\$165,286.48	77%
OBSOLETE COMPUTING DEVICE REPL-TEACHERS	\$0	\$81,600	\$81,600.00	100%
DISTRICT NETWORK ENHANCEMENTS	\$0	\$91,276	\$91,275.32	100%
PHONE SYSTEM ENHANCEMENT	\$0	\$18,379	\$18,378.11	100%
PRINTERS, COPIERS, DUPLICATORS	\$0	\$80,288	\$63,690.64	79%
AUDIO VISUAL EQUIPMENT	\$0	\$152,002	\$152,002.00	100%
INTERACTIVE CLASSROOM EQUIPMENT	\$0	\$144,102	\$133,812.00	93%
CHORAL MUSIC INSTRUMENTS & EQUIPMENT	\$0	\$20,460	\$20,459.23	100%
ROOFING	\$323,995	\$318,360	\$0.00	0%
TOTAL GREEN ACRES ELEMENTARY	\$534,205	\$1,458,009	\$827,585.31	57%
GRIFFIN MS				
FOOD SERVICE COMPUTERS	\$0	\$773	\$772.50	100%
ADA FRONT ENTRY REMODEL	\$0	\$78,354	\$78,342.30	100%
LEARNING RESOURCES/TEXTBOOKS	\$0	\$13,230	\$12,000.00	91%
SURVEILLANCE CAMERAS	\$0	\$113,500	\$113,387.81	100%
FURNITURE & EQUIPMENT REPLACEMENT	\$0	\$23,300	\$0.00	0%
OBSOLETE COMPUTING DEVICE REPL-DISTRICT	\$0	\$218,364	\$27,670.67	13%
OBSOLETE COMPUTING DEVICE REPL-TEACHERS	\$0	\$98,400	\$98,400.00	100%
DISTRICT NETWORK ENHANCEMENTS	\$0	\$154,939	\$154,938.14	100%
PHONE SYSTEM ENHANCEMENT	\$0	\$41,035	\$41,034.95	100%
PRINTERS, COPIERS, DUPLICATORS	\$0	\$127,296	\$43,316.18	34%
AUDIO VISUAL EQUIPMENT	\$0	\$223,036	\$218,934.00	98%
INTERACTIVE CLASSROOM EQUIPMENT	\$0	\$145,859	\$125,945.50	86%
MUSIC INSTRUMENTS & EQUIPMENT	\$0	\$73,250	\$73,250.00	100%
CHORAL MUSIC INSTRUMENTS & EQUIPMENT	\$0	\$22,176	\$22,175.15	100%
GYM REMODELING	\$1,500,906	\$1,540,167	\$733,538.53	48%
GYM LIGHTING				
FLOORING				
INTERIOR PAINTING				
TOTAL GRIFFIN MIDDLE	\$1,500,906	\$2,873,679	\$1,743,705.73	61%
HARMONY LELAND ES				
PLAYGROUND REPLACEMENT	\$85,000	\$0	\$0.00	-
LEARNING RESOURCES/TEXTBOOKS	\$0	\$118,848	\$91,009.53	77%
FURNITURE & EQUIPMENT REPLACEMENT	\$0	\$106,391	\$97,964.00	92%
OBSOLETE COMPUTING DEVICE REPL-DISTRICT	\$0	\$182,700	\$182,229.99	100%
OBSOLETE COMPUTING DEVICE REPL-TEACHERS	\$0	\$64,800	\$64,800.00	100%
DISTRICT NETWORK ENHANCEMENTS	\$0	\$70,506	\$70,505.82	100%
PHONE SYSTEM ENHANCEMENT	\$0	\$16,413	\$16,412.36	100%
PRINTERS, COPIERS, DUPLICATORS	\$0	\$71,032	\$42,249.43	59%
AUDIO VISUAL EQUIPMENT	\$0	\$114,752	\$114,752.00	100%
INTERACTIVE CLASSROOM EQUIPMENT	\$0	\$36,996	\$36,996.00	100%
CHORAL MUSIC INSTRUMENTS & EQUIPMENT	\$0	\$28,408	\$28,407.23	100%
GYM FLOOR REPLACEMENT	\$0	\$20,743	\$20,742.29	100%
OFFICE FURNITURE REPLACEMENT	\$1,000	\$1,000	\$0.00	0%
TOTAL HARMONY LELAND ELEMENTARY	\$86,000	\$832,589	\$766,068.65	92%
HARMONY LELAND REPLACEMENT ES				
HARMONY LELAND REPLACEMENT ES	\$0	\$10,083	\$0.00	0%
TOTAL HARMONY LELAND REPLACEMENT ES	\$0	\$10,083	\$0.00	0%
HARRISON HS				
ADA AUTOMATIC DOOR REPLACEMENT	\$0	\$25,657	\$25,657.00	100%
REPLACE FREEZER/COOLER	\$0	\$257,332	\$170,475.15	66%
GYM & THEATER REPLACEMENT	\$19,317,321	\$18,986,070	\$0.00	0%
DOOR REPLACEMENT	\$639,429	\$628,308	\$0.00	0%
FIELD LIGHTING IMPROVEMENTS	\$72,000	\$70,748	\$0.00	0%
HVAC REPLACEMENT	\$6,760,488	\$6,642,914	\$0.00	0%
TENNIS COURT STAIR REPLACEMENT	\$9,600	\$9,433	\$0.00	0%
LEARNING RESOURCES/TEXTBOOKS	\$0	\$189,139	\$102,273.00	54%
OBSOLETE COMPUTING DEVICE REPL-DISTRICT	\$0	\$551,166	\$470,058.04	85%
OBSOLETE COMPUTING DEVICE REPL-TEACHERS	\$0	\$136,800	\$136,800.00	100%
DISTRICT NETWORK ENHANCEMENTS	\$0	\$207,633	\$207,632.62	100%
PHONE SYSTEM ENHANCEMENT	\$0	\$1,683	\$1,682.24	100%

SPLOST 4 (SPECIAL PURPOSE LOCAL OPTION SALES TAX) PROJECTS
From Inception through June 30, 2016
*** Projects in blue were active projects during Fiscal Year 2016**

LOCATION/DESCRIPTION	Original Budget	Revised Budget	Expended Amount To Date	% Complete
PRINTERS, COPIERS, DUPLICATORS	\$0	\$203,632	\$87,905.69	43%
AUDIO VISUAL EQUIPMENT	\$0	\$300,128	\$300,128.00	100%
INTERACTIVE CLASSROOM EQUIPMENT	\$0	\$233,199	\$222,081.39	95%
MUSIC INSTRUMENTS & EQUIPMENT	\$0	\$161,912	\$155,517.00	96%
CHORAL MUSIC INSTRUMENTS & EQUIPMENT	\$0	\$1,259	\$1,259.00	100%
LOCKER REPLACEMENT	\$451,025	\$443,181	\$0.00	0%
BASEBALL FIELD MEN'S RESTROOM ADA ACCESS	\$79,212	\$77,834	\$0.00	0%
BASEBALL FIELD WOMEN'S RESTROOM ADA ACCESS	\$79,212	\$77,834	\$0.00	0%
STADIUM VISITOR SIDE ADA ACCESS	\$70,902	\$69,669	\$0.00	0%
STADIUM TICKET BOOTH UPGRADE	\$18,342	\$18,023	\$1,475.00	8%
TOTAL HARRISON HIGH	\$27,497,531	\$29,293,554	\$1,882,944.13	6%
HAVEN AT SKYVIEW				
SIGN REPLACEMENT	\$0	\$27,505	\$27,461.25	100%
ADA MODIFICATIONS	\$0	\$370,882	\$323,109.90	87%
FURNITURE & EQUIPMENT REPLACEMENT	\$0	\$51,152	\$24,750.69	48%
DISTRICT NETWORK ENHANCEMENTS	\$0	\$51,955	\$51,954.94	100%
PRINTERS, COPIERS, DUPLICATORS	\$0	\$67,425	\$52,597.00	78%
AUDIO VISUAL EQUIPMENT	\$0	\$95,735	\$0.00	0%
TOTAL HAVEN AT SKYVIEW	\$0	\$664,654	\$479,873.78	72%
HAVEN AT HAWTHORNE				
FOOD SERVICE COMPUTERS	\$0	\$773	\$772.50	100%
OBsolete COMPUTING DEVICE REPL-DISTRICT	\$0	\$28,650	\$20,055.00	70%
FRONT AWNING REPLACEMENT	\$25,663	\$25,217	\$0.00	0%
TOTAL HAVEN AT HAWTHORNE	\$25,663	\$54,640	\$20,827.50	38%
HAWTHORNE ADMINISTRATION				
SIGNAGE	\$0	\$2,500	\$0.00	0%
ADMINISTRATION MODIFICATIONS	\$0	\$136,116	\$133,529.59	98%
FURNITURE & EQUIPMENT REPLACEMENT	\$0	\$4,710	\$4,708.33	100%
PRINTERS, COPIERS, DUPLICATORS	\$0	\$14,828	\$14,828.00	100%
AUDIO VISUAL EQUIPMENT	\$0	\$30,000	\$22,347.00	74%
INTERACTIVE CLASSROOM EQUIPMENT	\$0	\$25,000	\$2,975.00	12%
TOTAL HAWTHORNE ADMINISTRATION	\$0	\$213,154	\$178,387.92	84%
HAYES ES				
FENCING	\$0	\$45,960	\$45,959.55	100%
GYM LIGHTING	\$210,210	\$206,554	\$0.00	0%
HVAC REPLACEMENT	\$2,821,896	\$3,539,344	\$2,246,894.62	63%
ROOFING	\$1,646,106	\$1,617,478	\$0.00	0%
LEARNING RESOURCES/TEXTBOOKS	\$0	\$127,404	\$98,563.53	77%
OBsolete COMPUTING DEVICE REPL-DISTRICT	\$0	\$259,440	\$137,550.00	53%
OBsolete COMPUTING DEVICE REPL-TEACHERS	\$0	\$86,400	\$86,400.00	100%
DISTRICT NETWORK ENHANCEMENTS	\$0	\$99,473	\$99,472.64	100%
PHONE SYSTEM ENHANCEMENT	\$0	\$22,212	\$22,211.61	100%
PRINTERS, COPIERS, DUPLICATORS	\$0	\$95,680	\$81,004.05	85%
AUDIO VISUAL EQUIPMENT	\$0	\$204,007	\$204,007.00	100%
INTERACTIVE CLASSROOM EQUIPMENT	\$0	\$83,286	\$83,286.00	100%
CHORAL MUSIC INSTRUMENTS & EQUIPMENT	\$0	\$29,880	\$29,879.20	100%
ANNEX LIGHTING	\$63,964	\$62,852	\$0.00	0%
TOTAL HAYES ELEMENTARY	\$4,742,176	\$6,479,970	\$3,135,228.20	48%
HENDRICKS ELEMENTARY				
FOOD SERVICE COMPUTERS	\$0	\$1,545	\$1,545.00	100%
PLAYGROUND FENCING	\$0	\$6,670	\$0.00	0%
PLAYGROUND REPLACEMENT	\$85,000	\$83,522	\$0.00	0%
LEARNING RESOURCES/TEXTBOOKS	\$0	\$124,552	\$96,045.53	77%
FURNITURE & EQUIPMENT REPLACEMENT	\$0	\$1,680	\$1,679.72	100%
OBsolete COMPUTING DEVICE REPL-DISTRICT	\$0	\$146,922	\$125,698.24	86%
OBsolete COMPUTING DEVICE REPL-TEACHERS	\$0	\$55,200	\$55,200.00	100%
DISTRICT NETWORK ENHANCEMENTS	\$0	\$106,129	\$106,128.50	100%
PHONE SYSTEM ENHANCEMENT	\$0	\$22,828	\$22,827.86	100%
PRINTERS, COPIERS, DUPLICATORS	\$0	\$54,184	\$33,914.32	63%
AUDIO VISUAL EQUIPMENT	\$0	\$200,830	\$200,231.00	100%
INTERACTIVE CLASSROOM EQUIPMENT	\$0	\$77,112	\$77,112.00	100%
CHORAL MUSIC INSTRUMENTS & EQUIPMENT	\$0	\$21,051	\$21,050.51	100%
FLOORING	\$298,330	\$293,142	\$14,112.13	5%
TOTAL HENDRICKS ELEMENTARY	\$383,330	\$1,195,367	\$755,544.81	63%
HIGHTOWER TRAIL MS				
FOOD SERVICE COMPUTERS	\$0	\$1,545	\$1,545.00	100%
ADA SIDEWALK	\$0	\$5,598	\$5,598.00	100%
ADA AUTOMATIC DOOR REPLACEMENT	\$0	\$9,700	\$9,540.64	98%
LEARNING COMMONS	\$0	\$22,000	\$0.00	0%
BASKETBALL GOAL SUPPORT REPLACEMENT	\$10,920	\$10,730	\$0.00	0%
ELECTRICAL UPGRADE	\$300,000	\$294,783	\$0.00	0%
PAVING	\$115,400	\$232,341	\$232,341.00	100%
ROOFING	\$2,086,532	\$2,192,247	\$2,192,246.94	100%
LEARNING RESOURCES/TEXTBOOKS	\$0	\$27,825	\$25,900.00	93%
SURVEILLANCE CAMERAS	\$0	\$99,175	\$99,174.47	100%
FURNITURE & EQUIPMENT REPLACEMENT	\$0	\$13,288	\$17,479.26	132%
OBsolete COMPUTING DEVICE REPL-DISTRICT	\$0	\$287,076	\$196,995.20	69%
OBsolete COMPUTING DEVICE REPL-TEACHERS	\$0	\$82,800	\$82,800.00	100%
DISTRICT NETWORK ENHANCEMENTS	\$0	\$107,546	\$107,545.20	100%
PHONE SYSTEM ENHANCEMENT	\$0	\$845	\$844.56	100%
PRINTERS, COPIERS, DUPLICATORS	\$0	\$105,872	\$63,196.97	60%
AUDIO VISUAL EQUIPMENT	\$0	\$212,978	\$212,978.00	100%
INTERACTIVE CLASSROOM EQUIPMENT	\$0	\$30,684	\$30,684.00	100%
MUSIC INSTRUMENTS & EQUIPMENT	\$0	\$75,237	\$73,988.00	98%
EXTERIOR PAINTING	\$6,416	\$6,304	\$0.00	0%
TOTAL HIGHTOWER TRAIL MIDDLE	\$2,519,268	\$3,818,574	\$3,352,857.24	88%

SPLOST 4 (SPECIAL PURPOSE LOCAL OPTION SALES TAX) PROJECTS
From Inception through June 30, 2016
*** Projects in blue were active projects during Fiscal Year 2016**

LOCATION/DESCRIPTION	Original Budget	Revised Budget	Expended Amount To Date	% Complete
HILLGROVE HS				
TRAFFIC IMPROVEMENTS	\$0	\$135,749	\$110,748.41	82%
FOOD SERVICE COMPUTERS	\$0	\$4,635	\$4,635.00	100%
FIELD LIGHTING IMPROVEMENT	\$70,000	\$68,783	\$0.00	0%
TENNIS COURT RESURFACING	\$90,000	\$171,174	\$0.00	0%
TRACK RESURFACING	\$350,000	\$343,913	\$46,769.78	14%
LEARNING RESOURCES/TEXTBOOKS	\$0	\$260,829	\$153,003.05	59%
FURNITURE & EQUIPMENT REPLACEMENT	\$0	\$2,500	\$2,432.26	97%
OBSOLETE COMPUTING DEVICE REPL-DISTRICT	\$0	\$585,185	\$252,761.88	43%
OBSOLETE COMPUTING DEVICE REPL-TEACHERS	\$0	\$150,000	\$150,000.00	100%
DISTRICT NETWORK ENHANCEMENTS	\$0	\$185,322	\$185,321.66	100%
PHONE SYSTEM ENHANCEMENT	\$0	\$5,359	\$5,358.06	100%
PRINTERS, COPIERS, DUPLICATORS	\$0	\$226,408	\$87,848.32	39%
AUDIO VISUAL EQUIPMENT	\$0	\$320,420	\$320,420.00	100%
INTERACTIVE CLASSROOM EQUIPMENT	\$0	\$171,110	\$90,811.39	53%
MUSIC INSTRUMENTS & EQUIPMENT	\$0	\$134,441	\$134,340.00	100%
CHORAL MUSIC INSTRUMENTS & EQUIPMENT	\$0	\$28,215	\$28,214.35	100%
STADIUM VISITOR SIDE ADA ACCESS	\$70,902	\$69,669	\$0.00	0%
TOTAL HILLGROVE HIGH	\$580,902	\$2,863,712	\$1,572,664.16	55%
HOLLYDALE ES				
HOLLYDALE ES ADA FENCING	\$0	\$5,700	\$5,638.75	99%
DOOR & WINDOW REPLACEMENT	\$462,752	\$454,704	\$0.00	0%
GYM LIGHTING	\$210,210	\$206,554	\$0.00	0%
LEARNING RESOURCES/TEXTBOOKS	\$0	\$130,853	\$62,134.30	47%
FURNITURE & EQUIPMENT REPLACEMENT	\$0	\$6,007	\$1,972.67	33%
OBSOLETE COMPUTING DEVICE REPL-DISTRICT	\$0	\$190,350	\$86,632.00	46%
OBSOLETE COMPUTING DEVICE REPL-TEACHERS	\$0	\$76,800	\$76,800.00	100%
DISTRICT NETWORK ENHANCEMENTS	\$0	\$87,578	\$87,577.62	100%
PHONE SYSTEM ENHANCEMENT	\$0	\$12,927	\$12,926.56	100%
PRINTERS, COPIERS, DUPLICATORS	\$0	\$70,200	\$34,214.20	49%
AUDIO VISUAL EQUIPMENT	\$0	\$168,000	\$160,939.00	96%
INTERACTIVE CLASSROOM EQUIPMENT	\$0	\$140,238	\$140,238.00	100%
CHORAL MUSIC INSTRUMENTS & EQUIPMENT	\$0	\$24,681	\$24,680.12	100%
COVERED WALKWAY CONSTRUCTION	\$115,483	\$113,475	\$0.00	0%
REPLACE GYM CARPET	\$0	\$18,110	\$18,109.20	100%
TOTAL HOLLYDALE ELEMENTARY	\$788,445	\$1,706,177	\$711,862.42	42%
KEHELEY ES				
ADA WHEELCHAIR ACCESS RENOVATIONS	\$0	\$83,875	\$83,875.00	100%
FOOD SERVICE COMPUTERS	\$0	\$772	\$772.50	100%
REPLACE FREEZER/COOLER	\$0	\$198,000	\$2,324.30	1%
GYM LIGHTING	\$210,210	\$206,554	\$0.00	0%
PLAYGROUND REPLACEMENT	\$85,000	\$83,522	\$0.00	0%
ROOFING	\$987,518	\$970,344	\$0.00	0%
LEARNING RESOURCES/TEXTBOOKS	\$0	\$115,997	\$88,491.53	76%
FURNITURE & EQUIPMENT REPLACEMENT	\$0	\$1,018	\$1,017.59	100%
OBSOLETE COMPUTING DEVICE REPL-DISTRICT	\$0	\$133,668	\$118,449.72	89%
OBSOLETE COMPUTING DEVICE REPL-TEACHERS	\$0	\$49,200	\$49,200.00	100%
DISTRICT NETWORK ENHANCEMENTS	\$0	\$66,069	\$66,068.58	100%
PHONE SYSTEM ENHANCEMENT	\$0	\$9,922	\$9,921.06	100%
PRINTERS, COPIERS, DUPLICATORS	\$0	\$49,296	\$29,448.72	60%
AUDIO VISUAL EQUIPMENT	\$0	\$115,688	\$115,688.00	100%
INTERACTIVE CLASSROOM EQUIPMENT	\$0	\$37,989	\$37,989.00	100%
CHORAL MUSIC INSTRUMENTS & EQUIPMENT	\$0	\$20,460	\$20,459.23	100%
PAINTING	\$135,371	\$133,017	\$0.00	0%
GYM FLOORING REPLACEMENT	\$0	\$23,282	\$23,281.65	100%
TOTAL KEHELEY ELEMENTARY	\$1,418,099	\$2,298,673	\$646,986.88	28%
KELL HS				
FOOD SERVICE COMPUTERS	\$0	\$4,635	\$4,635.00	100%
FIELD LIGHTING IMPROVEMENTS	\$72,000	\$70,748	\$0.00	0%
TENNIS COURT RESURFACING	\$90,000	\$114,574	\$0.00	0%
TRACK RESURFACING	\$350,000	\$305,449	\$52,207.46	17%
LEARNING RESOURCES/TEXTBOOKS	\$0	\$178,585	\$86,552.00	48%
FURNITURE & EQUIPMENT REPLACEMENT	\$0	\$1,400	\$1,392.50	99%
OBSOLETE COMPUTING DEVICE REPL-DISTRICT	\$0	\$433,716	\$347,971.00	80%
OBSOLETE COMPUTING DEVICE REPL-TEACHERS	\$0	\$118,800	\$118,800.00	100%
DISTRICT NETWORK ENHANCEMENTS	\$0	\$194,197	\$194,196.14	100%
PHONE SYSTEM ENHANCEMENT	\$0	\$5,359	\$5,358.06	100%
PRINTERS, COPIERS, DUPLICATORS	\$0	\$159,952	\$130,212.52	81%
AUDIO VISUAL EQUIPMENT	\$0	\$325,446	\$325,247.00	100%
INTERACTIVE CLASSROOM EQUIPMENT	\$0	\$185,581	\$185,432.39	100%
MUSIC INSTRUMENTS & EQUIPMENT	\$0	\$125,907	\$125,743.95	100%
CHORAL MUSIC INSTRUMENTS & EQUIPMENT	\$0	\$10,600	\$10,600.00	100%
BUS PORT MODIFICATION	\$25,663	\$0	\$0.00	-
TRACK COMPLEX LANDSCAPING	\$76,040	\$74,718	\$0.00	0%
TOTAL KELL HIGH	\$613,703	\$2,309,667	\$1,588,348.02	69%
KEMP ES				
GYM LIGHTING	\$210,210	\$206,554	\$0.00	0%
PLAYGROUND REPLACEMENT	\$85,000	\$77,500	\$77,500.00	100%
LEARNING RESOURCES/TEXTBOOKS	\$0	\$148,364	\$66,188.13	45%
OBSOLETE COMPUTING DEVICE REPL-DISTRICT	\$0	\$261,623	\$128,563.00	49%
OBSOLETE COMPUTING DEVICE REPL-TEACHERS	\$0	\$86,400	\$86,400.00	100%
DISTRICT NETWORK ENHANCEMENTS	\$0	\$107,608	\$107,607.58	100%
PHONE SYSTEM ENHANCEMENT	\$0	\$36,928	\$36,927.50	100%
PRINTERS, COPIERS, DUPLICATORS	\$0	\$103,792	\$71,019.42	68%
AUDIO VISUAL EQUIPMENT	\$0	\$217,792	\$217,792.00	100%
INTERACTIVE CLASSROOM EQUIPMENT	\$0	\$71,901	\$57,936.00	81%
CHORAL MUSIC INSTRUMENTS & EQUIPMENT	\$0	\$27,681	\$27,680.20	100%

SPLOST 4 (SPECIAL PURPOSE LOCAL OPTION SALES TAX) PROJECTS
From Inception through June 30, 2016
*** Projects in blue were active projects during Fiscal Year 2016**

LOCATION/DESCRIPTION	Original Budget	Revised Budget	Expended Amount To Date	% Complete
ADD PARKING LOT	\$32,079	\$31,521	\$0.00	0%
TOTAL KEMP ELEMENTARY	\$327,289	\$1,377,664	\$877,613.83	64%
KENNESAW ES				
FOOD SERVICE COMPUTERS	\$0	\$773	\$772.50	100%
ADA MODIFICATIONS	\$0	\$1,021	\$1,021.00	100%
HVAC REPLACEMENT	\$2,791,080	\$0	\$0.00	-
PLAYGROUND REPLACEMENT	\$85,000	\$83,522	\$0.00	0%
LEARNING RESOURCES/TEXTBOOKS	\$0	\$164,477	\$61,297.53	37%
FURNITURE & EQUIPMENT REPLACEMENT	\$0	\$13,000	\$10,482.94	81%
OBSOLETE COMPUTING DEVICE REPL-DISTRICT	\$0	\$179,612	\$168,890.00	94%
OBSOLETE COMPUTING DEVICE REPL-TEACHERS	\$0	\$62,400	\$62,400.00	100%
DISTRICT NETWORK ENHANCEMENTS	\$0	\$103,910	\$103,909.88	100%
PHONE SYSTEM ENHANCEMENT	\$0	\$14,883	\$14,882.81	100%
PRINTERS, COPIERS, DUPLICATORS	\$0	\$98,088	\$98,083.82	100%
AUDIO VISUAL EQUIPMENT	\$0	\$198,000	\$197,948.00	100%
INTERACTIVE CLASSROOM EQUIPMENT	\$0	\$43,848	\$40,267.00	92%
CHORAL MUSIC INSTRUMENTS & EQUIPMENT	\$0	\$23,040	\$23,039.23	100%
GYM FLOORING	\$32,079	\$26,903	\$26,902.24	100%
TOTAL KENNESAW ELEMENTARY	\$2,908,159	\$1,013,477	\$809,896.95	80%
KENNESAW MOUNTAIN HS				
ADA KITCHEN AND RESTROOM MODIFICATIONS	\$0	\$23,069	\$23,069.00	100%
FOOD SERVICE COMPUTERS	\$0	\$5,408	\$5,407.50	100%
ADA CARPET REPLACEMENT	\$0	\$1,391	\$1,390.10	100%
CONCESSION STAND ROLLUP DOOR REPLACEMENT	\$1,500	\$1,474	\$0.00	0%
FIELD LIGHTING IMPROVEMENTS	\$70,000	\$68,783	\$0.00	0%
HVAC CONTROL REPLACEMENT	\$633,633	\$622,613	\$0.00	0%
TRACK RESURFACING	\$350,000	\$381,655	\$66,794.78	18%
LEARNING RESOURCES/TEXTBOOKS	\$0	\$168,216	\$114,760.83	68%
FURNITURE & EQUIPMENT REPLACEMENT	\$0	\$33,499	\$32,305.39	96%
OBSOLETE COMPUTING DEVICE REPL-DISTRICT	\$0	\$601,781	\$601,435.16	100%
OBSOLETE COMPUTING DEVICE REPL-TEACHERS	\$0	\$157,200	\$157,200.00	100%
DISTRICT NETWORK ENHANCEMENTS	\$0	\$208,248	\$208,247.40	100%
PHONE SYSTEM ENHANCEMENT	\$0	\$3,456	\$3,455.31	100%
PRINTERS, COPIERS, DUPLICATORS	\$0	\$222,664	\$95,857.01	43%
AUDIO VISUAL EQUIPMENT	\$0	\$318,000	\$317,938.00	100%
INTERACTIVE CLASSROOM EQUIPMENT	\$0	\$168,700	\$45,707.39	27%
MUSIC INSTRUMENTS & EQUIPMENT	\$0	\$139,268	\$138,034.00	99%
CHORAL MUSIC INSTRUMENTS & EQUIPMENT	\$0	\$38,494	\$38,494.00	100%
ELEVATOR	\$160,393	\$157,604	\$0.00	0%
STADIUM/TRACK MEN'S RESTROOM ADA ACCESS	\$99,015	\$97,293	\$0.00	0%
STADIUM/TRACK WOMEN'S RESTROOM ADA ACCESS	\$165,025	\$162,155	\$0.00	0%
TOTAL KENNESAW MOUNTAIN HIGH	\$1,479,566	\$3,580,971	\$1,850,095.87	52%
KENNESAW WAREHOUSE				
LEARNING RESOURCES/TEXTBOOKS	\$0	\$1,000,000	\$834,871.91	83%
BUSES, VEHICLES & EQUIPMENT	\$0	\$53,438	\$10,893.00	20%
SURVEILLANCE CAMERAS	\$0	\$281,000	\$214,305.00	76%
OBSOLETE COMPUTING DEVICE REPL-TEACHERS	\$0	\$158,600	\$158,590.20	100%
DISTRICT NETWORK ENHANCEMENTS	\$0	\$1,746,144	\$1,746,144.00	100%
DATA CENTER EQUIPMENT REPLACEMENT	\$3,000,000	\$2,937,427	\$1,511,561.52	51%
DATA CENTER DISASTER RECOVERY	\$1,000,000	\$0	\$0.00	-
DISTRICT PHONE SYSTEM ENHANCEMENT	\$0	\$2,292,487	\$2,292,487.00	100%
PRINTERS, COPIERS, DUPLICATORS	\$0	\$79,656	\$28,834.00	36%
AUDIO VISUAL EQUIPMENT	\$0	\$2,931	\$2,931.00	100%
INTERACTIVE CLASSROOM EQUIPMENT	\$0	\$14,566	\$14,350.00	99%
STUDENT INFORMATION SYSTEMS ENHANCEMENT	\$500,000	\$500,000	\$0.00	0%
HUMAN RESOURCES-PAYROLL SYSTEM	\$500,000	\$500,000	\$0.00	0%
FINANCIAL SYSTEMS ENHANCEMENT	\$500,000	\$500,000	\$0.00	0%
LEARNING MANAGEMENT SYSTEM	\$1,000,000	\$750,000	\$0.00	0%
TOTAL KENNESAW WAREHOUSE	\$6,500,000	\$10,816,249	\$6,814,967.63	63%
KINCAID ES				
FOOD SERVICE COMPUTERS	\$0	\$773	\$772.50	100%
BUILDING MODIFICATIONS TO INCLUDE:	\$3,816,562	\$3,754,890	\$51,887.14	1%
ANNEX BUILDING REPLACEMENT				
GYM LIGHTING				
ELECTRICAL SYSTEM UPGRADE				
EXPAND PARKING LOT				
BATHROOM RENOVATIONS				
LEARNING RESOURCES/TEXTBOOKS	\$0	\$115,997	\$88,491.53	76%
OBSOLETE COMPUTING DEVICE REPL-DISTRICT	\$0	\$186,625	\$173,619.99	93%
OBSOLETE COMPUTING DEVICE REPL-TEACHERS	\$0	\$67,200	\$67,200.00	100%
DISTRICT NETWORK ENHANCEMENTS	\$0	\$74,204	\$74,203.52	100%
PHONE SYSTEM ENHANCEMENT	\$0	\$11,473	\$11,472.81	100%
PRINTERS, COPIERS, DUPLICATORS	\$0	\$74,672	\$71,876.35	96%
AUDIO VISUAL EQUIPMENT	\$0	\$156,000	\$152,533.00	98%
INTERACTIVE CLASSROOM EQUIPMENT	\$0	\$54,621	\$54,621.00	100%
CHORAL MUSIC INSTRUMENTS & EQUIPMENT	\$0	\$29,205	\$29,204.20	100%
TOTAL KINCAID ELEMENTARY	\$3,816,562	\$4,525,660	\$775,882.04	17%
KING SPRINGS ES				
FENCE REPOSITIONING	\$0	\$54,570	\$54,570.00	100%
FOOD SERVICE COMPUTERS	\$0	\$772	\$772.50	100%
GYM LIGHTING	\$210,210	\$206,554	\$0.00	0%
PLAYGROUND REPLACEMENT	\$85,000	\$83,522	\$0.00	0%
LEARNING RESOURCES/TEXTBOOKS	\$0	\$127,404	\$121,986.09	96%
FURNITURE & EQUIPMENT REPLACEMENT	\$0	\$96,175	\$95,246.24	99%
OBSOLETE COMPUTING DEVICE REPL-DISTRICT	\$0	\$270,670	\$185,523.00	69%
OBSOLETE COMPUTING DEVICE REPL-TEACHERS	\$0	\$69,600	\$69,600.00	100%
DISTRICT NETWORK ENHANCEMENTS	\$0	\$120,243	\$120,242.14	100%

SPLOST 4 (SPECIAL PURPOSE LOCAL OPTION SALES TAX) PROJECTS
From Inception through June 30, 2016
*** Projects in blue were active projects during Fiscal Year 2016**

LOCATION/DESCRIPTION	Original Budget	Revised Budget	Expended Amount To Date	% Complete
PHONE SYSTEM ENHANCEMENTS	\$0	\$24,838	\$24,319.34	98%
PRINTERS, COPIERS, DUPLICATORS	\$0	\$88,400	\$81,010.72	92%
AUDIO VISUAL EQUIPMENT	\$0	\$188,593	\$188,593.00	100%
INTERACTIVE CLASSROOM EQUIPMENT	\$0	\$50,022	\$49,285.50	99%
CHORAL MUSIC INSTRUMENTS & EQUIPMENT	\$0	\$49,159	\$49,019.17	100%
WINDOW REPLACEMENT	\$66,552	\$65,395	\$0.00	0%
TOTAL KING SPRINGS ELEMENTARY	\$361,762	\$1,495,917	\$1,040,167.70	70%
KING SPRINGS K-1 @ BROWN				
SIGNAGE	\$0	\$2,500	\$2,423.00	97%
PLAYGROUND REPLACEMENT	\$85,000	\$83,522	\$6,850.00	8%
FURNITURE & EQUIPMENT REPLACEMENT	\$0	\$26,945	\$9,455.05	35%
TOTAL KING SPRINGS K-1 @ BROWN	\$85,000	\$112,967	\$18,728.05	17%
LABELLE ES				
REPLACE FREEZER/COOLER	\$0	\$170,125	\$170,124.33	100%
FOOD SERVICE COMPUTERS	\$0	\$773	\$772.50	100%
LEARNING RESOURCES/TEXTBOOKS	\$0	\$107,441	\$80,937.53	75%
FURNITURE & EQUIPMENT REPLACEMENT	\$0	\$3,260	\$3,183.06	98%
OBSOLETE COMPUTING DEVICE REPL-DISTRICT	\$0	\$152,974	\$0.00	0%
OBSOLETE COMPUTING DEVICE REPL-TEACHERS	\$0	\$70,800	\$70,800.00	100%
DISTRICT NETWORK ENHANCEMENTS	\$0	\$70,506	\$70,505.82	100%
PHONE SYSTEM ENHANCEMENTS	\$0	\$10,434	\$10,433.06	100%
PRINTERS, COPIERS, DUPLICATORS	\$0	\$57,512	\$22,475.00	39%
AUDIO VISUAL EQUIPMENT	\$0	\$141,000	\$140,947.00	100%
INTERACTIVE CLASSROOM EQUIPMENT	\$0	\$22,176	\$22,176.00	100%
CHORAL MUSIC INSTRUMENTS & EQUIPMENT	\$0	\$27,605	\$27,604.41	100%
INTERIOR PAINTING	\$160,393	\$157,604	\$0.00	0%
GYM FLOOR REPLACEMENT	\$0	\$19,097	\$19,096.40	100%
TOTAL LABELLE ELEMENTARY	\$160,393	\$1,011,307	\$639,055.11	63%
LASSITER HS				
ADA AUTOMATIC DOOR REPLACEMENT	\$0	\$23,914	\$23,914.00	100%
MAIN GYM REPLACEMENT	\$12,708,800	\$12,492,480	\$0.00	0%
FIELD LIGHTING IMPROVEMENT	\$72,000	\$70,748	\$0.00	0%
TRACK RESURFACING	\$350,000	\$343,913	\$119,122.47	35%
LEARNING RESOURCES/TEXTBOOKS	\$0	\$219,898	\$159,294.00	72%
FURNITURE & EQUIPMENT REPLACEMENT	\$0	\$14,700	\$14,686.29	100%
OBSOLETE COMPUTING DEVICE REPL-DISTRICT	\$0	\$553,066	\$452,835.52	82%
OBSOLETE COMPUTING DEVICE REPL-TEACHERS	\$0	\$157,200	\$157,200.00	100%
DISTRICT NETWORK ENHANCEMENTS	\$0	\$197,957	\$197,956.22	100%
PHONE SYSTEM ENHANCEMENTS	\$0	\$77,929	\$77,928.07	100%
PRINTERS, COPIERS, DUPLICATORS	\$0	\$211,640	\$147,110.34	70%
AUDIO VISUAL EQUIPMENT	\$0	\$345,000	\$328,046.00	95%
INTERACTIVE CLASSROOM EQUIPMENT	\$0	\$123,913	\$123,680.39	100%
MUSIC INSTRUMENTS & EQUIPMENT	\$0	\$146,090	\$144,654.60	99%
CHORAL MUSIC INSTRUMENTS & EQUIPMENT	\$0	\$44,000	\$44,000.00	100%
STADIUM VISITOR SIDE ADA ACCESS	\$70,902	\$69,669	\$0.00	0%
STADIUM MEN'S RESTROOM ADA ACCESS	\$43,760	\$42,999	\$0.00	0%
STADIUM WOMEN'S RESTROOM ADA ACCESS	\$43,760	\$42,999	\$0.00	0%
BASEBALL FIELD MEN'S RESTROOM ADA ACCESS	\$79,212	\$77,834	\$0.00	0%
BASEBALL FIELD WOMEN'S RESTROOM ADA ACCESS	\$79,212	\$77,834	\$0.00	0%
TOTAL LASSITER HIGH	\$13,447,646	\$15,333,783	\$1,990,427.90	13%
LEWIS ES				
ADA VISUAL TAPE	\$0	\$3,156	\$3,156.00	100%
GYM LIGHTING	\$210,210	\$206,554	\$0.00	0%
ELECTRICAL SYSTEM UPGRADE	\$300,000	\$294,783	\$0.00	0%
HVAC REPLACEMENT	\$2,768,712	\$0	\$0.00	0%
PLAYGROUND REPLACEMENT	\$85,000	\$83,522	\$0.00	0%
LEARNING RESOURCES/TEXTBOOKS	\$0	\$107,441	\$80,937.33	75%
FURNITURE & EQUIPMENT REPLACEMENT	\$0	\$13,787	\$13,786.07	100%
OBSOLETE COMPUTING DEVICE REPL-DISTRICT	\$0	\$198,224	\$162,792.36	82%
OBSOLETE COMPUTING DEVICE REPL-TEACHERS	\$0	\$66,000	\$66,000.00	100%
DISTRICT NETWORK ENHANCEMENTS	\$0	\$94,234	\$94,233.48	100%
PHONE SYSTEM ENHANCEMENTS	\$0	\$13,774	\$13,773.56	100%
PRINTERS, COPIERS, DUPLICATORS	\$0	\$75,296	\$58,320.50	77%
AUDIO VISUAL EQUIPMENT	\$0	\$198,000	\$197,810.00	100%
INTERACTIVE CLASSROOM EQUIPMENT	\$0	\$68,985	\$68,985.00	100%
CHORAL MUSIC INSTRUMENTS & EQUIPMENT	\$0	\$22,780	\$22,779.30	100%
PARKING ADDITIONS	\$32,079	\$31,521	\$0.00	0%
REPLACE GYM CARPET	\$0	\$35,528	\$35,527.44	100%
TOTAL LEWIS ELEMENTARY	\$3,396,001	\$1,513,585	\$818,101.04	54%
LINDLEY 6TH GRADE ACADEMY				
FOOD SERVICE COMPUTERS	\$0	\$772	\$772.50	100%
INTERIOR PAINTING	\$448,656	\$440,853	\$0.00	0%
SURVEILLANCE CAMERAS	\$0	\$91,198	\$91,197.93	100%
FURNITURE & EQUIPMENT REPLACEMENT	\$0	\$57,121	\$35,312.42	62%
OBSOLETE COMPUTING DEVICE REPL-DISTRICT	\$0	\$156,618	\$0.00	0%
OBSOLETE COMPUTING DEVICE REPL-TEACHERS	\$0	\$44,400	\$44,400.00	100%
DISTRICT NETWORK ENHANCEMENTS	\$0	\$86,776	\$86,775.70	100%
PHONE SYSTEM ENHANCEMENTS	\$0	\$32,510	\$32,509.07	100%
PRINTERS, COPIERS, DUPLICATORS	\$0	\$61,048	\$57,346.15	94%
AUDIO VISUAL EQUIPMENT	\$0	\$139,574	\$139,574.00	100%
INTERACTIVE CLASSROOM EQUIPMENT	\$0	\$18,250	\$17,190.00	94%
MUSIC INSTRUMENTS & EQUIPMENT	\$0	\$36,966	\$36,966.00	100%
CEILING & LIGHTING UPGRADES	\$428,287	\$420,839	\$0.00	0%
TOTAL LINDLEY 6TH GRADE ACADEMY	\$876,943	\$1,586,925	\$542,043.77	34%
LINDLEY MS				
HVAC CONTROL UPGRADE	\$537,510	\$0	\$0.00	0%

SPLOST 4 (SPECIAL PURPOSE LOCAL OPTION SALES TAX) PROJECTS
From Inception through June 30, 2016
*** Projects in blue were active projects during Fiscal Year 2016**

LOCATION/DESCRIPTION	Original Budget	Revised Budget	Expended Amount To Date	% Complete
LEARNING RESOURCES/TEXTBOOKS	\$0	\$12,021	\$8,400.00	70%
FURNITURE & EQUIPMENT REPLACEMENT	\$0	\$15,640	\$15,299.38	98%
OBSOLETE COMPUTING DEVICE REPL-DISTRICT	\$0	\$303,974	\$0.00	0%
OBSOLETE COMPUTING DEVICE REPL-TEACHERS	\$0	\$90,000	\$90,000.00	100%
DISTRICT NETWORK ENHANCEMENTS	\$0	\$120,118	\$120,117.38	100%
PHONE SYSTEM ENHANCEMENTS	\$0	\$845	\$844.56	100%
PRINTERS, COPIERS, DUPLICATORS	\$0	\$114,296	\$55,315.22	48%
AUDIO VISUAL EQUIPMENT	\$0	\$230,829	\$230,828.78	100%
INTERACTIVE CLASSROOM EQUIPMENT	\$0	\$124,439	\$115,532.00	93%
MUSIC INSTRUMENTS & EQUIPMENT	\$0	\$39,816	\$39,816.00	100%
RESTROOM RENOVATION	\$311,115	\$305,704	\$0.00	0%
TOTAL LINDLEY MIDDLE	\$848,625	\$1,357,682	\$676,153.32	50%
LOST MOUNTAIN MS				
ADA BRAILLE SIGNAGE	\$0	\$9,375	\$9,375.00	100%
MODIFICATIONS TO INCLUDE: GYM LIGHTING HVAC REPLACEMENT ELECTRICAL SYSTEM UPGRADE ROOFING	\$6,549,966	\$7,513,949	\$5,049,017.20	67%
LEARNING RESOURCES/TEXTBOOKS	\$0	\$28,980	\$27,000.00	93%
SURVEILLANCE CAMERAS	\$0	\$105,000	\$104,957.35	100%
FURNITURE & EQUIPMENT REPLACEMENT	\$0	\$64,500	\$62,543.00	97%
OBSOLETE COMPUTING DEVICE REPL-DISTRICT	\$0	\$259,837	\$124,771.57	48%
OBSOLETE COMPUTING DEVICE REPL-TEACHERS	\$0	\$78,000	\$78,000.00	100%
DISTRICT NETWORK ENHANCEMENTS	\$0	\$128,253	\$128,252.32	100%
PHONE SYSTEM ENHANCEMENTS	\$0	\$45,558	\$45,556.77	100%
PRINTERS, COPIERS, DUPLICATORS	\$0	\$98,384	\$58,207.86	59%
AUDIO VISUAL EQUIPMENT	\$0	\$225,730	\$225,729.50	100%
INTERACTIVE CLASSROOM EQUIPMENT	\$0	\$62,905	\$60,390.00	96%
MUSIC INSTRUMENTS & EQUIPMENT	\$0	\$78,888	\$78,886.00	100%
CHORAL MUSIC INSTRUMENTS & EQUIPMENT	\$0	\$27,811	\$27,811.00	100%
FLOORING	\$529,643	\$520,432	\$0.00	0%
TOTAL LOST MOUNTAIN MIDDLE	\$7,079,609	\$9,247,602	\$6,080,497.57	66%
LOVINGGOOD MS				
PARKING LOT PORT	\$0	\$1,000	\$667.50	67%
LEARNING RESOURCES/TEXTBOOKS	\$0	\$21,305	\$19,690.00	92%
SURVEILLANCE CAMERAS	\$0	\$102,358	\$102,163.41	100%
OBSOLETE COMPUTING DEVICE REPL-DISTRICT	\$0	\$340,039	\$93,915.72	28%
OBSOLETE COMPUTING DEVICE REPL-TEACHERS	\$0	\$99,600	\$99,600.00	100%
DISTRICT NETWORK ENHANCEMENTS	\$0	\$112,722	\$112,721.98	100%
PHONE SYSTEM ENHANCEMENTS	\$0	\$845	\$844.56	100%
PRINTERS, COPIERS, DUPLICATORS	\$0	\$144,768	\$47,526.45	33%
AUDIO VISUAL EQUIPMENT	\$0	\$228,000	\$227,924.00	100%
INTERACTIVE CLASSROOM EQUIPMENT	\$0	\$194,901	\$137,350.00	70%
MUSIC INSTRUMENTS & EQUIPMENT	\$0	\$61,517	\$61,424.00	100%
CHORAL MUSIC INSTRUMENTS & EQUIPMENT	\$0	\$5,548	\$5,545.03	100%
CAFETERIA PATIO COVER	\$32,079	\$31,521	\$0.00	0%
TOTAL LOVINGGOOD MIDDLE	\$32,079	\$1,344,124	\$909,372.65	68%
MABLETON REPLACEMENT ES				
TRAFFIC BARRIERS	\$0	\$5,000	\$4,297.24	86%
LEARNING RESOURCES/TEXTBOOKS	\$0	\$145,112	\$59,528.37	41%
OBSOLETE COMPUTING DEVICE REPL-DISTRICT	\$0	\$272,130	\$0.00	0%
OBSOLETE COMPUTING DEVICE REPL-TEACHERS	\$0	\$84,000	\$84,000.00	100%
DISTRICT NETWORK ENHANCEMENTS	\$0	\$29,894	\$29,893.50	100%
PHONE SYSTEM ENHANCEMENTS	\$0	\$838	\$837.68	100%
PRINTERS, COPIERS, DUPLICATORS	\$0	\$100,360	\$31,042.31	31%
AUDIO VISUAL EQUIPMENT	\$0	\$200,000	\$0.00	0%
INTERACTIVE CLASSROOM EQUIPMENT	\$0	\$72,765	\$72,765.00	100%
CHORAL MUSIC INSTRUMENTS & EQUIPMENT	\$0	\$17,988	\$17,987.20	100%
COVERED PLAY AREA CONSTRUCTION	\$96,236	\$94,562	\$0.00	0%
TOTAL MABLETON ELEMENTARY	\$96,236	\$1,022,649	\$300,351.30	29%
MABRY MS				
FOOD SERVICE COMPUTERS	\$0	\$2,317	\$2,317.50	100%
LEARNING RESOURCES/TEXTBOOKS	\$0	\$40,970	\$32,600.00	80%
SURVEILLANCE CAMERAS	\$0	\$93,578	\$93,577.88	100%
FURNITURE & EQUIPMENT REPLACEMENT	\$0	\$2,927	\$2,886.20	99%
OBSOLETE COMPUTING DEVICE REPL-DISTRICT	\$0	\$307,998	\$148,903.42	48%
OBSOLETE COMPUTING DEVICE REPL-TEACHERS	\$0	\$72,000	\$72,000.00	100%
DISTRICT NETWORK ENHANCEMENTS	\$0	\$120,857	\$120,856.92	100%
PHONE SYSTEM ENHANCEMENTS	\$0	\$845	\$844.56	100%
PRINTERS, COPIERS, DUPLICATORS	\$0	\$92,456	\$63,707.25	69%
AUDIO VISUAL EQUIPMENT	\$0	\$230,000	\$224,327.00	98%
INTERACTIVE CLASSROOM EQUIPMENT	\$0	\$132,450	\$33,663.00	25%
MUSIC INSTRUMENTS & EQUIPMENT	\$0	\$111,513	\$91,485.00	82%
CHORAL MUSIC INSTRUMENTS & EQUIPMENT	\$0	\$61,774	\$7,634.35	12%
BUILDING MODIFICATIONS TO INCLUDE: GYM LIGHTING FLOORING THEATER SEAT REPLACEMENT RESTROOM RENOVATION	\$938,206	\$921,889	\$55,148.34	6%
TOTAL MABRY MIDDLE	\$938,206	\$2,191,574	\$949,951.42	43%
MAINTENANCE ARGO ROAD				
SURVEILLANCE CAMERAS	\$0	\$25,000	\$20,480.27	82%
TOTAL MAINTENANCE ARGO ROAD	\$0	\$25,000	\$20,480.27	82%
MARS HILL BUS SHOP				
GATE IMPROVEMENT	\$0	\$2,876	\$2,875.75	100%

SPLOST 4 (SPECIAL PURPOSE LOCAL OPTION SALES TAX) PROJECTS
From Inception through June 30, 2016
*** Projects in blue were active projects during Fiscal Year 2016**

LOCATION/DESCRIPTION	Original Budget	Revised Budget	Expended Amount To Date	% Complete
TOTAL MARS HILL BUS SHOP	\$0	\$2,876	\$2,875.75	100%
MARTHA MOORE EDUCATION CENTER				
FENCING	\$0	\$14,682	\$14,682.00	100%
TOTAL MARTHA MOORE EDUCATION CENTER	\$0	\$14,682	\$14,682.00	100%
MCCALL PRIMARY				
ADA HOT WATER HEATER	\$0	\$2,930	\$2,930.00	100%
LEARNING RESOURCES/TEXTBOOKS	\$0	\$138,811	\$56,635.53	41%
FURNITURE & EQUIPMENT REPLACEMENT	\$0	\$7,899	\$7,899.00	100%
OBSOLETE COMPUTING DEVICE REPL-DISTRICT	\$0	\$106,596	\$0.00	0%
OBSOLETE COMPUTING DEVICE REPL-TEACHERS	\$0	\$49,200	\$49,200.00	100%
DISTRICT NETWORK ENHANCEMENTS	\$0	\$69,767	\$69,766.28	100%
PHONE SYSTEM ENHANCEMENTS	\$0	\$10,573	\$10,572.06	100%
PRINTERS, COPIERS, DUPLICATORS	\$0	\$39,312	\$14,267.00	36%
AUDIO VISUAL EQUIPMENT	\$0	\$120,716	\$120,716.00	100%
INTERACTIVE CLASSROOM EQUIPMENT	\$0	\$38,430	\$38,430.00	100%
CHORAL MUSIC INSTRUMENTS & EQUIPMENT	\$0	\$33,293	\$33,292.46	100%
PARKING ADDITION	\$32,079	\$31,521	\$0.00	0%
TOTAL MCCALL PRIMARY	\$32,079	\$649,048	\$403,708.33	62%
MCCLESKEY MS				
ADA AUTOMATIC DOOR REPLACEMENT	\$0	\$6,500	\$1,794.77	28%
GYM LIGHTING	\$210,210	\$206,554	\$0.00	0%
ROOFING	\$2,094,078	\$2,057,659	\$0.00	0%
LEARNING RESOURCES/TEXTBOOKS	\$0	\$11,340	\$9,600.00	85%
FURNITURE & EQUIPMENT REPLACEMENT	\$0	\$8,728	\$8,687.10	100%
OBSOLETE COMPUTING DEVICE REPL-DISTRICT	\$0	\$187,349	\$5,944.71	3%
OBSOLETE COMPUTING DEVICE REPL-TEACHERS	\$0	\$61,200	\$61,200.00	100%
DISTRICT NETWORK ENHANCEMENTS	\$0	\$100,088	\$100,087.42	100%
PHONE SYSTEM ENHANCEMENTS	\$0	\$845	\$844.56	100%
PRINTERS, COPIERS, DUPLICATORS	\$0	\$73,112	\$19,360.00	26%
AUDIO VISUAL EQUIPMENT	\$0	\$135,790	\$135,790.00	100%
INTERACTIVE CLASSROOM EQUIPMENT	\$0	\$95,050	\$29,684.00	31%
MUSIC INSTRUMENTS & EQUIPMENT	\$0	\$81,867	\$81,827.00	100%
CHORAL MUSIC INSTRUMENTS & EQUIPMENT	\$0	\$23,778	\$23,270.45	98%
LOCKER ROOM RENOVATION	\$109,644	\$107,737	\$0.00	0%
TOTAL MCCLESKEY MIDDLE	\$2,413,932	\$3,157,597	\$478,090.01	15%
MCCLURE MS				
LEARNING RESOURCES/TEXTBOOKS	\$0	\$33,936	\$31,120.00	92%
SURVEILLANCE CAMERAS	\$0	\$111,671	\$111,670.32	100%
FURNITURE & EQUIPMENT REPLACEMENT	\$0	\$1,200	\$1,159.50	97%
OBSOLETE COMPUTING DEVICE REPL-DISTRICT	\$0	\$306,375	\$227,775.24	74%
OBSOLETE COMPUTING DEVICE REPL-TEACHERS	\$0	\$84,000	\$84,000.00	100%
DISTRICT NETWORK ENHANCEMENTS	\$0	\$117,160	\$117,159.22	100%
PHONE SYSTEM ENHANCEMENTS	\$0	\$845	\$844.56	100%
PRINTERS, COPIERS, DUPLICATORS	\$0	\$118,612	\$77,289.54	65%
AUDIO VISUAL EQUIPMENT	\$0	\$236,593	\$236,593.00	100%
INTERACTIVE CLASSROOM EQUIPMENT	\$0	\$119,414	\$118,216.00	99%
MUSIC INSTRUMENTS & EQUIPMENT	\$0	\$94,860	\$86,989.00	92%
CHORAL MUSIC INSTRUMENTS & EQUIPMENT	\$0	\$28,198	\$28,198.00	100%
TOTAL MCCLURE MIDDLE	\$0	\$1,252,864	\$1,121,014.38	89%
MCEACHERN HS				
FOOD SERVICE COMPUTERS	\$0	\$773	\$772.50	100%
MODIFICATIONS TO INCLUDE:	\$8,737,474	\$8,585,518	\$6,003,712.57	70%
HVAC REPLACEMENT				
ATHLETIC AREA ELECTRICAL UPGRADE				
JR-SR BUILDING RENOVATION				
STADIUM VISITOR SIDE ADA ACCESS				
LEARNING RESOURCES/TEXTBOOKS	\$0	\$164,519	\$124,344.00	76%
OBSOLETE COMPUTING DEVICE REPL-DISTRICT	\$0	\$612,547	\$157,755.16	26%
OBSOLETE COMPUTING DEVICE REPL-TEACHERS	\$0	\$165,600	\$165,600.00	100%
DISTRICT NETWORK ENHANCEMENTS	\$0	\$255,026	\$255,025.56	100%
PHONE SYSTEM ENHANCEMENTS	\$0	\$845	\$844.56	100%
PRINTERS, COPIERS, DUPLICATORS	\$0	\$235,768	\$9,534.81	4%
AUDIO VISUAL EQUIPMENT	\$0	\$384,000	\$383,840.00	100%
INTERACTIVE CLASSROOM EQUIPMENT	\$0	\$331,247	\$220,467.39	67%
MUSIC INSTRUMENTS & EQUIPMENT	\$0	\$149,870	\$135,934.21	91%
CHORAL MUSIC INSTRUMENTS & EQUIPMENT	\$0	\$998	\$998.00	100%
TOTAL MCEACHERN HIGH	\$8,737,474	\$10,886,711	\$7,458,828.76	69%
MILFORD ES				
LEARNING RESOURCES/TEXTBOOKS	\$0	\$104,589	\$78,419.53	75%
OBSOLETE COMPUTING DEVICE REPL-DISTRICT	\$0	\$122,518	\$122,517.02	100%
OBSOLETE COMPUTING DEVICE REPL-TEACHERS	\$0	\$63,600	\$63,600.00	100%
DISTRICT NETWORK ENHANCEMENTS	\$0	\$67,548	\$67,547.66	100%
PHONE SYSTEM ENHANCEMENTS	\$0	\$838	\$837.68	100%
PRINTERS, COPIERS, DUPLICATORS	\$0	\$46,280	\$44,117.55	95%
AUDIO VISUAL EQUIPMENT	\$0	\$134,797	\$134,797.00	100%
INTERACTIVE CLASSROOM EQUIPMENT	\$0	\$112,392	\$112,392.00	100%
CHORAL MUSIC INSTRUMENTS & EQUIPMENT	\$0	\$20,530	\$20,529.20	100%
FIELD IMPROVEMENTS	\$64,157	\$63,041	\$0.00	0%
TOTAL MILFORD ELEMENTARY	\$64,157	\$736,133	\$644,757.64	88%
MOUNTAIN VIEW ES				
FOOD SERVICE COMPUTERS	\$0	\$773	\$772.50	100%
GYM LIGHTING	\$210,210	\$0	\$0.00	-
ELECTRICAL SYSTEM UPGRADE	\$300,000	\$0	\$0.00	-
INTERIOR PAINTING	\$221,399	\$0	\$0.00	-
HVAC REPLACEMENT	\$1,932,216	\$0	\$0.00	-

SPLOST 4 (SPECIAL PURPOSE LOCAL OPTION SALES TAX) PROJECTS
From Inception through June 30, 2016
*** Projects in blue were active projects during Fiscal Year 2016**

LOCATION/DESCRIPTION	Original Budget	Revised Budget	Expended Amount To Date	% Complete
LEARNING RESOURCES/TEXTBOOKS	\$0	\$113,145	\$85,973.53	76%
OBSOLETE COMPUTING DEVICE REPL-DISTRICT	\$0	\$133,606	\$114,645.54	86%
OBSOLETE COMPUTING DEVICE REPL-TEACHERS	\$0	\$69,600	\$69,600.00	100%
DISTRICT NETWORK ENHANCEMENTS	\$0	\$77,162	\$77,161.68	100%
PHONE SYSTEM ENHANCEMENTS	\$0	\$13,509	\$13,508.06	100%
PRINTERS, COPIERS, DUPLICATORS	\$0	\$83,616	\$45,756.38	55%
AUDIO VISUAL EQUIPMENT	\$0	\$177,885	\$177,885.00	100%
INTERACTIVE CLASSROOM EQUIPMENT	\$0	\$81,039	\$78,754.00	97%
CHORAL MUSIC INSTRUMENTS & EQUIPMENT	\$0	\$17,988	\$17,987.20	100%
FIELD IMPROVEMENTS	\$32,079	\$0	\$0.00	-
TOTAL MOUNTAIN VIEW ELEMENTARY	\$2,695,904	\$768,323	\$682,043.89	89%
MOUNTAIN VIEW REPLACEMENT ES				
REPLACEMENT ELEMENTARY SCHOOL	\$23,330,216	\$27,454,661	\$3,534,468.87	13%
SURVEILLANCE CAMERAS	\$0	\$50,000	\$0.00	0%
LAND	\$0	\$4,696,097	\$4,696,077.51	100%
TOTAL MOUNTAIN VIEW REPLACEMENT ELEMENTARY	\$23,330,216	\$32,200,758	\$8,230,546.38	26%
MT BETHEL ES				
FOOD SERVICE COMPUTERS	\$0	\$773	\$772.50	100%
BUILDING MODIFICATIONS TO INCLUDE: ANNEX BUILDING REPLACEMENT GYM LIGHTING ELECTRICAL SYSTEM UPGRADE FRONT ENTRANCE CONCRETE REPAIR FIELD IMPROVEMENTS	\$3,744,478	\$3,684,060	\$83,017.23	2%
LEARNING RESOURCES/TEXTBOOKS	\$0	\$135,959	\$56,117.53	41%
FURNITURE & EQUIPMENT REPLACEMENT	\$0	\$41,400	\$9,722.33	23%
OBSOLETE COMPUTING DEVICE REPL-DISTRICT	\$0	\$273,930	-\$14,424.00	-5%
OBSOLETE COMPUTING DEVICE REPL-TEACHERS	\$0	\$86,400	\$86,400.00	100%
DISTRICT NETWORK ENHANCEMENTS	\$0	\$100,890	\$100,889.34	100%
PHONE SYSTEM ENHANCEMENTS	\$0	\$35,067	\$35,066.62	100%
PRINTERS, COPIERS, DUPLICATORS	\$0	\$104,312	\$104,311.67	100%
AUDIO VISUAL EQUIPMENT	\$0	\$203,545	\$203,545.00	100%
INTERACTIVE CLASSROOM EQUIPMENT	\$0	\$74,214	\$74,214.00	100%
CHORAL MUSIC INSTRUMENTS & EQUIPMENT	\$0	\$17,988	\$17,987.20	100%
TOTAL MT BETHEL ELEMENTARY	\$3,744,478	\$4,758,538	\$757,619.42	16%
MURDOCK ES				
GYM LIGHTING	\$210,210	\$206,554	\$0.00	0%
LEARNING RESOURCES/TEXTBOOKS	\$0	\$127,404	\$102,563.53	81%
FURNITURE & EQUIPMENT REPLACEMENT	\$0	\$2,516	\$2,242.50	89%
OBSOLETE COMPUTING DEVICE REPL-DISTRICT	\$0	\$156,340	\$156,339.91	100%
OBSOLETE COMPUTING DEVICE REPL-TEACHERS	\$0	\$68,400	\$68,400.00	100%
DISTRICT NETWORK ENHANCEMENTS	\$0	\$100,150	\$100,149.80	100%
PHONE SYSTEM ENHANCEMENTS	\$0	\$15,007	\$15,006.06	100%
PRINTERS, COPIERS, DUPLICATORS	\$0	\$88,712	\$75,531.18	85%
AUDIO VISUAL EQUIPMENT	\$0	\$218,030	\$218,030.00	100%
INTERACTIVE CLASSROOM EQUIPMENT	\$0	\$65,520	\$65,520.00	100%
CHORAL MUSIC INSTRUMENTS & EQUIPMENT	\$0	\$17,988	\$17,987.20	100%
PLAYSCAPE REPLACEMENT	\$109,067	\$107,170	\$0.00	0%
TOTAL MURDOCK ELEMENTARY	\$319,277	\$1,173,791	\$821,770.18	70%
NICHOLSON ES				
FOOD SERVICE COMPUTERS	\$0	\$772	\$772.50	100%
FREEZER/COOLER REPLACEMENT	\$0	\$207,334	\$120,321.24	58%
GYM LIGHTING	\$210,210	\$206,554	\$0.00	0%
HVAC REPLACEMENT	\$1,819,200	\$0	\$0.00	0%
PLAYGROUND REPLACEMENT	\$85,000	\$83,522	\$0.00	0%
LEARNING RESOURCES/TEXTBOOKS	\$0	\$107,441	\$80,937.53	75%
FURNITURE & EQUIPMENT REPLACEMENT	\$0	\$3,150	\$3,077.62	98%
OBSOLETE COMPUTING DEVICE REPL-DISTRICT	\$0	\$65,739	\$54,232.79	82%
OBSOLETE COMPUTING DEVICE REPL-TEACHERS	\$0	\$51,600	\$51,600.00	100%
DISTRICT NETWORK ENHANCEMENTS	\$0	\$64,590	\$64,589.50	100%
PHONE SYSTEM ENHANCEMENTS	\$0	\$10,503	\$10,502.56	100%
PRINTERS, COPIERS, DUPLICATORS	\$0	\$49,088	\$12,261.00	25%
AUDIO VISUAL EQUIPMENT	\$0	\$117,148	\$117,148.00	100%
INTERACTIVE CLASSROOM EQUIPMENT	\$0	\$41,895	\$41,895.00	100%
CHORAL MUSIC INSTRUMENTS & EQUIPMENT	\$0	\$20,736	\$20,735.20	100%
LOBBY & FRONT OFFICE RENOVATIONS	\$192,470	\$189,123	\$0.00	0%
TOTAL NICHOLSON ELEMENTARY	\$2,306,880	\$1,219,195	\$578,072.94	47%
NICKAJACK ES				
FOOD SERVICE	\$0	\$1,545	\$1,545.00	100%
SECURITY ALARM SYSTEM REPLACEMENT	\$103,990	\$102,181	\$0.00	0%
PLAYGROUND REPLACEMENT	\$85,000	\$74,808	\$74,807.10	100%
TRACK RESURFACING	\$350,000	\$343,913	\$0.00	0%
ROOFING	\$1,712,788	\$1,683,000	\$0.00	0%
LEARNING RESOURCES/TEXTBOOKS	\$0	\$159,371	\$62,118.37	39%
FURNITURE & EQUIPMENT REPLACEMENT	\$0	\$5,941	\$4,142.86	70%
OBSOLETE COMPUTING DEVICE REPL-DISTRICT	\$0	\$289,028	\$250,752.44	87%
OBSOLETE COMPUTING DEVICE REPL-TEACHERS	\$0	\$99,600	\$99,600.00	100%
DISTRICT NETWORK ENHANCEMENTS	\$0	\$94,974	\$94,973.02	100%
PHONE SYSTEM ENHANCEMENTS	\$0	\$15,455	\$15,454.81	100%
PRINTERS, COPIERS, DUPLICATORS	\$0	\$108,784	\$41,577.17	38%
AUDIO VISUAL EQUIPMENT	\$0	\$165,000	\$159,857.00	97%
INTERACTIVE CLASSROOM EQUIPMENT	\$0	\$56,196	\$56,196.00	100%
CHORAL MUSIC INSTRUMENTS & EQUIPMENT	\$0	\$18,669	\$18,668.36	100%
TRASH COMPACTOR	\$6,416	\$6,304	\$0.00	0%
TOTAL NICKAJACK ELEMENTARY	\$2,258,194	\$3,224,769	\$879,692.13	27%
NORTH COBB HS				

SPLOST 4 (SPECIAL PURPOSE LOCAL OPTION SALES TAX) PROJECTS
From Inception through June 30, 2016
*** Projects in blue were active projects during Fiscal Year 2016**

LOCATION/DESCRIPTION	Original Budget	Revised Budget	Expended Amount To Date	% Complete
ADA AUTOMATIC DOOR REPLACEMENT	\$0	\$36,288	\$36,288.00	100%
GYM REPLACEMENT & THEATER ADDITION	\$22,122,412	\$22,391,441	\$604,702.95	3%
FIELD LIGHTING IMPROVEMENTS				
INTERIOR PAINTING				
BOILER REPLACEMENT				
TENNIS COURT RESURFACING				
TRACK RESURFACING				
LEARNING RESOURCES/TEXTBOOKS	\$0	\$210,190	\$101,964.15	49%
FURNITURE & EQUIPMENT REPLACEMENT	\$0	\$7,950	\$7,695.18	97%
OBSOLETE COMPUTING DEVICE REPL-DISTRICT	\$0	\$784,524	\$731,514.20	93%
OBSOLETE COMPUTING DEVICE REPL-TEACHERS	\$0	\$192,000	\$192,000.00	100%
DISTRICT NETWORK ENHANCEMENTS	\$0	\$279,493	\$279,492.76	100%
PHONE SYSTEM ENHANCEMENTS	\$0	\$1,683	\$1,682.24	100%
PRINTERS, COPIERS, DUPLICATORS	\$0	\$289,328	\$162,597.45	56%
AUDIO VISUAL EQUIPMENT	\$0	\$438,000	\$437,896.00	100%
INTERACTIVE CLASSROOM EQUIPMENT	\$0	\$251,860	\$118,278.39	47%
MUSIC INSTRUMENTS & EQUIPMENT	\$0	\$122,270	\$122,270.00	100%
CHORAL MUSIC INSTRUMENTS & EQUIPMENT	\$0	\$1,259	\$1,259.00	100%
RESTROOM RENOVATION	\$203,847	\$200,302	\$0.00	0%
STADIUM HOME SIDE ADA ACCESS	\$70,902	\$69,669	\$0.00	0%
STADIUM VISITOR SIDE ADA ACCESS	\$70,902	\$69,669	\$0.00	0%
STADIUM CONCESSION STAND UPGRADE	\$132,471	\$0	\$0.00	0%
AUXILLIARY CONCESSION STAND UPGRADE	\$11,408	\$11,210	\$0.00	0%
STADIUM MEN'S RESTROOM ADA ACCESS	\$198,030	\$0	\$0.00	0%
STADIUM WOMEN'S RESTROOM ADA ACCESS	\$330,050	\$0	\$0.00	0%
PRACTICE FIELD STORAGE SHED UPGRADE	\$23,101	\$22,699	\$0.00	0%
BASEBALL FIELD MEN'S RESTROOM ADA ACCESS	\$79,212	\$77,834	\$0.00	0%
BASEBALL FIELD WOMEN'S RESTROOM ADA ACCESS	\$79,212	\$77,834	\$0.00	0%
SOFTBALL SCOREBOARD UPGRADE	\$6,707	\$6,590	\$0.00	0%
TOTAL NORTH COBB HIGH	\$23,328,254	\$25,542,093	\$2,797,640.32	11%
NORTON PARK ES				
ADA CORRIDOR & GYM ACCESS	\$0	\$63,693	\$63,692.73	100%
GYM LIGHTING	\$210,210	\$206,554	\$0.00	0%
FLOORING	\$272,598	\$267,857	\$0.00	0%
INTERIOR PAINTING	\$241,821	\$237,615	\$0.00	0%
LEARNING RESOURCES/TEXTBOOKS	\$0	\$142,260	\$63,195.46	44%
FURNITURE & EQUIPMENT REPLACEMENT	\$0	\$112,613	\$58,250.23	52%
OBSOLETE COMPUTING DEVICE REPL-DISTRICT	\$0	\$227,148	\$146,000.00	64%
OBSOLETE COMPUTING DEVICE REPL-TEACHERS	\$0	\$90,000	\$90,000.00	100%
DISTRICT NETWORK ENHANCEMENTS	\$0	\$84,620	\$84,619.46	100%
PHONE SYSTEM ENHANCEMENTS	\$0	\$13,006	\$13,005.56	100%
PRINTERS, COPIERS, DUPLICATORS	\$0	\$84,136	\$46,087.46	55%
AUDIO VISUAL EQUIPMENT	\$0	\$165,000	\$164,838.00	100%
INTERACTIVE CLASSROOM EQUIPMENT	\$0	\$122,850	\$122,850.00	100%
CHORAL MUSIC INSTRUMENTS & EQUIPMENT	\$0	\$18,950	\$18,949.64	100%
PARKING LOT RECONFIGURATION	\$32,079	\$31,521	\$0.00	0%
TOTAL NORTON PARK ELEMENTARY	\$756,708	\$1,867,823	\$871,488.54	47%
OAKWOOD SCHOOL				
INTERIOR & EXTERIOR PAINTING	\$375,432	\$368,903	\$0.00	0%
SURVEILLANCE CAMERAS	\$0	\$111,538	\$111,537.45	100%
FURNITURE & EQUIPMENT REPLACEMENT	\$0	\$47,311	\$39,123.25	83%
DISTRICT NETWORK ENHANCEMENTS	\$0	\$98,546	\$98,545.96	100%
PHONE SYSTEM ENHANCEMENTS	\$0	\$1,683	\$1,682.24	100%
PRINTERS, COPIERS, DUPLICATORS	\$0	\$63,690	\$63,690.00	100%
MEDIA CENTER RESTROOM RENOVATION	\$10,907	\$10,717	\$0.00	0%
TOTAL OAKWOOD SCHOOL	\$386,339	\$702,388	\$314,578.90	45%
OSBORNE HS				
FOOD SERVICE COMPUTERS	\$0	\$3,090	\$3,090.00	100%
FIELD LIGHTING IMPROVEMENTS	\$72,000	\$0	\$0.00	0%
INTERIOR PAINTING	\$618,975	\$0	\$0.00	0%
HVAC CONTROL CONVERSION	\$675,246	\$0	\$0.00	0%
TENNIS COURT RESURFACING	\$90,000	\$115,174	\$0.00	0%
TRACK RESURFACING	\$350,000	\$343,913	\$12,937.47	4%
LEARNING RESOURCES/TEXTBOOKS	\$0	\$129,580	\$76,228.50	59%
FURNITURE & EQUIPMENT REPLACEMENT	\$0	\$6,400	\$6,326.16	99%
OBSOLETE COMPUTING DEVICE REPL-DISTRICT	\$0	\$559,488	\$559,414.08	100%
OBSOLETE COMPUTING DEVICE REPL-TEACHERS	\$0	\$170,123	\$170,123.00	100%
DISTRICT NETWORK ENHANCEMENTS	\$0	\$229,757	\$229,756.44	100%
PHONE SYSTEM ENHANCEMENTS	\$0	\$845	\$844.56	100%
PRINTERS, COPIERS, DUPLICATORS	\$0	\$206,336	\$152,073.00	74%
AUDIO VISUAL EQUIPMENT	\$0	\$329,108	\$329,108.00	100%
INTERACTIVE CLASSROOM EQUIPMENT	\$0	\$272,454	\$172,081.39	63%
MUSIC INSTRUMENTS & EQUIPMENT	\$0	\$129,951	\$108,381.00	83%
CHORAL MUSIC INSTRUMENTS & EQUIPMENT	\$0	\$5,430	\$5,430.00	100%
FLOORING	\$153,977	\$0	\$0.00	0%
STADIUM HOME SIDE ADA ACCESS	\$70,902	\$0	\$0.00	0%
STADIUM VISITOR SIDE ADA ACCESS	\$70,903	\$0	\$0.00	0%
STADIUM PRESSBOX UPGRADE	\$97,704	\$0	\$0.00	0%
STADIUM CONCESSION STAND UPGRADE	\$104,006	\$0	\$0.00	0%
AUXILLIARY CONCESSION STAND UPGRADE	\$32,844	\$0	\$0.00	0%
STADIUM MEN'S RESTROOM ADA ACCESS	\$29,173	\$0	\$0.00	0%
STADIUM WOMEN'S RESTROOM ADA ACCESS	\$29,173	\$0	\$0.00	0%
STADIUM TICKET BOOTH UPGRADE	\$2,236	\$0	\$0.00	0%
STADIUM STORAGE UPGRADE	\$51,336	\$0	\$0.00	0%
STADIUM ENTRANCE PAVING	\$45,195	\$0	\$0.00	0%
PRACTICE FIELD TURF UPGRADE	\$147,347	\$0	\$0.00	0%
PRACTICE FIELD STORAGE SHED UPGRADE	\$6,845	\$0	\$0.00	0%
TENNIS COURT SPECTATOR SEATING UPGRADE	\$8,356	\$0	\$0.00	0%
BASEBALL FIELD CONCESSION STAND UPGRADE	\$89,700	\$0	\$0.00	0%

SPLOST 4 (SPECIAL PURPOSE LOCAL OPTION SALES TAX) PROJECTS
From Inception through June 30, 2016
*** Projects in blue were active projects during Fiscal Year 2016**

LOCATION/DESCRIPTION	Original Budget	Revised Budget	Expended Amount To Date	% Complete
BASEBALL FIELD MEN'S RESTROOM ADA ACCESS	\$79,212	\$0	\$0.00	0%
BASEBALL FIELD WOMEN'S RESTROOM ADA ACCESS	\$79,212	\$0	\$0.00	0%
BASEBALL FIELD COMPLEX PRESSBOX UPGRADE	\$254,138	\$0	\$0.00	0%
BASEBALL HOME TEAM LOCKER ROOM UPGRADE	\$132,020	\$0	\$0.00	0%
TOTAL OSBORNE HIGH	\$3,290,500	\$2,501,649	\$1,825,793.60	73%
OSBORNE REPLACEMENT HS				
NEW REPLACEMENT HIGH SCHOOL	\$29,900,000	\$32,180,926	\$49,559.37	0%
TOTAL OSBORNE REPLACEMENT HIGH	\$29,900,000	\$32,180,926	\$49,559.37	0%
PALMER MS				
LEARNING RESOURCES/TEXTBOOKS	\$0	\$23,751	\$21,420.00	90%
SURVEILLANCE CAMERAS	\$0	\$94,450	\$94,449.63	100%
FURNITURE & EQUIPMENT REPLACEMENT	\$0	\$57,160	\$34,930.66	61%
OBSOLETE COMPUTING DEVICE REPL-DISTRICT	\$0	\$273,937	\$164,982.72	60%
OBSOLETE COMPUTING DEVICE REPL-TEACHERS	\$0	\$79,200	\$79,200.00	100%
DISTRICT NETWORK ENHANCEMENTS	\$0	\$106,004	\$106,003.74	100%
PHONE SYSTEM ENHANCEMENTS	\$0	\$41,493	\$41,492.92	100%
PRINTERS, COPIERS, DUPLICATORS	\$0	\$103,584	\$89,228.52	86%
AUDIO VISUAL EQUIPMENT	\$0	\$226,588	\$226,570.50	100%
INTERACTIVE CLASSROOM EQUIPMENT	\$0	\$67,850	\$62,135.16	92%
MUSIC INSTRUMENTS & EQUIPMENT	\$0	\$62,882	\$59,848.00	95%
CHORAL MUSIC INSTRUMENTS & EQUIPMENT	\$0	\$29,214	\$29,212.75	100%
BUS LANE AWNING	\$25,663	\$25,217	\$0.00	0%
TOTAL PALMER MIDDLE	\$25,663	\$1,191,330	\$1,009,474.60	85%
PEBBLEBROOK HS				
THEATER LIGHTING & SOUND IMPROVEMENTS	\$550,000	\$0	\$0.00	-
FIELD LIGHTING	\$72,000	\$0	\$0.00	-
FLOORING	\$718,657	\$706,159	\$55,028.95	8%
INTERIOR PAINTING	\$637,518	\$626,431	\$82,525.25	13%
PAVING	\$45,800	\$45,003	\$0.00	0%
LEARNING RESOURCES/TEXTBOOKS	\$0	\$130,841	\$92,056.00	70%
SURVEILLANCE CAMERAS	\$0	\$14,100	\$14,013.23	99%
FURNITURE & EQUIPMENT REPLACEMENT	\$0	\$145,041	\$95,352.84	66%
OBSOLETE COMPUTING DEVICE REPL-DISTRICT	\$0	\$604,746	\$378,892.76	63%
OBSOLETE COMPUTING DEVICE REPL-TEACHERS	\$0	\$159,600	\$159,600.00	100%
DISTRICT NETWORK ENHANCEMENTS	\$0	\$186,062	\$186,061.20	100%
PHONE SYSTEM ENHANCEMENTS	\$0	\$1,683	\$1,682.24	100%
PRINTERS, COPIERS, DUPLICATORS	\$0	\$223,392	\$113,664.64	51%
AUDIO VISUAL EQUIPMENT	\$0	\$297,712	\$292,873.00	98%
INTERACTIVE CLASSROOM EQUIPMENT	\$0	\$228,675	\$154,122.39	67%
MUSIC INSTRUMENTS & EQUIPMENT	\$0	\$61,060	\$61,060.00	100%
CHORAL MUSIC INSTRUMENTS & EQUIPMENT	\$0	\$121,505	\$121,504.61	100%
GYM RENOVATION	\$1,193,323	\$2,809,490	\$887,439.63	32%
STADIUM HOME SIDE ADA ACCESS	\$70,902	\$0	\$0.00	-
STADIUM VISITOR SIDE ADA ACCESS	\$70,902	\$111,845	\$111,845.00	100%
STADIUM CONCESSION STAND UPGRADE	\$85,436	\$0	\$0.00	-
STADIUM MEN'S RESTROOM ADA ACCESS	\$198,030	\$0	\$0.00	-
STADIUM WOMEN'S RESTROOM ADA ACCESS	\$330,050	\$0	\$0.00	-
STADIUM STORAGE BUILDING UPGRADE	\$71,300	\$0	\$0.00	-
PRACTICE FIELD STORAGE SHED UPGRADE	\$27,379	\$0	\$0.00	-
TENNIS COURT UPGRADE	\$209,760	\$0	\$0.00	-
BASEBALL COMPLEX SPECTATOR SEAT UPGRADE	\$16,339	\$0	\$0.00	-
BASEBALL COMPLEX CONCESSION STAND UPGRADE	\$48,171	\$0	\$0.00	-
BASEBALL COMPLEX MEN'S RESTROOM ADA ACCESS	\$9,724	\$0	\$0.00	-
BASEBALL COMPLEX WOMEN'S RESTROOM ADA ACCESS	\$9,724	\$0	\$0.00	-
BASEBALL LOCKER ROOM CONCESSION BLDG UPGRADE	\$43,792	\$0	\$0.00	-
SOFTBALL FIELD SCOREBOARD UPGRADE	\$6,707	\$0	\$0.00	-
TRACK AREA DRAINAGE IMPROVEMENTS	\$22,598	\$0	\$0.00	-
TOTAL PEBBLEBROOK HIGH	\$4,438,112	\$6,473,345	\$2,807,721.74	43%
PICKETT'S MILL ES				
SECURITY FENCE	\$0	\$4,873	\$4,872.10	100%
FOOD SERVICE COMPUTERS	\$0	\$772	\$772.50	100%
ADA MODIFICATIONS	\$0	\$7,417	\$7,417.00	100%
DOT IMPROVEMENTS	\$0	\$113,799	\$0.00	0%
LEARNING RESOURCES/TEXTBOOKS	\$0	\$113,145	\$85,973.53	76%
OBSOLETE COMPUTING DEVICE REPL-DISTRICT	\$0	\$203,040	\$91,654.34	45%
OBSOLETE COMPUTING DEVICE REPL-TEACHERS	\$0	\$66,000	\$66,000.00	100%
DISTRICT NETWORK ENHANCEMENTS	\$0	\$113,462	\$113,461.52	100%
PHONE SYSTEM ENHANCEMENTS	\$0	\$838	\$837.68	100%
PRINTERS, COPIERS, DUPLICATORS	\$0	\$74,880	\$35,425.95	47%
AUDIO VISUAL EQUIPMENT	\$0	\$183,738	\$183,738.00	100%
INTERACTIVE CLASSROOM EQUIPMENT	\$0	\$62,622	\$62,622.00	100%
CHORAL MUSIC INSTRUMENTS & EQUIPMENT	\$0	\$17,988	\$17,987.20	100%
GYM FLOORING	\$28,870	\$36,440	\$36,439.70	100%
TOTAL PICKETT'S MILL ELEMENTARY	\$28,870	\$999,014	\$707,201.52	71%
PINE MOUNTAIN MS				
SECURITY FENCING	\$0	\$26,367	\$26,366.15	100%
ADA CARPET	\$0	\$1,540	\$1,539.94	100%
GYM LIGHTING & BASKETBALL GOAL SUPPORT	\$223,561	\$219,673	\$0.00	0%
ADA ACCESSIBILITY FROM SCHOOL TO FIELD	\$2,000,000	\$1,965,217	\$0.00	0%
LEARNING RESOURCES/TEXTBOOKS	\$0	\$10,836	\$10,200.00	94%
SURVEILLANCE CAMERAS	\$0	\$105,500	\$102,990.91	98%
FURNITURE & EQUIPMENT REPLACEMENT	\$0	\$8,000	\$7,460.69	93%
OBSOLETE COMPUTING DEVICE REPL-DISTRICT	\$0	\$197,400	\$113,455.72	57%
OBSOLETE COMPUTING DEVICE REPL-TEACHERS	\$0	\$68,400	\$68,400.00	100%
DISTRICT NETWORK ENHANCEMENTS	\$0	\$114,202	\$114,201.06	100%
PHONE SYSTEM ENHANCEMENTS	\$0	\$1,683	\$1,682.24	100%
PRINTERS, COPIERS, DUPLICATORS	\$0	\$72,800	\$33,342.70	46%

SPLOST 4 (SPECIAL PURPOSE LOCAL OPTION SALES TAX) PROJECTS
From Inception through June 30, 2016
*** Projects in blue were active projects during Fiscal Year 2016**

LOCATION/DESCRIPTION	Original Budget	Revised Budget	Expended Amount To Date	% Complete
AUDIO VISUAL EQUIPMENT	\$0	\$186,000	\$175,163.00	94%
INTERACTIVE CLASSROOM EQUIPMENT	\$0	\$75,498	\$21,690.00	29%
MUSIC INSTRUMENTS & EQUIPMENT	\$0	\$82,563	\$82,534.00	100%
CHORAL MUSIC INSTRUMENTS & EQUIPMENT	\$0	\$13,219	\$13,218.90	100%
MEDIA CENTER RENOVATION	\$453,720	\$445,829	\$0.00	0%
TOTAL PINE MOUNTAIN MIDDLE	\$2,677,281	\$3,594,727	\$772,245.31	21%
PITNER ES				
PLAYGROUND REPLACEMENT	\$85,000	\$83,522	\$0.00	0%
LEARNING RESOURCES/TEXTBOOKS	\$0	\$127,404	\$100,862.53	79%
FURNITURE & EQUIPMENT REPLACEMENT	\$0	\$11,975	\$11,766.10	98%
OBSOLETE COMPUTING DEVICE REPL-DISTRICT	\$0	\$244,906	\$78,455.00	32%
OBSOLETE COMPUTING DEVICE REPL-TEACHERS	\$0	\$81,600	\$81,600.00	100%
DISTRICT NETWORK ENHANCEMENTS	\$0	\$97,932	\$97,931.18	100%
PHONE SYSTEM ENHANCEMENTS	\$0	\$14,883	\$14,882.81	100%
PRINTERS, COPIERS, DUPLICATORS	\$0	\$91,624	\$39,736.91	43%
AUDIO VISUAL EQUIPMENT	\$0	\$226,486	\$226,486.00	100%
INTERACTIVE CLASSROOM EQUIPMENT	\$0	\$61,405	\$61,405.00	100%
CHORAL MUSIC INSTRUMENTS & EQUIPMENT	\$0	\$18,538	\$18,537.20	100%
INTERCOM, CLOCK & PHONE SYSTEM ENHANCEMENT	\$43,710	\$42,950	\$0.00	0%
TOTAL PITNER ELEMENTARY	\$128,710	\$1,103,225	\$731,662.73	66%
PITTS TRANSPORTATION CENTER				
BODY SHOP RENOVATION	\$1,000,000	\$982,609	\$884,671.86	90%
BUSES, VEHICLES & EQUIPMENT	\$29,000,000	\$28,946,562	\$16,007,997.30	55%
PRINTERS, COPIERS, DUPLICATORS	\$0	\$52,190	\$52,190.00	100%
TOTAL PITTS TRANSPORTATION	\$30,000,000	\$29,981,361	\$16,944,859.16	57%
POPE HS				
FOOD SERVICE COMPUTERS	\$0	\$1,545	\$1,545.00	100%
DOT IMPROVEMENTS	\$0	\$200,000	\$0.00	0%
BUILDING MODIFICATIONS TO INCLUDE:	\$20,943,137	\$26,476,703	\$2,170,492.22	8%
GYM REPLACEMENT & THEATER ADDITION				
FIELD LIGHTING UPGRADE				
TENNIS COURT RESURFACING				
TRACK RESURFACING				
FLOORING				
STADIUM VISITOR SIDE ADA ACCESS				
BASEBALL COMPLEX MEN'S RESTROOM ADA ACCESS				
BASEBALL COMPLEX WOMEN'S RESTROOM ADA ACCESS				
SOFTBALL FIELD FENCING				
LEARNING RESOURCES/TEXTBOOKS	\$0	\$203,025	\$127,627.00	63%
FURNITURE & EQUIPMENT REPLACEMENT	\$0	\$5,232	\$2,542.78	49%
OBSOLETE COMPUTING DEVICE REPL-DISTRICT	\$0	\$499,645	\$109,602.72	22%
OBSOLETE COMPUTING DEVICE REPL-TEACHERS	\$0	\$136,800	\$136,800.00	100%
DISTRICT NETWORK ENHANCEMENTS	\$0	\$186,062	\$186,061.20	100%
PHONE SYSTEM ENHANCEMENTS	\$0	\$845	\$844.56	100%
PRINTERS, COPIERS, DUPLICATORS	\$0	\$190,112	\$88,715.99	47%
AUDIO VISUAL EQUIPMENT	\$0	\$290,432	\$290,432.00	100%
INTERACTIVE CLASSROOM EQUIPMENT	\$0	\$84,846	\$70,448.39	83%
MUSIC INSTRUMENTS & EQUIPMENT	\$0	\$191,484	\$191,262.00	100%
CHORAL MUSIC INSTRUMENTS & EQUIPMENT	\$0	\$15,015	\$15,015.00	100%
TOTAL POPE HIGH	\$20,943,137	\$28,481,746	\$3,391,388.86	12%
POWDER SPRINGS ES				
FREEZER REPLACEMENT	\$0	\$163,525	\$163,524.71	100%
UPGRADE GYM LIGHTING & ELECTRICAL SYSTEM	\$510,210	\$395,117	\$395,116.84	100%
PLAYGROUND REPLACEMENT	\$85,000	\$83,522	\$0.00	0%
LEARNING RESOURCES/TEXTBOOKS	\$0	\$118,848	\$91,009.53	77%
OBSOLETE COMPUTING DEVICE REPL-DISTRICT	\$0	\$220,662	\$180,329.36	82%
OBSOLETE COMPUTING DEVICE REPL-TEACHERS	\$0	\$75,600	\$75,600.00	100%
DISTRICT NETWORK ENHANCEMENTS	\$0	\$90,536	\$90,535.78	100%
PHONE SYSTEM ENHANCEMENTS	\$0	\$14,090	\$14,089.56	100%
PRINTERS, COPIERS, DUPLICATORS	\$0	\$81,744	\$26,583.83	33%
AUDIO VISUAL EQUIPMENT	\$0	\$186,000	\$179,680.00	97%
INTERACTIVE CLASSROOM EQUIPMENT	\$0	\$69,559	\$69,559.00	100%
CHORAL MUSIC INSTRUMENTS & EQUIPMENT	\$0	\$25,968	\$25,967.50	100%
GYM FLOOR REPLACEMENT	\$28,870	\$28,368	\$25,875.94	91%
TOTAL POWDER SPRINGS ELEMENTARY	\$624,080	\$1,553,539	\$1,337,872.05	86%
POWERS FERRY ES				
LEARNING RESOURCES/TEXTBOOKS	\$0	\$98,886	\$73,383.53	74%
FURNITURE & EQUIPMENT REPLACEMENT	\$0	\$1,100	\$779.91	71%
OBSOLETE COMPUTING DEVICE REPL-DISTRICT	\$0	\$88,850	\$88,298.00	99%
OBSOLETE COMPUTING DEVICE REPL-TEACHERS	\$0	\$52,800	\$52,800.00	100%
DISTRICT NETWORK ENHANCEMENTS	\$0	\$60,090	\$60,089.88	100%
PHONE SYSTEM ENHANCEMENTS	\$0	\$8,582	\$8,581.06	100%
PRINTERS, COPIERS, DUPLICATORS	\$0	\$44,824	\$20,384.00	45%
AUDIO VISUAL EQUIPMENT	\$0	\$103,025	\$97,168.00	94%
INTERACTIVE CLASSROOM EQUIPMENT	\$0	\$21,034	\$14,895.00	71%
CHORAL MUSIC INSTRUMENTS & EQUIPMENT	\$0	\$31,702	\$31,701.23	100%
GYM FLOOR REPLACEMENT	\$189,873	\$186,571	\$0.00	0%
TOTAL POWERS FERRY ELEMENTARY	\$189,873	\$697,464	\$448,080.61	64%
RIVERSIDE INTERMEDIATE				
LEARNING RESOURCES/TEXTBOOKS	\$0	\$130,256	\$101,081.53	78%
SURVEILLANCE CAMERAS	\$0	\$4,200	\$4,177.62	99%
FURNITURE & EQUIPMENT REPLACEMENT	\$0	\$49,668	\$49,160.02	99%
OBSOLETE COMPUTING DEVICE REPL-DISTRICT	\$0	\$317,525	\$292,067.40	92%
OBSOLETE COMPUTING DEVICE REPL-TEACHERS	\$0	\$111,600	\$111,600.00	100%
DISTRICT NETWORK ENHANCEMENTS	\$0	\$98,671	\$98,670.72	100%
PHONE SYSTEM ENHANCEMENTS	\$0	\$14,883	\$14,882.81	100%

SPLOST 4 (SPECIAL PURPOSE LOCAL OPTION SALES TAX) PROJECTS
From Inception through June 30, 2016
*** Projects in blue were active projects during Fiscal Year 2016**

LOCATION/DESCRIPTION	Original Budget	Revised Budget	Expended Amount To Date	% Complete
PRINTERS, COPIERS, DUPLICATORS	\$0	\$117,832	\$79,626.60	68%
AUDIO VISUAL EQUIPMENT	\$0	\$198,000	\$194,057.00	98%
INTERACTIVE CLASSROOM EQUIPMENT	\$0	\$113,747	\$94,787.00	83%
MUSIC INSTRUMENTS & EQUIPMENT	\$0	\$2,430	\$0.00	0%
CHORAL MUSIC INSTRUMENTS & EQUIPMENT	\$0	\$22,984	\$22,983.20	100%
FRONT ENTRANCE LANDSCAPING	\$6,416	\$6,304	\$0.00	0%
TOTAL RIVERSIDE INTERMEDIATE	\$6,416	\$1,188,100	\$1,063,093.90	89%
RIVERSIDE PRIMARY SCHOOL				
FOOD SERVICE COMPUTERS	\$0	\$773	\$772.50	100%
LEARNING RESOURCES/TEXTBOOKS	\$0	\$178,428	\$71,853.46	40%
OBSOLETE COMPUTING DEVICE REPL-DISTRICT	\$0	\$192,606	\$106,207.60	55%
OBSOLETE COMPUTING DEVICE REPL-TEACHERS	\$0	\$60,000	\$60,000.00	100%
DISTRICT NETWORK ENHANCEMENTS	\$0	\$65,330	\$65,329.04	100%
PHONE SYSTEM ENHANCEMENTS	\$0	\$10,819	\$10,818.56	100%
PRINTERS, COPIERS, DUPLICATORS	\$0	\$71,032	\$64,893.72	91%
AUDIO VISUAL EQUIPMENT	\$0	\$119,569	\$119,569.00	100%
INTERACTIVE CLASSROOM EQUIPMENT	\$0	\$37,989	\$37,989.00	100%
CHORAL MUSIC INSTRUMENTS & EQUIPMENT	\$0	\$17,988	\$17,987.20	100%
FLOORING	\$53,892	\$52,955	\$27,863.00	53%
TOTAL RIVERSIDE PRIMARY	\$53,892	\$807,489	\$583,283.08	72%
ROCKY MOUNT ES				
FOOD SERVICE COMPUTERS	\$0	\$772	\$772.50	100%
ADA SIDEWALKS	\$0	\$9,812	\$9,812.00	100%
FREEZER REPLACEMENT	\$0	\$241,334	\$134,418.75	56%
INTERIOR PAINTING	\$196,372	\$192,957	\$0.00	0%
BOILER REPLACEMENT	\$40,200	\$39,501	\$0.00	0%
CONCRETE RAMP INSTALLATION	\$9,000	\$8,843	\$0.00	0%
PLAYGROUND REPLACEMENT	\$85,000	\$83,522	\$0.00	0%
LEARNING RESOURCES/TEXTBOOKS	\$0	\$110,293	\$83,455.53	76%
FURNITURE & EQUIPMENT REPLACEMENT	\$0	\$3,626	\$2,752.67	76%
OBSOLETE COMPUTING DEVICE REPL-DISTRICT	\$0	\$146,307	\$0.00	0%
OBSOLETE COMPUTING DEVICE REPL-TEACHERS	\$0	\$56,400	\$56,400.00	100%
DISTRICT NETWORK ENHANCEMENTS	\$0	\$66,809	\$66,808.12	100%
PHONE SYSTEM ENHANCEMENTS	\$0	\$10,212	\$10,211.81	100%
PRINTERS, COPIERS, DUPLICATORS	\$0	\$59,072	\$28,250.32	48%
AUDIO VISUAL EQUIPMENT	\$0	\$129,000	\$124,626.00	97%
INTERACTIVE CLASSROOM EQUIPMENT	\$0	\$46,872	\$46,872.00	100%
CHORAL MUSIC INSTRUMENTS & EQUIPMENT	\$0	\$20,460	\$20,459.23	100%
RESTROOM RENOVATION	\$202,096	\$198,581	\$0.00	0%
TOTAL ROCKY MOUNT ELEMENTARY	\$532,668	\$1,424,373	\$584,838.93	41%
RUSSELL ES				
GYM LIGHTING	\$210,210	\$206,554	\$0.00	0%
FLOORING	\$320,443	\$314,870	\$10,108.75	3%
HVAC REPLACEMENT	\$2,325,802	\$0	\$0.00	-
PAVING	\$102,000	\$100,226	\$0.00	0%
LEARNING RESOURCES/TEXTBOOKS	\$0	\$125,149	\$91,902.37	73%
FURNITURE & EQUIPMENT REPLACEMENT	\$0	\$2,810	\$2,810.00	100%
OBSOLETE COMPUTING DEVICE REPL-DISTRICT	\$0	\$182,273	\$62,764.00	34%
OBSOLETE COMPUTING DEVICE REPL-TEACHERS	\$0	\$69,600	\$69,600.00	100%
DISTRICT NETWORK ENHANCEMENTS	\$0	\$103,108	\$103,107.96	100%
PHONE SYSTEM ENHANCEMENTS	\$0	\$14,883	\$14,882.81	100%
PRINTERS, COPIERS, DUPLICATORS	\$0	\$71,240	\$18,648.55	26%
AUDIO VISUAL EQUIPMENT	\$0	\$205,910	\$205,910.00	100%
INTERACTIVE CLASSROOM EQUIPMENT	\$0	\$106,092	\$105,494.00	99%
CHORAL MUSIC INSTRUMENTS & EQUIPMENT	\$0	\$17,988	\$17,987.20	100%
ROOFING	\$376,001	\$369,462	\$0.00	0%
TOTAL RUSSELL ELEMENTARY	\$3,334,456	\$1,890,165	\$703,215.64	37%
SANDERS ES				
GYM LIGHTING	\$210,210	\$206,554	\$0.00	0%
LEARNING RESOURCES/TEXTBOOKS	\$0	\$124,552	\$96,045.53	77%
OBSOLETE COMPUTING DEVICE REPL-DISTRICT	\$0	\$221,348	\$151,960.00	69%
OBSOLETE COMPUTING DEVICE REPL-TEACHERS	\$0	\$81,600	\$81,600.00	100%
DISTRICT NETWORK ENHANCEMENTS	\$0	\$92,015	\$92,014.86	100%
PHONE SYSTEM ENHANCEMENTS	\$0	\$11,571	\$11,570.81	100%
PRINTERS, COPIERS, DUPLICATORS	\$0	\$83,824	\$26,484.87	32%
AUDIO VISUAL EQUIPMENT	\$0	\$182,732	\$182,732.00	100%
INTERACTIVE CLASSROOM EQUIPMENT	\$0	\$155,358	\$155,358.00	100%
CHORAL MUSIC INSTRUMENTS & EQUIPMENT	\$0	\$20,460	\$20,459.23	100%
ROOFING	\$671,546	\$659,867	\$0.00	0%
TOTAL SANDERS ELEMENTARY	\$881,756	\$1,839,881	\$818,225.30	44%
SEDALIA PARK ES				
FOOD SERVICE COMPUTERS	\$0	\$773	\$772.50	100%
LEARNING RESOURCES/TEXTBOOKS	\$0	\$124,552	\$96,045.53	77%
FURNITURE & EQUIPMENT REPLACEMENT	\$0	\$9,396	\$8,000.07	85%
OBSOLETE COMPUTING DEVICE REPL-DISTRICT	\$0	\$189,495	\$145,766.80	77%
OBSOLETE COMPUTING DEVICE REPL-TEACHERS	\$0	\$78,000	\$78,000.00	100%
DISTRICT NETWORK ENHANCEMENTS	\$0	\$84,620	\$84,619.46	100%
PHONE SYSTEM ENHANCEMENTS	\$0	\$3,367	\$3,366.81	100%
PRINTERS, COPIERS, DUPLICATORS	\$0	\$84,864	\$76,198.82	90%
AUDIO VISUAL EQUIPMENT	\$0	\$177,000	\$176,982.00	100%
INTERACTIVE CLASSROOM EQUIPMENT	\$0	\$65,961	\$65,961.00	100%
CHORAL MUSIC INSTRUMENTS & EQUIPMENT	\$0	\$17,988	\$17,987.20	100%
GYM FLOOR REPLACEMENT	\$28,870	\$19,553	\$19,552.84	100%
TOTAL SEDALIA PARK ELEMENTARY	\$28,870	\$855,569	\$773,253.03	90%
SHALLOWFORD FALLS ES				
FOOD SERVICE COMPUTERS	\$0	\$773	\$772.50	100%

SPLOST 4 (SPECIAL PURPOSE LOCAL OPTION SALES TAX) PROJECTS
From Inception through June 30, 2016
*** Projects in blue were active projects during Fiscal Year 2016**

LOCATION/DESCRIPTION	Original Budget	Revised Budget	Expended Amount To Date	% Complete
ADA CARPET	\$0	\$10,062	\$0.00	0%
GYM LIGHTING	\$210,210	\$206,554	\$0.00	0%
INTERIOR PAINTING	\$309,705	\$120,125	\$120,124.29	100%
PAVING	\$59,200	\$58,170	\$0.00	0%
PLAYGROUND REPLACEMENT	\$85,000	\$83,522	\$0.00	0%
LEARNING RESOURCES/TEXTBOOKS	\$0	\$104,589	\$80,718.53	77%
OBSOLETE COMPUTING DEVICE REPL-DISTRICT	\$0	\$150,044	\$148,345.52	99%
OBSOLETE COMPUTING DEVICE REPL-TEACHERS	\$0	\$60,000	\$60,000.00	100%
DISTRICT NETWORK ENHANCEMENTS	\$0	\$94,234	\$94,233.48	100%
PHONE SYSTEM ENHANCEMENTS	\$0	\$3,544	\$3,543.81	100%
PRINTERS, COPIERS, DUPLICATORS	\$0	\$67,392	\$67,322.57	100%
AUDIO VISUAL EQUIPMENT	\$0	\$197,805	\$197,805.00	100%
INTERACTIVE CLASSROOM EQUIPMENT	\$0	\$58,275	\$58,275.00	100%
CHORAL MUSIC INSTRUMENTS & EQUIPMENT	\$0	\$22,228	\$22,227.36	100%
DRAINAGE IMPROVEMENTS	\$6,416	\$6,304	\$0.00	0%
TOTAL SHALLOWFORD FALLS ELEMENTARY	\$670,531	\$1,243,621	\$853,368.06	69%
SIMPSON MS				
DOT TRAFFIC CONTROL	\$0	\$30,000	\$24,200.00	81%
GYM LIGHTING & BASKETBALL GOAL SUPPORT	\$223,561	\$219,673	\$0.00	0%
THEATER SEAT REPLACEMENT	\$150,000	\$147,391	\$0.00	0%
LEARNING RESOURCES/TEXTBOOKS	\$0	\$11,970	\$10,800.00	90%
FURNITURE & EQUIPMENT REPLACEMENT	\$0	\$16,538	\$16,497.19	100%
OBSOLETE COMPUTING DEVICE REPL-DISTRICT	\$0	\$253,236	\$60,277.59	24%
OBSOLETE COMPUTING DEVICE REPL-TEACHERS	\$0	\$74,400	\$74,400.00	100%
DISTRICT NETWORK ENHANCEMENTS	\$0	\$97,130	\$97,129.26	100%
PHONE SYSTEM ENHANCEMENTS	\$0	\$845	\$844.56	100%
PRINTERS, COPIERS, DUPLICATORS	\$0	\$93,392	\$2,475.66	3%
AUDIO VISUAL EQUIPMENT	\$0	\$168,000	\$164,323.00	98%
INTERACTIVE CLASSROOM EQUIPMENT	\$0	\$189,369	\$108,609.00	57%
MUSIC INSTRUMENTS & EQUIPMENT	\$0	\$71,141	\$71,141.00	100%
CHORAL MUSIC INSTRUMENTS & EQUIPMENT	\$0	\$22,197	\$22,196.35	100%
GYM FLOOR REFURBISHING	\$96,877	\$95,192	\$40,084.00	42%
TOTAL SIMPSON MIDDLE	\$470,438	\$1,490,474	\$692,977.61	46%
SMITHA MS				
ADA AUTOMATIC DOOR REPLACEMENT	\$0	\$10,167	\$10,167.00	100%
LEARNING COMMONS	\$0	\$94,000	\$92,691.85	99%
BUILDING MODIFICATIONS TO INCLUDE: GYM LIGHTING & BASKETBALL GOAL SUPPORT ELECTRICAL SYSTEM UPGRADE	\$523,561	\$432,395	\$432,194.42	100%
INTERIOR & EXTERIOR PAINTING	\$677,380	\$665,599	\$7,883.00	1%
LEARNING RESOURCES/TEXTBOOKS	\$0	\$6,300	\$5,400.00	86%
FURNITURE & EQUIPMENT REPLACEMENT	\$0	\$7,125	\$7,125.00	100%
OBSOLETE COMPUTING DEVICE REPL-DISTRICT	\$0	\$276,078	\$219,450.00	79%
OBSOLETE COMPUTING DEVICE REPL-TEACHERS	\$0	\$88,800	\$88,800.00	100%
DISTRICT NETWORK ENHANCEMENTS	\$0	\$126,774	\$126,773.24	100%
PHONE SYSTEM ENHANCEMENTS	\$0	\$845	\$844.56	100%
PRINTERS, COPIERS, DUPLICATORS	\$0	\$101,816	\$52,989.72	52%
AUDIO VISUAL EQUIPMENT	\$0	\$219,502	\$219,502.00	100%
INTERACTIVE CLASSROOM EQUIPMENT	\$0	\$98,147	\$98,147.00	100%
MUSIC INSTRUMENTS & EQUIPMENT	\$0	\$78,232	\$71,652.00	92%
PARKING LOT PAVING & LANDSCAPING	\$320,786	\$315,207	\$0.00	0%
TOTAL SMITHA MIDDLE	\$1,521,727	\$2,520,987	\$1,433,619.79	57%
SMYRNA ES				
LEARNING RESOURCES/TEXTBOOKS	\$0	\$152,762	\$67,191.46	44%
OBSOLETE COMPUTING DEVICE REPL-DISTRICT	\$0	\$227,010	\$0.00	0%
OBSOLETE COMPUTING DEVICE REPL-TEACHERS	\$0	\$84,000	\$84,000.00	100%
DISTRICT NETWORK ENHANCEMENTS	\$0	\$35,873	\$35,872.20	100%
PHONE SYSTEM ENHANCEMENTS	\$0	\$1,683	\$1,682.24	100%
PRINTERS, COPIERS, DUPLICATORS	\$0	\$83,720	\$14,828.00	18%
AUDIO VISUAL EQUIPMENT	\$0	\$5,349	\$5,349.00	100%
INTERACTIVE CLASSROOM EQUIPMENT	\$0	\$71,349	\$62,655.00	88%
CHORAL MUSIC INSTRUMENTS & EQUIPMENT	\$0	\$17,988	\$17,987.20	100%
TOTAL SMYRNA ELEMENTARY	\$0	\$679,734	\$289,565.10	43%
SOPE CREEK ES				
FOOD SERVICE COMPUTERS	\$0	\$773	\$772.50	100%
ADA WHEELCHAIR ACCESS	\$0	\$59,011	\$59,011.00	100%
BUILDING MODIFICATIONS TO INCLUDE: PE BUILDING REPLACEMENT FLOORING PLUMBING UPGRADES PAVING	\$3,384,077	\$3,329,927	\$118,375.84	4%
PLAYGROUND REPLACEMENT	\$85,000	\$83,522	\$0.00	0%
LEARNING RESOURCES/TEXTBOOKS	\$0	\$147,366	\$58,189.53	39%
OBSOLETE COMPUTING DEVICE REPL-DISTRICT	\$0	\$302,361	\$181,644.51	60%
OBSOLETE COMPUTING DEVICE REPL-TEACHERS	\$0	\$99,600	\$99,600.00	100%
DISTRICT NETWORK ENHANCEMENTS	\$0	\$111,983	\$111,982.44	100%
PHONE SYSTEM ENHANCEMENTS	\$0	\$41,548	\$41,547.76	100%
PRINTERS, COPIERS, DUPLICATORS	\$0	\$119,912	\$56,581.08	47%
AUDIO VISUAL EQUIPMENT	\$0	\$211,337	\$211,337.00	100%
INTERACTIVE CLASSROOM EQUIPMENT	\$0	\$72,487	\$72,487.00	100%
CHORAL MUSIC INSTRUMENTS & EQUIPMENT	\$0	\$28,454	\$28,453.20	100%
TOTAL SOPE CREEK ELEMENTARY	\$3,469,077	\$4,608,281	\$1,039,981.86	23%
SOUTH COBB HS				
ADA AUTOMATIC DOOR REPLACEMENT	\$0	\$9,241	\$9,241.00	100%
FOOD SERVICE COMPUTERS	\$0	\$772	\$772.50	100%
THEATER ADDITION	\$8,137,688	\$8,046,255	\$0.00	0%
FIELD LIGHTING	\$72,000	\$70,748	\$0.00	0%

SPLOST 4 (SPECIAL PURPOSE LOCAL OPTION SALES TAX) PROJECTS
From Inception through June 30, 2016
*** Projects in blue were active projects during Fiscal Year 2016**

LOCATION/DESCRIPTION	Original Budget	Revised Budget	Expended Amount To Date	% Complete
FLOORING	\$788,757	\$775,039	\$0.00	0%
INTERIOR & EXTERIOR PAINTING	\$699,704	\$687,535	\$0.00	0%
INTERIOR PAINTING IN OLD SECTION OF SCHOOL	\$127,896	\$125,672	\$0.00	0%
GYM HVAC REPLACEMENT	\$5,724,855	\$0	\$0.00	-
TENNIS RESURFACING	\$90,000	\$23,674	\$0.00	0%
TRACK RESURFACING	\$350,000	\$343,913	\$15,830.46	5%
LEARNING RESOURCES/TEXTBOOKS	\$0	\$106,128	\$82,963.03	78%
OBSOLETE COMPUTING DEVICE REPL-DISTRICT	\$0	\$563,436	\$404,952.85	72%
OBSOLETE COMPUTING DEVICE REPL-TEACHERS	\$0	\$150,000	\$150,000.00	100%
DISTRICT NETWORK ENHANCEMENTS	\$0	\$258,661	\$258,660.88	100%
PHONE SYSTEM ENHANCEMENTS	\$0	\$1,683	\$1,682.24	100%
PRINTERS, COPIERS, DUPLICATORS	\$0	\$207,792	\$128,868.61	62%
AUDIO VISUAL EQUIPMENT	\$0	\$423,771	\$420,575.00	99%
INTERACTIVE CLASSROOM EQUIPMENT	\$0	\$204,650	\$99,691.39	49%
MUSIC INSTRUMENTS & EQUIPMENT	\$0	\$131,738	\$125,504.00	95%
CHORAL MUSIC INSTRUMENTS & EQUIPMENT	\$0	\$36,771	\$36,770.35	100%
GYM ROOF REPLACEMENT	\$46,192	\$0	\$0.00	-
STADIUM HOME SIDE ADA ACCESS	\$70,902	\$69,669	\$0.00	0%
STADIUM VISITOR SIDE ADA ACCESS	\$70,902	\$69,669	\$0.00	0%
STADIUM CONCESSION STAND UPGRADE	\$119,600	\$117,520	\$0.00	0%
AUXILIARY #1 CONCESSION STAND UPGRADE	\$119,600	\$117,520	\$0.00	0%
AUXILIARY #2 CONCESSION STAND UPGRADE	\$119,600	\$117,520	\$0.00	0%
STADIUM MEN'S RESTROOM ADA ACCESS	\$198,030	\$194,586	\$0.00	0%
STADIUM WOMEN'S RESTROOM ADA ACCESS	\$330,050	\$324,310	\$0.00	0%
STADIUM PAVING AROUND FIELD	\$248,400	\$244,080	\$0.00	0%
MEN'S HOME FIELD LOCKER ROOM UPGRADE	\$168,619	\$165,686	\$0.00	0%
MEN'S VISITOR FIELD LOCKER ROOM UPGRADE	\$94,427	\$92,785	\$0.00	0%
BASEBALL COMPLEX FENCING	\$119,600	\$117,520	\$0.00	0%
BASEBALL COMPLEX SPECTATOR SEAT UPGRADE	\$53,613	\$52,681	\$0.00	0%
BASEBALL COMPLEX CONCESSION STAND UPGRADE	\$54,193	\$53,251	\$0.00	0%
BASEBALL COMPLEX MEN'S RESTROOM ADA ACCESS	\$18,233	\$17,916	\$0.00	0%
BASEBALL COMPLEX WOMEN'S RESTROOM ADA ACCESS	\$18,233	\$17,916	\$0.00	0%
SOFTBALL COMPLEX FENCING	\$119,600	\$117,520	\$0.00	0%
TOTAL SOUTH COBB HIGH	\$17,960,694	\$14,057,628	\$1,735,512.31	12%
SPRAYBERRY HS				
SPECIAL NEEDS KITCHEN PROJECT MODIFICATIONS	\$0	\$53,945	\$53,945.00	100%
FIELD LIGHTING	\$72,000	\$70,748	\$0.00	0%
PLUMBING UPGRADES	\$367,801	\$361,404	\$0.00	0%
TENNIS COURT RESURFACING	\$90,000	\$157,174	\$0.00	0%
TRACK RESURFACING	\$350,000	\$344,635	\$49,237.46	14%
LEARNING RESOURCES/TEXTBOOKS	\$0	\$91,744	\$49,474.00	54%
FURNITURE & EQUIPMENT REPLACEMENT	\$0	\$2,216	\$0.00	0%
OBSOLETE COMPUTING DEVICE REPL-DISTRICT	\$0	\$487,816	\$393,257.21	81%
OBSOLETE COMPUTING DEVICE REPL-TEACHERS	\$0	\$139,200	\$139,200.00	100%
DISTRICT NETWORK ENHANCEMENTS	\$0	\$232,653	\$232,652.22	100%
PHONE SYSTEM ENHANCEMENTS	\$0	\$1,683	\$1,682.24	100%
PRINTERS, COPIERS, DUPLICATORS	\$0	\$184,288	\$100,491.49	55%
AUDIO VISUAL EQUIPMENT	\$0	\$302,864	\$302,864.00	100%
INTERACTIVE CLASSROOM EQUIPMENT	\$0	\$188,895	\$35,770.39	19%
MUSIC INSTRUMENTS & EQUIPMENT	\$0	\$104,232	\$104,202.00	100%
CHORAL MUSIC INSTRUMENTS & EQUIPMENT	\$0	\$3,440	\$3,440.00	100%
GYM FLOOR REPLACEMENT	\$122,155	\$120,031	\$0.00	0%
STADIUM VISITOR SIDE ADA ACCESS	\$70,902	\$69,669	\$0.00	0%
TOTAL SPRAYBERRY HIGH	\$1,072,858	\$2,916,637	\$1,466,216.01	50%
STILL ES				
FOOD SERVICE COMPUTERS	\$0	\$772	\$772.50	100%
BUS ACCESS GATE	\$0	\$1,803	\$1,802.60	100%
GYM LIGHTING	\$210,210	\$206,554	\$0.00	0%
HVAC CONTROL CONVERSION	\$348,222	\$0	\$0.00	-
HVAC REPLACEMENT	\$2,611,665	\$0	\$0.00	-
PLAYGROUND REPLACEMENT	\$85,000	\$83,522	\$0.00	0%
LEARNING RESOURCES/TEXTBOOKS	\$0	\$115,997	\$88,491.53	76%
OBSOLETE COMPUTING DEVICE REPL-DISTRICT	\$0	\$207,226	\$185,670.68	90%
OBSOLETE COMPUTING DEVICE REPL-TEACHERS	\$0	\$88,800	\$88,800.00	100%
DISTRICT NETWORK ENHANCEMENTS	\$0	\$101,629	\$101,628.88	100%
PHONE SYSTEM ENHANCEMENTS	\$0	\$3,589	\$3,588.06	100%
PRINTERS, COPIERS, DUPLICATORS	\$0	\$80,808	\$37,543.95	46%
AUDIO VISUAL EQUIPMENT	\$0	\$232,431	\$232,431.00	100%
INTERACTIVE CLASSROOM EQUIPMENT	\$0	\$73,521	\$73,521.00	100%
CHORAL MUSIC INSTRUMENTS & EQUIPMENT	\$0	\$24,283	\$24,282.20	100%
GYM WALKWAY ENCLOSURE	\$128,315	\$126,083	\$0.00	0%
TOTAL STILL ELEMENTARY	\$3,383,412	\$1,347,018	\$838,532.40	62%
SYSTEMWIDE				
FUND CONTINGENCY	\$0	\$1,726,774	\$0.00	0%
INDIVIDUAL SCHOOL NEEDS	\$0	\$92,707	\$0.00	0%
NEW CAREER ACADEMY	\$29,884,400	\$0	\$0.00	-
ADA RENOVATIONS	\$5,400,000	\$3,930,457	\$0.00	0%
TEXTBOOKS & INSTRUCTIONAL MATERIALS	\$40,000,000	\$27,379,412	\$0.00	0%
ACCESS CONTROL	\$2,000,000	\$1,960,784	\$0.00	0%
SECURITY FENCING, SIGNAGE, TRAFFIC CONTROL	\$2,000,000	\$1,047,438	\$0.00	0%
FOOD SERVICE UPGRADES	\$4,000,000	\$2,073,801	\$0.00	0%
EXPENSES INCIDENTAL TO CAPITAL PROJECTS	\$9,000,000	\$9,000,000	\$3,986,201.67	44%
PROGRAM ADMINISTRATIVE COSTS	\$400,000	\$400,000	\$16,029.00	4%
SURVEILLANCE CAMERAS	\$5,075,000	\$2,252,390	\$0.00	0%
DISTRICT WIDE RADIO BROADCAST	\$14,000	\$14,000	\$0.00	0%
COMMUNICATION RADIOS FOR SCHOOLS	\$448,300	\$73,404	\$0.00	0%
FURNITURE & EQUIPMENT	\$3,999,000	\$1,871,773	\$0.00	0%
FACILITY UPGRADES TO MEET PROGRAM REQUIREMENTS	\$1,000,000	\$606,076	\$0.00	0%
DISTRICT COMPUTING DEVICES	\$39,000,000	\$5,081,543	\$0.00	0%

SPLOST 4 (SPECIAL PURPOSE LOCAL OPTION SALES TAX) PROJECTS
From Inception through June 30, 2016
*** Projects in blue were active projects during Fiscal Year 2016**

LOCATION/DESCRIPTION	Original Budget	Revised Budget	Expended Amount To Date	% Complete
TEACHER COMPUTING DEVICES	\$10,000,000	\$0	\$0.00	-
DISTRICT NETWORK MAINTENANCE & ENHANCEMENTS	\$12,000,000	\$0	\$0.00	-
DISTRICT SERVERS	\$2,500,000	\$2,500,000	\$0.00	0%
DISTRICT PHONE SYSTEM ENHANCEMENT	\$8,000,000	\$2,027,133	\$0.00	0%
PRINTERS, COPIERS, DUPLICATORS	\$12,079,435	\$376,775	\$0.00	0%
AUDIO VISUAL EQUIPMENT	\$17,800,000	\$1,011,279	\$0.00	0%
INTERACTIVE CLASSROOM EQUIPMENT	\$10,000,000	\$259,526	\$0.00	0%
EQUIPMENT & SOFTWARE FOR DISABLED STUDENTS	\$300,000	\$0	\$0.00	-
HANDHELD GRAPHING CALCULATORS	\$42,000	\$42,000	\$0.00	0%
LIBRARY AUTOMATION SYSTEM UPDATE	\$429,400	\$429,400	\$0.00	0%
BAND & ORCHESTRA MUSIC INSTRUMENTS & EQUIPMENT	\$4,000,000	\$2,798	\$0.00	0%
CHORAL MUSIC INSTRUMENTS & EQUIPMENT	\$2,400,000	\$135,823	\$0.00	0%
LAND	\$10,000,000	\$0	\$0.00	-
TOTAL SYSTEMWIDE	\$231,771,535	\$64,295,293	\$4,002,230.67	6%
TAPP MS				
SECURITY FENCING	\$0	\$16,464	\$16,464.00	100%
FOOD SERVICE COMPUTERS	\$0	\$1,545	\$1,545.00	100%
BUILDING MODIFICATIONS TO INCLUDE:	\$5,049,770	\$4,961,949	\$10,977.76	0%
INTERIOR RENOVATIONS				
WINDOW & DOOR REPLACEMENT				
GYM LIGHTING & BASKETBALL GOAL SUPPORT				
THEATER SEAT REPLACEMENT				
GYM FLOOR RESURFACING				
LEARNING RESOURCES/TEXTBOOKS	\$0	\$25,292	\$18,000.00	71%
FURNITURE & EQUIPMENT REPLACEMENT	\$0	\$18,300	\$17,145.34	94%
OBSOLETE COMPUTING DEVICE REPL-DISTRICT	\$0	\$228,138	\$176,874.08	78%
OBSOLETE COMPUTING DEVICE REPL-TEACHERS	\$0	\$70,800	\$70,800.00	100%
DISTRICT NETWORK ENHANCEMENTS	\$0	\$111,983	\$111,982.44	100%
PHONE SYSTEM ENHANCEMENTS	\$0	\$845	\$844.56	100%
PRINTERS, COPIERS, DUPLICATORS	\$0	\$84,136	\$41,847.80	50%
AUDIO VISUAL EQUIPMENT	\$0	\$222,000	\$207,630.00	94%
INTERACTIVE CLASSROOM EQUIPMENT	\$0	\$108,045	\$41,290.00	38%
MUSIC INSTRUMENTS & EQUIPMENT	\$0	\$89,528	\$80,288.90	90%
CHORAL MUSIC INSTRUMENTS & EQUIPMENT	\$0	\$3,314	\$3,314.00	100%
TOTAL TAPP MIDDLE	\$5,049,770	\$5,942,339	\$799,003.88	13%
TEASLEY ES				
FOOD SERVICE COMPUTERS	\$0	\$772	\$772.50	100%
BUILDING MODIFICATIONS TO INCLUDE:	\$4,749,141	\$5,283,130	\$4,623,239.99	88%
CLASSROOM ADDITION				
GYM LIGHTING				
INTERIOR PAINTING				
FLOORING				
HVAC CONTROL CONVERSION				
WATER HEATER REPLACEMENT				
ROOFING				
LEARNING RESOURCES/TEXTBOOKS	\$0	\$138,811	\$56,635.53	41%
FURNITURE & EQUIPMENT REPLACEMENT	\$0	\$5,200	\$4,593.92	88%
OBSOLETE COMPUTING DEVICE REPL-DISTRICT	\$0	\$204,725	\$142,319.23	70%
OBSOLETE COMPUTING DEVICE REPL-TEACHERS	\$0	\$68,400	\$68,400.00	100%
DISTRICT NETWORK ENHANCEMENTS	\$0	\$63,111	\$63,110.42	100%
PHONE SYSTEM ENHANCEMENTS	\$0	\$1,683	\$1,682.24	100%
PRINTERS, COPIERS, DUPLICATORS	\$0	\$76,232	\$14,910.78	20%
AUDIO VISUAL EQUIPMENT	\$0	\$117,044	\$93,654.00	80%
INTERACTIVE CLASSROOM EQUIPMENT	\$0	\$51,849	\$51,849.00	100%
CHORAL MUSIC INSTRUMENTS & EQUIPMENT	\$0	\$17,988	\$17,987.20	100%
TOTAL TEASLEY ELEMENTARY	\$4,749,141	\$6,028,945	\$5,139,154.81	85%
TIMBER RIDGE ES				
FREEZER/COOLER REPLACEMENT	\$0	\$188,410	\$188,409.99	100%
ADA BRAILLE SIGNAGE	\$0	\$6,249	\$6,249.00	100%
FOOD SERVICE COMPUTERS	\$0	\$772	\$772.50	100%
GYM LIGHTING	\$210,210	\$206,554	\$0.00	0%
LEARNING RESOURCES/TEXTBOOKS	\$0	\$101,738	\$49,901.53	49%
OBSOLETE COMPUTING DEVICE REPL-DISTRICT	\$0	\$158,310	\$144,600.00	91%
OBSOLETE COMPUTING DEVICE REPL-TEACHERS	\$0	\$54,000	\$54,000.00	100%
DISTRICT NETWORK ENHANCEMENTS	\$0	\$63,111	\$63,110.42	100%
PHONE SYSTEM ENHANCEMENTS	\$0	\$2,571	\$2,570.31	100%
PRINTERS, COPIERS, DUPLICATORS	\$0	\$61,672	\$21,512.29	35%
AUDIO VISUAL EQUIPMENT	\$0	\$129,000	\$124,585.00	97%
INTERACTIVE CLASSROOM EQUIPMENT	\$0	\$39,942	\$39,942.00	100%
CHORAL MUSIC INSTRUMENTS & EQUIPMENT	\$0	\$18,101	\$18,100.73	100%
ROOFING	\$324,635	\$318,989	\$0.00	0%
TOTAL TIMBER RIDGE ELEMENTARY	\$534,845	\$1,349,419	\$713,753.77	53%
TRITT ES				
ADA SIDEWALK ACCESS	\$0	\$3,878	\$3,878.00	100%
BUILDING MODIFICATIONS TO INCLUDE:	\$3,490,899	\$3,434,890	\$168,005.99	5%
ANNEX REPLACEMENT				
GYM LIGHTING				
PAVING				
BATHROOM MODIFICATIONS				
LEARNING RESOURCES/TEXTBOOKS	\$0	\$127,404	\$98,563.53	77%
OBSOLETE COMPUTING DEVICE REPL-DISTRICT	\$0	\$211,918	\$91,233.64	43%
OBSOLETE COMPUTING DEVICE REPL-TEACHERS	\$0	\$75,600	\$75,600.00	100%
DISTRICT NETWORK ENHANCEMENTS	\$0	\$88,995	\$88,994.32	100%
PHONE SYSTEM ENHANCEMENTS	\$0	\$35,358	\$35,357.57	100%
PRINTERS, COPIERS, DUPLICATORS	\$0	\$92,768	\$50,272.35	54%
AUDIO VISUAL EQUIPMENT	\$0	\$192,000	\$191,903.00	100%
INTERACTIVE CLASSROOM EQUIPMENT	\$0	\$70,707	\$61,152.00	86%
CHORAL MUSIC INSTRUMENTS & EQUIPMENT	\$0	\$30,965	\$30,964.20	100%

SPLOST 4 (SPECIAL PURPOSE LOCAL OPTION SALES TAX) PROJECTS
From Inception through June 30, 2016
*** Projects in blue were active projects during Fiscal Year 2016**

LOCATION/DESCRIPTION	Original Budget	Revised Budget	Expended Amount To Date	% Complete
TOTAL TRITT ELEMENTARY	\$3,490,899	\$4,364,483	\$895,924.60	21%
VARNER ES				
GYM LIGHTING	\$210,210	\$206,554	\$0.00	0%
PLAYGROUND REPLACEMENT	\$85,000	\$77,500	\$77,500.00	100%
LEARNING RESOURCES/TEXTBOOKS	\$0	\$110,293	\$83,455.53	76%
FURNITURE & EQUIPMENT REPLACEMENT	\$0	\$18,700	\$23,867.38	128%
OBSOLETE COMPUTING DEVICE REPL-DISTRICT	\$0	\$180,877	\$156,243.46	86%
OBSOLETE COMPUTING DEVICE REPL-TEACHERS	\$0	\$64,800	\$64,800.00	100%
DISTRICT NETWORK ENHANCEMENTS	\$0	\$96,453	\$96,452.10	100%
PHONE SYSTEM ENHANCEMENTS	\$0	\$3,544	\$3,543.81	100%
PRINTERS, COPIERS, DUPLICATORS	\$0	\$69,264	\$37,284.27	54%
AUDIO VISUAL EQUIPMENT	\$0	\$213,539	\$213,538.50	100%
INTERACTIVE CLASSROOM EQUIPMENT	\$0	\$67,095	\$67,095.00	100%
CHORAL MUSIC INSTRUMENTS & EQUIPMENT	\$0	\$27,184	\$27,183.20	100%
CONSTRUCT COVERED BUS LOADING AREA	\$25,663	\$205,721	\$205,720.72	100%
TOTAL VARNER ELEMENTARY	\$320,873	\$1,341,524	\$1,056,683.97	79%
VAUGHAN ES				
ADA BRAILLE SIGNAGE	\$0	\$7,047	\$7,047.00	100%
ADA BRAILLE FENCING	\$0	\$5,500	\$5,054.25	92%
GYM LIGHTING	\$210,210	\$206,554	\$0.00	0%
INTERIOR PAINTING	\$302,024	\$296,771	\$0.00	0%
PLAYGROUND REPLACEMENT	\$85,000	\$83,522	\$0.00	0%
LEARNING RESOURCES/TEXTBOOKS	\$0	\$106,689	\$78,419.53	74%
FURNITURE & EQUIPMENT REPLACEMENT	\$0	\$17,500	\$17,446.00	100%
OBSOLETE COMPUTING DEVICE REPL-DISTRICT	\$0	\$165,078	\$119,118.59	72%
OBSOLETE COMPUTING DEVICE REPL-TEACHERS	\$0	\$63,600	\$63,600.00	100%
DISTRICT NETWORK ENHANCEMENTS	\$0	\$92,755	\$92,754.40	100%
PHONE SYSTEM ENHANCEMENTS	\$0	\$3,500	\$3,499.56	100%
PRINTERS, COPIERS, DUPLICATORS	\$0	\$64,168	\$32,179.86	50%
AUDIO VISUAL EQUIPMENT	\$0	\$190,582	\$190,582.00	100%
INTERACTIVE CLASSROOM EQUIPMENT	\$0	\$56,889	\$54,043.00	95%
CHORAL MUSIC INSTRUMENTS & EQUIPMENT	\$0	\$20,023	\$20,022.64	100%
TOILET SEAT REPLACEMENT	\$3,207	\$3,151	\$0.00	0%
GYM CARPET REPLACEMENT	\$0	\$29,869	\$29,868.05	100%
TOTAL VAUGHAN ELEMENTARY	\$600,441	\$1,413,198	\$713,634.88	50%
WALTON HS				
PLUMBING IMPROVEMENTS	\$570,326	\$0	\$0.00	-
PAVING	\$45,800	\$0	\$0.00	-
TENNIS COURT RESURFACING	\$90,000	\$0	\$0.00	-
TRACK RESURFACING	\$350,000	\$0	\$0.00	-
LEARNING RESOURCES/TEXTBOOKS	\$0	\$264,089	\$177,964.00	67%
OBSOLETE COMPUTING DEVICE REPL-DISTRICT	\$0	\$757,546	\$0.00	0%
OBSOLETE COMPUTING DEVICE REPL-TEACHERS	\$0	\$184,800	\$184,800.00	100%
DISTRICT NETWORK ENHANCEMENTS	\$0	\$221,622	\$221,621.50	100%
PRINTERS, COPIERS, DUPLICATORS	\$0	\$284,128	\$0.00	0%
INTERACTIVE CLASSROOM EQUIPMENT	\$0	\$230,810	\$56,118.39	24%
MUSIC INSTRUMENTS & EQUIPMENT	\$0	\$143,653	\$143,573.00	100%
CHORAL MUSIC INSTRUMENTS & EQUIPMENT	\$0	\$45,321	\$45,321.00	100%
STADIUM VISITOR SIDE ADA ACCESS	\$70,902	\$0	\$0.00	-
STADIUM PRESSBOX ADA ACCESS	\$13,496	\$0	\$0.00	-
BASEBALL FIELD ADA ACCESS	\$11,500	\$0	\$0.00	-
BASEBALL COMPLEX CONCESSION STAND UPGRADE	\$89,700	\$0	\$0.00	-
BASEBALL COMPLEX MEN'S RESTROOM ADA ACCESS	\$99,015	\$0	\$0.00	-
BASEBALL COMPLEX WOMEN'S RESTROOM ADA ACCESS	\$99,015	\$0	\$0.00	-
DRAINAGE REPAIR AT TRACK	\$22,598	\$0	\$0.00	-
SOFTBALL DUGOUT UPGRADE	\$30,815	\$0	\$0.00	-
TOTAL WALTON HIGH	\$1,493,167	\$2,131,969	\$829,397.89	39%
WALTON REPLACEMENT HS				
NEW REPLACEMENT HIGH SCHOOL	\$39,946,400	\$53,094,595	\$23,932,549.49	45%
SURVEILLANCE CAMERAS	\$0	\$400,000	\$0.00	0%
TOTAL WALTON REPLACEMENT HIGH	\$39,946,400	\$53,494,595	\$23,932,549.49	45%
WHEELER HS				
FOOD SERVICE COMPUTERS	\$0	\$3,090	\$3,090.00	100%
SECURITY FENCING	\$0	\$22,293	\$0.00	0%
BUILDING MODIFICATIONS TO INCLUDE: REPLACE GYM & THEATER FIELD LIGHTING TENNIS COURT RESURFACING TRACK RESURFACING STADIUM HOME SIDE UPGRADE STADIUM CONCESSION STAND UPGRADE STADIUM MEN'S RESTROOM UPGRADE STADIUM WOMEN'S RESTROOM UPGRADE STADIUM TICKET BOOTH UPGRADE STADIUM AUXILIARY TICKET BOOTH UPGRADE STADIUM DRINKING FOUNTAIN UPGRADE BASEBALL COMPLEX CONCESSION STAND UPGRADE BASEBALL COMPLEX MEN'S RESTROOM UPGRADE BASEBALL COMPLEX WOMEN'S RESTROOM UPGRADE BASEBALL COMPLEX PRESSBOX UPGRADE BASEBALL COMPLEX HOME TEAM LOCKER ROOM UPGRADE SOFTBALL COMPLEX CONCESSION STAND UPGRADE SOFTBALL COMPLEX MEN'S RESTROOM UPGRADE SOFTBALL COMPLEX WOMEN'S RESTROOM UPGRADE SOFTBALL COMPLEX HOME TEAM LOCKER ROOM UPGRADE	\$22,124,756	\$25,808,118	\$25,337,054.17	98%
LEARNING RESOURCES/TEXTBOOKS	\$0	\$192,021	\$125,372.00	65%

SPLOST 4 (SPECIAL PURPOSE LOCAL OPTION SALES TAX) PROJECTS
From Inception through June 30, 2016
*** Projects in blue were active projects during Fiscal Year 2016**

LOCATION/DESCRIPTION	Original Budget	Revised Budget	Expended Amount To Date	% Complete
SURVEILLANCE CAMERAS	\$0	\$77,000	\$24,718.19	32%
OBSOLETE COMPUTING DEVICE REPL-DISTRICT	\$0	\$543,773	\$266,956.96	49%
OBSOLETE COMPUTING DEVICE REPL-TEACHERS	\$0	\$170,400	\$170,400.00	100%
DISTRICT NETWORK ENHANCEMENTS	\$0	\$200,300	\$200,299.60	100%
PHONE SYSTEM ENHANCEMENTS	\$0	\$1,683	\$1,682.24	100%
PRINTERS, COPIERS, DUPLICATORS	\$0	\$221,000	\$18,795.01	9%
AUDIO VISUAL EQUIPMENT	\$0	\$357,524	\$182,159.00	51%
INTERACTIVE CLASSROOM EQUIPMENT	\$0	\$194,160	\$44,120.39	23%
MUSIC INSTRUMENTS & EQUIPMENT	\$0	\$190,593	\$161,823.00	85%
CHORAL MUSIC INSTRUMENTS & EQUIPMENT	\$0	\$6,880	\$6,880.00	100%
TOTAL WHEELER HIGH	\$22,124.756	\$27,988.835	\$26,543,350.56	95%
440 ANNEX				
COMMUNICATION RADIOS FOR SCHOOLS	\$0	\$141,146	\$0.00	0%
TOTAL 440 ANNEX	\$0	\$141,146	\$0.00	0%
440 GLOVER STREET				
PROGRAM MANAGEMENT	\$0	\$8,469,956	\$3,673,201.24	43%
ADA RENOVATION SITE REVIEW	\$0	\$500	\$500.00	100%
SURVEILLANCE CAMERAS	\$0	\$23,000	\$20,109.90	87%
FURNITURE & EQUIPMENT	\$0	\$373,998	\$372,947.25	100%
OBSOLETE COMPUTING DEVICE REPL-TEACHERS	\$0	\$257,603	\$252,570.75	98%
DATA CENTER EQUIPMENT REPLACEMENT	\$0	\$62,573	\$0.00	0%
PHONE SYSTEM ENHANCEMENT	\$0	\$10	\$0.00	0%
PRINTERS, COPIERS, DUPLICATORS	\$0	\$74,522	\$38,745.73	52%
TOTAL 440 GLOVER STREET	\$0	\$9,262,162	\$4,358,074.87	47%
514 GLOVER STREET				
ADA BRAILLE SIGNAGE	\$0	\$10,000	\$6,846.00	68%
ADA BOARDROOM WHEELCHAIR ACCESS	\$0	\$42,850	\$42,812.00	100%
SURVEILLANCE CAMERAS	\$0	\$14,000	\$11,009.93	79%
FURNITURE & EQUIPMENT REPLACEMENT	\$0	\$45,000	\$38,133.16	85%
OBSOLETE COMPUTING DEVICE REPL-TEACHERS	\$0	\$278,074	\$278,074.00	100%
PRINTERS, COPIERS, DUPLICATORS	\$0	\$104,776	\$46,520.55	44%
EQUIPMENT/SOFTWARE FOR STUDENTS WITH DISABILITIES	\$0	\$300,000	\$152,634.74	51%
LEARNING MANAGEMENT	\$0	\$250,000	\$244,609.00	98%
TOTAL 514 GLOVER STREET	\$0	\$1,044,700	\$820,639.38	79%
538 GLOVER STREET				
SURVEILLANCE CAMERAS	\$0	\$28,000	\$25,127.60	90%
PRINTERS, COPIERS, DUPLICATORS	\$0	\$8,066	\$8,066.00	100%
TOTAL 538 GLOVER STREET	\$0	\$36,066	\$33,193.60	92%
590 COMMERCE PARK DRIVE				
FURNITURE & EQUIPMENT REPLACEMENT	\$0	\$6,552	\$6,552.00	100%
PRINTERS, COPIERS, DUPLICATORS	\$0	\$34,839	\$34,839.00	100%
TOTAL 590 COMMERCE PARK DRIVE	\$0	\$41,391	\$41,391.00	100%
FUND TOTALS	\$717,844.707	\$717,844.707	\$226,786,333.42	32%

Countywide Building Fund

The Countywide Building Fund is a multi-year capital outlay fund which is used to track donations for small capital improvements and transfers from other funds for facility needs. Revenues also include interest income. Expenditures in the Countywide Building Fund include portable classroom building expenses, land acquisitions, school improvement projects funded by donations, consultants for assessment of special district needs and long term facility planning, and small construction projects of an emergency nature that are not related to specific SPLOST funding. The current Countywide Building Fund was established in FY2016.

COUNTYWIDE BUILDING FUND PROJECTS
Budget established July, 2016

LOCATION/DESCRIPTION	Original Budget	Revised Budget	Expended Amount To Date	% Complete
CAMPBELL MS				
STADIUM PAINTING	\$25,097	\$25,097	\$25,097.00	100%
TOTAL CAMPBELL MIDDLE	\$25,097	\$25,097	\$25,097.00	100%
COLLEGE AND CAREER ACADEMY				
LAND ACQUISITION	\$0	\$50,000	\$0.00	0%
TOTAL COLLEGE AND CAREER ACADEMY	\$0	\$50,000	\$0.00	0%
DANIELL MS				
FAMILY & CONSUMER SCIENCE CLASSROOM MOD	\$0	\$41,249	\$41,249.00	100%
TOTAL DANIELL MIDDLE	\$0	\$41,249	\$41,249.00	100%
EASTVALLEY ES				
LAND ACQUISITION	\$0	\$591	\$590.58	100%
TOTAL EASTVALLEY ELEMENTARY	\$0	\$591	\$590.58	100%
HARMONY LELAND/CLAY REPLACEMENT				
LAND ACQUISITION	\$0	\$1,822,870	\$1,822,869.21	100%
TOTAL HARMONY LELAND/CLAY REPLACEMENT	\$0	\$1,822,870	\$1,822,869.21	100%
HARRISON HS				
TURF REPLACEMENT	\$0	\$406,000	\$0.00	0%
TOTAL HARRISON HIGH	\$0	\$406,000	\$0.00	0%
HAVEN @ FITZHUGH LEE				
ASBESTOS ABATEMENT	\$0	\$90,000	\$28,015.51	31%
TOTAL HAVEN @ FITZHUGH LEE	\$0	\$90,000	\$28,015.51	31%
HIGHTOWER TRAIL MS				
LEARNING COMMONS	\$0	\$13,301	\$0.00	0%
TOTAL HIGHTOWER TRAIL MIDDLE	\$0	\$13,301	\$0.00	0%
KEMP ES				
OUTDOOR SPORT COURT	\$0	\$28,440	\$28,440.00	100%
TOTAL KEMP ELEMENTARY	\$0	\$28,440	\$28,440.00	100%
LOST MOUNTAIN MS				
GYM PAINTING PAID BY SCHOOL INCLUDED IN SPPOST 4 HVAC	\$0	\$1,320	\$1,320.00	100%
TOTAL LOST MOUNTAIN MIDDLE	\$0	\$1,320	\$1,320.00	100%
LOVINGGOOD MS				
WALKING TRACK	\$0	\$36,303	\$36,302.20	100%
TOTAL LOVINGGOOD MIDDLE	\$0	\$36,303	\$36,302.20	100%
MCEACHERN ES				
LOVINGGOOD GYM MODIFICATIONS INCLUDED IN SPPOST 4 HVAC	\$0	\$1,257,297	\$145,310.35	12%
TOTAL MCEACHERN HIGH	\$0	\$1,257,297	\$145,310.35	12%
MURDOCK ES				
COMPUTER LAB MODIFICATIONS	\$0	\$6,978	\$6,978.00	100%
TOTAL MURDOCK ELEMENTARY	\$0	\$6,978	\$6,978.00	100%
OSBORNE REPLACEMENT HS				
LAND ACQUISITION	\$0	\$2,000	\$2,000.00	100%
TOTAL OSBORNE HIGH	\$0	\$2,000	\$2,000.00	100%
PALMER MS				
WINDOW REPLACEMENT	\$0	\$1,585	\$1,585.00	100%
TOTAL PALMER MIDDLE	\$0	\$1,585	\$1,585.00	100%
SEDALIA PARK ES				
PLAYGROUND REPLACEMENT	\$0	\$68,315	\$0.00	0%
TOTAL SEDALIA PARK ELEMENTARY	\$0	\$68,315	\$0.00	0%
SYSTEMWIDE				
SPPOST 3 GENERAL CONTINGENCY	\$3,197	\$4,851	\$0.00	0%
PORTABLE CLASSROOM LEASE/MAINTENANCE	\$1,075,012	\$689,942	\$287,358.66	42%
LAND ACQUISITION	\$29,528	\$11,028	\$0.00	0%
TOTAL SYSTEMWIDE	\$1,107,737	\$705,821	\$287,358.66	41%
VAUGHAN ES				
SPECIAL NEEDS PLAYGROUND	\$0	\$26,229	\$26,229.00	100%
TOTAL VAUGHAN ELEMENTARY	\$0	\$26,229	\$26,229.00	100%
WALTON REPLACEMENT HS				
LAND ACQUISITION	\$0	\$18,500	\$18,500.00	100%
TOTAL WALTON HIGH	\$0	\$18,500	\$18,500.00	100%

COUNTYWIDE BUILDING FUND PROJECTS
Budget established July, 2016

LOCATION/DESCRIPTION	Original Budget	Revised Budget	Expended Amount To Date	% Complete
WHEELER HS				
GYM AND THEATER REPLACEMENT	\$0	\$11,523	\$11,523.00	100%
TOTAL WHEELER HIGH	\$0	\$11,523	\$11,523.00	100%
440 ANNEX				
PUBLIC SAFETY HEADQUARTERS RELOCATION	\$0	\$257,000	\$59,239.37	23%
TOTAL 440 ANNEX	\$0	\$257,000	\$59,239.37	23%
440 GLOVER STREET				
FIVE YEAR FACILITIES PLAN 2016	\$0	\$150,245	\$54,190.33	36%
ED-SPLOST 5 CONSULTANT	\$0	\$120,200	\$65,200.00	54%
TOTAL 440 GLOVER STREET	\$0	\$270,445	\$119,390.33	44%
560 GLOVER STREET				
LAND ACQUISITION	\$0	\$40,000	\$0.00	0%
TOTAL 560 GLOVER STREET	\$0	\$40,000	\$0.00	0%
FUND TOTALS	\$1,132,834	\$5,180,864	\$2,661,997.21	51%

INTERNAL SERVICE FUND BUDGET

Internal Service Funds are used to account for the financing of goods or services provided by one department or agency to other departments or agencies of the governmental unit, or to other governmental units, on a cost-reimbursement basis. The District has four individual funds in the Internal Service Funds category. The Unemployment Compensation and Self-Insurance Funds are used to account for the District's self-insurance programs. The Flexible Benefits Fund accounts for the District's cafeteria plan of flexible benefits. Purchasing and warehousing costs are allocated to users through the Purchasing/Warehousing Fund.

**INTERNAL SERVICE FUNDS
REVENUE AND APPROPRIATIONS (FUNCTION)
FIVE YEAR COMPARISON**

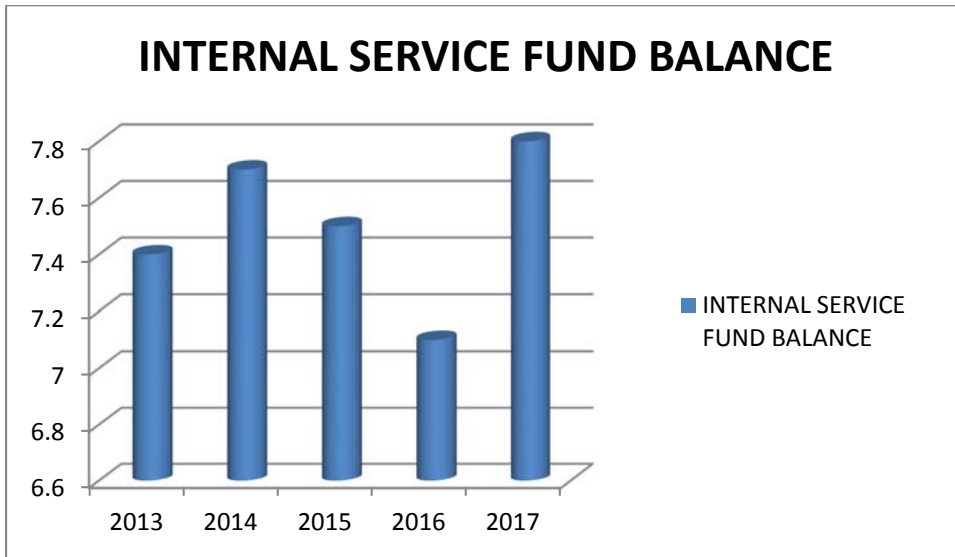
Description	FY2013 Actual	FY2014 Actual	FY2015 Actual	FY2016 Revised Budget	FY2017 Approved Budget
Beginning Fund Balance July 1 (Estimated)	\$7,317,059	\$7,384,318	\$7,711,293	\$7,566,228	\$7,808,404
Revenue:					
Local	\$5,532,221	\$5,416,746	\$5,212,800	\$6,744,459	\$6,917,196
Transfer In	\$493,739	\$794,862	\$444,862	\$1,458,294	\$1,458,294
Total Revenue	\$6,025,960	\$6,211,608	\$5,657,662	\$8,202,753	\$8,375,490
 Total Revenue & Fund Balance	 \$13,343,019	 \$13,595,926	 \$13,368,955	 \$15,768,981	 \$16,183,894
Appropriations					
Instruction	\$0	\$0	\$0	\$0	\$0
Pupil Support Services	\$0	\$0	\$0	\$0	\$0
Improvement of Instr Svcs	\$0	\$0	\$0	\$0	\$0
Educational Media	\$0	\$0	\$0	\$0	\$0
General Administration	\$0	\$0	\$0	\$0	\$0
School Administration	\$0	\$0	\$0	\$0	\$0
Support Services-Business	\$5,958,701	\$5,884,633	\$5,802,727	\$8,362,753	\$8,375,490
Maint. & Oper. Of Plant Svcs	\$0	\$0	\$0	\$0	\$0
Student Transportation	\$0	\$0	\$0	\$0	\$0
Central Support Services	\$0	\$0	\$0	\$0	\$0
Other Support Services	\$0	\$0	\$0	\$0	\$0
School Nutrition	\$0	\$0	\$0	\$0	\$0
Community Services	\$0	\$0	\$0	\$0	\$0
Capital Outlay	\$0	\$0	\$0	\$0	\$0
Transfers	\$0	\$0	\$0	\$0	\$0
Debt Service	\$0	\$0	\$0	\$0	\$0
Total Appropriations	\$5,958,701	\$5,884,633	\$5,802,727	\$8,362,753	\$8,375,490
 Ending Fund Balance June 30 (Estimated)	 \$7,384,318	 \$7,711,293	 \$7,566,228	 \$7,406,228	 \$7,808,404
Total Expenditures & Fund Balance	\$13,343,019	\$13,595,926	\$13,368,955	\$15,768,981	\$16,183,894

**INTERNAL SERVICE FUNDS
REVENUE AND APPROPRIATIONS (OBJECT)
FIVE YEAR COMPARISON**

Description	FY2013 Actual	FY2014 Actual	FY2015 Actual	FY2016 Revised Budget	FY2017 Approved Budget
Beginning Fund Balance July 1 (Estimated)	\$7,317,059	\$7,384,318	\$7,711,293	\$7,566,228	\$7,808,404
Revenue:					
Local	\$5,532,221	\$5,416,746	\$5,212,800	\$6,744,459	\$6,917,196
Transfer In	\$493,739	\$794,862	\$444,862	\$1,458,294	\$1,458,294
Total Revenue	<u>\$6,025,960</u>	<u>\$6,211,608</u>	<u>\$5,657,662</u>	<u>\$8,202,753</u>	<u>\$8,375,490</u>
Total Revenue & Fund Balance	<u>\$13,343,019</u>	<u>\$13,595,926</u>	<u>\$13,368,955</u>	<u>\$15,768,981</u>	<u>\$16,183,894</u>
Appropriations					
Salaries	\$465,956	\$425,901	\$457,203	\$1,471,113	\$1,583,221
Employee Benefits	\$187,283	\$210,540	\$228,908	\$526,005	\$600,387
Contract Services	\$95,501	\$48,594	\$47,433	\$139,297	\$117,671
Supplies	\$294,961	\$136,180	\$165,755	\$463,470	\$371,343
Utilities	\$342	\$0	\$0	\$0	\$0
Equipment/Bldgs/Land	\$7,004	\$58,223	\$0	\$64,392	\$64,392
Other	\$4,907,655	\$5,005,197	\$4,903,429	\$5,698,476	\$5,638,476
Total Appropriations	<u>\$5,958,701</u>	<u>\$5,884,633</u>	<u>\$5,802,727</u>	<u>\$8,362,753</u>	<u>\$8,375,490</u>
Ending Fund Balance June 30 (Estimated)	<u>\$7,384,318</u>	<u>\$7,711,293</u>	<u>\$7,566,228</u>	<u>\$7,406,228</u>	<u>\$7,808,404</u>
Total Expenditures & Fund Balance	<u>\$13,343,019</u>	<u>\$13,595,926</u>	<u>\$13,368,955</u>	<u>\$15,768,981</u>	<u>\$16,183,894</u>

**INTERNAL SERVICE FUNDS
FIVE YEAR TREND OF FUND BALANCE**

\$ Millions



**INTERNAL SERVICE FUNDS
FUND DESCRIPTIONS**

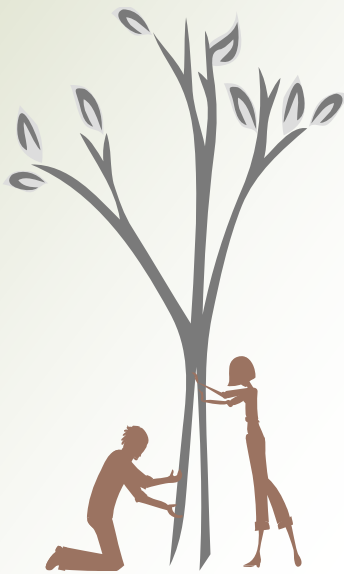
FUND #	FUND NAME	FUND DESCRIPTION	REVENUE SOURCES
691	Unemployment	Employer contributions to Georgia Unemployment Compensation Fund are used to pay Unemployment Benefits. This fund accounts for the cost of compensation for unemployment for previous employees that separated involuntary	Unemployment rates are determined by employer experience. Lower rates are earned by employers whose unemployment experience costs are less, and higher rates are assigned to employers whose experience indicates greater cost
692	Self-Insurance	The Board of Education provides the total cost of a worker's compensation program that pays for employee claims for injuries resulting from performance of their duties. This fund also provides insurance for General Liability and Auto	Workers Compensation revenue is developed based on past and current claims history. General Liability and Auto revenue is based on past and current year insurance payments
696	Purchasing/ Warehouse	This fund was established to make Purchasing and Warehouse functions self-supportive	The General Fund budgets a transfer to fund all Cobb County School District warehouse operations
697	Flexible Benefits	This fund provides for tax-free medical and child care payments. Each employee can also estimate yearly medical and child care costs. These estimated amounts are deducted each month from the employee's paycheck. All unused estimated amounts revert to the county at the end of the year	All employee health, life, and dental insurance premiums are deducted from the employee's paycheck before taxes

**INTERNAL SERVICE FUNDS
SUMMARY OF INTERNAL SERVICE FUNDS
FY2017 BUDGET**

Description	Fund 691 Unemployment	Fund 692 Self-Insurance	Fund 696 Purchasing/ Warehouse	Fund 697 Flexible Benefits	Total
Beginning Fund Balance					
July 1 (Estimated)	\$607,189	\$7,201,217	\$0	\$0	\$7,808,406
Revenue:					
Local	\$300,000	\$5,946,030	\$572,859	\$98,307	\$6,917,196
Transfer In	\$0	\$444,862	\$1,013,432	\$0	\$1,458,294
Total Revenue	\$300,000	\$6,390,892	\$1,586,291	\$98,307	\$8,375,490
Appropriations					
Instruction	\$0	\$0	\$0	\$0	\$0
Pupil Support Services	\$0	\$0	\$0	\$0	\$0
Improvement of Instr Svcs	\$0	\$0	\$0	\$0	\$0
Educational Media	\$0	\$0	\$0	\$0	\$0
General Administration	\$0	\$0	\$0	\$0	\$0
School Administration	\$0	\$0	\$0	\$0	\$0
Support Services-Business	\$300,000	\$6,390,892	\$1,586,291	\$98,307	\$8,375,490
Operations & Maint of Plan	\$0	\$0	\$0	\$0	\$0
Student Transportation	\$0	\$0	\$0	\$0	\$0
Central Support Services	\$0	\$0	\$0	\$0	\$0
Other Support Services	\$0	\$0	\$0	\$0	\$0
School Nutrition	\$0	\$0	\$0	\$0	\$0
Community Services	\$0	\$0	\$0	\$0	\$0
Capital Outlay	\$0	\$0	\$0	\$0	\$0
Transfers	\$0	\$0	\$0	\$0	\$0
Total Appropriations	\$300,000	\$6,390,892	\$1,586,291	\$98,307	\$8,375,490
Ending Fund Balance					
June 30 (Estimated)	\$607,189	\$7,201,217	\$0	\$0	\$7,808,406

INFORMATIONAL SECTION





Appendix Informational



P.O. Box 649
Marietta, GA 30061-0649
(770) 528-8637 • Fax (770) 528-8628
tax@cobbtax.org
www.cobbtax.org

Carla Jackson
Tax Commissioner

Glenda Lehner
Tax Accounting Manager
(770) 528-8632

June 22, 2016

Mr. Chris Ragsdale
Cobb County Board of Education
P. O. Box 1288
Marietta, GA 30061

Dear Mr. Ragsdale:

This is to certify the 2016 School Digest as follows:

NET M & O DIGEST

Total Real Property	19,947,407,737
Total Personal Property	1,722,373,950
Total Motor Vehicle	823,712,610
Total Mobile Home	12,581,964
Total Public Utilities	855,371,356
Total Timber 100% Value	23,000
Heavy Duty Equipment	2,319,221

NET TOTAL **23,363,789,838**

Sincerely Yours,

Carla Jackson
Tax Commissioner
cc: Brad Johnson, Chief Financial Officer

CJ/gl

FISCAL YEAR 2017 REVENUE EXPLANATIONS AND PROJECTIONS

LOCAL REVENUE

During the development of the budget, the historical trend of each local revenue item is reviewed. State agencies are contacted during the budget process and the local revenue budget is modified if the agency predictions vary from the historical trend. In FY2017, local revenue contributes approximately **48.30%** of the Cobb County School System's revenue. The local revenues consist of the following categories:

Property Taxes - The ad valorem tax, more commonly called property tax, is the primary source of revenue for local governments in Georgia. Ad valorem means "according to the value." The County Board of Tax Assessors, which is appointed by the County Board of Commissioners, evaluates and assesses all property for tax purposes. Assessments are based on 40% of the (appraised) market value by law as of the 1st day of January each year. The millage rate is the determining factor in the calculation of taxes (a mill is 1/10 of 1 cent). The State authorities set the millage rate for State taxes, the County Board of Commissioners sets the millage rate for County taxes and the County Board of Education sets the millage rate for County school taxes. The various authorities establish the millage rate by dividing revenue needed by the 40% net assessment. The Tax Commissioner is responsible for collecting taxes based on the set millage rate. The School District pays a 1.6% fee of collections received to the Tax Commissioner for collection of the school taxes.

Property tax bills are mailed on, or about, August 15 each year to the owner on record as of January 1 and payment is due upon receipt. Delinquent taxes are subject to a 5% penalty plus 1% interest per month or any portion thereof, figured on the principal plus the 5% penalty. Fife tax lien (when a tax liability has gone unpaid and reaches the lien stage), recording fees (\$15.50 on taxes less than \$100 and \$20.50 on taxes \$100 and over) and any administrative levy fees incurred will be charged. The Tax Commissioner collects city taxes for Acworth and Kennesaw. Marietta, Smyrna, Powder Springs and Austell collect their own city taxes. Contact the city Tax Department for information concerning city taxes in these four cities.

Note: **Property Tax Revenue Trends** – Property tax revenue is generated by applying a millage rate to the assessed value in Cobb County each year. Growth in the assessed value of property in Cobb County each year yields additional revenue for the School District. Assessed property growth since FY2005:

Fiscal Year	Property Digest Growth
FY2017	6.00%
FY2016	3.22%
FY2015	4.29%
FY2014	(1.28%)
FY2013	(2.42%)
FY2012	(5.66%)
FY2011	(9.41%)
FY2010	(1.41)%
FY2009	4.38%
FY2008	7.05%
FY2007	8.16%
FY2006	7.31%
FY2005	5.23%

FISCAL YEAR 2017 REVENUE EXPLANATIONS AND PROJECTIONS (Continued)

Taxes levied on real and personal property are based on values assessed as of January 1. Based on a millage levy of 18.90 mills, a homeowner would pay \$20.00 per \$1,000 on 40% of the assessed value. Taxes not paid in sixty (60) days become delinquent taxes and penalties and interest are assessed.

How your School Taxes are calculated

The following is an example of how FY2017 Cobb County School Taxes are calculated for a \$206,700 home:

<u>M & O Millage</u>	<u>Item</u>
\$206,700	House assessed at Fair Market Value
X .40	40% Assessment Rate
\$ 82,680	Assessed Value for Tax Purposes
(\$10,000)	Homestead Exemption
\$ 72,680	Tax Base for Property Tax
X .0189	Millage Rate 18.90
\$ 1,374	M & O School Taxes

*Note: Median Home Value in Cobb County \$206,700, per
U.S. Census Bureau 2010 American Community Survey*

Property Tax Exemptions -A property tax exemption excludes all or part of a property's value from property taxation, ultimately resulting in lower property taxes. In Cobb County the Tax Commissioner's office processes the exemption applications. Following are some major exemptions:

Cobb County Basic Homestead - These exemptions apply only to homestead property. For all exemptions, the amount exempted is deducted from the 40% assessed value of the property in the applicable tax categories. Homeowners who meet the basic Homestead Exemption requirements are entitled to a \$10,000 exemption in the county general and school general tax categories. The Basic Homestead Exemption was worth \$262.40 in 2014.

Cobb County School Tax (Age 62) - Homeowners who are 62 years of age on or before January 1 are entitled to an exemption from all taxes in the school general and school bond tax categories.

State Senior Age 65 - Homeowners who are 65 years of age on or before January 1 are entitled to a full exemption in the state tax categories up to 10 contiguous acres immediately surrounding the residence.

State Senior Age 65 \$4,000 (\$10,000 Income Limit) - Homeowners who are 65 years of age on or before January 1 and whose annual NET income does not exceed \$10,000 for the immediately preceding tax year (including income of the spouse but not including Social Security or retirement income) are entitled to a \$4,000 exemption in the state, county bond and fire district tax categories.

Cobb County \$22,000 Disability - Homeowners who are disabled on or before January 1, and whose annual NET income (including income of the spouse but not including income received as a result of the disability; e.g. disability retirement) does not exceed \$12,000 for the immediately preceding year are entitled to a \$22,000 exemption in all tax categories except the state.

FISCAL YEAR 2017 REVENUE EXPLANATIONS AND PROJECTIONS (Continued)

State Veteran's Disability - Homeowners who are disabled veterans as defined in O.C.G.A. 48-5-48 are entitled to an exemption in all tax categories.

State Surviving Spouse – A homeowner who is the un-remarried surviving spouse of a member of the U. S. armed forces killed in any war or conflict as defined in O.C.G.A. 48-5-52.1 and receiving spousal benefits from the U. S. Department of Veteran's Affairs is entitled to an exemption in all tax categories.

State Surviving Spouse of a Peace Officer or firefighter killed in the Line of Duty – The un-remarried surviving spouse of a peace officer or firefighter killed in the line of duty is entitled to an exemption for the full value of the homestead.

Real Estate Transfers - A tax imposed on the transfer of real estate located within Cobb County. The tax is \$1.00 on the first \$1,000 or less of the purchase price or value of the property, and \$.10 of each additional \$100 or fraction thereof. Transfers with a purchase price of less than \$100 are not taxable. This tax has a direct relationship of property being bought in the county.

Title Ad Valorem Tax (TAVT) – According to House Bill 386, new TAVT is introduced. Motor vehicles purchased on or after March 1, 2013 and titled in Georgia are exempt from Georgia sales and use tax and annual ad valorem tax, also known as “the birthday tax”. These motor vehicles are instead subject to a one-time State and Local TAVT Fee, as provided by O.G.G.A. 48-5C-1.

Intangible Recording Tax - Holders of “long term” notes secured by real estate pay the Georgia intangible recording tax to the Tax Commissioner. The rate is \$1.50 per \$500 or fraction thereof of the principal amount of the loan. The maximum amount of recording tax on any single note is \$25,000.

Alcoholic Beverages - Tax collected on all alcoholic beverages sold in Cobb County.

Liquor by the Drink - Tax collected on all liquor by the drink sold in Cobb County.

Tuition and Fees - Charged to non-employees enrolled in District professional learning classes.

Interest Income - Interest income are funds collected as interest on all school investments and the interest charged to delinquent taxes.

Other Local Revenue - These funds include revenue from Cell Tower contracts, sale of school assets, revenue from District property leasing or school facility rental, reimbursement revenue from students for school property damages, school gate receipts of sports half time exhibition, and other miscellaneous revenue (examples include copies, ID badges, transcripts, etc.).



FISCAL YEAR 2017 REVENUE EXPLANATIONS AND PROJECTIONS (Continued)

STATE REVENUE

State revenue is earned via a formula entitled the Quality Basic Education (QBE) Act which is approved by the State of Georgia legislature. The main criteria for State funding is student growth. In FY2016, the State contributes approximately **51.18%** of the Cobb County School System’s revenue.

QBE Funding Formula Summary

1. **Full-Time Equivalent** - The funding formula utilizes a concept called Full-Time Equivalent (FTE). The State of Georgia allocates funds to school districts based on their number of full-time students. Cobb County reports enrollment during each school year to the State of Georgia. Each school day is divided into six parts and the student is counted six times. Students in the following programs or situations may not be counted for the portion of the day that they are in them:

- Study Hall
- Students on Minimum Day Schedule
- Non-credit Courses

EXAMPLE: A student taking the following in school is counted as 5/6 FTE instead of 1 FTE:

<u>Item</u>	<u># Items</u>	<u>FTE</u>
Math	1	1
English	1	1
Social Studies	1	1
Science	1	1
Study Hall	1	0
Literature	<u>1</u>	<u>1</u>
Total	6	5

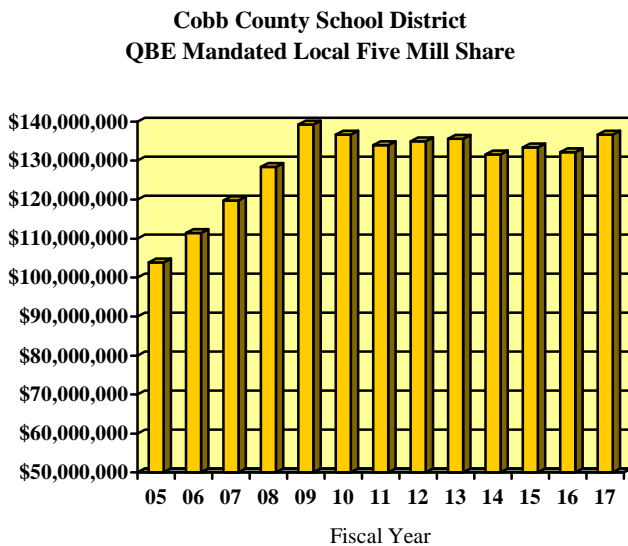
2. **Program Weights** - Since different programs (kindergarten, primary grades 1-3, middle school grades 6-8, etc) vary in their cost of operation, each program is assigned a program weight. The Governor is authorized to appoint a task force every three years to recommend to the General Assembly any needed changes in the program weights. The following are the FY2016 Program Weights:

<u>Programs</u>	<u>Weights</u>	<u>Programs</u>	<u>Weights</u>
Kindergarten	1.6532	Remedial	1.3099
Kindergarten EIP	2.0382	Alternative	1.4727
Grades 1-3	1.2859	Special Ed Cat I	2.3828
Grades 1-3 EIP	1.7955	Special Ed Cat II	2.7933
Grades 4-5	1.0358	Special Ed Cat III	3.5559
Grades 4-5 EIP	1.7892	Special Ed Cat IV	5.7624
Grades 6-8	1.0281	Special Ed Cat V	2.4532
Middle School	1.1317	Gifted	1.6609
Grades 9-12	1.0000	ESOL Program	2.5096
Vocational Lab	1.1907		

3. **Training & Experience** - The State of Georgia allocates additional funds to school districts to adjust for varying levels of teacher education and years of experience.

FISCAL YEAR 2017 REVENUE EXPLANATIONS AND PROJECTIONS (Continued)

4. **Local Five Mill Share** - The Local Share for each local system is an amount of money equal to the amount that can be raised by levying five (5) mills on the forty (40) percent equalized property tax digest. Each local system will receive an amount of State funds that is the QBE program cost for the system MINUS the Local Share Amount. Cobb County's Local Share contribution in FY2017 is \$136.7 million.



<u>YEAR</u>	<u>LOCAL SHARE</u>
2005	\$103,896,069
2006	\$111,425,229
2007	\$119,785,031
2008	\$128,360,314
2009	\$139,200,389
2010	\$136,638,547
2011	\$133,973,704
2012	\$134,918,836
2013	\$135,582,243
2014	\$131,545,626
2015	\$133,378,961
2016	\$132,140,111
2017	\$136,707,956

These amounts are deducted from the State revenue earned by Cobb County

5. **Base Amount** - Standard Cost per Student amount established by the State of Georgia. The base amount for FY2016 is \$2,463.43 per student.

QBE Formula

To determine the total State funds for a specific school system, the following formula is used:
 FTE Count X Program Weight X Base Amount X Training & Experience Factor - Five Mill Share



FISCAL YEAR 2017 REVENUE EXPLANATIONS AND PROJECTIONS (Continued)

Cobb County School District QBE and State Grant Revenue

FY2017 General Fund State Revenue is approximately **51.18%** of Total Revenue. The following chart presents a summary of State Funding budget since FY2005-06:

School Year	State Revenue Budget	State Revenue Percent Increase (Decrease)	Student Active Enrollment	State Revenue Per Student
2006-07	\$401,255,040	15.9	106,572	\$3,765
2007-08	\$424,030,532	5.7	106,056	\$3,998
2008-09	\$382,397,104	(9.8)	105,742	\$3,616
2009-10	\$358,301,476	(6.3)*	106,488	\$3,365*
2010-11	\$355,722,623	(0.7)*	106,836	\$3,330*
2011-12	\$383,498,159	7.8	106,502	\$3,600
2012-13	\$389,043,623	1.4	106,591	\$3,650
2013-14	\$407,318,416	4.7	107,914	\$3,774
2014-15	\$435,916,618	7.0	109,529	\$3,980
2015-16	\$462,180,062	6.0	111,060	\$4,161
2016-17	\$495,184,803	5.8	111,848	\$4,427

*The Federal ARRA funding had replaced the State funding in 2009-10 and 2010-11 two years.

Note: **State Revenue Trends with Impact of Austerity Cuts**

State Revenue is based primarily on student counts. Due to the State of Georgia economic decline since FY2003, the State of Georgia implemented austerity cuts for K-12 education. Cobb County’s cumulative austerity cuts from FY2003 to FY2017 total \$576 million. FY2017 budget was created with the anticipation of a **\$10.3** million austerity cut.

Description	FY2003-5	FY2006	FY2007	FY2008	FY2009	FY2010
Annual	\$41,868,811	\$22,370,583	\$11,211,055	\$9,442,954	\$6,178,365	\$42,407,699
Mid-Year Cut	\$8,556,134	\$0	\$0	\$0	\$25,316,975	\$43,521,811
Total		\$22,370,583	\$11,211,055	\$9,442,954	\$31,495,340	\$85,929,510
Cumulative	\$50,424,945	\$72,795,528	\$84,006,583	\$93,449,537	\$124,944,877	\$210,874,387
Description	FY2011	FY2012	FY2013	FY2014	FY2015	FY2016
Annual	\$69,383,901	\$72,553,160	\$72,141,399	\$65,900,761	\$45,821,472	\$28,518,269
Mid-Year Cut	\$413,185					
Total	\$69,797,086	\$72,553,160	\$72,141,399	\$65,900,761	\$45,821,472	\$28,518,269
Cumulative	\$280,671,473	\$353,224,633	\$425,366,032	\$491,266,793	\$537,088,265	\$565,606,534

FISCAL YEAR 2017 REVENUE EXPLANATIONS AND PROJECTIONS (Continued)

FEDERAL REVENUE

The Cobb County School District receives a small portion of its revenue from the Federal Government. In FY2017, projected federal revenue is approximately **0.52%** of the Cobb County School System's revenue. The following is a listing of the various Federal Revenues sources:

Indirect Cost Revenue – Reimbursement allowed under selected federal grant programs to help compensate the School District for administrative costs, overhead costs that support the grant.

ROTC Revenue – The Federal Government pays half of the cost of ROTC instructors.

MedACE Revenue – The Administrative Claiming Education (ACE) program is a Medicaid program administered through the Children's Intervention School Services Office in conjunction with the Georgia Department of Community Health. This program allows the District to be reimbursed under the Federal Medicaid program for portions of administrative costs associated with providing school-based health services.

Medicaid Reimbursement – This program reimburses the District for certain medical services provided to a child under his/her Individual Education Program (IEP). This program is only available to Medicaid-eligible students. This program allows the District an opportunity to obtain funding which would otherwise be unavailable to the District, thereby strengthening the District's ability to deliver high quality education to the student.



EXECUTIVE SUMMARY
EXPLANATION OF ALLOCATION OF HUMAN AND FINANCIAL RESOURCES
BUDGET ASSUMPTIONS/INITIATIVES AND CONSTRAINTS

The operating budget was developed in conformance with budget guidelines developed by the Budget Administrator Committee. These guidelines are divided into different sections, which include assumptions and constraints.

I. ASSUMPTIONS/INITIATIVES

- A. Enrollment - The enrollment projections for the forthcoming school year are made by the Accountability & Research Department on November each year. These projections are used to prepare the proposed revenue and expenditure budget to ensure successful schools and educational programs. The methodology of forecasting is to review the historical trends in enrollment data at each grade level for each school. In addition, the projections took into consideration the data in Enrollment Study, a research developed for the District by Educational Planners, LLC., as well as a review on the population and housing data of the Atlanta Regional Commission (ARC). The following table presents the past five year active enrollment data and projection for the future years:

Five Year History	FY2012	FY2013	FY2014	FY2015	FY2016
Enrollment	106,502	107,914	109,529	111,060	111,872
Growth Rate	-	1.3%	1.5%	1.4%	0.7%

Five Year Projection	FY2017	FY2018	FY2019	FY2020	FY2021
Enrollment	112,708	113,271	113,838	114,407	114,979
Growth Rate	0.0%	0.5%	0.5%	0.5%	0.5%

- B. Personnel - The teacher, paraprofessional, counselor, media specialist, assistant principal and clerical needs are determined based on the enrollment and the personnel allotment formulas. Personnel needs are analyzed so that existing, as well as, projected new students are served according to state and local mandates. The teacher/paraprofessional allotment formulas comply with state mandated maximum average class size. The formulas also comply with accreditation agency requirements, such as the Southern Association of Schools and Colleges.
- C. Economic Factor – In some years, an inflation factor is determined by the Budget Committee based on the Consumer Price Index as published by the Bureau of Labor Statistics with consideration given to local economic conditions. Because of current economic conditions, which affect the School District’s ability to balance the budget, an inflation factor is not used in budget development. Generally, operating budgets are continued unless there is a new approved School District project or initiative. Individual account estimates (utility rates, etc.) are developed by contacting outside entities to ensure that the District final budgets are as realistic as possible.

**EXPLANATION OF ALLOCATION OF HUMAN AND FINANCIAL RESOURCES
BUDGET ASSUMPTIONS/INITIATIVES AND CONSTRAINTS (continued)**

- D. Lapse Analysis – Budgets are developed each year using a realistic approach. In spite of this approach, there are accounts that finish the year under-budget. This under-budget amount is referred to as lapse. This can happen for a variety of reasons such as budgeting insurance for employees, but for some reason the employee does not request insurance or they end up being included on their spouse’s insurance program. In both of these cases, the budget is not utilized and these funds revert to fund balance at the end of the year. Lapse can also occur as a result of over or under collections of revenue. Because of the District’s realistic budget approach, the effect of lapse on the District fund balance should be minimal.

- E. Formula Driven Budget - A formula driven budget is prepared by the Finance Division using the enrollment projections and personnel allotments furnished by the Leadership & Learning Division to determine availability of funds for improvement and new programs. Only the longevity step increase is used for personnel salary calculations. Existing program appropriations are evaluated and one-time costs are eliminated.

- F. Student Supply Allocations – FY2017 Elementary schools are allotted supplies at the rate of \$32 per student. Middle schools are allotted supplies at the rate of \$40 per student. High schools are allotted supplies at the rate of \$48 per student.

- G. Salary Improvements - Salary improvements are recommended based on the proposed State increase with adjustments as specified in the District's goals and objectives as approved by the Board.

- H. Program Evaluation - New programs are recommended for consideration in the enhancement budget and are considered based on their contribution to District-wide and school-level objectives.

- I. Equipment – The equipment, furniture and vehicle budgets are zero-based each year. All new and replacement equipment must be itemized and will be considered individually by the Budget Committee.

- J. Facilities - Renovations of existing facilities and new facilities to be constructed are funded through the Special Purpose Local Option Sales Tax (SPLOST). Renovations to school facilities such as HVAC units, roofs, painting, etc. impact the General Fund. Because of these new items and new product efficiencies, there is a reduced need for increased general maintenance budgets in the General Fund. All General Fund maintenance accounts are reviewed annually to estimate and budget this savings.

- K. Student Transportation – Transportation is provided to students and is partially funded using State categorical grant funding. The majority of transportation is funded through local property taxes. Each year, the number of bus drivers and buses is analyzed based upon the projected number of students that the District will have to serve.

**EXPLANATION OF ALLOCATION OF HUMAN AND FINANCIAL RESOURCES
BUDGET ASSUMPTIONS/INITIATIVES AND CONSTRAINTS (continued)**

L. Financial Impact of Non-Routine Capital Expenditures

School District building square footage is reviewed each year to account for new schools and classroom additions. Additional maintenance budgets are requested each year to provide for building maintenance (general maintenance supplies, custodians, etc.). Utility companies are contacted annually to ascertain the most current rate estimates. These estimates are used to budget utilities (existing buildings and new schools) for the new school year.

M. Fringe Benefit Estimates for FY2017

FRINGE BENEFIT	FY2017 PROJECTION
Group Insurance - Certified	\$945.00 per month
Group Insurance - Classified	\$846.20 per month
Social Security	6.20% of Gross Salary
Medicare	1.45% of Gross Salary
Teacher's Retirement System (Certified, Administrators, Clerical, Aides)	14.27% of Gross Salary
Unemployment	\$20 – Annual Employee Cost
Workers Compensation	
Teachers, Administrators, Clerical, Aides	0.30% of Gross Salary
Bus Drivers	3.43% of Gross Salary
All Other	3.18% of Gross Salary

II. CONSTRAINTS

- A. **State Revenue** - The School District is experiencing revenue gaps in State funding. New and existing programs mandated by the State may not be fully funded and must be supplemented locally. The local fair share deducted from State revenue further reduces the State funds available to the District. The FY2017 local 5 mill share is budgeted at \$136.7 million dollars.

- B. **Local Tax Revenue** – For FY2017, the Cobb County School District is estimating a property tax digest with 6.00 percent growth. The Board approved the millage rate 18.9 mills, the same rate imposed in FY2016.

- C. **Uncommitted Fund Reserve** – For cash flow purposes (Payroll and Vendor Payments), a minimum one month cash reserve is recommended by the Financial Services Division. Current Board Policy ([Policy DI](#)) directs the District to maintain a minimum unassigned fund balance in its General Fund of at least 8.33% of budgeted expenditures.

TAX BASE AND RATE TRENDS

FY2017 Metro Atlanta Millage Rate Comparison

Metro Atlanta System	General Fund Millage	Bond Millage	Total Millage	Standard Homestead Exemption
Atlanta (APS)	21.640	0.100	21.740	\$30,000
Cobb	18.900	0.000	18.900	\$10,000
Dekalb	23.980	0.000	23.980	\$12,500
Fulton	18.502	0.000	18.502	\$30,000
Gwinnett	19.800	2.050	21.850	\$4,000

Property Tax Rates – Cobb County School District

Note: Taxes are levied on real and personal property. Based on a millage levy of 1.00 Mill, a homeowner would pay \$1.00 per \$1,000 on 40% of the assessed value.

Fiscal Year	General Fund Millage Rate	Bond Fund Millage Rate	Total Millage Rate
1999	17.83	3.50	21.33
2000	17.55	1.50	19.05
2001	17.55	1.50	19.05
2002	19.00	1.05	20.05
2003	19.00	0.90	19.90
2004	19.00	0.90	19.90
2005	19.00	0.90	19.90
2006	19.00	0.90	19.90
2007	19.00	0.90	19.90
2008	18.90	0.00	18.90
2009	18.90	0.00	18.90
2010	18.90	0.00	18.90
2011	18.90	0.00	18.90
2012	18.90	0.00	18.90
2013	18.90	0.00	18.90
2014	18.90	0.00	18.90
2015	18.90	0.00	18.90
2016	18.90	0.00	18.90
2017	18.90	0.00	18.90



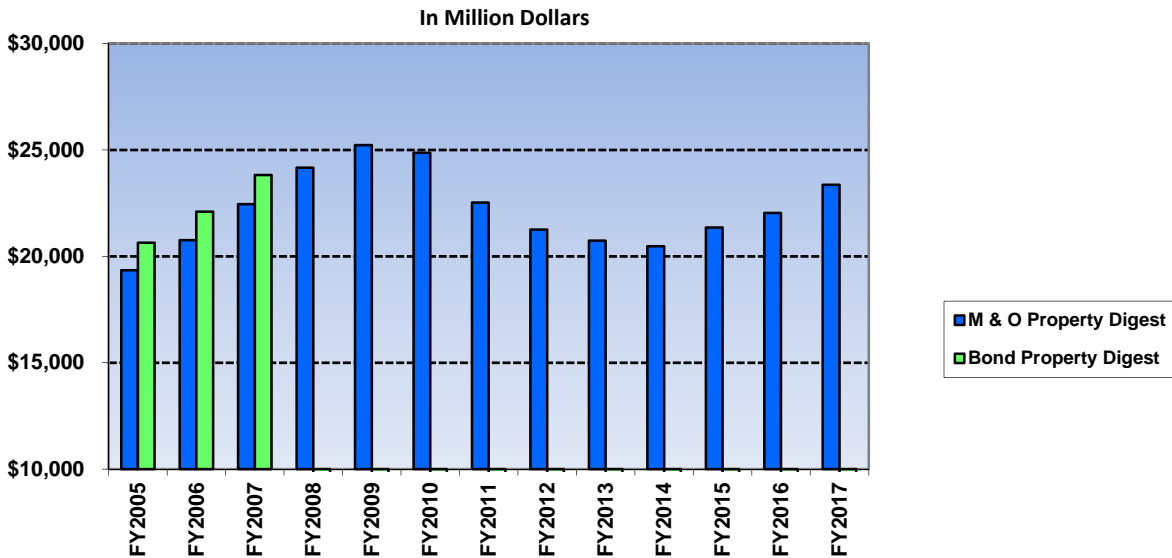
TAX BASE AND RATE TRENDS (continued)

Net Property Digest Information – Cobb County

Over half of the General Fund revenue of the Cobb County School District is derived as a result of local property taxes in Cobb County. Millage rates approved by the Board of Education are applied each year to the net property digest for M&O and Bonds. The current and prior year Property Digests are presented below:

Fiscal Year	Net Maintenance & Operations Property Digest	Net Bond Property Digest
FY2005	\$19,347,342,727	\$20,643,481,831
FY2006	\$20,761,870,661	\$22,103,473,120
FY2007	\$22,456,439,458	\$23,824,006,517
FY2008	\$24,167,393,316	\$0 – (See Note)
FY2009	\$25,226,571,673	\$0 – (See Note)
FY2010	\$24,870,361,338	\$0 – (See Note)
FY2011	\$22,530,784,039	\$0 – (See Note)
FY2012	\$21,255,419,607	\$0 – (See Note)
FY2013	\$20,741,250,527	\$0 – (See Note)
FY2014	\$20,476,161,097	\$0 – (See Note)
FY2015	\$21,354,845,760	\$0 – (See Note)
FY2016	\$22,041,698,137	\$0 – (See Note)
FY2017	\$23,363,789,838	\$0 – (See Note)

Note: The Cobb County School District became free of long term debt on January 31, 2007. The Tax Assessor no longer supplies a Bond Property Digest for the School District as this is not necessary because of the debt payoff.



FY2017 PERSONNEL RESOURCE CHANGES – GENERAL FUND



GENERAL FUND	FY2013 Revised Budget	FY2014 Revised Budget	FY2015 Revised Budget	FY2016 Revised Budget	FY2017 Approved Budget
Instructional School Positions					
Kindergarten Teachers	318.00	351.00	365.00	379.00	373.00
Kindergarten Early Intervention Program	159.00	116.00	100.50	106.00	121.00
Grades 1-3	967.00	984.00	1,018.00	1,069.00	1,079.00
Grades 1-3 Early Intervention Program	255.00	249.00	234.00	235.50	295.00
Grades 4-5	535.00	554.00	557.00	587.00	588.00
Grades 4-5 Early Intervention Program	133.50	107.50	124.00	130.50	174.00
Grades 4-5 Fine Art, Orchestra	1.00	0.00	0.00	0.00	0.00
Elementary Specialists	207.00	209.50	212.00	227.50	228.00
Grades 6-8	766.50	754.00	783.50	813.00	822.00
Grades 9-12/Alternative Program	970.50	960.00	996.00	1050.50	1065.00
Virtual Learning Teachers	0.00	13.00	13.00	11.00	11.00
Career & Technology	117.00	117.00	128.50	124.00	122.50
ROTC	28.00	28.00	28.00	28.00	28.00
IEL Intensive English Language Teacher	31.00	31.00	31.50	31.50	31.50
In School Suspension	41.00	41.00	41.00	41.00	41.00
Contingency Staff - Certified	242.16	184.00	447.71	250.87	67.61
Magnet Coordinators & Teachers	20.00	21.00	18.00	18.00	18.00
English as a Second Language - ESOL	213.50	213.50	162.50	180.50	186.00
Gifted	415.80	415.80	405.50	445.50	493.00
Remedial Education Teachers	105.50	105.50	111.00	131.00	193.50
Area Lead Teacher Program – ALT	0.00	0.00	0.00	0.00	0.00
Special Ed - Teachers	1133.46	1134.00	1134.00	1237.00	1197.00
Special Ed - Preschool Teachers	79.50	79.50	79.50	79.50	79.50
Special Ed - Parapros	546.00	546.00	546.00	452.00	452.00
Special Ed - Preschool Parapros	137.00	137.00	137.00	137.00	137.00
Kindergarten Parapros	318.00	351.00	365.00	379.00	373.00
Other Instructional Parapros	249.10	249.60	229.60	230.60	234.10
Virtual Learning Parapros	0.00	13.00	16.00	16.00	16.00
Media Specialists	126.00	126.00	126.00	126.00	126.00
Contingency Staffs - Classified	15.77	15.77	2.10	0.00	2.50
Total Instructional School Positions	8130.79	8106.67	8411.91	8516.47	8551.71
Other School Support Positions					
Principals	109.00	108.00	108.00	109.00	109.00
Assistant Principals	157.00	158.00	204.00	207.00	211.00
Assistant Administrator	32.00	37.00	0.00	0.00	0.00
Facility Supervisor	0.00	1.00	0.00	0.00	0.00
Counselors	240.00	243.00	251.50	253.50	255.00
MS Graduation Coaches	0.00	0.00	0.00	0.00	0.00
HS Graduation Coaches	0.00	0.00	0.00	0.00	0.00
Local School Secretary	109.23	110.00	110.00	110.00	110.00
Local School Bookkeeper	0.00	0.00	99.25	109.50	110.00
Local School Clerical	344.71	351.49	255.50	268.00	273.00

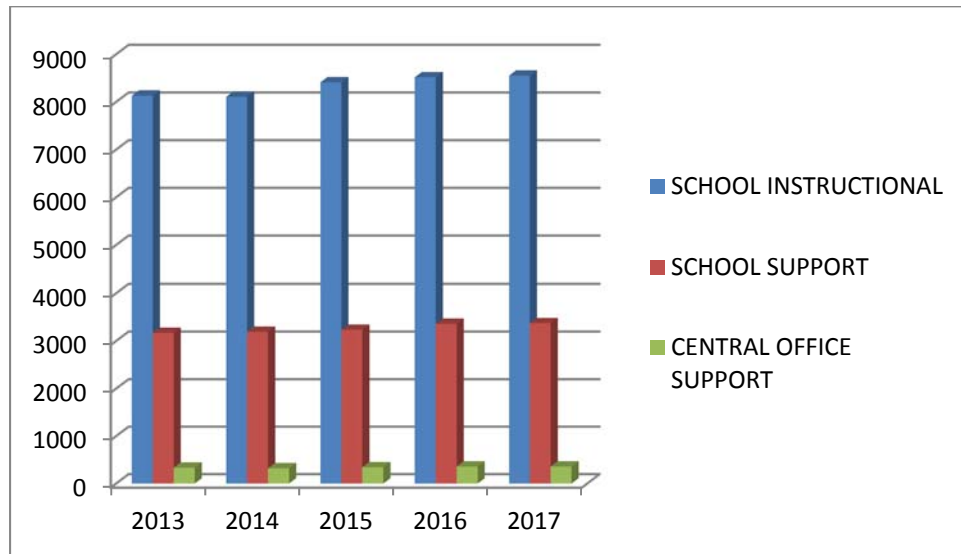
FY2017 PERSONNEL RESOURCE CHANGES – GENERAL FUND (Continued)



GENERAL FUND	FY2013 Revised Budget	FY2014 Revised Budget	FY2015 Revised Budget	FY2016 Revised Budget	FY2017 Approved Budget
Interpreters – ESOL/ Foreign Language	12.26	12.26	12.00	12.00	12.00
Interpreters – Special Ed	5.00	5.00	5.00	5.00	5.00
Diagnosticians	4.00	4.00	4.00	4.00	4.00
Diagnosticians - Preschool	4.00	4.00	4.00	4.00	4.00
Audiologists	3.30	3.30	3.30	3.30	3.30
Occupational Therapists	9.30	9.30	9.30	9.30	9.30
Physical Therapists	6.40	6.40	6.40	6.40	6.40
Speech Language Pathologist (SLP)	190.74	191.00	191.00	191.00	191.00
SLP Parapros	4.00	4.00	4.00	4.00	4.00
Special Ed Nurses	11.50	11.50	11.50	11.50	11.50
SpEd School Based Leadership AP	0.00	0.00	0.00	85.00	85.00
CBST Trainers	0.00	0.00	0.00	0.00	0.00
School Nurses & Consulting Nurses	102.80	102.80	102.80	101.92	103.68
Hospital / Homebound	3.00	3.00	3.00	3.00	3.00
Special Ed Preschool Specialist	1.00	1.00	1.00	1.00	1.00
Tech Specialists – Tech Dept	67.00	68.00	68.00	71.00	71.00
Psychologists	40.25	40.25	40.25	40.25	40.25
Social Workers	32.00	32.00	32.00	32.00	32.00
Campus Officers	23.00	23.00	37.00	40.00	40.00
Custodians	565.85	572.85	574.85	576.85	576.85
Bus Monitors	60.00	60.00	60.00	60.00	60.00
Bus Drivers (Regular & Sp Ed)	856.00	856.00	856.00	854.00	856.00
Maintenance	130.00	130.00	130.00	138.00	130.00
Mechanics – Fleet Maintenance	44.00	44.00	44.00	44.00	44.00
Total Other School Support Positions	3168.34	3190.89	3233.65	3358.52	3371.28
Central Office Support Positions					
Division 1 – General Administration	14.50	18.50	23.00	25.50	25.50
Division 2 – Operational Support	46.25	46.25	47.25	52.25	52.25
Division 2 – Human Resources	42.50	41.00	44.00	43.00	43.00
Division 3 – Technology	55.00	51.00	54.00	59.00	59.00
Division 4 – Academics-Teach & Learn	75.57	73.57	56.98	59.48	59.48
Division 4 – Academics-Special Ed Svcs	31.45	29.50	29.50	16.50	16.50
Division 4 – Accountability & Research	0.00	0.00	25.14	32.45	32.45
Division 5 – Leadership & Learning	20.67	16.17	16.50	17.50	17.50
Division 6 – Financial Services	49.70	45.70	46.70	52.70	52.70
Total Central Office Support Positions	335.64	321.69	343.07	358.38	358.38
Grand Total – General Fund Positions	11,634.77	11,619.25	11,988.25	12,233.37	12,281.37

FY2017 PERSONNEL RESOURCE CHANGES – GENERAL FUND (Continued)

PERSONNEL RESOURCE CHANGES – GENERAL FUND



STAFF/STUDENT ENROLLMENT RATIO – GENERAL FUND

School Year	FY2013	FY2014	FY2015	FY2016	FY2017 Projection
General Fund Positions	11,635	11,619	11,989	12,233	12,281
Student Enrollment	107,914	109,529	111,060	111,872	112,708
Staff/Student Ratio	1 : 9.27	1 : 9.42	1 : 9.26	1 : 9.15	1 : 9.18

FY2017 PERSONNEL RESOURCE CHANGES – GENERAL FUND (Continued)

FY2013

1. Increase class size by two students at every grade level
 - a. Kindergarten 24:1
 - b. Grades 1-3 25:1
 - c. Grades 4-5 32:1
 - d. Grades 6-8 32:1
 - e. Grades 9-12 34:1
2. Add 11 custodian positions due to school facility square footage expansion
3. Closed Skyview Elementary School, reduced 6.15 school support positions
4. Eliminated 4 positions in school-within-school reduction
5. Transferred to General Fund from Title III grant 12.26 ESOL interpreters and 1.6 clerks
6. Reduce Middle and High School Media Parapro to 60%

FY2014

1. Class size at every grade level
 - a. Kindergarten 24:1
 - b. Grades 1-3 25:1
 - c. Grades 4-5 32:1
 - d. Grades 6-8 33:1
 - e. Grades 9-12 35:1
2. Add 7 custodian positions due to school facility square footage expansion
3. Closed Brown Elementary School
4. Eliminated 14 administration contingency positions
5. Reduce 182 professional positions at schools
6. Central Office reduction 16 positions
7. Implement Virtual Learning to add 13 online teachers and 13 Paraprofessional positions
8. Utilize 49% teaching positions, 13 fulltime equivalent, to reduce class size

FY2015

1. Reduced Class size at every grade level
 - a. Kindergarten 23:1
 - b. Grades 1-3 24:1
 - c. Grades 4-5 30:1
 - d. Grades 6-8 31:1
 - e. Grades 9-12 33:1
2. No Furlough Days
3. 180 Days School Year
4. Full Step for all eligible employees
5. A 1% partial salary restoration for all employees
6. Reduced Classroom Size across all grade levels by adding 300 teaching positions

FY2016

1. A 4% Raise for all employees
2. Increase Classroom Teachers (\$7.5M allocated)
3. 180 Days School Year
4. Full Step for all eligible employees

FY2017 PERSONNEL RESOURCE CHANGES – GENERAL FUND (Continued)

FY2017

1. A 2.5% Raise for All Eligible Employees
2. An additional 64 Classroom Teachers
3. 180 Days School Year
4. Full Step for All Eligible Employees



FY2017 PERSONNEL RESOURCE CHANGES – OTHER FUNDS



OTHER FUNDS	FY2013 Revised Budget	FY2014 Revised Budget	FY2015 Revised Budget	FY2016 Revised Budget	FY2017 Approved Budget
SPLOST 3	35.74	7.00	4.00	0.00	0.00
SPLOST 4	0.00	38.74	37.74	37.74	37.74
Title I	222.66	225.89	207.89	196.52	196.52
Title I - Stimulus	0.00	0.00	0.00	0.00	0.00
IDEA	362.58	287.65	287.15	310.90	310.90
IDEA – Stimulus	0.00	0.00	0.00	0.00	0.00
Vocational Grant	0.00	0.00	0.00	0.00	0.00
Title II - A	2.50	2.99	9.97	13.00	13.00
Homeless Grant	0.00	0.00	0.00	0.00	0.00
Federal Funded Grants	0.00	0.00	0.00	0.00	0.00
Title III LEP	8.41	11.81	11.81	18.45	18.45
Title IV	2.50	2.50	2.00	1.00	1.00
Adult Education	8.10	8.10	7.50	8.00	8.00
Psycho-Educational Centers	61.49	60.52	56.72	52.32	52.32
Facility Use	2.00	2.00	2.00	2.00	2.00
After School Program	3.10	3.10	3.10	4.10	4.10
Tuition School	1.16	1.16	1.16	1.00	1.00
Public Safety	21.00	21.00	21.00	21.00	21.00
Adult High School	3.50	3.50	3.50	2.60	2.60
Miscellaneous Grants	0.20	0.00	0.00	0.00	0.00
School Nutrition	1,214.00	1,215.00	1,217.00	1,217.00	1,218.00
Self Insurance	5.00	5.00	5.00	5.00	5.00
Purchasing	16.50	16.50	16.50	17.50	17.50
Flexible Benefits	1.00	1.00	1.00	1.00	1.00
Grand Total – Other Funds Positions	1,971.50	1,912.96	1,894.15	1,909.13	1,910.13

The District FY2017 Personnel total 14,191.50 (in FTE basis) including General Fund and Other Funds positions.



COBB COUNTY SCHOOL DISTRICT PERFORMANCE RESULTS

IOWA ASSESSMENTS *Fall 2015 (Latest available scores)*

Third, fifth, and seventh grade students in the Cobb County School District performed above the national average on the 2015-2016 Iowa Assessments, a set of norm-referenced tests that compare students' performance to that of their peers across the United States. Cobb third graders had an average composite score ranked in the 59th percentile, meaning that on average Cobb third graders scored equal to or better than 59% of all other U.S. third grade students who took the Iowa Assessments. Composite scores for fifth graders ranked in the 60th percentile, and seventh graders scored in the 59th percentile (See Table 1). The 50th percentile is the national average in all subjects tested. According to Cobb County School District Superintendent Chris Ragsdale, these scores are the result of the hard work performed by teachers every day.

The Iowa Assessments evaluate students in reading, English language arts, math, science, and social studies. The tests are particularly helpful in identifying core skills where students may need additional instruction. By administering the tests in the fall, teachers can utilize student data to improve instruction.

In Cobb County, third graders performed best in science, scoring in the 64th percentile, and in reading, where they ranked in the 59th percentile. Scores for Cobb fifth graders were at the 67th percentile in social studies and 63rd percentile in English language arts. Seventh grade students ranked in the 62nd percentile in English language arts, science, and social studies. In reading, they placed in the 57th percentile. Math for fifth and seventh grade students ranked in the 55th percentile. Social studies scores for third grade also ranked in the 55th percentile.

The Iowa Assessments also include grade equivalents, or GE scores. The numbers in the GE score that come before the decimal represent the grade level of the student's performance, while the digits that follow the decimal represent the month within the grade. A GE score of 3.4 means the student's performance was similar to that expected of a third grader taking the same test during the fourth month of school. For all three grade levels tested, Cobb County students exceeded the expected grade equivalents.



Table 1: Summary of Cobb Results for Each Subject Area and Composite Score

Subject	Grade	National Percentile Rank (NPR)			Grade Equivalent (GE)		
		2014	2015	2016	2014	2015	2016
Reading	3	58.0	56.0	59.0	3.3	3.4	3.4
	5	60.0	59.0	58.0	5.6	5.6	5.5
	7	57.0	56.0	57.0	7.6	7.7	7.6
English Language Arts Total	3	59.0	56.0	58.0	3.3	3.3	3.3
	5	66.0	64.0	63.0	5.9	5.9	5.7
	7	64.0	62.0	62.0	8.1	8.1	8.0
Math Total	3	58.0	54.0	57.0	3.2	3.3	3.2
	5	60.0	56.0	55.0	5.4	5.4	5.3
	7	60.0	55.0	55.0	7.9	7.5	7.4
Science	3	63.0	60.0	64.0	3.5	3.5	3.5
	5	64.0	62.0	62.0	5.9	6.0	5.8
	7	62.0	62.0	62.0	8.1	8.1	8.0
Social Studies	3	57.0	54.0	55.0	3.3	3.3	3.2
	5	69.0	67.0	67.0	6.2	6.2	6.0
	7	63.0	61.0	62.0	8.2	8.2	8.1
Complete Composite	3	59.0	56.0	59.0	3.3	3.3	3.3
	5	63.0	61.0	60.0	5.8	5.8	5.6
	7	61.0	59.0	59.0	8.0	7.9	7.8

Notes

2014 corresponds to the 2013–2014 school year.

2015 corresponds to the 2014–2015 school year.

2016 corresponds to the 2015–2016 school year.

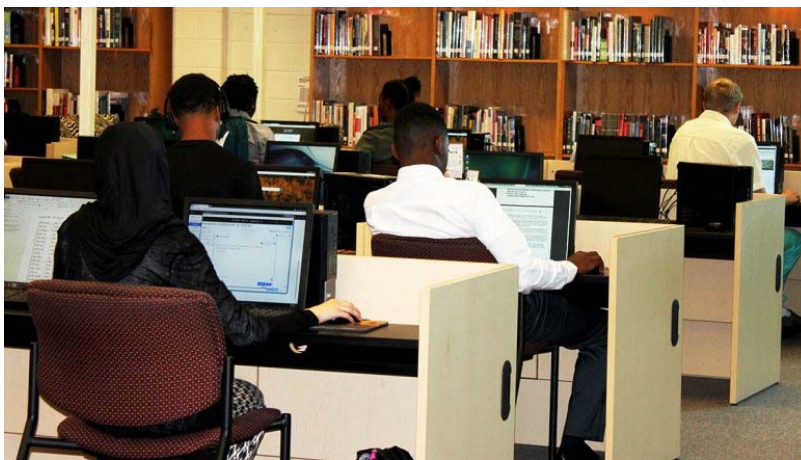
**COBB COUNTY SCHOOL DISTRICT
PERFORMANCE RESULTS (Continued)**

SCHOLASTIC ASSESSMENT TEST (SAT) SCORES

SAT scores for the Cobb County School District increased by four points and remain well above the averages for both the state and nation. The CCSD class of 2016 posted an average score of **1520**, which is **61** points higher than the state average and **36** points higher than the national average.

“For the third straight year our students have continued to make gains in the overall SAT score for the district,” said Cobb County School District Superintendent Chris Ragsdale. “Our continued success is a testament to the dedication and hard work of our entire team.”

Most impressive are the 6 Cobb school district high schools who scored double-digit increases: Campbell (up 42 points), South Cobb (up 32 points), Kennesaw Mountain (up 22 points), Wheeler (up 18 points), Pebblebrook (up 12 points), and Harrison (up 11 points).



“Our counselors, teachers and administrators communicate frequently about SAT preparation through individual advisement conferences, parent/student meetings, and classroom lessons,” said Campbell High School Principal Dr. Jeanne Walker “Multiple opportunities to prepare for the SAT are provided by our classroom teachers, our PTA,

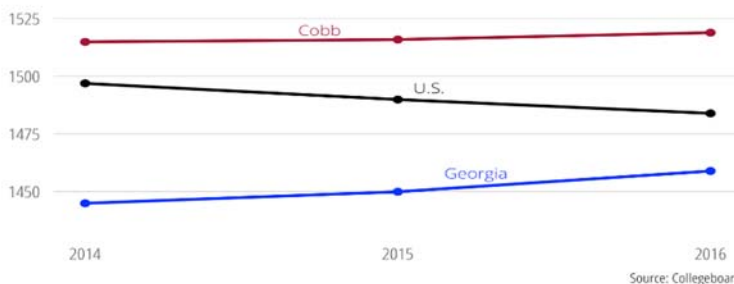
Project 2400, and independent tutoring programs.”

Ten of the district’s high schools had scores above the State average of **1459**. Those schools include Walton (1730), Lassiter (1654), Pope (1649), and Wheeler (1635).

“Our scores continue to be high because our students are encouraged to take very rigorous courses, such as advance placement,” said Judy F. McNeill, Principal of Walton High School.

SAT Scores Increasing in Cobb and Georgia but Decreasing in U.S.

Total SAT Score of Seniors Graduating in 2014-2016



**COBB COUNTY SCHOOL DISTRICT
PERFORMANCE RESULTS (Continued)**

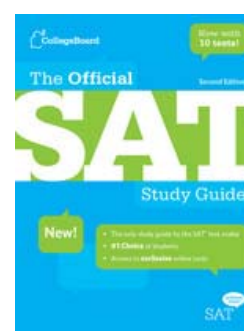
SCHOLASTIC ASSESSMENT TEST (SAT) SCORES

The College Board redesigned the SAT in March of 2016. Scores from the new SAT are not included in this press release. Scores from the new SAT cannot be directly compared to the old SAT.

“Pope High School’s scores are going in the right direction,” said Principal of Pope High School, Dr. Bob Downs “Our teachers are doing a great job focusing on literacy in the classroom.”

“We have done a lot of work to ensure our teachers integrate SAT strategies into our everyday coursework,” said Dr. Chris Richie, Principal of Lassiter High School.

The SAT is designed to predict a student’s potential for success in the first year of college. It tests students’ knowledge and application of reading, writing, and math. The writing section of the test asks students to write an essay that requires them to take a position on an issue and use reasoning and examples to support their position. The math section of the test includes topics from the third-year of college-preparatory math, such as exponential growth, absolute value, functional notation, and negative and fractional exponents. The Critical Reading section, previously known as the Verbal section, includes short and long reading passages.



Three-year trends of scores for the three sections of the SAT (Test Scale: 200-800)

YEAR		NATIONAL	GEORGIA	COBB
2016	TOTAL	1484	1459	1520
2015		1490	1450	1516
2014		1497	1445	1515
2016	READING	494	493	514
2015		495	490	513
2014		497	488	512
2016	MATHEMATICS	508	490	513
2015		511	485	510
2014		513	485	509
2016	WRITING	482	476	494
2015		484	475	493
2014		487	472	493

**COBB COUNTY SCHOOL DISTRICT
PERFORMANCE RESULTS (Continued)**

AMERICAN COLLEGE TESTING (ACT) SCORES

For the 11th straight year, Cobb County School District students achieved record-high scores on the ACT college entrance exam. The class of 2016 scored nearly two points higher than students nationally. In addition, 10 students in five Cobb County schools attained perfect scores.

“Cobb students continue to outperform their state and national peers,” said Superintendent Chris Ragsdale. “This success is a direct result of the team of educators working hard each day to provide rigorous learning opportunities in our classrooms.”

The district’s average score of **22.6** is 1.8 points higher than the national average of **20.8** and the state average of **21.1**.

Ten Students Achieve Perfect Scores

The CCSD schools with students who scored a perfect 36 points on the ACT include: Campbell High School (1), Kell High School (1), Kennesaw Mountain School (1), Walton High School (5), and Wheeler High School (2). All of those students graduated last spring.

“Our teachers collaborate consistently to provide relevant and rigorous instruction that prepares our students to achieve at the highest level. This was an outstanding senior class that participated in honors, AP, and IB (International Baccalaureate) curricula,” said Dr. Jeanne Walker, Campbell High School principal.



Ten of the district’s 16 high schools posted average ACT composite scores higher than the state and national average. Nearly **57%** of all 2016 the district’s nearly **4,300** graduating seniors took the ACT in either their sophomore, junior, or senior years.

Walton High School had the highest average score in the district at 26.6 points. At Pope High School, the average score of 25.2 is the second highest in Cobb County schools.

“Walton has a rigorous curriculum in all classes. There are high goals set for each student in each class. We have an excellent faculty that helps students meet those goals, and we always appreciate the parents’ support,” said Walton High School Principal, Judith McNeill.

The ACT college results show that a high percentage of Cobb graduates are prepared for college-level work.

“We’ve seen an increase in our test scores across the board over the past several years, and that is attributed to what our teachers are doing in the classroom. The teachers are doing an amazing job in the classroom every day. We have partnered with some businesses in our community who have provided support and given our students opportunities for standardized test resources,” said Principal Robert Downs of Pope High School.

**COBB COUNTY SCHOOL DISTRICT
PERFORMANCE RESULTS (Continued)**

AMERICAN COLLEGE TESTING (ACT) SCORES

Highlights of ACT Scores for the Cobb County School District

- Cobb's scores exceeded those of the state and nation on all sections of the ACT (English, math, reading, and science) for the eleventh consecutive year.

- 4,265 Cobb students in the Class of 2016 participated in the ACT during their sophomore, junior, or senior year of high school. Of these students, 75% demonstrated readiness for college level coursework in English, 52% in Math, 57% in Social Studies, and 46% in Science. Overall, 36% are college ready in all content areas.

- Students taking a more rigorous course of study in high school tend to have higher scores than those taking a minimum curricular sequence. Students taking physics in addition to biology and chemistry scored 2.9 points higher on the ACT Science test than those taking a general science instead of physics.

- Five high schools had composite scores higher than 24.0 points: Walton 26.6, Pope 25.2, Kennesaw Mountain 24.8, Lassiter 24.8, and Wheeler 24.1.

- Ten high schools had composite scores higher than the state average of 21.1 and the national average of 20.8: Walton 26.4, Pope 25.2, Kennesaw Mountain 24.8, Lassiter 24.8, Wheeler 24.1, Harrison 23.4, Hillgrove 22.6, Allatoona 22.2, North Cobb 21.6, and Kell 21.3.

**COBB COUNTY SCHOOL DISTRICT
PERFORMANCE RESULTS (Continued)**

AMERICAN COLLEGE TESTING (ACT) SCORES

The **Cobb County School System** is the second largest school system in Georgia and the 24th largest district in the nation. It serves 112,000 students, 114 schools, including 67 elementary schools, 25 middle schools, 16 high schools, two charter schools, two special education centers, one adult education center and one performing learning center. Our vision is *One Team, One Goal: Student Success*.

The ACT assessment measures high school students' overall educational development and their readiness for the challenge of core college classes. Scores on the ACT range from 1 to 36. The ACT is comprised of 4 subject-area tests: English, Mathematics, Reading, and Science.

YEAR	SUBJECT	NATIONAL	COBB	GEORGIA
2016	ENGLISH	20.1	22.3	20.7
2015		20.4	22.2	20.6
2014		20.3	21.8	20.3
2016	MATHEMATICS	20.6	22.0	20.6
2015		20.8	21.9	20.5
2014		20.9	21.8	20.5
2016	READING	21.3	23.2	21.8
2015		21.4	23.0	21.6
2014		21.3	22.7	21.4
2016	SCIENCE	20.8	22.4	21.0
2015		20.9	22.2	20.9
2014		20.8	21.9	20.7
2016	COMPOSITE	20.8	22.6	21.1
2015		21.0	22.5	21.0
2014		21.0	22.2	20.8

**COBB COUNTY SCHOOL DISTRICT
PERFORMANCE RESULTS (Continued)**

FOUR-YEAR GRADUATION RATE

Cobb County School District's Graduation Rate Rises



The Cobb County School District graduation rate rose to a new high of **84%**, part of a six year upward trend and once again surpassing the state average. The graduation rate for the class of 2016 increased by 2.4 percentage points from the previous year. The state graduation rate average is 79.2%.

“I am proud of the continued success of our CCSD graduates,” said Cobb County School District Superintendent Chris Ragsdale. “The increase in the high school graduation rate demonstrates the excellence that occurs in our classrooms each and every day. I am thankful for how hard our teachers work to prepare our students for college and career success.”

Fifteen Cobb County schools saw graduation rates climb with Allatoona, Harrison, Hillgrove, Lassiter, Pope and Walton High Schools experiencing rates exceeding 90%.

“Our graduation rate has increased because everyone is involved to meet this goal,” said Judy McNeill, Principal of Walton High School. “Our faculty puts forth extra effort in tutoring our students. Our counselors offer study skills classes for our freshmen.”

Three CCSD schools have seen their graduation rates rise by double digits in the past five years: Pebblebrook High School has seen an increase of 19 percentage points; Campbell High School has risen by 16 percentage points; and, South Cobb has achieved a 12.4 percentage point increase.

Campbell High School principal, Dr. Jeanne Walker, attributes the increase in Campbell's graduation rate to several factors, including a focus on students who need extra help academically.

**COBB COUNTY SCHOOL DISTRICT
PERFORMANCE RESULTS (Continued)**

FOUR-YEAR GRADUATION RATE

“We have expanded and shifted resources to assist student groups who traditionally struggle to reach graduation within four years,” said Walker.

Four-year Cohort Graduation Rates for the Cobb County School District and each district high school from 2012–2016

School	Four-year Cohort Graduation Rate (%)					Trends (%)		
	2012	2013	2014	2015	2016	1 year	3 year	5 year
Cobb	76.0	76.5	78.2	81.4	83.8	2.4	5.6	7.8
Allatoona	87.6	86.6	87.1	89.1	91.3	2.2	4.2	3.7
Campbell	62.1	66.3	66.1	72.1	78.4	6.3	12.3	16.3
Harrison	90.7	96.0	96.2	94.1	94.2	0.1	-2.0	3.5
Hillgrove	83.6	86.4	86.2	90.8	93.3	2.5	7.1	9.7
Kell	78.8	80.6	78.5	84.7	85.0	0.3	6.5	6.2
Kennesaw Mountain	79.9	86.6	81.1	84.1	85.3	1.2	4.2	5.4
Lassiter	87.5	91.4	91.5	93.8	94.5	0.7	3.0	7.0
McEachern	73.9	76.6	81.4	77.5	84.7	7.2	3.3	10.8
North Cobb	79.7	81.5	82.9	83.7	88.1	4.4	5.2	8.4
Osborne	64.9	48.4	56.8	61.4	64.8	3.4	8.0	-0.1
Pebblebrook	53.6	58.3	62.8	70.8	72.3	1.5	9.5	18.7
Pope	93.8	91.9	88.0	91.7	93.4	1.7	5.4	-0.4
South Cobb	61.0	61.0	64.0	74.9	73.4	-1.5	9.4	12.4
Sprayberry	79.4	82.4	80.9	72.0	81.7	9.7	0.8	2.3
Walton	93.8	90.8	92.7	94.1	96.1	2.0	3.4	2.3
Wheeler	70.4	71.2	70.5	79.4	80.7	1.3	10.2	10.3

**COBB COUNTY SCHOOL DISTRICT
PERFORMANCE RESULTS (Continued)**

GEORGIA MILESTONES END-OF-GRADE ASSESSMENTS



Beginning with the 2014–2015 school year, the state implemented the new Georgia Milestones Assessment System (Georgia Milestones) to replace the End of Course Tests (EOCT) and Criterion-Referenced Competency Tests (CRCT). The standards on which the tests are based have not changed, but the assessments have changed.

What is the Georgia Milestones Assessment System?

The Georgia Milestones is a comprehensive summative assessment program for grades 3 through 12. Georgia Milestones measures how well students have learned the knowledge and skills outlined in the state content standards in language arts, mathematics, science, and social studies. Students in grades 3 through 8 take an End-Of-Grade (EOG) assessment in each content area. High school students take an End-Of-Course (EOC) assessment in eight courses. Georgia Milestones includes the following types of test items:

- open-ended (constructed-response) items in language arts and mathematics;
- extended writing responses to passages read during the test in language arts;
- norm-referenced items to provide a national comparison in all content areas; and
- multiple-choice items in all content areas.

How do the Georgia Milestones differ from the old CRCT and EOCT Assessments?

Student results on the former CRCT and EOCT Assessments were divided into three performance levels. On the Georgia Milestones, results are divided into four achievement levels. Moreover, although the standards on which the new and old tests are the same, the Georgia Milestones assessments expect students to know those standards in greater depth. For these reasons, fewer students statewide will perform at the highest level on these tests compared to the former CRCT and EOCT assessments.

How are the results of the Georgia Milestones scored?

Students performance on the assessment is reported in one of four achievement levels: (1) Beginning Learner, (2) Developing Learner, (3) Proficient Learner, or (4) Distinguished Learner. Descriptions of

**COBB COUNTY SCHOOL DISTRICT
PERFORMANCE RESULTS (Continued)**

GEORGIA MILESTONES END-OF-GRADE ASSESSMENTS

each achievement level are given in the Individual Student Report (ISR).

Beginning Learners These students did not demonstrate proficiency.

Developing Learners These students demonstrated partial proficiency.

Proficient Learners These students demonstrated proficiency.

Distinguished Learners These students demonstrated advanced proficiency.

Percent proficient is the percentage of students scoring in the top two achievement levels. The Georgia DOE considers the students who are ready to progress to the next grade in that test subject.

Students also received a scale score for each test. Using the scale score, you can compare your student's performance with the average student in the school, district, and state. Your student's performance in each subject is described in greater detail using domain categories for each subject area.

Where to obtain more information about the Georgia Milestones?

The Georgia Department of Education has provided detailed information about the Milestones for each subject area on their website. To access this information, visit <http://www.cobbk12.org/centraloffice/accountability/milestones-info.aspx>.

Cobb Students Outperform the State in All Grades on the New Georgia Milestones

Georgia Milestones End-of Course (EOG) Assessments were given in the 2015-2016 school year for the second time.

EOG assessments are given in grades 3 to 8 in four subjects: English Language Arts, Math, Science, and Social Studies. Some students take the high school courses Algebra 1 and/or Physical Science in 8th grade. In 2016, these students took the End-of-Course (EOC) assessment instead of the EOG assessment.

In Georgia, EOC assessments were given in 10 high school courses: Ninth Grade Literature and Composition, American Literature and Composition, Coordinate Algebra, Analytic Geometry, Algebra 1, Geometry, Biology, Physical Science, United States History, and Economics/Business/Free Enterprise. In Cobb, only 7 of these courses were taken by the majority of high school students. In 2016, most Cobb students took Algebra 1 and Geometry instead of Coordinate Algebra and Analytic Geometry. District wide over 9,000 students took Algebra 1 while approximately 100 students took Coordinate Algebra. A similar number of students also took Geometry and Analytic Geometry. Also in 2016, Physical Science was taken almost exclusively by middle school students. For these reasons, this high-school testing brief does not include results from the EOC assessment in Coordinate Algebra, Analytic Geometry, or Physical Science.

The following tables are the summary statistics of Cobb performance on Elementary, Middle, and High School levels:

**COBB COUNTY SCHOOL DISTRICT
PERFORMANCE RESULTS (Continued)**

GEORGIA MILESTONES END-OF-GRADE ASSESSMENTS

COBB ELEMENTARY SCHOOLS

Cobb and State Result for Each EOG Assessment in 2016

Subject	Grade	Mean Scale Score			Percent Proficient In Levels 3 - 4			Percent In Levels 2 - 4		
		Cobb	State	Diff	Cobb	State	Diff	Cobb	State	Diff
ELA	3	515.5	503.0	12.5	44.0%	35.0%	9.0%	74.3%	67.0%	7.3%
	4	516.2	503.0	13.2	45.7%	35.0%	10.7%	78.3%	69.0%	9.3%
	5	524.9	510.0	14.9	53.0%	40.0%	13.0%	82.7%	74.0%	8.7%
Math	3	522.3	516.0	6.3	46.8%	41.0%	5.8%	82.3%	80.0%	2.3%
	4	524.7	517.0	7.7	47.5%	40.0%	7.5%	84.1%	79.0%	5.1%
	5	520.0	512.0	8.0	45.3%	38.0%	7.2%	79.1%	74.0%	5.1%
Science	3	511.1	508.0	3.1	38.2%	35.0%	3.2%	77.7%	75.0%	2.7%
	4	508.5	505.0	3.5	36.7%	33.0%	3.7%	73.6%	71.0%	2.6%
	5	512.0	510.0	2.0	41.0%	40.0%	1.0%	72.2%	71.0%	1.2%
Social Studies	3	506.2	505.0	1.2	30.1%	30.0%	0.1%	76.9%	75.0%	1.9%
	4	507.7	504.0	3.7	36.7%	35.0%	1.7%	74.4%	71.0%	3.4%
	5	506.2	504.0	2.2	31.6%	30.0%	1.6%	77.1%	74.0%	3.1%

Prepared by the Office of Accountability and Research of CCSD, July 27, 2016

Historical Cobb Results for Each EOG Assessment in 2015 and 2016

Subject	Grade	Mean Scale Score			Percent Proficient In Levels 3 - 4			Percent In Levels 2 - 4		
		2015	2016	Diff	2015	2016	Diff	2015	2016	Diff
ELA	3	516.5	515.5	-1.1	46.3%	44.0%	-2.2%	75.2%	74.3%	-0.9%
	4	519.2	516.2	-3.1	48.4%	45.7%	-2.7%	79.4%	78.3%	-1.0%
	5	524.6	524.9	0.4	51.5%	53.0%	1.5%	80.9%	82.7%	1.9%
Math	3	516.6	522.3	5.7	41.6%	46.8%	5.2%	80.8%	82.3%	1.5%
	4	522.6	524.7	2.1	46.9%	47.5%	0.6%	83.7%	84.1%	0.5%
	5	518.0	520.0	2.0	43.7%	45.2%	1.5%	77.6%	79.1%	1.5%
Science	3	510.9	511.1	0.2	37.6%	38.2%	0.6%	78.1%	77.7%	-0.3%
	4	508.8	508.5	-0.4	37.2%	36.7%	-0.5%	74.6%	73.6%	-1.0%
	5	512.6	512.0	-0.6	40.7%	41.0%	0.3%	73.5%	72.2%	-1.3%
Social Studies	3	504.4	506.2	1.7	29.5%	30.1%	0.6%	76.3%	76.9%	0.7%
	4	508.9	507.7	-1.2	37.3%	36.7%	-0.6%	74.6%	74.4%	-0.2%
	5	506.6	506.2	-0.4	32.1%	31.6%	-0.5%	77.5%	77.1%	-0.4%

Prepared by the Office of Accountability and Research of CCSD, July 27, 2016

**COBB COUNTY SCHOOL DISTRICT
PERFORMANCE RESULTS (Continued)**

GEORGIA MILESTONES END-OF-GRADE ASSESSMENTS

COBB MIDDLE SCHOOLS

Cobb and State Result for Each EOG Assessment in 2016

Subject	Grade	Mean Scale Score			Percent Proficient In Levels 3 - 4			Percent In Levels 2 - 4		
		Cobb	State	Diff	Cobb	State	Diff	Cobb	State	Diff
ELA	6	524.2	506.0	18.2	51.5%	39.0%	12.5%	78.0%	68.0%	10.0%
	7	523.3	506.0	17.3	50.7%	39.0%	11.7%	81.2%	73.0%	8.2%
	8	530.0	515.0	15.0	57.3%	44.0%	13.3%	87.6%	80.0%	7.6%
Math	6	525.6	512.0	13.6	48.9%	38.0%	10.9%	82.7%	75.0%	7.7%
	7	531.4	520.0	11.4	50.2%	42.0%	8.2%	81.6%	76.0%	5.6%
	8	517.5	508.0	9.5	40.6%	33.0%	7.6%	83.1%	75.0%	8.1%
Science	6	520.2	508.0	12.2	46.9%	38.0%	8.9%	73.7%	65.0%	8.7%
	7	518.7	509.0	9.7	45.7%	39.0%	6.7%	72.1%	67.0%	5.1%
	8	497.1	494.0	3.1	28.0%	27.0%	1.0%	64.1%	59.0%	5.1%
Social Studies	6	518.8	507.0	11.8	43.2%	33.0%	10.2%	79.6%	70.0%	9.6%
	7	521.7	512.0	9.7	47.7%	39.0%	8.7%	80.6%	75.0%	5.6%
	8	516.7	510.0	6.7	43.5%	38.0%	5.5%	79.7%	75.0%	4.7%

Prepared by the Office of Accountability and Research of CCSD, July 27, 2016

Historical Cobb Results for Each EOG Assessment in 2015 and 2016

Subject	Grade	Mean Scale Score			Percent Proficient In Levels 3 - 4			Percent In Levels 2 - 4		
		2015	2016	Diff	2015	2016	Diff	2015	2016	Diff
ELA	6	527.4	524.2	-3.3	52.2%	51.5%	-0.7%	79.0%	78.0%	-1.0%
	7	522.1	523.3	1.2	49.7%	50.7%	1.0%	78.3%	81.2%	2.8%
	8	524.4	530.0	5.6	50.6%	57.3%	6.7%	83.6%	87.6%	4.0%
Math	6	521.9	525.6	3.7	45.4%	48.9%	3.5%	80.5%	82.7%	2.2%
	7	524.5	531.4	6.9	45.8%	50.2%	4.4%	80.5%	81.6%	1.0%
	8	527.2	517.5	-9.7	47.1%	40.6%	-6.5%	82.6%	83.1%	0.6%
Science	6	520.7	520.2	-0.5	46.2%	46.9%	0.7%	73.5%	73.7%	0.2%
	7	515.0	518.7	3.7	42.0%	45.7%	3.7%	70.8%	72.1%	1.3%
	8	513.3	497.1	-16.1	39.7%	28.0%	-11.8%	69.5%	64.1%	-5.5%
Social Studies	6	515.7	518.8	3.2	40.3%	43.2%	2.9%	79.3%	79.6%	0.3%
	7	517.3	521.7	4.4	43.9%	47.7%	3.7%	79.0%	80.6%	1.6%
	8	512.0	516.7	4.7	36.8%	43.5%	6.7%	75.8%	79.7%	3.8%

Prepared by the Office of Accountability and Research of CCSD, July 27, 2016

**COBB COUNTY SCHOOL DISTRICT
PERFORMANCE RESULTS (Continued)**

GEORGIA MILESTONES END-OF-GRADE ASSESSMENTS

COBB HIGH SCHOOLS

Cobb and State Results for Each EOC (End-of-Course) Assessment in 2016

Subject	Mean Scale Score			Percent Proficient In Levels 3 - 4			Percent In Levels 2 - 4		
	Cobb	State	Diff	Cobb	State	Diff	Cobb	State	Diff
Biology	539.9	514.5	25.3	54.8%	42.3%	12.5%	77.7%	67.6%	10.1%
Economics	544.4	521.1	23.3	59.2%	44.6%	14.7%	82.9%	72.0%	10.9%
Geometry	539.6	523.2	16.5	53.8%	43.8%	10.0%	81.3%	72.5%	8.8%
United States History	540.8	518.2	22.6	59.9%	43.3%	16.6%	85.8%	75.3%	10.6%
American Literature	532.3	514.7	17.6	52.2%	41.0%	11.1%	83.9%	75.1%	8.8%
Ninth Literature	525.8	510.9	14.9	51.8%	39.9%	11.9%	84.1%	76.7%	7.4%
Algebra 1	524.1	510.9	13.2	45.3%	36.0%	9.3%	76.9%	70.5%	6.4%

Historical Cobb Results for Each EOG (End-of-Course) Assessment in 2015 and 2016

Subject	Mean Scale Score			Percent Proficient In Levels 3 - 4			Percent In Levels 2 - 4		
	2015	2016	Diff	2015	2016	Diff	2015	2016	Diff
Biology	527.9	539.9	12.0	49.0%	54.8%	5.8%	72.9%	77.7%	4.8%
Economics	528.7	544.4	15.8	50.6%	59.2%	8.7%	78.9%	82.9%	4.0%
Geometry	524.9	539.6	14.8	46.2%	53.8%	7.6%	77.3%	81.3%	4.0%
United States History	531.6	540.8	9.2	53.3%	59.9%	6.6%	83.1%	85.8%	2.8%
American Literature	521.5	532.3	10.8	46.6%	52.2%	5.6%	81.9%	83.9%	2.1%
Ninth Literature	519.6	525.8	6.2	45.7%	51.8%	6.1%	82.4%	84.1%	1.6%
Algebra 1	520.1	524.1	4.0	42.8%	45.3%	2.5%	76.0%	76.9%	0.8%

Prepared by the Office of Accountability and Research of CCSD, July 27, 2016

**COBB COUNTY SCHOOL DISTRICT
PERFORMANCE RESULTS (Continued)**

**COLLEGE AND CAREER READY PERFORMANCE INDEX (CCRPI)
2015 (Latest available scores)**

Cobb County Schools Exceed State Average for Fourth Straight Year

Cobb’s district score of 79.7 on the 2015 College and Career Ready Performance Index (CCRPI) exceeded the state average for the fourth straight year. Scores for Cobb County schools on the 2015 CCRPI exceeded average scores for Georgia schools at all three levels: elementary, middle, and high. The CCRPI measures the academic achievement and progress of individual schools, school systems, and the state itself on a 100-point scale. The CCRPI represents Georgia’s accountability system. The Georgia Department of Education (GaDOE), which released the CCRPI today, significantly modified the CCRPI for 2015 by including the new Georgia Milestones Assessments and altering the weight of individual components of the index.

Table 1. Components of the 2015 CCRPI score at each school level for Cobb schools. Comparison of Cobb’s overall CCRPI score for each level compared to Georgia’s overall score for each level.

Level	Achievement Points (max = 50)	Progress Points (max = 40)	Achievement Gap Points (max = 10)	Challenge Points (max = 10)	Cobb’s CCRPI Score	Georgia’s CCRPI Score
Elementary	32.3	34.1	6.7	4.2	77.3	76.0
Middle	33.6	35.9	6.7	2.8	79.0	71.2
High	37.0	36.9	6.7	3.3	83.9	75.8

Description of CCRPI

The base CCRPI score is calculated from three separately weighted components: achievement, progress, and achievement gap. **Achievement** points account for 50 percent of the overall CCRPI score. Achievement points are distributed among content mastery as measured by the Georgia Milestones tests, post-readiness (which uses various measures of college and career readiness), and high school graduation rate or a predictor of high school graduation. **Progress** points account for 40 percent of the overall school score and measure the amount that students grow based on their performance on state assessments from year to year. The student growth measure determines how much students in a school or district are growing compared to academically-similar students from across Georgia. **Achievement gap** points account for 10 percent of the overall CCRPI score. These points measure the difference between the performance of the lowest 25 percent of students in a school or district compared to the performance of all students in Georgia. Schools may also receive up to 10 **challenge** points or

**COBB COUNTY SCHOOL DISTRICT
PERFORMANCE RESULTS (Continued)**

COLLEGE AND CAREER READY PERFORMANCE INDEX (CCRPI)

bonus points in addition to the 100 CCRPI points based on the performance of certain subgroups of students within the school and by demonstrating excellence in specified areas like innovative practices and STEM certification.

Changes from 2014 to 2015

The 2015 CCRPI scores cannot be directly compared to the CCRPI from the previous three years because the GaDOE significantly modified the CCRPI for 2015. First, the state assessments upon which the 2015 CCRPI is based are the new Georgia Milestones, which were first given during the 2014–2015 school year. CCRPI scores from 2012 to 2014 were based on the CRCT and EOCT. Second, the weight of each component within CCRPI also changed. Achievement and achievement gap were lower by 10 and 5 points, respectively, while progress was raised by 15 points. Finally, in the content mastery indicators, the Georgia Milestones scores are weighted according to a formula that rewards schools based on how well the students performed on the Milestones and not just whether or not the students passed the test. In previous years, students who barely passed and students who scored at the highest level were weighted the same. In 2015, scores at the highest level on the Georgia Milestones, which have four levels of performance, count three times more than scores at the second level of performance.

Individual School Performance

Sope Creek (95.5) and Mount Bethel (94.2) had the highest CCRPI scores among Cobb’s elementary schools. Six other elementary schools exceeded 90.0: East Side, Ford, Garrison Mill, Kemp, Murdock, and Timber Ridge. Thirty-one Cobb elementary schools exceeded the state elementary average of 76.0. Because of the modifications to the CCRPI, the GaDOE did not issue scores for primary schools this year (Kennesaw, Riverside Primary, and McCall Primary).

Dodgen (98.4) and Hightower Trail (96.5) were the top scoring middle schools in Cobb. Dickerson and Mabry also exceeded 90.0. Nineteen of Cobb’s twenty-five middle schools exceeded the middle school state average of 71.2. Lassiter (98.7) and Walton (96.8) led Cobb’s high schools. Five other high schools also exceeded 90.0: Allatoona, Harrison, Hillgrove, Kennesaw Mountain, and Pope. Twelve Cobb high schools exceeded the high school state average of 75.8.

According to Cobb Superintendent Chris Ragsdale, “As a district, we focus on equipping our teachers with the tools necessary to meet the individual needs of our students. Our district CCRPI scores have exceeded the state average for the past four years due to the focus and commendable work of our teachers.” Walton High School earned the most points in the district for the achievement category, much of which is based on the Georgia Milestones. According to Walton Principal Judy McNeill, “Walton’s high achievement scores are a result of the rigorous curriculum delivered by our teachers. Our students and their parents have high expectations for academic success, and those expectations propel our students to perform well on the state assessments.”

**COBB COUNTY SCHOOL DISTRICT
PERFORMANCE RESULTS (Continued)**

COLLEGE AND CAREER READY PERFORMANCE INDEX (CCRPI)

More Information

The GaDOE uses the CCRPI to hold schools accountable for results, to provide more prescriptive state support, and to reward schools for high performance and progress. Detailed information about the CCRPI is available from the GaDOE (<http://ccrpi.gadoe.org/2015>). The available information includes full reports for all schools and districts in Georgia.



**COBB COUNTY SCHOOL DISTRICT
PERFORMANCE RESULTS (Continued)**

EXPENDITURES PER FTE

Compared to the average school system in Georgia, Cobb County spends less on operation and support, and more on student instruction.

According to the latest available State DOE Report Card, 2014-2015, Cobb County spent 72.35% of its total General Fund expenditures on instruction. The Georgia State system average is 67.04%. The following table is the presentation of K-12 expenditures in category details, by percent and per FTE (student full-time equivalency).

K – 12 Expenditures in General Fund

	COBB COUNTY		STATE OF GEORGIA	
	Percent	Per FTE	Percent	Per FTE
Instruction	73.44%	\$5,777	67.10%	\$5,324
Media	1.63%	\$128	1.71%	\$136
Instructional Support	2.97%	\$234	3.84%	\$305
Pupil Services	2.25%	\$177	3.25%	\$258
General Admin	1.54%	\$121	2.38%	\$189
School Admin	6.24%	\$490	6.98%	\$554
Transportation	5.01%	\$394	5.55%	\$440
Maint & Operation	6.92%	\$544	8.90%	\$706
Capital Projects	0%	\$0	0.03%	\$2
School Food Svcs	0%	\$0	0.06%	\$5
Debt Services	0%	\$0	0.20%	\$16
Total	100%	\$7,866	100%	\$7,935

Data Source: Governor’s Office of Student Achievement 2014-2015 Report Card as latest available

Five Year Financial Forecast

Type	Category	FY2016 Board Approved Revised Budget	FY2017	FY2018	FY2019	FY2020	FY2021	FY2022	Assumptions	
1 Local	Property Tax Revenue	\$ 388,330,923	\$ 408,148,620	\$ 424,474,565	\$ 441,453,547	\$ 459,111,689	\$ 477,476,157	\$ 496,575,203	<u>Property Digest Information</u> FY2017 Projected Digest 6.00% FY2018 Projected Digest 4.00% FY2019 Projected Digest 4.00% FY2020 Projected Digest 4.00% FY2021 Projected Digest 4.00% FY2022 Projected Digest 4.00%	
2	Other Tax Revenue	\$ 62,416,111	\$ 60,044,703	\$ 60,044,703	\$ 60,044,703	\$ 60,044,703	\$ 60,044,703	\$ 60,044,703		Constant
3	Other Local	\$ 3,159,055	\$ 3,206,434	\$ 3,206,434	\$ 3,206,434	\$ 3,206,434	\$ 3,206,434	\$ 3,206,434		Constant
4 State	Miscellaneous State Grant	\$ 4,324,949	\$ 4,375,434	\$ 4,375,434	\$ 4,375,434	\$ 4,375,434	\$ 4,375,434	\$ 4,375,434		Constant
5	QBE	\$ 462,180,062	\$ 495,184,803	\$ 495,184,803	\$ 495,184,803	\$ 495,184,803	\$ 495,184,803	\$ 495,184,803		Constant
6 Federal	Indirect Cost	\$ 2,812,951	\$ 2,944,315	\$ 2,812,951	\$ 2,812,951	\$ 2,812,951	\$ 2,812,951	\$ 2,812,951		Constant
7	ROTC	\$ 952,806	\$ 961,874	\$ 913,360	\$ 913,360	\$ 913,360	\$ 913,360	\$ 913,360	Constant	
8	MedAce	\$ 400,000	\$ 675,082	\$ 675,082	\$ 675,082	\$ 675,082	\$ 675,082	\$ 675,082	Constant	
9	Medicaid	\$ 300,000	\$ 515,137	\$ 515,137	\$ 515,137	\$ 515,137	\$ 515,137	\$ 515,137	Constant	
10 Revenue Total		\$ 924,876,857	\$ 976,056,402	\$ 992,202,469	\$ 1,009,181,451	\$ 1,026,839,593	\$ 1,045,204,061	\$ 1,064,303,107		
11 Reserve Available	Funds Reserved in Prior Year	\$ 20,000,000	\$ 10,000,000	\$ -	\$ -	\$ -	\$ -	\$ -		
Total Funds Available		\$ 944,876,857	\$ 986,056,402	\$ 992,202,469	\$ 1,009,181,451	\$ 1,026,839,593	\$ 1,045,204,061	\$ 1,064,303,107		
12 Base	FY16 Revised Budget	\$ 949,875,857								
13	FY17 Proposed Budget		\$ 986,056,402							
14	Prior Year Continuation Budget			\$ 986,056,402	\$ 1,001,056,402	\$ 1,011,056,402	\$ 1,021,056,402	\$ 1,031,056,402		
15 Salary/Benefits	Annual Step Increase			\$ 10,000,000	\$ 10,000,000	\$ 10,000,000	\$ 10,000,000	\$ 10,000,000	Annual Step Increase for All Eligible Employees Increase in Classified Health Insurance Per Member Per Month (PMPM) until the monthly premium is the same as the Certified Rate (\$945 PMPM). Annual rates will be as follows: FY2015 - Monthly rate of \$596 FY2016 - Increase \$150 PMPM, Monthly rate of \$746 FY2017 - Increase \$100 PMPM, Monthly rate of \$846 FY2018 - Increase \$99 PMPM, Monthly Rate \$945	
16	Increase in Health Insurance			\$ 5,000,000						
Expenditure Total		\$ 949,875,857	\$ 986,056,402	\$ 1,001,056,402	\$ 1,011,056,402	\$ 1,021,056,402	\$ 1,031,056,402	\$ 1,041,056,402		
Forecasted (Deficit)/Surplus		\$ (4,999,000)	\$ -	\$ (8,853,933)	\$ (1,874,951)	\$ 5,783,191	\$ 14,147,659	\$ 23,246,705		

OTHER FUNDS FORECAST

Fund	Beginning Fund Balance July 1, 2015	FY2016			FY2017			FY2018			FY2019			FY2020			Forecast Assumptions and Comments		
		Budget Revenue	Budget Expenditures	Ending Fund Balance June 30, 2016	Budget Revenue	Budget Expenditures	Ending Fund Balance June 30, 2017	Budget Revenue	Budget Expenditures	Ending Fund Balance June 30, 2018	Budget Revenue	Budget Expenditures	Ending Fund Balance June 30, 2019	Budget Revenue	Budget Expenditures	Ending Fund Balance June 30, 2020			
SPECIAL REVENUE FUNDS																			
Federal Aid																			
402	Title I	\$0	\$25,192,487	\$25,192,487	\$0	\$21,784,435	\$21,784,435	\$0	\$21,784,435	\$21,784,435	\$0	\$21,784,435	\$21,784,435	\$0	\$21,784,435	\$21,784,435	\$0	Grants are initially budgeted with last year amount	
404	IDEA	\$0	\$20,182,555	\$20,182,555	\$0	\$19,252,052	\$19,252,052	\$0	\$19,252,052	\$19,252,052	\$0	\$19,252,052	\$19,252,052	\$0	\$19,252,052	\$19,252,052	\$0	Grants are initially budgeted with last year amount	
406	Vocation Education	\$0	\$691,501	\$691,501	\$0	\$691,501	\$691,501	\$0	\$691,501	\$691,501	\$0	\$691,501	\$691,501	\$0	\$691,501	\$691,501	\$0	Grants are initially budgeted with last year amount	
414	Title II - A	\$0	\$2,043,307	\$2,043,307	\$0	\$1,768,107	\$1,768,107	\$0	\$1,768,107	\$1,768,107	\$0	\$1,768,107	\$1,768,107	\$0	\$1,768,107	\$1,768,107	\$0	Grants are initially budgeted with last year amount	
432	Homeless	\$0	\$50,229	\$50,229	\$0	\$50,229	\$50,229	\$0	\$50,229	\$50,229	\$0	\$50,229	\$50,229	\$0	\$50,229	\$50,229	\$0	Grants are initially budgeted with last year amount	
460	Title III - A	\$0	\$1,937,820	\$1,937,820	\$0	\$1,496,222	\$1,496,222	\$0	\$1,496,222	\$1,496,222	\$0	\$1,496,222	\$1,496,222	\$0	\$1,496,222	\$1,496,222	\$0	Grants are initially budgeted with last year amount	
462	Title IV - B	\$0	\$553,506	\$553,506	\$0	\$515,721	\$515,721	\$0	\$515,721	\$515,721	\$0	\$515,721	\$515,721	\$0	\$515,721	\$515,721	\$0	Grants are initially budgeted with last year amount	
478	USDA Fruit & Vegetable	\$0	\$166,021	\$166,021	\$0	\$36,524	\$36,524	\$0	\$36,524	\$36,524	\$0	\$36,524	\$36,524	\$0	\$36,524	\$36,524	\$0	Grants are initially budgeted with last year amount	
600	School Nutrition	\$19,294,585	\$53,578,173	\$56,253,157	\$16,619,601	\$55,737,827	\$58,920,709	\$13,436,719	\$55,737,827	\$58,920,709	\$10,253,837	\$55,737,827	\$58,920,709	\$7,070,955	\$55,737,827	\$58,920,709	\$3,888,073	Project using 0% Student Growth	
Special Programs																			
549	Donations	\$98,903	\$509,771	\$608,674	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	Donations are budgeted as received
550	Facility Use	\$567,454	\$805,601	\$805,601	\$567,454	\$567,454	\$809,769	\$325,139	\$500,000	\$500,000	\$325,139	\$500,000	\$500,000	\$325,139	\$500,000	\$500,000	\$325,139	\$325,139	Continue FY2016 Budget (balanced)
551	After School Program	\$3,768,597	\$8,621,962	\$8,620,484	\$3,770,075	\$9,294,487	\$9,294,487	\$3,770,075	\$935,000	\$935,000	\$3,770,075	\$935,000	\$935,000	\$3,770,075	\$935,000	\$935,000	\$3,770,075	\$935,000	Project using 0% Student Growth
552	Performing Arts	\$209,151	\$389,940	\$389,940	\$209,151	\$398,924	\$398,924	\$209,151	\$399,700	\$399,700	\$209,151	\$399,700	\$399,700	\$209,151	\$399,700	\$399,700	\$209,151	\$209,151	Continue FY2016 Budget (balanced)
553	Tuition School	\$937,991	\$725,123	\$725,123	\$937,991	\$717,896	\$717,896	\$937,991	\$717,896	\$717,896	\$937,991	\$725,000	\$725,000	\$937,991	\$725,000	\$725,000	\$937,991	\$937,991	Continue FY2016 Budget (balanced)
554	Public Safety	\$802,758	\$1,351,241	\$1,351,241	\$802,758	\$1,436,427	\$1,436,427	\$802,758	\$1,457,973	\$1,457,973	\$802,758	\$1,479,843	\$1,479,843	\$802,758	\$1,479,843	\$1,479,843	\$802,758	\$802,758	Project 1.5% Step increase on personnel budget
556	Adult High School	\$169,338	\$290,635	\$290,635	\$169,338	\$304,329	\$304,329	\$169,338	\$304,329	\$304,329	\$169,338	\$304,329	\$304,329	\$169,338	\$304,329	\$304,329	\$169,338	\$169,338	Continue FY2016 Budget (balanced)
557	Art Career & Cultural Explore	\$19,702	\$2,600	\$2,600	\$19,702	\$2,600	\$2,600	\$19,702	\$2,600	\$2,600	\$19,702	\$2,600	\$2,600	\$19,702	\$2,600	\$2,600	\$19,702	\$19,702	Continue FY2016 Budget (balanced)
580	Miscellaneous Grants	\$38,668	\$15,000	\$15,000	\$38,668	\$15,000	\$15,000	\$38,668	\$15,000	\$15,000	\$38,668	\$15,000	\$15,000	\$38,668	\$15,000	\$15,000	\$38,668	\$38,668	Continue FY2016 Budget (balanced)
State Aid																			
510	Adult Education	\$0	\$1,075,000	\$1,075,000	\$0	\$1,075,000	\$1,075,000	\$0	\$1,075,000	\$1,075,000	\$0	\$1,075,000	\$1,075,000	\$0	\$1,075,000	\$1,075,000	\$0	\$0	Grants are initially budgeted using last year's
532	GNETS	\$339,385	\$5,528,883	\$5,528,883	\$339,385	\$5,398,279	\$5,398,279	\$339,385	\$5,398,279	\$5,398,279	\$339,385	\$5,398,279	\$5,398,279	\$339,385	\$5,398,279	\$5,398,279	\$339,385	\$339,385	Project using 0% Student Growth
DEBT SERVICE FUND																			
200	Student Information Systems	\$395,859	\$0	\$0	\$395,859	\$0	\$0	\$395,859	\$0	\$0	\$395,859	\$0	\$0	\$395,859	\$0	\$0	\$395,859	\$395,859	Debt Payoff Comment School District Bonded Debt was paid off
Note: Per Board Agenda Item #2, March 24, 2011, remaining Debt Services funds are to be used for future student information system expenditures.																			
INTERNAL SERVICE FUNDS																			
691	Unemployment	\$571,407	\$300,000	\$300,000	\$571,407	\$300,000	\$300,000	\$571,407	\$300,000	\$300,000	\$571,407	\$300,000	\$300,000	\$571,407	\$300,000	\$300,000	\$571,407	\$571,407	Continue FY2016 Budget (balanced)
692	Self Insurance	\$6,565,788	\$6,270,987	\$6,270,987	\$6,565,788	\$6,390,892	\$6,390,892	\$6,565,788	\$6,390,892	\$6,390,892	\$6,565,788	\$6,390,892	\$6,390,892	\$6,565,788	\$6,390,892	\$6,390,892	\$6,565,788	\$6,565,788	Continue FY2016 Budget (balanced)
696	Purchasing/ Warehouse	\$0	\$1,533,459	\$1,533,459	\$0	\$1,586,291	\$1,586,291	\$0	\$1,586,291	\$1,586,291	\$0	\$1,586,291	\$1,586,291	\$0	\$1,586,291	\$1,586,291	\$0	\$0	Continue FY2016 Budget (balanced)
697	Flexible Benefits	\$0	\$98,307	\$98,307	\$0	\$98,307	\$98,307	\$0	\$98,307	\$98,307	\$0	\$98,307	\$98,307	\$0	\$98,307	\$98,307	\$0	\$0	Continue FY2016 Budget (balanced)
CAPITAL PROJECTS FUNDS																			
352	County-Wide Building Fund	\$732,834	\$3,844,585	\$4,546,163	\$31,256	\$502,000	\$525,000	\$8,256	\$500,000	\$500,000	\$8,256	\$500,000	\$500,000	\$8,256	\$500,000	\$500,000	\$8,256	\$8,256	
Note: The Georgia Legislature passed a law allowing school districts to establish a one-cent sales tax that would be used for capital projects or debt retirement. The passage of this sales tax assists the school district in building new schools, supplying additional classrooms and equipment and technology needs of a growing school district. Cobb County Citizens voted to approve SPLOST 1 (1999-2003), SPLOST 2 (2004-2008), SPLOST 3 (2009-2013).																			

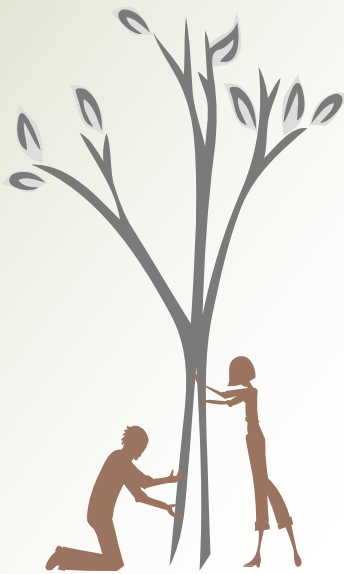
**COBB COUNTY SCHOOL DISTRICT
SPECIAL LOCAL OPTION SALES TAX REVENUES**

	2014	2015	2016	2017	2018	2019
	3%+	3%+	4%+	4%+	5%+	5%
Jan		13,435,942	13,973,379	14,532,314	15,258,929	16,021,875
Feb	10,169,681	10,474,771	10,893,761	11,329,511	11,895,986	
March	10,208,080	10,514,322	10,934,894	11,372,289	11,940,903	
April	10,976,124	11,305,407	11,757,623	12,227,927	12,839,323	
May	9,823,609	10,118,317	10,523,049	10,943,970	11,491,168	
June	11,712,826	12,064,210	12,546,778	13,048,649	13,701,081	
July	11,308,943	11,648,211	12,114,139	12,598,704	13,228,639	
Aug	12,047,417	12,408,839	12,905,192	13,421,399	14,092,468	
Sept	11,408,292	11,750,540	12,220,561	12,709,383	13,344,852	
Oct	11,284,712	11,623,253	12,088,183	12,571,710	13,200,295	
Nov	10,277,863	10,586,198	11,009,645	11,450,030	12,022,531	
Dec	10,489,514	10,804,199	11,236,366	11,685,820	12,270,111	
Yr. total	119,707,061	136,734,209	142,203,570	147,891,706	155,286,286	16,021,875
						717,844,707

Map of Schools and Facilities



Revised: 10/1/2015



Statistics

STATISTICAL SECTION (Unaudited)

This part of the District's Comprehensive Annual Financial Report presents detailed information as a context for understanding what the information in the financial statements, note disclosures and required supplementary information says about the District's overall financial position.

Contents

Financial Trends

These schedules contain trend information to help the reader understand how the District's financial performance has changed over time.

Revenue Capacity

These schedules contain information to help the reader understand and assess the District's most significant own-source revenue, the property tax.

Debt Capacity

These schedules present information to help the reader assess the affordability of the District's current level of outstanding debt and the District's ability to issue additional debt in the future.

Demographic and Economic Information

These schedules offer demographic and economic indicators to help the reader understand the environment within which the District's financial activities take place.

Operating Information

These schedules contain operating statistics, capital asset data, staffing information and key performance indicators to help the reader understand how the information in the District's financial report relates to the services the District provides and the activities it performs.

Sources:

Unless otherwise noted, the information contained here is derived from comprehensive annual financial reports for the indicated years. The District began implementation of GASB Statement No. 54 as of July 1, 2010, implementation of GASB Statements No. 63 and 65 as of July 1, 2012, and implementation of GASB statements No. 68 and 71 as of July 1, 2014.

**COBB COUNTY SCHOOL DISTRICT
NET POSITION BY COMPONENT
LAST TEN FISCAL YEARS**

(amounts expressed in thousands)

Net Position Components	Fiscal Year			
	June 30, 2007	June 30, 2008	June 30, 2009	June 30, 2010
Investment in Capital Assets	\$ 877,694	\$ 1,054,860	\$ 1,060,388	\$ 1,054,911
Restricted for:				
Debt Service Fund	11,785	1,826	1,523	1,356
Capital Projects Fund	-	-	-	-
School Nutrition Service Fund	-	-	-	-
Miscellaneous Grants	-	-	-	-
Unrestricted (Deficit)	<u>319,370</u>	<u>227,758</u>	<u>244,178</u>	<u>285,849</u>
Total Net Position	<u>\$ 1,208,849</u>	<u>\$ 1,284,444</u>	<u>\$ 1,306,089</u>	<u>\$ 1,342,116</u>

Source: District Records

Fiscal Year					
June 30, 2011	June 30, 2012	June 30, 2013	June 30, 2014	June 30, 2015	June 30, 2016
\$ 1,066,545	\$ 1,230,853	\$ 1,262,788	\$ 1,256,656	\$ 1,329,345	\$ 1,371,599
-	-	-	-	-	-
163,602	56,155	49,860	110,228	92,760	117,940
21,676	20,200	20,924	19,213	19,295	19,200
-	-	20	3	43	64
<u>171,646</u>	<u>147,483</u>	<u>149,881</u>	<u>157,363</u>	<u>(710,349)</u>	<u>(701,830)</u>
<u>\$ 1,423,469</u>	<u>\$ 1,454,691</u>	<u>\$ 1,483,473</u>	<u>\$ 1,543,463</u>	<u>\$ 731,094</u>	<u>\$ 806,973</u>

**COBB COUNTY SCHOOL DISTRICT
CHANGES IN NET POSITION
LAST TEN FISCAL YEARS**

(amounts expressed in thousands)

	Fiscal Year			
	June 30, 2007	June 30, 2008	June 30, 2009	June 30, 2010
<u>Governmental Activities</u>				
Expenses:				
Instruction	\$ 690,562	\$ 729,888	\$ 737,527	\$ 737,900
Pupil Services	25,523	27,550	29,467	31,584
Instructional Services	38,970	48,324	47,395	46,721
School and Administrative Services	171,343	186,033	182,836	165,345
Student Transportation	45,646	49,432	47,802	46,513
Maintenance and Operations	55,836	58,822	61,988	60,912
School Nutrition Program	-	-	-	-
Student Activities	-	-	-	-
Interest and Fiscal Charges	4,606	2,413	300	-
Total Governmental Expenses	<u>\$ 1,032,486</u>	<u>\$ 1,102,462</u>	<u>\$ 1,107,315</u>	<u>\$ 1,088,975</u>
<u>Program Revenues</u>				
Charges For Services:				
Instruction	\$ 1,205	\$ 1,481	\$ 1,276	\$ 1,184
Pupil Services	6	11	11	10
School and Administrative Services	44,245	44,199	43,557	41,142
Maintenance and Operations	893	1,110	2,254	1,332
Student Activities	-	-	-	-
Operating Grants and Contributions	481,508	501,582	468,115	491,465
Capital Grants and Contributions	34,884	866	2,739	199
Total Governmental Expenses	<u>\$ 562,741</u>	<u>\$ 549,249</u>	<u>\$ 517,952</u>	<u>\$ 535,332</u>
Governmental Net Expenses	<u>\$ (469,745)</u>	<u>\$ (553,213)</u>	<u>\$ (589,363)</u>	<u>\$ (553,643)</u>
<u>General Revenues and Other Changes in Net Position</u>				
General Revenues				
Taxes:				
Property Taxes Levied for General Purposes	\$ 445,840	\$ 466,320	\$ 482,690	\$ 470,456
Property Taxes Levied for Debt Service	22,473	1,415	142	52
Sales Tax	129,099	128,043	110,242	112,395
Intergovernmental	14,178	17,428	7,307	2,323
Tuition and Fees	-	-	-	-
Interest Income	21,231	15,070	5,931	2,979
Insurance and Damage Recoveries	4	-	-	-
Gain on Sale of Capital Assets	-	-	-	-
Other	523	532	876	953
Total General Revenues	<u>\$ 633,348</u>	<u>\$ 628,808</u>	<u>\$ 607,188</u>	<u>\$ 589,158</u>
Extraordinary Item:				
Gain after Insurance Recovery	-	-	-	512
Change in Net Position	<u>\$ 163,603</u>	<u>\$ 75,595</u>	<u>\$ 17,825</u>	<u>\$ 36,027</u>

Source: District Records

Fiscal Year					
June 30, 2011	June 30, 2012	June 30, 2013	June 30, 2014	June 30, 2015	June 30, 2016
\$ 689,680	\$ 682,212	\$ 685,671	\$ 677,187	\$ 704,451	\$ 754,427
30,563	30,031	27,093	26,938	27,468	31,201
48,853	51,475	53,389	45,115	47,475	45,668
152,083	175,717	156,481	161,460	173,717	186,860
43,563	44,698	46,888	49,563	49,975	52,503
56,608	60,143	70,437	63,398	53,469	59,762
-	-	-	419	-	-
28,930	29,746	28,525	30,780	32,164	31,116
93	118	-	-	-	-
<u>\$ 1,050,373</u>	<u>\$ 1,074,140</u>	<u>\$ 1,068,484</u>	<u>\$ 1,054,860</u>	<u>\$ 1,088,719</u>	<u>\$ 1,161,537</u>
\$ 1,241	\$ 1,068	\$ 1,101	\$ 913	\$ 1,121	\$ 1,192
13	11	10	13	10	11
27,312	27,921	29,104	28,035	27,963	29,008
909	983	1,842	2,004	1,830	1,127
28,721	29,402	28,608	30,970	31,193	31,169
518,300	478,937	504,819	512,800	545,592	579,489
541	30,832	7,524	8,085	5,867	18,902
<u>\$ 577,037</u>	<u>\$ 569,154</u>	<u>\$ 573,008</u>	<u>\$ 582,820</u>	<u>\$ 613,576</u>	<u>\$ 660,898</u>
<u>\$ (473,336)</u>	<u>\$ (504,986)</u>	<u>\$ (495,476)</u>	<u>\$ (472,040)</u>	<u>\$ (475,143)</u>	<u>\$ (500,639)</u>
\$ 423,694	\$ 405,965	\$ 400,271	\$ 404,759	\$ 421,043	\$ 443,533
43	-	-	-	-	-
113,739	122,557	121,008	121,712	126,923	128,980
1,475	1,079	-	-	-	-
-	-	-	-	-	-
3,070	2,076	1,632	1,697	1,352	1,242
-	-	-	-	-	-
-	516	-	175	-	-
2,962	4,015	1,347	3,687	1,769	2,762
<u>\$ 544,983</u>	<u>\$ 536,208</u>	<u>\$ 524,258</u>	<u>\$ 532,030</u>	<u>\$ 551,087</u>	<u>\$ 576,517</u>
-	-	-	-	-	-
<u>\$ 71,647</u>	<u>\$ 31,222</u>	<u>\$ 28,782</u>	<u>\$ 59,990</u>	<u>\$ 75,944</u>	<u>\$ 75,878</u>

**COBB COUNTY SCHOOL DISTRICT
 FUND BALANCES, GOVERNMENTAL FUNDS
 LAST TEN FISCAL YEARS**

(amounts expressed in thousands)

	Fiscal Year			
	June 30, 2007	June 30, 2008	June 30, 2009	June 30, 2010
General Fund				
Reserved	\$ 28,335	\$ 26,739	\$ 2,714	\$ 5,823
Unreserved	114,566	101,848	77,575	79,783
Nonspendable	-	-	-	-
Restricted	-	-	-	-
Committed	-	-	-	-
Assigned	-	-	-	-
Unassigned	-	-	-	-
Total General Fund	<u>\$ 142,901</u>	<u>\$ 128,587</u>	<u>\$ 80,289</u>	<u>\$ 85,606</u>
All Other Governmental Funds				
Reserved	\$ 61,017	\$ 21,580	\$ 24,165	\$ 67,008
Unreserved, reported in:				
Special Revenues Funds	22,063	22,627	20,470	22,966
Capital Projects Funds	(18,507)	53,105	115,594	108,716
Nonspendable	-	-	-	-
Restricted	-	-	-	-
Committed	-	-	-	-
Assigned	-	-	-	-
Unassigned	-	-	-	-
Total All Other Governmental Funds	<u>\$ 64,573</u>	<u>\$ 97,312</u>	<u>\$ 160,229</u>	<u>\$ 198,690</u>

(a) Implementation of GASB Statement No. 54: Fund Balance Reporting and Governmental Fund Type Definitions began July 1, 2010. Statement No. 54 provides clarification and transparency to fund balance classifications. The new standard changes overall definitions and classifications of governmental fund balance. Prior to these classifications, fund balance was separated into two groups, Reserved and Unreserved. Under GASB No. 54, the District's fund balance is classified as follows:

- 1) Nonspendable Fund Balance - Noncash assets, such as inventories and prepaid items.
- 2) Restricted Fund Balance - Funds with limitations imposed on their use by external restrictions.
- 3) Committed Fund Balance - Amounts that can only be used for specific purposes pursuant to a formal vote of the Cobb County Board of Education.
- 4) Assigned Fund Balance - Amounts designated by the Board of Education for specific purposes.
- 5) Unassigned Fund Balance - Residual, spendable fund balance after subtracting categories listed above.

Source: District Records

Fiscal Year

June 30, 2011 (a)	June 30, 2012	June 30, 2013	June 30, 2014	June 30, 2015	June 30, 2016
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-
324	353	674	676	844	1,004
-	-	-	-	-	-
-	-	-	5,000	10,000	11,260
46,256	34,396	59,272	47,596	31,050	20,342
99,863	98,637	75,349	89,510	90,588	71,780
<u>\$ 146,443</u>	<u>\$ 133,386</u>	<u>\$ 135,295</u>	<u>\$ 142,782</u>	<u>\$ 132,482</u>	<u>\$ 104,386</u>
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-
-	-	-	-	-	-
1,365	1,706	1,848	1,464	1,844	1,922
136,076	76,355	70,804	129,444	110,264	135,367
11,646	11,883	12,577	14,790	14,990	16,169
11,893	4,737	2,289	1,557	1,468	1,487
-	-	-	-	(9)	(5)
<u>\$ 160,980</u>	<u>\$ 94,681</u>	<u>\$ 87,518</u>	<u>\$ 147,255</u>	<u>\$ 128,557</u>	<u>\$ 154,940</u>

**COBB COUNTY SCHOOL DISTRICT
CHANGES IN FUND BALANCES, GOVERNMENTAL FUNDS
LAST TEN FISCAL YEARS**

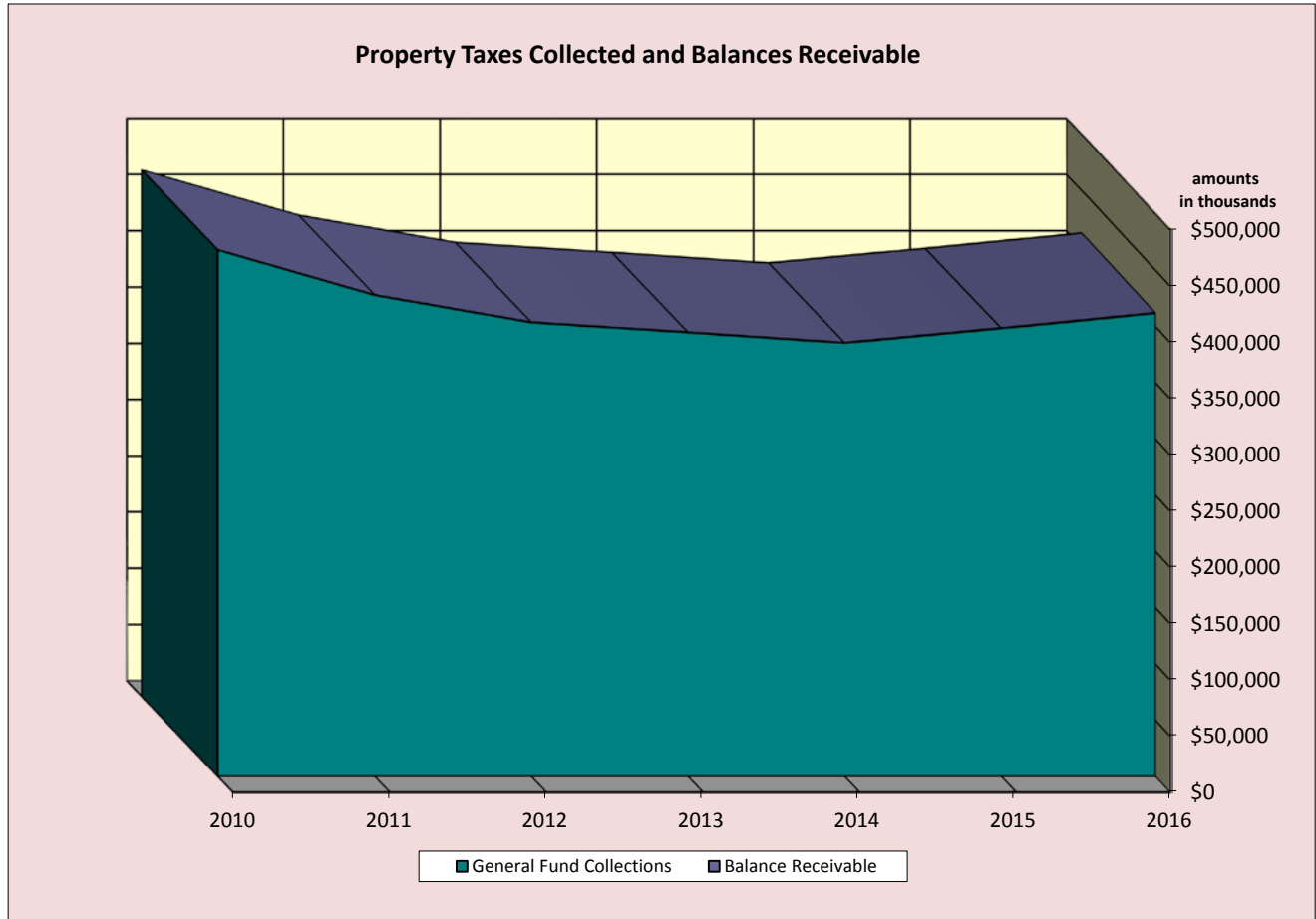
(amounts expressed in thousands)

	Fiscal Year			
	2007	2008	2009	2010
REVENUES:				
Taxes	\$ 593,038	\$ 589,915	\$ 585,637	\$ 574,944
Intergovernmental	529,965	519,632	477,654	493,883
Tuition and Fees	34,488	34,795	33,143	31,684
Interest Income	21,231	15,070	5,931	2,979
Insurance and Damage Recoveries	4	1	11	3
Rentals	397	631	1,824	897
Athletic Ticket Sales	-	-	-	-
Other	782	735	1,374	1,060
Total Revenues	1,179,905	1,160,779	1,105,574	1,105,450
EXPENDITURES:				
Current:				
Instruction	653,593	700,308	692,193	675,152
Pupil Services	23,117	25,206	25,770	26,636
Instructional Services	37,193	46,992	45,427	43,890
School and Administrative Services	154,002	167,644	164,325	142,959
Student Transportation	40,328	45,002	43,938	41,949
Maintenance and Operations	55,007	58,119	61,237	59,112
School Nutrition Program	-	-	-	-
Student Activities	-	-	-	-
Interest and Fiscal Charges	-	-	-	-
Capital Outlay	131,234	92,901	48,372	75,261
Debt Service:				
Principal Retirement	49,699	1,810	7,376	-
Interest and Fiscal Charges	6,092	2,413	300	-
Total Expenditures	1,150,265	1,140,395	1,088,938	1,064,959
Excess (Deficiency) of Revenues Over (Under) Expenditures	29,640	20,384	16,636	40,491
Other Financing Sources (Uses):				
Transfers-In	25,953	6,345	3,576	3,492
Transfers-Out	(27,730)	(8,476)	(5,696)	(4,271)
Proceeds from Sale of Capital Assets	340	172	103	114
Proceeds from Capital Lease Agreements	9,865	-	-	-
Total Other Financing Sources (Uses)	8,428	(1,959)	(2,017)	(665)
Extraordinary Item:				
Proceeds from Insurance Recovery	-	-	-	3,952
Net Change in Fund Balances	\$ 38,068	\$ 18,425	\$ 14,619	\$ 43,778
Non-Capitalized Expenditures	\$ 1,028,751	\$ 1,055,849	\$ 1,050,220	\$ 1,019,111
Capitalized Expenditures	121,514	84,546	38,718	45,848
Total Expenditures	\$ 1,150,265	\$ 1,140,395	\$ 1,088,938	\$ 1,064,959
Debt Service as a Percentage of Non-Capitalized Expenditures	5.42%	0.40%	0.73%	-

Source: District Records

Fiscal Year						
2011	2012	2013	2014	2015	2016	
\$ 540,938	\$ 530,686	\$ 518,604	\$ 527,683	\$ 548,738	\$ 572,621	
520,316	510,582	512,258	520,737	552,431	599,546	
54,410	55,448	56,088	57,170	57,750	59,022	
3,070	2,325	1,717	1,846	1,578	1,516	
-	-	-	-	-	-	
466	526	1,383	1,545	1,353	647	
3,320	3,410	3,194	3,219	3,013	2,749	
2,753	4,016	1,347	3,687	1,769	2,481	
<u>1,125,273</u>	<u>1,106,993</u>	<u>1,094,591</u>	<u>1,115,887</u>	<u>1,166,632</u>	<u>1,238,582</u>	
634,684	634,330	628,513	625,644	675,310	720,608	
25,611	25,740	23,067	23,572	25,373	29,098	
47,255	49,700	51,492	43,083	46,245	44,343	
148,066	169,535	152,266	157,034	172,304	185,351	
40,509	41,469	43,674	45,961	45,583	47,943	
56,584	56,514	59,473	60,286	63,466	66,190	
-	-	-	419	458	465	
28,930	29,746	28,525	30,780	32,164	31,116	
93	118	-	-	-	-	
128,890	179,490	113,346	61,466	134,408	115,357	
-	-	-	-	-	-	
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	
<u>1,110,622</u>	<u>1,186,642</u>	<u>1,100,356</u>	<u>1,048,245</u>	<u>1,195,311</u>	<u>1,240,471</u>	
<u>14,651</u>	<u>(79,649)</u>	<u>(5,765)</u>	<u>67,642</u>	<u>(28,679)</u>	<u>(1,889)</u>	
27,953	24,930	21,448	1,218	1,993	4,041	
(29,451)	(25,424)	(21,942)	(2,013)	(2,438)	(4,486)	
268	787	458	377	126	621	
-	-	-	-	-	-	
<u>(1,230)</u>	<u>293</u>	<u>(36)</u>	<u>(418)</u>	<u>(319)</u>	<u>176</u>	
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	
<u>\$ 13,421</u>	<u>\$ (79,356)</u>	<u>\$ (5,801)</u>	<u>\$ 67,224</u>	<u>\$ (28,998)</u>	<u>\$ (1,713)</u>	
\$ 994,729	\$ 1,010,754	\$ 997,944	\$ 989,861	\$ 1,051,784	\$ 1,119,674	
115,893	175,888	102,412	58,384	143,527	120,797	
<u>\$ 1,110,622</u>	<u>\$ 1,186,642</u>	<u>\$ 1,100,356</u>	<u>\$ 1,048,245</u>	<u>\$ 1,195,311</u>	<u>\$ 1,240,471</u>	
-	-	-	-	-	-	

**COBB COUNTY SCHOOL DISTRICT
PROPERTY TAX LEVIES AND COLLECTIONS
JUNE 30, 2016**



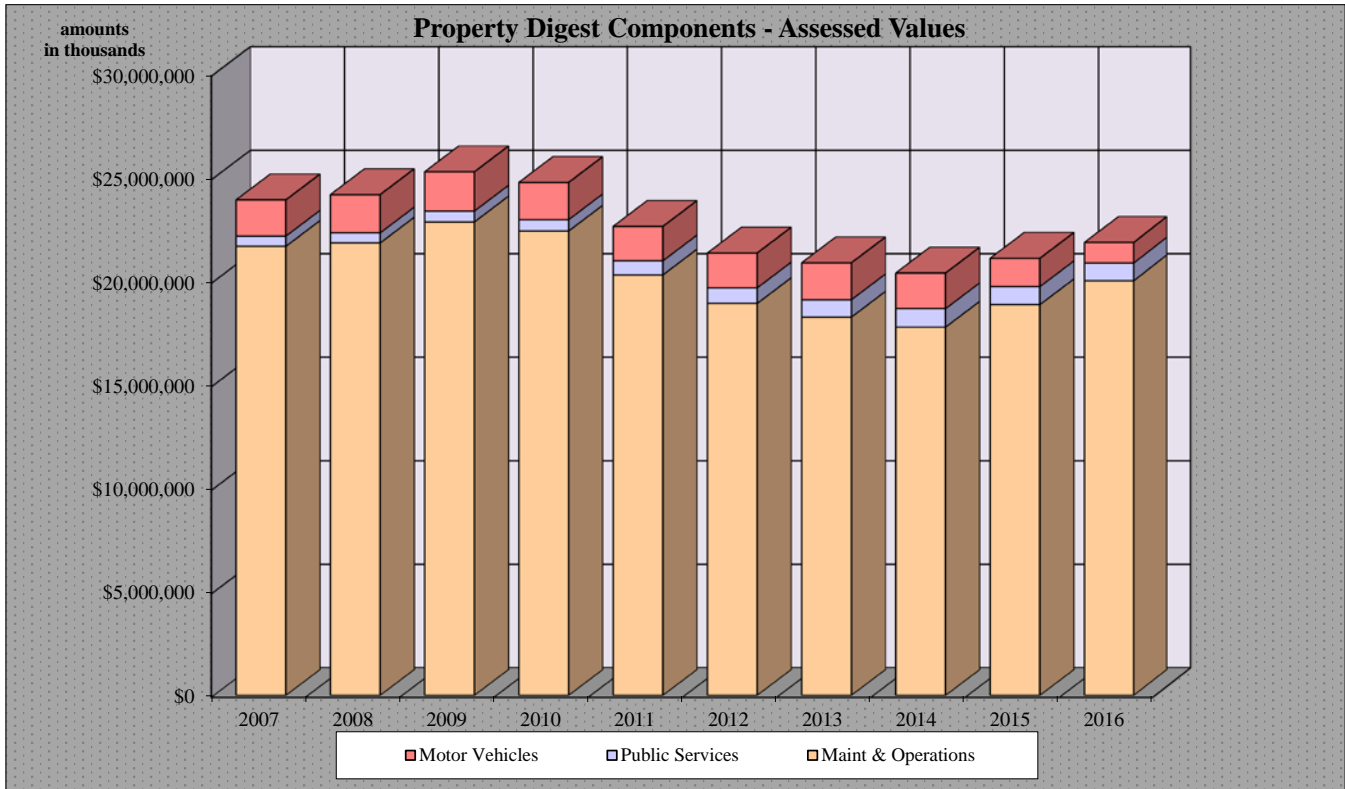
Balances as of June 30, 2015 (amounts expressed in thousands)

	<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>Total</u>
General Fund:								
Total Taxes Levied	\$ 468,234	\$ 428,077	\$ 403,777	\$ 394,842	\$ 385,590	\$ 398,979	\$ 413,425	\$ 2,892,924
Collected Current Year	460,995	422,494	399,261	391,485	383,051	397,014	411,807	2,866,107
Percent of Taxes Collected	98.45%	98.70%	98.88%	99.15%	99.34%	99.51%	99.61%	99.07%
Subsequent Years Collected	\$ 6,857	\$ 5,253	\$ 4,233	\$ 3,112	\$ 2,253	\$ 1,220	\$ -	\$ 22,928
Total Collected All Years	<u>467,852</u>	<u>427,747</u>	<u>403,494</u>	<u>394,597</u>	<u>385,304</u>	<u>398,234</u>	<u>411,807</u>	<u>2,889,035</u>
Balance Receivable	\$ 382	\$ 330	\$ 283	\$ 245	\$ 286	\$ 745	\$ 1,618	\$ 3,889
Percent of Taxes Collected	99.92%	99.92%	99.93%	99.94%	99.93%	99.81%	99.61%	99.87%

Statute of limitations for collection of delinquent taxes is seven years as permitted by the State of Georgia; therefore, only seven years of data is available.

Source: Office of Tax Commissioner, Cobb County

**COBB COUNTY SCHOOL DISTRICT
 ASSESSED AND ESTIMATED ACTUAL VALUE OF TAXABLE PROPERTY
 LAST TEN FISCAL YEARS**



(amounts expressed in thousands)

Fiscal Year	Net M&O		Net Bond				Total Assessed Value	Direct Rate	Estimated Actual Value
	For Maintenance & Operations of Schools	Personal Property	For Debt Service of School Bonds	Real Property	Personal Property	Public Services			
2007	\$ 18,981,827	\$ 1,344,532	\$ 20,349,394	\$ 1,344,532	\$ 491,717	\$ 1,747,132	\$ 23,932,775	1.900%	\$ 59,831,937
2008	20,510,838	1,343,632	-	-	485,234	1,845,671	24,185,375	1.890%	60,463,438
2009	21,420,500	1,451,112	-	-	523,121	1,892,692	25,287,425	1.890%	63,218,563
2010	21,007,134	1,424,923	-	-	547,675	1,794,543	24,774,275	1.890%	61,935,688
2011	18,958,062	1,352,078	-	-	680,936	1,658,511	22,649,587	1.890%	56,623,969
2012	17,573,940	1,357,140	-	-	753,229	1,679,543	21,363,852	1.890%	53,409,628
2013	16,898,249	1,374,209	-	-	838,778	1,779,893	20,891,129	1.890%	52,227,822
2014	16,352,749	1,439,170	-	-	893,003	1,716,625	20,401,573	1.890%	51,003,931
2015	17,266,640	1,607,722	-	-	870,412	1,365,200	21,109,974	1.890%	52,774,935
2016	18,421,285	1,607,041	-	-	855,371	990,609	21,874,329	1.890%	54,685,822

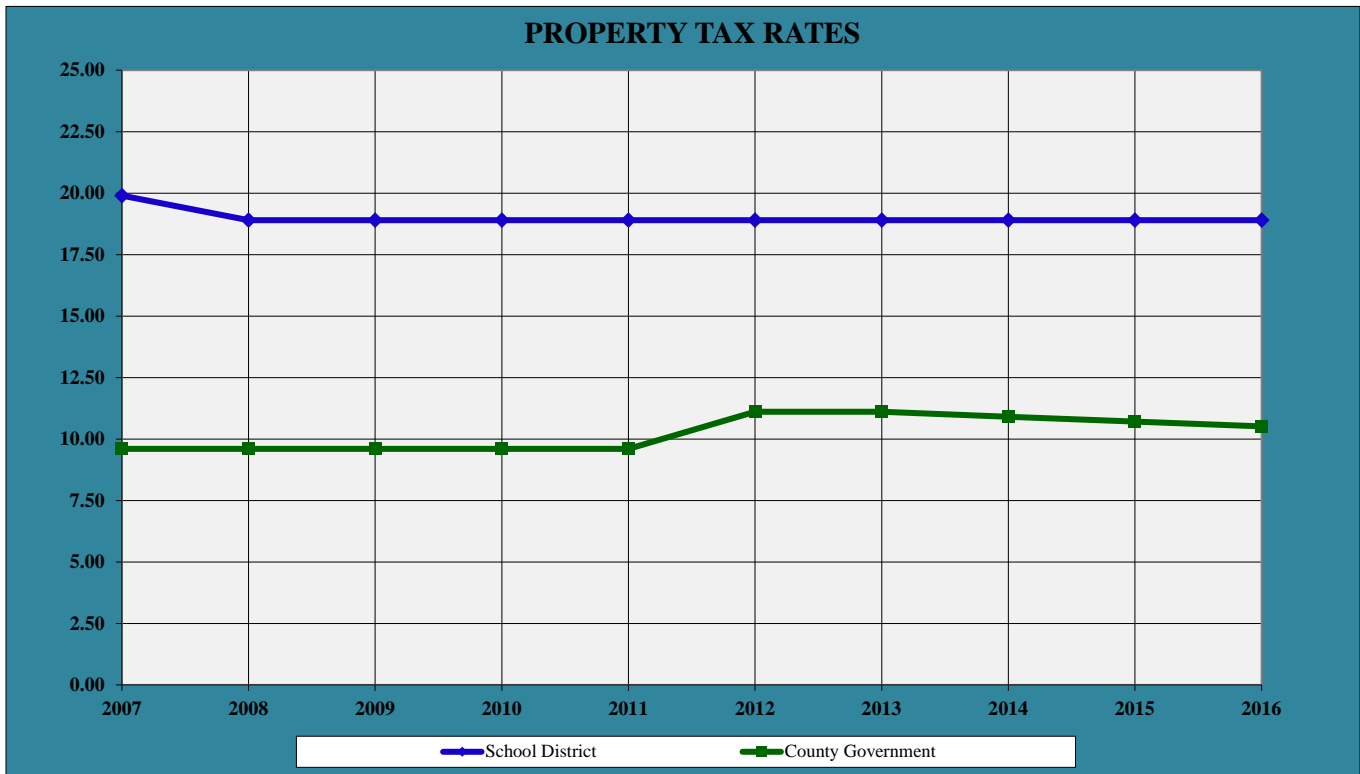
Note: Prior to 2008, the property digest for debt service of school bonds included properties annexed by the City of Marietta that were no longer taxed for general operations but were still taxed for unpaid school bonds issued before the date of annexation.

Taxes levied for debt service were discontinued in July 2007 after bonds were fully paid in fiscal year 2007. Prior to 2008, Maintenance and Operations assessments were included in the bonds amount; however, in 2008 through 2012, only the M & O is reflected.

Property Taxes - Assessments are based on 40% of the appraised market value as of January 1 each year.

Source: Office of Tax Commissioner, Cobb County

**COBB COUNTY SCHOOL DISTRICT
DIRECT AND OVERLAPPING PROPERTY TAX RATES
LAST TEN FISCAL YEARS**

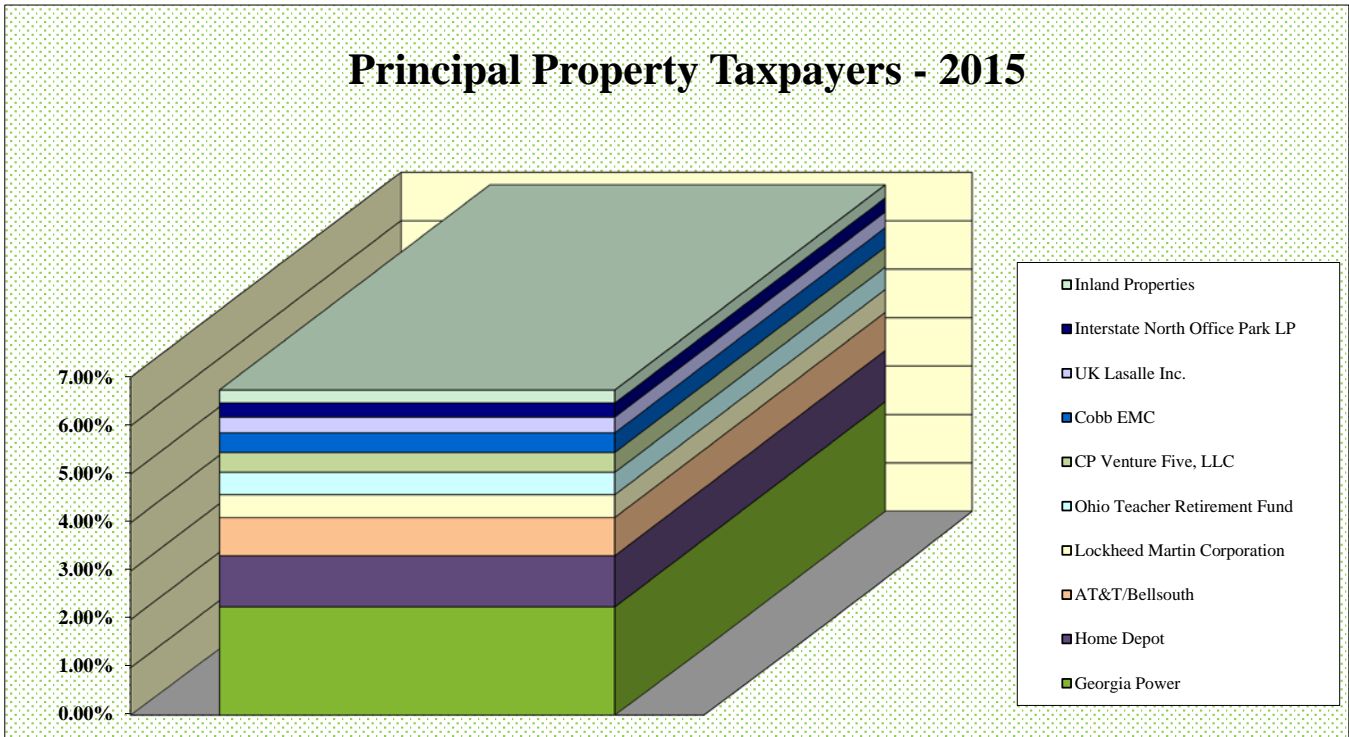


(all tax rates are per \$1000 assessed valuation)

<u>Fiscal Year</u>	<u>2007</u>	<u>2008</u>	<u>2009</u>	<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>
School District										
Maint & Operations	19.00	18.90	18.90	18.90	18.90	18.90	18.90	18.90	18.90	18.90
Debt Service	0.90	-	-	-	-	-	-	-	-	-
Total Direct Rate	19.90	18.90	18.90	18.90	18.90	18.90	18.90	18.90	18.90	18.90
County Government										
General	6.82	6.82	6.82	6.82	6.82	7.72	7.72	7.52	7.32	7.12
Fire District	2.56	2.56	2.56	2.56	2.56	3.06	3.06	3.06	3.06	3.06
Debt Service	0.22	0.22	0.22	0.22	0.22	0.33	0.33	0.33	0.33	0.33
Total County Rate	9.60	9.60	9.60	9.60	9.60	11.11	11.11	10.91	10.71	10.51
State of Georgia	0.25	0.25	0.25	0.25	0.25	0.25	0.20	0.15	0.10	0.05
Total Overlapping Rate	9.85	9.85	9.85	9.85	9.85	11.36	11.31	11.06	10.81	10.56
Additional Overlapping Rates										
City of Acworth	7.68	7.60	7.60	7.60	7.60	7.60	7.60	7.60	7.60	7.60
City of Austell	3.12	3.12	3.12	3.12	3.12	3.12	4.00	4.00	3.06	3.06
City of Kennesaw	8.25	9.50	9.50	9.50	9.50	9.50	9.50	9.50	9.50	9.50
City of Powder Spgs	8.50	8.50	8.50	8.50	8.50	8.50	8.50	8.50	8.50	8.50
City of Smyrna	9.17	8.99	8.99	8.99	8.99	8.99	8.99	8.99	8.99	8.99

Source: Cobb County Government, Georgia Department of Revenue

**COBB COUNTY SCHOOL DISTRICT
PRINCIPAL PROPERTY TAXPAYERS
DECEMBER 31, 2015 AND NINE YEARS AGO**



Taxpayer	Type of Business	Rank	December 31, 2015		December 31, 2006		
			Taxes Levied	Percent of Total Taxes Levied	Rank	Taxes Levied	Percent of Total Taxes Levied
Georgia Power	Utilities	1	\$ 9,348,065	2.261%	3	\$ 2,131,000	0.474%
Home Depot	Retail	2	4,376,326	1.059%	1	3,767,000	0.837%
AT&T/Bellsouth	Telecommunications	3	3,261,827	0.789%	2	2,397,000	0.533%
Lockheed Martin Corporation	Aircraft	4	1,944,521	0.470%	7	1,541,000	0.343%
Ohio Teacher Retirement Fund	Investment	5	1,910,053	0.462%			
CP Venture Five, LLC	Real Estate	6	1,697,362	0.411%			
Cobb EMC	Utilities	7	1,670,981	0.404%	6	1,688,000	0.375%
UK Lasalle Inc.	Real Estate	8	1,345,195	0.325%			
Interstate North Office Park LP	Real Estate	9	1,201,050	0.291%			
Inland Properties	Real Estate	10	1,103,607	0.267%	8	1,326,000	0.295%
Post Properties	Real Estate				4	2,079,000	0.462%
Cousins Properties	Real Estate				10	1,177,000	0.262%
Wildwood Associates	Real Estate				5	2,023,000	0.450%
3200 Windy Hill Rd Investments	Real Estate				9	1,211,000	0.269%
TOTAL			\$ 27,858,987	6.739%		\$ 19,340,000	4.300%

Note: School millage rate is 64% of total county rate.
Total taxes levied are multiplied by 64% to arrive at amount of school taxes.

Information is available only by calendar year; therefore, data reported is for December 31, 2015 and nine years earlier, December 31, 2006.
Source: Office of Tax Commissioner, Cobb County, GA

**COBB COUNTY SCHOOL DISTRICT
LEGAL DEBT MARGIN INFORMATION
LAST TEN FISCAL YEARS**

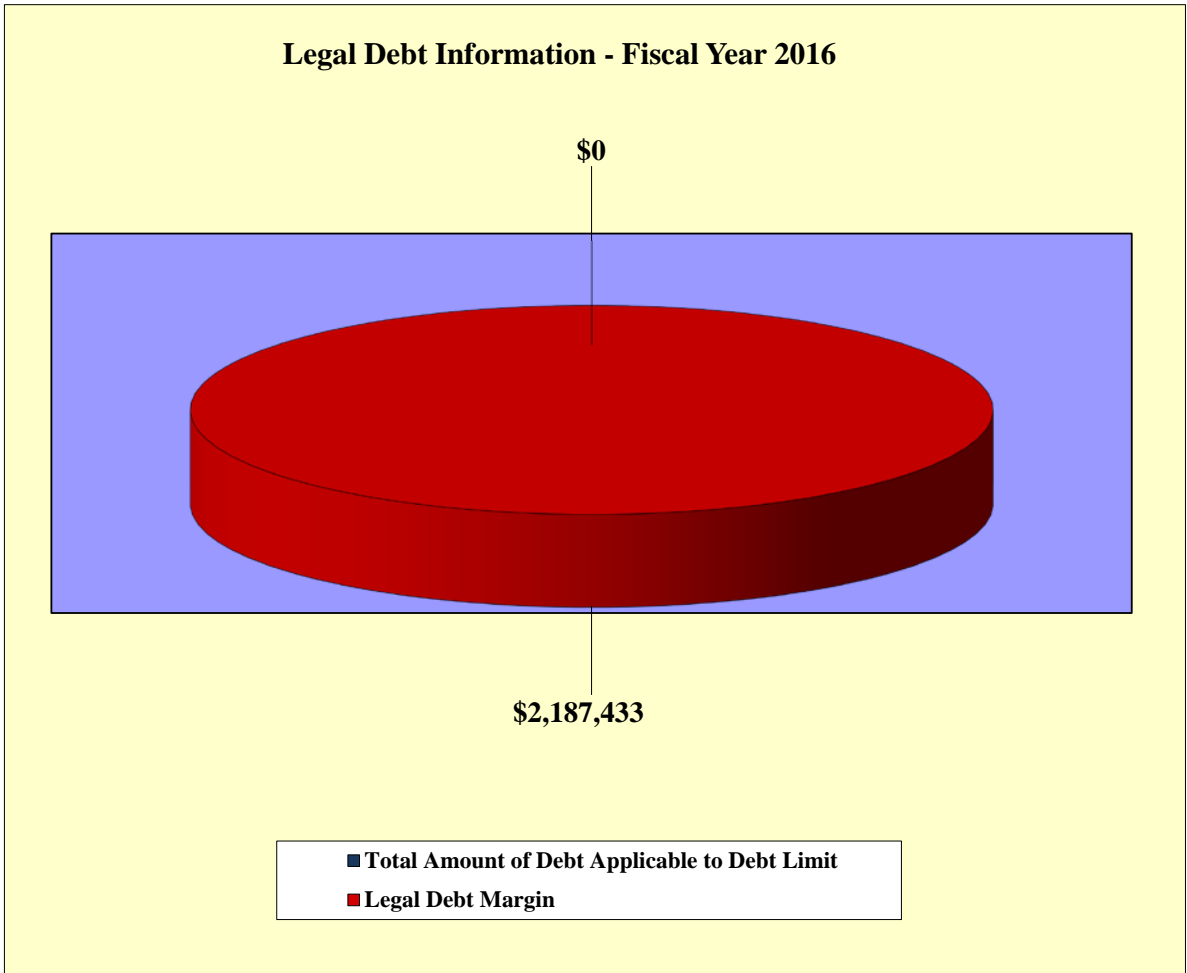
(amounts expressed in thousands)

	Fiscal Year				
	2007	2008	2009	2010	2011
Debt Limit	\$ 2,393,278	\$ 2,418,538	\$ 2,528,743	\$ 2,477,428	\$ 2,264,959
Total debt applicable to limit	-	-	-	-	-
Legal Debt Margin	\$ 2,393,278	\$ 2,418,538	\$ 2,528,743	\$ 2,477,428	\$ 2,264,959
Total debt applicable as a percentage of debt limit	-	-	-	-	-

	Fiscal Year				
	2012	2013	2014	2015	2016
Debt Limit	\$ 2,136,385	\$ 2,089,113	\$ 2,040,157	\$ 2,110,997	\$ 2,187,433
Total debt applicable to limit	-	-	-	-	-
Legal Debt Margin	\$ 2,136,385	\$ 2,089,113	\$ 2,040,157	\$ 2,110,997	\$ 2,187,433
Total debt applicable as a percentage of debt limit	-	-	-	-	-

Source: District Records

**COBB COUNTY SCHOOL DISTRICT
 LEGAL DEBT MARGIN INFORMATION
 FISCAL YEAR 2016**

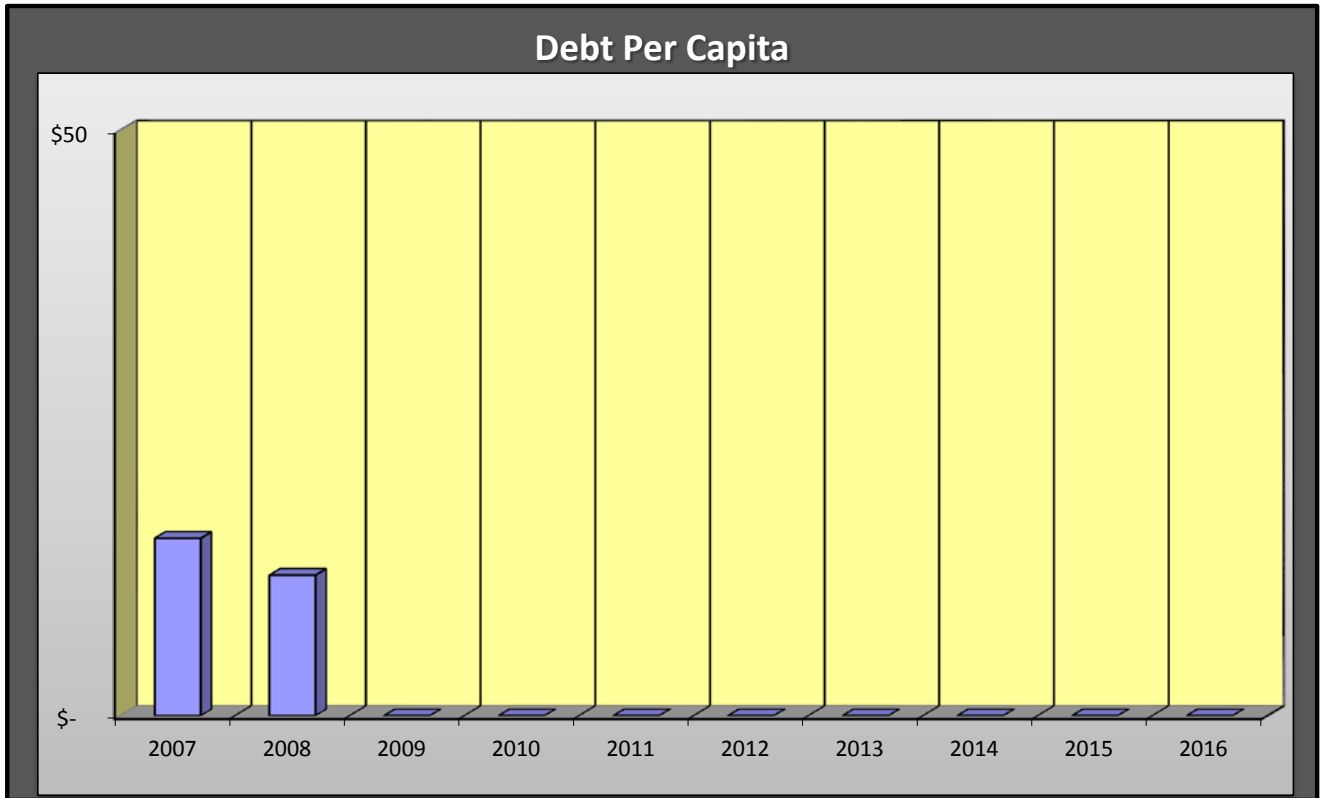


(amounts expressed in thousands)

Net Assessed Valuation, Cobb County School District, January 1, 2015	\$ 21,874,329
Debt Limit - 10% of Assessed Value	\$ 2,187,433
Amount of Debt Applicable to Debt Limit:	
Total Bonded Debt	\$ -
Total Amount of Debt Applicable to Debt Limit	\$ -
Legal Debt Margin	\$ 2,187,433

Sources: Cobb County Office of Tax Commissioner, District Records

**COBB COUNTY SCHOOL DISTRICT
RATIOS OF OUTSTANDING DEBT BY TYPE
LAST TEN FISCAL YEARS**



(amounts expressed in thousands, except per capita)

Fiscal Year	General Obligation Bonds	Capital Leases	Total Primary Government Debt	Annual Personal Income	Population	Debt as a Percentage of Personal Income	Total Debt Per Capita
2007	\$ -	\$ 9,186	\$ 9,186	\$ 29,673,178	606,706	0.03%	\$ 15
2008	-	7,376	7,376	31,428,153	615,377	0.02%	12
2009	-	-	-	31,709,070	617,750	-	-
2010	-	-	-	30,016,575	618,206	-	-
2011	-	-	-	30,246,898	633,084	-	-
2012	-	-	-	31,981,653	642,143	-	-
2013	-	-	-	33,662,185	649,141	-	-
2014	-	-	-	34,419,921	658,101	-	-
2015	-	-	-	36,192,750	670,967	-	-
2016	-	-	-	NA	682,267	-	-

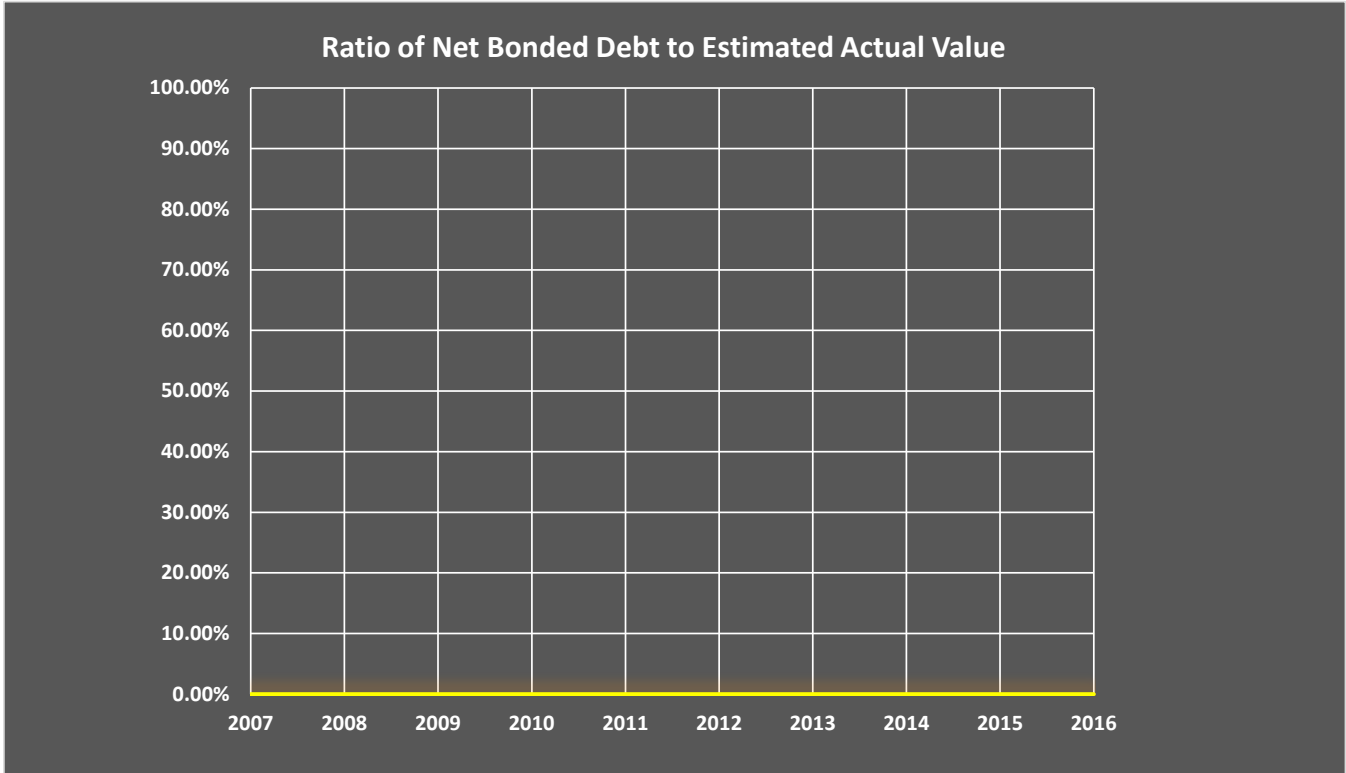
Cobb County School District information based on fiscal years beginning July 1 and ending June 30. Demographic and economic data provided by calendar year.

Population of 682,267 provided by the US Census Bureau (July 1, 2015 estimate); excludes the City of Marietta.

Annual Personal Income data is as of December 31st of the fiscal year.

Sources: District Records, Annual Personal Income: US Department of Commerce Bureau of Economic Analysis.

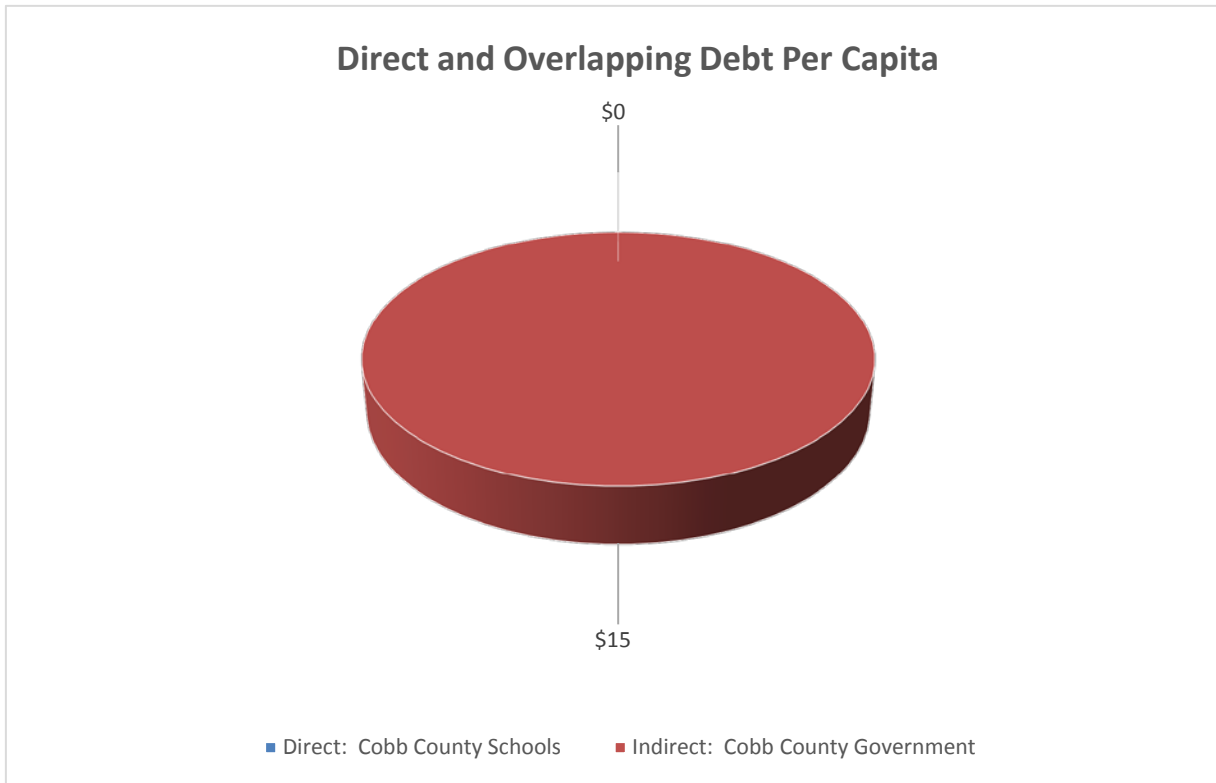
**COBB COUNTY SCHOOL DISTRICT
 RATIO OF NET GENERAL BONDED DEBT TO ESTIMATED ACTUAL VALUE
 AND NET BONDED DEBT PER CAPITA
 LAST TEN FISCAL YEARS**



Fiscal Year	Population	Estimated Actual Value	Gross Bonded Debt	Restricted for Bonded Debt	Net Bonded Debt	Ratio of Net Bonded Debt to Est. Actual Value	Net Bonded Debt Per Capita
2007	606,706	\$ 59,831,937,000	\$ -	\$ 2,599,000	\$ -	-	\$ -
2008	615,377	60,463,438,000	-	1,826,000	-	-	-
2009	617,750	63,218,563,000	-	1,523,000	-	-	-
2010	618,206	61,935,688,000	-	1,356,000	-	-	-
2011	633,084	56,623,969,000	-	-	-	-	-
2012	642,143	53,409,628,000	-	-	-	-	-
2013	649,141	52,227,822,000	-	-	-	-	-
2014	658,101	51,003,931,000	-	-	-	-	-
2015	670,967	52,774,935,000	-	-	-	-	-
2016	682,267	54,685,822,000	-	-	-	-	-

All general obligation bonds were retired in fiscal year 2007.
 Population provided by US Census Bureau (2015 estimate); excludes the City of Marietta.

**COBB COUNTY SCHOOL DISTRICT
COMPUTATION OF DIRECT AND OVERLAPPING GENERAL OBLIGATION DEBT
JUNE 30, 2016**

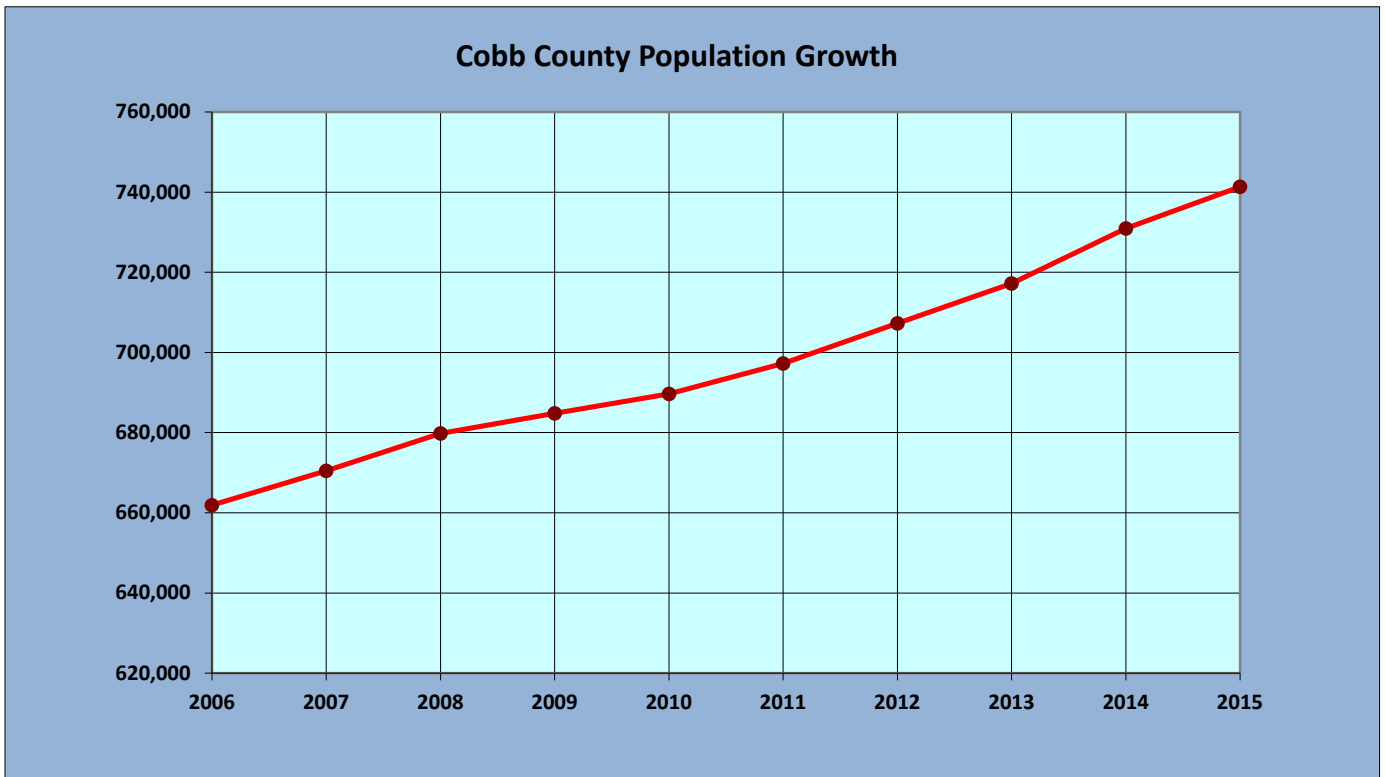


Direct General Obligation Debt:			
Gross Bonded Debt	\$	-	\$ -
Overlapping General Obligation Debt:			
Cobb County Government (95% of \$10,490,000)	\$	9,965,500	
			<u>\$ 9,965,500</u>
Total Direct and Overlapping General Obligation Debt			<u><u>\$ 9,965,500</u></u>
Debt Per Capita:*			
Direct General Obligation Debt	\$		-
Overlapping General Obligation Debt			<u>15</u>
Total	\$		<u><u>15</u></u>

*Population of 682,267 from US Census Bureau (less estimated population for City of Marietta).

Note: The overlap percentage is determined by the percentage of Fire District to Debt Service Fund of Cobb County Government.

**COBB COUNTY SCHOOL DISTRICT
COBB COUNTY DEMOGRAPHIC AND ECONOMIC STATISTICS
LAST TEN CALENDAR YEARS**

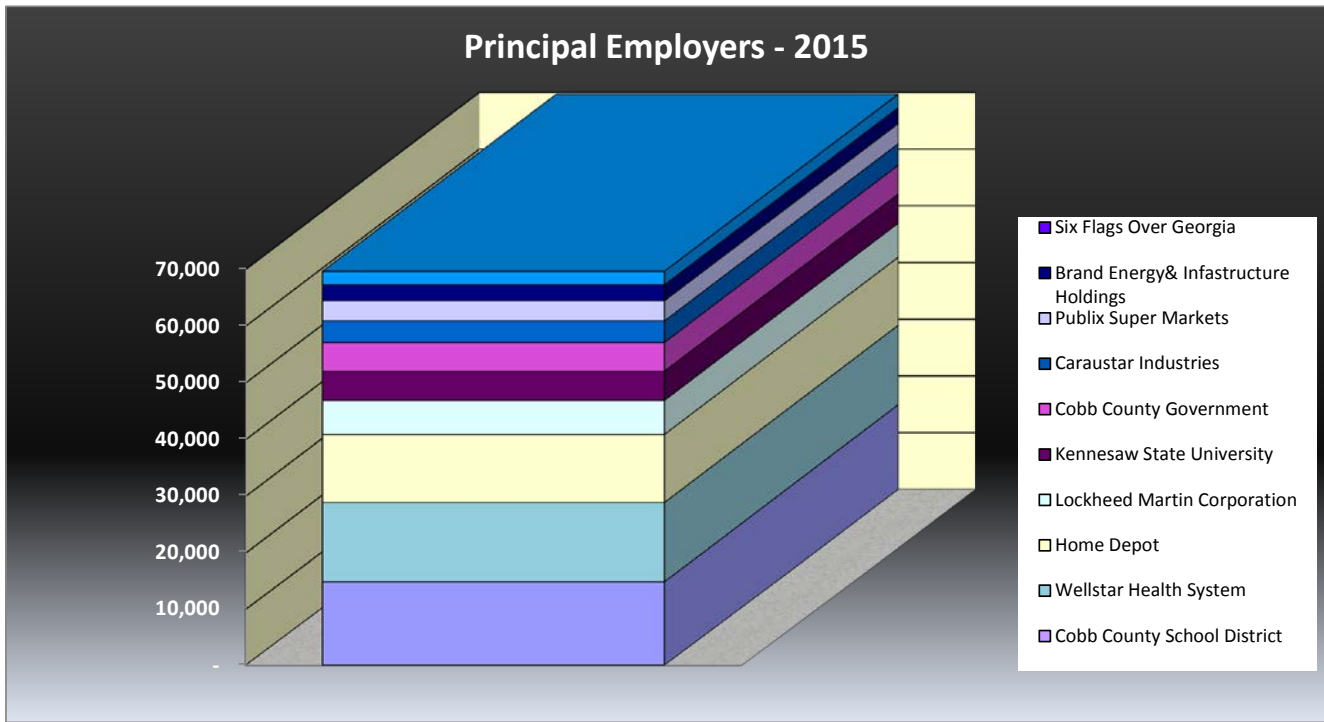


Calendar Year	Population	Personal Income (In Thousands)	Per Capita Personal Income	Median Household Income	Median Age	Unemployment Rate
2006	661,913	\$ 29,673,178	\$ 44,829	\$ 61,682	35.6	4.1%
2007	670,438	31,428,153	46,877	64,817	35.9	3.8%
2008	679,822	31,709,070	46,643	70,472	36.2	5.6%
2009	684,776	30,016,575	43,834	63,514	34.8	8.8%
2010	689,655	30,246,898	43,858	59,896	35.4	9.7%
2011	697,277	31,981,653	45,866	57,995	35.6	8.9%
2012	707,277	33,662,185	47,594	65,423	35.4	8.0%
2013	717,190	34,419,921	47,993	66,300	36.1	7.1%
2014	730,981	36,192,750	49,513	68,656	36.2	6.0%
2015	741,334	NA	NA	70,246	36.3	5.0%

Sources:

- Population (includes city of Marietta), Personal Income, and Per Capita Personal Income from US Bureau of Economic Analysis.
- Median Household Income and Unemployment Rate from Georgia Department of Labor (HUD and US Census Bureau estimates).
- Median Age from US Census Bureau.
- Personal Income Data available late November

**COBB COUNTY SCHOOL DISTRICT
PRINCIPAL EMPLOYERS
CURRENT YEAR AND NINE YEARS AGO**



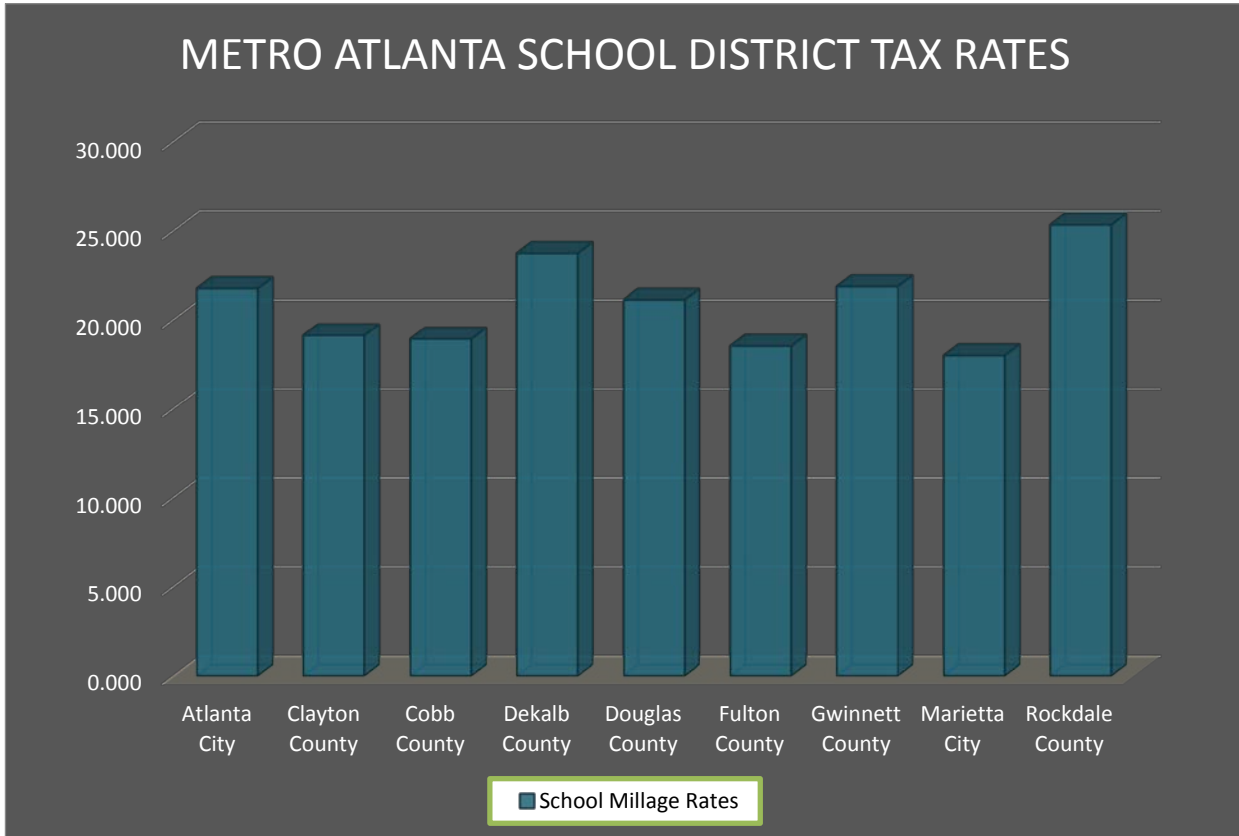
Employer	2015			2006		
	Rank	Employees	Percentage of Total County Employment	Rank	Employees	Percentage of Total County Employment
Cobb County School District	1	14,930	3.72%	1	14,956	4.13%
Wellstar Health System	2	14,000	3.48%	2	11,127	3.07%
Home Depot	3	12,000	2.99%	3	7,000	1.93%
Lockheed Martin Corporation	4	6,000	1.49%	4	6,938	1.91%
Kennesaw State University	5	5,146	1.28%	7	3,254	0.90%
Cobb County Government	6	5,068	1.26%	5	4,958	1.37%
Caraustar Industries	7	3,800	0.95%			
Publix Super Markets	8	3,546	0.88%	6	3,381	0.93%
Brand Energy & Infrastructure Holdings	9	2,803	0.70%			
Six Flags Over Georgia	10	2,370	0.59%	9	2,718	
Dobbins Air Force Base				10	2,359	0.65%
Naval Air Station Atlanta				8	2,991	0.83%
Total		69,663	17.34%		59,682	15.72%

Information is available by calendar year; therefore, data reported is for years ended December 31, 2015, and nine years earlier, December 31, 2006. Principal Employers within the county provided by 2015 and 2006 Cobb County Government CAFRs.

School District employee totals include each employee in his/her primary job position only.

Sources: District Records, Cobb County Government, US Bureau of Labor Statistics

**COBB COUNTY SCHOOL DISTRICT
COMPARISON OF METROPOLITAN ATLANTA SCHOOL DISTRICT
PROPERTY TAX RATES
JUNE 30, 2016**

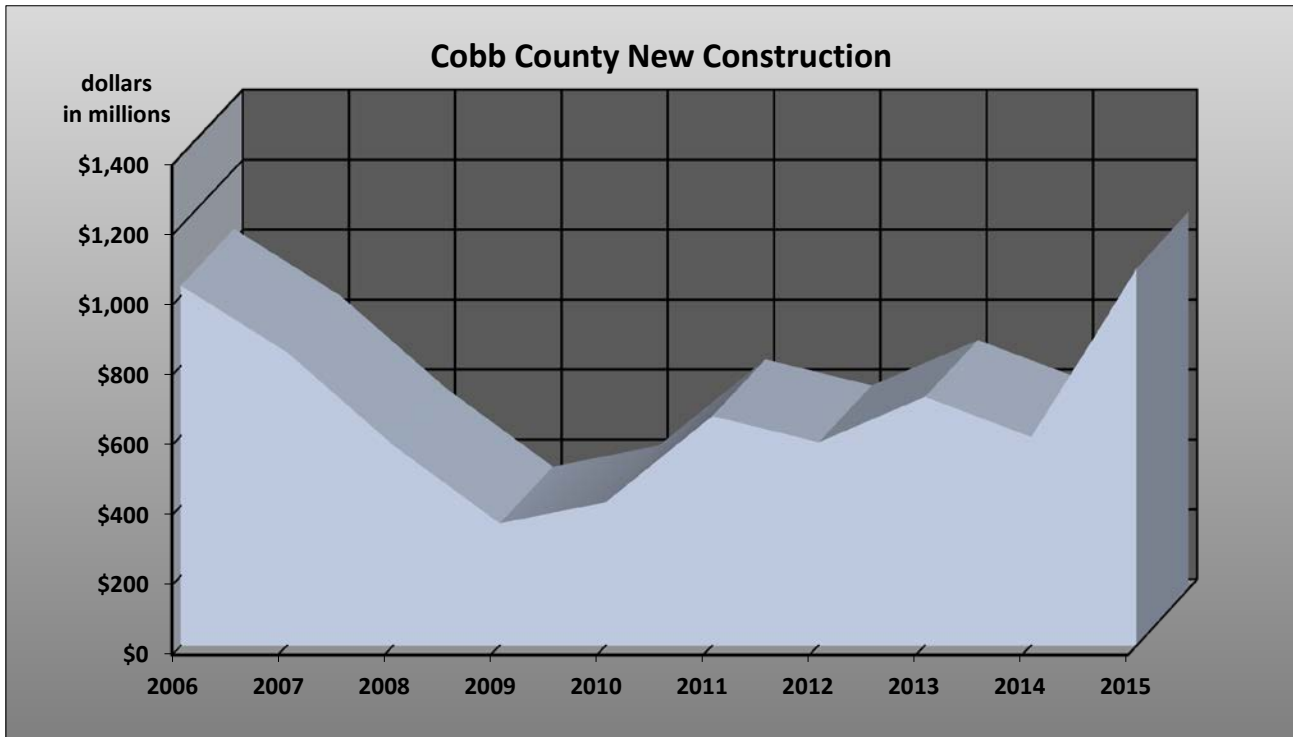


(all tax rates are per \$1000 assessed valuation)

<u>School District</u>	<u>Total Rate</u>	<u>Maintenance & Operations</u>	<u>Debt Service</u>
Atlanta City	21.740	21.640	0.100
Clayton County	19.095	19.095	0.000
Cobb County	18.900	18.900	0.000
Dekalb County	23.730	23.730	0.000
Douglas County	21.100	19.850	1.250
Fulton County	18.502	18.502	0.000
Gwinnett County	21.850	19.800	2.050
Marietta City	17.970	17.970	0.000
Rockdale County	25.320	25.320	0.000

Source: Georgia Department of Revenue

**COBB COUNTY SCHOOL DISTRICT
COBB COUNTY BANK DEPOSITS, CONSTRUCTION AND TAXABLE PROPERTY VALUES
LAST TEN YEARS**



(dollars expressed in millions)

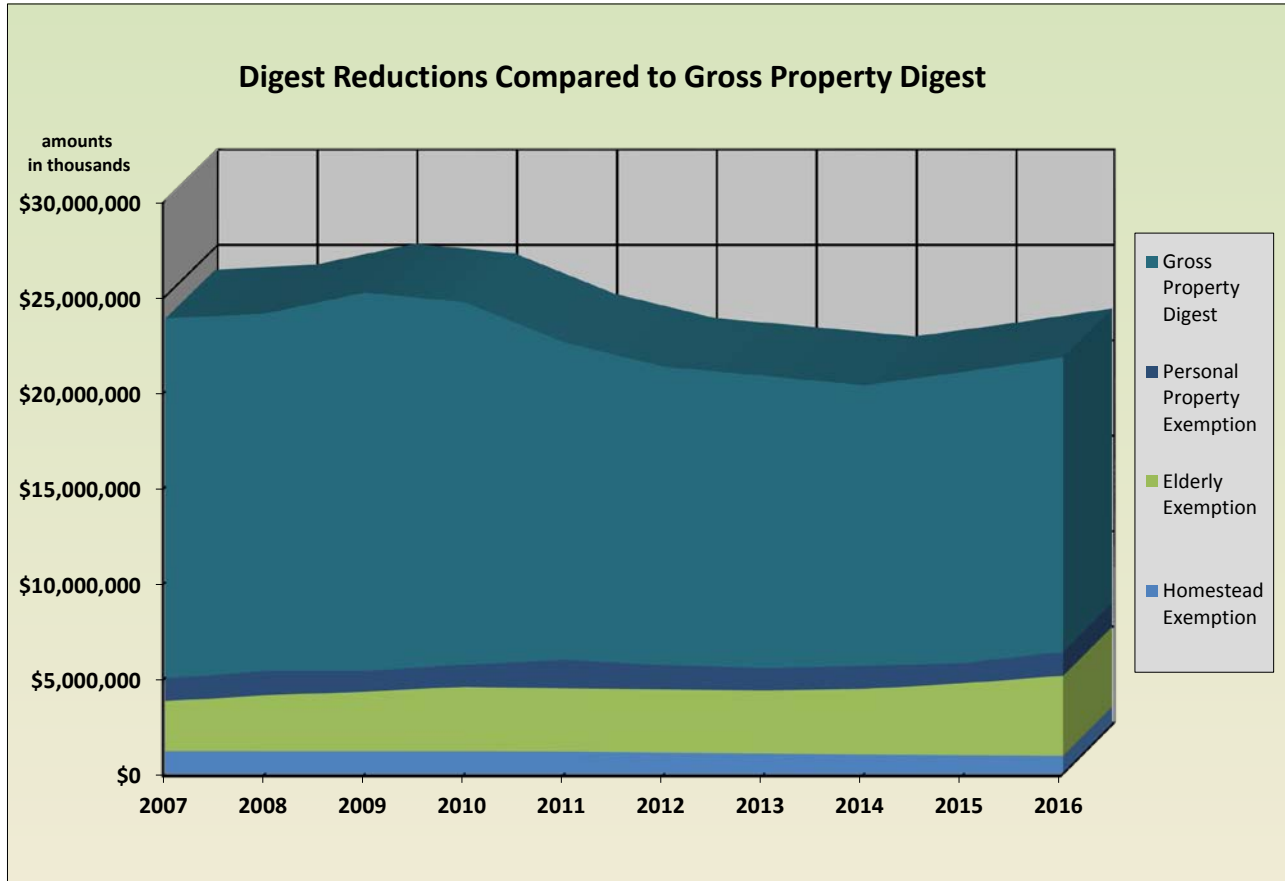
Year Ended	Bank Deposits (a)	Single-Family Residences (b)		Total New Construction (b)		Estimated Actual Value of Taxable Property (c)
		Number of Units	Market Value	Number of Permits	Market Value	
2006	\$ 9,369	2,082	\$ 521	10,232	\$ 1,029	\$ 55,238
2007	10,026	1,276	332	9,687	838	59,832
2008	10,739	510	118	7,019	572	60,463
2009	10,542	434	99	5,102	349	63,219
2010	9,468	491	114	5,594	410	56,624
2011	9,490	597	161	5,587	656	53,410
2012	10,269	734	204	5,667	581	52,227
2013	10,933	1,077	316	6,320	711	51,004
2014	11,936	938	277	7,352	596	52,775
2015	13,769	923	314	5,596	1,078	54,686

(a) Bank deposits as of June 30, 2005 through 2008, supplied by the Georgia Department of Banking and Finance. Bank deposits June 30, 2009 and after, are supplied by the Federal Deposit Insurance Corporation (FDIC).

(b) New residence and construction data for the 12-month period ended December 31 is supplied by the Cobb County Community Development Agency and is on a calendar-year basis.

(c) Source is Cobb County Tax Commissioner.

**COBB COUNTY SCHOOL DISTRICT
PROPERTY DIGEST REDUCTIONS DUE TO EXEMPTIONS
LAST TEN FISCAL YEARS**

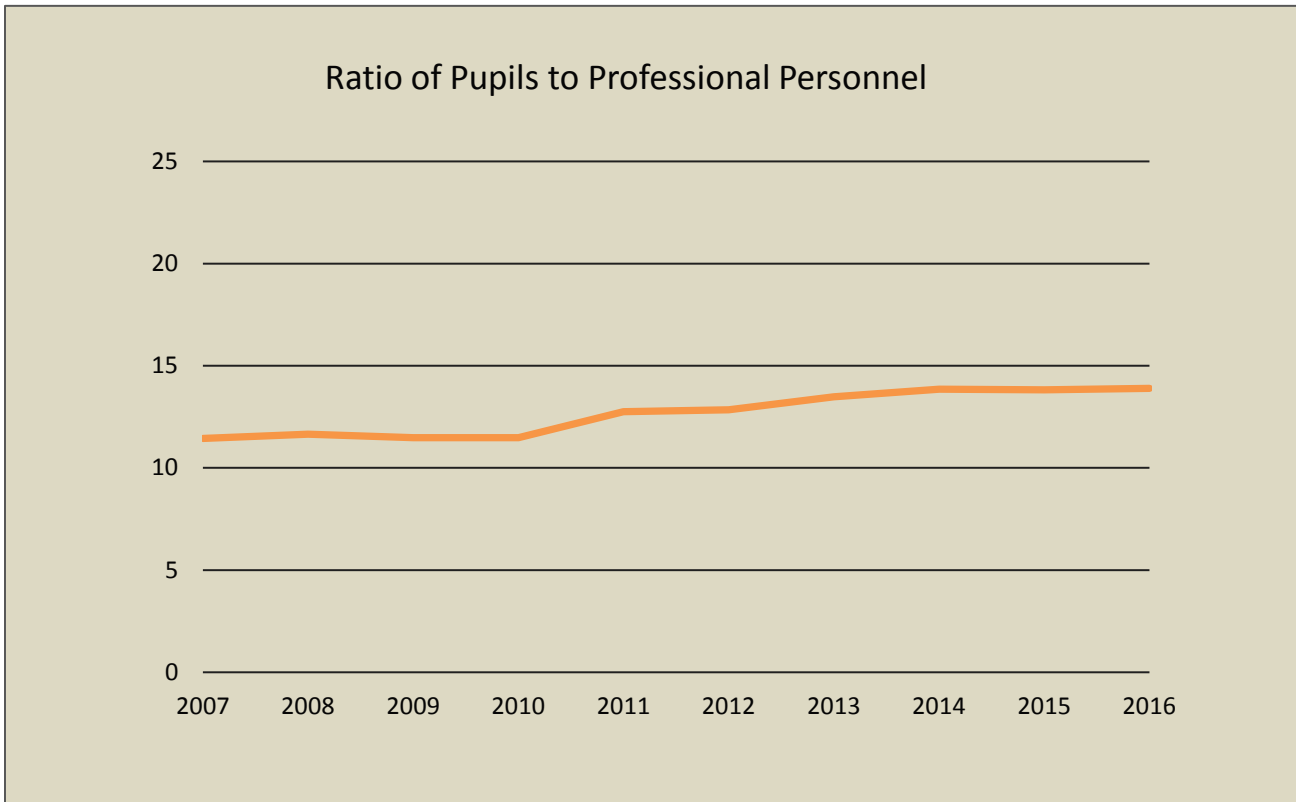


(amounts expressed in thousands)

Fiscal Year	Homestead Exemption	Elderly Exemption	Disabled Residents Exemption	Personal Property Exemption	Conservation Exemption	Total Digest Reductions	Gross Property Digest	Reductions as Percent of Gross Digest
2007	\$ 1,170,390	\$ 2,612,133	\$ 14,708	\$ 1,182,458	\$ 85,575	\$ 5,065,264	\$ 23,932,775	21.16%
2008	1,166,776	2,921,905	14,666	1,264,100	83,478	5,450,925	24,185,375	22.54%
2009	1,165,038	3,115,732	15,099	1,086,274	80,282	5,462,425	25,287,425	21.60%
2010	1,160,256	3,374,955	15,389	1,159,876	82,041	5,792,517	24,774,275	23.38%
2011	1,133,942	3,308,523	15,208	1,501,213	66,204	6,025,090	22,649,587	26.60%
2012	1,086,141	3,305,864	14,608	1,274,139	53,464	5,734,216	21,363,851	26.84%
2013	1,041,831	3,299,172	15,660	1,175,141	52,676	5,584,480	20,891,129	26.73%
2014	999,067	3,420,226	16,281	1,196,382	53,574	5,685,530	20,401,572	27.87%
2015	965,937	3,755,620	18,132	1,068,067	53,146	5,860,902	21,109,974	27.76%
2016	935,568	4,177,064	21,587	1,249,680	54,339	6,438,238	21,874,329	29.43%

Source: Cobb County Office of Tax Commissioner

**COBB COUNTY SCHOOL DISTRICT
NUMBER OF PERSONNEL AND RATIO OF PUPILS TO PROFESSIONAL PERSONNEL
LAST TEN FISCAL YEARS**



Fiscal Year	Professional Personnel (a)	Other Operating Personnel (b)	Service Personnel (c)	Total Personnel	Active Student Enrollment	Ratio of Pupils to Professional Personnel
2007	9,313	3,138	2,478	14,929	106,572	11.4 to 1
2008	9,101	3,379	2,972	15,452	106,056	11.7
2009	9,213	3,391	3,049	15,653	105,742	11.5
2010	9,272	3,046	2,994	15,312	106,488	11.5
2011	8,378	2,841	2,857	14,076	106,836	12.8
2012	8,290	2,970	2,847	14,107	106,502	12.8
2013	8,008	2,896	2,813	13,717	107,914	13.5
2014	7,907	2,821	2,834	13,562	109,529	13.9
2015	8,036	2,769	2,949	13,754	111,060	13.8
2016	8,050	2,943	2,599	13,592	111,848	13.9

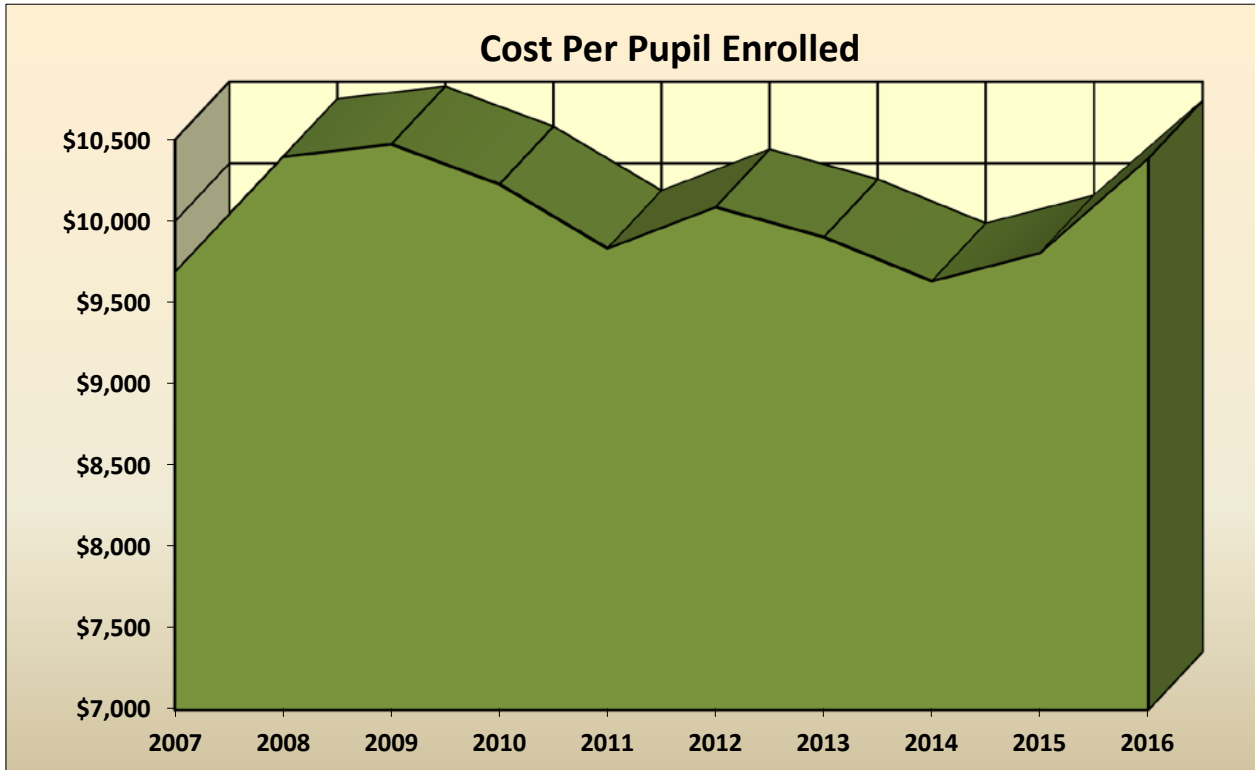
(a) Professional personnel consists of all certified personnel including teachers, librarians, counselors, supervisors, consultants, coordinators, principals, assistant principals and other leadership personnel.

(b) Other operating personnel includes non-certified leadership personnel, classroom aides, secretarial and clerical employees, and other technicians.

(c) Service personnel includes food service personnel, custodial employees, bus drivers and maintenance/warehouse employees.

Source: District Records

**COBB COUNTY SCHOOL DISTRICT
OPERATING STATISTICS
LAST TEN FISCAL YEARS**

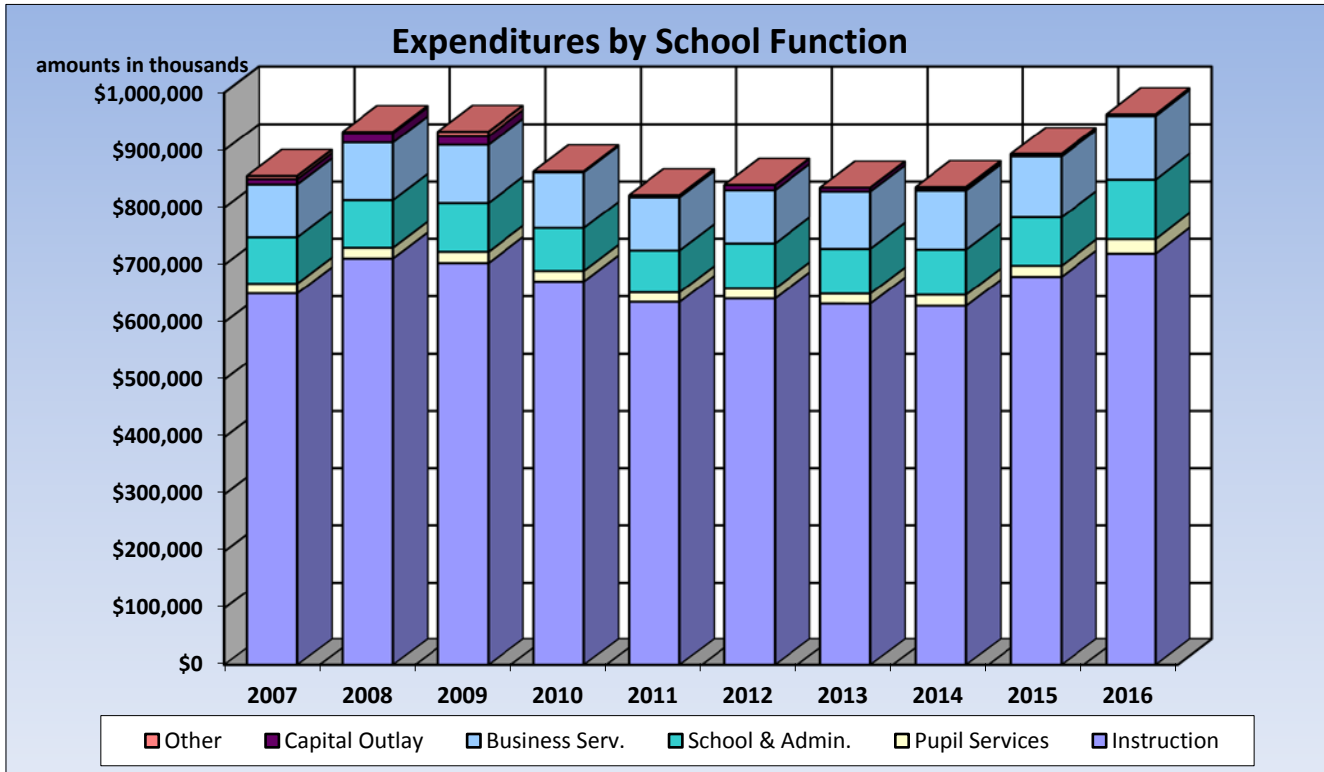


Fiscal Year	Expenses	Active Student Enrollment	Cost Per Pupil Enrolled	Percentage of Change	Professional Personnel	Ratio of Pupils to Professional Personnel
2007	\$ 1,032,486,000	106,572	\$ 9,688	-	9,313	11.4 to 1
2008	1,102,462,000	106,056	10,395	7.30%	9,101	11.7
2009	1,107,315,000	105,742	10,472	0.74%	9,213	11.5
2010	1,088,975,000	106,488	10,226	-2.35%	9,272	11.5
2011	1,050,373,000	106,836	9,832	-3.86%	8,378	12.8
2012	1,074,140,000	106,502	10,086	2.58%	8,290	12.8
2013	1,068,484,000	107,914	9,901	-1.83%	8,008	13.5
2014	1,054,860,000	109,529	9,631	-2.73%	7,907	13.9
2015	1,088,719,000	111,060	9,803	1.79%	8,036	13.8
2016	1,161,537,000	111,848	10,385	5.94%	8,050	13.9

Note: Professional personnel consists of all certified personnel including teachers, librarians, counselors, supervisors consultants, coordinators, principals, assistant principals and other leadership personnel.

Source: District Records

**COBB COUNTY SCHOOL DISTRICT
GENERAL FUND EXPENDITURES BY FUNCTION
LAST TEN FISCAL YEARS**



(amounts expressed in thousands)

Fiscal Year	Instruction	Pupil Services	School & Administrative Services	Business Services	Capital Outlay	Other	Total
2007	\$ 650,506	\$ 16,894	\$ 80,690	\$ 92,320	\$ 9,232	\$ 5,536	\$ 855,178
2008	711,160	18,716	83,620	100,139	15,970	2,085	931,690
2009	703,297	19,566	85,445	101,253	14,977	7,676	932,214
2010	671,102	18,513	74,888	97,049	1,484	-	863,036
2011	635,497	16,755	72,761	93,103	3,522	-	821,638
2012	641,662	17,330	78,172	93,237	9,214	-	839,615
2013	632,579	17,502	77,821	100,191	6,659	-	834,752
2014	628,652	19,489	78,407	103,311	4,346	1,489	835,694
2015	679,320	19,248	84,588	106,063	3,769	458	893,446
2016	719,560	25,478	103,673	110,845	2,546	465	962,567

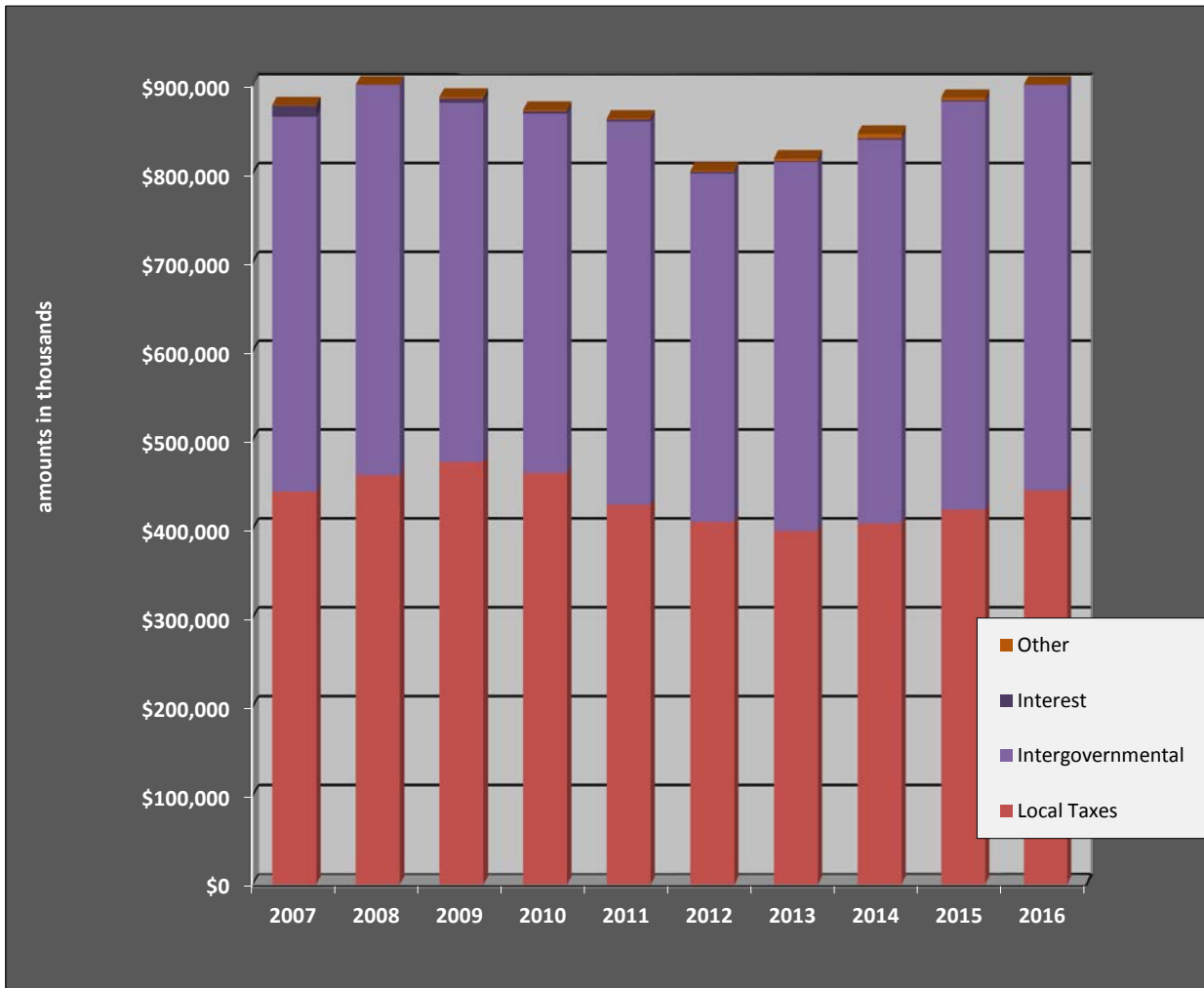
Instruction includes expenditures for Instruction and Instructional Services.

Business Services includes expenditures for Student Transportation and Maintenance & Operations.

Other includes expenditures for School Nutrition Program and Student Activities.

Source: District Records

**COBB COUNTY SCHOOL DISTRICT
GENERAL FUND REVENUES BY SOURCE
LAST TEN FISCAL YEARS**



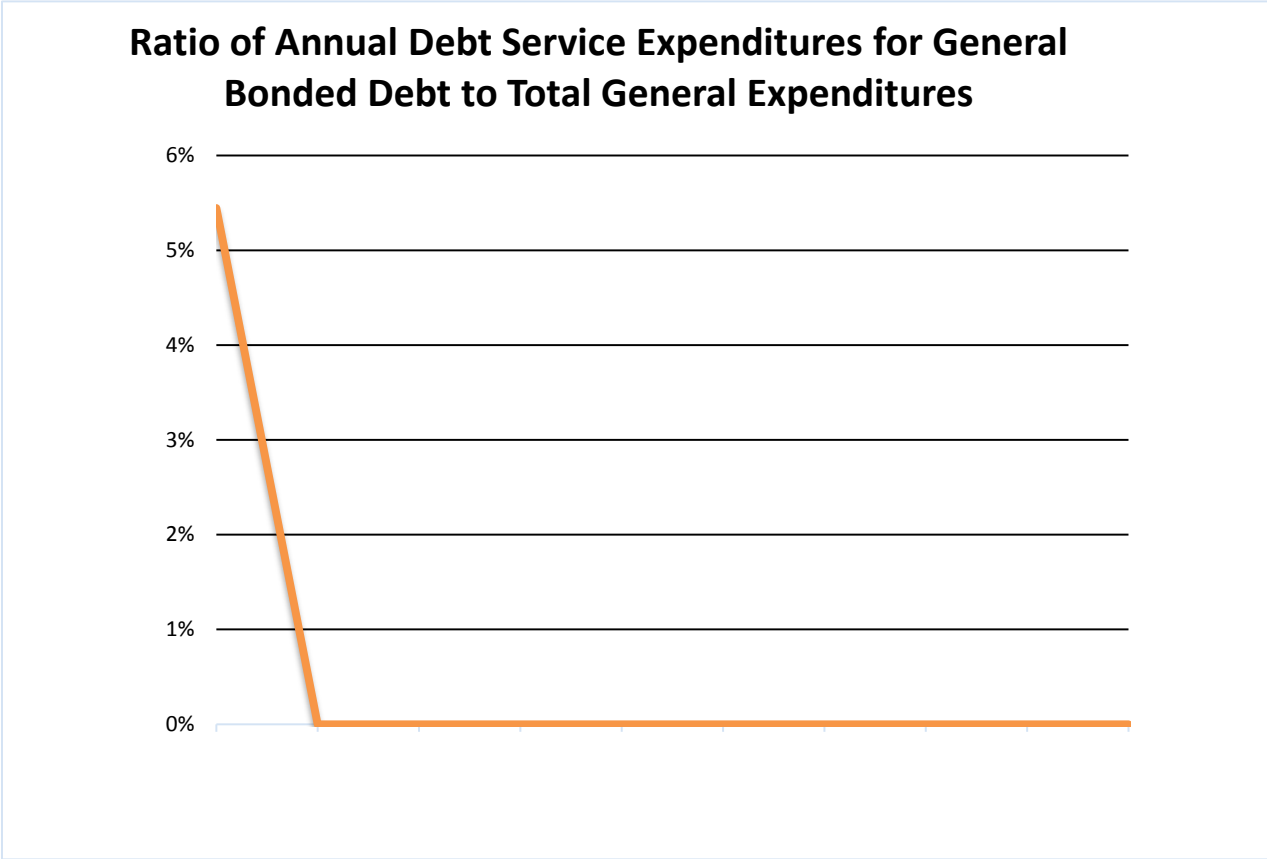
(amounts expressed in thousands)

<u>Fiscal Year</u>	<u>Local Taxes</u>	<u>Intergovernmental</u>	<u>Interest Income</u>	<u>Other</u>	<u>Total</u>
2007	\$ 441,716	\$ 422,286	\$ 12,150	\$ 799	\$ 876,951
2008	460,537	449,098	9,843	1,082	920,560
2009	475,294	404,313	4,497	2,276	886,380
2010	462,518	404,856	2,475	1,830	871,679
2011	427,174	431,352	2,410	1,091	862,027
2012	408,123	391,997	1,981	1,092	803,193
2013	397,592	415,168	1,562	2,406	816,728
2014	405,970	431,907	1,637	4,991	844,505
2015	421,814	459,181	1,294	2,935	885,224
2016	443,641	490,747	1,189	1,751	937,328

Other includes Tuition & Fees, Insurance & Damage Recoveries, Rentals and Other Revenues.

Source: District Records

**COBB COUNTY SCHOOL DISTRICT
 RATIO OF ANNUAL DEBT SERVICE EXPENDITURES FOR GENERAL BONDED DEBT
 TO TOTAL GENERAL EXPENDITURES
 LAST TEN FISCAL YEARS**

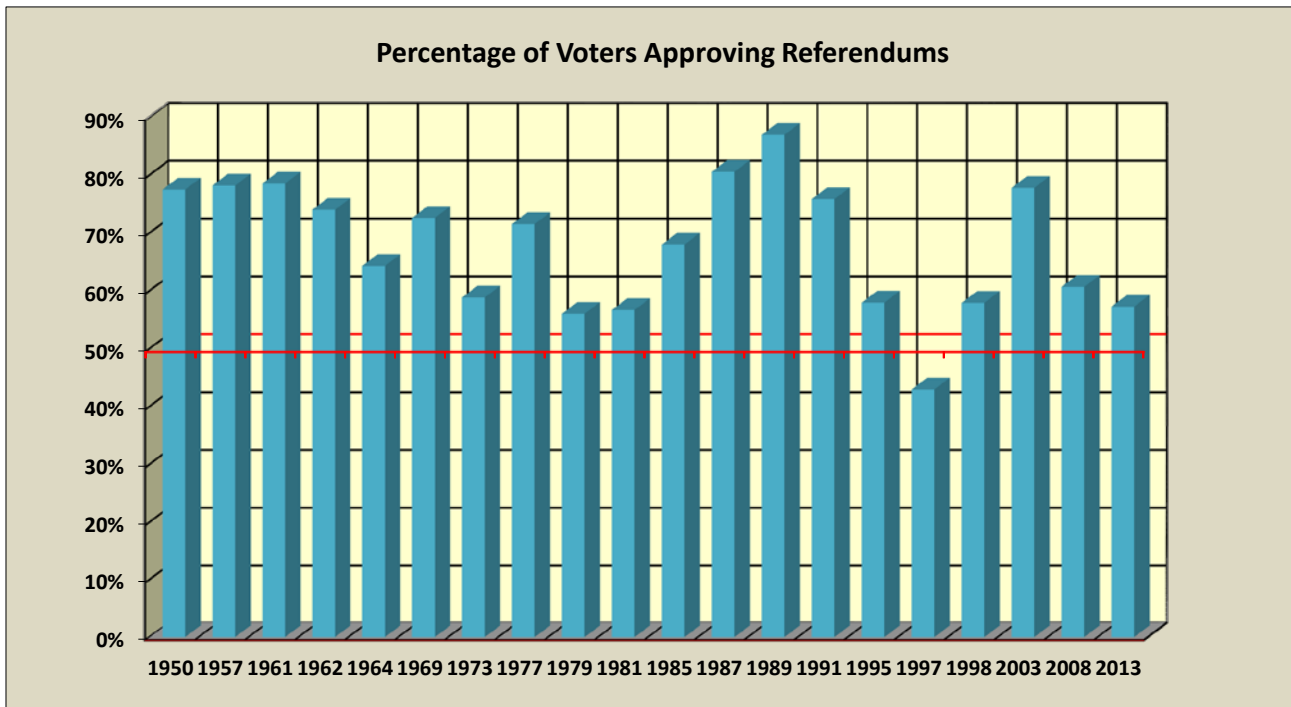


<u>Fiscal Year</u>	<u>Debt Service Fund Expenditures</u>	<u>General Fund Expenditures</u>	<u>Ratio of Debt Service Fund to General Fund Expenditures</u>
2007	46,571,000	855,178,000	5.45%
2008	-	931,690,000	0.00%
2009	-	932,214,000	0.00%
2010	-	863,036,000	0.00%
2011	-	821,638,000	0.00%
2012	-	839,615,000	0.00%
2013	-	834,752,000	0.00%
2014	-	835,694,000	0.00%
2015	-	893,446,000	0.00%
2016	-	962,567,000	0.00%

Note: Debt Service was fully paid by the end of fiscal year 2007.

Source: District Records

**COBB COUNTY SCHOOL DISTRICT
RESULTS OF ALL BOND AND SALES TAX REFERENDUMS
1950 TO PRESENT**



Referendums:								
<u>Year</u>	<u>Amount</u>	<u>Maturity</u>	<u>Action</u>	<u>Pro</u>	<u>Con</u>	<u>Void</u>	<u>Total Votes</u>	<u>Approval Percentage</u>
1950	\$ 1,500,000	1970	Passed	2,907	841	17	3,765	77.56%
1957	1,750,000	1977	Passed	2,023	562	31	2,616	78.26%
1961	2,500,000	1980	Passed	3,187	868	38	4,093	78.59%
1962	3,000,000	1983	Passed	2,816	986	36	3,838	74.07%
1964	4,000,000	1994	Passed	2,942	1,629	63	4,634	64.36%
1969	15,000,000	1990	Passed	7,769	2,922	5	10,696	72.67%
1973	16,500,000	1994	Passed	7,405	5,165	10	12,580	58.91%
1977	22,000,000	1996	Passed	10,694	4,241	22	14,957	71.60%
1979	20,000,000	1997	Passed	9,725	7,611	219	17,555	56.10%
1981	8,000,000	1997	Passed	9,858	7,511	103	17,472	56.76%
1985	27,000,000	1997	Passed	24,476	11,481	-	35,957	68.07%
1987	58,500,000	2001	Passed	10,716	2,573	65	13,354	80.64%
1989	59,500,000	2002	Passed	15,510	2,311	126	17,947	87.03%
1991	39,600,000	2004	Passed	20,197	6,409	268	26,874	75.91%
1995	220,865,000	2007	Passed	18,140	13,124	142	31,406	58.02%
1997	609,200,000	2002	Failed	14,204	18,820	177	33,201	43.01%
1998	626,773,000	2003	Passed	36,433	26,403	545	63,381	57.98%
2003	636,504,000	2008	Passed	36,078	10,262	-	46,340	77.85%
2008	797,657,000	2013	Passed	21,873	14,137	-	36,010	60.74%
2013	717,845,000	2018	Passed	23,273	17,325	44	40,642	57.33%

Note: 1997, 1998, 2003, 2008 and 2013 referendums were for a 1% local option sales tax with the amounts shown representing an estimate of collections for the full five year life of the tax. All other referendums were for bond issues.
Source: Cobb County Board of Elections.

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<u>School Name</u>	<u>2007</u>	<u>2008</u>	<u>2009</u>	<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>
Acworth Intermediate (2001)										
Square Feet	131,924	131,924	131,924	131,924	131,924	131,924	131,924	131,924	131,924	131,924
Capacity	962	962	962	962	962	913	913	913	913	913
Enrollment	757	808	870	853	830	821	832	776	732	697
Addison (1989)										
Square Feet	81,334	81,334	81,334	81,334	81,334	81,334	81,334	81,334	81,334	81,334
Capacity	637	637	637	637	637	662	662	662	662	662
Enrollment	563	591	583	557	587	594	596	587	615	619
Argyle (1961)										
Square Feet	61,503	61,503	61,503	61,503	61,503	56,238	56,238	56,904	56,904	56,904
Capacity	562	562	562	562	562	537	537	537	537	537
Enrollment	763	666	654	662	652	647	641	480	454	410
Austell (2005)										
Square Feet	85,236	85,236	85,236	85,236	85,236	85,236	85,236	85,236	85,236	85,236
Capacity	512	512	512	512	512	562	562	562	562	562
Enrollment	350	324	326	309	320	314	470	532	553	569
Baker (1988)										
Square Feet	106,668	106,668	106,668	106,668	106,668	106,694	106,694	106,694	106,694	106,694
Capacity	962	962	962	962	962	987	987	987	987	987
Enrollment	811	772	806	819	809	789	761	756	782	774
Bells Ferry (1963)										
Square Feet	54,862	54,862	54,862	54,862	54,862	83,098	83,098	83,098	83,098	83,098
Capacity	462	462	462	462	462	712	712	712	712	712
Enrollment	618	621	580	586	604	590	585	593	738	702
Belmont Hills (1952)										
Square Feet	67,106	67,106	67,106	67,106	67,106	68,409	68,409	68,409	68,409	68,409
Capacity	562	562	562	562	562	562	562	562	562	562
Enrollment	663	656	612	619	534	496	481	307	360	340
Big Shanty (1968)										
Square Feet	83,417	83,417	83,417	83,417	83,417	84,461	84,461	84,461	84,461	84,461
Capacity	837	837	837	837	837	837	837	837	837	837
Enrollment	783	785	851	859	825	789	759	771	753	702
Birney (1973)										
Square Feet	106,180	106,180	106,180	106,180	106,180	105,886	105,886	105,886	105,886	105,886
Capacity	912	912	912	912	912	912	912	912	912	912
Enrollment	923	863	751	710	750	755	768	775	732	792
Blackwell (1998)										
Square Feet	111,299	111,299	111,299	111,299	111,299	111,299	111,299	111,299	111,299	111,299
Capacity	837	837	837	837	837	837	837	837	837	837
Enrollment	766	723	710	722	735	703	703	730	723	721
Brown (1955)										
Square Feet	49,828	49,828	49,828	49,828	49,828	49,828	49,828	49,828	49,828	49,828
Capacity	412	412	412	412	412	412	412	412	412	412
Enrollment	256	246	264	292	297	302	285	-	-	-
Brumby (1966)										
Square Feet	99,181	99,181	99,181	99,181	99,181	99,181	99,181	99,181	99,181	99,181
Capacity	912	912	912	912	912	912	912	912	912	912
Enrollment	865	802	860	954	963	952	1,000	1,051	1,024	1,002
Bryant (1991)										
Square Feet	114,090	114,090	114,090	114,090	114,090	116,071	116,071	116,071	116,071	116,071
Capacity	962	962	962	962	962	962	962	962	962	962
Enrollment	912	818	797	802	771	825	962	953	980	993
Bullard (2003)										
Square Feet	136,261	136,261	136,261	136,261	136,261	136,261	136,261	136,261	136,261	136,261
Capacity	962	962	962	962	962	987	987	987	987	987
Enrollment	1,188	1,234	1,109	1,046	997	971	933	894	910	873
Chalker (1997)										
Square Feet	124,148	124,148	124,148	124,148	124,148	124,148	124,148	124,148	124,148	124,148
Capacity	962	962	962	962	962	963	963	963	963	963
Enrollment	956	885	838	849	816	743	683	675	707	673
Cheatham Hill (1997)										
Square Feet	122,260	122,260	122,260	122,260	122,260	137,108	137,108	137,108	137,108	137,108
Capacity	937	937	937	937	937	1,063	1,063	1,063	1,063	1,063
Enrollment	1,112	1,105	1,090	1,084	1,115	1,123	1,149	1,112	1,094	1,110

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Clarkdale (1963) (a)										
Square Feet	44,412	44,412	44,412	-	-	-	-	-	-	-
Capacity	362	362	362	-	-	-	-	-	-	-
Enrollment	455	464	440	407	394	391	-	-	-	-
Clarkdale Replacement (2012)										
Square Feet	-	-	-	-	-	-	129,988	129,988	129,988	129,988
Capacity	-	-	-	-	-	-	862	862	862	862
Enrollment	-	-	-	-	-	-	587	631	724	726
Clay (1961)										
Square Feet	51,930	51,930	51,930	51,930	51,930	55,412	55,412	55,412	55,412	55,412
Capacity	437	437	437	437	437	437	437	437	437	437
Enrollment	491	528	536	535	543	510	351	381	396	407
Compton (1969)										
Square Feet	100,586	100,586	100,586	100,586	100,586	99,427	99,427	99,427	99,427	99,427
Capacity	912	912	912	912	912	937	937	937	937	937
Enrollment	698	541	516	485	485	453	556	559	590	576
Davis (1987)										
Square Feet	87,763	87,763	87,763	87,763	87,763	86,131	86,131	86,131	86,131	86,131
Capacity	787	787	787	787	787	788	788	788	788	788
Enrollment	632	581	558	557	540	543	559	584	578	568
Dowell (1989)										
Square Feet	106,003	106,003	106,003	106,003	106,003	106,003	106,003	106,003	106,003	106,003
Capacity	962	962	962	962	962	963	963	963	963	963
Enrollment	1,054	1,087	1,061	996	1,019	980	968	922	942	1,013
Due West (1957)										
Square Feet	47,350	71,112	71,112	71,112	71,112	70,367	70,367	70,367	70,367	70,367
Capacity	437	612	612	612	612	587	587	587	587	587
Enrollment	435	459	497	538	536	553	547	594	626	627
East Side (1952)										
Square Feet	77,918	77,918	77,918	77,918	77,918	-	-	-	-	-
Capacity	787	787	787	787	787	-	-	-	-	-
Enrollment	982	961	990	1,031	1,059	-	-	-	-	-
East Side Replacement (2011)										
Square Feet	-	-	-	-	-	149,764	149,764	149,764	149,764	149,764
Capacity	-	-	-	-	-	1,087	1,087	1,087	1,087	1,087
Enrollment	-	-	-	-	-	1,119	1,221	1,304	1,268	1,266
Eastvalley (1960)										
Square Feet	58,150	58,150	58,150	58,150	58,150	60,029	60,029	60,029	60,029	60,029
Capacity	562	562	562	562	562	562	562	562	562	562
Enrollment	569	550	556	619	622	638	661	692	691	693
Fair Oaks (1957)										
Square Feet	98,789	98,789	98,789	98,789	98,789	97,993	97,993	97,993	97,993	97,993
Capacity	862	862	862	862	862	863	863	863	863	863
Enrollment	894	825	806	839	824	837	831	898	960	956
Ford (1991)										
Square Feet	91,129	91,129	91,129	91,129	91,129	91,129	91,129	91,129	91,129	91,129
Capacity	837	837	837	837	837	862	862	862	862	862
Enrollment	1,061	1,027	884	863	831	753	713	681	717	723
Frey (1996)										
Square Feet	124,148	124,148	124,148	124,148	124,148	125,717	125,717	125,717	125,717	125,717
Capacity	962	962	962	962	962	963	963	963	963	963
Enrollment	897	830	621	670	677	693	737	742	746	783
Garrison Mill (1984)										
Square Feet	85,775	85,775	85,775	85,775	85,775	85,775	85,775	85,775	85,775	85,775
Capacity	687	687	687	687	687	688	688	688	688	688
Enrollment	645	705	699	724	706	723	716	675	690	672
Green Acres (1996)										
Square Feet	90,915	90,915	90,915	90,915	90,915	90,915	90,915	90,915	90,915	90,915
Capacity	687	687	687	687	687	688	688	688	688	688
Enrollment	673	653	658	712	738	785	866	767	732	737
Harmony Leland (1951)										
Square Feet	85,764	85,764	85,764	85,764	85,764	65,127	65,127	65,127	65,127	65,127
Capacity	512	512	512	512	512	512	512	512	512	512
Enrollment	558	475	517	544	582	591	678	699	721	686

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Hayes (1993)										
Square Feet	117,579	117,579	117,579	117,579	117,579	119,189	119,189	119,189	119,189	119,189
Capacity	962	962	962	962	962	962	962	962	962	962
Enrollment	1,091	1,080	1,061	1,116	1,078	1,020	985	961	934	883
Hendricks (2001)										
Square Feet	123,000	123,000	123,000	123,000	123,000	123,025	123,025	123,025	123,025	123,025
Capacity	962	962	962	962	962	962	962	962	962	962
Enrollment	633	618	598	576	565	603	584	531	529	568
Hollydale (1968)										
Square Feet	89,995	89,995	89,995	89,995	89,995	89,012	89,012	89,012	89,012	89,012
Capacity	812	812	812	812	812	862	862	862	862	862
Enrollment	859	841	781	764	727	735	693	693	687	667
Keheley (1986)										
Square Feet	68,030	68,030	68,030	68,030	68,030	70,537	70,537	70,537	70,537	70,537
Capacity	587	587	587	587	587	588	588	588	588	588
Enrollment	516	513	488	465	468	470	473	484	538	529
Kemp (2002)										
Square Feet	123,000	123,000	123,000	123,000	123,000	123,000	123,000	123,000	123,000	123,000
Capacity	962	962	962	962	962	962	962	962	962	962
Enrollment	896	913	902	926	931	929	964	1,031	1,035	995
Kennesaw (1991)										
Square Feet	113,828	113,828	113,828	113,828	113,828	116,400	116,400	116,400	116,400	116,400
Capacity	962	962	962	962	962	962	962	962	962	962
Enrollment	893	952	906	915	848	824	714	712	667	639
Kincaid (1972)										
Square Feet	81,752	81,752	81,752	81,752	81,752	83,969	83,969	83,969	83,969	83,969
Capacity	762	762	762	762	762	762	762	762	762	762
Enrollment	605	614	660	675	687	670	730	740	726	702
King Springs (1956)										
Square Feet	58,785	58,785	58,785	58,785	58,785	59,658	59,658	59,658	59,658	59,658
Capacity	562	562	562	562	562	587	587	587	587	587
Enrollment	622	583	587	617	676	692	792	832	859	913
LaBelle (1955)										
Square Feet	80,655	80,655	80,655	80,655	80,655	82,912	82,912	82,912	82,912	82,912
Capacity	687	687	687	687	687	688	688	688	688	688
Enrollment	475	475	484	486	449	456	476	576	539	530
Lewis (1986)										
Square Feet	115,363	115,363	115,363	115,363	115,363	115,363	115,363	115,363	115,363	115,363
Capacity	962	962	962	962	962	962	962	962	962	962
Enrollment	1,153	1,124	910	885	885	800	749	763	703	656
Mableton (1950)										
Square Feet	47,426	47,426	47,426	47,426	47,426	47,426	-	-	-	-
Capacity	412	412	412	412	412	412	-	-	-	-
Enrollment	429	407	417	399	437	457	-	-	-	-
Mableton Replacement (2012)										
Square Feet	-	-	-	-	-	-	148,523	148,523	148,523	148,523
Capacity	-	-	-	-	-	-	962	962	962	962
Enrollment	-	-	-	-	-	-	943	950	953	1,023
McCall Primary (2005)										
Square Feet	88,217	88,217	88,217	88,217	88,217	88,158	88,158	88,158	88,158	88,158
Capacity	512	512	512	512	512	562	562	562	562	562
Enrollment	486	469	451	459	506	451	431	407	396	407
Milford (1954)										
Square Feet	69,776	69,776	69,776	69,776	69,776	73,352	73,352	73,352	73,352	73,352
Capacity	612	612	612	612	612	612	612	612	612	612
Enrollment	647	653	624	650	635	658	559	466	458	467
Mount Bethel (1978)										
Square Feet	105,016	105,016	105,016	105,016	105,016	110,096	110,096	110,096	110,096	110,096
Capacity	912	912	912	912	912	937	937	937	937	937
Enrollment	962	960	1,002	1,029	996	1,006	984	1,011	1,040	1,119
Mountain View (1986)										
Square Feet	102,725	102,725	102,725	102,725	102,725	102,725	102,725	102,725	102,725	102,725
Capacity	862	862	862	862	862	887	887	887	887	887
Enrollment	794	819	829	833	848	853	840	837	853	837

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Murdock (1975)										
Square Feet	123,233	123,233	123,233	123,233	123,233	123,233	123,233	123,233	123,233	123,233
Capacity	962	962	962	962	962	962	962	962	962	962
Enrollment	836	846	875	861	823	825	830	859	896	937
Nicholson (1990)										
Square Feet	75,800	75,800	75,800	75,800	75,800	75,800	75,800	75,800	75,800	75,800
Capacity	637	637	637	637	637	637	637	637	637	637
Enrollment	541	511	521	527	497	513	511	500	516	544
Nickajack (1998)										
Square Feet	114,350	114,350	114,350	114,350	114,350	122,342	122,342	122,342	122,342	122,342
Capacity	837	837	837	837	837	937	937	937	937	937
Enrollment	785	670	725	815	904	960	1,055	1,130	1,115	1,054
Norton Park (1961)										
Square Feet	87,301	87,301	87,301	87,301	87,301	87,935	87,935	87,935	87,935	87,935
Capacity	787	787	787	787	787	837	837	837	837	837
Enrollment	750	678	764	674	730	708	788	808	916	950
Pickett's Mill (2008)										
Square Feet	-	-	136,261	136,261	136,261	139,090	139,090	139,090	139,090	139,090
Capacity	-	-	962	962	962	963	963	963	963	963
Enrollment	-	-	724	742	717	707	723	736	750	732
Pitner (2003)										
Square Feet	135,800	135,800	135,800	135,800	135,800	136,261	136,261	136,261	136,261	136,261
Capacity	962	962	962	962	962	962	962	962	962	962
Enrollment	1,049	1,054	971	977	945	942	937	909	888	892
Powder Springs (1988)										
Square Feet	101,870	101,870	101,870	101,870	101,870	101,870	101,870	101,870	101,870	101,870
Capacity	887	887	887	887	887	888	888	888	888	888
Enrollment	936	891	892	866	811	802	783	807	824	815
Powers Ferry (1951)										
Square Feet	56,104	56,104	56,104	56,104	56,104	59,190	59,190	59,190	59,190	59,190
Capacity	462	462	462	462	462	462	462	462	462	462
Enrollment	470	472	477	483	490	468	467	448	436	446
Riverside Primary (2005)										
Square Feet	85,236	85,236	85,236	85,236	85,236	85,236	85,236	85,236	85,236	85,236
Capacity	512	512	512	512	512	562	562	562	562	562
Enrollment	545	516	440	465	491	561	681	710	671	639
Riverside Intermediate (2001)										
Square Feet	123,000	123,000	123,000	123,000	123,000	123,000	123,000	123,000	123,000	123,000
Capacity	962	962	962	962	962	962	962	962	962	962
Enrollment	838	819	777	841	871	925	1,107	1,101	1,182	1,220
Rocky Mount (1977)										
Square Feet	78,720	78,720	78,720	78,720	78,720	71,408	71,408	71,408	72,896	72,896
Capacity	587	587	587	587	587	612	612	612	612	612
Enrollment	597	591	606	592	629	613	614	602	622	613
Russell (1961)										
Square Feet	101,862	101,862	101,862	101,862	101,862	103,369	103,369	104,362	104,362	104,362
Capacity	962	962	962	962	962	962	962	962	962	962
Enrollment	651	655	687	725	703	693	728	704	697	699
Sanders (1997)										
Square Feet	116,302	116,302	116,302	116,302	116,302	116,302	116,302	116,302	116,302	116,302
Capacity	862	862	862	862	862	862	862	862	862	862
Enrollment	889	894	936	926	872	903	829	809	827	774
Sedalia Park (1956)										
Square Feet	101,125	101,125	101,125	101,125	101,125	99,735	99,735	99,735	99,735	99,735
Capacity	887	887	887	887	887	888	888	888	888	888
Enrollment	752	746	799	782	804	816	828	815	845	866
Shallowford Falls (1990)										
Square Feet	112,947	112,947	112,947	112,947	112,947	112,620	112,620	112,620	112,620	112,620
Capacity	962	962	962	962	962	962	962	962	962	962
Enrollment	654	663	695	710	690	674	658	654	669	640
Sky View (1957) (b)										
Square Feet	50,270	50,270	50,270	50,270	50,270	50,270	-	-	-	-
Capacity	462	462	462	462	462	462	-	-	-	-
Enrollment	448	387	409	399	373	400	-	-	-	-

Continued---

**COBB COUNTY SCHOOL DISTRICT
SCHOOL BUILDINGS
LAST TEN FISCAL YEARS**

<u>School Name</u>	<u>2007</u>	<u>2008</u>	<u>2009</u>	<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>
Smyrna (2013)										
Square Feet	-	-	-	-	-	-	-	143,107	143,107	143,107
Capacity	-	-	-	-	-	-	-	962	962	962
Enrollment	-	-	-	-	-	-	-	863	954	962
Sope Creek (1978)										
Square Feet	106,348	106,348	106,348	106,348	106,348	133,344	133,344	133,344	133,344	133,344
Capacity	962	962	962	962	962	1,162	1,162	1,162	1,162	1,162
Enrollment	1,093	1,078	1,064	1,142	1,159	1,142	1,157	1,181	1,150	1,164
Still (1978)										
Square Feet	121,289	121,289	121,289	121,289	121,289	116,074	116,074	116,074	117,539	117,539
Capacity	962	962	962	962	962	963	963	963	963	963
Enrollment	670	687	750	775	776	764	768	814	789	784
Teasley (1961)										
Square Feet	56,810	56,810	56,810	56,810	56,810	55,944	55,944	55,944	52,764	107,837
Capacity	462	462	462	462	462	487	487	487	487	812
Enrollment	538	487	513	578	670	689	718	720	777	804
Timber Ridge (1990)										
Square Feet	73,450	73,450	73,450	73,450	73,450	73,450	73,450	73,450	73,450	73,450
Capacity	587	587	587	587	587	612	612	612	612	612
Enrollment	526	510	539	590	589	650	615	610	612	616
Tritt (1979)										
Square Feet	109,912	109,912	109,912	109,912	109,912	109,769	109,769	109,769	109,769	109,769
Capacity	937	937	937	937	937	937	937	937	937	937
Enrollment	892	892	899	936	909	908	926	918	900	907
Varner (1990)										
Square Feet	109,827	109,827	109,827	109,827	109,827	109,827	109,827	109,827	109,827	109,827
Capacity	962	962	962	962	962	962	962	962	962	962
Enrollment	790	824	829	833	791	774	742	703	674	714
Vaughan (1996)										
Square Feet	122,260	122,260	122,260	122,260	122,260	122,260	122,260	122,260	122,260	122,260
Capacity	937	937	937	937	937	937	937	937	937	937
Enrollment	1,128	1,076	859	817	742	721	676	659	690	666
Awtrey (1965)										
Square Feet	143,704	143,704	143,704	143,704	143,704	149,860	156,660	156,660	156,660	156,660
Capacity	1,012	1,012	1,012	1,012	1,012	1,037	1,037	1,037	1,037	1,037
Enrollment	776	839	862	920	863	881	848	850	823	838
Barber (2005)										
Square Feet	175,345	175,345	175,345	175,345	175,345	178,465	178,465	178,465	178,465	178,465
Capacity	1,162	1,162	1,162	1,162	1,162	1,162	1,162	1,162	1,162	1,162
Enrollment	922	942	927	914	954	967	966	979	938	936
Campbell (1951)										
Square Feet	205,911	205,911	205,911	205,911	205,911	207,172	207,172	220,228	220,228	220,228
Capacity	1,337	1,337	1,337	1,337	1,337	1,338	1,338	1,338	1,338	1,338
Enrollment	1,017	961	1,024	1,106	1,146	1,201	1,278	1,286	1,409	1,407
Cooper (2001)										
Square Feet	175,345	175,345	175,345	175,345	175,345	170,905	170,905	170,905	170,905	170,905
Capacity	1,162	1,162	1,162	1,162	1,162	1,162	1,162	1,162	1,162	1,162
Enrollment	956	926	872	827	832	851	942	936	939	942
Daniell (1966)										
Square Feet	165,011	165,011	165,011	165,011	165,011	163,526	177,356	177,356	177,356	177,356
Capacity	1,162	1,162	1,162	1,162	1,162	1,163	1,163	1,163	1,163	1,163
Enrollment	949	931	943	981	1,017	972	977	978	962	945
Dickerson (1981)										
Square Feet	165,953	165,953	165,953	165,953	165,953	166,048	166,048	166,048	166,048	166,048
Capacity	1,187	1,187	1,187	1,187	1,187	1,187	1,187	1,187	1,187	1,187
Enrollment	1,265	1,195	1,122	1,119	1,142	1,212	1,212	1,237	1,254	1,271
Dodgen (1975)										
Square Feet	182,985	182,985	182,985	182,985	182,985	183,798	183,798	183,798	183,798	183,798
Capacity	1,162	1,162	1,162	1,162	1,162	1,212	1,212	1,212	1,212	1,212
Enrollment	1,083	1,151	1,122	1,104	1,132	1,190	1,185	1,157	1,227	1,249
Durham (1998)										
Square Feet	173,487	173,487	173,487	173,487	173,487	173,487	173,487	173,487	173,487	173,487
Capacity	1,162	1,162	1,162	1,162	1,162	1,162	1,162	1,162	1,162	1,162
Enrollment	1,141	1,116	1,129	1,111	1,103	1,101	1,093	1,025	1,058	1,030

**COBB COUNTY SCHOOL DISTRICT
SCHOOL BUILDINGS
LAST TEN FISCAL YEARS**

<u>School Name</u>	<u>2007</u>	<u>2008</u>	<u>2009</u>	<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>
East Cobb (1963)										
Square Feet	181,573	181,573	181,573	181,573	181,573	186,961	186,961	186,961	186,961	186,961
Capacity	1,212	1,212	1,212	1,212	1,212	1,362	1,362	1,362	1,362	1,362
Enrollment	1,148	1,130	1,183	1,241	1,294	1,281	1,273	1,310	1,243	1,225
Floyd (1964)										
Square Feet	166,551	166,551	166,551	166,551	166,551	166,551	166,551	166,551	166,551	166,551
Capacity	1,162	1,162	1,162	1,162	1,162	1,112	1,112	1,112	1,112	1,112
Enrollment	894	882	812	819	821	870	865	969	933	943
Garrett (1972)										
Square Feet	122,329	122,329	122,329	122,329	122,329	122,329	152,212	152,212	152,212	152,212
Capacity	812	812	812	812	812	812	963	963	963	963
Enrollment	894	909	898	862	901	853	854	779	838	916
Griffin (1972)										
Square Feet	186,947	186,947	186,947	186,947	186,947	186,947	186,947	186,947	186,947	186,947
Capacity	1,162	1,162	1,162	1,162	1,162	1,162	1,162	1,162	1,162	1,162
Enrollment	1,064	993	922	916	959	1,064	1,154	1,201	1,180	1,237
Hightower Trail (1993)										
Square Feet	149,038	149,038	149,038	149,038	149,038	149,038	149,038	149,038	149,038	149,038
Capacity	1,012	1,012	1,012	1,012	1,012	1,012	1,012	1,012	1,012	1,012
Enrollment	1,020	986	975	964	963	956	992	1,014	1,068	1,076
Lindley 6th Grade Academy (1962)										
Square Feet	114,635	114,635	114,635	114,635	114,635	111,260	111,260	111,260	111,260	111,260
Capacity	787	787	787	787	787	788	788	788	788	788
Enrollment (b)	260	198	440	470	493	523	542	589	530	532
Lindley (2001)										
Square Feet	179,170	179,170	179,170	179,170	179,170	179,170	179,170	179,170	179,170	179,170
Capacity	1,162	1,162	1,162	1,162	1,162	1,162	1,162	1,162	1,162	1,162
Enrollment	1,381	1,252	827	832	916	1,041	1,072	1,089	1,161	1,139
Lost Mountain (1992)										
Square Feet	164,107	164,107	164,107	164,107	164,107	165,107	165,107	165,107	165,107	165,107
Capacity	1,162	1,162	1,162	1,162	1,162	1,137	1,137	1,137	1,137	1,137
Enrollment	1,167	1,107	1,074	1,131	1,105	1,016	939	943	962	1,058
Lovinggood (2006)										
Square Feet	178,465	178,465	178,465	178,465	178,465	175,345	175,345	175,345	175,345	175,345
Capacity	1,162	1,162	1,162	1,162	1,162	1,162	1,162	1,162	1,162	1,162
Enrollment	1,262	1,238	1,269	1,185	1,182	1,214	1,339	1,406	1,426	1,354
Mabry (1978)										
Square Feet	158,434	158,434	158,434	158,434	158,434	160,581	160,581	160,581	160,581	160,581
Capacity	1,137	1,137	1,137	1,137	1,137	1,162	1,162	1,162	1,162	1,162
Enrollment	849	941	959	892	864	849	847	893	893	889
McCleskey (1983)										
Square Feet	113,525	113,525	113,525	113,525	113,525	113,525	149,577	149,577	149,577	149,577
Capacity	837	837	837	837	837	937	937	937	937	937
Enrollment	815	752	769	765	692	668	678	715	677	696
McClure (2006)										
Square Feet	191,209	191,209	191,209	191,209	191,209	191,209	191,209	191,209	191,209	191,209
Capacity	1,162	1,162	1,162	1,162	1,162	1,163	1,163	1,163	1,163	1,163
Enrollment	1,029	1,155	1,157	1,165	1,167	1,138	1,092	1,090	1,137	1,198
Palmer (2001)										
Square Feet	175,345	175,345	175,345	175,345	175,345	175,974	175,974	175,974	175,974	175,974
Capacity	1,162	1,162	1,162	1,162	1,162	1,162	1,162	1,162	1,162	1,162
Enrollment	1,134	1,101	1,083	1,069	1,042	999	963	990	1,024	1,019
Pine Mountain (1979)										
Square Feet	131,459	131,459	131,459	131,459	131,459	131,399	169,809	169,809	169,809	169,809
Capacity	887	887	887	887	887	887	912	912	912	912
Enrollment	752	743	728	772	738	725	706	710	691	616
Simpson (1988)										
Square Feet	110,000	110,000	110,000	110,000	110,000	110,000	138,902	143,888	143,888	143,888
Capacity	837	837	837	837	837	837	962	962	962	962
Enrollment	813	871	892	889	843	862	876	895	913	935
Smitha (1993)										
Square Feet	167,815	167,815	167,815	167,815	167,815	169,345	169,345	169,345	169,345	169,345
Capacity	1,137	1,137	1,137	1,137	1,137	1,137	1,137	1,137	1,137	1,137
Enrollment	1,013	965	862	817	907	968	995	1,001	988	969

Continued--

**COBB COUNTY SCHOOL DISTRICT
SCHOOL BUILDINGS
LAST TEN FISCAL YEARS**

<u>School Name</u>	<u>2007</u>	<u>2008</u>	<u>2009</u>	<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>
Tapp (1975)										
Square Feet	157,435	157,435	157,435	157,435	157,435	157,435	157,435	157,435	157,435	157,435
Capacity	1,137	1,137	1,137	1,137	1,137	1,137	1,137	1,137	1,137	1,137
Enrollment	897	891	819	737	661	724	761	805	769	808
Allatoona (2008)										
Square Feet	-	-	328,370	328,370	328,370	325,200	325,200	325,200	325,200	330,289
Capacity	-	-	1,912	1,912	1,912	1,912	1,912	1,912	1,912	1,912
Enrollment	-	-	845	1,341	1,554	1,762	1,717	1,724	1,773	1,717
Campbell (1963)										
Square Feet	317,515	370,042	370,042	370,042	370,042	374,180	374,180	374,180	374,180	374,180
Capacity	2,262	2,637	2,637	2,637	2,637	2,637	2,637	2,637	2,637	2,637
Enrollment	2,145	2,087	2,093	2,144	2,224	2,105	2,188	2,258	2,380	2,509
Harrison (1991)										
Square Feet	235,445	235,445	235,445	235,445	235,445	243,215	243,215	337,584	337,584	337,584
Capacity	1,837	1,837	1,837	1,837	1,837	1,837	1,837	2,587	2,587	2,587
Enrollment	2,601	2,590	2,347	2,169	2,094	1,973	1,918	1,927	1,926	1,949
Hillgrove (2006)										
Square Feet	321,543	321,543	321,543	323,023	323,023	319,000	319,000	319,000	319,000	319,000
Capacity	1,912	1,912	1,912	1,912	1,912	1,987	1,987	1,987	1,987	1,987
Enrollment	1,142	1,669	1,833	2,011	2,003	2,020	2,065	2,115	2,213	2,334
Kell (2002)										
Square Feet	323,000	323,000	323,000	323,000	323,000	321,068	321,068	321,068	321,068	321,068
Capacity	1,912	1,912	1,912	1,912	1,912	1,987	1,987	1,987	1,987	1,987
Enrollment	1,882	1,835	1,805	1,753	1,688	1,606	1,526	1,509	1,499	1,437
Kennesaw Mountain (2000)										
Square Feet	319,000	319,000	319,000	319,000	319,000	319,000	319,000	319,000	319,000	319,000
Capacity	1,987	1,987	1,987	1,987	1,987	1,987	1,987	1,987	1,987	1,987
Enrollment	2,938	2,842	2,357	2,147	1,955	2,034	2,121	2,080	2,090	2,120
Lassiter (1981)										
Square Feet	274,704	274,704	274,704	274,704	274,704	278,986	310,950	310,950	310,950	310,950
Capacity	2,137	2,137	2,137	2,137	2,137	2,112	2,112	2,112	2,112	2,112
Enrollment	2,026	1,934	1,973	1,932	1,990	1,971	1,944	2,010	2,086	2,121
McEachern (1930)										
Square Feet	416,201	414,457	436,728	436,728	436,728	504,107	504,107	504,107	504,107	504,107
Capacity	2,362	2,362	2,362	2,362	2,362	2,362	2,362	2,362	2,362	2,362
Enrollment	2,652	2,316	2,210	2,166	2,127	2,098	2,174	2,168	2,137	2,199
North Cobb (1957)										
Square Feet	320,736	320,736	320,736	287,276	287,276	406,817	406,817	406,817	406,817	406,817
Capacity	2,087	2,087	2,087	1,933	1,933	2,787	2,787	2,787	2,787	2,787
Enrollment	2,531	2,577	2,501	2,460	2,524	2,566	2,533	2,651	2,750	2,755
Osborne (1961)										
Square Feet	337,114	332,614	332,614	332,614	332,614	328,000	328,000	328,000	328,000	328,000
Capacity	2,062	2,062	2,062	2,062	2,062	2,062	2,062	2,062	2,062	2,062
Enrollment	1,483	1,589	1,643	1,722	1,671	1,558	1,701	1,798	1,812	1,821
Pebblebrook (1963)										
Square Feet	318,655	318,655	318,655	318,655	318,655	319,768	319,768	319,768	319,768	319,768
Capacity	1,862	1,862	1,862	1,862	1,862	1,788	1,788	1,788	1,788	1,788
Enrollment	1,780	1,864	1,993	1,988	1,957	1,824	1,990	2,029	2,173	2,377
Pope (1987)										
Square Feet	246,405	246,365	246,365	246,365	246,365	260,606	260,606	260,606	260,606	260,606
Capacity	1,862	1,862	1,862	1,862	1,862	1,912	1,912	1,912	1,912	1,912
Enrollment	1,879	1,878	1,806	1,792	1,773	1,718	1,725	1,787	1,868	1,919
South Cobb (1951)										
Square Feet	271,378	271,378	271,378	271,378	271,378	395,332	388,425	388,425	388,425	388,425
Capacity	1,662	1,662	1,662	1,718	1,718	2,612	2,612	2,612	2,612	2,612
Enrollment	2,036	2,069	2,009	1,969	1,957	1,863	1,898	1,911	1,954	1,906
Sprayberry (1973)										
Square Feet	281,542	281,542	281,542	281,542	281,542	297,400	297,400	297,400	297,400	297,400
Capacity	2,112	2,112	2,112	2,153	2,153	2,062	2,062	2,062	2,062	2,062
Enrollment	1,705	1,670	1,655	1,693	1,754	1,727	1,741	1,700	1,701	1,703
Walton (1975)										
Square Feet	308,814	308,814	308,814	308,814	308,814	307,655	307,655	307,655	307,655	307,655
Capacity	2,362	2,362	2,362	2,362	2,362	2,312	2,312	2,312	2,312	2,312
Enrollment	2,559	2,583	2,574	2,561	2,649	2,569	2,574	2,639	2,582	2,616

**COBB COUNTY SCHOOL DISTRICT
SCHOOL BUILDINGS
LAST TEN FISCAL YEARS**

<u>School Name</u>	<u>2007</u>	<u>2008</u>	<u>2009</u>	<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>
Wheeler (1964)										
Square Feet	318,504	318,504	318,504	318,504	318,504	318,504	318,504	361,490	341,594	440,214
Capacity	1,837	1,837	1,837	1,837	1,837	1,837	1,837	2,162	2,112	2,187
Enrollment	1,813	1,797	1,877	1,981	2,020	1,955	1,948	2,049	2,008	2,075
Oakwood (1944)										
Square Feet	93,612	93,612	93,612	93,612	93,612	93,858	93,858	93,858	93,858	93,858
Capacity	462	462	520	462	462	462	462	462	462	462
Enrollment	288	286	192	156	175	79	70	78	91	63
Performance Learning Center (located at Oakwood)										
Enrollment	-	-	58	47	76	57	59	70	93	148
Hawthorne (Haven) (1958) (c)										
Square Feet	32,500	32,500	32,500	32,500	32,500	32,500	32,500	32,500	32,500	-
Capacity	312	312	312	312	312	312	312	312	312	-
Enrollment	170	156	158	160	99	88	77	69	77	-
Fitzhugh Lee (Haven) (1935)(c)										
Square Feet	35,684	35,684	35,684	35,684	35,684	35,684	35,684	35,684	35,684	-
Capacity	312	312	312	312	312	312	312	312	312	-
Enrollment	-	-	-	-	42	43	39	33	37	-
Kennesaw Charter (d)										
Enrollment	540	495	504	437	515	614	782	871	858	838
Mableton Charter (d)										
Enrollment	-	569	595	472	529	526	-	-	-	-
International Academy of Smyrna (d)										
Enrollment	-	414	438	580	744	793	943	944	966	1,033
Devereux Georgia (d)										
Enrollment	132	108	115	105	96	62	75	87	88	78
Sky View (1957) (b) (Haven - 2016)										
Square Feet	-	-	-	-	-	-	-	-	-	50,270
Capacity	-	-	-	-	-	-	-	-	-	462
Enrollment	-	-	-	-	-	-	-	-	-	119
										<i>Concluded.</i>

(a) Original Clarkdale building destroyed by flood fall 2009. Clarkdale Replacement school opened for school year 2012-13.

(b) Sky View Elementary converted to Sky View Administrative Facility at the end of school year 2011-12.

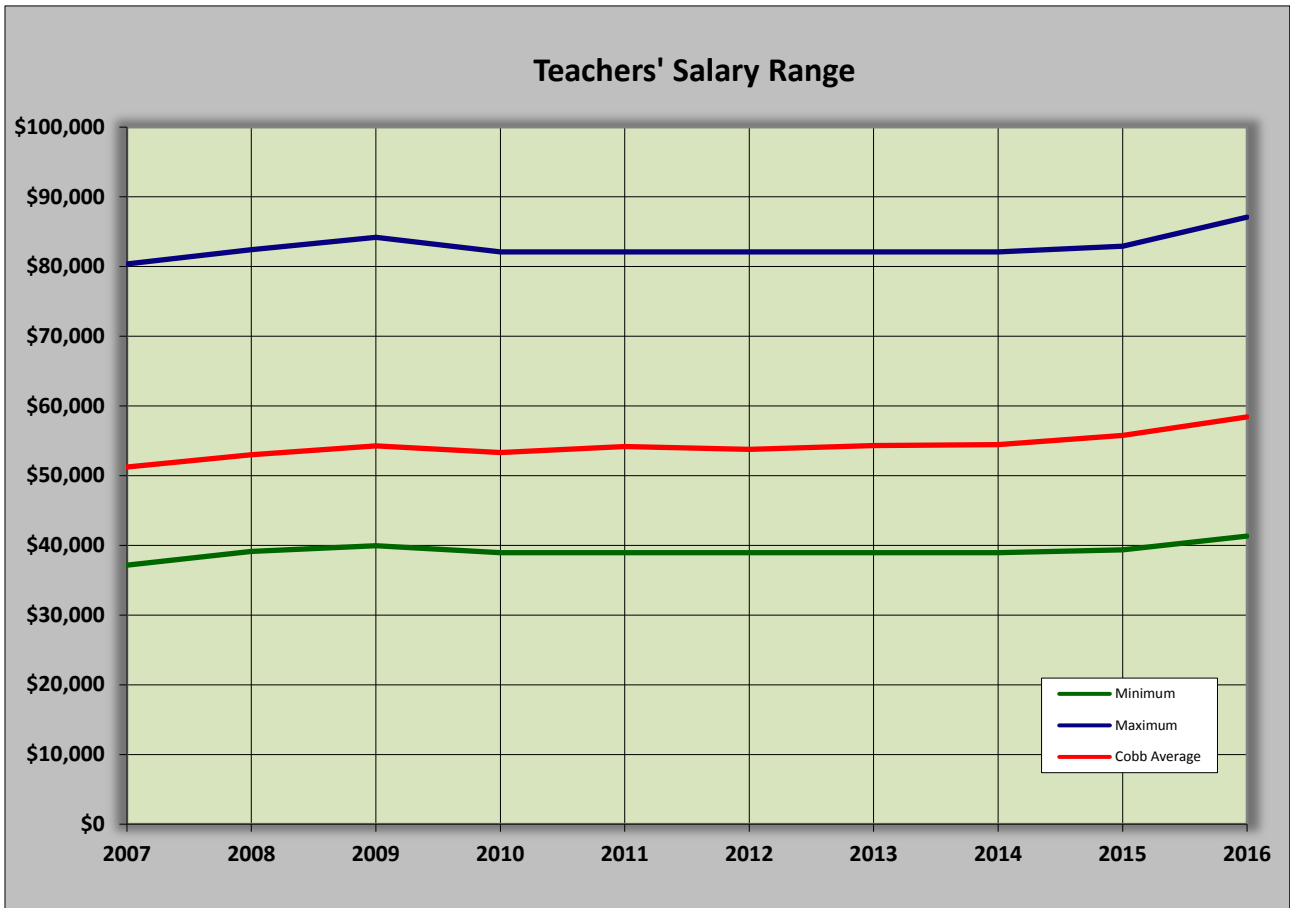
(c) Haven @ Fitzhugh Lee enrollment is included with Hawthorne until school year 2010-11.

(d) Operated by a nonprofit, enrollment reported by CCSD; buildings do not belong to CCSD. Mableton Charter closed May 2012.

Beginning 2012, data reflects the new Five-Year Local Facilities Plan approved by the Board on May 17, 2012. The 2012 - 2016 Local Facilities Plan has been approved by the Georgia Department of Education and validated by a Facilities Survey Team as required by State BOE rules.

Source: District Records

**COBB COUNTY SCHOOL DISTRICT
TEACHERS' SALARY SCHEDULE
LAST TEN FISCAL YEARS**

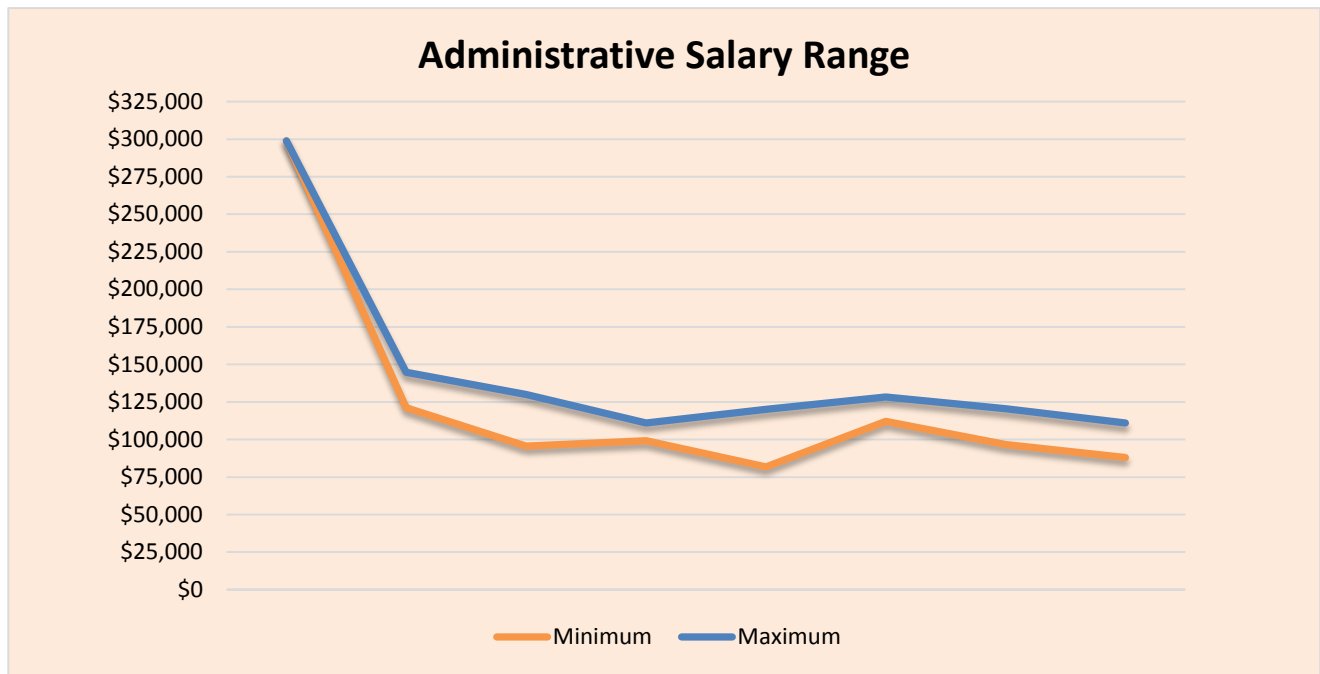


Fiscal Year	Minimum	Maximum	Cobb Average	State-wide Average
2007	\$ 37,160	\$ 80,374	\$ 51,239	\$ 49,836
2008	39,140	82,435	52,977	51,466
2009	39,962	84,204	54,286	52,823
2010	38,958	82,088	53,320	53,155
2011	38,958	82,088	54,168	52,830
2012	38,958	82,088	53,770	53,002
2013	38,958	82,088	54,323	52,956
2014	38,958	82,088	54,435	52,973
2015	39,347	82,908	55,773	53,424
2016	41,330	87,087	58,425	54,215

Note: Minimum reflects T-4 Certification, Step 1; Maximum is T-7 Doctorate, Step 30+.

Source: District Salary Schedules
Georgia Department of Education

**COBB COUNTY SCHOOL DISTRICT
ADMINISTRATIVE SALARY SCHEDULE
JUNE 30, 2016**



<u>Administrative Position Title</u>	<u>Minimum</u>	<u>Maximum</u>
Superintendent	\$ 298,860	\$ 298,860
Chief Officers/Asst Superintendents	121,056	144,766
Executive Directors	95,527	129,968
Instructional Directors	99,121	111,076
Classified Directors	81,739	120,150
High School Principals	112,125	128,346
Middle School Principals	96,707	120,432
Elementary School Principals	87,909	111,010

Source: District Records

**COBB COUNTY SCHOOL DISTRICT
SCHEDULE OF INSURANCE IN FORCE
JUNE 30, 2016**

<u>Type of Coverage</u>	<u>Name of Company and Policy Number</u>	<u>Policy Period</u>		<u>Liability Limits</u>	<u>Annual Premium</u>
		<u>From</u>	<u>To</u>		
Bus, Truck, Motor Vehicles Liability	Self Insured	6/1/1994	Ongoing	\$300,000	N/A
Property Theft	Self Insured	6/1/1994	Ongoing	N/A	N/A
Employee's Blanket Bond	Travelers 105651387	7/1/2015	7/1/2016	\$7,500,000	\$23,652
General Liability	Self Insured	6/1/1994	Ongoing	\$500,000	N/A
Property Boiler (Includes Insurance)	Travelers KTJ-CMB-1G46706-9-15	7/1/2015	7/1/2016	\$500,000,000	\$527,976
Student Athletic	T.W. Lord & Associates	8/1/2015	8/1/2016	Varies	Student/Parent Funded
Superintendent's Bond	Old Republic Surety Co. APO002121620	5/1/2015	5/1/2016	\$100,000	\$350
Principal's Bond	Old Republic Surety Co. APS1177822	8/1/2015	8/1/2016	\$10,000	\$3,990
Worker's Compensation	Self Insured	N/A	N/A	Statutory	N/A
Excess Worker's Compensation	State National Insurance NDE-0859281-15	10/1/15	10/1/2016	\$1,000,000	\$116,681
Disability, Long-Term	The Hartford 402273	1/1/2016	12/31/2016	Benefit Schedule per salary	\$1,267,114
Disability, Short-Term	The Hartford 402273	1/1/2016	12/31/2016		
STD Plan Option 1				8th calendar day. 66.67% of weekly earnings.	Employee pays \$21.08 per month.
STD Plan Option 2				15th calendar day. 66.67% of weekly earnings.	Employee pays \$17.46 per month.
STD Plan Option 3				31st calendar day. 66.67% of weekly earnings.	Employee pays \$11.45 per month.
STD Plan Option 4				61st calendar day. 66.67% of weekly earnings.	Employee pays \$11.15 per month.
STD Plan Option 5				8th calendar day. 50% of weekly earnings.	Employee pays \$15.41 per month.
STD Plan Option 6				15th calendar day. 50% of weekly earnings.	Employee pays \$12.76 per month.
STD Plan Option 7				31st calendar day. 50% of weekly earnings.	Employee pays \$8.37 per month.
STD Plan Option 8				61st calendar day. 50% of weekly earnings.	Employee pays \$8.13 per month.
Life Insurance and AD&D	The Hartford 402273	1/1/2016	12/31/2016		The first \$10,000 of coverage for smokers or first \$13,000 for non- smokers is paid by CCSD.
Dependent Life	The Hartford 402273	1/1/2016	12/31/2016	Coverage options: \$10,000 or \$25,000	Employee pays \$1.75 for \$10,000 of coverage of child(ren) or \$4.37 for \$25,000 of coverage; employee pays \$3.58 for \$10,000 of coverage of spouse or \$8.96 for \$25,000 monthly.
Optional Life and AD&D	The Hartford 402273	1/1/2016	12/31/2016	Employee can choose up to 7 times his/her annual earnings. (Max. \$500,000)	Employee pays \$0.152 per \$1,000 of Supplemental Life coverage monthly.

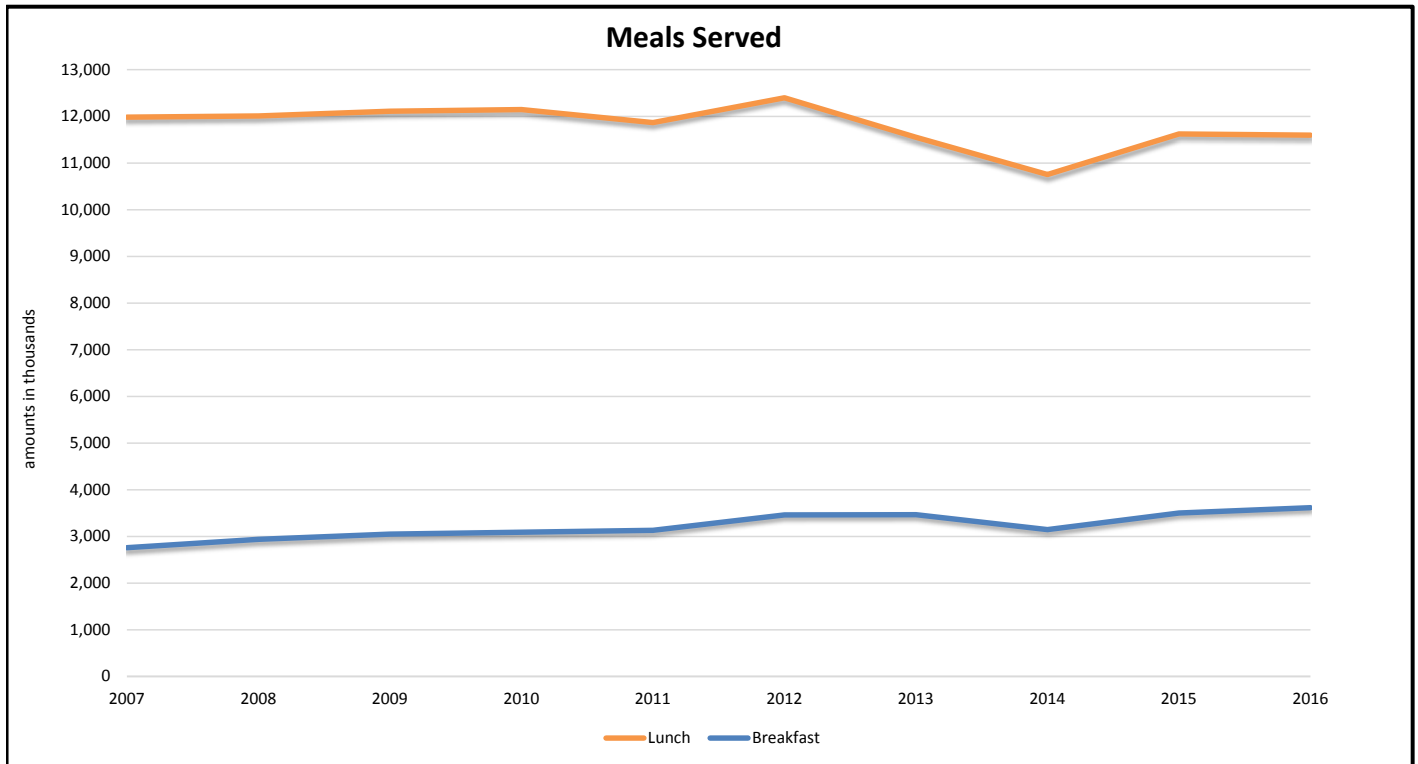
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**COBB COUNTY SCHOOL DISTRICT
SCHEDULE OF INSURANCE IN FORCE
JUNE 30, 2016**

<u>Type of Coverage</u>	<u>Name of Company and Policy Number</u>	<u>Policy Period</u>		<u>Liability Limits</u>	<u>Annual Premium</u>
		<u>From</u>	<u>To</u>		
Dental Insurance High Option	MetLife Dental 11-1554000000	1/1/2016	12/31/2016	Plus Plan provides preferred rates with a maximum coverage of \$1,000 per participant per calendar year.	Employee pays \$36.23 for single coverage, \$67.74 for employee plus one, or \$110.48 for family coverage monthly.
Low Option		1/1/2016	12/31/2016	Base Plan has co-pays for Preventative and Diagnostic services with a maximum of \$750 coverage per participant per calendar year.	Employee pays \$14.30 for single coverage, \$26.74 for employee plus one, or \$45.80 for family coverage monthly.
Cancer Insurance Economy Plan Standard Plan Deluxe Plan	Allstate Benefits V1935	1/1/2016	12/31/2016	Based on Benefit Schedule	Employee pays rates monthly <u>depending on chosen plan.</u> Single coverage is \$7.06; family coverage is \$11.66. Single coverage is \$10.26; family coverage is \$17.42. Single coverage is \$14.48; family coverage is \$24.84.
Critical Illness Insurance Ages 18-35 Years Ages 36-50 Years Ages 51-60 Years Ages 61-63 Years Ages 64+ Years	Allstate Benefits V1935	1/1/2016	12/31/2016	Provides \$10,000 critical illness coverage to employee; \$5,000 to insured spouse and dependents.	Employee pays rates monthly <u>depending on age and smoking status.</u> Non-smoker pays \$4.33 for self; \$6.62 for family. Smoker pays \$5.79 for self; \$8.81 for family. Non-smoker pays \$9.78 for self; \$14.79 for family. Smoker pays \$14.75 for self; \$22.25 for family. Non-smoker pays \$19.64 for self; \$29.59 for family. Smoker pays \$30.76 for self; \$46.27 for family. Non-smoker pays \$33.28 for self; \$50.04 for family. Smoker pays \$49.07 for self; \$73.73 for family. Non-smoker pays \$53.31 for self; \$80.09 for family. Smoker pays \$79.42 for self; \$119.25 for family.
Vision Insurance Preferred Plus Plan Base Plan	Avesis 9155NC	1/1/2016	12/31/2016	Based on Benefit Schedule	Employee pays rates monthly <u>depending on chosen plan.</u> Single coverage is \$4.81; coverage for employee plus one family member is \$8.99, and family coverage is \$13.36 each month. Single coverage is \$1.10 per month; coverage for employee plus one family member is \$1.94, and family coverage is \$2.86 each month.
Legal Insurance	ARAG Group 17840-001	1/1/2016	12/31/2016	Based on Benefit Schedule	Employee pays \$13.52 for single coverage or \$16.88 for family Coverage monthly.
Accident Insurance	Allstate Benefits V1935	1/1/2016	12/31/2016	Based on Benefit Schedule	Employee pays monthly premium of \$15.35 self, \$26.52 self and spouse, \$32.92 self and children, or \$42.85 family.
Hospital Indemnity	Allstate Benefits V1935	1/1/2016	12/31/2016	Based on Benefit Schedule	Employee pays monthly premium of \$9.36 self, \$25.09 self and spouse, \$16.25 self and children, or \$27.17 family.

Concluded.

**COBB COUNTY SCHOOL DISTRICT
SCHOOL LUNCH AND BREAKFAST PROGRAM
LAST TEN FISCAL YEARS**

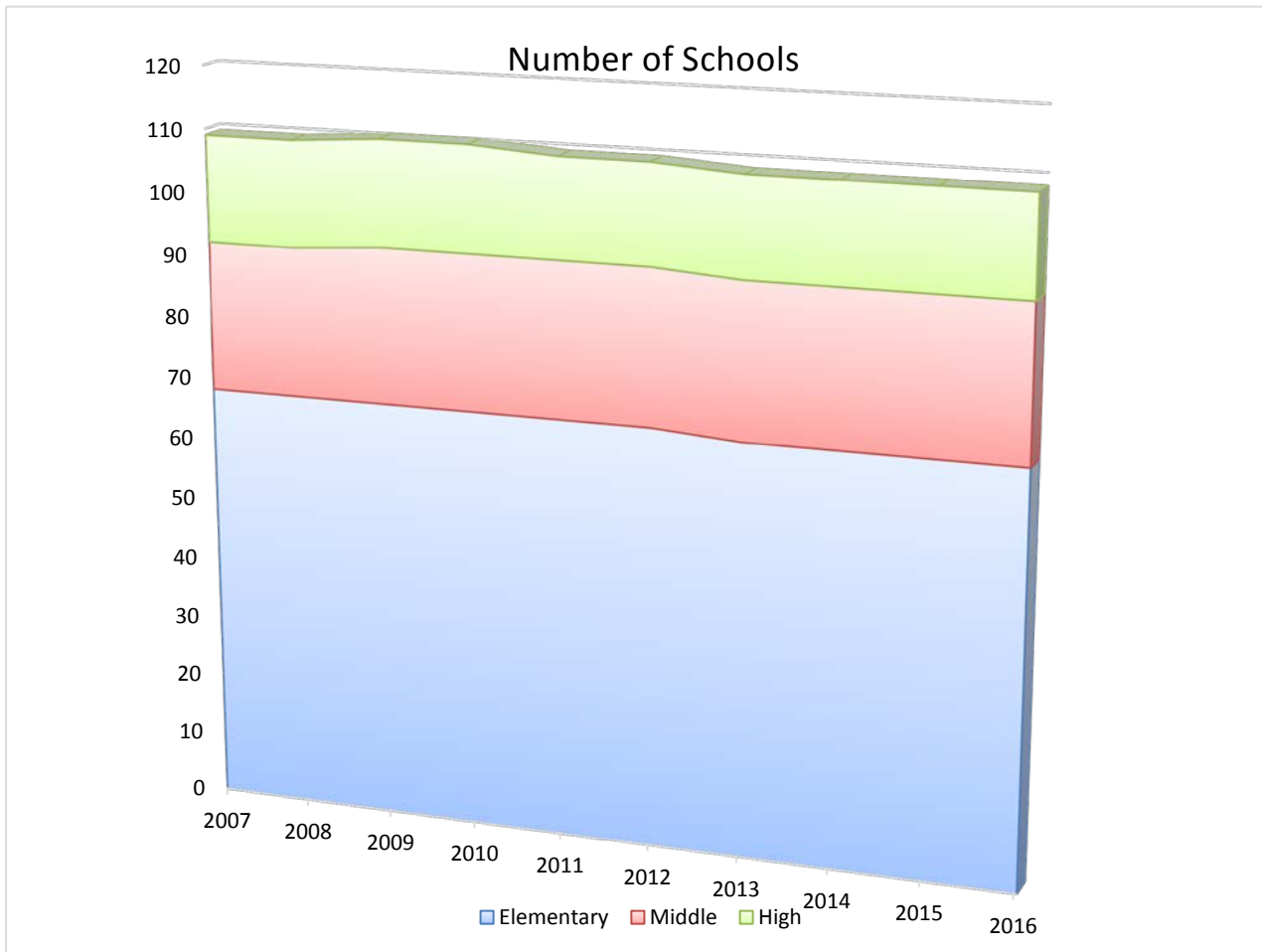


(amounts expressed in thousands)

	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016
Lunch Meals Served:										
Free	4,654	4,794	5,072	5,431	5,683	6,109	6,259	5,974	6,317	6,360
Reduced	950	931	967	954	783	857	805	748	813	783
Paid	<u>6,380</u>	<u>6,285</u>	<u>6,068</u>	<u>5,761</u>	<u>5,400</u>	<u>5,431</u>	<u>4,489</u>	<u>4,031</u>	<u>4,492</u>	<u>4,455</u>
Total	<u>11,984</u>	<u>12,010</u>	<u>12,107</u>	<u>12,146</u>	<u>11,866</u>	<u>12,397</u>	<u>11,553</u>	<u>10,753</u>	<u>11,622</u>	<u>11,598</u>
Daily Average	67	67	67	69	69	70	65	64	66	64
Student Price	\$1.60-\$1.85	\$1.60-\$1.85	\$1.60-\$1.85	\$1.60-\$1.85	\$1.60-\$1.85	\$1.65-\$1.90	\$2.15-\$2.40	\$2.15-\$2.40	\$2.15-\$2.40	\$2.25-\$2.50
Breakfast Meals Served:										
Free	1,964	2,118	2,254	2,342	2,455	2,732	2,827	2,586	2,850	2,916
Reduced	258	264	261	260	208	237	231	206	239	246
Paid	<u>536</u>	<u>557</u>	<u>534</u>	<u>486</u>	<u>466</u>	<u>489</u>	<u>407</u>	<u>354</u>	<u>414</u>	<u>453</u>
Total	<u>2,758</u>	<u>2,939</u>	<u>3,049</u>	<u>3,088</u>	<u>3,129</u>	<u>3,458</u>	<u>3,465</u>	<u>3,146</u>	<u>3,503</u>	<u>3,615</u>
Daily Average	15	16	17	17	19	19	20	19	20	20
Student Price	\$1.00	\$1.00	\$1.00	\$1.00	\$1.00	\$1.00	\$1.25	\$1.25	\$1.25	\$1.25
Total Meals Served:										
Free	6,618	6,912	7,326	7,773	8,138	8,841	9,086	8,560	9,167	9,276
Reduced	1,208	1,195	1,228	1,214	991	1,094	1,036	954	1,052	1,029
Paid	<u>6,916</u>	<u>6,842</u>	<u>6,602</u>	<u>6,247</u>	<u>5,866</u>	<u>5,920</u>	<u>4,896</u>	<u>4,385</u>	<u>4,906</u>	<u>4,908</u>
Total	<u>14,742</u>	<u>14,949</u>	<u>15,156</u>	<u>15,234</u>	<u>14,995</u>	<u>15,855</u>	<u>15,018</u>	<u>13,899</u>	<u>15,125</u>	<u>15,213</u>
Daily Average	82	83	84	86	88	89	85	83	86	84

Source: District Records

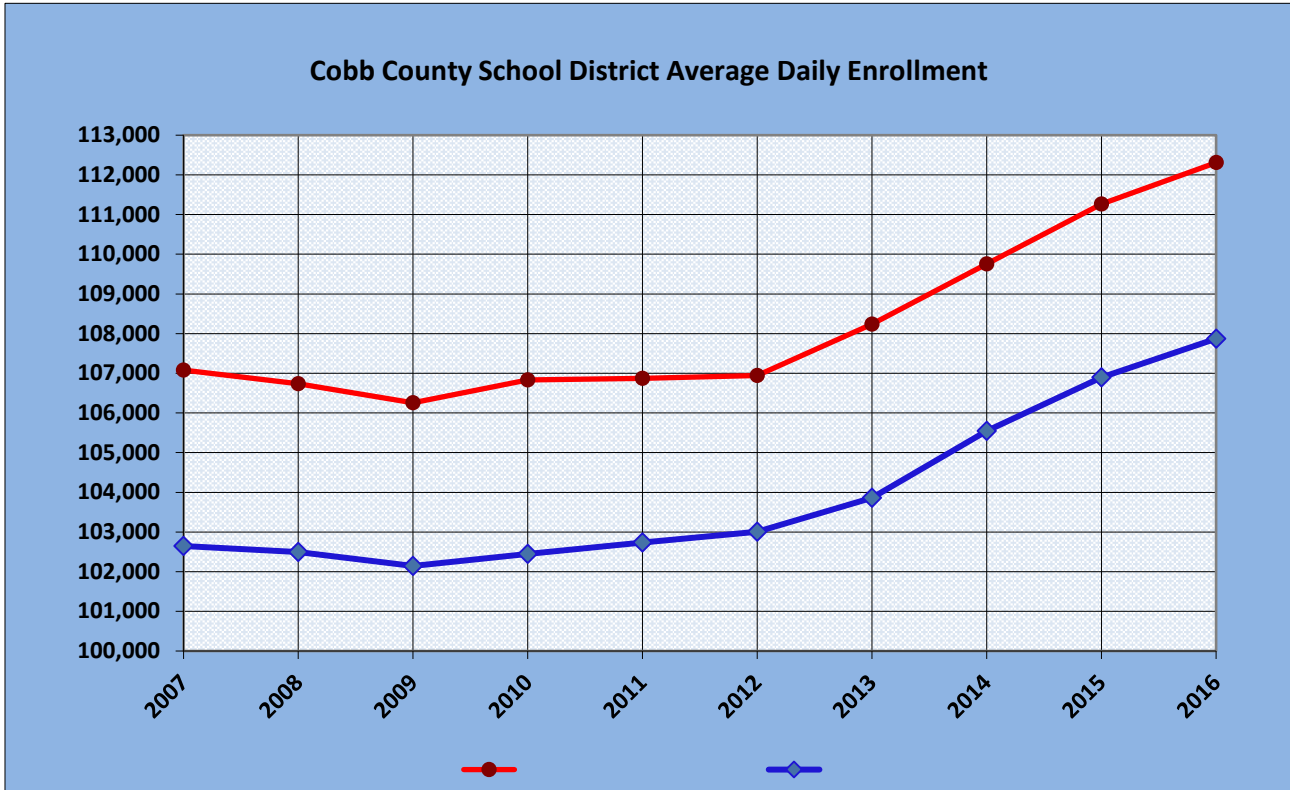
**COBB COUNTY SCHOOL DISTRICT
NUMBER OF SCHOOLS
LAST TEN FISCAL YEARS**



<u>Fiscal Year</u>	<u>Elementary</u>	<u>Middle</u>	<u>High</u>	<u>Total</u>
2007	68	24	17	109
2008	68	24	17	109
2009	68	25	17	110
2010	68	25	17	110
2011	68	25	16	109
2012	68	25	16	109
2013	67	25	16	108
2014	67	25	16	108
2015	67	25	16	108
2016	67	25	16	108

- Elementary, Middle and High Schools only. Special schools not listed.
- Oakwood High School converted to digital academy in 2012 becoming a Special school.
- Sky View Elementary converted to Administrative Facility in 2013.
- In 2014, Brown Elementary closed and Smyrna Elementary opened for instruction.

**COBB COUNTY SCHOOL DISTRICT
NUMBER OF HIGH SCHOOL GRADUATES AND
AVERAGE DAILY ENROLLMENT AND ATTENDANCE
LAST TEN FISCAL YEARS**

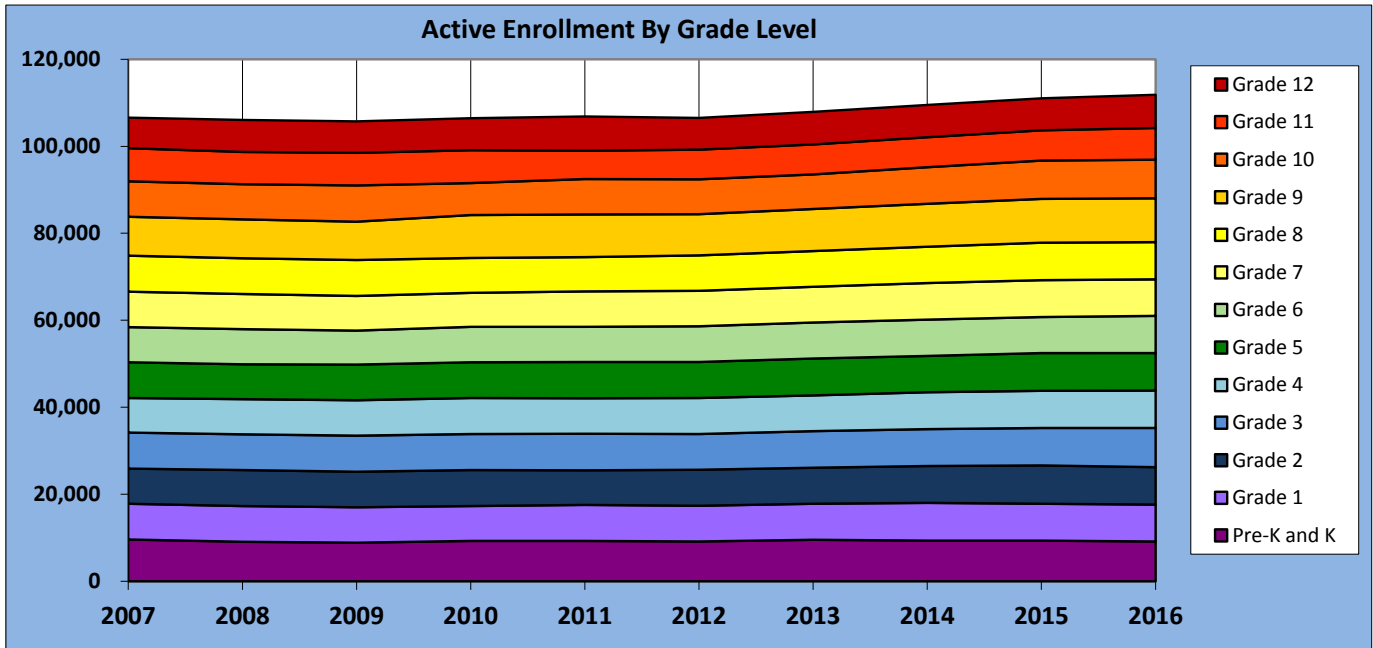


<u>Fiscal Year</u>	<u>Average Daily Enrollment</u>	<u>Average Daily Attendance</u>	<u>Attendance Percentage</u>	<u>Number of Graduates</u>	<u>Graduate Percentage</u>
2007	107,082	102,648	96%	6,522	N/A
2008	106,734	102,497	96%	6,765	N/A
2009	106,256	102,144	96%	7,126	N/A
2010	106,835	102,444	96%	7,177	N/A
2011	106,868	102,732	96%	7,350	N/A
2012	106,944	103,008	96%	7,192	76.00%
2013	108,240	103,857	96%	7,425	76.50%
2014	109,752	105,548	96%	7,313	78.20%
2015	111,264	106,895	96%	7,366	81.45%
2016	112,308	107,872	96%	7,714	83.80%

Note: Beginning in 2016 Graduate Percentages were adjusted to match the Georgia Department of Education four-year Adjusted Cohort Graduation Rate (ACGR). This rate calculation began for the school year ended 2012 and is released in October with a one-year lag. (i.e. the school year ended 2016 will be available October 2017)

Source: District Records

**COBB COUNTY SCHOOL DISTRICT
ACTIVE ENROLLMENT BY GRADE LEVEL
LAST TEN FISCAL YEARS**



Fiscal Year	Pre-K and K	Grade 1	Grade 2	Grade 3	Grade 4	Grade 5	Grade 6	Grade 7	Grade 8	Grade 9	Grade 10	Grade 11	Grade 12	Total
2007	9,604	8,246	8,061	8,303	7,921	8,229	8,069	8,132	8,280	8,950	8,171	7,586	7,020	106,572
2008	9,065	8,260	8,262	8,233	8,052	8,037	8,035	8,143	8,187	8,928	8,083	7,406	7,365	106,056
2009	8,874	8,142	8,176	8,298	8,147	8,189	7,812	7,973	8,254	8,810	8,331	7,491	7,245	105,742
2010	9,262	8,029	8,286	8,285	8,291	8,230	8,131	7,822	8,007	9,850	7,391	7,551	7,353	106,488
2011	9,253	8,292	8,001	8,369	8,166	8,344	8,077	8,165	7,868	9,804	8,121	6,549	7,827	106,836
2012	9,159	8,189	8,303	8,184	8,330	8,284	8,155	8,186	8,154	9,437	8,021	6,865	7,235	106,502
2013	9,523	8,297	8,296	8,422	8,191	8,495	8,242	8,249	8,229	9,637	7,938	6,931	7,464	107,914
2014	9,363	8,669	8,473	8,464	8,503	8,331	8,389	8,381	8,372	9,874	8,394	6,882	7,434	109,529
2015	9,363	8,461	8,829	8,592	8,541	8,680	8,290	8,474	8,599	10,090	8,817	6,918	7,406	111,060
2016	9,164	8,453	8,643	8,978	8,610	8,610	8,562	8,385	8,574	10,077	8,890	7,280	7,622	111,848

Source: District Records

COBB COUNTY SCHOOL DISTRICT
CLASSROOM BUILDINGS, GRADE LEVELS AND ACREAGE
JUNE 30, 2016

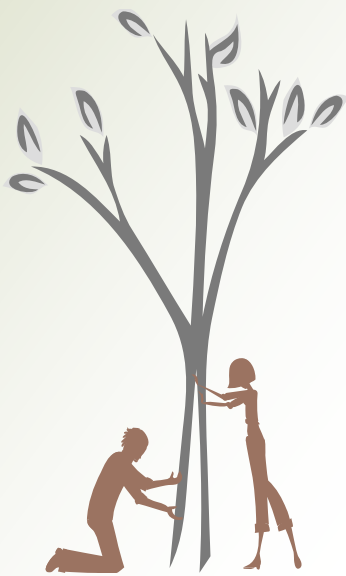
<u>School Name</u>	<u>Grades</u>	<u>Active Enrollment</u>	<u>Size of Site (acres)</u>	<u>Occupied Year (a)</u>	<u>Number of Classrooms</u>	<u>Portable Classrooms</u>	<u>Square Footage</u>	<u>Capacity</u>
Acworth Intermediate	2-5	697	15.0	2001	59	-	131,924	913
Addison	K-5	619	12.5	1989	42	-	81,334	662
Argyle	K-5	410	8.8	1961	36	3	56,904	537
Austell	K-5	569	12.4	2005	36	-	85,236	562
Baker	K-5	774	15.0	1988	63	-	106,694	987
Bells Ferry	K-5	702	10.0	1962	45	-	83,098	712
Belmont Hills	K-5	340	10.2	1952	36	-	68,409	562
Big Shanty	3-5	702	22.3	1969	52	2	84,461	837
Birney	K-5	792	26.8	1973	59	-	105,886	912
Blackwell	K-5	721	16.0	1997	52	-	111,299	837
Brown (b)	K-5	-	6.2	1955	24	-	49,828	412
Brumby	K-5	1,002	9.5	1966	56	16	99,181	912
Bryant	K-5	993	22.9	1991	61	-	116,071	962
Bullard	K-5	873	20.0	2003	63	-	136,261	987
Chalker	K-5	673	25.5	1997	62	-	124,148	963
Cheatham Hill	K-5	1,110	19.2	1997	68	3	137,108	1,063
Clarkdale	K-5	726	15.0	2012	53	-	129,988	862
Clay	K-5	407	8.0	1961	29	1	55,412	437
Compton	K-5	576	28.3	1969	60	-	99,427	937
Davis	K-5	568	13.0	1987	50	-	86,131	788
Dowell	K-5	1,013	28.9	1989	62	3	106,003	963
Due West	K-5	627	10.2	1957	38	-	70,367	587
East Side	K-5	1,266	10.0	2011	69	-	149,764	1,087
Eastvalley	K-5	693	9.6	1960	36	10	60,029	562
Fair Oaks	K-5	956	10.3	1957	54	5	97,993	863
Ford	K-5	723	39.0	1991	53	-	91,129	862
Frey	K-5	783	26.2	1996	62	-	125,717	963
Garrison Mill	K-5	672	14.1	1984	44	-	85,775	688
Green Acres	K-5	737	10.1	1995	44	-	90,915	688
Harmony Leland	K-5	686	8.4	1951	33	11	65,127	512
Hayes	K-5	883	24.2	1994	61	1	119,189	962
Hendricks	K-5	568	23.0	2002	61	-	123,025	962
Hollydale	K-5	667	15.0	1968	53	-	89,012	862
Keheley	K-5	529	20.7	1987	38	-	70,537	588
Kemp	K-5	995	26.2	2003	61	-	123,000	962
Kennesaw	K-2	639	20.7	1992	61	-	116,400	962
Kincaid	K-5	702	24.0	1972	48	2	83,969	762
King Springs	K-5	913	9.9	1956	37	2	59,658	587
LaBelle	K-5	530	10.2	1955	44	-	82,912	688
Lewis	K-5	656	10.9	1986	61	-	115,363	962
Mableton	K-5	1,023	12.1	2012	61	-	148,523	962
McCall Primary	K-1	407	6.0	2005	36	-	88,158	562
Milford	K-5	467	8.7	1954	40	-	73,352	612
Mount Bethel	K-5	1,119	25.0	1978	60	2	110,096	937
Mountain View	K-5	837	13.0	1986	55	-	102,725	887
Murdock	K-5	937	15.3	1975	61	-	123,233	962
Nicholson	K-5	544	23.1	1989	40	-	75,800	637
Nickajack	K-5	1,054	16.8	1998	60	3	122,342	937
Norton Park	K-5	950	9.2	1961	52	6	87,935	837
Pickett's Mill	K-5	732	40.9	2008	62	-	139,090	963
Pitner	K-5	892	22.2	2003	61	-	136,261	962
Powder Springs	K-5	815	15.9	1988	57	-	101,870	888
Powers Ferry	K-5	446	10.0	1951	30	6	59,190	462
Riverside Primary	K-1	639	9.0	2005	36	-	85,236	562
Riverside Intermediate	2-5	1,220	18.4	2001	61	-	123,000	962
Rocky Mount	K-5	613	21.8	1977	39	-	72,896	612
Russell	K-5	699	14.1	1961	61	1	104,362	962
Sanders	K-5	774	21.1	1997	53	-	116,302	862
Sedalia Park	K-5	866	10.2	1956	57	-	99,735	888
Shallowford Falls	K-5	640	15.3	1990	61	-	112,620	962
Smyrna	K-5	962	11.9	2013	61	-	143,107	962
Sope Creek	K-5	1,164	16.0	1978	73	-	133,344	1,162

**COBB COUNTY SCHOOL DISTRICT
CLASSROOM BUILDINGS, GRADE LEVELS AND ACREAGE
JUNE 30, 2016**

<u>School Name</u>	<u>Grades</u>	<u>Active Enrollment</u>	<u>Size of Site (acres)</u>	<u>Occupied Year (a)</u>	<u>Number of Classrooms</u>	<u>Portable Classrooms</u>	<u>Square Footage</u>	<u>Capacity</u>
Still	K-5	784	10.9	1978	62	-	117,539	963
Teasley	K-5	804	13.2	1961	51	-	107,837	812
Timber Ridge	K-5	616	11.5	1990	39	-	73,450	612
Tritt	K-5	907	23.7	1979	60	-	109,769	937
Varner	K-5	714	20.0	1991	61	-	109,827	962
Vaughan	K-5	666	28.0	1996	60	-	122,260	937
Awtrey	6-8	838	26.2	1964	64	-	156,660	1,037
Barber	6-8	936	25.8	2005	71	-	178,465	1,162
Campbell	6-8	1,407	33.2	1951	87	-	220,228	1,338
Cooper	6-8	942	75.1	2001	71	-	170,905	1,162
Daniell	6-8	945	20.0	1965	72	-	177,356	1,163
Dickerson	6-8	1,271	21.9	1980	73	-	166,048	1,187
Dodgen	6-8	1,249	20.6	1975	74	-	183,798	1,212
Durham	6-8	1,030	43.0	1998	71	-	173,487	1,162
East Cobb	6-8	1,225	20.0	1963	83	-	186,961	1,362
Floyd	6-8	943	20.0	1964	68	-	166,551	1,112
Garrett	6-8	916	36.6	1972	60	-	152,212	963
Griffin	6-8	1,237	24.4	1972	70	-	186,947	1,162
Hightower Trail	6-8	1,076	26.4	1993	62	-	149,038	1,012
Lindley 6th Grade Academy	6	532	28.7	1962	45	-	111,260	788
Lindley	7-8	1,139	33.3	2001	71	-	179,170	1,162
Lost Mountain	6-8	1,058	83.8	1992	70	-	165,107	1,137
Lovinggood	6-8	1,354	29.4	2006	71	-	175,345	1,162
Mabry	6-8	889	22.0	1979	70	-	160,581	1,162
McCleskey	6-8	696	34.8	1980	58	-	149,577	937
McClure	6-8	1,198	38.0	2006	72	-	191,209	1,163
Palmer	6-8	1,019	43.1	2001	71	-	175,974	1,162
Pine Mountain	6-8	616	39.7	1979	57	-	169,809	912
Simpson	6-8	935	16.5	1988	59	-	143,888	962
Smitha	6-8	969	21.8	1993	70	-	169,345	1,137
Tapp	6-8	808	16.9	1975	70	-	157,435	1,137
Allatoona	9-12	1,717	114.7	2008	99	-	330,289	1,912
Campbell	9-12	2,509	47.9	1963	135	-	374,180	2,637
Harrison	9-12	1,949	73.0	1991	133	-	337,584	2,587
Hillgrove	9-12	2,334	95.0	2006	102	-	319,000	1,987
Kell	9-12	1,437	63.1	2002	102	-	321,068	1,987
Kennesaw Mountain	9-12	2,120	75.0	2001	102	2	319,000	1,987
Lassiter	9-12	2,121	49.3	1980	108	-	310,950	2,112
McEachern	9-12	2,199	74.9	1930	127	-	504,107	2,362
North Cobb	9-12	2,755	46.8	1957	143	-	406,817	2,787
Osborne	9-12	1,821	50.7	1961	106	2	328,000	2,062
Pebblebrook	9-12	2,377	52.5	1963	93	10	319,768	1,788
Pope	9-12	1,919	47.0	1987	98	-	260,606	1,912
South Cobb	9-12	1,906	54.4	1951	134	-	388,425	2,612
Sprayberry	9-12	1,703	41.3	1973	106	-	297,400	2,062
Walton	9-12	2,616	43.3	1975	119	5	307,655	2,312
Wheeler	9-12	2,075	48.4	1964	113	-	440,214	2,187
Oakwood Digital Academy	9-12	63	10.0	1944	43	-	93,858	462
Performance Learning Ctr (c)	9-12	148						
Hawthorne (Haven)	6-12	-	6.2	1958	18	-	32,500	312
Fitzhugh Lee (Haven)	K-5	-	7.0	1935	17	-	35,684	312
Skyview (Haven)	K-12	119	10.1	1957	30	-	50,270	462
Kennesaw Charter (d)	K-6	838						
Smyrna Charter (d)	K-8	1,033						
Devereux Georgia (d)	1-12	78						
TOTALS		111,848	2,943.3		7,174	96	16,869,274	120,377

- (a) Occupied year represents the year during which the school was initially opened and utilized for instructional purposes, but does not reflect the most recent year of subsequent additions, improvements, or renovations, if any.
- (b) With the opening of Smyrna Elementary for school year 2013-14, Brown Elementary closed at the end of 2012-13. During fiscal year ended 2015, Brown facilities were used to house Teasley primary grades during construction of new classrooms at Teasley Elementary.
- (c) Performance Learning Center is housed at Oakwood.
- (d) Operated by unaffiliated non-profit entities. Enrollment reported by Cobb County School District; buildings do not belong to the district.

Source: District Records



Glossary

This glossary contains definitions of selected terms used in this document and additional terms and interpretative data, including abbreviations and acronyms, as necessary for common understandings concerning financial accounting procedures of the Cobb County School District. Several terms, which are not primarily financial accounting terms, have been included because of their significance in the budgeting process. The glossary is arranged alphabetically with appropriate cross-referencing where necessary.

ACCOUNTING SYSTEM

The recording and reporting of activities and events affecting the money of an administrative unit and its programs. Specifically, it describes: (1) what accounting records are to be maintained, how they will be maintained, and the procedures, methods, and forms to be used; (2) data recording, classifying, and summarizing activities or events; (3) analyzing and interpreting recorded data; and (4) preparing and initiating reports and statements which reflect conditions as of a given date, the results of operations for a specific period, and the evaluation of status and results of operation in terms of established objectives.

ACCRUE

To record revenues when earned, or when levies are made, and to record expenditures as soon as they result in liabilities, regardless of when the revenue is actually received or the payment is actually made. Sometimes, the term is used in a restricted sense to denote the recording of revenues earned but not yet due, such as accrued interest on investments and the recording of expenditures which result in liabilities that are payable in another accounting period, such as accrued interest on bonds. See also **ACCRUAL BASIS**.

ACCRUAL BASIS ACCOUNTING

The basis of accounting under which revenues are recorded when levies are made and expenditures are recorded as soon as they result in liabilities, regardless of when the revenue is actually received or the payment is actually made. See also **REVENUE** and **EXPENDITURES**.

ACT

American College Testing. One of the American college entrance examinations.

ADA

American with Disabilities Act.

ADMINISTRATION

Activities that have as their purpose the general regulation, direction, and control of the affairs of the local education agency.

AD VALOREM TAXES

Taxes levied on the assessed valuation (less exemptions) of real and personal property, including automobiles. See also **TAX DIGEST** and **ASSESSED VALUATION**.

AGENCY FUND

A fund normally used to account for assets held by a government as an agent for individuals, private organizations or other governments and/or other funds.

ALLOTMENT, TEACHER

The teachers are allotted to the schools on the basis of active enrollment. The formulae used for allocations meet the provisions of the State Board of Education and accrediting standards.

AP

Advanced Placement.

APPROPRIATION

An authorization granted by a legislative body to make expenditures and to incur obligations for specific purposes. Note: An appropriation is usually limited in amount and as to the time when it may be expended.

APPROPRIATION UNIT

A budgetary unit set up to record specific authorizations to spend. The account is credited with original, and any supplemental, appropriations and is charged with expenditures and encumbrances.

AMERICAN RECOVERY AND REINVESTMENT ACT (ARRA)

A federal Act approved by the House of Representatives and Senate on February 13, 2009 to help the nation's economic recovery, create and save jobs, and provided services to people affected by the recession.

ASBO

Association of School Business Officials International.

ASSESSED VALUATION

A valuation set upon real estate or other property by a government as a basis for levying taxes. Forty percent of full-assessed value is used as the tax basis in Georgia.

AVERAGE DAILY ATTENDANCE, ADA

In a given school year, the average daily attendance for a given school is the aggregate days attendance of the school divided by the number of days school was actually in session. Only the pupils were under the guidance and direction of teachers in the teaching process should be considered as days in session.

AVID

Advancement via Individual Determination

AYP

Adequate Yearly Progress

BALANCE SHEET

A financial statement disclosing the assets, liabilities and equity of an entity at a specified date in conformity with GAAP.

BALANCED BUDGET

A balanced budget is a financial plan in which projected income and other revenues, combined with unrestricted fund balance, equals, or exceeds, the amount proposed to be spent.

BOARD OF EDUCATION, DISTRICT

The elected or appointed body which has been created according to State law and vested with responsibilities for educational activities in a given geographical area. These bodies are sometimes called school boards, governing boards, boards of directors, school committees, school trustees, etc. This definition relates to the general term and covers State boards, intermediate administrative unit boards, and local basic administrative unit boards.

BOND

A written promise, generally under seal, to pay a specified sum of money, called the face value, at a fixed time in the future, called the date of maturity, and carrying interest at a fixed rate, usually payable periodically. The difference between a note and a bond is that the latter usually runs for a longer period of time and requires greater legal formality.

BOND PROPERTY DIGEST

Property digest that the taxes collected for paying off the bond debt.

BONDED DEBT

The part of the School District debt that is covered by outstanding bonds of the district. Sometimes this is called "Funded Debt."

BONDS PAYABLE

The face value of bonds issued and unpaid.

BUDGET

A plan of financial operation embodying an estimate of proposed expenditures for a given period or purpose and the proposed means of financing them. The budget usually consists of three parts. The first part contains a message from the budget-making authority together with a summary of the proposed expenditures and the means of financing them. The second part is composed of drafts of the appropriation, revenue, and borrowing measures necessary to put the budget into effect. The third part consists of schedules supporting the summary. These schedules show in detail the proposed expenditures and means of financing them together with information as to past years' actual revenues and expenditures and other data used in making the estimates.

BUDGET ADJUSTMENTS

An administrative procedure used to revise a budgeted amount after the Annual Budget has been adopted by the Board of Education and approved by the State Board of Education.

BUDGET CALENDAR

The schedule of key dates used in the preparation and adoption of the Annual Budget.

BUDGET CONTROL

The control or management of the business affairs of the school district in accordance with an approved budget with a responsibility to keep expenditures within the authorized amounts.

BUDGET DOCUMENT

The instrument used as a comprehensive financial plan of operations of the Board of Education.

BUILDINGS

A fixed asset account that reflects the acquisition value of permanent structures used to house persons and property owned by the local education agency. If buildings are purchased or constructed, this account includes the purchase or contract price of all permanent buildings and fixtures attached to, and forming a permanent part of such buildings. If buildings are acquired by gift, the account reflects their appraised value at time of acquisition.

CAFR

A Comprehensive Annual Financial Report (CAFR) is a set of U.S. government financial statements comprising the financial report of a state, municipal or other governmental entity that complies with the accounting requirements promulgated by the Governmental Accounting Standards Board (GASB).

CAPITAL BUDGET

A plan of proposed capital outlay with the accompanying finance method for the current fiscal period, which is usually a part of the current year budget. If a Capital Program exists it will consist of the first capital program year. A CAPITAL PROGRAM may also be referred to as a Capital Budget.

CAPITAL OUTLAYS

Expenditures that result in the acquisition of, or addition to, land, buildings, machinery, furniture, and other equipment which the School District intends to hold or continue in use over a long period of time.

CAPITAL PROGRAM

A plan for capital expenditures to be incurred each year over a fixed period of years to meet capital needs arising from the long term work program or otherwise. It sets forth each project or other contemplated expenditure in which the local education agency is to have a part and specifies the full resources estimated to be available to finance the projected expenditures.

CASH BASIS ACCOUNTING

A basis of accounting in which transactions are recorded when cash is either received or expended.

CBST

Community-Based Skills Training (CBST). An instructional model used in the Transition Academies which uses community settings as an extension of the classroom.

CCRPI

College and Career Ready Performance Index.

CCSD

Cobb County School District.

CERTIFIED TAX DIGEST

An annual property tax digest certified by the tax receiver or tax commissioner of a county to the Department of Revenue and approved by the State Revenue Commissioner.

CLASSIFICATION, FUNCTION

As applied to expenditures, this term has reference to an activity or service aimed at accomplishing a certain purpose or end; for example, Instruction, School Administration, Plant Maintenance and Operation.

CLASSIFICATION, OBJECT

As applied to expenditures, this term has reference to an article or service received; for example, payroll costs, purchased and contracted services, materials, and supplies.

CODING

A system of numbering, or otherwise designating, accounts, entries, invoices, vouchers, etc., in such a manner that the symbol used reveals quickly certain required information.

COLLECTION RATE

A collection rate of 99% is used to approximate the revenue to be collected from ad valorem taxes. This rate accounts for uncollectible taxes and tax releases made by County tax assessors.

COMMITTEE OF 100

An organization of certified employees representing faculties of each school and administrative groups. The committee meets periodically with the Superintendent and Cabinet to address issues and receives information concerning all operations of the School District. Three meetings are scheduled each year.

CLASSIFIED COMMITTEE

An organization of classified employees representing classified employees at each school and central office division. The committee meets periodically with the Superintendent and Cabinet to address issues and receives information concerning all operations of the School District. Three meetings are scheduled each year.

CONTRACT SERVICES

Labor, material and other costs for services rendered by personnel who are not on the payroll of the local education agency.

COST PER STUDENT

Financial data (either budget or expenditures) for a given period of time divided by a pupil unit of measure (average daily membership, average daily attendance, etc.).

CRCT

Criterion Reference Competency Test.

CTAE

Career, Technology, and Agricultural Education.

DEBT

An obligation resulting from the borrowing of money or from the purchase of goods and services. Debts of local education agencies include bonds, warrants and notes, etc.

DEBT LIMIT

The maximum amount of gross or net debt which is legally permitted.

DEBT SERVICE FUND

A fund established to account for the accumulation of resources for, and the payment of, long-term debt principal and interest.

DELINQUENT TAXES

Taxes that remain unpaid on or after the date on which a penalty for non-payment is attached.

DEVEREUX

Devereux is a program uniquely focused on children, teens, and young adults with special medical, psychological, social, emotional needs. Within Cobb County School District, students at Devereux Ackerman Academy receive educational support and services for their growth.

DISBURSEMENTS

Payments for goods and services.

DONATIONS (PRIVATE SOURCES)

Money received from a philanthropic foundation, private individuals, or private organizations for which no repayment or special service to the contractor is expected. Separate accounts may be maintained.

EIP

Early Identification Program.

ELA

English/ Langue Arts.

ELEMENTARY SCHOOL

A school classified as elementary by state and local statutes or practice and composed of kindergarten through grade five.

EMPLOYEE BENEFITS (FRINGE BENEFITS)

Amounts paid by the school system on behalf of employees; these amounts are not included in the gross salary, but are over and above. Such payments are, in a sense, overhead payments. They are fringe benefit payments, and while not paid directly to employees, are part of the cost of salaries and benefits. Examples are: (a) group health or life insurance, (b) contribution to employee retirement, (c) Social Security/Medicare, and (d) Worker's Compensation.

ENCUMBRANCE ACCOUNTING

A system or procedure which involves giving recognition in the accounting budgetary expenditure control records for the issuance of purchase orders, statements, or other commitments chargeable to an appropriation in advance of any liability or payment.

ENCUMBRANCES

Purchase orders, contracts, and/or other commitments which are chargeable to an appropriation and for which a part of the appropriation is reserved. They cease to be encumbrances when paid, as in accounts payable, or when actual liability is established or when canceled.

EQUIPMENT

Those moveable items used for school operations that are of a non-expendable and mechanical nature and perform a specific operation. Typewriters, projectors, computers, lathes, machinery, and vehicles, etc., are classified as equipment. (Heating and air conditioning systems, lighting fixtures and similar items permanently fixed to or within a building are considered as part of the building.)

ESOL

English for Speakers of Other Languages

ESTIMATED REVENUE

When the accounts are kept on an accrual basis, this term designates the amount of revenue estimated to accrue during a given period regardless of whether or not it is all to be collected during the period.

EXPENDITURES

Decreases in net financial resources. Expenditures include current operating expenses requiring the present or future use of net current assets, debt service and capital outlays, and intergovernmental grants, entitlements and shared revenues.

EXPENSES

Outflows or other using up of assets or incurrence of liabilities (or a combination of both) from delivering or producing goods, rendering services or carrying out other activities that constitute the entity's ongoing major or central operations.

FEDERAL REVENUE

Revenue provided by the federal government. Expenditures made with this revenue are identifiable as federally supported expenditures.

FL. FA.

A tax lien or writ, authorizing the Sheriff to obtain satisfaction of unpaid taxes by levying on and selling the delinquent taxpayer's property. The phrase is short for fieri facias (a Latin term for "cause it to be done.")

FISCAL PERIOD

Any period at the end of which a local education agency determines its financial position and the results of its operations. The period may be a month, a quarter, or a year, depending upon the scope of operations and requirements for managerial control and reporting.

FISCAL YEAR (FY)

A twelve-month period of time to which the annual budget applies, and at the end of which a local education agency determines its financial position and the results of its operations.

FIXED ASSETS

Land, buildings, machinery, furniture, and other equipment which the School District intends to hold or continue in use over a long period of time. "Fixed" denotes probability or intent to continue use or possession and does not indicate immobility of an asset.

FNS

Food and Nutrition Services.

FORECAST

A projection made for the development of next fiscal year's budget. The projection is based primarily on the annualized cost of providing the same level of services as in the current year.

FRINGE BENEFITS

Total employers share of FICA Taxes, hospitalization, dental, disability, worker's compensation, unemployment, and retirement contributions made on behalf of employees.

FTE (FULL-TIME EQUIVALENCE-EMPLOYEE)

The amount of employed time required in a part-time position expressed in proportion to that required in a full-time position, with 1.000 representing one full-time position. It is derived by dividing the amount of employed time in the part time position by the amount of employed time required in a corresponding full-time position.

FTE (FULL-TIME EQUIVALENCY - STATE FUNDING)

Local school systems in Georgia must report enrollment two times during the school year for funding purposes. This reporting reflects the school day being divided into six parts (periods). The student is counted six times, according to which programs he or she participates in during the day. Students may not be counted for the portion of the day that they are in the following programs or under the following conditions:

1. Study Hall
2. Non-credit courses
3. Driver's education
4. Enrichment courses as defined by QBE or the State Board (generally one that does not devote a major portion of time to the competencies adopted by the State Board)
5. Courses that require complete participation in an extracurricular activity
6. Serving as a student assistant, unless this activity is an approved career or vocational education work program
7. Individual study courses that have no outline of course objectives available
8. Other courses designated by the State Board
9. The student is not enrolled in a program or not attending regularly
10. A resident student paying tuition or fees in excess of the local cost per student
11. A non-resident student paying tuition or fees in excess of the local cost per student
12. A student who has not attended within 10 days of the count

Each student is counted for each one-sixth of the school day for the eligible program in which he or she is enrolled. The resulting total, when divided by six, is known as the full-time equivalent (FTE) program count. An average of the counts reported at two different times during the year are used in the funding formula. See also **QBE**.

FUNCTION

An accounting term relating to both the budget and the financial report. A "function" is a grouping of activities being performed for which salaries and other types of direct costs are expended and accounted. Functions and subfunctions consist of activities that have somewhat the same general operational objectives. Furthermore, categories of activities comprising each of these divisions and subdivisions are grouped according to the principle that the activities should be combinable, comparable, relatable and mutually exclusive. Both the budget and the financial reports group activities within "functions".

FUND

A fiscal and accounting entity which is comprised of a self-balancing set of accounts which reflect all

assets, liabilities, equity, revenue, and expenditures (or expenses) necessary to disclose financial position and the results of operations. Funds are established as individual entities in order to segregate financial records for purposes of legal compliance, different natures of the activities performed, measurement of different objectives, and to facilitate management control.

FUND BALANCE

The excess of assets of a fund over its liabilities and reserves. During the fiscal year prior to closing, it represents the excess of the fund's assets and estimated revenues for the period over its liabilities, reserves and appropriations for the period.

FUND BALANCE, UNRESERVED

The portion of Fund Balance that is not reserved for encumbrances, debt service or similar items.

FUND, CAPITAL PROJECTS

Used to account for all resources used for acquiring capital sites, buildings, and equipment as specified by the related bond issue. Capital project funds are designated to account for acquisition or construction of capital outlay assets that are not acquired directly by the general fund, special revenue funds, or enterprise funds. Capital project funds have been developed to account for the proceeds of a specific bond issue and revenue from other possible sources which is designated for capital outlay, i.e., for land, buildings, and equipment.

FUND, DEBT SERVICE

Used to finance and account for payment of principal and interest on all long-term general obligation debts. Debt service funds are used to accumulate resources over the outstanding life of the bond issue in an amount equal to the maturity value. Cash of the debt service may be invested in income-producing securities that are converted back into cash at the maturity date for use in retiring bonds.

FUND, ENTERPRISE

Used to finance and account for the acquisition, operations, and maintenance of School District facilities and services which are entirely or predominantly self-supportive by user charges. Budgetary accounts and formal budgetary accounting are recommended for Enterprise Funds. The accounting consists primarily of proper recording of receipts and disbursements.

FUND, GENERAL

The fund used to finance the ordinary operations of the local education agency. It is available for a legally authorized purpose and consists of money not specifically designated for some other particular purpose.

FUND, INTERNAL SERVICE

A fund established to finance and account for services and commodities furnished by a designated department or agency to other departments and agencies within a single governmental unit. Amounts expended by the fund are restored thereto either from operating earnings or by transfer from other funds so that the original fund capital is kept intact.

FUND, SPECIAL REVENUE

A fund used to account for the proceeds of specific revenue sources (other than special assessments, expendable trusts, or for major capital projects) that are legally restricted to expenditures for specific purposes.

FUND, TRUST AND AGENCY - FIDUCIARY

A fund used to account for money and property held in trust by a school system for individuals, government entities, or non-public organizations. A Trust Fund is usually in existence over a longer period of time than an Agency Fund. Primarily, Agency Funds function as a clearing mechanism for cash resources collected by the District held for a short period, and then disbursed to authorized recipients.

GAAP

General Accepted Accounting Principles.

GASB

The Governmental Accounting Standards Board (GASB) is the source of generally accepted accounting principles (GAAP) used by State and Local governments in the United States. As with most of the entities involved in creating GAAP in the United States, it is a private, non-governmental organization.

GED

General Education Development.

GENERAL FUND

The fund used to account for all financial resources except those required to be accounted for in another fund.

GENERAL LONG-TERM DEBT

Liability for general obligations bonds. The general long-term debt of a state or local government is secured by the general credit and revenue-raising powers of the government rather than by the assets acquired or specific fund resources.

GFOA

Government Finance Officers Association.

GHSGT

Georgia High School Graduation Test.

GOVERNMENTAL FUNDS

Those funds through which most government functions are financed. The category includes general fund, special revenue funds, capital projects fund, debt service fund, etc.

GRANT

Contributions of either money or material goods given by a contributing unit (public or private) to another receiving unit and for which the contributing unit expects no repayment. Grants may be for a specific or general purpose.

H.A.V.E.N.

The abbreviation stands for Hope, Achievement, Victory, Encouragement, Nobility. H.A.V.E.N Academy in Cobb County School District provides comprehensive special education and support for students with severe emotional behavior disorders and autism.

HIGH SCHOOL

A school classified as high school by state and local statutes or practices and composed of grades nine through twelve.

HOMESTEAD EXEMPTION

A Tax relief measure whereby state law permits local governments to exempt a fixed dollar amount of appraised value of qualifying residential property.

HOUSE BILL 251

HB 251 – Public School Choice. A law signed by Georgia Governor Perdue in 2009 that allows parents of K-12 public school students in Georgia the opportunity to enroll their child in designated schools within the local school district in which they now reside.

HVAC

Heating, ventilation and air conditioning.

IB

International Baccalaureate.

IDEA

Individuals with Disabilities Education Act.

IEL

Intensive English Language.

IEP

Individualized Education Program.

INSTRUCTION

Direct interaction between students and classroom teachers, paraprofessionals and/or related staff involving teaching students in a teaching/learning environment in a systematic program designed to assist students in acquiring competency in knowledge, skills, and understanding.

INSTRUCTIONAL MATERIALS - SUPPLIES

An object of expenditure related to amounts paid for the acquisition of devices, content materials, methods or experiences used for teaching and learning purposes. These include printed and non-printed sensory materials.

INTER-FUND TRANSFERS

Amounts transferred from one fund to another fund except loans, interfund services provided and used, and reimbursements.

INVOICE

An itemized statement of merchandise shipped or sent to a purchaser, consignee, etc., with the quantity, value or prices, and charges annexed.

IT

Information Technology

KINDERGARTEN

A group or class that is organized to provide educational experience for children for the year immediately preceding the first grade and conducted during the regular school year.

LAND

A fixed asset account that reflects the acquisition value of land owned by a school system. If land is purchased, this account includes the purchase costs and other associated improvement costs which are incurred to put the land in condition for its intended use. If land is acquired by gift, the account reflects its appraised value at time of acquisition.

LAPSE

The difference between budgeted revenue and expenses and actual revenue and expenses.

LEP

Limited English Proficiency.

LEVY

(Verb) To impose taxes or special assessments. (Noun) The total of taxes or special assessments imposed by a governmental unit.

LIABILITY (INSURANCE)

Expenditures for insurance coverage of the school system, or its officers, against losses resulting from judgments awarded against the system. Also recorded here are any expenditures (not judgments) made in lieu of liability insurance.

LOCAL FAIR SHARE

Each local board of education is required to provide and use local funds in support of the QBE Act. A minimum of the equivalent of 5 mills must be provided. The Local Fair Share is computed by the Georgia Department of Education and identified on the allotment sheet provided to each school system following actions of the Georgia General Assembly. The Local Fair Share equates to five effective mills on the equalized, adjusted tax digest as certified by the Department of Audits and adjusted for exemptions. Local Fair Share is subtracted from the total QBE revenue entitlements.

LOST AND DAMAGED TEXTBOOKS

The cost of replacing textbooks, lost or damaged, so that inventories are maintained at prescribed levels.

LONG-TERM DEBT

Debt with a maturity of more than one year after the date of issuance.

LUA

Local Units of Administration.

M & O

The abbreviation “M&O” stands for “Maintenance and Operations”, the term used in state or local taxes levied for this purpose.

MAINTENANCE OF PLANT

Those activities which are concerned with keeping the grounds, buildings, and equipment at their original condition of completeness or efficiency, either through repairs or by replacements of property (anything less than replacement of a total building).

MIDDLE SCHOOL

A school classified as middle by state and local statutes or practices and composed of grades six through eight.

MILL

The rate of taxation based on dollars per thousand of taxable assessed value. A mill is one-tenth of a cent (\$.001).

MILLAGE RATE

The ad valorem tax rate expressed in terms of the levy per thousand dollars of taxable assessed value established by the governing authority each fiscal year.

MODIFIED ACCRUAL BASIS ACCOUNTING

The basis of accounting which recognizes revenue when measurable and available. Measurable means the amount of the transaction can be determined; and available means collectible within the current period or soon enough thereafter to pay liabilities of the current period. The District considers revenues available if they are collected within 60 days after year-end.

NBCT

National Board Certified Teachers.

NCLB

No Child Left Behind.

OBJECT

An accounting term used to describe the service or commodity obtained as a result of a specific expenditure or to describe a specific revenue source.

OPERATING BUDGET

The operating budget is typically organized by department, providing details on line items such as supplies, services, travel, utilities, and office equipment. Non-salary and non-fringe benefit accounts.

PAYROLL (COSTS)

All costs covered under the following objects of expenditure: Certified Salaries, Classified Salaries and Employee Benefits.

PER PUPIL (ALLOTMENT)

An allotment to each school for supplies and equipment initially based on the first FTE count of the fiscal year.

PER STUDENT (EXPENDITURE)

An accepted and commonly used norm to compare expenditures between school districts, state spending and national spending.

PERSONNEL, ADMINISTRATIVE

Personnel on the school payroll who are primarily engaged in activities which have as their purpose the general regulation, direction, and control of the affairs of the School District that are system-wide and not confined to one school, subject, or narrow phase of school activity; for example, superintendent of schools.

PERSONNEL, CLERICAL

Personnel occupying positions which have as their major responsibilities the preparing, transferring, transcribing, systematizing, or preserving of written communications and records.

PERSONNEL, INSTRUCTIONAL

Those who render services dealing directly with the instruction of pupils. Included here are: teachers, paraprofessionals.

PERSONNEL, MAINTENANCE

Personnel on the school payroll who are primarily engaged in the repairing and upkeep of grounds, buildings, and equipment.

PROGRAM

The definition of an effort to accomplish a specific objective or objectives consistent with funds or resources available. Budgets and actual revenue and expenditure records may be maintained per program.

PROGRAM BUDGET

A budget wherein expenditures are based primarily on programs of work and secondarily on character and object. A program budget is a transitional type of budget between the traditional character and object budget on the one hand, and the performance budget, on the other.

PROGRAM WEIGHTS

Since different programs vary in their cost to operate, each of the nineteen (19) QBE programs is assigned a different program weight. These weights reflect the cost of teachers, paraprofessionals, and other instructional personnel; instructional materials; facility maintenance and operation (M & O) costs; media center personnel and materials costs; school and central office administration costs and staff development. The Grade 9-12 program is defined as the "Base" program for the purpose of determining relative program costs. The cost of Base Grade 9-12 program is given a weight of "1.0000". The other nineteen (18) programs are assigned weights that reflect their cost relative to this base grades program. See also **QBE**.

PROPERTY INSURANCE

Expenditures for all forms of insurance covering the loss of, or damage to, property of the local education agency from fire, theft, storm, or any other cause. Also recorded here are costs for appraisals of property for insurance purposes.

PROPRIETARY FUND

A fund used to account for ongoing organizations and activities which are similar to those found in the private sector.

PTA

Parent Teacher Association.

PUPIL TRANSPORTATION SERVICES

Consists of those activities involved with the conveyance of pupils to and from school activities, as provided by state law. Includes trips between home and school or trips to school activities. This service area is applicable to both schools and school system.

PURCHASE ORDER

Document that authorizes the delivery of specified merchandise or the rendering of certain services and the making of a charge for them.

PURCHASED SERVICES

Personal services rendered by personnel who are not on the payroll of the school system and other services that may be purchased by the school system.

QBE (QUALITY BASIC EDUCATION) - ALLOTMENTS

Funds are allotted by the state on the basis of "Weighted FTE" (FTE: Full Time Equivalent students) to the local school system. The following are nineteen programs of allotment under QBE:

<u>Program Name</u>	<u>Program Name</u>
Kindergarten	Special Education Category I
Kindergarten EIP	Special Education Category II
Primary Grades (1-3)	Special Education Category III
Primary Grades EIP	Special Education Category IV
Upper Elementary Grades (4-5)	Special Education Category V
Upper Elementary EIP	Gifted Student Category VI
Middle Grade (6-8)	Remedial Education
Middle School (6-8)	Alternative Program
High School General Education (9-12)	ESOL Program
Vocational Labs (9-12)	

A program is a plan of activities and procedures designed to accomplish a predetermined objective or set of objectives.

Because the QBE formula is based on FTE counts that are taken primarily in the previous school year, there will be a need to adjust the total allotment mid-year as more recent counts become available. If the more recent counts result in an increase in funds needed, the State Board will request the additional funds from the General assembly.

QBE – MID YEAR ADJUSTMENT

The adjustment of QBE allotment that reflect the more recent FTE count of a school system in the current school year, to increase or decrease the QBE earning that based on FTE count taken in the previous year.

QBE – AUSTERITY

The QBE formula reduction to decrease the allotment due to the difficult financial challenges to State revenues and the program expenditure cut is necessary.

REIMBURSEMENT

Cash or other assets received as a repayment of the cost of work or services performed, or of other expenditures made for or on behalf of another governmental unit or department, or for an individual, firm, or corporation.

RENTALS

Expenditures for the lease or rental of land, buildings, and equipment for the temporary or long-range use of the local education agency.

RESERVE

An account used to indicate that a portion of fund balance is restricted for a specific purpose.

RESERVE FOR ENCUMBRANCES

A reserve representing the designation of a portion of a fund balance to provide for unliquidated encumbrances. Separate accounts may be maintained for current and prior-year encumbrances.

REVENUE

Additions to the assets of a fund during a fiscal period that are available to finance the fund's expenditures during the fiscal period.

REVISED BUDGET

An increase or decrease to the initial budget (original amount as adopted by the governing body) amount.

SACS

Southern Association of Colleges and School, is one of the six regional accreditation organization recognized by the United States Department of Education and the Council for Higher Education Accreditation.

SALARIES

Total expenditures for hourly, daily, and monthly salaries including overtime pay and sick pay.

SCHOOL

A division of the school system consisting of a group of pupils composed of one or more teachers to give instruction of a defined type, and housed in a school plant of one or more buildings.

SCHOOL PLANT

The site, buildings, and equipment constituting the physical facilities used by a single school or by two or more schools sharing the use of common facilities.

SCHOOL SITE

The land and all improvements to the site, other than structures, such as grading, drainage, drives, parking areas, walks, plantings, play courts, and play fields.

SERIAL BONDS

A set of bonds issued at the same time but having different maturity dates

SLP

Speech Language Pathologists

SPECIAL EDUCATION

Consists of direct instructional activities designed to deal with the following pupil exceptionalities: Self-contained specific learning disability, speech-language impairment, emotional and behavior disorder, deaf, blind, orthopedic disability, and other health impairment.

SPLOST

Special Local Option Sales Tax - extra one-cent sales tax voted on and approved by citizenry to be used by the School District for capital improvements and debt retirement.

STEM

Science, Technology, Engineering, and Math.

SUPPLIES

Expenditures for material items of an expendable nature that are consumed, worn-out, or deteriorated by use or items that lose their identity through fabrication or incorporation into different or more complex units or substances.

SUPPLY TEACHER

A long-term substitute teacher that works from ten days to twelve weeks.

TAXES

Compulsory charges levied by a governmental unit for the purpose of financing services performed for the common benefit.

TAX DIGEST

The established formula for the County to determine the net Maintenance and Operations (M & O) property digest for the School District on a calendar year basis which includes total real, personal, motor vehicles, mobile homes, and public utility property, less homestead, various personal, Freeport and agricultural exemptions. The Tax Digest is certified in July of each year and the local board of education sets official millage rate.

TRANSFERS

Amounts transferred between two funds. The offsetting transaction is recorded in the revenue source in the fund to which the transfer is made.

TRAVEL

An object of expenditure associated with carrying staff personnel from place to place and the furnishing of accommodations incidental to travel. Also included are per diem allowances, mileage allowances for use of privately owned vehicles, and other expenditures necessitated by travel.

TRS

Teachers' Retirement System.

TUITION, RECEIVED

Money received from pupils, their parents, governmental agencies, or others for education provided in the schools of the District.

USDA

United States Department of Agriculture.

VOCATIONAL PROGRAM

A school which is separately organized for the primary purpose of offering education and training in one or more semi-skilled, skilled, or technical occupations.



SCHOOL BOARD MEMBERS

Susan Thayer, Chairperson

David Chastain, Vice Chairperson

Randy Scamihorn

David Morgan

David Banks

Scott Sweeney

Brad Wheeler

Chris Ragsdale, Superintendent

**COBB COUNTY
SCHOOL DISTRICT**

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