



Empowering Dreams for the Future

COBB COUNTY SCHOOL DISTRICT

MARIETTA, GEORGIA

OFFICIAL BUDGET

FISCAL YEAR

2013 – 2014

www.cobbk12.org



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COBB COUNTY SCHOOL DISTRICT

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INTRODUCTORY SECTION



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June 24, 2013

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 budget for FY2014. The preparation of this budget has required input from all levels of the organization on how to best educate our students. Although we have been facing a reduction in state financial support and a shortfall of local tax digest in recent years of economic decline, the school year budget has continuously been developed to accomplish our highest priorities through the most efficient and effective use of available resources. 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. In fact, by practically any standard used to measure educational quality, Cobb County Schools excel.

Cobb County School District Strategic Plan

The improved performance of all students' alignment to the District's vision, "Empowering Dreams for the Future", and mission, "Creating and Supporting Pathways for Success" is guided by a strategic plan that provides overall direction and serves as the foundation for monitoring student success and district accountability. Each year, the plan is updated and will continue to evolve into an integrated management tool reflective of the Board of Education's constancy of purpose, as well as the Board of Education's innovative flexibility. The CCSD Strategic Plan delineates the goals of the Board of Education with a greater emphasis on the measurement of outcomes.



Millage Rate Information and Comparisons

Property Taxes are levied on real and personal property. Based on values assessed as of January 1 each year, taxes are levied using a “millage rate” which taxes citizens based on \$1 per \$1,000 of assessed property value. The FY2014 approved budget was developed with a millage rate of 18.9 to fund the General Fund Budget.

The General Fund Millage School Tax Calculation

The following is an example of how FY2014 Cobb County School Taxes are calculated for a \$206,700 home (Median Home Value in Cobb County. Source: U.S. Census Bureau 2010 American Community Survey):

<u>General Fund 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
<u>(\$10,000)</u>	Homestead Exemption
\$72,680	Tax Base for Property Tax
X .0189	18.9 Millage Rate
\$1,374.	General Fund School Taxes



Metro Atlanta School Tax Comparison

FY2014 Property Tax revenue is based on a millage levy currently of 18.9 mills. The following are Metro Atlanta comparisons of proposed millage rates, homestead exemptions and taxes on a \$206,700 home:

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	0.054	\$1,143
Cobb	\$10,000	18.900	0.000	\$1,374
DeKalb	\$12,500	23.980	0.000	\$1,683
Fulton	\$2,000	18.502	0.000	\$1,493
Gwinnett	\$4,000	19.800	2.050	\$1,719

Based on FY2014 (2013 Digest) millage rates adopted by Metro Atlanta school districts.

County School District Student Achievement

SAT Scores

Seniors in the class of 2013 posted an overall score of 1515 on the SAT test, topping the state average by 63 points and the national average by 17 points. The SAT is designed to predict a student's potential for success in the first year of college. The percentage of students tested in Cobb County grew from 81 percent in 2012 to 86 percent in 2013. It was higher than the state percentage, 83 percent; and far surpassed the national percentage, 50 percent.

SAT Total Score

Year	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013
National	1026	1028	1518	1511	1511	1505	1506	1500	1498	1498
Cobb	1040	1047	1538	1534	1524	1532	1522	1522	1520	1515
Georgia	987	993	1477	1472	1466	1455	1451	1445	1452	1452

ACT Scores

In all subject areas of the ACT , an assessment measures high school students' overall educational development and their preparedness for core college classes, Cobb's scores exceeded those to the state and national in all sections.

ACT Average Scores

Subject	English		Mathematics		Reading		Science		Composite	
	2012	2013	2012	2013	2012	2013	2012	2013	2012	2013
National	20.5	20.2	21.1	20.9	21.3	21.1	20.9	20.7	21.1	20.9
Cobb	21.8	21.8	22.0	21.7	22.6	22.6	21.9	21.8	22.2	22.1
Georgia	20.1	20.2	20.6	20.3	21.0	21.2	20.5	20.5	20.7	20.7

GENERAL FUND BUDGET HIGHLIGHTS

FY2014 Budget Development Process

The budget development process incorporated participation by many levels of the organization. The Board, the Superintendent, and staffs met to arrive at a FY2014 tentative budget. The School District encouraged public input by scheduling a Public Hearing on the FY2014 Budget and posting information on the internet at address: <http://www.cobb.k12.ga.us>; also a memo is provided to all libraries and media centers in the county to instruct citizens how to access the budget via the internet.

The following is a summary of FY2014 General Fund Budget Projections:

FY2014 General Fund Budget Estimates

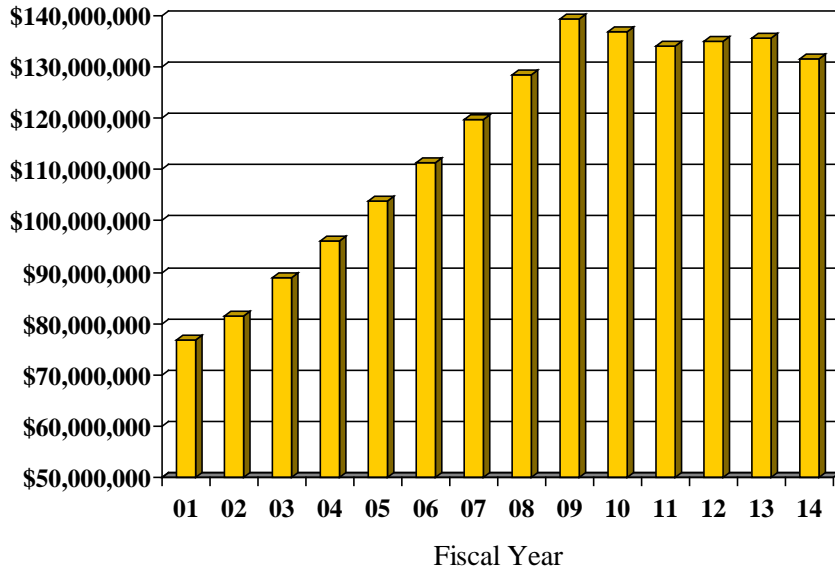
FY2014 Projected Revenue	\$811,061,746
FY2014 Projected Expenditures	\$856,291,125
Difference	\$45,229,379

The District will use \$45.2 million funds reserved in prior year to help offset the deficit.

State of Georgia Quality Basic Education (QBE) Local Five Mill Share

Each year, the Cobb County School District will receive an amount of State funds that is the QBE program cost for the system minus the Local Fair Share amount. Local Fair Share is the 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. The State requires that local school districts make this levy before state funding can be received. The graph and data chart present a history of Cobb’s Local Five Mill Share.

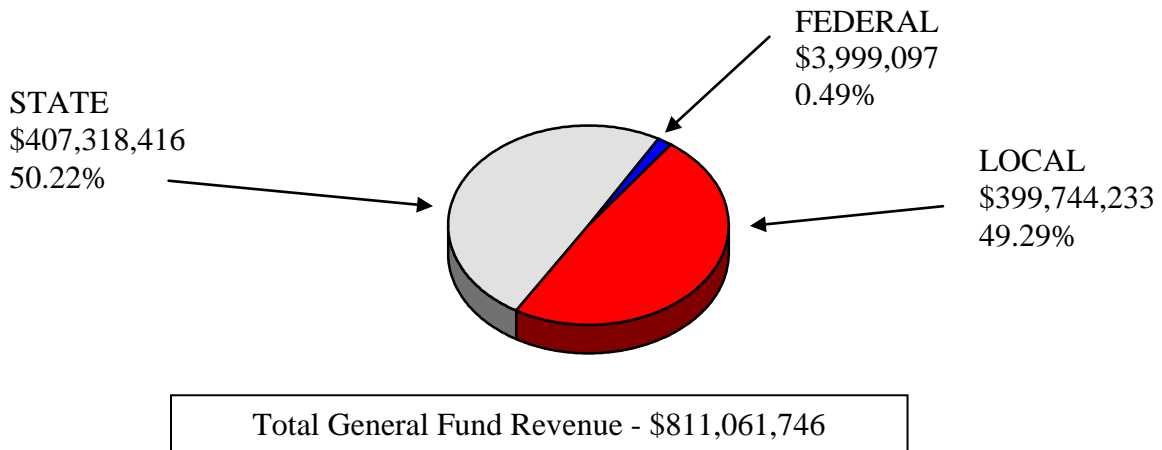
**Cobb County School District
QBE Mandated Local Five Mill Share**



Year	Local Fair Share Amount
2001	\$76,766,302
2002	\$81,438,033
2003	\$88,827,699
2004	\$95,996,050
2005	\$103,896,069
2006	\$111,425,228
2007	\$119,785,026
2008	\$128,360,314
2009	\$139,200,389
2010	\$136,638,551
2011	\$133,973,704
2012	\$134,918,836
2013	\$135,582,243
2014	\$131,545,626

General Fund Revenue

The General Fund is the District’s general operating fund and is used to account for all financial transactions except those required to be accounted for in another fund. The General Fund has three main categories of revenue: (1) State QBE funds – Education funding from the State of Georgia based on student counts and miscellaneous formulas (2) Local Property Taxes – Taxes that comprise the majority of local revenue for school districts in Georgia (3) Federal revenue – Revenue from the Federal Government such as ROTC Instructor reimbursement and administrative handling fees for the coordination of Federally funded programs.



General Fund Expenditures

The General Fund FY 2014 budget allocates funds to many different functions to pay salaries, fringe benefits, contract services, supplies/instructional materials, utilities, and equipment with a major emphasis directed toward the needs of student classroom instruction. The Cobb County School District is labor intensive with most of the budget earmarked for employee salaries and fringe benefits.

<u>Function</u>	<u>FY2014 Budget</u>
Instruction	\$611,467,613
Pupil Support Services	\$ 17,007,112
Improvement of Instructional Services	\$ 23,647,865
Educational Media Services	\$ 14,840,200
General Administration	\$ 7,416,503
School Administration	\$ 51,809,976
Support Services – Business	\$ 3,858,160
Maintenance & Operations	\$ 61,462,760
Student Transportation	\$ 48,061,347
Central Support Services	\$ 14,128,347
Community Services	\$ 69,761
Capital Outlay	\$ 17,983
Transfers	\$ 2,503,498
Debt Services	\$ 0
Total	\$856,291,125

For school years 2010 through 2014, House Bill 908 amends Article 6 of Chapter 2 of Title 20 to temporarily waive expenditure controls relating to direct instruction, media center costs, staff and professional development costs and additional days of instruction. The direct instructional costs include State salaries, retirement contributions, and health insurance costs for classroom teachers and paraprofessionals, as well as instructional materials and supplies.

Included in the State revenue is \$10,548,925 earmarked for media salaries, benefits, and library books (Function 2220), \$2,151,419 for staff development (Function 2210), and \$5,058,390 for transportation (Function 2700). The District also gets supplemental funds based on House Bill 280, which was introduced and approved in 2009, to provide differentiated compensation for math and science teachers. The balance of state funding can be used to supplement local funds to pay for all indirect instructional costs which include all costs designated in all functions except those specifically mentioned above. Any costs above those funded by the state in all functions are funded with local dollars. The General Fund budget was developed using projected student counts and personnel requirements. No inflation factor was considered during budget development. Note that vacancies/unfilled positions and the over collection of revenues create extra funds in the budget called lapse.



FY2014 Major General Fund Revenue Categories

Revenue Type	FY2014 Original Budget	Comments:
LOCAL REVENUE		
Property Tax Revenue	\$346,766,246	0% Projected Digest Reduction; 98% Collection Rate; 1.6% Cobb Collection Fee
Property Tag Revenue	\$32,953,372	Reflects collection rate from the most recently completed fiscal year
Delinquent Tax Revenue	\$2,404,595	Reflects collection rate from the most recently completed fiscal year
Intangible Tax Revenue	\$10,037,106	Reflects collection rate from the most recently completed fiscal year
Real Estate Transfer	\$1,827,140	Reflects collection rate from the most recently completed fiscal year
Alcoholic Beverage	\$1,047,511	Reflects collection rate from the most recently completed fiscal year
Liquor by the Drink	\$484,087	Reflects collection rate from the most recently completed fiscal year
Tuition Revenue	\$1,348	Reflects collection rate from the most recently completed fiscal year
Interest on Delinquent Taxes	\$963,659	Reflects collection rate from the most recently completed fiscal year
Interest Income	\$412,603	Reflects an analysis of declining interest rates applied to average daily balances
Half Time Exhibition	\$10,001	Reflects collection rate from the most recently completed fiscal year
Local Revenue – Cell Tower	\$1,605,392	Budget based on cell tower agreements
Local Revenue – Other	\$702,783	Reflects collection rate from the most recently completed fiscal year
Sale of Assets	\$300,000	Estimated revenue from sale of school district assets
Warehouse Lease Revenue	\$43,000	Lease revenue on school district property
Transfer from Other Funds	\$159,890	Budget based on projected actual
STATE REVENUE		
State QBE Revenue	\$403,652,061	Quality Basic Education (QBE) revenue received from the State of Georgia based on student Full Time Equivalent (FTE) counts
Miscellaneous State Grants	\$3,691,855	Revenue received from miscellaneous State Grants

FEDERAL REVENUE		
Indirect Cost Revenue	\$2,342,570	Revenue estimate for Indirect cost revenue – reimbursement of overhead costs involved in operating various school district programs
ROTC Instructor Reimbursement	\$956,527	Estimated revenue reimbursement from the Federal Government for ROTC instructor salaries
MedACE Revenue	\$400,000	Estimated revenue for reimbursement for costs incurred for providing school-based health services
Medicaid Revenue	\$300,000	Estimated revenue for reimbursement for costs incurred for Medicaid eligible students through the IEP (Individualized Education Program)
TOTAL REVENUE	\$811,061,746	

FY2014 Major General Fund Expenditure Categories

Expenditure Type	FY2014 Original Budget	Comments:
FY2013 Revised Budget	\$854,466,265	Revised Budget for FY2013
FY2014 Incremental Changes:		
	\$11,358,779	Expiration of FY2013 Budget Reductions
	\$9,977,217	Salary Step for eligible employees
	\$4,436,850	Increase in position due to enrollment
	\$4,470,693	Increase in Teacher Retirement System
	\$5,400,000	Increase in State administrated Health Insurance for classified employees
	\$2,371,116	Increase in State administrated Health Insurance for certified employees
	\$1,634,342	Increase in Utilities
	\$22,049	Adjust Transfers to Other Funds (Public Safety, Adult High School, HR Self-Insurance, Purchasing/ Warehouse)
	\$723,602	Adjust cell tower expenditure budget to contract schedule
	(\$415,233)	Adjust expenditures for miscellaneous grants

Expenditure Type	FY2014 Original Budget	Comments:
	\$2,226,679	Adjust charter school allotment per FTE count
	(\$135,979)	Decrease in MedACE
	(\$2,226,394)	Decrease E-Rate expenditures
	(\$62,500)	Eliminate funding for Project 2400
	(\$14,000)	Global Scholar hosted Pinnacle Solution for Charter Schools
	(\$500,971)	Phase out of priority schools Longevity Incentive
	\$280,414	Increase custodial allotment for additions
	\$268,805	Increase in crossing guards from 50% to 100%
	(\$800,000)	Reduce General Fund staff development
	(\$139,000)	Reduce General Fund travel budget
	(\$14,660,841)	Five furlough days for school district staff
	(\$1,099,999)	Eliminate five instructional days – Transportation savings
	(\$5,000,000)	Reduce Salary Step Increase ½ year for eligible employees
	(\$2,095,112)	Reduce central office budget
	(\$13,910,111)	Reduce 182 professional positions at schools
	(\$1,400,000)	Reduce 14 admin. contingencies
	\$984,500	Implement proof of concept for virtual learning
	(\$42,506)	Require Direct Deposit for all
	(\$502,390)	Eliminate hiring bonus -SpEd
	(\$7,300)	Eliminate Artists at School General Fund support
	(\$20,360)	Reduce General Fund postage 15%
	(\$51,491)	Eliminate recruiting budget
	\$754,000	Add 26 of 49% teaching positions
TOTAL EXPENDITURES	\$856,291,125	

CAPITAL PROJECTS HIGHLIGHTS

Capital Projects are budgeted on a per project basis for construction operations and on a fiscal year basis by the Financial Services Division. After the School Board and public approve a five year capital spending project, capital project funds are budgeted and balances are carried over from year to year until the projects are complete. For FY1998 and beyond, the State of Georgia Legislature approved the use of a 1% sales tax for school districts (SPLOST – Special Purpose Local Option Sales Tax).

(SPLOST III) – Timeframe January 2009 through December 2013

On September 16, 2008, Cobb County citizens voted to continue a five year SPLOST for the third time. The passage of this sales tax will assist the school district in meeting the additional classroom, equipment and technology needs.

REVENUE

Projected Total Cobb SPLOST Receipts (5 Years) **\$797,656,675**

EXPENDITURES

<u>Four New Schools</u>	\$101,654,872
1 Ninth Grade Center, 3 Replacement Elementary Schools	
<u>Classroom Additions/Modifications</u>	\$213,164,186
<u>Maintenance/Renovations</u>	\$225,758,136
<u>Land</u>	\$ 15,000,000
<u>Curriculum/Technology</u>	\$109,770,000
<u>Safety & Support</u>	<u>\$132,309,481</u>
Total	\$797,656,675

(SPLOST IV) – Timeframe January 2014 through December 2018

On March 19, 2013, Cobb County citizens voted to continue SPLOST funding for another five years. The passage of this sales tax will assist the school district in meeting the additional classroom, equipment and technology needs.

REVENUE

Projected Total Cobb SPLOST Receipts (5 Years) **\$717,844,707**

EXPENDITURES

<u>New/Replacement Facilities</u>	\$175,516,848
<u>Land</u>	\$ 10,000,000
<u>Additions/Modifications</u>	\$130,301,447
<u>Infrastructure/ Individual School Needs</u>	\$179,038,277
<u>Safety & Support</u>	\$ 97,937,300
<u>Curriculum, Instruction and Technology</u>	<u>\$125,050,835</u>
Total	\$717,844,707

County Wide Building Fund

The Countywide Building Fund is a multi-year capital outlay fund with the majority of available funds received from the 1995 Bond Fund after all Bond project commitments were completed.

Revenues also include interest income, state capital outlay funds, extraordinary income such as catastrophic insurance claims, and construction related grants through the CCPS Education Foundation. Expenditures in the Countywide Building Fund include leased portable classrooms, small construction projects of an emergency nature, or large capital needs resulting from catastrophic events.

DEBT SERVICE FUND HIGHLIGHTS

The Debt Service Fund was established to track the accumulation of funds to pay long term debt. School buildings were previously funded through the use of bond issues and repayment of these bonds occurred by establishing a debt service millage rate. In January 2007, the District made the final principal and interest payments associated with all outstanding bond debt. A balance of \$395,859 remains in this fund. During the May 22, 2008 meeting, the Board chose to designate the remaining Debt Service Fund balance to provide solutions for improving student information system.

OTHER FUND HIGHLIGHTS

Federal Funds, Self-Supporting Funds, Internal Service Funds and Special Revenue Funds comprise a small percentage of the total budget. Final Federal and State allocations for FY 2014 are not available at this time. Federal/State budgets for next year are based on current levels of funding or the most current information available.

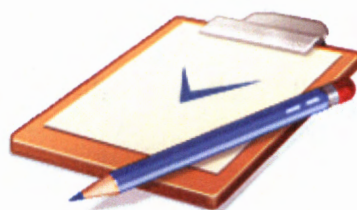
SUMMARY

In preparing this budget, extreme care was taken to minimize reductions involving classroom instruction and student achievement. The proposed budget reflects the mission of the Cobb County School District to create and support pathways for success. For Fiscal Year 2014 we continue to face the economic impacts from the decreasing of local property tax revenue, the persistent State Austerity cuts, the mandated Local Fair Share tax contribution growth, and the increase of employee health insurance costs which place significant challenges upon the budget. The proposed budget is a prudent plan that balances the many needs of our students with the economic realities of our community. I look forward to your discussion and support of the FY 2014 Budget.

Respectfully,



Michael Hinojosa, Ed.D.
Superintendent





GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished
Budget Presentation
Award*

PRESENTED TO

**Cobb County School District
Georgia**

For the Fiscal Year Beginning

July 1, 2012

Christopher P. Morrell *Jeffrey R. Egan*

President

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 school entity's budget
for the Fiscal Year 2012-2013.*

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



A handwritten signature in black ink, reading "Ron McCulley".

Ron McCulley, CPPB, RSBO
President

A handwritten signature in black ink, reading "John D. Musso".

John D. Musso, CAE, RSBA
Executive Director

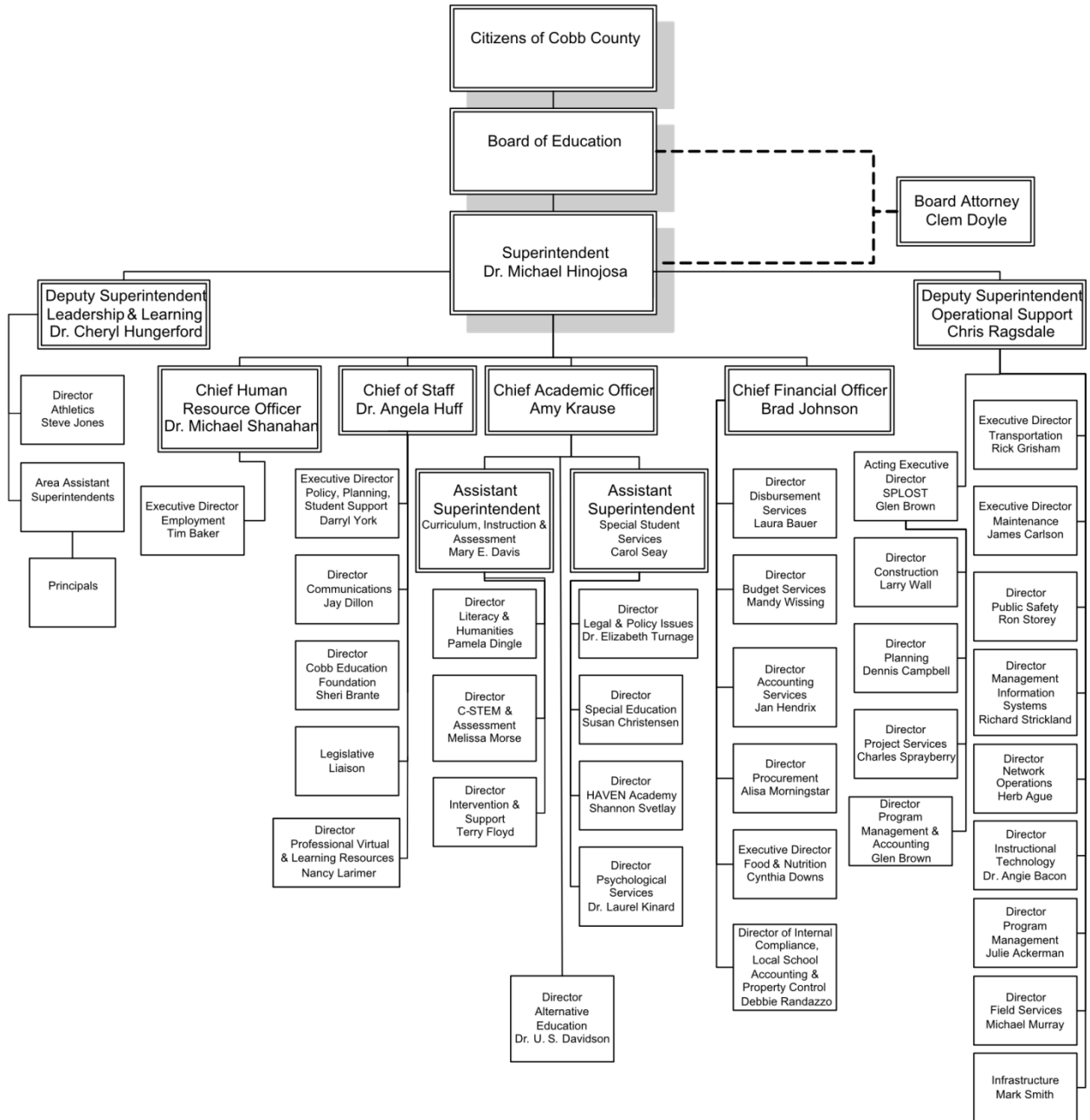
EXECUTIVE SUMMARY



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SCHOOL DISTRICT ORGANIZATIONAL CHART

As of July, 2013



**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 ▪ Chair

rscamihorn.boardmember@cobbk12.org | 404-697-9562

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



Tim Stultz ▪ Post 2

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

Tim Stultz began his first term on the Board of Education in January 2011. Tim is a graduate of Georgia's public school system, and believes that public education continues to open doors for our children to go on to live successful lives. He is an IT business analyst, with previous experience as a project manager. After graduating from Salem High School in Rockdale County, he earned his Bachelor's degree in Electrical Engineering from The Georgia Institute of Technology in 2004. Tim has been married to his wife, Jodi, since 2006. They have two young children, Mackenzie and Sean, who will be starting school in the next few years. They have been members of the Smyrna and Mableton communities since 2004. Tim is a strong advocate of accountable and transparent government, and enjoys providing public service. He believes that the school board must work directly with the community and other elected officials to create an effective environment that will allow students to succeed.

High	Campbell, Osborne, Oakwood Digital Academy, H.A.V.E.N. Academy, Adult Education Center
Middle	Campbell, Floyd, Griffin, Lindley 6th Grade Academy, Lindley Middle
Elem.	Belmont Hills, Birney, Brown, Fair Oaks, Green Acres, LaBelle, King Springs, Nickajack, Norton Park, Russell, new Smyrna replacement elementary school



David Morgan ▪ Post 3

dmorgan.boardmember@cobbk12.org | 404-702-1857

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 (13) and Lailah Camille (1).

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



Kathleen Angelucci ▪ Post 4

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

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



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, Powers Ferry, Tritt



Scott Sweeney ▪ Post 6

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

After spending more than 28 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 Bachelor's degree in Economics from UCLA. A fifteen 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 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. He is a member of 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 Sope Creek Elementary.

High	Walton, Wheeler
Middle	Dickerson, Dodgen, East Cobb
Elem.	Brumby, East Side, Eastvalley, Mount Bethel, Powers Ferry, Sedalia Park, Sope Creek, Timber Ridge



Brad Wheeler ▪ Post 7 ▪ Vice Chair

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

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

Empowering Dreams for the Future.

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.

**EXECUTIVE SUMMARY
FY2014 BUDGET DEVELOPMENT PROCESS**

Board of Education sets District Goals and Priorities.

Superintendent and Executive Cabinet review proposed budget procedures.

School Administration develops subsequent year student and employee count estimates. Using these estimates, Financial Services prepares formula driven budgets for salaries, fringes and operating expenditures.

All Schools/Departments relate program needs to Division Heads.

Divisions review formula driven budgets. Divisions prepare budget improvement requests and budget reduction requests for committee review.

Budget Administrator Committee reviews budget and available resources and recommends a preliminary tentative balanced budget.

Board of Education reviews budget and adopts a tentative balanced budget.

Public hearing is held.

Board of Education approves final budget.

State Board of Education approves the Final Official Budget.

EXECUTIVE SUMMARY
FY2014 BUDGET DEVELOPMENT PROCESS (Continued)

BUDGET PROCESS SUMMARY

The 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 Budget Administrators Committee 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.



EXECUTIVE SUMMARY FY2014 BUDGET PROCESS ADMINISTRATION

FY2014 BUDGET COMMITTEE

The Budget Committee 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 Committee reviews budget documentation received from teachers, principals, central office staff, department heads, board members and Budget Steering Committee members. Input is also received from the general public as presented at the public hearing. The public hearing is held prior to adoption of the final budget. The Budget Committee members for the preparation of the 2013-2014 budget were as follows:

Budget Committee Members:

Board of Education

Dr. Michael Hinojosa, Superintendent

Dr. Cheryl Hungerford, Deputy Superintendent Leadership and Learning

Christopher Ragsdale, Deputy Superintendent Operational Support

Dr. Angela Huff, Chief of Staff

Brad Johnson, Chief Financial Officer

Dr. Michael Shanahan, Chief Human Resources Officer

Amy Krause, Chief Academic Officer

Jay Dillon, Director of Communications

Mandy Wissing, Director of Budgeting Services & Capital Project



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 Budget Committee and the Board of Education.

Budgeting Services Members:

Mandy Wissing, Director of Budgeting Services & Capital Projects

Becky Beck, Budget Manager

Amy Chang, Financial Analyst

Kerry O'Malley, Budget Analyst

Pamela Houston, Budget Coordinator

Gina Wheeler, Budget Coordinator

Austin Castellanos, Budget Technician

**EXECUTIVE SUMMARY
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:

<u>Budget Process Elements/Timeframe</u>	<u>Process Descriptions</u>
Prepare Budget Analysis and gather Budget-related information (<u>July-Feb</u>)	Prepare budget calendar and budget procedures Prepare preliminary budget forecast Gather budget balancing information (Schools/Depts) Prepare district personnel allotment projections Prepare operational department projections Prepare revenue projections Prepare revenue/expenditure estimates (Other Funds)
Track Activities that could affect Budget Development (<u>July-June</u>)	Administration tracks and reports on legislative activities
Budget Administrator Meetings (<u>March/April</u>)	Administrators review all budget balancing input Administrators develop balanced proposed budget
Budget Input from Cobb County Citizens (<u>April/May</u>)	Board of Education gathers input from Citizens
Budget Board Markup Meetings and Tentative Board budget approval (<u>May</u>)	Board of Education reviews proposed budget Board of Education adopts a tentative budget
Final budget approval by the Board of Education (<u>June</u>)	Board of Education approves final budget

The Budget Committee 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 budget is prepared according to the Georgia Department of Education format and submitted for formal approval by the State Board of Education. The State Board 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. 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.

**EXECUTIVE SUMMARY
FY2014 BUDGET CALENDAR**

<u>Date</u>	<u>Tasks</u>												
Nov. 2012 - Feb. 2013	Deputy Superintendent-Leadership & Learning to prepare FY2014 Personnel Allotments for each school and determine student/teacher ratio requirements and needs												
Dec. 2012 - Feb. 2013	Budget Director to prepare FY2014 Budget Development Procedures/Reports (Personnel Formula Allotments, Salary & Operating Accounts, Other Funds)												
Jan. 16, 2013	<u>CFO to present FY2014 Budget & Three Year Forecast</u>												
Feb. 13, 2013	<u>CFO to provide Budget Update Newsletter to the Board</u> Comparison of metro area per pupil expenditures Board pre-approved expenditure listing FY2014 Budget Calendar												
Feb 15, 2010	Agency Budget Training Sessions with Central Office Departments to discuss FY2014 Budget Procedures Budget Administrator Reports (BAR) will be distributed during this week.												
	<table border="0"> <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 style="text-align: center;">February 15 -</td> <td style="text-align: center;">Board Room - 514 Glover</td> <td style="text-align: center;">2:00 PM to 3:00 PM</td> </tr> </tbody> </table>	<u>Date</u>	<u>Place</u>	<u>Time</u>	February 15 -	Board Room - 514 Glover	2:00 PM to 3:00 PM						
<u>Date</u>	<u>Place</u>	<u>Time</u>											
February 15 -	Board Room - 514 Glover	2:00 PM to 3:00 PM											
Feb. 15, 2013 - March 1, 2013	<u>Central Office Review of FY2014 Budgets</u> -Central Office Preparation of FY2014 Continuation Budgets												
Feb. 19 & Feb. 22, 2013	<u>Q&A Sessions for Budget Assistance (First Come First Served Basis)</u> Feb. 19 - Budget Conference Room - 440 Glover - 1:30PM to 4:00 PM Feb. 22 - Budget Conference Room - 440 Glover - 1:30PM to 4:00PM												
March 1, 2013	<u>Deadline for Central Office Depts. to return completed continuation reports to the Budget Dept.</u>												
March 13, 2013	<u>FY2014 Board Budget Work Session - Provide update on FY2014 Budget Legislative Update & current budget information</u>												
March 21, 2013	<u>Budget Presentation by CFO</u>												
	<table border="0"> <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 style="text-align: center;">March 21</td> <td style="text-align: center;">Board Room</td> <td style="text-align: center;">4:00 PM</td> </tr> </tbody> </table>	<u>Date</u>	<u>Place</u>	<u>Time</u>	March 21	Board Room	4:00 PM						
<u>Date</u>	<u>Place</u>	<u>Time</u>											
March 21	Board Room	4:00 PM											
March 28, 2013	<u>FY2014 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 3, 2013	<u>Called Budget Meeting (1:00 PM - 5:00 PM)</u>												
April 17, April 22, & April 25, 2013	<u>Budget Review Committee</u> FY2014 Board Budget Work Sessions (Meetings will be added or deleted as necessary)												
	<table border="0"> <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 style="text-align: center;">April 17</td> <td style="text-align: center;">Board Room - Review FY2014 Tentat</td> <td style="text-align: center;">8:30 AM</td> </tr> <tr> <td style="text-align: center;">April 22</td> <td style="text-align: center;">Board Room - Review FY2014 Tentat</td> <td style="text-align: center;">2:00 PM</td> </tr> <tr> <td style="text-align: center;">April 29</td> <td style="text-align: center;">Board Room - Adopt FY2014 Tentativ</td> <td style="text-align: center;">1:00 PM</td> </tr> </tbody> </table>	<u>Date</u>	<u>Place</u>	<u>Time</u>	April 17	Board Room - Review FY2014 Tentat	8:30 AM	April 22	Board Room - Review FY2014 Tentat	2:00 PM	April 29	Board Room - Adopt FY2014 Tentativ	1:00 PM
<u>Date</u>	<u>Place</u>	<u>Time</u>											
April 17	Board Room - Review FY2014 Tentat	8:30 AM											
April 22	Board Room - Review FY2014 Tentat	2:00 PM											
April 29	Board Room - Adopt FY2014 Tentativ	1:00 PM											
April 26 - May 2, 2013	Prepare the FY2014 Popular Budget Report and the Internet Report for presentation to the citizens of Cobb County												

**EXECUTIVE SUMMARY
FY2014 BUDGET CALENDAR**

<u>Date</u>	<u>Tasks</u>
May 2, 2013	Advertise FY2014 Tentative Budget - Place Tentative Popular Report on the web at www.cobbk12.org and distribute memo for public libraries to display for citizens to locate the Popular Report on the District's website.
May 3, 2013	Advertise Salary Hearings in the newspaper .
May 14, 2013	<u>Tentative Salary Hearing (6:30 PM - 7:00 PM)</u> <u>FY2014 Budget Public Forum (7:00 PM - 7:30 PM)</u> Board of Education & Superintendent conduct a public forum for the FY2014 Tentative Budget. Interested parties will present any additional input or comments.
May 16, 2013	<u>Tentative Salary Hearing (6:30 PM - 7:00 PM)</u> <u>Legal Adoption of the FY2014 Budget at the regular Board Meeting - (7:00 PM)</u>
July 2, 2013	Advertise Current Tax Digest and Five Year History of Levy in the newspaper
July 18, 2013	<u>Set the FY2014 Millage rate in the Board Room at 9:00 AM</u> (a special called meeting is needed to return Millage approval to Cobb County Government for final approval)

EXECUTIVE SUMMARY
SIGNIFICANT CHANGES IN THE BUDGET PROCESS AND/OR BUDGET POLICIES

The development of the FY2014 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 Plan Goals (Student Achievement, Stakeholder Involvement, and Accountability).

As part of the budget development process, administration gathered information and budget requests from all levels of the organization. In the FY2014 budget, student enrollment, including charter schools and pre-K, is estimated to be 109,190.

The District's careful implementation of significant spending cuts and service reductions over the past three years, along with prudent management of federal stimulus dollars, has left the District in a better financial position than many had anticipated in this difficult economic climate. As a result, the District plans to use \$45.2 million in revenue reserve and expenditure lapse 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. FY2014 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 FY2014 Budget on April 29, 2013. The Board held a public hearing for the budget on May 14, 2013, and approved the final budget on May 16, 2013. Prior to the public hearing, the FY2014 Budget was made available on the Internet for public review at address: <http://www.cobbk12.org/centraloffice/finance/budget.aspx>.

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 submitted by the Planning Service Department to the Financial Services Division by November 30th of each year. These projections are used to prepare the proposed expenditure budget. The proposed State revenue is calculated using the current year enrollment and estimated growth based on the realized growth from the previous year. 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 contained in the recent Enrollment Growth Study that was developed for the Cobb County School District by McKibben and Cropper, as well as a review of the Cobb County Government data (2030 Comprehensive Plan), and housing and population data provided to the District by Metro Study Inc. The following table presents the past five year active enrollment data (including charter, Devereux and pre-K programs) and projection for the future years:

Five Year History	FY2009	FY2010	FY2011	FY2012	FY2013
Enrollment	106,747	107,245	107,315	107,291	108,452
Growth Rate	-	0.5%	0.1%	0.0%	1.1%

Five Year Projection	FY2014	FY2015	FY2016	FY2017	FY2018
Enrollment	109,190	109,735	110,284	110,835	111,389
Growth Rate	0.7%	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 projections 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. American Recovery and Reinvestment Act (ARRA) – The Federal Stabilization Funds and the Stimulus Funds ended in FY2011.
- E. 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.
- F. Formula Driven Budget - A formula driven budget is prepared by the Finance Division using the enrollment projections and personnel allotments furnished by 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.
- G. Student Supply Allocations – FY2014 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.
- H. Salary Improvements - Salary improvements are recommended based on the proposed State increase with adjustments as specified in the system's goals and objectives as approved by the Board.
- I. 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.
- J. Equipment - 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.
- K. 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.

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

- L. 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.

- M. 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.

- N. Fringe Benefit Estimates for FY2014

FRINGE BENEFIT	FY2014 PROJECTION
Group Insurance - Certified	\$945.00 per month
Group Insurance - Classified	\$596.20 per month
Social Security	6.20% of Gross Salary
Medicare	1.45% of Gross Salary
Teacher’s Retirement System (Certified, Administrators, Clerical, Aides)	12.28% of Gross Salary
Unemployment	\$45 – Annual Employee Cost
Workers Compensation	
Teachers, Administrators, Clerical, Aides	0.33% of Gross Salary
Bus Drivers	2.83% of Gross Salary
All Other	2.92% 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 FY2014 local 5 mill share is budgeted at \$133.2 million dollars.

- B. Local Tax Revenue – For FY2014, the Cobb County School District is estimating a property tax digest with zero percent decline or growth. The Board approved the millage rate 18.9 mills, the same rate imposed in FY2013.

- 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 General Fund balance less encumbrances equivalent to a range of 30 to 55 days of annual expenditures.

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

The FY 2014 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, 2013 (Estimated)	\$100,197,717	\$23,315,557	\$395,859	\$39,679,844	\$7,294,308	\$170,883,285
Revenue:						
Local	\$399,584,343	\$31,097,189	\$0	\$76,058,586	\$6,746,864	\$513,486,982
State	\$407,318,416	\$6,636,087	\$0	\$0	\$0	\$413,954,503
Federal	\$3,999,097	\$78,841,627	\$0	\$0	\$0	\$82,840,724
Transfers/Other	\$159,890	\$1,063,291	\$0	\$0	\$1,447,507	\$2,670,688
Total Revenue	\$811,061,746	\$117,638,194	\$0	\$76,058,586	\$8,194,371	\$1,012,952,897
Total Funds Available	\$911,259,463	\$140,953,751	\$395,859	\$115,738,430	\$15,488,679	\$1,183,836,182
Appropriations						
Instruction	\$611,467,613	\$28,108,891	\$0	\$0	\$0	\$639,576,504
Pupil Support Services	\$17,007,112	\$5,755,329	\$0	\$0	\$0	\$22,762,441
Improvement of Instructional Svcs	\$23,647,865	\$13,689,681	\$0	\$0	\$0	\$37,337,546
Educational Media	\$14,840,200	\$21,881	\$0	\$0	\$0	\$14,862,081
Federal Grant Administration	\$0	\$783,087	\$0	\$0	\$0	\$783,087
General Administration	\$7,416,503	\$1,024,378	\$0	\$0	\$0	\$8,440,881
School Administration	\$51,809,976	\$72,789	\$0	\$0	\$0	\$51,882,765
Support Services-Business	\$3,858,160	\$55,927	\$0	\$0	\$8,194,371	\$12,108,458
Operations & Maint of Plant Svc	\$61,462,760	\$1,469,806	\$0	\$0	\$0	\$62,932,566
Student Transportation	\$48,061,347	\$1,515,572	\$0	\$0	\$0	\$49,576,919
Central Support Services	\$14,128,347	\$0	\$0	\$0	\$0	\$14,128,347
Other Support Services	\$0	\$1,883,712	\$0	\$0	\$0	\$1,883,712
School Nutrition	\$0	\$54,731,095	\$0	\$0	\$0	\$54,731,095
Community Services	\$69,761	\$8,526,046	\$0	\$0	\$0	\$8,595,807
Capital Outlay	\$17,983	\$0	\$0	\$96,660,102	\$0	\$96,678,085
Transfers	\$2,503,498	\$0	\$0	\$0	\$0	\$2,503,498
Debt Service	\$0	\$0	\$0	\$0	\$0	\$0
Total Appropriations	\$856,291,125	\$117,638,194	\$0	\$96,660,102	\$8,194,371	\$1,078,783,792
Ending Fund Balance June 30, 2014 (Estimated)	\$54,968,338	\$23,315,557	\$395,859	\$19,078,328	\$7,294,308	\$105,052,390
Total Appropriation & Ending Fund Balance	\$911,259,463	\$140,953,751	\$395,859	\$115,738,430	\$15,488,679	\$1,183,836,182

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		
	2012 Actual	2013 Revised Budget	2014 Approved Budget	2012 Actual	2013 Revised Budget	2014 Approved Budget
Beginning Fund Balance July 1 (Estimated)	\$146,443,463	\$133,542,386	\$100,197,717	\$26,708,836	\$26,116,091	\$23,315,557
Revenue:						
Local	\$411,980,950	\$405,363,273	\$399,584,343	\$29,766,155	\$32,256,031	\$31,097,189
State	\$385,335,895	\$398,127,330	\$407,318,416	\$6,781,805	\$6,669,571	\$6,636,087
Federal	\$5,541,472	\$5,961,902	\$3,999,097	\$81,219,052	\$94,726,416	\$78,841,627
Transfers/Other	\$24,001,619	\$20,429,707	\$159,890	\$928,349	\$1,013,694	\$1,063,291
Total Revenue	\$826,859,936	\$829,882,212	\$811,061,746	\$118,695,362	\$134,665,712	\$117,638,194
Total Funds Available	\$973,303,399	\$963,424,598	\$911,259,463	\$145,404,198	\$160,781,803	\$140,953,751
Appropriations						
Instruction	\$603,038,369	\$614,476,951	\$611,270,001	\$31,489,200	\$37,061,449	\$28,108,891
Pupil Support Svcs	\$17,305,065	\$17,953,984	\$16,671,425	\$8,408,913	\$9,800,742	\$5,755,329
Improvement of Instructional Svcs	\$24,956,243	\$23,640,914	\$23,585,248	\$10,782,596	\$18,973,462	\$13,689,681
Educational Media Services	\$14,562,598	\$14,520,826	\$14,840,200	\$12,035	\$21,881	\$21,881
Federal Grant Administration	\$0	\$0	\$0	\$212,486	\$1,022,339	\$783,087
General Administration	\$6,717,815	\$7,890,433	\$7,448,229	\$1,616,339	\$1,290,092	\$1,024,378
School Administration	\$51,924,851	\$51,162,489	\$51,830,490	\$42,466	\$80,011	\$72,789
Support Services-Business	\$4,772,753	\$4,252,941	\$3,860,631	\$36,388	\$69,557	\$55,927
Operations & Maint of Plant Svc	\$55,517,621	\$60,896,127	\$61,382,453	\$1,152,273	\$1,378,915	\$1,469,806
Student Transportation	\$42,636,171	\$48,404,978	\$48,780,615	\$3,594,243	\$2,691,350	\$1,515,572
Central Support Services	\$15,895,377	\$17,452,336	\$14,030,591	\$62,823	\$135,768	\$0
Other Support Services	\$0	\$0	\$0	\$1,638,087	\$2,583,959	\$1,883,712
School Nutrition	\$0	\$0	\$0	\$51,791,675	\$53,369,956	\$54,731,095
Community Services	\$65,677	\$68,170	\$69,761	\$8,447,135	\$8,986,712	\$8,526,046
Capital Outlay	\$3,664	\$17,983	\$17,983	\$1,446	\$53	\$0
Transfers	\$2,364,809	\$2,488,749	\$2,503,498	\$0	\$0	\$0
Debt Service	\$0	\$0	\$0	\$0	\$0	\$0
Total Appropriations	\$839,761,013	\$863,226,881	\$856,291,125	\$119,288,106	\$137,466,246	\$117,638,194
Ending Fund Balance June 30 (Estimated)	\$133,542,386	\$100,197,717	\$54,968,338	\$26,116,091	\$23,315,557	\$23,315,557
Total Appropriation & Ending Fund Balance	\$973,303,399	\$963,424,598	\$911,259,463	\$145,404,198	\$160,781,803	\$140,953,751

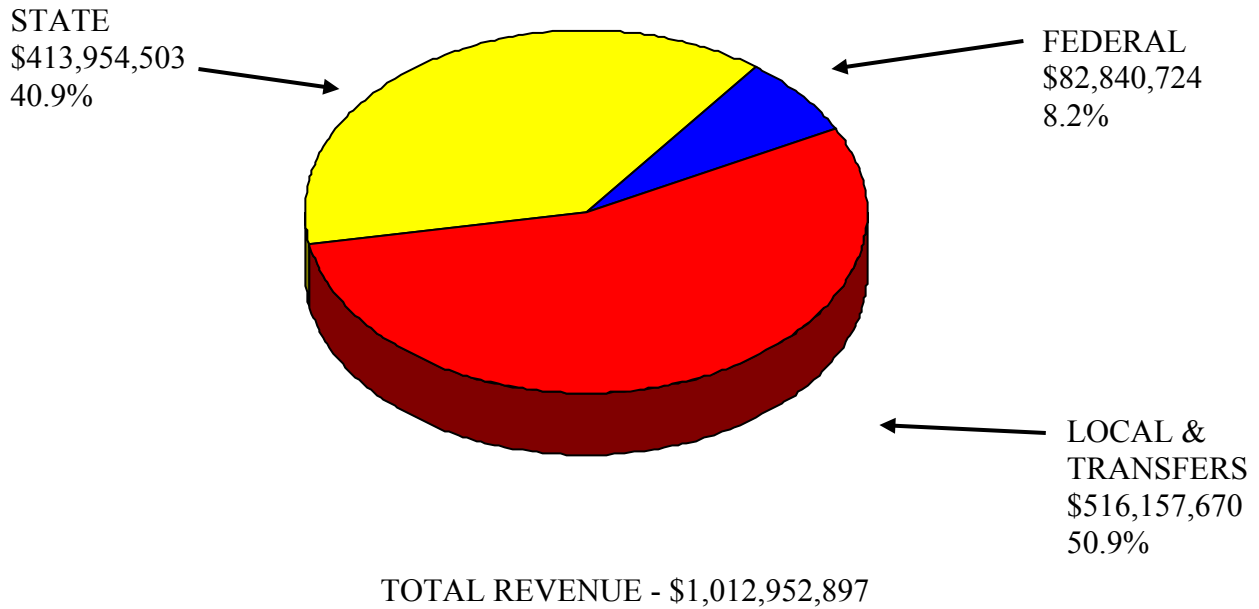
EXECUTIVE SUMMARY
OVERVIEW OF REVENUES AND EXPENDITURES FOR ALL FUNDS
CONSOLIDATED BUDGET STATEMENT
THREE YEAR SUMMARY

Description	Debt Service			Capital Projects		
	2012 Actual	2013 Revised Budget	2014 Approved Budget	2012 Actual	2013 Revised Budget	2014 Approved Budget
Beginning Fund Balance July 1 (Estimated)	\$395,859	\$395,859	\$395,859	\$147,774,572	\$75,804,191	\$39,679,844
Revenue:						
Local	\$7,914	\$0	\$0	\$121,487,745	\$117,826,437	\$76,058,586
State	\$0	\$0	\$0	\$30,583,736	\$3,924,080	\$0
Federal	\$0	\$0	\$0	\$0	\$0	\$0
Transfers/Other	\$0	\$0	\$0	\$2,476,874	\$0	\$0
Total Revenue	\$7,914	\$0	\$0	\$154,548,356	\$121,750,517	\$76,058,586
Utilize Fund Balance						
Total Funds Available	\$403,773	\$395,859	\$395,859	\$302,322,928	\$197,554,708	\$115,738,430
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
Federal Grant Administration	\$0	\$0	\$0	\$0	\$0	\$0
General Administration	\$0	\$0	\$0	\$0	\$0	\$0
School Administration	\$0	\$0	\$0	\$0	\$0	\$0
Support Services-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 Support Services	\$0	\$0	\$0	\$0	\$0	\$0
Other Support Services	\$0	\$0	\$0	\$0	\$0	\$0
School Nutrition	\$0	\$0	\$0	\$0	\$0	\$0
Community Services	\$0	\$0	\$0	\$0	\$0	\$0
Capital Outlay	\$0	\$0	\$0	\$202,684,922	\$137,605,047	\$96,660,102
Transfers	\$7,914	\$0	\$0	\$23,833,815	\$20,269,817	\$0
Debt Service	\$0	\$0	\$0	\$0	\$0	\$0
Total Appropriations	\$7,914	\$0	\$0	\$226,518,737	\$157,874,864	\$96,660,102
Ending Fund Balance June 30 (Estimated)	\$395,859	\$395,859	\$395,859	\$75,804,191	\$39,679,844	\$19,078,328
Total Appropriation & Ending Fund Balance	\$403,773	\$395,859	\$395,859	\$302,322,928	\$197,554,708	\$115,738,430

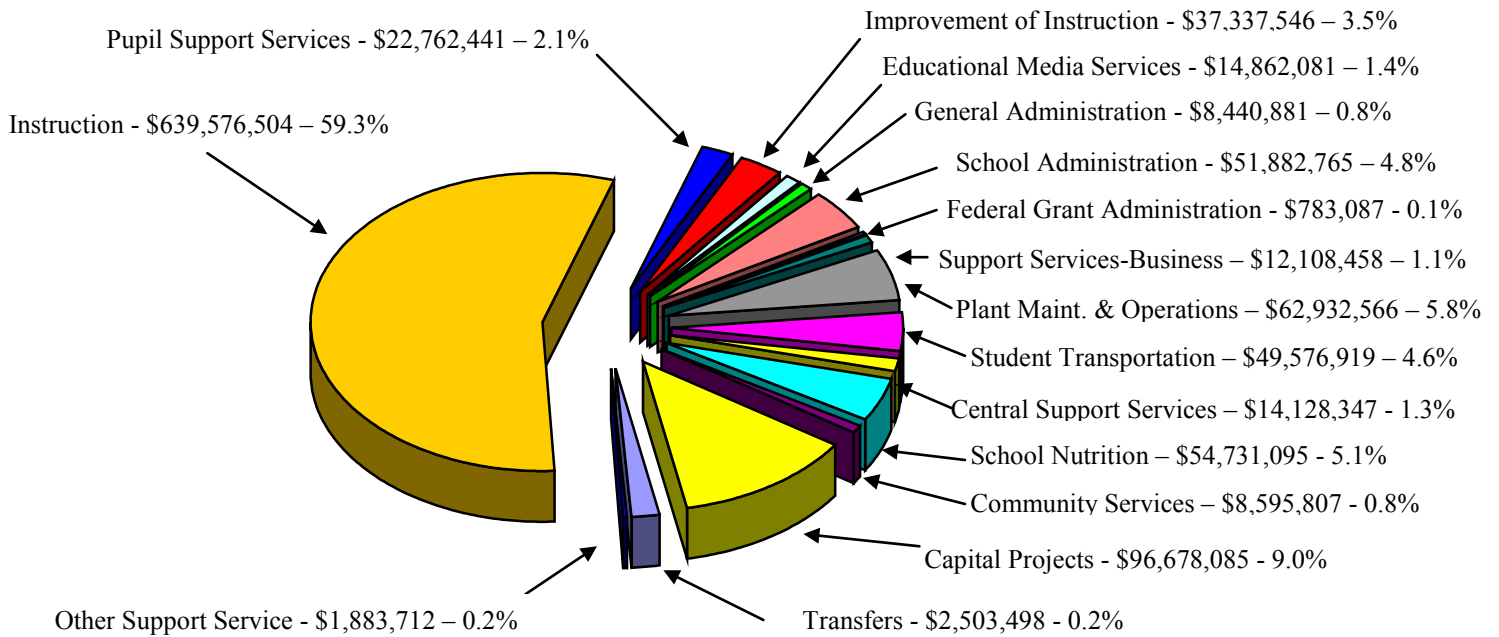
**EXECUTIVE SUMMARY
OVERVIEW OF REVENUES AND EXPENDITURES FOR ALL FUNDS
CONSOLIDATED BUDGET STATEMENT
THREE YEAR SUMMARY**

Description	Internal Service			Total All Funds		
	2012 Actual	2013 Revised Budget	2014 Approved Budget	2012 Actual	2013 Revised Budget	2014 Approved Budget
Beginning Fund Balance July 1 (Estimated)	\$9,447,163	\$7,317,060	\$7,294,308	\$330,769,893	\$243,175,587	\$170,883,285
Revenue:						
Local	\$7,065,318	\$6,746,864	\$6,746,864	\$570,308,083	\$562,192,605	\$513,486,982
State	\$0	\$0	\$0	\$422,701,436	\$408,720,981	\$413,954,503
Federal	\$0	\$0	\$0	\$86,760,524	\$100,688,318	\$82,840,724
Transfers/Other	\$5,036,460	\$1,475,055	\$1,447,507	\$32,443,302	\$22,918,456	\$2,670,688
Total Revenue	\$12,101,778	\$8,221,919	\$8,194,371	\$1,112,213,346	\$1,094,520,360	\$1,012,952,897
Total Funds Available	\$21,548,941	\$15,538,979	\$15,488,679	\$1,442,983,239	\$1,337,695,947	\$1,183,836,182
Appropriations						
Instruction	\$0	\$0	\$0	\$634,527,569	\$651,538,400	\$639,378,892
Pupil Support Svcs	\$0	\$0	\$0	\$25,713,978	\$27,754,726	\$22,426,754
Improvement of Instructional Svcs	\$0	\$0	\$0	\$35,738,838	\$42,614,376	\$37,274,929
Educational Media Services	\$0	\$0	\$0	\$14,574,634	\$14,542,707	\$14,862,081
Federal Grant Administration	\$0	\$0	\$0	\$212,486	\$1,022,339	\$783,087
General Administration	\$0	\$0	\$0	\$8,334,155	\$9,180,525	\$8,472,607
School Administration	\$0	\$0	\$0	\$51,967,317	\$51,242,500	\$51,903,279
Support Svcs - Business	\$14,231,881	\$8,244,671	\$8,194,371	\$19,041,022	\$12,567,169	\$12,110,929
Operations & Maint of Plant Svc	\$0	\$0	\$0	\$56,669,894	\$62,275,042	\$62,852,259
Student Transportation	\$0	\$0	\$0	\$46,230,414	\$51,096,328	\$50,296,187
Central Suppt Svcs	\$0	\$0	\$0	\$15,958,201	\$17,588,104	\$14,030,591
Other Suppt Svcs	\$0	\$0	\$0	\$1,638,087	\$2,583,959	\$1,883,712
School Nutrition	\$0	\$0	\$0	\$51,791,675	\$53,369,956	\$54,731,095
Community Services	\$0	\$0	\$0	\$8,512,812	\$9,054,882	\$8,595,807
Capital Projects	\$0	\$0	\$0	\$202,690,032	\$137,623,083	\$96,678,085
Transfers	\$0	\$0	\$0	\$26,206,538	\$22,758,566	\$2,503,498
Debt Service	\$0	\$0	\$0	\$0	\$0	\$0
Total Appropriations	\$14,231,881	\$8,244,671	\$8,194,371	\$1,199,807,652	\$1,166,812,662	\$1,078,783,792
Ending Fund Balance June 30 (Estimated)	\$7,317,060	\$7,294,308	\$7,294,308	\$243,175,587	\$170,883,285	\$105,052,390
Total Appropriation & Ending Fund Balance	\$21,548,941	\$15,538,979	\$15,488,679	\$1,442,983,239	\$1,337,695,947	\$1,183,836,182

**COBB COUNTY SCHOOL DISTRICT
FISCAL YEAR 2014 REVENUE – ALL FUNDS**



**COBB COUNTY SCHOOL DISTRICT
FISCAL YEAR 2014 EXPENDITURES – ALL FUNDS**



TOTAL EXPENDITURES - \$1,078,783,792

**EXECUTIVE SUMMARY
GENERAL FUND
FY2014 BUDGET DEVELOPMENT PRINCIPAL ISSUES**

Issue Description	Impact Amount
Local Revenue projection decline in Digest	(\$7,000,022)
State funding increase projection (QBE additional revenue due to increase of TRS rate, student FTE, and teacher T&E factor)	\$16,325,526
Expiration of transfer from other fund (excess SPLOST II Fund)	(\$20,269,817)
Expiration of FY2013 Budget Reductions (1/2 salary step, furlough days, 180-177 school days transportation savings, etc.)	(\$11,358,779)
Expiration of funds reserve and revised from prior year	(\$33,693,260)
Net of Other Enhancements and Reductions	\$144,764
FY2014 Salary, benefit, position changes for enrollment, step, and operation needs	(\$26,655,876)
Utility (water, sewer, gas, electricity, fuel) increase projection	(\$1,634,342)
Charter School costs increase projection	(\$2,226,679)
FY2014 Total Budget shortfall in Forecast	(\$86,368,485)
Revenue Projection Revision	\$3,459,448
Expenditure Projection Revision	(\$310,951)
FY2014 Revised Budget Deficit Challenge	(\$83,219,988)

**EXECUTIVE SUMMARY
GENERAL FUND
FY2014 BUDGET DEVELOPMENT PRINCIPAL ISSUES (Continued)**

Issue Description	Impact Amount
Expenditure Budget Deductions	
5 Furlough Days for All Employees	(\$14,660,841)
½ year Salary Step Reduction for All Eligible Employees	(\$5,000,000)
Reduce school year from 180 to 175 days (transportation saving)	(\$1,099,999)
Reduce 182 Professional Positions in School	(\$13,910,111)
Reduce 14 Administrative Contingency Positions	(\$1,400,000)
Implement Virtual/ Online Learning	\$984,500
Add 49% Teacher Positions	\$754,000
Reduce Central Office Personnel and Operation Budget	(\$2,095,112)
Reduce General Fund Staff Development and Travel Budget	(\$939,000)
Eliminate Hiring Bonus for Special Ed Teachers and SLPs	(\$502,390)
Other Misc. Operation and Program Budget Reductions	(\$121,657)
Total Budget Deduction for Balancing FY2014 Budget	(\$37,990,609)
Fund Balance and Expenditure Lapse Utilization	
Additional FY2013 State QBE Funds	(\$8,800,000)
Fund Balance - General Fund	(\$22,200,000)
Budget New Teachers at Beginning Salary Step	(\$4,229,379)
General Fund Lapse	(\$10,000,000)
Total Fund Balance and Lapse Use for Balancing FY2014 Budget	(\$45,229,379)
FY2014 Deductions to Offset Budget Deficit Challenge	(\$83,219,988)

EXECUTIVE SUMMARY
DISCUSSION OF SIGNIFICANT EVENTS AND INITIATIVES

Board Approved Fiscal Year 2014 Budget

The Cobb County Board of Education approved an \$856 million budget for Fiscal Year 2014 during its May 16 evening meeting, taking several cost-cutting measures to address an \$86 million shortfall. Reductions in General Fund expenditures include a decrease of 182 professional positions through attrition, reducing the 2013-2014 school year five days (to 175 days from 180 days), five furlough days for all District employees, and a delay in salary step increases for eligible employees until January 2014. The approved budget will cut central administrative office expenses by \$1.8 million and eliminates 16 central office positions.

The approved budget does not increase the school property tax rate for Cobb County property owners. The Cobb County School District continues to face significant decreases from its two main sources of revenue - funding from the state of Georgia under the Quality Basic Education funding formula and local property tax collections. The Board opted to use \$45 million in reserve funds to help offset the deficit and minimize the impact of budget reductions on classroom instruction. Even with the \$45 million reduction, the district's reserve fund will remain above the recommended one-month's operating funds threshold.

The FY2014 General Fund budget, which takes effect July 1, 2013, is based on a preliminary enrollment figure of 109,190 (including charter schools, the Devereux Ackerman Academy and Pre-Kindergarten).

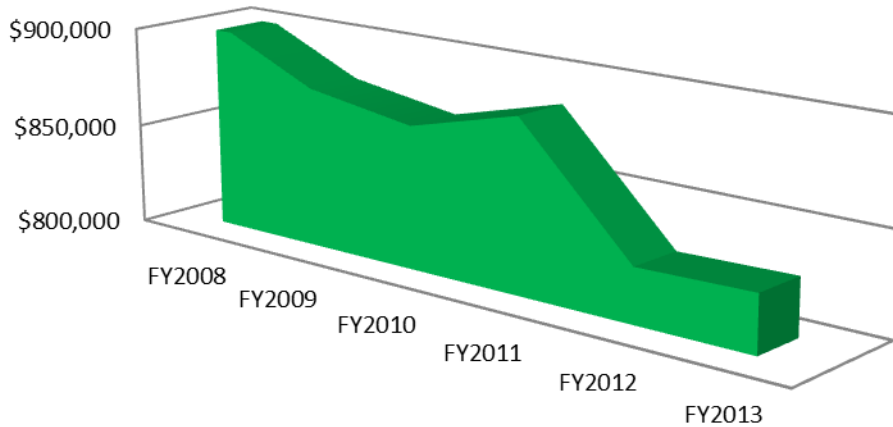
The school district also will seek long-term cost savings through innovation, although on a smaller scale than originally proposed. The FY2014 budget supports expansion of the lower-cost online learning model. The District will implement the expanded virtual classroom concept during the 2013-2014 school year, with systems in place to measure student performance, evaluate efficacy of online instruction and compare results to regular classroom performance. The budget approved by the Board provides approximately \$935,000 to implement the expanded online learning opportunities – about \$3 million less than originally proposed.

What Factors Have Contributed to the Budget Situation?

- Continued decrease in revenues from local property tax collections. A 2.39% digest decline was projected by Cobb County Board of Tax Assessors on March 2013.
- ‘Austerity’ cuts in State education funding. \$72 million in Fiscal Year 2013. Total \$425 million in lost revenue since Fiscal Year 2003. These cuts force the District to locally absorb costs once funded by the State.
- State-mandated “Local Fair Share” tax contribution has grown from \$88.8 million in 2003 to \$135.5 million in 2013. 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 employee health insurance and teacher retirement system (12.28% in 2014 vs. 11.14% in 2013).
- End of funding support from SPLOST II excess funds.

EXECUTIVE SUMMARY
DISCUSSION OF SIGNIFICANT EVENTS AND INITIATIVES (Continued)

Local, State & Federal Revenue
(in Thousands)



	FY2008	FY2009	FY2010	FY2011	FY2012	FY2013
Revenue (Thousand)	\$904,067	\$879,132	\$870,408	\$885,067	\$826,859	\$828,216

State Austerity Budget Cuts

Prior to the FY2014 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. State austerity budget cuts are expected to continue into FY2014 and are budgeted at \$65.9 million.

The State austerity reductions to Cobb County School District history from FY2003 and projection of FY2014 are listed below.

State Austerity Reduction

Description	FY2003	FY2004	FY2005	FY2006	FY2007	FY2008
Annual	\$9,018,265	\$10,479,762	\$22,370,784	\$22,370,784	\$11,211,055	\$9,442,954
Mid-Year Cut	\$0	\$8,556,134	\$0	\$0	\$0	\$0
Total	\$9,018,265	\$19,035,896	\$22,370,784	\$22,370,784	\$11,211,055	\$9,442,954
Cumulative	\$9,018,265	\$28,054,161	\$50,424,945	\$72,795,729	\$84,006,784	\$93,449,738
Description	FY2009	FY2010	FY2011	FY2012	FY2013	FY2014
Annual	\$6,178,365	\$42,407,699	\$69,383,901	\$72,553,160	\$72,141,399	\$65,900,761
Mid-Year Cut	\$25,316,975	\$43,521,811	\$413,185			
Total	\$31,495,340	\$85,929,510	\$69,797,086	\$72,553,160	\$72,141,399	\$65,900,761
Cumulative	\$124,945,078	\$210,874,588	\$280,671,674	\$353,224,834	\$425,366,233	\$491,266,994

EXECUTIVE SUMMARY
DISCUSSION OF SIGNIFICANT EVENTS AND INITIATIVES (Continued)

Expenditure Comparison

How Does Cobb Compare in Spending?

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

The Cobb County School District was mentioned in an Atlanta Journal-Constitution article dated January 19 for having the fewest central office positions per 1,000 students when compared with other metro area districts. Fulton and Dekalb were the highest at 18.5 and 15.5, respectfully; Gwinnett had 6.1 positions and Cobb was the lowest at 5.8 positions. According to Dekalb’s consultant, the number should be close to 12 central office positions per 1,000 students. The article’s statement is consistent with the expenditures reported on the State Report Card published by the Governor’s Office of Student Achievement each year.

As seen in the table below, Cobb’s general administrative costs, \$83 per full time equivalent (FTE), is significantly lower than the other districts. Cobb has also continued to be at the top when comparing the per FTE expenditures on Instruction.

Per FTE Expenditure Comparison of Metro Atlanta School Districts

Cost per Child	Atlanta	Cobb	Dekalb	Fulton	Gwinnett
Instructional	\$6,210	\$5,623	\$5,598	\$5,556	\$5,115
Media	\$196	\$135	\$149	\$140	\$119
Instruction Support	\$1,879	\$211	\$274	\$360	\$380
Pupil Services	\$388	\$160	\$308	\$286	\$154
General Administration	\$1,342	\$83	\$206	\$181	\$240
School Administration	\$643	\$477	\$616	\$531	\$591
Transportation	\$325	\$353	\$457	\$434	\$464
Maint & Operations	\$1,273	\$511	\$783	\$724	\$539
Debt Services	\$118	\$-	\$-	\$-	\$-
Total	\$12,374	\$7,553	\$8,390	\$8,212	\$7,600

Source: State of Georgia Department of Education 2010-2011 Report Card as latest available



FY2014 LEGISLATIVE PRIORITIES

1. Include Local Exemptions when Calculating the State of Georgia Local Five Mill Share

The State of Georgia Local Five Mill Share formula only includes state exemptions and not local property exemptions. The exclusion of local property exemptions from the formula results in Cobb contributing in excess of Five Mills. The Board of Education petitions the Cobb Legislative Delegation and the General Assembly and Governor to include local property exemptions in the State of Georgia Local Five Mill Share formula.

- FY2014 State of Georgia Local Fair Share - \$131,545,626
- Value of 1 Mill on the Cobb County Property Digest - \$18,347,420
- Local Fair Share Georgia Code – (GA Code 20-2-164)
- Effect of the exclusion of local property exemptions:
 $\$131,545,626$ (FY2014 Local Fair Share) / $\$18,347,420$ (Value of 1 Mill) = 7.169 Mills

2. Provide an Alternative General Fund Revenue Option for School Districts in Georgia

The current General Fund revenue structure for school districts in Georgia consists mainly of State of Georgia QBE revenue and Local Property Tax revenue. These two revenue sources have proven to be unstable during times of declining economic growth. An additional revenue option for school districts could assist in providing more diversification resulting in more consistent General Fund revenue amounts from year to year. The Board of Education petitions the Cobb Legislative Delegation and the General Assembly and Governor to allow individual school districts to implement a sales tax to fund General Fund school district operations.

3. Increase local control through district flexibility for instruction

The school district recognizes that students need a variety of offerings for instruction. By June 2015 current waivers will expire. We are asking for flexibility at the local level with funding and guidelines for programs, i.e. Early Intervention Program (EIP), Gifted, Remedial, Class Size, etc. Additionally, flexibility with seat time requirements would allow for more creativity with scheduling hours and days of instruction for students. The Board of Education petitions the Cobb Legislative Delegation and the General Assembly and Governor to increase local control through district flexibility for instruction.

4. **Reduce local burden of standardized testing**

Allow local flexibility in selecting grade levels to be tested rather than requiring testing for all grade levels. Local systems should be given flexibility with assessments while ensuring students meet standards prior to moving to the next grade level.

Reduced testing would allow for:

- A focus on formative assessments and or mid-course assessments that can impact student performance during the course rather than at the end.
- Additional time for instruction and less time spent testing.

Therefore, the Board of Education petitions the Cobb Legislative Delegation and the General Assembly and Governor to reduce the local burden of standardized testing.

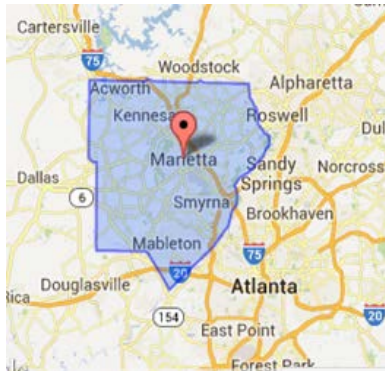
5. **Restore State of Georgia Austerity Cuts**

The Board of Education petitions the Cobb Legislative Delegation and the General Assembly and Governor to discontinue State of Georgia austerity reductions and fully fund the Quality Basic Education Act by restoring funds previously cut.

History of State of Georgia Austerity Cuts

Year	Original	Mid Year	Total	Cumulative
<i>FY2003</i>	<i>\$9,018,265</i>		<i>\$9,018,265</i>	
<i>FY2004</i>	<i>\$10,479,762</i>	<i>\$8,556,134</i>	<i>\$19,035,896</i>	
<i>FY2005</i>	<i>\$22,370,784</i>		<i>\$22,370,784</i>	
<i>FY2006</i>	<i>\$22,370,784</i>		<i>\$22,370,784</i>	
<i>FY2007</i>	<i>\$11,211,055</i>		<i>\$11,211,055</i>	
<i>FY2008</i>	<i>\$9,442,954</i>		<i>\$9,442,954</i>	
<i>FY2009</i>	<i>\$6,178,365</i>	<i>\$25,316,975</i>	<i>\$31,495,340</i>	
<i>FY2010</i>	<i>\$42,407,699</i>	<i>\$43,521,811</i>	<i>\$85,929,510</i>	
<i>FY2011</i>	<i>\$69,383,901</i>	<i>\$413,185</i>	<i>\$69,797,086</i>	
<i>FY2012</i>	<i>\$72,384,317</i>		<i>\$72,384,317</i>	
<i>FY2013</i>	<i>\$72,171,373</i>		<i>\$72,171,373</i>	
<i>FY2014</i>	<i>\$65,900,761</i>		<i>\$65,900,761</i>	<i>\$491,128,125</i>

EXECUTIVE SUMMARY
EXPLANATION OF COMMUNITY FINANCIAL AND DEMOGRAPHIC INFORMATION



Location and History

Located just across the Chattahoochee River from Atlanta, Cobb County is a dynamic community of more than 707,000 residents and total house units around 286,000. Cobb County covers 340.2 square miles and has six municipalities: Acworth, Austell, Kennesaw, Marietta, Powder Springs and Smyrna.

Cobb County, Georgia was officially organized in 1832 and named in honor of Thomas Willis Cobb who was a U.S. representative, U.S. senator and Supreme Court judge. The county was created from its neighboring county, Cherokee, by an act of the General Assembly.

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.

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 2012 (most recent figures available), Cobb County had one of the metropolitan area's highest median household incomes at \$65,423.

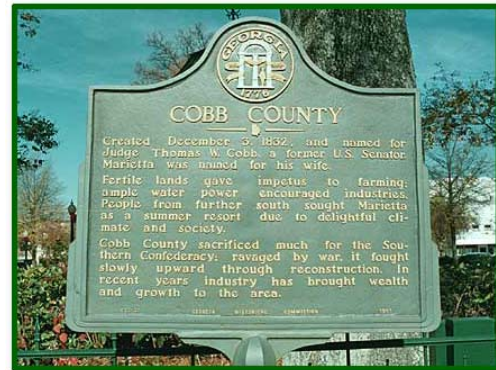


Photo: Ed Jackson

Cobb is also part of a very select group that includes less than 1 percent of counties nationwide to have achieved a Triple AAA credit rating. The AAA rating is the most highly acclaimed indicator of the overall financial strength of a community.



Reversing a ten-year steady trend of increases, in fiscal year 2013 the County's gross digest decreased by 2.42% over the 2012 digest as compared to a decrease of 5.66% the previous year and a total decrease of 14.52% over the last five years. This was a reflection of the nationwide erosion of real estate values during the recent economic downturn. We expect continuing challenges in the near future due to depressed real estate values as well as other key local tax revenue items on the way of sluggish recovery.

General Fund Financial Forecast

Type	Category	FY2013 Board Approved		FY2014 Board Approved		FY2015	FY2016	FY2017
		Orig. Budget		Orig. Budget				
1 Local	Property Tax Revenue	\$ 350,146,178	\$	346,766,246	\$	\$ 346,766,246	\$ 350,236,477	\$ 353,741,409
2	Transfer of SPLOST 2 Contingency	\$ 20,269,817	\$	-	\$	\$ -	\$ -	\$ -
3	Other Tax Revenue	\$ 52,974,824	\$	49,717,470	\$	\$ 49,717,470	\$ 49,717,470	\$ 49,717,470
4	Other Local	\$ 2,376,661	\$	3,235,017	\$	\$ 3,235,017	\$ 3,235,017	\$ 3,235,017
5 State	Miscellaneous State Grant	\$ 4,107,088	\$	3,691,855	\$	\$ 3,691,855	\$ 3,691,855	\$ 3,691,855
6	QBE	\$ 384,936,535	\$	403,652,061	\$	\$ 403,652,061	\$ 403,652,061	\$ 403,652,061
7 Federal	Indirect Cost	\$ 1,986,169	\$	2,342,570	\$	\$ 2,342,570	\$ 2,342,570	\$ 2,342,570
8	ROTC	\$ 913,360	\$	956,527	\$	\$ 956,527	\$ 956,527	\$ 956,527
9	MedAce	\$ 535,979	\$	400,000	\$	\$ 400,000	\$ 400,000	\$ 400,000
10	Medicaid	\$ 300,000	\$	300,000	\$	\$ 300,000	\$ 300,000	\$ 300,000
11	E-Rate	\$ 2,226,394	\$	-	\$	\$ -	\$ -	\$ -
Revenue Total		\$ 820,773,005	\$	811,061,746	\$	\$ 811,061,746	\$ 814,531,977	\$ 818,036,909
Reserve Available	Funds Reserved in Prior Year	\$ 28,254,237	\$	45,229,379				
Total Funds Available		\$ 849,027,242	\$	856,291,125	\$	\$ 811,061,746	\$ 814,531,977	\$ 818,036,909
Base	FY13 Approved Budget	\$ 849,027,242						
	FY14 Approved Budget		\$	856,291,125				
12	Prior Year Continuation Budget					\$ 856,291,125	\$ 872,701,992	\$ 883,936,310
13 Salary/Benefits	Restoration of FY2014 Five Furlough Days							
14	Restoration of FY2014 1/2 Salary Step							
15	Restore 180 Day School Year							
16	Annual Step Increase					\$10,126,875	\$10,278,778	\$10,432,960
17	Increase in Health Insurance					\$ 5,400,000		
18	High Priority Payout					\$ (37,800)	\$ (5,400)	
19 Operations	Utilities					\$ 921,792	\$ 960,940	\$ 1,001,826
Expenditure Total		\$ 849,027,242	\$	856,291,125	\$	\$ 872,701,992	\$ 883,936,310	\$ 895,371,096
Forecasted (Deficit)/Surplus		\$ -	\$	-	\$	\$ (61,640,246)	\$ (69,404,333)	\$ (77,334,187)

Fund	FY2013				FY2014			FY2015			FY2016			FY2017			Forecast Assumptions and Comments	
	Beginning Fund Balance July 1	Revenue	Expenditures	Ending Fund Balance June 30	Revenue	Expenditures	Ending Fund Balance June 30	Revenue	Expenditures	Ending Fund Balance June 30	Revenue	Expenditures	Ending Fund Balance June 30	Revenue	Expenditures	Ending Fund Balance June 30		
SPECIAL REVENUE FUNDS																		
Special Programs																		
549	Donations	\$0	\$169,110	\$169,110	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	Donations are budgeted as received	
550	Facility Use	\$389,114	\$785,531	\$785,531	\$389,114	\$785,531	\$785,531	\$389,114	\$785,531	\$785,531	\$389,114	\$785,531	\$785,531	\$389,114	\$785,531	\$389,114	Continue FY2013 Budget (balanced)	
551	After School Program	\$1,733,069	\$7,220,714	\$7,238,169	\$1,715,614	\$7,319,006	\$7,319,006	\$1,715,614	\$7,319,006	\$7,319,006	\$1,715,614	\$7,319,006	\$7,319,006	\$1,715,614	\$7,319,006	\$1,715,614	Project using 0% Student Growth	
552	Performing Arts	\$146,571	\$369,164	\$369,164	\$146,571	\$369,164	\$369,164	\$146,571	\$369,164	\$369,164	\$146,571	\$369,164	\$369,164	\$146,571	\$369,164	\$146,571	Continue FY2013 Budget (balanced)	
553	Tuition School	\$865,974	\$860,867	\$860,867	\$865,974	\$866,094	\$866,094	\$865,974	\$866,094	\$866,094	\$865,974	\$866,094	\$866,094	\$865,974	\$866,094	\$865,974	Continue FY2013 Budget (balanced)	
554	Public Safety	\$426,319	\$1,240,058	\$1,240,058	\$426,319	\$1,304,610	\$1,304,610	\$426,319	\$1,304,610	\$1,304,610	\$426,319	\$1,304,610	\$426,319	\$1,304,610	\$1,304,610	\$426,319	Continue FY2013 Budget (balanced)	
556	Adult High School	\$123,209	\$304,760	\$304,760	\$123,209	\$304,760	\$304,760	\$123,209	\$304,760	\$304,760	\$123,209	\$304,760	\$304,760	\$123,209	\$304,760	\$123,209	Continue FY2013 Budget (balanced)	
557	Artists at School	\$19,992	\$9,900	\$9,900	\$19,992	\$9,900	\$9,900	\$19,992	\$9,900	\$9,900	\$19,992	\$9,900	\$9,900	\$19,992	\$9,900	\$19,992	Continue FY2013 Budget (balanced)	
State Aid																		
510	Adult Education	\$0	\$957,900	\$957,900	\$0	\$967,900	\$967,900	\$0	\$967,900	\$967,900	\$0	\$967,900	\$967,900	\$0	\$967,900	\$967,900	\$0	Grants are initially budgeted using last year's information received
532	Psycho Education	\$342,697	\$5,662,913	\$5,662,913	\$342,697	\$5,543,241	\$5,543,241	\$342,697	\$5,543,241	\$5,543,241	\$342,697	\$5,543,241	\$5,543,241	\$342,697	\$5,543,241	\$342,697		
580	Misc State Grants	\$0	\$295,217	\$295,217	\$0	\$200,000	\$200,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0		
Federal Aid																		
402	Title I	\$0	\$22,356,214	\$22,356,214	\$0	\$19,865,612	\$19,865,612	\$0	\$19,865,612	\$19,865,612	\$0	\$19,865,612	\$19,865,612	\$0	\$19,865,612	\$19,865,612	\$0	Grants are initially budgeted using last year's information
404	IDEA	\$0	\$24,676,304	\$24,676,304	\$0	\$19,317,697	\$19,317,697	\$0	\$19,317,697	\$19,317,697	\$0	\$19,317,697	\$19,317,697	\$0	\$19,317,697	\$19,317,697	\$0	Grants are initially budgeted using last year's information
406	Vocational Education	\$0	\$753,717	\$753,717	\$0	\$753,717	\$753,717	\$0	\$753,717	\$753,717	\$0	\$753,717	\$753,717	\$0	\$753,717	\$753,717	\$0	Grants are initially budgeted using last year's information
414	Title II - A	\$0	\$3,213,270	\$3,213,270	\$0	\$2,030,167	\$2,030,167	\$0	\$2,030,167	\$2,030,167	\$0	\$2,030,167	\$2,030,167	\$0	\$2,030,167	\$2,030,167	\$0	Grants are initially budgeted using last year's information
432	Homeless	\$0	\$52,000	\$52,000	\$0	\$52,000	\$52,000	\$0	\$52,000	\$52,000	\$0	\$52,000	\$52,000	\$0	\$52,000	\$52,000	\$0	Grants are initially budgeted using last year's information
460	Title III - A	\$0	\$1,610,719	\$1,610,719	\$0	\$1,388,356	\$1,388,356	\$0	\$1,388,356	\$1,388,356	\$0	\$1,388,356	\$1,388,356	\$0	\$1,388,356	\$1,388,356	\$0	Grants are initially budgeted using last year's information
462	Title IV	\$0	\$1,986,788	\$1,986,788	\$0	\$1,846,299	\$1,846,299	\$0	\$1,846,299	\$1,846,299	\$0	\$1,846,299	\$1,846,299	\$0	\$1,846,299	\$1,846,299	\$0	Grants are initially budgeted using last year's information
600	School Nutrition	\$21,700,089	\$51,233,832	\$53,192,565	\$19,741,356	\$54,731,095	\$54,731,095	\$19,741,356	\$54,731,095	\$54,731,095	\$19,741,356	\$54,731,095	\$54,731,095	\$19,741,356	\$54,731,095	\$54,731,095	\$19,741,356	Project using 0% Student Growth
DEBT SERVICE FUND																		
200	Debt Service	\$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 in February 2007.
INTERNAL SERVICE FUNDS																		
691	Unemployment	\$419,494	\$1,410,000	\$1,410,000	\$419,494	\$1,410,000	\$1,410,000	\$419,494	\$1,410,000	\$1,410,000	\$419,494	\$1,410,000	\$1,410,000	\$419,494	\$1,410,000	\$1,410,000	\$419,494	Continue FY2013 Budget (balanced)
692	Self Insurance	\$6,449,778	\$5,257,867	\$5,272,953	\$6,434,692	\$5,208,990	\$5,208,990	\$6,434,692	\$5,208,990	\$5,208,990	\$6,434,692	\$5,208,990	\$5,208,990	\$6,434,692	\$5,208,990	\$5,208,990	\$6,434,692	Continue FY2013 Budget (balanced)
694	Dental Insurance	\$42,209	\$0	\$0	\$42,209	\$0	\$0	\$42,209	\$0	\$0	\$42,209	\$0	\$0	\$42,209	\$0	\$0	\$42,209	Continue FY2013 Budget (balanced)
696	Purchasing/ Warehouse	\$24,735	\$1,456,396	\$1,464,062	\$17,069	\$1,477,725	\$1,477,725	\$17,069	\$1,477,725	\$1,477,725	\$17,069	\$1,477,725	\$1,477,725	\$17,069	\$1,477,725	\$1,477,725	\$17,069	Continue FY2013 Budget (balanced)
697	Flexible Benefits	\$358,044	\$97,656	\$97,656	\$358,044	\$97,656	\$97,656	\$358,044	\$97,656	\$97,656	\$358,044	\$97,656	\$97,656	\$358,044	\$97,656	\$97,656	\$358,044	Continue FY2013 Budget (balanced)
CAPITAL PROJECTS FUNDS																		

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).

**EXECUTIVE SUMMARY
CAPITAL PROJECTS FUND FORECAST**

In Millions

Month Received	Actual 2009	Notebook Projected 2010 (5%) Growth	Actual 2010	Notebook Projected 2011 (5%) Growth	Actual 2011	Notebook Projected 2012 (5%) Growth	Actual 2012	Notebook Projected 2013 (5%) Growth	KSU Forecast 2013	Notebook Projected 2014 (5%) Growth	KSU Forecast 2014
January		\$12.03	\$9.99	\$12.63	\$11.66	\$13.26	\$12.29	\$13.93	\$11.61	\$14.62	\$12.05
February		\$12.03	\$9.76	\$12.63	\$8.73	\$13.26	\$9.58	\$13.93	\$9.92		
March	\$9.21	\$12.63	\$8.90	\$13.26	\$9.44	\$13.93	\$9.62	\$14.62	\$9.64		
April	\$7.19	\$12.63	\$9.97	\$13.26	\$9.78	\$13.93	\$10.34	\$14.62	\$10.12		
May	\$12.32	\$12.63	\$9.29	\$13.26	\$9.50	\$13.93	\$9.26	\$14.62	\$10.35		
June	\$8.61	\$12.63	\$9.91	\$13.26	\$9.71	\$13.93	\$11.04	\$14.62	\$10.60		
July	\$9.23	\$12.63	\$9.25	\$13.26	\$10.15	\$13.93	\$10.48	\$14.62	\$10.48		
August	\$9.28	\$12.63	\$9.39	\$13.26	\$10.81	\$13.93	\$10.21	\$14.62	\$10.74		
September	\$10.30	\$12.63	\$9.85	\$13.26	\$10.33	\$13.93	\$10.26	\$14.62	\$10.86		
October	\$8.75	\$12.63	\$9.42	\$13.26	\$10.13	\$13.93	\$10.18	\$14.62	\$11.26		
November	\$9.15	\$12.63	\$9.34	\$13.26	\$9.22	\$13.93	\$10.19	\$14.62	\$10.34		
December	\$10.09	\$12.63	\$8.98	\$13.26	\$9.41	\$13.93	\$9.37	\$14.62	\$10.30		
Annual Totals	\$94.1	\$150.4	\$114.1	\$157.9	\$118.9	\$165.8	\$122.8	\$174.1	\$126.2	\$14.6	\$12.1

Data source: SPLOST III Sales Tax Revenue Forecast conducted by Kennesaw State University, Coles College of Business, and updated on February 1, 2012.

**EXECUTIVE SUMMARY
TAX BASE AND RATE TRENDS**

FY2014 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	\$2,000
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
1998	17.83	3.80	21.63
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



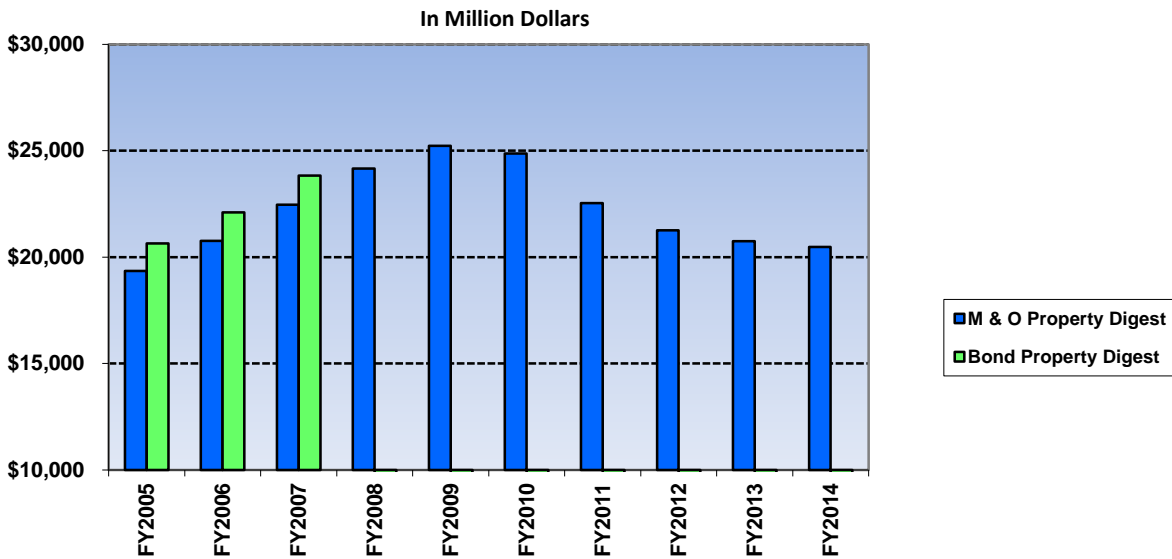
EXECUTIVE SUMMARY
TAX BASE AND RATE TRENDS (continued)

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)

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
FY2014 PERSONNEL RESOURCE CHANGES – GENERAL FUND



	FY2010 Revised Budget	FY2011 Revised Budget	FY2012 Revised Budget	FY2013 Revised Budget	FY2014 Approved Budget
Instructional School Positions					
Kindergarten Teachers	394.00	339.00	333.00	318.00	351.00
Kindergarten Early Intervention Program	193.00	198.50	198.50	159.00	116.00
Grades 1-3	1184.00	1050.00	1055.00	967.00	984.00
Grades 1-3 Early Intervention Program	332.00	260.00	260.00	255.00	249.00
Grades 4-5	619.00	576.00	564.00	535.00	554.00
Grades 4-5 Early Intervention Program	167.00	149.50	149.50	133.50	107.50
Grades 4-5 Fine Art, Orchestra	3.50	1.50	2.00	1.00	0.00
Elementary Specialists	211.00	211.50	212.00	207.00	209.50
Grades 6-8	979.00	794.50	824.50	766.50	754.00
Grades 9-12/Alternative Program	1234.00	1034.00	1047.00	970.50	973.00
Virtual Learning Teachers	0.00	0.00	0.00	0.00	13.00
Vocational Lab	118.00	116.00	117.00	117.00	117.00
ROTC	22.00	27.00	28.00	28.00	28.00
IEL Intensive English Language Teacher	31.00	31.00	31.00	31.00	31.00
In School Suspension	42.00	41.00	41.00	41.00	41.00
Contingency Staff - Certified	100.00	234.00	234.00	242.16	136.66
Magnet Coordinators & Teachers	27.00	23.00	20.00	20.00	21.00
English as a Second Language - ESOL	212.00	214.30	214.30	213.50	213.50
Gifted	431.20	419.00	419.00	415.80	415.80
Remedial Education Teachers	69.50	95.00	98.00	105.50	105.50
Area Lead Teacher Program – ALT	0.00	0.00	0.00	0.00	0.00
Special Needs	66.00	0.00	0.00	0.00	0.00
Special Ed - Teachers	1148.46	1133.46	1133.46	1133.46	1133.46
Special Ed - Preschool Teachers	78.50	74.50	79.50	79.50	79.50
Special Ed - Parapros	540.00	540.00	546.00	546.00	546.00
Special Ed - Preschool Parapros	137.00	137.00	137.00	137.00	137.00
Kindergarten Parapros	394.00	339.00	333.00	318.00	351.00
Other Instructional Parapros	241.50	267.50	267.00	249.10	249.60
Virtual Learning Parapros	0.00	0.00	0.00	0.00	13.00
Media Specialists	128.00	127.00	127.00	126.00	126.00
Contingency Staffs - Classified	25.00	15.77	15.77	15.77	15.77
Total Instructional School Positions	9127.66	8449.03	8486.53	8130.79	8071.79
Other School Support Positions					
Principals	112.00	112.00	112.00	109.00	109.00
Assistant Principals	159.00	161.00	160.00	157.00	158.00
Assistant Administrator	41.50	40.85	34.50	32.00	36.00
Facility Supervisor	0.00	0.00	0.00	0.00	1.00
Counselors	250.00	227.00	241.00	240.00	243.00
MS Graduation Coaches	17.00	0.00	0.00	0.00	0.00
HS Graduation Coaches	17.00	0.00	0.00	0.00	0.00
Local School Secretary	112.00	112.23	111.23	109.23	110.00
Local School Admin - Clerical	352.27	356.42	350.64	344.71	351.49

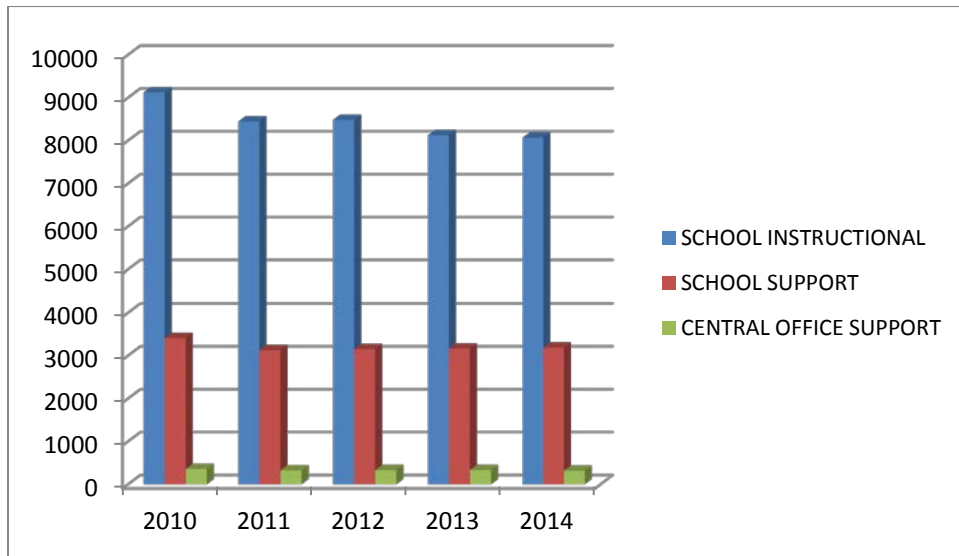
EXECUTIVE SUMMARY
FY2014 PERSONNEL RESOURCE CHANGES – GENERAL FUND (Continued)



	FY2010 Revised Budget	FY2011 Revised Budget	FY2012 Revised Budget	FY2013 Revised Budget	FY2014 Approved Budget
Interpreters – ESOL/ Foreign Language	0	0	0	12.26	12.26
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	0.00	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	190.74	190.74	190.74	190.74
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
CBST Trainers	9.50	5.00	0.00	0.00	0.00
CBST Parapros	5.00	5.00	0.00	0.00	0.00
School Nurses & Consulting Nurses	107.56	104.56	103.68	102.80	102.80
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 – Instructional Tech	6.00	0.00	0.00	0.00	0.00
Tech Specialists – Tech Dept	67.00	67.00	67.00	68.00	68.00
Psychologists	40.25	40.25	40.25	40.25	40.25
Social Workers	36.00	31.00	31.00	32.00	32.00
Campus Officers	23.00	23.00	23.00	23.00	23.00
Custodians	661.60	546.35	554.85	565.85	572.85
Bus Monitors	60.00	60.00	60.00	60.00	60.00
Bus Drivers (Regular & Sp Ed)	924.00	824.00	854.00	856.00	856.00
Maintenance	130.00	130.00	130.00	130.00	130.00
Mechanics – Fleet Maintenance	44.00	44.00	44.00	44.00	44.00
Total Other School Support Positions	3412.92	3132.90	3159.39	3168.34	3191.89
Central Office Support Positions					
Division 1 – Gen Admin	8.50	7.50	8.50	14.50	15.50
Division 2 – Operational Support	111.45	108.45	111.25	101.25	97.25
Division 3 – Human Resources	51.00	40.00	42.50	42.50	41.00
Division 4 – Academics	71.64	65.14	65.14	75.57	72.57
Division 5 – School Leadership	33.80	29.50	28.50	20.67	18.17
Division 6 – Financial Services	49.70	46.70	46.70	49.70	45.70
Division 7 – Technology	0.00	0.00	0.00	0.00	0.00
Division 8 – Special Student Services	34.51	31.45	31.45	31.45	29.45
Division 9 – Business Services	0.00	0.00	0.00	0.00	0.00
Total Central Office Support Positions	360.60	328.74	335.04	335.64	319.64
Grand Total – General Fund Positions	12,901.18	11,910.67	11,980.96	11,634.77	11,583.32

**EXECUTIVE SUMMARY
 FY2014 PERSONNEL RESOURCE CHANGES – GENERAL FUND (Continued)**

PERSONNEL RESOURCE CHANGES – GENERAL FUND



STAFF/STUDENT ENROLLMENT RATIO – GENERAL FUND

School Year	FY2010	FY2011	FY2012	FY2013	FY2014 Projection
General Fund Positions	12,901	11,910	11,980	11,635	11,583
Student Enrollment	106,488	106,836	106,502	107,914	106,569
Staff/Student Ratio	1 : 8.25	1 : 8.97	1 : 8.90	1 : 9.27	1 : 9.20

EXECUTIVE SUMMARY
FY2014 PERSONNEL RESOURCE CHANGES – GENERAL FUND (Continued)

FY2009

1. K-12 enrollment projected flat growth
2. The student teacher ratio for Grades 6-8 was increased by 0.5 from (22:1) to (22.5:1)
3. New schools:
 - a. Allatoona High School - positions added 101.50
 - b. Picketts Mill Elementary - positions added 93.00
1. Special Ed positions added 108.70
2. School allocation changes to reduce overall positions by 113.15

FY2010

1. K-12 enrollment projected to maintain flat growth
2. Due to the economic downturn, the State legislation lowered the maximum class size requirements for FY2010. Cobb increased the class size by 1 for K-12.

	FY 2009	Change	FY2010	FY10 State Max
Kindergarten	18	1	19	22
Grade 1-3	19	1	20	23
Grade 4-5	26	1	27	30
Grade 6-8	22.5	1	23.5	30
Grade 9-12	25	1	26	32

A portion of the teachers lost by increasing class size can be paid from Title I Stimulus funds. The positions will no longer be funded by the General Fund.

3. Reduced bus driver positions resulting from adjusted school bus pick up locations.
4. Reduced approximately 10 % of central office support positions.

FY2011

1. K-12 enrollment projected to increase by approximately 276 students.
2. On May 24, 2010 the State Board of Education adopted a resolution granting exemption from statutory and regulatory class size maximums for all school districts in Georgia. The Cobb Board of Education approved following class sizes for FY2011:
 - a. Kindergarten 22:1
 - b. Grades 1-3 23:1
 - c. Grades 4-5 30:1
 - d. Grades 6-8 30:1
 - e. Grades 9-12 32:1

As a result, the District reduced 636 teaching positions.

3. Reduced 68 central office support positions.
4. Reduced 55 school counselor/ graduation coach positions
5. Reduced 112 custodian positions due to the per custodian service square footage increase
6. Eliminated 100 school buses, corresponding routes and driver positions

FY2012

1. Add 25.49 instructional and school support positions for FY2012 enrollment and model change
2. Add 8.5 custodian positions due to school facility square footage expansion
3. Bus drivers increased 30 for needs
4. Instructional technician 6 positions transferred from ARRA to General Fund

EXECUTIVE SUMMARY
FY2014 PERSONNEL RESOURCE CHANGES – GENERAL FUND (Continued)

5. Central Office position changes:
 - a. Move 0.3 Director and 0.3 secretary positions to SPLOST
 - b. Add 1.0 courier position to mail room for operation needs
 - c. Move two 0.5 clerical positions to HR from Title II-A

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



EXECUTIVE SUMMARY
FY2014 PERSONNEL RESOURCE CHANGES – OTHER FUNDS



	FY2010 Revised Budget	FY2011 Revised Budget	FY2012 Revised Budget	FY2013 Revised Budget	FY2014 Approved Budget
SPLOST II	0.00	0.00	0.00	0.00	0.00
SPLOST III	34.30	34.30	41.74	42.74	42.74
Title I	160.50	160.50	157.14	222.66	222.66
Title I - Stimulus	86.00	86.00	0.00	0.00	0.00
IDEA	368.62	331.59	362.58	362.58	362.84
IDEA – Stimulus	138.00	131.50	0.00	0.00	0.00
Vocational Grant	0.40	0.40	0.00	0.00	0.40
Title II - A	14.70	14.70	2.50	2.50	2.50
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	21.06	21.06	23.39	8.41	8.41
Title IV	2.60	4.80	0.00	2.50	2.50
Adult Education	6.20	6.20	4.20	8.10	8.10
Psycho-Educational Centers	64.39	62.67	61.49	61.49	61.49
Facility Use	2.00	2.00	2.00	2.00	2.00
After School Program	3.10	3.10	3.10	3.10	3.10
Tuition School	2.16	1.16	1.16	1.16	1.16
Public Safety	21.00	21.00	21.00	21.00	21.00
Adult High School	3.50	3.50	3.50	3.50	3.50
Miscellaneous Grants	0.00	0.20	0.20	0.20	0.00
School Nutrition	1,185.00	1,185.00	1,214.00	1,214.00	1,215.00
Self Insurance	5.00	5.00	5.00	5.00	5.00
Purchasing	19.50	18.50	16.50	16.50	16.50
Flexible Benefits	1.00	1.00	1.00	1.00	1.00
Grand Total - Other Funds Positions	2,139.03	2,094.18	1,920.30	1,978.50	1,979.90

The District FY2014 Personnel total 13,563.22 including General Fund and Other Funds positions.



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

**IOWA TEST OF BASIC SKILLS (ITBS)
Fall 2012 (Latest available scores)**

Administration of the Iowa Tests of Basic Skills (ITBS) allows the district to compare the performance of students to that of other students across the nation who took the same test at the same time of year. Core subjects tested by the ITBS include Reading, Language Arts, and Math.

Cobb County students again topped national averages on the ITBS and posted increases in percentile rank scores in the Fall 2012 test. ITBS results are particularly helpful in identifying reading or math skills where students may need additional instruction; by administering the test in the Fall, teachers have time to work with students before Spring CRCT testing begins.

“The ITBS scores are a good indication that our students are receiving competitive instruction by national comparison,” said Superintendent Dr. Michael Hinojosa. “The gains in Math, Language Arts, and Science are especially encouraging as these academic areas play an increasing role in school performance measures.”

The ITBS is a norm-referenced test that ranks student performance according to percentiles. For example, a student in the 75th percentile scored equal to or better than 75 percent of all students across the nation who participated in the ITBS at the same grade level.

	<i>Year</i>	<i>Score Type</i>	<i>Reading</i>	<i>Language</i>	<i>Math</i>	<i>Social Study</i>	<i>Science</i>
Grade 3	2012	% tile	63	60	63	69	68
	2011	% tile	63	65	69	68	70
	2010	% tile	63	65	68	67	68
	2009	% tile	61	64	64	67	66
	2008	% tile	63	66	68	69	68
Grade 5	2012	% tile	62	63	62	68	67
	2011	% tile	63	69	70	69	68
	2010	% tile	61	67	67	68	66
	2009	% tile	62	67	65	67	66
	2008	% tile	66	65	67	68	69
Grade 7	2012	% tile	58	56	59	62	65
	2011	% tile	58	59	63	63	66
	2010	% tile	58	58	62	62	65
	2009	% tile	58	59	61	62	64
	2008	% tile	56	56	58	56	62

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

**CRITERIAL REFERENCE COMPETENCY TESTS (CRCT)
Spring 2013 (Latest available scores)**

Georgia law (O.C.G.A. §20-2-281) provides legislation for the development and administration of Criterion-Referenced Competency Tests (CRCT) to measure student acquisition of the knowledge and skills set forth in the Georgia Performance Standards (GPS). The CRCT testing program serves a dual purpose – to provide a diagnosis of individual student and program strengths and areas of improvement as related to instruction of the GPS, and a measure of the quality of education in the state. O.C.G.A. §20-2-283 states that no third grade student will be promoted to the fourth grade if the student does not achieve grade level performance on the third grade CRCT in Reading and no fifth or eighth grade student will be promoted to the next grade if the student does not achieve grade level performance on the CRCT in Reading and Mathematics. Tests were administered in April in the content areas of Reading, English/Language Arts, Mathematics, Science, and Social Studies to students enrolled in grades three through eight.

The scale score range for the CRCT is 650 to 900 or above. Scores are reported in three performance levels: Does Not Meet (650-799), Meets (800-849), and Exceeds (850 and above).

At the District level, the percentage of students meeting or exceeding standards was higher than the State percentage in every content area and grade level.

CRCT - Students Meeting/Exceeding Standards for Reading, English, Math, Science, Social Studies
(Note: Figures represent percentage of students meeting or exceeding standards)

		Grade 3	Grade 4	Grade 5	Grade 6	Grade 7	Grade 8
Reading	GA	92	93	93	96	95	97
	Cobb	94	95	95	98	96	98
English	GA	88	90	94	92	93	94
	Cobb	90	93	96	95	95	96
Math	GA	79	84	90	83	90	83
	Cobb	82	88	93	89	93	88
Science	GA	79	83	79	74	85	74
	Cobb	83	87	83	82	90	80
SocialStudies	GA	84	82	81	78	83	78
	Cobb	87	86	84	84	88	82

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

AMERICAN COLLEGE TESTING (ACT) SCORES

YEAR	SUBJECT	NATIONAL	COBB	GEORGIA
2013	COMPOSITE	20.9	22.1	20.7
2012		21.1	22.2	20.7
2011		21.1	22.4	20.6
2010		21.0	22.2	20.7
2009		21.1	22.1	20.6
2008		21.1	22.0	20.6
2007		21.2	21.9	20.3
2006		21.1	21.5	20.2
2005		20.9	21.3	20.0
2013		ENGLISH	20.2	21.8
2012	20.5		21.8	20.1
2011	20.6		22.1	20.1
2010	20.5		21.8	20.1
2009	20.6		21.8	20.1
2008	20.6		21.7	20.1
2007	20.7		21.6	19.9
2006	20.6		21.2	19.8
2005	20.4		20.9	19.4
2013	MATHEMATICS		20.9	21.7
2012		21.1	22.0	20.6
2011		21.1	22.5	20.7
2010		21.0	22.3	20.7
2009		21.0	22.2	20.6
2008		21.0	22.1	20.6
2007		21.0	21.9	20.3
2006		20.8	21.4	20.1
2005		20.7	21.3	19.8
2013		READING	21.1	22.6
2012	21.3		22.6	21.0
2011	21.3		22.6	20.8
2010	21.3		22.4	20.9
2009	21.4		22.5	20.9
2008	21.4		22.2	20.9
2007	21.5		22.2	20.6
2006	21.4		21.7	20.5
2005	21.3		21.6	20.3
2013	SCIENCE REASONING		20.7	21.8
2012		20.9	21.9	20.5
2011		20.9	21.9	20.3
2010		20.9	21.8	20.5
2009		20.9	21.5	20.3
2008		20.8	21.3	20.3
2007		21.0	21.5	20.1
2006		20.9	20.9	20.0
2005		20.9	20.9	19.8

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

SCHOLASTIC ASSESSMENT TEST (SAT) SCORES

YEAR		NATIONAL	COBB	GEORGIA	
2013	TOTAL	1498	1515	1452	
2012		1498	1520	1452	
2011		1500	1522	1445	
2010		1506	1522	1451	
2009		1505	1532	1455	
2008		1511	1524	1466	
2007		1511	1534	1472	
2006		1518	1538	1477	
2005		1028	1047	993	
2004		1026	1040	987	
2003		1026	1038	984	
2013		CRITICAL READING	496	512	490
2012			496	512	488
2011	497		510	485	
2010	500		511	488	
2009	499		514	489	
2008	502		511	491	
2007	502		515	494	
2006	503		517	494	
2005	508		525	497	
2004	508		521	494	
2003	507		520	493	
2013	MATHEMATICS		514	510	487
2012			514	514	489
2011		514	515	487	
2010		515	516	489	
2009		514	519	489	
2008		515	514	493	
2007		515	517	495	
2006		518	517	496	
2005		520	522	496	
2004		518	519	493	
2003		519	518	491	
2013		WRITING	488	493	475
2012			488	494	475
2011	489		497	473	
2010	491		495	474	
2009	492		499	477	
2008	494		499	482	
2007	494		502	483	
2006	497		504	487	

Note: Writing Portion added in FY2006

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

COBB 2012 GRADUATION RATE RISES 2.6 PERCENT

Cobb County's class of 2012 improved the District's graduation rate by 2.6 percent - from 73.4 percent in 2011 to **76 percent** in 2012. Cobb's 2012 graduation rate is 6.3 percent greater than the state rate of 69.7 and higher than the majority of metro Atlanta school systems (see the table below). The new rate of 76 percent exceeds the target of 75.5 percent identified in the District's [Strategic Plan](#) (PDF).

Cobb Performance is:	System Name	Graduation Class Size	Total Graduated	Graduation 4-Year Rate
	Cobb County	8809	6695	76.00
Higher	Atlanta Public Schools	3674	1869	50.87
Higher	Bibb County	1845	965	52.30
Higher	Cherokee County	2750	1998	72.65
Higher	Clayton County	4016	2153	53.61
Higher	DeKalb County	8204	4699	57.28
Higher	Douglas County	2050	1482	72.29
Lower	Fayette County	1921	1643	85.53
Lower	Forsyth County	2284	2005	87.78
Higher	Fulton County	7335	5233	71.34
Higher	Gwinnett County	12090	8581	70.98
Higher	Marietta City	501	308	61.48
Higher	Paulding County	2081	1571	75.49
Higher	Rockdale County	1218	877	72.00

The U.S. Department of Education defines the four-year adjusted cohort graduation rate as the number of students who graduate in four years with a regular high school diploma divided by the number of students who entered high school four years earlier (including adjustments for student transfers). This uniform calculation method allows for accurate and comparable data across all 50 states, improving transparency and accountability. In the past, states measured graduation rate using inconsistent methods, resulting in incomparable sets of data.

Superintendent Dr. Michael Hinojosa said, "Cobb's 2012 graduation rate is very strong in comparison to other metro Atlanta school districts. That's a positive reflection on our school staffs – the teachers, counselors and social workers – who are committed to working with our at-risk students every single day. We also have a community that values quality education, and that emphasis is carried down to the students."

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

COLLEGE AND CAREER READY PERFORMANCE INDEX (CCRPI)

Cobb County Schools appear to have fared well on baseline ratings under the College and Career Ready Performance Index (CCRPI), the new statewide accountability system that replaces the federal Adequate Yearly Progress (AYP) measure (See the FAQ of CCRPI in Appendix Section). As a district, Cobb’s CCRPI scores topped the state average at all three levels – elementary, middle and high.

In spring 2012, Georgia was one of 10 states granted waivers from the No Child Left Behind Act of 2001 (NCLB), which assessed student achievement based on results of standardized state tests such as the Criterion-Referenced Competency Tests (CRCT) for elementary and middle schools and the Georgia High School Graduation Tests. The new CCRPI goes beyond a single set of test results, rating schools for student achievement, academic progress over time and for closing the achievement gap for specific student groups.

The CCRPI score for each school is calculated from three components: Achievement Points, Progress Points and Achievement Gap Points.

- **Achievement Points** account for 70 percent of the overall school score and include state standardized tests, the SAT and ACT, graduation rates, core courses passed, Advanced Placement, and career pathways. A rate of 95 percent participation is also required.
- **Progress Points** account for 15 percent of the overall school score and gauge the growth students achieve from year to year. This score takes into account the rate of growth of similar groups of students in different schools and reports if students within the school are making similar gains.
- **Achievement Gap Points** account for 15 percent, measuring the difference between performance of student groups including English language learners, students with disabilities and specific ethnic groups (referred to as “subgroups” by the state) and the overall Georgia student population.

Schools may also receive additional Challenge Points for demonstrating excellence in specified areas such as innovative practices and STEM certification. For the coming 2013-2014 school year, ratings for Financial Efficiency and School Climate will be added to the index. The Georgia Department of Education will use the CCRPI to hold schools accountable for results provide more prescriptive state support and reward schools for high performance and progress.

	Achievement Point	Progress Points	Achievement Gap Points	Cobb County CCRPI Score	State CCRPI Score
Elementary	58	10.7	11.3	85.4	83.4
Middle	61.2	10.5	11.3	87.1	81.4
High	56.8	11.1	15	86.3	72.6

More than two-thirds of Cobb County schools received College and Career Ready Performance Index Scores of 80 or higher and scores for all schools at each academic level were higher than those of the state. In the new measurement of the Achievement Gap, nine Cobb high schools, 10 middle schools and 28 elementary schools received the maximum 15 points. More than half of Cobb elementary and middle schools and 13 of 16 high schools earned Progress Points over and above the rate of progress for the state.

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

COLLEGE AND CAREER READY PERFORMANCE INDEX (CCRPI)

A number of individual elementary schools received strong baseline CCRPI scores, including King Springs Elementary, McCall Primary, Riverside Primary and Austell Primary (now Austell Elementary). At the middle school level, Lovinggood, Durham, McCleskey, Dodgen, Mabry, Simpson, Dickerson and Hightower Trail scored at 96 or higher. The majority of Cobb high schools (12 of 16) received CCRPI scores higher than the state score of 72.6. Walton, Lassiter, Pope, Harrison and Hillgrove high schools received scores of 93 or more.

"I am pleased with the results," said Superintendent Michael Hinojosa. "Many of our schools, particularly our high schools, are performing at very high levels. Clearly, there are also areas where we can show improvement, and intend to develop strategies to address those areas. Overall, I believe these results are good news for our district and validate the hard work of our talented teachers and administrators."

Chief Academic Officer Amy Krause and her team are currently analyzing CCRPI data and results for all Cobb County schools. "While pleased with our scores, we still have works to do," she said. "As we come to better know this new accountability system, I expect our schools to earn more Challenge Points. We know that we can improve our efforts here. We also need to keep in mind that information from previous years is being applied to new criteria. One plus of the CCRPI is that all four core academic disciplines - English/Language Arts (ELA), Mathematics and Science and Social Studies are assessed, while AYP measured just ELA and Math."

Detailed information about the College and Career Ready Performance Index, including reports for individual schools and districts and calculation methods, is available from the Georgia Department of Education at <http://ccrpi.gadoe.org/2012>.

**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, 2010-2011, Cobb County spent 74.4% of its total General Fund expenditure in instruction. The Georgia State system average is 67.5%. 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	74.4%	\$5,623	67.5%	\$5,211
Media	1.8%	\$135	1.9%	\$147
Instructional Support	2.8%	\$211	3.9%	\$298
Pupil Services	2.1%	\$160	3.0%	\$228
General Admin	1.1%	\$83	2.7%	\$212
School Admin	6.3%	\$477	7.0%	\$539
Transportation	4.7%	\$353	5.1%	\$398
Maint & Operation	6.8%	\$511	8.7%	\$670
Capital Projects	0%	\$0	0%	\$2
School Food	0%	\$0	0%	\$1
Debt Services	0%	\$0	0.2%	\$15
Total	100%	\$7,553	100%	\$7,721

Data Source: State of Georgia Department of Education 2010-2011 Report Card as latest available

EXECUTIVE SUMMARY STAKEHOLDER SATISFACTION SURVEY

Survey Results Indicate Strong Stakeholder Satisfaction with Cobb Schools, Superintendent

An overwhelming majority of Cobb County School District stakeholders are satisfied with the overall direction of the school system and the performance of Superintendent Dr. Michael Hinojosa, according to the results of a public survey conducted by an outside research firm. This winter, Kerr & Downs Research polled 2,520 parents, students, district employees and taxpayers [Cobb residents without children currently enrolled in schools] about their perceptions of the district's academic performance and the quality of leadership. The Board of Education called for the survey as part of the superintendent's performance evaluation.

The survey asked respondents to "grade" the district and superintendent using a five-point scale. Kerr & Downs provided the survey results in a academically-styled (A/B/C/D/F) format and also distinguished results based on respondents' information level regarding the school district and the superintendent. Four questions were posed about the overall management and performance of the school district:

Based on what you know, how would you rate the overall performance of Cobb County's public schools?

84 percent of all stakeholders surveyed gave a grade of B or higher.
87 percent of parents surveyed gave a grade of B or higher.

In general, Cobb County public schools are headed in the right direction.

87 percent of all stakeholders surveyed gave a grade of B or higher.
88 percent of parents surveyed gave a grade of B or higher.
90 percent of faculty/staff surveyed gave a grade of B or higher.

How would you rate Cobb County public schools in terms of teaching our children and preparing them for the next steps in their lives?

79 percent of all stakeholders surveyed gave a grade of B or higher.
82 percent of parents surveyed gave a grade of B or higher.
90 percent of faculty/staff surveyed gave a grade of B or higher.

Cobb County public schools are operated in a way that help our children learn.

87 percent of all stakeholders surveyed gave a grade of B or higher.
88 percent of parents surveyed gave a grade of B or higher.
90 percent of faculty/staff surveyed gave a grade of B or higher.

Stakeholders were posed with three questions specific to Dr. Hinojosa's tenure as superintendent:

Based on what you know and what you hear, how would you rate the overall performance of Superintendent Dr. Michael Hinojosa?

75 percent of all stakeholders surveyed gave a grade of B or higher.
83 percent of parents surveyed gave a grade of B or higher.
80 percent of faculty/staff surveyed gave a grade of B or higher.

**EXECUTIVE SUMMARY
STAKEHOLDER SATISFACTION SURVEY**

Superintendent Hinojosa has been a positive force for moving Cobb County public schools forward.

87 percent of all stakeholders surveyed gave a grade of B or higher.

85 percent of taxpayers surveyed gave a grade of B or higher.

91 percent of faculty/staff surveyed gave a grade of B or higher.

Cobb County public schools and Superintendent Hinojosa are making the right decisions to improve the Cobb County School District.

86 percent of all stakeholders surveyed gave a grade of B or higher.

93 percent of parents surveyed gave a grade of B or higher.

85 percent of taxpayers surveyed gave a grade of B or higher.

The survey also asked stakeholders about their perception of the Cobb County School District compared to other school systems in the metro Atlanta area.

Compared to other schools in metro Atlanta, Cobb County public schools are in the Top [10/25/50/75] percent:

73 percent of all stakeholders surveyed rated Cobb County Schools in the top 25 percent or better.

83 percent of parents surveyed rated Cobb County Schools in the top 25 percent or better.

Kerr & Downs conducted the public survey in February 2013 via Internet and telephone. The firm randomly selected and polled 486 Cobb students, 346 parents, 200 taxpayers and 1,488 employees. The results were calculated to provide equal weighting to each group.

EXECUTIVE SUMMARY
COBB SCHOOLS A+ RATING FOR PUBLIC TRANSPARENCY

Government Watchdog Organization Gives Cobb Schools A+ Rating For Transparency

The Cobb County School District has earned an A+ rating for public transparency from Sunshine Review, a citizen-run, national nonprofit organization focused on government oversight.

Since 2008, the organization has analyzed more than 6,000 state and local government websites for ease of access to public information, grading each on a 10-point transparency checklist. The Cobb County School District website met all 10 of the organization's standards for accountability, including access to information regarding taxes, budgeting, meeting records and minutes, elected officials, contacts for administrators, contracts, audits, academic information, background checks and procedures for records requests. The transparency review for CCSD is available at http://sunshinereview.org/index.php/Cobb_County_Public_Schools_Georgia.

Sunshine Review also provides a chart comparing the openness of major Georgia public school systems. Cobb is one of only two systems in the state to receive an A+ rating as of January 2013. The comparative chart is available at http://sunshinereview.org/index.php/Evaluation_of_Georgia_school_district_websites.

“The strong support for public education in Cobb County is a reflection of our commitment to accountability and open governance,” said Board of Education Chairman Scott Sweeney. “Our public schools belong to the community, and we are thrilled to receive a high rating for our efforts to make access to public information as simple and straightforward as possible.”

The Cobb County School District website includes all of the information graded by Sunshine Review and much more, including procedures for citizens to request open records from the District.



EXECUTIVE SUMMARY DISTRICT'S FIRST "GREEN BUILDING"

The new, SPLOST-funded Smyrna elementary school opening in August 2013 will be the first Cobb County School District facility to meet standards for Leadership in Energy and Environmental Design (LEED) certification. Developed by the U.S. Green Building Council, LEED certification promotes environmentally sound, sustainable building practices during every step of the development process. The new school, to be constructed as part of the Special Purpose Local Option Sales Tax (SPLOST) program approved by Cobb County voters in 2008, will be rated on factors such as site selection, water efficiency, energy usage, materials and resources, and indoor air quality, helping to lower operating costs and minimize environmental impact.

In a unique partnership, the school district has teamed with the International Knowledge and Research Center for Green Building at Southern Polytechnic State University for the LEED certification project. Architecture students in the program assisted with the comprehensive documentation and application process required to attain certification. The partnership benefited SPSU students as they learn how to document and certify sustainable projects and support the school district's priority of operating Safe, Healthy and Innovative Learning Environments.

The new Smyrna replacement school becomes a central piece of the redevelopment of the former Belmont Hills shopping center at the intersection of Windy Hill and Atlanta roads. The 18-acre site is contiguous to both the Belmont Hills redevelopment area and the back entrance of Campbell High School, and is less than one mile from the downtown Smyrna Village Green. The school is scheduled to open its doors in time for the start of the 2013-2014 school year.

For more information about the LEED certification system, visit the U.S. Green Building Council Website at www.usgbc.org. Ongoing project updates for the new Smyrna elementary school and the hundreds of other SPLOST III projects are available on the Cobb County School District Website at www.cobbk12.org.





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ORGANIZATIONAL SECTION





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ORGANIZATION



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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 108,000.

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 13,500 full-time employees including over 8,100 classroom teachers and 3,200 school personnel in General Fund, the School district is the largest employer in Cobb County. Salaries range from \$38,958 for a beginning teacher with a bachelor's degree to \$82,088 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.

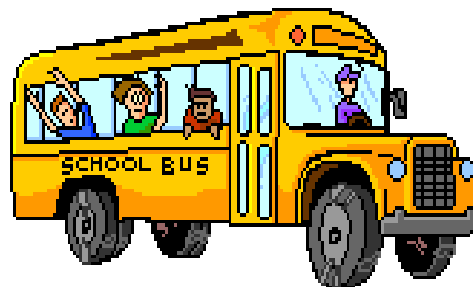
The Cobb County Board of Education is composed of seven members who are elected to four-year staggered terms in individual posts. The Chairman and Vice Chairman of the Board are elected by a majority of the Board and serve one-year terms. The first recorded minutes of a governing board of schools in 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 107,000 students with a total annual budget over one 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)**

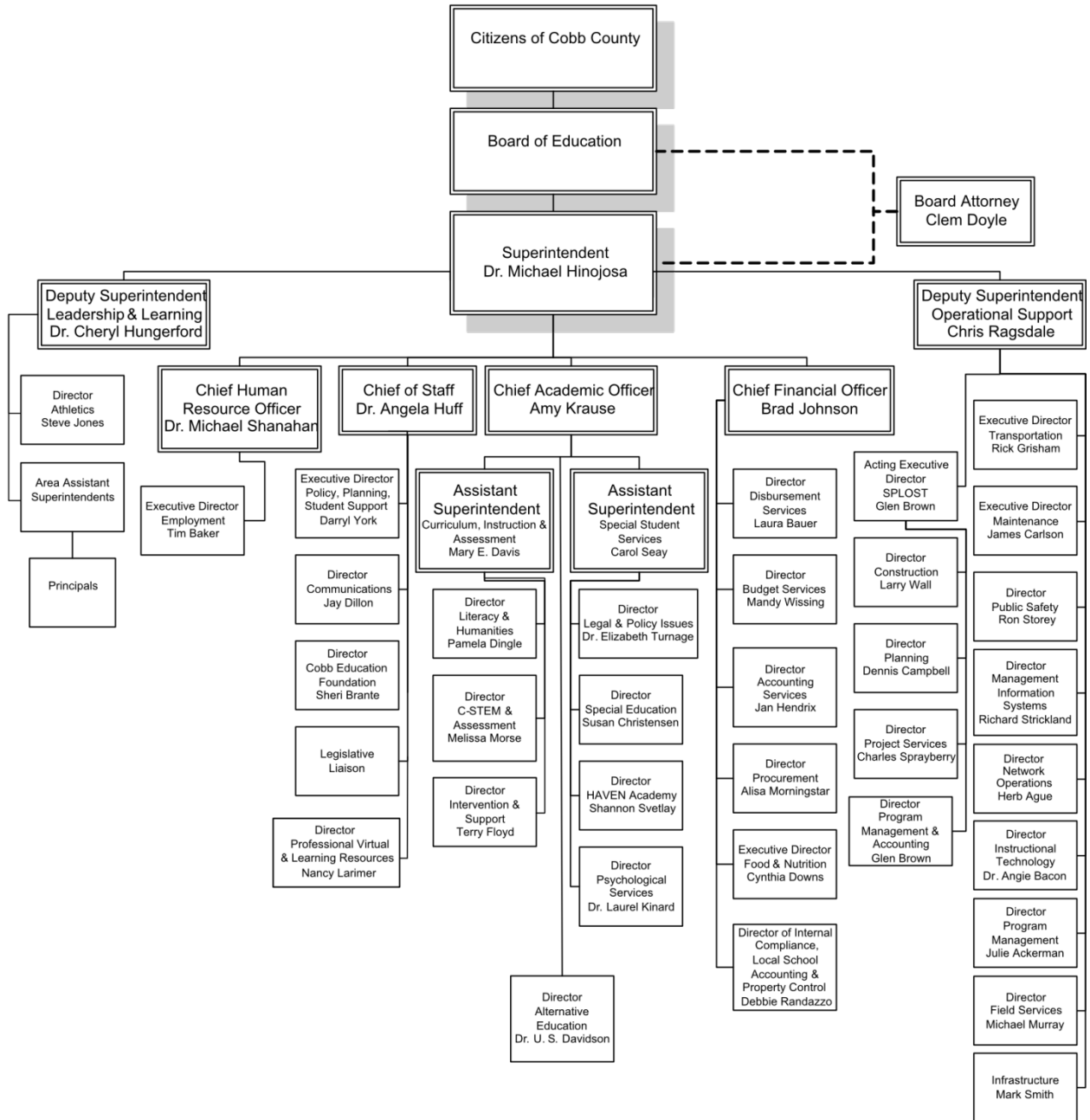
These governing powers are singularly vested in the Cobb County Board of Education (Board) and may not be delegated to others. However, the responsibility for the successful supervision and management of the educational and operational functions of the Cobb County School District (District) is delegated (conferred) to the Superintendent, who shall serve as the Chief Executive Officer (CEO) of the District on behalf of the Board. The Superintendent and six administrative divisions: Academics, Leadership & Learning, Operational Support, 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.



SCHOOL DISTRICT ORGANIZATIONAL CHART

As of July, 2013



RELATIONSHIP OF ORGANIZATIONAL UNITS BY FUNCTION AND OBJECT

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 and a definition of those functions has 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.

CODE

FUNCTION

- | | |
|-----|---|
| 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 FUNCTION AND OBJECT (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 properly 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 FUNCTION AND OBJECT (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> Salaries 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.

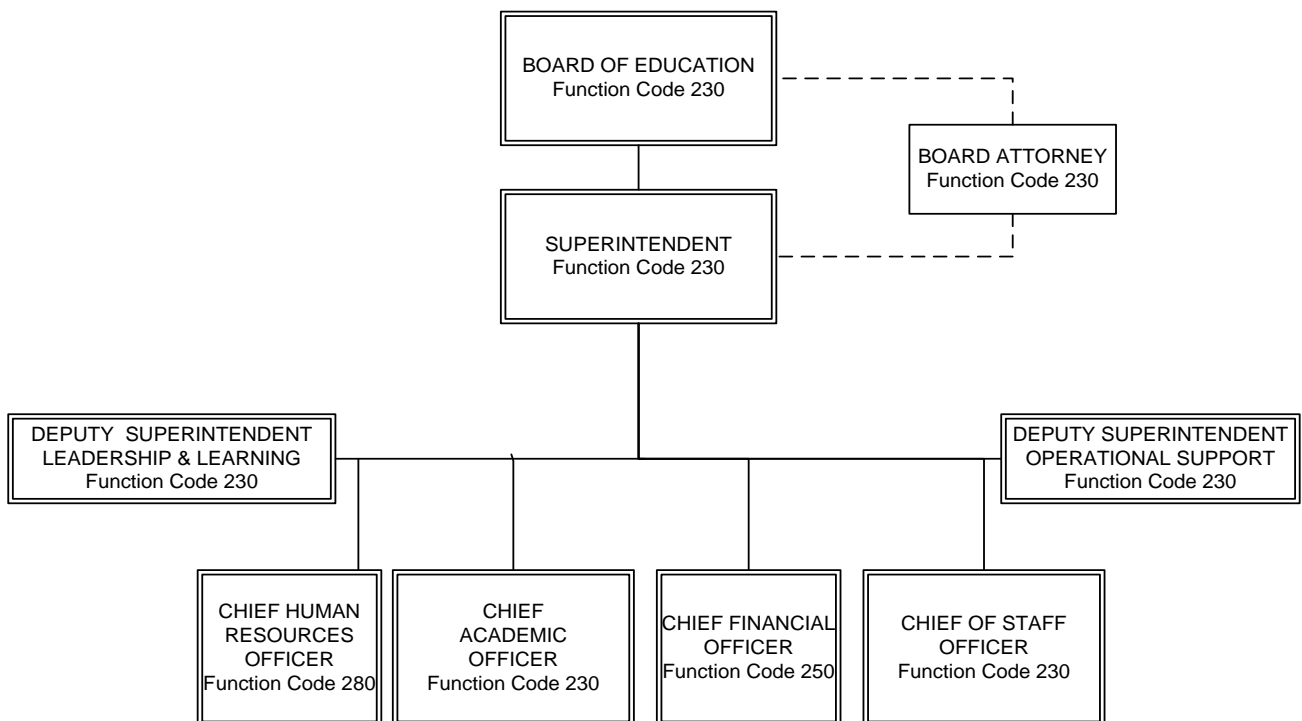
SUPERINTENDENT DIVISION

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-Leadership & Learning, Deputy Superintendent-Operation Support, Chief of Staff, Chief Academic Officer, Chief Human Resources Officer, Chief Financial Officer** assist the Superintendent in supervising all activities and operating functions of the school district.

SUPERINTENDENT DIVISION (Continued)

WORKLOAD INDICATORS

INDICATOR	FY 2011 RESULTS	FY 2012 RESULTS	FY 2013 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	22 Board Meetings
School Councils - Seven members from each school provide advice and recommendations to the principal, and as appropriate, to the Board	All schools have school councils. Each council contains 2 teachers, 2 parents, 2 business representatives and the principal.	All 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.

LEADERSHIP & LEARNING DIVISION

DIVISION RESPONSIBILITIES

The Primary function of the **Leadership and Learning 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

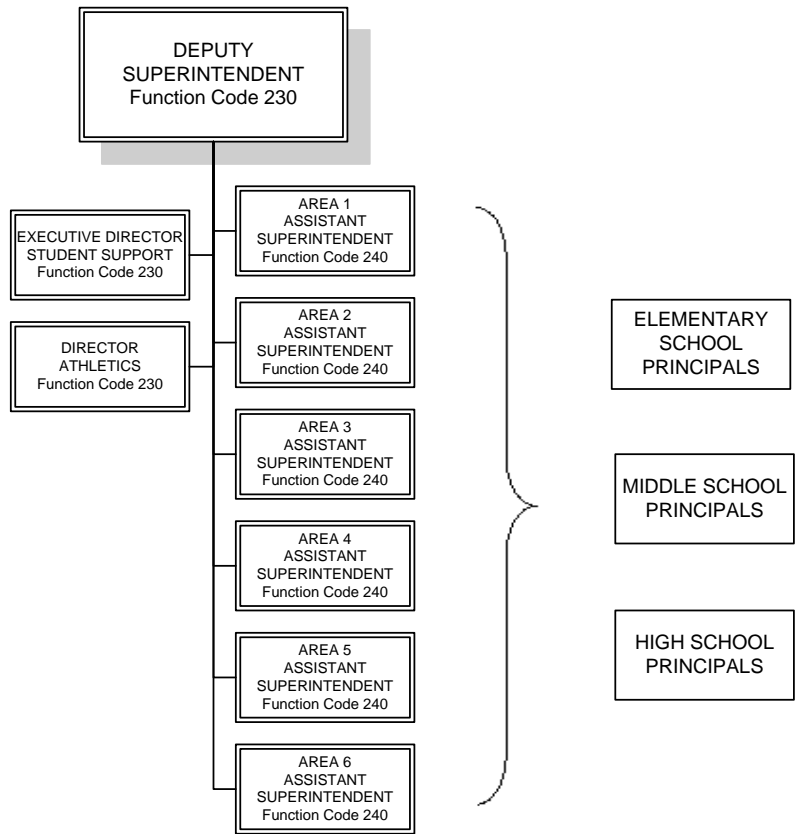
Area Assistant Superintendents lead principals in expeditious and sound decision making regarding the productivity, results, accountability, staffing, and continuous improvement for individual schools, both from the standpoint of learning effectiveness and operations.

Athletics is responsible for managing 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.

The Performing Arts Department leads the music, theatre, and dance programs in the Cobb County School District. These nationally regarded programs and their fundamental ways of knowing and thinking have distinct and significant effect on intuition, reasoning, creativity, and expression in the lives of our students both in the present and in their future.

DIVISION ORGANIZATION

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



LEADERSHIP & LEARNING DIVISION (Continued)

MAJOR DEPARTMENT TASKS

The **Area 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.

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.

The **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.

The primary task of the **Performing Arts Department** is to support, coordinate, and continuously develop the music, theatre, and dance programs to provide high-quality arts experiences for the students of the Cobb County School District. Performing arts experiences foster cognition and interest in arts through their ability to express feelings and emotions, connect with other time periods and cultures, and develop new insights. They contribute to the development of the whole child gradually building many kinds of literacy while developing intuition, reasoning, imagination, and dexterity into unique forms of expression and communication.

LEADERSHIP & LEARNING DIVISION (Continued)**WORKLOAD INDICATORS**

INDICATOR	FY 2011 RESULTS	FY 2012 RESULTS	FY 2013 RESULTS
# Seniors	7823	7675	8809
Number of graduates	7239	6643	6695
Completion ratio	92.53%	87.25%	76%
K-12 dropouts	1455	1449	1550
Athletics			
# of GHSA Activities Participated	250	252	245
# of Students Participated GHSA Activities	10,802	11,367	11,162
Facility Use			
# of hours used by community organizations	17,577	17,741	16,697
Revenue from facility rentals	1,000,932.46	988,811.40	982,862
Performing Arts			
# of students in music, theatre, and dance classes	76,240	76,850	76,930
% of CCSD population in music, theatre, and dance	70%	71%	71%
# of theatre performances in HS	59	60	62
# of music performances at ES	138	140	140
# of music performances at MS	185	186	189
# of music performances at HS	226	228	230

OPERATIONAL SUPPORT DIVISION

DIVISION RESPONSIBILITIES

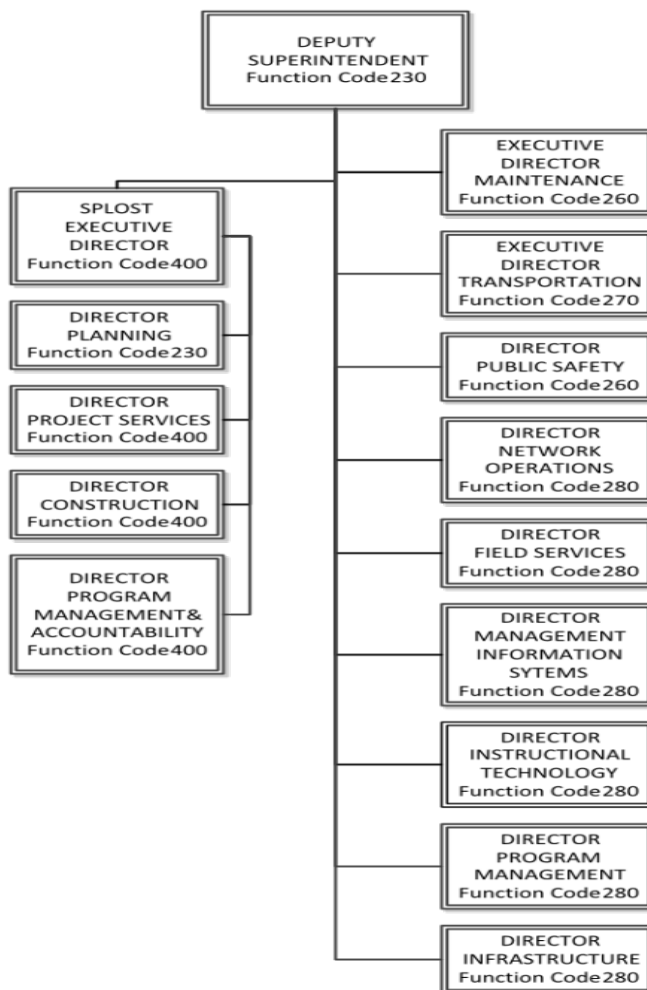
The **Operational Support Division** is led by the Deputy Superintendent of Operations and comprised of departments that provide the district with services and support for daily operations, technology, maintenance, transportation, public safety, planning and SPLOST initiatives.

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.

The **SPLOST** Program encompasses Construction, Planning, Program Management & Accountability, and Project Services, is responsible for all aspects of the planning, implementation, and completion of all SPLOST projects and activities.

DIVISION ORGANIZATION

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



OPERATIONAL SUPPORT DIVISION (Continued)

MAJOR DEPARTMENT TASKS

The Deputy Superintendent of Operations is responsible for overall coordination of Technology Services and technology initiatives for the school district. The Deputy Superintendent of Operations is also responsible for overseeing the services and support for the district's Maintenance Services, Department of Public Safety, Transportation Services and SPLOST organization.

Technology Services major tasks include the following areas:

Field Services – Provides support for PC and Mac workstations, laptops, handhelds, mobile computing devices local servers, printers, copiers, phone systems, video distribution, interactive classroom equipment and the Customer Care Center (help desk). The group is also responsible for copier support, vendor management, billing and coordination of bids, RFPs and quotes.

Network Services and Security – Operation, support and design for wide area network (WAN), Data Center, and servers. Provides monitoring and reporting for network security and compliance, email and internet services for the district, wireless phone support, and data backup and recovery services. The Disaster Recovery and Business Continuity team is also part of Network Services and has the responsibility for recovering services in the event of a disaster.

Management Information Systems - Support and software development and reporting services for the district's applications, including: Financials, Student Information Systems, Human Resources/Payroll, Help Call System, Data Warehouse, Academic Portal and other mission critical applications.

Infrastructure Team – Responsible for design, implementation and support of fiber optic cabling for network refresh and maintenance at all schools including all infrastructure cabling, switches and network closets. Supports and maintains audio visual equipment and manages technology hardware warranty/parts. Manages the district's phone service, including VoIP migration.

Instructional Technology – Responsible for instructional technology professional development, creating curriculum for and teacher implementation of the technology standards for students, eighth grade technology literacy assessment (NCLB) program. Also responsible for submitting and monitoring goals of the GaDOE required District Technology Plan, evaluation and selection of district provided technology resources, and the Title IID and recurring instructional software budgets.

Technology Program Management – Provides program and project management for the District's technology programs and initiatives including implementation of new technology applications and equipment such as the District's grade book application, equipment implementation and refresh for computers, printers, copiers, audio-visual hardware and interactive devices. Responsible for local/long distance and wireless phone billing oversight and reconciliation, phone line and phone feature ordering, cell phone and smartphone distribution and support. Manages vendor relationships, bid, RFP and quote coordination, budget planning and e-Rate filing and reimbursement.

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.

OPERATIONAL SUPPORT DIVISION (Continued)

The **Maintenance Services Department** provides this support through a staff of 17 administrators, supervisors, and clerical personnel and a work force of 143 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 126 schools and support facilities that encompass 3,073 acres throughout Cobb County.

The majority of support and 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

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 573 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 856 bus drivers, 60 bus monitors, 887 conventional buses, 281 special needs buses, 855 routes, and 24,788 bus stops per day. The department transports 60,882 students each day and travels 64,951 daily miles.

SPLOST

(Special Purpose Local Optional Sales Tax)

Special Purpose Local Option Sales Tax (SPLOST) is a one-cent sales tax on all consumer goods that must be approved by voters in a referendum. On September 16, 2008, Cobb County voters approved the SPLOST III referendum that allowed for the continuation of the one-cent sales tax to fund a diverse list of school projects. (The previous referendum was set to expire on December 31, 2008.) SPLOST revenues can be used only for specific school related capital outlay improvement projects. SPLOST III will expire on December 31, 2013.

The SPLOST Division Program is responsible for all aspects of the planning, implementation, and completion of all SPLOST projects and activities.

The Division is subdivided into five departments: Program Management & Accountability; Construction; Project Services; Planning; and Facility Use. The first three departments are funded by and support SPLOST funded projects. With the elimination of the Operations Division due to budget constraints, the remaining two departments, Planning and Facility Use, were recently added under the SPLOST Division umbrella. These two departments are funded by the District General Fund.

OPERATIONAL SUPPORT DIVISION (Continued)

The **Program Management & Accountability Department** provides construction program management for capital improvements to District property. Specifically, the department staff of program managers coordinates the design of projects with consultants and local school administrators. Program managers also inform the community of planned improvements and solicit input on the plans during public forums held during the design phase. In addition to program management, this department provides accountability for SPLOST expenditures by monitoring bidding for projects to ensure that design and construction stay within projected costs and that the scope of the project conforms with the voter approved referendum.

The **Construction Department** provides plan review and cost estimating services to the program management staff during design and manages the construction phase to assure on-time and on-budget project delivery.

The **Project Services Department** is responsible for managing the purchase and installation of furniture, fixtures and equipment for new schools and addition projects. It also manages selected maintenance and renovation projects as well as the District's portable classrooms. The department is involved in all stages of project development and implementation including scope definition, plan preparation, documentation, budget development, scheduling, awards, purchase orders, payment approvals, monitoring and reporting. The project managers provide leadership and coordination for project vendors, local school staff, central office administrators and other entities.

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. The Planning Department plays a significant role in school attendance zone redistricting initiatives. The Department also initiates and leads the process of negotiation for new land acquisitions, rights of way and 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 that 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.

OPERATIONAL SUPPORT DIVISION (Continued)

WORKLOAD INDICATORS

INDICATOR	FY 2011 RESULTS	FY 2012 RESULTS	FY 2013 RESULTS
Technology			
<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) 	Desktops – 33,637 Laptops – 26,368	Instructional computers – 49,399 Administrative computers – 3,604	Instructional computers -53,082 Administrative computers – 2,667
• Total computers in district	60,005	53,003	55,749
• Total printers in district	15,017	14,341	11,131
• Total servers in district	389	449	662
• Total number of phone lines in schools	2,231 phone lines	1,941 phone lines in schools	1,838 phone lines
Number of service requests handled by Service Center staff (help desk) annually	65,739 service requests	58,691 service requests	58,849 service requests
Number of e-mail accounts	19,700 accounts	16,934 accounts	17,231 accounts
Average availability for IT Data Center resources	99.94%	99.97%	99.86%
Number of schools receiving interactive devices from SPLOST III	112	112	112
Percentage of students meeting proficiency on the 8th grade technology literacy assessment	77%	75.03%	60.00% proficient
Ratio of Instructional Tech personnel per school	6:114	6:112	5:112
Maintenance			
Building space sq. footage	16,445,022 for 124 facilities	16,836,096 for 126 facilities	17,202,405 for 127 facilities
Work Orders (electrical, plumbing, roofing, floors, preventative maint, etc.)	62,307	55,713	54,996

OPERATIONAL SUPPORT DIVISION (Continued)

INDICATOR	FY 2011 RESULTS	FY 2012 RESULTS	FY 2013 RESULTS
Public Safety			
Fighting / Bullying	1629	1131	457
Drugs	235	147	121
Weapons	235	132	74
Gang-Related Incidents	149	139	32
SPLOST			
# of Projects started	58	43	56
# of Projects completed	32	55	23
# ADA Projects	21	15	14
Planning			
# of Population Growth Survey Conducted	1	1	1
# of School attendance zone Redistricted	1	23	2
Land purchased (Parcels)	0	0	0
# of approved Easements	13	15	11
# of Cell tower sites established	0	1	1
Transportation			
Telephone calls received	64,220	63,996	
Telephone calls returned	23,856	24,142	64,125
# Students transported one - way	65,678	67,014	23,998
Ridership ratio	71%	71%	68,468
Regular buses	949	933	62%
Special Education buses	275	273	920
Bus stops per day	41,978	44,435	281
Field Trips	6,369	5,761	38,134
# of Accidents	345	298	5,928
			375
Fleet Maintenance			
Fleet	1,512 (1224 buses)	1,536 (1,206 buses)	1,531 (1201 buses)
Support Vehicles	288	330	330
Bus Fleet traveled	11,630,843 miles	12,078,118 miles	11,691,310 miles
Gas Usage	1,888,974 gallons	1,953,251 gallons	1,779,403 gallons
Fueling transactions	70,172	72,375	66,008
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, 12 times annually
Average miles per bus	9,502	10,015	10,010

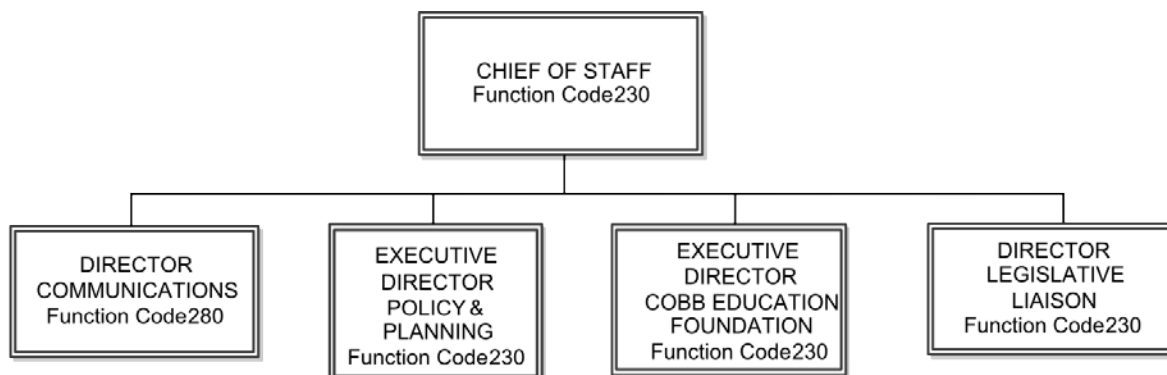
CHIEF OF STAFF DIVISION

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
- Runs the District in the absence of the Superintendent
- Oversight of Policy Development and Communications

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 - Communicates with students, staff members, parents and the general public concerning school district events and news. Also manages relations with news media, both proactively promoting a positive image of the Cobb County School District, and reactively responding to crisis events. Develops key communications and maintains the tools - including publications, web sites, cable television station, and automated calling system - to deliver them.

Policy Development – Interprets, implements, and maintains District Board Policy, Administrative Rules and Forms and develops the District calendar.

CHIEF OF STAFF DIVISION (Continued)

Student Support includes Prevention and Intervention, School Social Workers, and School Health services. Student Support is also responsible for advising administrators regarding student discipline issues and conducting student discipline hearings. The division also coordinates the student transfer process, provides support to school administrators in student custody, subpoenas, records requests, enrollment and attendance issues.

Prevention / Intervention: This program provides a system-wide student assistance program to address the needs of children involved in high-risk behaviors. The center networks with community agencies, businesses, parent groups, law enforcement departments, and social services organizations to assist in the development of healthy environments and increase effective parenting and positive life skills for students. The program provides prevention education and training, a crisis response team, parent awareness seminars, and free assessments through other agencies.

School Social Work: School Social Workers are certified professionals who provide ongoing advocacy and direct services such as groups, individual counseling, crisis intervention, and home visits to assess environmental factors and improve academic success for students. They develop and implement community resources to eliminate barriers to student achievement in areas of health, mental health, transience, and family basic needs. School Social Workers provide intensive services to address student punctuality, attendance, dropout prevention, and file truancy referrals to Juvenile Court, when necessary.

School Health Services: Student Health Services provide chronic health illnesses training for school staff; orients, trains and provides ongoing professional development for consulting itinerant and school nurses; orients and trains clinic substitutes; develops, implements and interprets procedures and forms for clinic/student health; Individualized Health Care Plan for eligible students; Section 504 plans for eligible students; monitors absenteeism and communicable illness; collaborates with Cobb and Douglas Public Health and DHR; and maintains clinic/student health statistics.

Cobb Education Foundation - A charitable non-profit organization dedicated to supporting, rewarding and enhancing educational opportunities for Cobb County School District staff and students by:

- Recognizing and rewarding excellence in teaching and learning
- Promoting innovative instruction through grants to our teachers and schools
- Ensuring a successful educational environment.

CHIEF OF STAFF DIVISION (Continued)

WORKLOAD INDICATORS

INDICATOR	FY 2011 RESULTS	FY 2012 RESULTS	FY 2013 RESULTS
<u>Communications</u>			
<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>Expanded use of social media for communication of important District news, events; assisted majority of schools with local school Web pages; worked with individual school branding requests; Continuance of effective campaigns & tools from prior fiscal years</p>	<p>Developed and implemented Community Outreach Action Plan. Details at: http://www.cobbk12.org/centraloffice/communications/</p>	<p>Continued implementation of Community Outreach Action Plan. Details at: http://www.cobbk12.org/centraloffice/communications/</p> <p>Implemented SPLOST IV communications plan resulting in March 19, 2013 passage of SPLOST IV referendum</p>
Open Records Requests	218	299	333
<u>Policy, Planning & Student Support</u>			
Policy/Rule/Form Revisions/Creations/Deletions			
Board Policies	4	28	143
Administrative Rules	29	66	52
Forms/Attachments	N/A	10	345
Student Support			
Records/Subpoenas			
Records Requests	31	54	36
Subpoenas for Records	16	37	32
Student Discipline			
Hearings	128	151	166
Hearings Waived by Parent/Guardian	515	556	550

CHIEF OF STAFF DIVISION (Continued)

WORKLOAD INDICATORS

House Bill 251 Transfers			
Requested	Approx. 500	998	1073
Selected/Approved	353	669	891
Administrative Transfers			
Requested	49	28	44
Approved	24	20	40
Prevention/Intervention			
Student Interventions	440	626	652
GRIP Program			
Students Enrolled	176	263	248
Number of Schools Supported with Programs			
Second Step Violence Prevention	53 schools have the Curriculum	53	53
Steps to Respect/Best Practices	33	30	30
Bully Prevention	19	20	23
Peer Mediation/Youth Leadership	5	5	5
Suicide Prevention – (Sources of Strength)	8	10	13
Grant to reduced Alcohol Abuse	7	7	Grant funding ended
Department of Behavioral Health And Developmental Disabilities Grant	N/A	N/A	Providing curriculum and educational material to all schools and community
Isafe Internet Safety			
Total Staff Certified	No longer use this program – due to cost	Net Smartz curriculum to all elementary & middle schools	Online resources Provided to all Schools
Crisis Response to Schools for Death or Crisis			
	13	8	10

CHIEF OF STAFF DIVISION (Continued)

WORKLOAD INDICATORS

School Health Services			
Student Visits to the Clinic			
• Illness Visits	398,558	428,251	456,611
• Injury Visits	158,782	186,480	186,871
Total Visits	557,340	617,731	643,482
Number students remaining at School after Clinic visit	384,591	404,125	410,072
School (local) Medical Training			
Total number of trainings provided by Consulting Nurses	149	225	217
Total number of school staff participants	6368	6868	4662
District Medical Trainings			
Total number of trainings provided by Nursing Supervisor and/or Consulting Nurses			
• Online	154	135	143
• Face to face	30	35	17
• Blended	2	19	37
Total number of school staff participants			
• Online	2389	385	430
• Face to face	1738	2470	3,140
• Blended	120	385	430
Professional Development Trainings			
Total number of Preplanning/PLDs training provided by Nursing Supervisor and Consulting Nurses	2	11	12
• Medical Training			
Total number of school nurse participants Face to Face	120	474	720

CHIEF OF STAFF DIVISION (Continued)

WORKLOAD INDICATORS

Scoliosis Nursing Rescreens Referred to Physician	590	646	774
Medical Healthcare Plans including medical 504s	656*	761	1,000
Significant Communicable Disease Data	Influenza A & B Varicella/Chickenpox Strep A (70-one school) Tuberculosis Pertussis (3) Shingles Headline MRSA	Varicella/Chickenpox Tuberculosis Pertussis(Whooping Cough) Shingles Viral Meningitis MRSA	Influenza B Tuberculosis Pertussis – 12 (Whooping Cough) Varicella – 17 (Chickenpox) Viral Meningitis Norovirus Shingles Shigella
School Social Work			
New Cases Referred	11,380	10,153	10,526
Contracts/Services Rendered	133,080	115,808	104,287
<u>Foundation</u>			
Local School Foundation Oversight	18	25	30
Senior Scholarships Awarded	\$32,000	\$32,000	\$31,000
Golf Tournament (Net)	Not separated out of account by year	\$30,000	\$30,000
Gimme 5 (Gross)	\$53,700	\$56,000	\$48,000
Leaders and Legends Ball (Net)	N/A	N/A	\$30,000
Teacher Grants Awarded	\$17,000	\$16,800	\$21,300
Fundraised for Classified Employee of the Year Awards	\$5,000	\$6,700	\$6,000

ACADEMIC DIVISION

DIVISION RESPONSIBILITIES

The **Academic Division** is comprised of the following:

Curriculum, Instruction, & Assessment supports teaching and learning to enhance the efforts of our schools, thus enabling students to perform at their highest levels of achievement. Our work is delivered through a Framework of Student Success focused on how teachers Plan, Instruct, Assess, and Reflect and a Framework of School Success identifying tiers of support and resources. Curriculum, Instruction, and Assessment assists schools with curriculum development, instructional design and resources, federal programs, grants, and professional development.

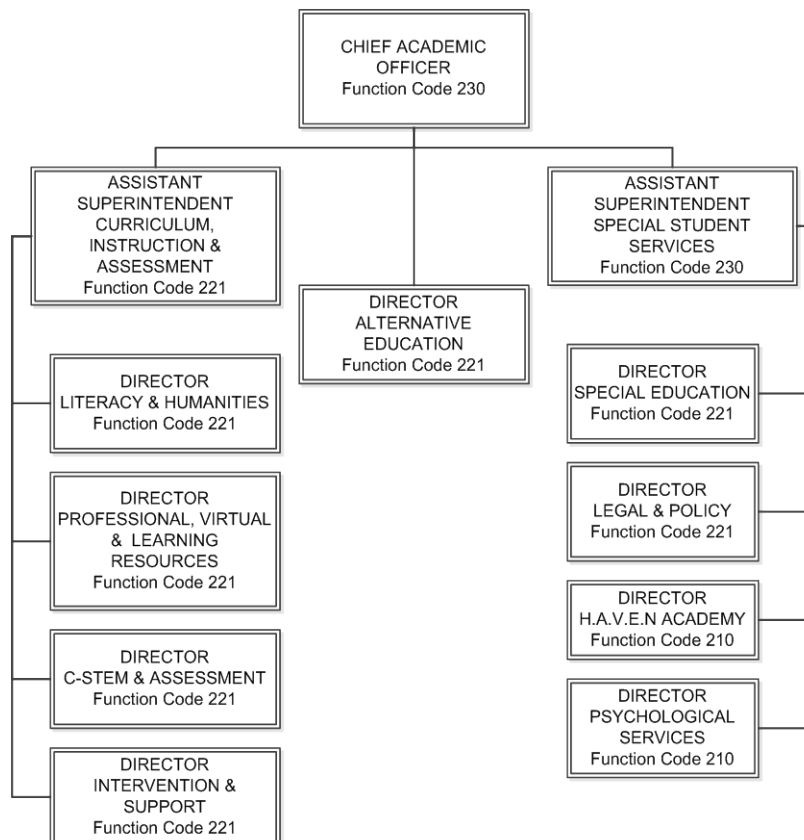
Special Student Services provides individualized support for students who are at risk of not achieving to their greatest potential. The division provides educational services that foster achievement of the whole child in the least restrictive environment.

Secondary Options (formerly Alternative Education Programs) provide a means for students to receive educational services in a setting other than their home school. Programs include Oakwood Digital Academy, Performance Learning Center, Cobb Virtual Academy, and Adult Education.

Student and State Reporting assist in the collection, maintenance, analysis and distribution of reliable student data; provides appropriate support to assist school and district personnel in student/state reporting activities.

Accountability provides direction and support to stakeholders with data and other resources to improve student learning.

DIVISION ORGANIZATION



ACADEMIC DIVISION (Continued)

MAJOR DEPARTMENT TASKS

The task of the **Curriculum, Instruction & Assessment** is to improve student achievement through performance based instruction. Students are to learn, apply, and communicate their knowledge in relevant contexts through a guaranteed and viable curriculum. To continually improve student achievement and to refine instruction, the division supports the use of a variety of assessment tools to measure student performance and the coordination of curriculum development and professional learning activities which emphasize student learning demonstrated through performances or products.

Student achievement is a cumulative process of educational experiences. Through the curriculum, resources, and strategies, the District provides the learning opportunities necessary for students to acquire the skills, knowledge, communication, thinking, and reasoning abilities needed to be successful graduates of Cobb County. Additionally, professional learning, coaching, and ongoing training is differentiated by content, process, and product by content area and/or level.

There are four major departments that support specific goals of the Cobb County School District Strategic Plan. They are:

Literacy and Humanities - The Humanities and Arts are fundamental to the human experience, to a balanced and healthy lifestyle, and to developing a cultural appreciation for and critical analysis of literature, the arts, and a global perspective. Our purpose is to foster an appreciation for the complexities of the human experience by developing healthy, literate, and critical consumers of media and the arts. Copied/inserted from web page

C-STEM and Assessment - The Office of C-STEM is comprised of the interdisciplinary team of careers, science, technology, engineering and mathematics and works to integrate these critical fields in our schools K-12. Students have the opportunity to pursue an education that will prepare them for future endeavors in higher education and the 21st century workforce. The Office of Assessment serves as a proponent for student growth and success through all forms of assessments at the local, district, state and national levels.

Professional, Virtual and Learning Resources - provides essential support to the employees and students of the school system through ongoing learning opportunities, 21st century technologies, and school and classroom resources.

Intervention and Support - provides a continuum of support to K-12 schools from Early Intervention (EIP), Response to Intervention (RTI), Remediation, to Advanced Learning, and also for economically disadvantaged students (Title I). In addition to the programs that are in place, the Office of Intervention and Support works to assist in developing and implementing grants that support K-12 schools to provide additional services and resources. The goal of this Office is to provide support to maximize the use of programs, initiatives, grants, and specialized services to enhance and ensure optimal school and student success.

The task of **Special Student Services** is to provide educational services that foster achievement of the whole child in the least restrictive environment. To provide a world class education, the Division promotes professional learning, consults and collaborates with students, parents, and staff, assesses students' needs, and fosters relationships with stakeholders. The Special Student Services is comprised of the Special Education Department, Psychological Services, School Counseling, and H.A.V.E.N Academy.

ACADEMIC DIVISION (Continued)

Special Education Department provides support to students, parents, and schools to foster achievement of meaningful outcomes for students with disabilities. This support is provided by leading with integrity, building positive relationships, making student driven decisions, and maintaining high expectations for all students. The Special Education Department is charged with improving the academic, behavior, and social performance of students with disabilities as well as ensuring that the district is in compliance with IDEA.

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.

Psychological Services provides 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 all students. School psychologists work to increase student achievement by assessing barriers to learning and helping determine the best instructional strategies to improve learning, and work within a multidisciplinary team to evaluate eligibility for special education services. School psychologists 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.

School Counseling assists 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:

- Includes a curriculum addressing the needs of all students in the domains of academic, personal/social, and career development
- 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

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.

ACADEMIC DIVISION (Continued)

H.A.V.E.N. Academy is one of twenty-four programs of the Georgia Network for Educational and Therapeutic Support (GNETS). The program serves students from Cobb, Douglas, and Marietta City School Systems. Students with an emotional and behavioral disorder (EBD) are served based upon the documentation of the severity of the duration, frequency and intensity of the behaviors. H.A.V.E.N. Academy supports the continuum of services by providing comprehensive education and therapeutic support. Special Education services include behavior change strategies within small group H.A.V.E.N. classes, individual and group counseling, family counseling, interagency coordination and direct services to students and their families.

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 Special Student Services Division 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.

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.

WORKLOAD INDICATORS

INDICATOR	FY 2011 RESULTS	FY 2012 RESULTS	FY 2013 RESULTS
Adult Education			
Students served	2322	2269	2634
Cobb County	1202	1209	2304
(ESOL)	684	805	1139
Paulding County	367	257	340
Cobb County Correctional inmates	69	20	21
Number of students taking GED	1235	1052	733
Number of students taking GED that received the credential	718	642	338
Alternative Education Program			
Students Served	165	192 (ODA Only)	297 (ODA Only)
AVID	<ul style="list-style-type: none"> • 43 Sections Offered • 9 AVID Sites • 226 Tutor Hrs per week • 100% AVID students on track for 4-year university • 9 AVID Sites Certified 	<ul style="list-style-type: none"> • 28 Sections offered • 6 AVID sites • 112 Tutor hrs per Week • 100% AVID students on track for 4-year university • 6 AVID Sites Certified 	<ul style="list-style-type: none"> • 24 Sections offered • 5 AVID sites • 96 Tutor hrs per Week • 100% AVID students on track for 4-year university • 5 AVID Sites Certified

ACADEMIC DIVISION (Continued)

INDICATOR	FY 2011 RESULTS	FY 2012 RESULTS	FY 2013 RESULTS
<p>Courses available on-line to students</p> <p><i>* Each unit represents ½ credit</i></p>	<p>NOVANET 16 High Schools 2 Special Schools 1,646 Seats 1,746 Units earned (note: does not include PLC or HAVEN data)</p> <p>Cobb Virtual Academy 62 course offerings 1350 students 17 High Schools 1 Special School 2 Middle Schools</p> <p>450 FTE units 1,240 tuition units</p> <p>Blended Learning (online learning as part of the traditional classroom) 7,000 students 475 courses 425 instructors</p> <p>Georgia Virtual School 482 Students 17 High Schools 1 Special School 114 course offerings 396.5 FTE units (287 units in AP, foreign language, CTAE) 323 Tuition Units</p> <p>Videoconferencing 4 High Schools and 49 students taking Calculus at Georgia Tech</p>	<p>NOVANET 15 High Schools 2 Special Schools 1,170 Seats 1,289 Units Earned (PLC reported separately: 898 Seats, 786 Units Earned)</p> <p>Cobb Virtual Academy 62 course offerings 1513 students 17 High Schools 1 Special School 2 Middle Schools</p> <p>590 FTE units 1,310 tuition units</p> <p>Blended Learning (online learning as part of the traditional classroom) 8,000 students 500 courses 450 instructors</p> <p>Georgia Virtual School 752 Students 17 High Schools 1 Special School 114 course offerings 579 FTE units 530 Tuition Units</p> <p>Videoconferencing 4 High Schools and 49 students taking Multivariable Calculus at Georgia Tech</p>	<p>NOVANET <i>Credit Recovery:</i> 15 High Schools 2 Special Schools 1,085 Seats 1,183 Units Earned*</p> <p><i>PLC (Blended Learning):</i> 505 Seats, 584 Units Earned</p> <p><i>Course Extension-</i> 9 High Schools utilized NovaNET for this purpose</p> <p>Cobb Virtual Academy 62 course offerings 1,975 students 17 High Schools 1 Special School 3 Middle Schools</p> <p>927 FTE units 1,654 tuition units</p> <p>Blended Learning (online learning as part of the traditional classroom) 13,000 students 1,200 courses 1,000 instructors</p> <p>Georgia Virtual School 912 Students 17 High Schools 5 Middle Schools 2 Special Schools 121 course offerings 1,137 FTE units 341 Tuition Units</p> <p>Videoconferencing 6 High Schools and 51 students taking Multivariable Calculus at Georgia Tech</p>

ACADEMIC DIVISION (Continued)

INDICATOR	FY 2011 RESULTS	FY 2012 RESULTS	FY 2013 RESULTS
Special Education Services Students with Disabilities' academic achievement: Georgia High School Graduation Test - % of students who 'Meet and Exceed' standards	Math: 73.7% English: 80.6%	Data not available. Students now take End of Course Tests for select courses to complete graduation requirements	Data not available. Students now take End of Course Tests for select courses to complete graduation requirements
Students with Disabilities Graduation Rate	51.8%	32.0%	57.0%
Students with Disabilities' academic achievement: Criterion Referenced Competency Test (CRCT) - % of students who 'Meet and Exceed' standards	Math: 72% English/Language Arts: 80%	Math: 69.1% English/Language Arts: 83.8%	Math: 74.6% English/Language Arts: 83.5%
Discipline reviews for students with disabilities	342*	392*	478
Use of alternative dispute resolution strategies			
Mediations	18	7	6
Resolution Meetings	9	11	11
Due Process Hearings	1	2	3

*Totals do not include multiple parent meetings.

ACADEMIC DIVISION (Continued)

INDICATOR	FY 2011 RESULTS	FY 2012 RESULTS	FY 2013 RESULTS
Accountability and Research			
SAT Scores			
Cobb	1522	1520	1515
Georgia	1445	1452	1452
National	1500	1498	1498
% Tested	81%	81%	79% (est)
Grants			
# competitive grants processed each year	14	11	17
\$ amount awarded for competitive grants	\$2,624,638	\$3,840,599	\$4,507,263
# Seniors			
Number of graduates	7823	7675	7845
Completion ratio	7350	6643	6967
K-12 dropouts	93.95%	87.25%	88.80%
	1455	1449	1550
Research Applications			
# processed each year	179	181	112
Surveys Administered			
	214,830	253,677	305,838
Standardized Tests Administered			
	415,655	566,726	666,174
% Schools Meeting AYP Requirements			
Elementary	88	N/A	CCRPI
Middle	76		(Georgia waiver
High	64.7		to AYP)
Alternative	66.7		70% and above
Total	81.6		
Total # schools of making AYP	90	N/A	N/A

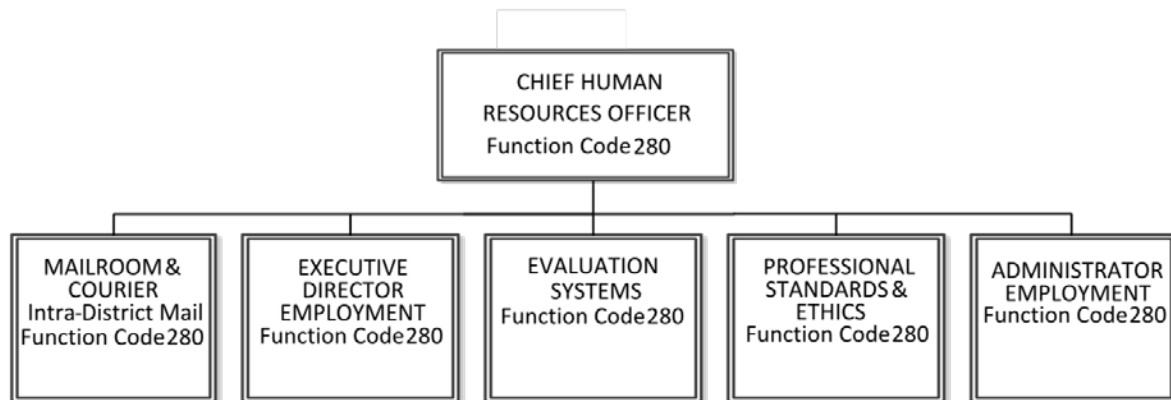
HUMAN RESOURCES DIVISION

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

The **Employment Department** encompasses several functions: the **Employment Office, Benefits Office, the Compensation Office, the Risk Management Office, Fingerprinting, ID Badges and Background Check Office and Records.**

The **Employment Office** directs the employment activities for over 18,000 full-time/part-time and temporary classified and certified employees (except for administrators) which includes: supervising the application, employment, and orientation of all new hires; directing the employee transfer and reassignment process; managing the certification process for educators, service professionals, and paraprofessionals, including HiQ; developing a recruitment strategy and attending selected on-campus recruitment fairs; providing ongoing recruitment strategy training to administrators; building relationships with local universities and high schools to recruit future educators; issuing employment contracts to all Certified Employees; approve all Head Coaches; and administer employee recognition programs.

HUMAN RESOURCES DIVISION (Continued)

The **Benefits Office** 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 (Delta Dental)	Optional Spending Accounts
Vision insurance (CompBenefits/Humana)	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)	

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

The **Records Office** 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 **Administrator Employment Department** aims to match the available administrative talent (current Cobb employees and out-of-district applicants) to the needs of the District. Administrator Employment 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 and Learning Division in the RFP and administrative reassignment process. Administrator Employment 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
- Manages the posting, advertising (local and national), and application qualifying of all local school and central office administrative vacancies
- To help individuals realize their career objectives in administration
- Forecast replacement needs as a means of targeting necessary training, employee education, and employee development
- Facilitates the advertising, application and selection process for district Leadership Academies and College/University Educational Leadership Cohorts
- Manages the storage and maintenance of administrative personnel records
- Liaison for the Administrative Critical Need process including maintaining contact information for CCSD retirees, scheduling and TRS reporting of retired administrators returning to work

The **Professional Standards & Ethics Department** is responsible to 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 Office** develops, facilitates, and monitors the evaluation process for classified and certified employees.

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

HUMAN RESOURCES DIVISION (Continued)**WORKLOAD INDICATORS**

INDICATOR	FY 2011 RESULTS	FY 2012 RESULTS	FY 2013 RESULTS
Certified Positions			
High School Hired	111	197	132
Middle School Hired	72	118	89
Art/Counselors/ESOL/Music Hired	56	32	54
Elementary Schools Hired	115	181	262
Special Education Hired	155	228	170
Other Cert (Supervisors, Specialists, Social Workers)	12	26	7
Other Employment Changes	3,210	2885	3,674
Resignations / Terminations / RIFs	652	724	678
Supply Teachers	635	512	510
Certified Applications	202,566	51,463	77,144
Classified / Parapro Positions			
ASP Hired	186	169	159
Bus Drivers/Monitors Hired	101	193	130
Custodians Hired	81	111	121
Maintenance/Warehouse Hired	20	13	13
Food Service/Lunchroom Monitors Hired	148	184	166
Classified Subs Hired	220	869	203
Paraprofessionals/Tutors Hired	211	326	312
Clerical Bookkeepers Hired	34	53	61
Professional/Technical Hired	20	18	16
Nurses Hired	20	25	19
Campus Police Hired	5	4	3
Interpreters Hired	2,389	2,670	1,922
Other Employment Changes	1,019	980	1,051
Resignations / Terminations / RIFs	105	126	153
Parapro Re-elects	123,480	51,115	93,884
Classified/Parapro Applications			
Risk Management Claims			
Unemployment	384	383	377
Vehicles & general liability	348/72	369/65	242/57
Student/site visitors injuries	1,541	1,562	2,044
Student in transit	266	306	273
Workers Compensation	1,280	1,259	1,220
Property thefts	76	110	52/146

HUMAN RESOURCES DIVISION (Continued)

INDICATOR	FY 2011 RESULTS	FY 2012 RESULTS	FY 2013 RESULTS
Insurance Enrollments			
Life Insurance	13,652	13,850	14,122
Dental Insurance:			
Metlife	7,879	6,334	Delta 10,118
United Concordia	2,709	4,233	
Health Insurance:			
HMO option	6,634	5,930	5,503
HRA option	3,780	4,175	4,106
HDHP option	610	680	657
Cancer	5,519	5,573	5,508
Vision	7,678	8,107	7,867
Short-term disability	12,161	11,861	11,125
Legal services	1,424	1,512	1,498
Other Benefits			
Short-term leaves	4,592	4,394	1,806
Long-term leaves	1,633	1,980	321
Flexible Optional spending accounts	2,459	2,270	2,246
Retirements	364	361	439

FINANCIAL SERVICES DIVISION

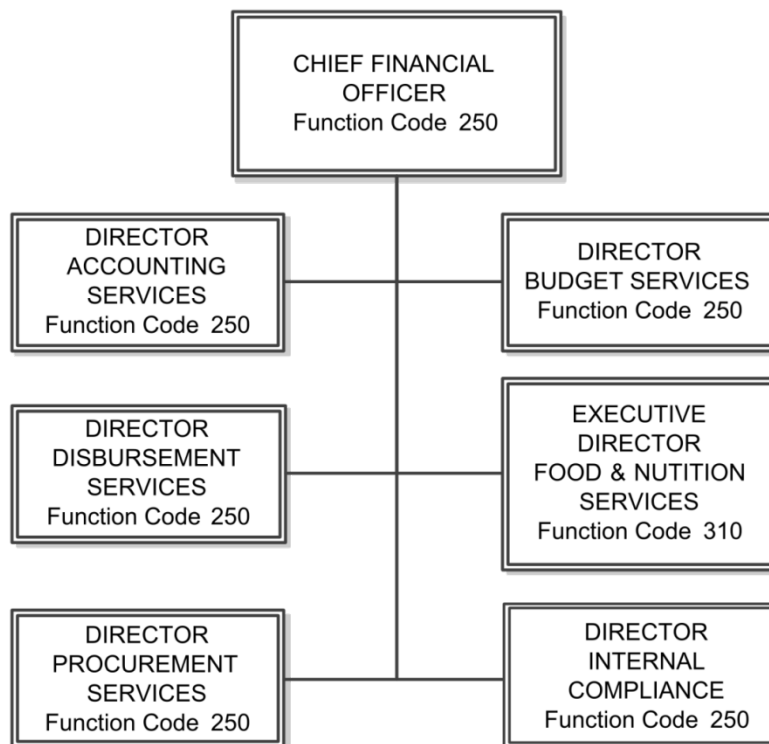
DIVISION RESPONSIBILITIES

The Financial Services Division, under the direction of the Chief Financial Officer, 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, procurement, warehouse services, bond/sales tax project management and financial services computer 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 (Continued)

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. Review and process all District journal vouchers and monitor all General Ledger entries.
4. Prepare Board Quarterly Financial Reports, Annual GA DOE Financial Reports, Annual Transparency in Government Act Reports, and Comprehensive Annual Financial Report.
5. Deposit all central office incoming cash receipts on a daily basis.
6. Reconcile 124 depository bank accounts on a monthly basis.
7. Manage procurement card purchases to ensure compliance with District policy and to accurately record purchases in accounting system.
8. Produce and provide updates for the “Procurement Card Manual”.
9. Provide accounting services for the Cobb County Public Schools Foundation.
10. Coordinate and provide data for annual external financial audit.
11. File Unclaimed Property Checks and Reports to state and reissue checks to payees.

Budgeting

1. Develop a budget in excess of \$800 million each year.
2. Prepare and present various financial/budget reports and presentations.
3. Coordinate the preparation, review, and approval of budget adjustments.
4. Audit all purchase orders/check requests to ensure correct procedures and account coding.

Capital Projects

1. Oversee the remaining expenditures for SPLOST 2 with a multi-year budget of more than \$722 million.
2. Oversee the new SPLOST 3 program approved in September 2008, which is expected to generate more than \$631 million.
3. Set up accounts, process budget adjustments, encumber service contracts and process payment transactions for all capital outlay funds.
4. Prepare and distribute printed reports and intranet reports to Board members, budget administrators, principals and citizens.
5. Prepare and submit CAFR schedules and year-end financial reports.
6. Monitor building, land and fixed asset records.
7. Work with project managers, department personnel, principals, bookkeepers and media specialists on new schools, additions/renovations and initiative projects.
8. Request reimbursement for State funded capital outlay projects and monitor revenues.

Cash Management

1. Obtain maximum interest on available funds while insuring safety of investments.
2. General Fund interest income Budgeted \$676,653 for FY12, actual earned \$547,636.
3. Assist schools in summer investment programs and all banking services.

Disbursements

1. Pay all district expenditures.
2. Annually process over 250,000 payroll checks for approximately 19,000 employees.
3. Process, and account for all payroll deductions.
4. Account for all employees' leave.

FINANCIAL SERVICES DIVISION (Continued)

5. Annually process employee W-2 forms.
6. Process all employee travel reimbursement.
7. File federally required IRS 1099 documents on all appropriate vendors.

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.

Food and Nutrition Services

1. Oversees the operation of 112 school cafeterias – 67 elementary schools, 25 middle schools, 16 high schools, 2 ninth grade centers, and 2 alternative schools.
2. All cafeterias serve lunch every day and many cafeterias also serve breakfast and snacks to the ASP program students.

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. Performs financial audits and compliance reviews of all schools and operational, compliance and efficiency reviews of central office departments, programs, and activities.

Procurement

1. Assist end users with development of solicitation specifications for expenditures over \$10,000 and guide end users in the evaluation of solicitation responses.
2. Contract administration including monitoring vendor services to ensure that the awarded vendor complies with the terms and conditions of the contract.
3. Prepare Board Agenda Items and Board Information Items
4. Conduct Vendor Performance reviews.
5. Ratification of Unauthorized Purchases.
6. Maintain vendor database.
7. Activate new procurement cards, process P-Card cancellations, and changes of address
8. Review and process approvals for all purchase orders and performance contracts over \$1,000
9. Verify and approve Sole Source forms for all Sole Source expenditures over \$10,000
10. Develop and distribute purchasing procedures and regulations in compliance with Board policy and applicable laws.
11. Provide training to potential suppliers, new principals, new bookkeepers, and other District staff regarding eCobb order entry and procurement procedures.

FINANCIAL SERVICES DIVISION (Continued)

12. Develop and publish Procurement related training materials such as: Pocket Purchasing Guide, PowerPoint presentations for new principals and bookkeepers; Purchasing Regulations; and How to do Business with CCSD for suppliers
13. Provide daily support to District staff on Procurement related issues.

Property Control

1. Tag and identify all equipment subject to inventory.
2. Maintain reports for all equipment subject to inventory.
3. Conduct physical inventories and provide resulting reports for all local schools, charter schools, special schools, and central office locations.
4. Prepare a monthly reconciliation of the District's property database to the District's financial records.
5. Write, interpret and update the District's "Property Control User's Guide".
6. Transfer excess equipment to the warehouse for surplus utilizing the eqTransfer system.
7. Verify excess equipment before submitted to the Board for disposal approval.
8. Prepare property reports for schools and departments as requested.
9. Prepare property reports for special projects. (Examples: Technology Refresh of SPLOST Purchased Equipment, State Technology Survey).

Local School Accounting

1. Train and provide daily bookkeeping operational and software support to Principals and Bookkeepers.
2. Train and provide daily bookkeeping operational and software support to After School Program Directors, Clerks, and Bookkeepers.
3. Monitor and report on the budgets and financial status of After School Programs for 68 elementary schools.
4. Manage Local School Accounting's Blackboard Online shell for financial training.
5. Reconcile and analyze 109 school bank accounts each month.
6. Issue monthly financial management reports to Principals at each school.
7. Manage 108 digital bank certificates for local schools.
8. Provide software and hardware support and maintenance for electronically locking safes, and electronic wall safes at schools.
9. Manage the armored car service contract.
10. Develop, write and update the following local school manuals:
 - "Local School Accounting and Procedures Manual"
 - "Bookkeeper Operations Manual"
 - "ASP Procedures Manual"
 - "ASP Users' Guide"
11. Manage, update, support and develop content for the Financial Services University, a web-based information resource that contains up-to-date policies, procedures, manuals, flow charts, training videos and presentations related to the Financial Services of the District.

Warehouse/Records Center

1. Provide mail delivery services to all schools and departments in the District assist with delivery of testing and textbook materials
2. Maintain furniture inventory in Warehouse for growth and replacement needs.
3. Maintain used furniture warehouse.
4. Coordinate pickup and disposal of all District created surplus items.
5. Process requests for transcripts and other districts records.
6. Coordinate the storage and retrieval of records.

FINANCIAL SERVICES DIVISION (Continued)

7. Identify records that should be destroyed based on state records retention schedules.
8. Assist schools and departments with records management

WORKLOAD INDICATORS:

INDICATOR	FY 2011 RESULTS	FY 2012 RESULTS	FY 2013 RESULTS
Accounting			
Average Yield on Investments			
90 Day T-bill (April through June)	.05%	.09%	.05%
School District	.31%	.22%	.23%
Number of Central Office deposits (excludes lunchroom depository account)	1,133	1,372	1,423
Total bank transactions	80,309	81,500	76,676
Total number of Journal Vouchers processed	1,710	1,795	1,743
Total number of Procurement card transactions	63,739	66,218	68,795
Total dollar volume	11,303,393	12,020,153	13,382,597
Comprehensive Annual Financial Report Published	Yes	Yes	Yes
Grant dollars collected: Federal, State, & Local Grants Administered	\$88,477,644	95,358,027	64,425,729
Budget			
Budget Document published	Received ASBO & GFOA awards	Received ASBO & GFOA awards	Received ASBO & GFOA awards
Disbursements			
Payroll Check Runs Processed	38	38	38
Payroll Checks Issued	253,951	256,361	254,713
Dollar value of payrolls processed	\$634,810,101	641,147,875	629,885,709
W-2 Forms Issued	19,961	19,167	18,992
Accounts Payable Check Runs Process	99	96	94
Accounts Payable Checks Issued	23,322	24,889	23,553
Dollar value of checks processed	\$239,576,297	302,475,212	225,617,007
Local School Accounting			
Bank Reconciliations	1,332	1,332	1,332
Ongoing Financial Training Hours	712	712	2,922
Property Control			
Property inventories completed	21	81	72
Inventory items tagged	15,526	25,432	14,613
Surplus items checked	5,944	2,382	2,361

FINANCIAL SERVICES DIVISION (Continued)

INDICATOR	FY 2011 RESULTS	FY 2012 RESULTS	FY 2013 RESULTS
Food Service Lunches			
Full price meals served	5,400,692	5,431,257	4,489,357
Reduced price meals served	782,831	856,787	804,816
Free meals served	5,682,916	6,108,727	6,259,424
Adult & contracted meals served	513,153	520,544	439,312
Equivalent meals from extra sales	4,264,635	4,109,380	4,261,228
Elementary participation	88%	87%	82%
Middle School participation	101%	98%	93%
High School participation	98%	96%	90%
Procurement			
Purchase orders processed	17,147	20,233	17,338
Dollar value of purchase orders	\$58,533,053	\$91,352,367	\$66,435,665
Average dollar per purchase order	\$3,414	\$4,515	\$3,832
Requests for Proposals			
Newly Issued and/or Awarded	38	17	30
Requests for Extension	36	53	41
Non-Awarded	5	5	11
Sealed bids			
Newly Issued and/or Awarded	108	79	69
Requests for Extensions	30	42	39
Non-Awarded	12	12	8
Quotes			
Newly Issued and/or Awarded	50	58	58
Requests for Extensions	27	30	28
Non-Awarded	11	7	8
Procurement cards	658	671	688
Dollar value of procurement card purchases	\$7,884,671	\$8,640,629	\$9,196,056
Total number of procurement card transactions	37,536	39,968	40,115
Average dollar per purchase	\$210	\$216	\$229
Internal Audit			
Elementary School audits	18	11	17
Middle School audits	3	6	8
High School audits	4	3	3
Special School audits	N/A	N/A	N/A
Operational audits/projects	47	36	40

POLICIES & PROCEDURES

The document presents 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:

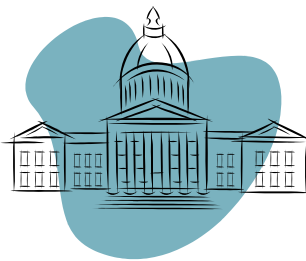
As trustee of local, state and federal funds allocated for use in public education, the Board will be vigilant in fulfilling its responsibility to see that these funds are allocated in ways that maximize the academic achievement of every student in the District.

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. 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. Insure 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 multi-year financial plan shall:

- a. Include a minimum of a five-year forecast of revenues and expenses;
- b. Include a total projected obligation and cost of multi-year programs; and
- c. Be updated whenever necessary and:
 - (1) Whenever significant change occurs in projected revenues or expenses; and
 - (2) No less than annually.

B. BUDGETING:

1. General Provisions:

The General Fund annual operation budget shall:

- a. Include no items as recurring General Fund expenditures which are funded with non-recurring revenue;
- b. Treat adjustments approved during the fiscal year as non-recurring expenditures;
- c. Calculate the best estimate of the financial condition of the General Fund in subsequent years;
- d. Disclose any recurring expenditures in funds other than the General Fund that are funded from non-recurring project funds; and
- e. Stipulate the number of positions by Division and classification for the three prior years in a comparative format.

2. 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;

PLANNING, PROGRAMMING, BUDGETING SYSTEM (continued)

- (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. Each February, as part of the budget adoption process, the Superintendent will present to the Board of Education and make public those budget items pre-approved 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.
- 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 District's annual budget shall limit operating expenses to an amount no greater than the revenues it projects to be generated by a property tax rate no greater than 20 mills.

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 BD (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, that 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. District Borrowing:

- 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 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) 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]).

2. Loans to Schools:

a. Eligibility:

ACCOUNTING AND REPORTING (continued)

Before a loan can be made to a school, the school must meet the following "educational purpose" requirements:

- (1) Purpose of the loan must be to support a program that is part of the educational curriculum;
- (2) Students must receive instruction in the program specified for the loan during school hours; and
- (3) Students must receive credit toward graduation for participation in the program specified for the loan.

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.

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 the governmental accounting standard, GASB Statement 54, the Board recognizes the following five categories of fund balance 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.
 - d) *Assigned Fund Balance* – amounts intended by the Board for specific purposes. The Board can choose to delegate this authority.
 - e) *Unassigned Fund Balance* – residual spendable fund balance after subtracting all above amounts.
2. Committed Fund Balance. The Board of Education, as the government's highest level of decision-making authority, may commit fund balance by a formal vote prior to the government'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.
3. Assigned Fund Balance. The Board expressly delegates to the Superintendent, through the Chief Financial Officer, the authority under this policy to assign funds for particular purposes.
4. 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)

5. The Board will strive to maintain a minimum unassigned general fund balance less encumbrances equivalent to a range of 30 to 55 days of annual expenditures unless this is unfeasible due to circumstances beyond its control such as:
 - a) A substantial decrease in the county property tax digest,
 - b) A substantial decrease in State funding,
 - c) An unanticipated fiscal necessity.
6. Pursuant to the requirements of Accounting Statement 54 of the Governmental Accounting Standards Board (GASB), 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.

Special Revenue	Committed Revenue Source
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
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. 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;

ACCOUNTING AND REPORTING (continued)

- 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. 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;
- (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.

E. **PROCUREMENT PRACTICES:**

1. **Purchasing:**

a. **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

ACCOUNTING AND REPORTING (continued)

Georgia Department of Education Rules, Georgia laws and federal laws. Specifically, the District shall make purchases that are consistent with the purchasing principles of:

- (1) Acceptable quality at lowest price;
- (2) Transparency in use of public funds;
- (3) Protection against conflict of interest;
- (4) Maximization of competition;
- (5) Equal and fair competition; and
- (6) Legal/regulatory compliance.

b. Solicitation Process:

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.

2. Board Approval:

a. Individual Purchases/Expenditures:

Specific Board approval shall be required for all purchases/expenditures greater than \$200,000 annually 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 (see Board Policy DB [Planning, Programming, Budgeting System]).

b. Aggregate Purchases/Expenditures:

(1) Defined:

The term “aggregate expenditures” means the sum total of all expenditures for the same product or service over the course of the fiscal year

(2) Required Approval:

Specific Board approval shall be required for all, whether or not included in the Board-adopted budget, purchases/expenditures when the annual aggregate becomes greater than \$200,000 except for those purchases/expenditures specifically pre-approved by the Board. The Board may change its list of items pre-approved by the Board at any time and shall review the list each February as part of the annual budget adoption process.

c. Contracts:

Contracts are subject to the competitive solicitation process if the total expenditure or anticipated aggregate expenditure is \$10,000 or more and an Exception to Full and Open Competition as defined in the District Purchasing Regulations does not apply.

(1) Construction Contract Approval:

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

- (a) Construction contracts in the amount of \$25,000 or less shall be approved by the Superintendent or appropriate Division head and executed by the Superintendent or designee;

ACCOUNTING AND REPORTING (continued)

- (b) Construction contracts in the amount of \$25,001 to \$200,000 will be approved by Coordination Record and executed by the Superintendent or designee;
- (c) 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.

(2) Performance Contracts/Contracted Services:

- (a) Performance Contracts/ Contracted Services less than \$10,000 shall be approved by a Senior Staff member or designee;
- (b) Performance Contracts/ Contracted Services in the amount of \$10,000 to \$200,000 shall be approved by a Senior Staff member and the Superintendent;
- (c) Performance Contracts/ Contracted Services greater than \$200,000 shall be approved by the Board of Education.

(3) Legal Review/Signatures:

Legal review and signing of contracts shall be in compliance with the provisions of Board Policy ABB (Board Powers and Duties).

d. Vendor Evaluation:

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

F. BOARD OF EDUCATION REPORTS:

1. The Superintendent or designee shall provide the Board quarterly reports of the financial activities of the District.
2. The Superintendent or designee shall notify the Board of the following:
 - a. Expenditures greater than \$100,000; and
 - b. Budget line item increases of both 20% or more and at least \$100,000.



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 SD-5 (Financial Planning and Budgeting);
 - (2) Board Policy SD-6 (Fiscal Accounting and Reporting);
 - (3) Board Policy SD-8 (Asset Protection);
 - (4) Board Policy SD-10 (Community and Communication Involvement);
 - (5) Administrative Rule GBCD (Dual Pay);
 - (6) Administrative Rule GCQA (Reduction in Force)
 - (7) Administrative Rule FJA (Construction of/Improvements to Facilities on District Property by Community Organizations or Individuals)

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 SD-5 (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.

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 DIEA [Audits: Fraud and Other Corrupt/Illegal Conduct]); 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:

The Chief Audit Executive and authorized representatives shall have full, free and unrestricted access to all District functions, records, property and personnel.

3. Audit Committee:

The Chief Audit Executive shall serve as one of the members of the Board of Education Audit Committee governed by Board Policy BBC (Board Committees).

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 SD-6 (Fiscal 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 SD-5 (Financial Planning/Budgeting). Athletic Concession monies represent a significant source of revenue for high schools and/or their school support organizations. Board Policy SD-6 necessitates the establishment of clearly stated and understood guidelines for the consistent accountability of these funds.

RULE:

A. GATE RECEIPTS/TICKET SALES:

These guidelines apply only to athletic concession monies not athletic/special event gate receipts/ticket sales. Guidelines and procedures for athletic/special event gate receipts/ticket sales may be found in the District's Local School Accounting and Procedures Manual.

B. 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:

If the Principal elects to consider the concession sales as a fund raising activity for a specific booster organization, the monies shall be handled as follows:

a. Other Required Guidelines:

All activities and procedures shall be in compliance with the provisions of the following:

- (1) Administrative Rule JJE (Student Activities: Fund Raising Activities); and
- (2) Administrative Rule KJA (Relations with Booster Organizations).

b. Accounting:

All receipts must be collected and recorded in the booster organization's financial records and all concession invoices must be paid directly by the booster organization.

c. Reporting Requirements:

Reporting requirements are outlined in Administrative Rule KJA (Relations with Booster Organizations) as follows:

- (1) The booster organization's annual budget should include the projected dollar amount of anticipated athletic concessions proceeds and the planned expenditure of these funds;
- (2) Quarterly financial reports to the Principal to include actual proceeds/expenditures from athletic concessions; and
- (3) An annual financial accounting and summary report as provided in the booster organization's constitution.

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.

BUDGET DEVELOPMENT PROCESS

Board of Education sets District Goals and Priorities.

Superintendent and Executive Cabinet review proposed budget procedures.

School Administration develops subsequent year student and employee count estimates. Using these estimates, Financial Services prepares formula driven budgets for salaries, fringes and operating expenditures.

All Schools/Departments relate program needs to Division Heads.

Divisions review formula driven budgets. Divisions prepare budget improvement requests and budget reduction requests for committee review.

Budget Administrator Committee reviews budget and available resources and recommends a preliminary tentative balanced budget.

Board of Education reviews budget and adopts a tentative balanced budget.

Public hearing is held.

Board of Education approves final budget.

State Board of Education approves the Final Official Budget.

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	Software	<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.

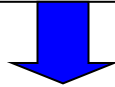
Some accounts are subsidizing other accounts within this appropriation unit because a zero budget is utilized. A budget administrator may choose to set up zero budgets within their appropriation unit to purchase items that were previously not budgeted. If a zero budget is desired, the Principal or Administrator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



STEPS NECESSARY TO PROCESS A BUDGET ADJUSTMENT

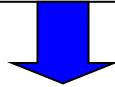
Initiator/Chief Administrator

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

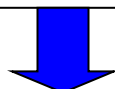
Executive Cabinet Member

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 Designee:

- 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.

Director of Project Services

1. All budget adjustments requested by Project Services.

Director of Construction

1. All budget adjustments related to Construction Services and all Countywide Building Fund adjustments.

Capital Projects Finance Manager

1. All budget adjustments.

Director, Program Management & Accountability

1. All budget adjustments.

Executive Director, SPLOST

1. All budget adjustments over \$200,000 and all Countywide Building Fund adjustments.

Chief Financial Officer

1. All budget adjustments.

Deputy Superintendent, Operations

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

Superintendent/Designee

1. 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 transferred line item is greater than 20% of the total and/or the adjustment amount is over \$100,000.*

STRATEGIC PLANS

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

Empowering Dreams for the Future.

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.



Vision: *Empowering Dreams for the Future*

Mission: *Creating and Supporting Pathways for Success*

Core Values/Beliefs

Values

- Achievement
- Integrity
- Creativity/Innovation
- Accountability

Beliefs

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

Long Range Goals

1. Vary learning experiences to increase success in college and career paths.
2. Differentiate resources for students based on needs.
3. Develop stakeholder involvement to promote student success.
4. Recruit, hire, support, and retain employees for the highest levels of excellence.

Targets

Targets for 2012-2013 (Where will we be?)

Grad. Rate (4 yr.)	75.5%
Grad. Rate (5 yr.)	
Lexile Levels (E)	73.7%
Lexile Levels (M)	79.3%
Lexile Levels (H)	56.6%
Gap closure (E)	99
Gap closure (M)	86
College Ready	42.7%
Career Ready	36.6%
Adv. Academics	54.4%
Stakeholder Satisfaction	88.2%
Fund Balance	8.33%

(Revisions for 2013-14 due 08/2013)

District Priorities for 2013-2014

1. Implement CCGPS with fidelity
2. Create flexibility and support structures for schools
3. Develop systems to prepare students for college and career readiness
4. Engage community in dialogue about the future of Cobb schools
5. Provide opportunities for innovative learning experiences for students

2013-2014 Theme

WE ARE COBB

Key Strategies (3-5 yrs)

- Create flexible and innovative learning opportunities for students
- Develop, implement, and support new plans and/or programs that focus on student-centered learning, higher-order thinking, and problem solving in the classroom
- Enhance existing programs to further develop college and career paths from kindergarten to twelfth grade
- Increase strategic partnerships with businesses, post-secondary institutions, and community leaders to fully integrate college and career paths in CCSD
- Increase the school's ability to meet student and school needs
- Provide flexibility for teachers to use resources
- Advance innovative ways to engage the community and parents in the educational process
- Expand community service learning opportunities for students and increase communication efforts with community agencies.
- Create a supportive environment that empowers staff

Key Actions (1-3 years)

<u>Action to be taken</u>	<u>Timeline</u>	<u>Division(s) Responsible</u>
Utilize new and existing technologies to engage students, improve process efficiencies, and provide professional development for staff members.	2012-2014	Operations, Academic
Develop and implement a framework for differentiated support and resources for schools and students.	2012-2014	Academic
Provide structures and opportunities for collaborative and interactive planning for career pathways.	2013-2016	Academic
Advance the community outreach plan to include targeted communication through social and print medium.	2012-2016	Communications
Acquire, build, maintain, renovate, and secure physical facilities to provide state-of-the-art equipment, technology, and room for expansion of career pathways.	2014-2019	Operations
Establish means for school leaders to utilize allotments to meet school needs.	2013-2015	Leadership and Learning

Strengths

Talented staff members
Strong community support
Commitment to students

Weaknesses

Increased class sizes
Reduced resources

Opportunities

Implementation of CCGPS
ESEA Waiver (CCRPI Index)
State/national emphasis on Career Pathways

Threats

Continued reduction in state/local funding
Continued weak economy
Decreased local control

**Cobb County School District
Strategic Plan
Historical Data and Targets**

Indicator	Weight	2009	2010	2011	2012	2013	Target Attainment				2014	Points
							Not Meeting Target	Partially Meeting Target	Meeting Target	Exceeding Target		
							0	0.5	1	1.5		
4 yr. Grad Rate (Cohort)	10	Comparable data not available	Comparable data not available	73.4%	(74.1% Projected) 76.0%							
5 yr. Grad Rate (Lagging Indicator)	0	No data available	No data available	In progress	Data not available until the end of 2012- 2013 SY	Data not available until the end of 2013-2014 SY						
Lexile Levels - Elementary	9	59.6%	66.1%	66.6%	71.0%							
Lexile Levels - Middle	9	70.5%	73.5%	72.8%	77.0%							
Lexile Levels - High	9	No data available	No data available	No data available	53.1%							
Gap Closure - Elementary (points)	9	101	101	99	103							
Gap Closure - Middle (points)	9	86	88	86	88							
College Ready	9	40.4%	42.9%	40.2%	40.2%							
Career Ready	9	No data available	No data available	26.5%	33.2%							
Advanced Academics	9	58.0%	59.3%	52.2%	52.6%							
Stakeholder Satisfaction	9	89.2%	87.1%	87.7%	87.7%							
General Fund (Unassigned fund balance)	9	8.4%	9.2%	12.1%	11.7%							
Total Points	100											

**Cobb County School District Strategic Plan
Calculation Guide for Targets**

Indicator	Description	Numerator	Denominator	Details and Data Sources
4 yr. Grad Rate	Percent of students who graduated with a regular education diploma in a given year	Number of students who graduated with a regular education diploma in a given year	Number of ninth graders four years prior to the graduation date + transfers in or out, students leaving the country or withdrawn due to death over the four year period	Georgia DOE Grad Rate Calculator - Provided by the Office of Accountability
5 yr. Grade Rate	Percent of students who graduated with a regular education diploma in a given year plus the following year	Number of students who graduated with a regular education diploma in a given year plus the following year	Number of ninth graders four years prior to the graduation date + transfers in or out, students leaving the country or withdrawn due to death over the five year period	Georgia DOE Grad Rate Calculator - Provided by the Office of Accountability
Lexile Levels (Elementary Schools)	Percent of students in grades 3, 4, 5 achieving a Lexile measure greater than or equal to the following on the CRCT: Grade 3: 650, Grade 4: 750, Grade 5: 850	Students scoring a Lexile measure ≥ 650 (3rd) ≥ 750 (4th) ≥ 850 (5th)	Students with a valid Lexile score on the CRCT	Data for this element is extracted from the CRCT data file and include students with valid scores.
Lexile Levels (Middle Schools)	Percent of students in grade 6, 7, 8 achieving a Lexile measure greater than or equal to the following on the CRCT: grade 6: 917, grade 7: 984, grade 8: 1050	Students scoring a Lexile measure ≥ 917 (6th) ≥ 984 (7th) ≥ 1050 (8th)	Students with a valid Lexile score on the CRCT	Data for this element is extracted from the CRCT data file and include students with valid scores.
Lexile Levels (High Schools)	Percent of students achieving a Lexile measure of 1275 or greater on the American Lit EOCT	Number of students scoring a Lexile measure ≥ 1275	Number of students with valid Am. Lit. EOCT scores	Provided by the Office of Accountability
Gap Closure ES	Difference between the performance of the top 30% of students and the lower 30% of students in Math on CRCT in grades 3, 4, 5	Difference in CRCT Math scale score from the top 30% of students to the students in the lower 30% in grades 3 through 5		Data for this element is extracted from the CRCT data file and include students with valid Math scores.
Gap Closure MS	Difference between the performance of the top 30% of students and the lower 30% of students in Math on CRCT in grades 6, 7, 8	Difference in CRCT Math scale score from the top 30% of students to the students in the lower 30% in grades 6 through 8		Data for this element is extracted from the CRCT data file and include students with valid Math scores.

**Cobb County School District Strategic Plan
Calculation Guide for Targets**

Indicator	Description	Numerator	Denominator	Details and Data Sources
College Ready - HS	Percent of 10th grade students with a PSAT score of 133 or higher	Number of 10th grade students with PSAT scores \geq 133	Number of 10th grade students with a valid PSAT score	Reported on the PSAT/NMSQT building report from College Board
Career Ready - HS	Percent of students who completed pathway course requirements and passed the End Of Pathway Assessment (EOPA)	Number of students passing EOPA	Number of students taking an EOPA assessment	Local schools - reported to CTAE Office
Advanced Academics HS	Percent of students enrolled in an AP, IB, Honors, or Magnet Courses	Unduplicated count of students in grades 9-12 enrolled in one or more AP, IB, Honors, or Magnet Courses	Total Enrollment of grades 9-12	Course information in Synergy
Stakeholder Satisfaction	Aggregate of all positive responses to all items included on the SI Survey (parents, students, staff)	Number of positive ("Strongly Agree" and "Agree") responses on the annual SI Survey	Total number of responses excluding "No Answer" or "No Basis to Judge"	School Improvement Survey Report, Page 2 - Provided by the Office of Accountability



FINANCIAL SECTION



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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 that when they occur. That is the revenue becomes objectively measurable and earned. Under the [modified basis of accounting](#), the expenditures are recognized while 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 is 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 II (Special Purpose Local Option Sales Tax II), and SPLOST III 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 five individual funds in the Internal Service Funds category. The Unemployment, Self-Insurance and Dental 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 FY 2014 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, 2013 (Estimated)	\$100,197,717	\$23,315,557	\$395,859	\$39,679,844	\$7,294,308	\$170,883,285
Revenue:						
Local	\$399,584,343	\$31,097,189	\$0	\$76,058,586	\$6,746,864	\$513,486,982
State	\$407,318,416	\$6,636,087	\$0	\$0	\$0	\$413,954,503
Federal	\$3,999,097	\$78,841,627	\$0	\$0	\$0	\$82,840,724
Transfers/Other	\$159,890	\$1,063,291	\$0	\$0	\$1,447,507	\$2,670,688
Total Revenue	\$811,061,746	\$117,638,194	\$0	\$76,058,586	\$8,194,371	\$1,012,952,897
Total Funds Available	\$911,259,463	\$140,953,751	\$395,859	\$115,738,430	\$15,488,679	\$1,183,836,182
Appropriations						
Instruction	\$611,467,613	\$28,108,891	\$0	\$0	\$0	\$639,576,504
Pupil Support Services	\$17,007,112	\$5,755,329	\$0	\$0	\$0	\$22,762,441
Improvement of Instructional Svcs	\$23,647,865	\$13,689,681	\$0	\$0	\$0	\$37,337,546
Educational Media	\$14,840,200	\$21,881	\$0	\$0	\$0	\$14,862,081
Federal Grant Administration	\$0	\$783,087	\$0	\$0	\$0	\$783,087
General Administration	\$7,416,503	\$1,024,378	\$0	\$0	\$0	\$8,440,881
School Administration	\$51,809,976	\$72,789	\$0	\$0	\$0	\$51,882,765
Support Services-Business	\$3,858,160	\$55,927	\$0	\$0	\$8,194,371	\$12,108,458
Operations & Maint of Plant Svc	\$61,462,760	\$1,469,806	\$0	\$0	\$0	\$62,932,566
Student Transportation	\$48,061,347	\$1,515,572	\$0	\$0	\$0	\$49,576,919
Central Support Services	\$14,128,347	\$0	\$0	\$0	\$0	\$14,128,347
Other Support Services	\$0	\$1,883,712	\$0	\$0	\$0	\$1,883,712
School Nutrition	\$0	\$54,731,095	\$0	\$0	\$0	\$54,731,095
Community Services	\$69,761	\$8,526,046	\$0	\$0	\$0	\$8,595,807
Capital Outlay	\$17,983	\$0	\$0	\$96,660,102	\$0	\$96,678,085
Transfers	\$2,503,498	\$0	\$0	\$0	\$0	\$2,503,498
Debt Service	\$0	\$0	\$0	\$0	\$0	\$0
Total Appropriations	\$856,291,125	\$117,638,194	\$0	\$96,660,102	\$8,194,371	\$1,078,783,792
Ending Fund Balance June 30, 2014 (Estimated)	\$54,968,338	\$23,315,557	\$395,859	\$19,078,328	\$7,294,308	\$105,052,390
Total Appropriation & Ending Fund Balance	\$911,259,463	\$140,953,751	\$395,859	\$115,738,430	\$15,488,679	\$1,183,836,182

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.



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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.



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

Description	FY2010 Actual	FY2011 Actual	FY2012 Actual	FY2013 Revised Budget	FY2014 Approved Budget
Beginning Fund Balance July 1 (Estimated)	\$80,288,894	\$85,606,361	\$146,443,463	\$133,542,386	\$100,197,717
Revenue:					
Local	\$466,922,456	\$430,935,953	\$411,980,950	\$405,363,273	\$399,584,343
State	\$351,044,144	\$401,197,837	\$385,335,895	\$398,127,330	\$407,318,416
Federal	\$52,026,036	\$28,114,368	\$5,541,472	\$5,961,902	\$3,999,097
Transfers/Other	\$415,804	\$24,818,865	\$24,001,619	\$20,429,707	\$159,890
Total Revenue	<u>\$870,408,440</u>	<u>\$885,067,022</u>	<u>\$826,859,936</u>	<u>\$829,882,212</u>	<u>\$811,061,746</u>
Appropriations					
Instruction	\$632,773,758	\$596,220,014	\$603,038,369	\$614,476,951	\$611,270,001
Pupil Support Services	\$18,473,469	\$16,761,378	\$17,305,065	\$17,953,984	\$16,671,425
Improvement of Instr Svcs	\$23,666,947	\$24,659,016	\$24,956,243	\$23,640,914	\$23,585,248
Educational Media Services	\$14,616,279	\$14,688,144	\$14,562,598	\$14,520,826	\$14,840,200
Federal Grant Administration	\$0	\$0	\$0	\$0	\$0
General Administration	\$4,019,599	\$3,733,379	\$6,717,815	\$7,890,433	\$7,448,229
School Administration	\$53,007,503	\$51,456,116	\$51,924,851	\$51,162,489	\$51,830,490
Support Services-Business	\$5,744,916	\$5,300,551	\$4,772,753	\$4,252,941	\$3,860,631
Maint. & Oper of Plant Svcs	\$57,725,951	\$55,401,811	\$55,517,621	\$60,896,127	\$61,382,453
Student Transportation	\$39,173,312	\$39,287,170	\$42,636,171	\$48,404,978	\$48,780,615
Central Support Services	\$11,959,179	\$12,018,671	\$15,895,377	\$17,452,336	\$14,030,591
Other Support Services	\$0	\$0	\$0	\$0	\$0
School Nutrition	\$0	\$0	\$0	\$0	\$0
Community Services	\$63,268	\$64,292	\$65,677	\$68,170	\$69,761
Capital Outlay	\$11,674	\$7,591	\$3,664	\$17,983	\$17,983
Transfers	\$3,855,118	\$4,631,786	\$2,364,809	\$2,488,749	\$2,503,498
Debt Service	\$0	\$0	\$0	\$0	\$0
Total Appropriations	<u>\$865,090,973</u>	<u>\$824,229,919</u>	<u>\$839,761,013</u>	<u>\$863,226,881</u>	<u>\$856,291,125</u>
Ending Fund Balance June 30 (Estimated)	<u>\$85,606,361</u>	<u>\$146,443,463</u>	<u>\$133,542,386</u>	<u>\$100,197,717</u>	<u>\$54,968,338</u>

Note: The Board of Education approved Fiscal Year 2014 Budget that includes the use of \$45.2 million reserved fund in fund balance to help offset deficit.

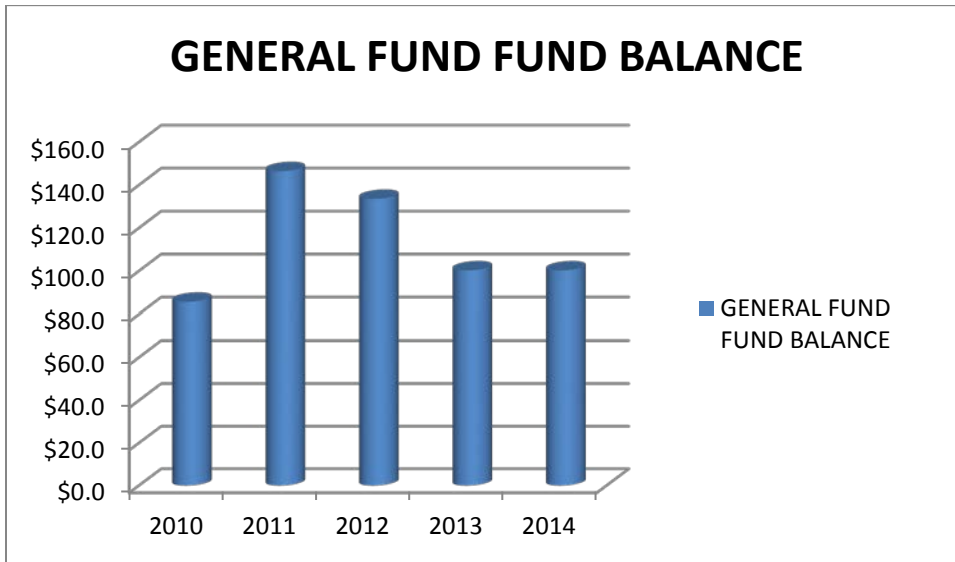
**GENERAL FUND BUDGET
REVENUE AND APPROPRIATIONS (OBJECT)
FIVE YEAR COMPARISON**

Description	FY2010 Actual	FY2011 Actual	FY2012 Actual	FY2013 Revised Budget	FY2014 Approved Budget
Beginning Fund Balance July 1 (Estimated)	\$80,288,894	\$85,606,361	\$146,443,464	\$133,542,386	\$100,197,717
Revenue:					
Local	\$466,922,456	\$430,935,953	\$411,980,950	\$405,363,273	\$399,584,343
State	\$351,044,144	\$401,197,837	\$385,335,895	\$398,127,330	\$407,318,416
Federal	\$52,026,036	\$28,114,368	\$5,541,472	\$5,961,902	\$3,999,097
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Total Revenue	<u>\$870,408,440</u>	<u>\$885,067,022</u>	<u>\$826,859,936</u>	<u>\$829,882,212</u>	<u>\$811,061,746</u>
Appropriations					
Salaries	\$604,546,391	\$565,335,305	\$575,157,470	\$573,996,648	\$562,428,071
Employee Benefits	\$184,663,344	\$180,859,950	\$178,656,601	\$195,782,955	\$206,129,673
Contract Services	\$6,986,069	\$6,187,722	\$8,663,747	\$9,604,014	\$8,969,121
Supplies	\$16,435,750	\$14,230,705	\$17,558,317	\$21,421,651	\$18,080,022
Utilities	\$25,221,721	\$27,470,687	\$27,936,335	\$33,737,391	\$33,864,179
Equipment/Bldgs/Land	\$250,219	\$287,881	\$3,383,696	\$3,091,953	\$555,798
Other	\$26,987,479	\$29,857,669	\$28,404,848	\$25,592,269	\$26,264,261
Total Appropriations	<u>\$865,090,973</u>	<u>\$824,229,919</u>	<u>\$839,761,013</u>	<u>\$863,226,881</u>	<u>\$856,291,125</u>
Ending Fund Balance June 30 (Estimated)	<u>\$85,606,361</u>	<u>\$146,443,464</u>	<u>\$133,542,386</u>	<u>\$100,197,717</u>	<u>\$54,968,338</u>

Note: The Board of Education approved Fiscal Year 2014 Budget that includes the use of \$45.2 million reserved fund in fund balance to help offset deficit.

**GENERAL FUND
FIVE YEAR TREND OF FUND BALANCE**

\$ Millions



FISCAL YEAR 2014 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 FY2014, local revenue contributes approximately **49.29%** 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 FY2002:

Fiscal Year	Property Digest Growth
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%
FY2004	3.50%
FY2003	16.41%
FY2002	18.05%

FISCAL YEAR 2014 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 FY2014 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 \$266.70 in 2012.

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 2014 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 homeowners 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 sale of school assets, rental of facilities owned by the school district, reimbursements of lost and damaged textbooks and other miscellaneous items.



FISCAL YEAR 2014 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 FY2014, the projected State contributes approximately **50.22%** 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

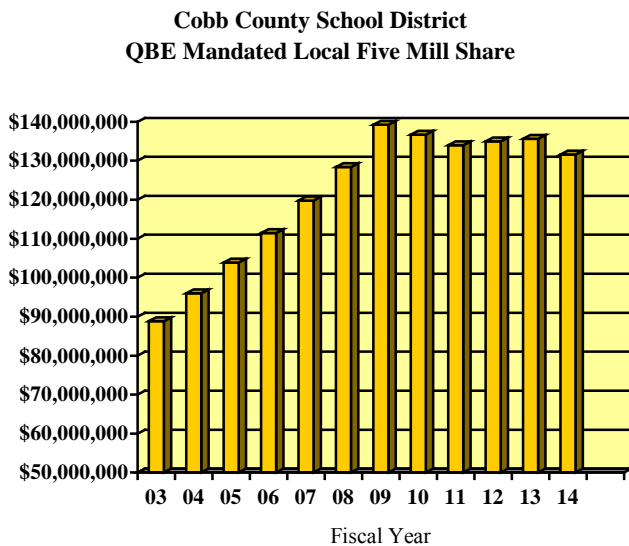
2. **Program Weights** - Since different programs (kindergarten, primary grades 1-3, middle school grades 6-8, etc) vary in their cost of operation, each program is assigned a program weight. The Governor is authorized to appoint a task force every three years to recommend to the General Assembly any needed changes in the program weights. The following are the FY2013 Program Weights:

<u>Programs</u>	<u>Weights</u>	<u>Programs</u>	<u>Weights</u>
Kindergarten	1.6508	Remedial	1.3087
Kindergarten EIP	2.0348	Alternative	1.4711
Grades 1-3	1.2849	Special Ed Cat I	2.3798
Grades 1-3 EIP	1.7931	Special Ed Cat II	2.7883
Grades 4-5	1.0355	Special Ed Cat III	3.5493
Grades 4-5 EIP	1.7867	Special Ed Cat IV	5.7509
Grades 6-8	1.0277	Special Ed Cat V	2.4511
Middle School	1.1310	Gifted	1.6589
Grades 9-12	1.0000	ESOL Program	2.5049
Vocational Lab	1.1916		

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 2014 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 FY2013 is \$135 million.



<u>YEAR</u>	<u>LOCAL SHARE</u>
2003	\$88,827,699
2004	\$95,996,050
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

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 FY 2014 is \$2,744.80 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 2014 REVENUE EXPLANATIONS AND PROJECTIONS (Continued)

Cobb County School District QBE and State Grant Revenue

FY 2014 General Fund State Revenue is approximately 50.22% of Total Revenue. The following chart presents a summary of State Funding budget since FY2003-04:

School Year	State Revenue Budget	State Revenue Percent Increase (Decrease)	Student Active Enrollment	State Revenue Per Student
2003-04	\$342,307,246	(0.9)	101,349	\$3,377
2004-05	\$329,469,232	(3.8)	103,285	\$3,190
2005-06	\$346,111,135	5.1	105,482	\$3,281
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

*The Federal ARRA funding had replaced the State funding in 2009-10 and 2010-11 two years.

Note: **State Revenue Trends**

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 FY2013 total \$425 million. FY2014 budget was created with the anticipation of a \$65.9 million austerity cut.

Description	FY2003	FY2004	FY2005	FY2006	FY2007	FY2008
Annual	\$9,018,265	\$10,479,762	\$22,370,784	\$22,370,583	\$11,211,055	\$9,442,954
Mid-Year Cut	\$0	\$8,556,134	\$0	\$0	\$0	\$0
Total	\$9,018,265	\$19,035,896	\$22,370,784	\$22,370,583	\$11,211,055	\$9,442,954
Cumulative	\$9,018,265	\$28,054,161	\$50,424,945	\$72,795,528	\$84,006,583	\$93,449,537
Description	FY2009	FY2010	FY2011	FY2012	FY2013	FY2014
Annual	\$6,178,365	\$42,407,699	\$69,383,901	\$72,553,160	\$72,141,399	\$69,900,761
Mid-Year Cut	\$25,316,975	\$43,521,811	\$413,185			
Total	\$31,495,340	\$85,929,510	\$69,797,086	\$72,553,160	\$72,141,399	\$69,900,761
Cumulative	\$124,944,877	\$210,874,387	\$280,671,473	\$353,224,633	\$425,366,032	\$491,266,793

FISCAL YEAR 2014 REVENUE EXPLANATIONS AND PROJECTIONS (Continued)

FEDERAL REVENUE

The Cobb County School District receives a small portion of its revenue from the Federal Government. In FY2014 projected federal revenue is approximately **0.49%** 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.

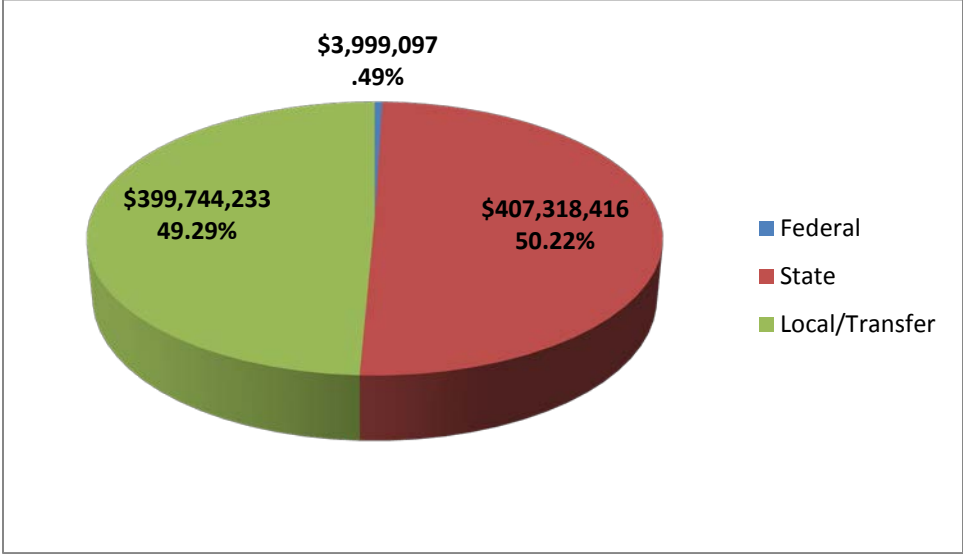
MedACE Revenue – The Administrative Claiming Education (ACE) program is a Medicaid program administered through the Children's Intervention School Services Office in conjunction with the Georgia Department of Community Health. This program allows the district to be reimbursed under the Federal Medicaid 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.

E-Rate Revenue – Supported by the Telecommunications Act of 1996 with the express purpose of providing affordable access to telecommunications services for all eligible schools and libraries, particularly those in rural and economically disadvantaged areas. In FY2014, E-Rate will be received in the form of a discount rather than revenue as recognized in prior years budget.

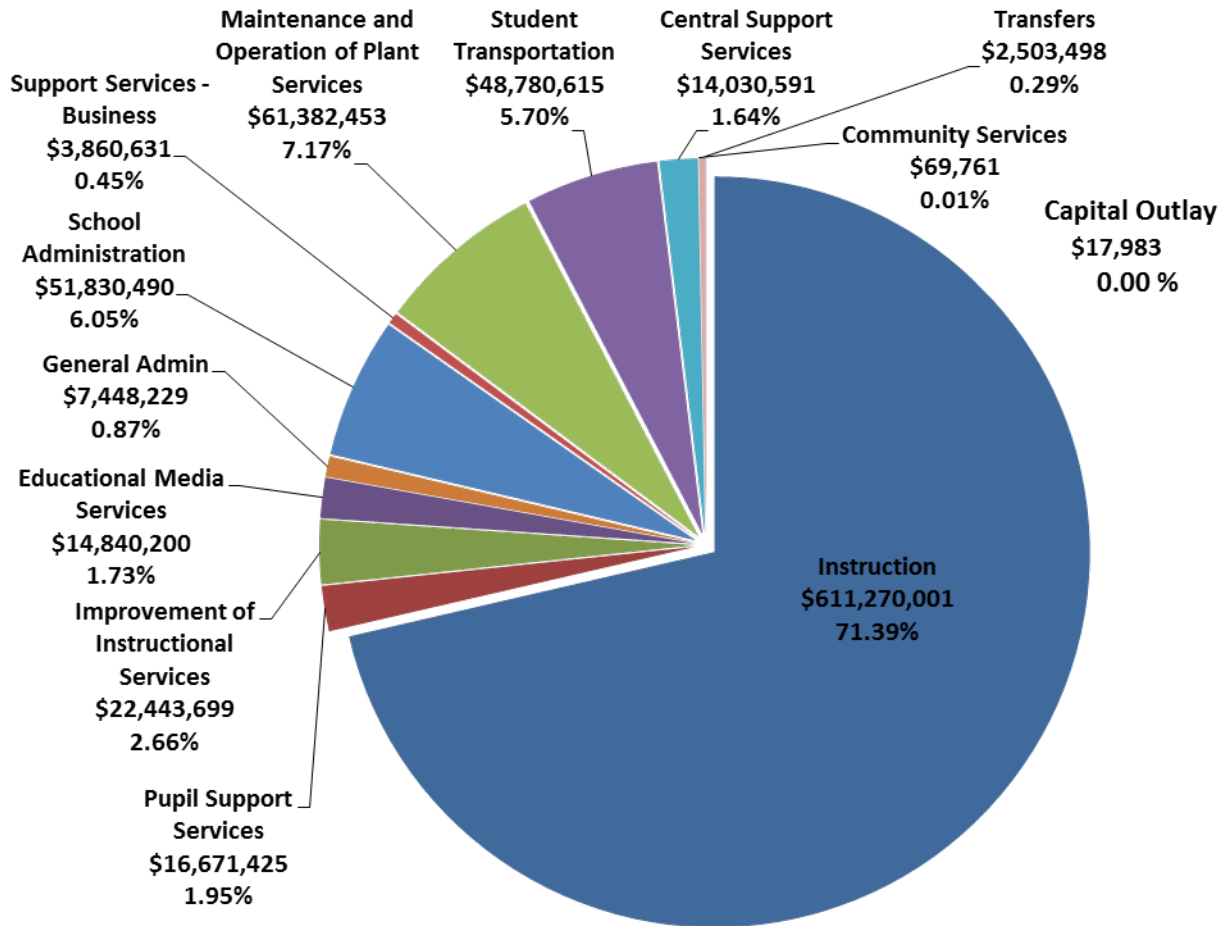


**COBB COUNTY SCHOOL DISTRICT
FISCAL YEAR 2014 GENERAL FUND REVENUE**



TOTAL REVENUE \$811,061,746

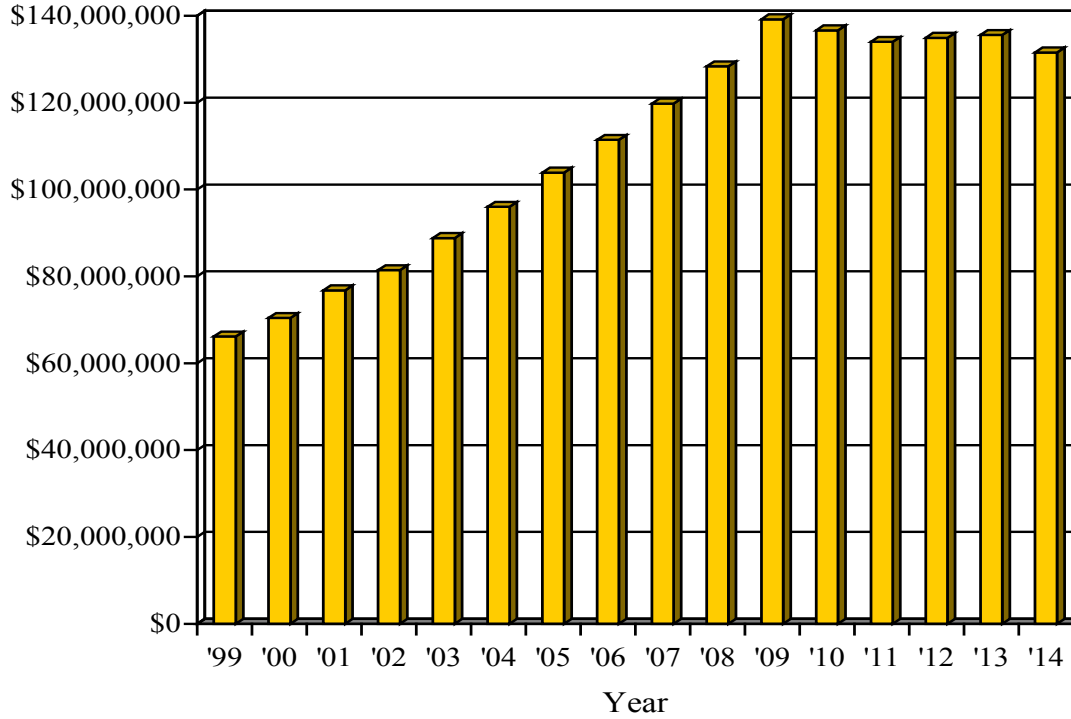
COBB COUNTY SCHOOL DISTRICT FISCAL YEAR 2014 GENERAL FUND EXPENDITURES



TOTAL EXPENDITURES \$856,291,125

**GENERAL FUND BUDGET
TEN YEAR SUMMARY OF GENERAL FUND PROPERTY TAX DIGEST GRAPH
PROPERTY NET OF EXEMPTIONS**

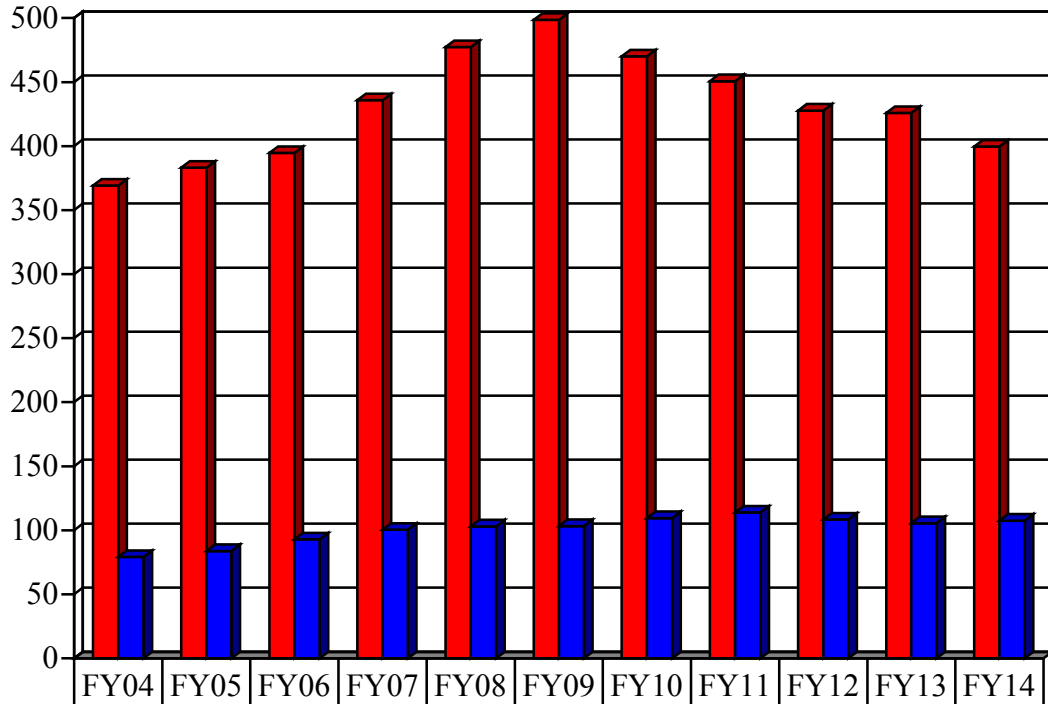
\$ Billions



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**

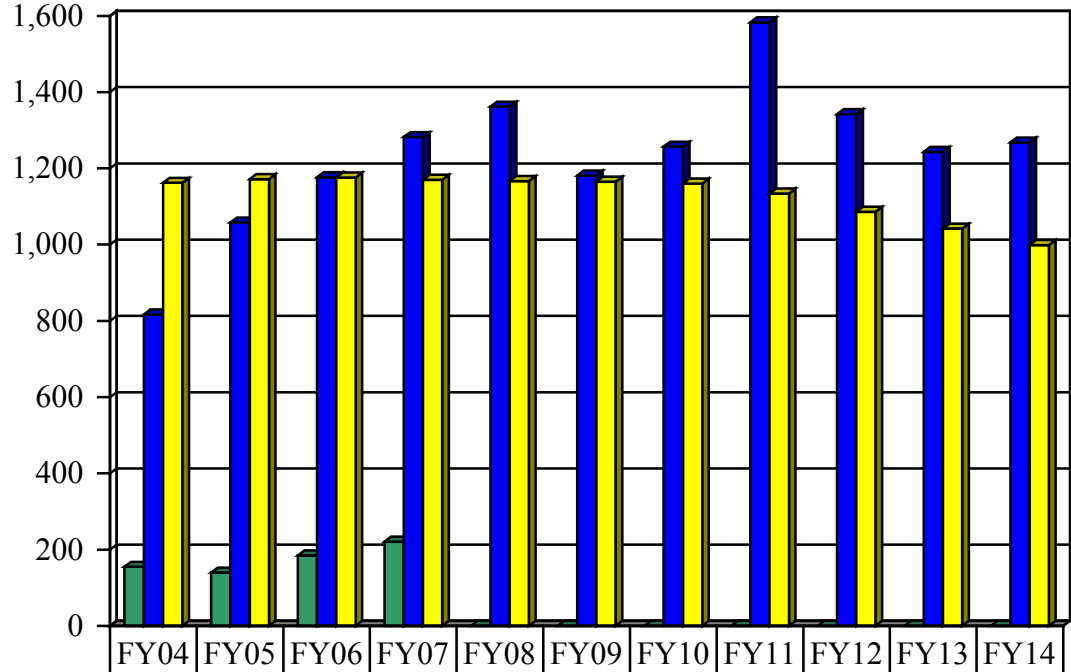
\$ Millions



Local Revenue	369.2	383.2	394.6	435.9	477.3	498.6	470.1	450.7	427.7	425.8	399.7
Revenue Lost	79.2	83.8	92.9	100.4	103	103.2	109.5	113.9	108.4	105.5	107.5

**GENERAL FUND BUDGET
PROPERTY DIGEST REDUCTIONS DUE TO EXEMPTIONS & DEANNEXATION**

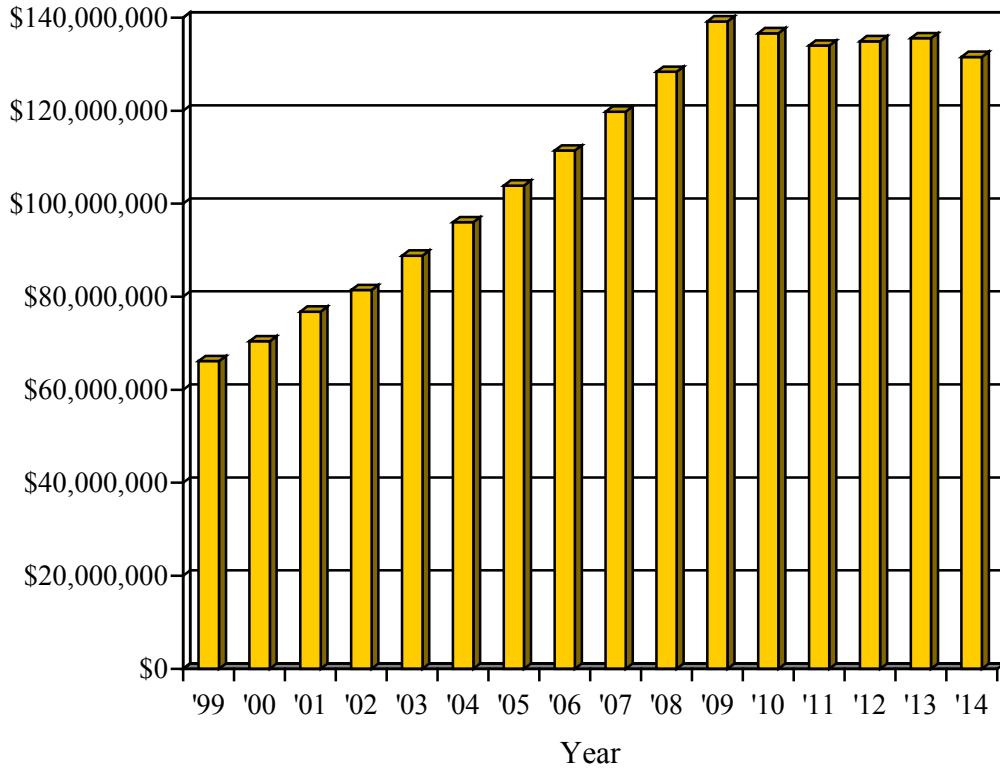
\$ Millions



■ Deannexed Property	155	140	185	221	0	0	0	0	0	0	0
■ Other Exemptions	817	1,058	1,177	1,282	1,362	1,181	1,257	1,583	1,342	1,243	1,268
■ Homestead Exemption	1,162	1,172	1,176	1,170	1,167	1,165	1,160	1,134	1,086	1,042	999

**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
1999	\$66,161,449	2007	\$119,785,031
2000	\$70,412,473	2008	\$128,360,314
2001	\$76,766,302	2009	\$139,200,389
2002	\$81,438,049	2010	\$136,638,547
2003	\$88,827,699	2011	\$133,973,704
2004	\$95,996,050	2012	\$134,918,836
2005	\$103,896,069	2013	\$135,582,243
2006	\$111,425,229	2014	\$131,545,626

**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

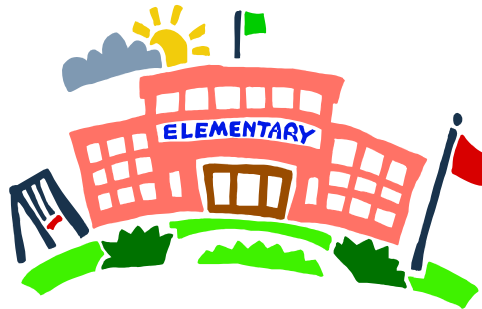
Accrued Vacation Pay

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). Accrued vacation pay is generally liquidated by the General Fund.

Fiscal year 2013 **long-term obligations** are as follows:

	Balance 6/30/2012	Added	Retired	Balance 6/30/2013	Amounts Due Within One Year	Amounts Due After One Year
Accrued Vacation Pay	7,745,000	836,000	(850,000)	7,731,000	848,000	6,883,000
Total LT Debt	\$ 7,745,000	\$ 836,000	\$ (850,000)	\$ 7,731,000	\$ 848,000	\$ 6,883,000



**GENERAL FUND BUDGET (APPROPRIATIONS)
FIVE-YEAR COMPARISON**

<u>DESCRIPTION</u>	<u>FY2010</u> <u>ACTUAL</u>	<u>FY2011</u> <u>ACTUAL</u>	<u>FY2012</u> <u>ACTUAL</u>	<u>FY2013</u> <u>BUDGET</u>	<u>FY2014</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	\$ 467,674,377	\$ 435,619,286	\$ 443,029,876	\$ 437,433,652	\$ 431,579,714
Employee Benefits	151,406,205	147,201,546	144,205,322	153,257,425	162,152,739
Contract Services	2,068,269	2,966,227	3,086,254	3,201,484	3,125,813
Supplies	9,524,718	8,724,664	9,534,658	11,933,348	11,564,542
Utilities	1,539	1,195	1,578	-	-
Equipment	91,471	94,455	394,783	382,442	136,606
Other	2,007,179	1,612,642	2,785,898	1,718,195	2,710,587
TOTAL:	\$ 632,773,758	\$ 596,220,014	\$ 603,038,369	\$ 607,926,546	\$ 611,270,001

PUPIL SUPPORT SERVICES:

Expenses incurred to enhance and support pupil instruction (guidance counselors, social workers, media personnel, psychologists).

Salaries	\$ 13,216,328	\$ 12,175,134	\$ 12,715,525	\$ 12,323,027	\$ 11,812,453
Employee Benefits	3,623,183	3,614,537	3,595,224	4,191,003	3,944,117
Contract Services	70,503	81,718	48,158	238,835	52,565
Supplies	350,353	325,201	377,583	195,345	352,784
Utilities	639	642	644	800	800
Equipment	-	37,370	-	5,727	5,727
Other	1,212,463	526,776	567,930	596,304	502,979
TOTAL:	\$ 18,473,469	\$ 16,761,378	\$ 17,305,065	\$ 17,551,041	\$ 16,671,425

INSTRUCTIONAL STAFF 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	\$ 7,509,699	\$ 6,737,332	\$ 7,507,210	\$ 7,869,804	\$ 6,872,168
Employee Benefits	1,963,295	1,788,564	1,900,917	1,981,810	2,044,152
Contract Services	446,913	356,380	597,888	540,739	562,926
Supplies	958,700	940,819	1,075,432	1,553,443	1,462,301
Utilities	3,223	3,494	3,242	-	6,962
Equipment	85,991	24,444	29,300	29,113	25,983
Other	12,699,126	14,807,983	13,842,254	10,468,790	12,610,756
TOTAL:	\$ 23,666,947	\$ 24,659,016	\$ 24,956,243	\$ 22,443,699	\$ 23,585,248

**GENERAL FUND BUDGET (APPROPRIATIONS)
FIVE-YEAR COMPARISON**

<u>DESCRIPTION</u>	<u>FY2010</u> <u>ACTUAL</u>	<u>FY2011</u> <u>ACTUAL</u>	<u>FY2012</u> <u>ACTUAL</u>	<u>FY2013</u> <u>BUDGET</u>	<u>FY2014</u> <u>BUDGET</u>
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EDUCATIONAL MEDIA SERVICES:

Activities concerned with directing, managing and operating educational media centers. Included are school libraries, audio-visual services and educational television.

Salaries	\$ 9,901,464	\$ 9,799,314	\$ 9,828,772	\$ 9,348,552	\$ 9,252,987
Employee Benefits	3,094,369	3,263,309	3,112,744	3,469,287	3,958,112
Contract Services	-	3,368	-	4,000	4,000
Supplies	1,614,735	1,604,197	1,593,369	1,616,622	1,623,101
Equipment	-	8,882	21,082	-	-
Other	5,711	9,075	6,631	2,000	2,000
TOTAL:	\$ 14,616,279	\$ 14,688,144	\$ 14,562,598	\$ 14,440,461	\$ 14,840,200

GENERAL ADMINISTRATION:

Expenses generated from the administration responsible for the establishment of policies and guidelines for the school district School Board and Superintendent.

Salaries	\$ 3,082,078	\$ 2,812,425	\$ 3,751,376	\$ 4,026,814	\$ 3,837,541
Employee Benefits	610,908	619,680	699,835	843,739	807,140
Contract Services	20,458	35,947	1,873,560	2,207,275	2,099,619
Supplies	58,141	50,111	65,693	214,655	262,635
Equipment	-	-	-	10,000	10,000
Other	248,014	215,216	327,351	520,200	431,294
TOTAL:	\$ 4,019,599	\$ 3,733,379	\$ 6,717,815	\$ 7,822,683	\$ 7,448,229

SCHOOL ADMINISTRATION:

Expenses relating to school level administration (principals, school bookkeepers and clerical assistants).

Salaries	\$ 41,052,174	\$ 39,381,247	\$ 39,994,053	\$ 37,109,795	\$ 37,400,767
Employee Benefits	11,826,858	11,970,155	11,804,804	13,675,572	14,272,299
Contract Services	50,582	92,107	87,492	53,178	52,484
Supplies	29,399	(36,460)	29,200	98,437	89,840
Equipment	-	-	-	-	-
Other	48,490	49,068	9,301	15,100	15,100
TOTAL:	\$ 53,007,503	\$ 51,456,116	\$ 51,924,851	\$ 50,952,082	\$ 51,830,490

**GENERAL FUND BUDGET (APPROPRIATIONS)
FIVE-YEAR COMPARISON**

<u>DESCRIPTION</u>	<u>FY2010</u> <u>ACTUAL</u>	<u>FY2011</u> <u>ACTUAL</u>	<u>FY2012</u> <u>ACTUAL</u>	<u>FY2013</u> <u>BUDGET</u>	<u>FY2014</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	\$ 3,736,193	\$ 3,471,343	\$ 2,589,870	\$ 2,571,873	\$ 2,364,454
Employee Benefits	653,011	641,389	594,166	774,638	737,741
Contract Services	586,783	264,321	446,630	181,339	275,419
Supplies	169,959	162,255	272,856	180,016	148,502
Utilities	7,857	2,352	2,254	-	-
Equipment	-	-	13,875	114,187	114,187
Other	591,113	758,891	853,101	263,007	220,328
TOTAL:	\$ 5,744,916	\$ 5,300,551	\$ 4,772,753	\$ 4,085,060	\$ 3,860,631

OPERATIONS AND MAINTENANCE OF PLANT:

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	\$ 24,376,469	\$ 23,430,134	\$ 22,841,284	\$ 23,538,042	\$ 23,598,868
Employee Benefits	4,955,553	4,995,894	5,887,586	6,267,763	7,144,528
Contract Services	3,286,927	1,514,811	1,923,257	1,933,204	1,933,204
Supplies	1,715,146	1,580,182	1,631,293	1,687,465	1,707,469
Utilities	20,574,438	20,900,287	17,608,812	23,385,340	24,269,645
Equipment	12,586	104,235	94,869	-	-
Other	2,804,832	2,876,268	5,530,519	2,729,435	2,728,739
TOTAL:	\$ 57,725,951	\$ 55,401,811	\$ 55,517,621	\$ 59,541,249	\$ 61,382,453

STUDENT TRANSPORTATION:

Expenses incurred from student transportation, bus drivers, bus maintenance, bus routes and supervision of students in transit.

Salaries	\$ 27,221,316	\$ 25,500,278	\$ 25,402,876	\$ 28,284,763	\$ 29,091,647
Employee Benefits	5,108,788	5,348,564	6,014,121	7,756,656	8,940,831
Contract Services	364,367	402,082	404,120	365,956	631,669
Supplies	539,991	751,807	542,445	118,941	146,923
Utilities	4,397,221	5,291,746	6,576,698	7,500,374	8,250,411
Equipment	9,425	-	1,602,132	-	-
Other	1,532,204	1,992,692	2,093,780	1,747,664	1,719,134
TOTAL:	\$ 39,173,312	\$ 39,287,170	\$ 42,636,171	\$ 45,774,354	\$ 48,780,615

**GENERAL FUND BUDGET (APPROPRIATIONS)
FIVE-YEAR COMPARISON**

<u>DESCRIPTION</u>	<u>FY2010</u> <u>ACTUAL</u>	<u>FY2011</u> <u>ACTUAL</u>	<u>FY2012</u> <u>ACTUAL</u>	<u>FY2013</u> <u>BUDGET</u>	<u>FY2014</u> <u>BUDGET</u>
CENTRAL SUPPORT SERVICES:					
Expenses incurred from planning, research and development, public information, personnel and data processing.					
Salaries	\$ 6,724,452	\$ 6,356,752	\$ 6,743,255	\$ 6,998,059	\$ 6,557,673
Employee Benefits	1,409,745	1,404,079	1,529,579	1,964,748	2,109,454
Contract Services	91,268	470,763	196,386	219,422	214,622
Supplies	2,841,266	1,821,192	3,805,299	2,863,974	2,864,274
Utilities	236,805	1,270,971	1,388,536	2,850,877	1,339,323
Equipment	44,700	13,877	1,226,623	258,761	258,761
Other	610,943	681,036	1,005,700	759,324	686,484
TOTAL:	\$ 11,959,179	\$ 12,018,671	\$ 15,895,377	\$ 15,915,165	\$ 14,030,591
COMMUNITY SERVICES:					
Expensed incurred from the rental of Cobb County Schools facilities.					
Salaries	\$ 51,839	\$ 52,059	\$ 52,749	\$ 52,446	\$ 51,836
Employee Benefits	11,429	12,233	12,928	15,724	17,925
Supplies	-	-	-	-	-
TOTAL:	\$ 63,268	\$ 64,292	\$ 65,677	\$ 68,170	\$ 69,761
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	\$ -	\$ -	\$ -	\$ 5,000	\$ 5,000
Supplies	5,627	655	2,599	8,149	8,149
Equipment	6,047	4,618	1,065	4,534	4,534
Other	-	2,318	-	300	300
TOTAL:	\$ 11,674	\$ 7,591	\$ 3,664	\$ 17,983	\$ 17,983
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	\$ 3,855,118	\$ 4,631,786	\$ 2,364,809	\$ 2,488,749	\$ 2,503,498
TOTAL:	\$ 3,855,118	\$ 4,631,786	\$ 2,364,809	\$ 2,488,749	\$ 2,503,498
GENERAL FUND					
BUDGET TOTAL:	\$ 865,090,973	\$ 824,229,919	\$ 839,761,013	\$ 849,027,242	\$ 856,291,125

**GENERAL FUND
DISTRICT-WIDE INSTRUCTIONAL ALLOCATION GUIDELINES
LOCAL SCHOOL**

The basic 2013-2014 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 2013-2014 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 2013-2014 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 custodial salaries based on number of custodial 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 full-time Gifted teacher position for Gifted supplies

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 + \$12.60 X (Total FTE-286)
Operations Allotment		Custodial supplies allotted at \$.09 per square foot

**GENERAL FUND BUDGET
ELEMENTARY SCHOOL ALLOCATIONS
THREE YEAR COMPARISON
FY2012 to FY2014**

<u>SCHOOL NAME/NUMBER</u>	2011-2012 NUMBER OF <u>STUDENTS</u>	2011-2012 <u>BUDGET</u>	2012-2013 NUMBER OF <u>STUDENTS</u>	2012-2013 <u>BUDGET</u>	2013-2014 NUMBER OF <u>STUDENTS</u>	2013-2014 <u>PROPOSED</u> <u>BUDGET</u>
HARMONY LELAND - 113	581		646		646	
Instructional		\$27,296		\$28,720		\$28,720
Personnel		\$87,089		\$83,473		\$83,473
Other		<u>\$16,942</u>		<u>\$16,020</u>		<u>\$16,020</u>
TOTAL		\$131,327		\$128,213		\$128,213
BELMONT HILLS - 114	488		478		478	
Instructional		\$22,429		\$22,261		\$22,261
Personnel		\$86,968		\$87,621		\$87,621
Other		<u>\$29,071</u>		<u>\$25,595</u>		<u>\$25,595</u>
TOTAL		\$138,468		\$135,477		\$135,477
MABLETON - 116/190 (FY2012-2013 - Mableton #116 replaced with Mableton Replacement #190)	466		931		931	
Instructional		\$20,121		\$43,463		\$43,463
Personnel		\$87,219		\$144,399		\$144,399
Other		<u>\$17,425</u>		<u>\$29,402</u>		<u>\$29,402</u>
TOTAL		\$124,765		\$217,264		\$217,264
POWERS FERRY - 117	440		460		460	
Instructional		\$20,275		\$20,897		\$20,897
Personnel		\$90,166		\$82,823		\$82,823
Other		<u>\$19,752</u>		<u>\$17,695</u>		<u>\$17,695</u>
TOTAL		\$130,193		\$121,415		\$121,415
BROWN - 121 FY2013-2014 - Brown #121; students moved to Smyrna #191)	297		269		269	
Instructional		\$14,737		\$13,790		\$13,790
Personnel		\$94,518		\$93,962		\$93,962
Other		<u>\$12,776</u>		<u>\$12,335</u>		<u>\$12,335</u>
TOTAL		\$122,031		\$120,087		\$120,087
MILFORD - 122	617		568		568	
Instructional		\$27,253		\$25,536		\$25,536
Personnel		\$96,471		\$83,387		\$83,387
Other		<u>\$23,858</u>		<u>\$22,796</u>		<u>\$22,796</u>
TOTAL		\$147,582		\$131,719		\$131,719
LABELLE - 123	436		452		452	
Instructional		\$22,151		\$22,591		\$22,591
Personnel		\$97,437		\$96,951		\$96,951
Other		<u>\$19,442</u>		<u>\$19,960</u>		<u>\$19,960</u>
TOTAL		\$139,030		\$139,502		\$139,502

**GENERAL FUND BUDGET
ELEMENTARY SCHOOL ALLOCATIONS
THREE YEAR COMPARISON
FY2012 to FY2014**

<u>SCHOOL NAME/NUMBER</u>	2011-2012 NUMBER OF <u>STUDENTS</u>	2011-2012 <u>BUDGET</u>	2012-2013 NUMBER OF <u>STUDENTS</u>	2012-2013 <u>BUDGET</u>	2013-2014 NUMBER OF <u>STUDENTS</u>	2013-2014 <u>PROPOSED BUDGET</u>
KING SPRINGS - 124	693		770		770	
Instructional		\$28,509		\$31,012		\$31,012
Personnel		\$83,005		\$83,396		\$83,396
Other		<u>\$17,394</u>		<u>\$18,289</u>		<u>\$18,289</u>
TOTAL		\$128,908		\$132,697		\$132,697
SEDALIA PARK - 125	790		814		814	
Instructional		\$35,506		\$36,252		\$36,252
Personnel		\$105,667		\$104,056		\$104,056
Other		<u>\$30,310</u>		<u>\$31,769</u>		<u>\$31,769</u>
TOTAL		\$171,483		\$172,077		\$172,077
DUE WEST - 126	519		545		545	
Instructional		\$23,286		\$24,121		\$24,121
Personnel		\$86,670		\$86,829		\$86,829
Other		<u>\$17,795</u>		<u>\$16,797</u>		<u>\$16,797</u>
TOTAL		\$127,751		\$127,747		\$127,747
FAIR OAKS - 127	827		840		840	
Instructional		\$36,657		\$36,832		\$36,832
Personnel		\$101,563		\$100,415		\$100,415
Other		<u>\$24,134</u>		<u>\$24,217</u>		<u>\$24,217</u>
TOTAL		\$162,354		\$161,464		\$161,464
SKY VIEW - 128	388		388		388	
(FY2012-2013 - Skyview closed; students moved to Mableton Replacement)						
Instructional		\$17,880		\$0		\$0
Personnel		\$94,212		\$0		\$0
Other		<u>\$15,244</u>		<u>\$0</u>		<u>\$0</u>
TOTAL		\$127,336		\$0		\$0
EASTVALLEY - 130	643		644		644	
Instructional		\$26,163		\$26,195		\$26,195
Personnel		\$95,729		\$96,136		\$96,136
Other		<u>\$17,045</u>		<u>\$16,841</u>		<u>\$16,841</u>
TOTAL		\$138,937		\$139,172		\$139,172
RUSSELL - 131	661		703		703	
Instructional		\$31,326		\$32,689		\$32,689
Personnel		\$96,128		\$96,125		\$96,125
Other		<u>\$21,083</u>		<u>\$21,887</u>		<u>\$21,887</u>
TOTAL		\$148,537		\$150,701		\$150,701
ARGYLE - 132	639		650		650	
Instructional		\$27,187		\$27,507		\$27,507
Personnel		\$95,081		\$94,196		\$94,196
Other		<u>\$22,583</u>		<u>\$24,178</u>		<u>\$24,178</u>
TOTAL		\$144,851		\$145,881		\$145,881

**GENERAL FUND BUDGET
ELEMENTARY SCHOOL ALLOCATIONS
THREE YEAR COMPARISON
FY2012 to FY2014**

<u>SCHOOL NAME/NUMBER</u>	2011-2012 NUMBER OF <u>STUDENTS</u>	2011-2012 <u>BUDGET</u>	2012-2013 NUMBER OF <u>STUDENTS</u>	2012-2013 <u>BUDGET</u>	2013-2014 NUMBER OF <u>STUDENTS</u>	2013-2014 <u>PROPOSED BUDGET</u>
CLAY - 133	493		332		332	
Instructional		\$21,371		\$16,143		\$16,143
Personnel		\$87,807		\$87,884		\$87,884
Other		<u>\$16,144</u>		<u>\$12,675</u>		<u>\$12,675</u>
TOTAL		\$125,322		\$116,702		\$116,702
NORTON PARK - 134	697		725		725	
Instructional		\$31,369		\$32,277		\$32,277
Personnel		\$89,983		\$89,501		\$89,501
Other		<u>\$27,329</u>		<u>\$22,965</u>		<u>\$22,965</u>
TOTAL		\$148,681		\$144,743		\$144,743
BELLS FERRY - 135	585		609		609	
Instructional		\$24,568		\$24,710		\$24,710
Personnel		\$89,830		\$76,720		\$76,720
Other		<u>\$17,464</u>		<u>\$18,146</u>		<u>\$18,146</u>
TOTAL		\$131,862		\$119,576		\$119,576
CLARKDALE - 136/192 (FY2012-2013 - Clarkdale #136 replaced with Clarkdale Replacement #192)	376		569		569	
Instructional		\$16,908		\$30,905		\$30,905
Personnel		\$67,150		\$129,473		\$129,473
Other		<u>\$14,716</u>		<u>\$19,387</u>		<u>\$19,387</u>
TOTAL		\$98,774		\$179,765		\$179,765
TEASLEY - 138	711		740		740	
Instructional		\$28,227		\$29,158		\$29,158
Personnel		\$87,856		\$87,825		\$87,825
Other		<u>\$18,068</u>		<u>\$19,428</u>		<u>\$19,428</u>
TOTAL		\$134,151		\$136,411		\$136,411
BRUMBY - 139	997		961		961	
Instructional		\$42,395		\$41,180		\$41,180
Personnel		\$104,508		\$95,230		\$95,230
Other		<u>\$38,040</u>		<u>\$37,406</u>		<u>\$37,406</u>
TOTAL		\$184,943		\$173,816		\$173,816
BIG SHANTY - 140	791		764		764	
Instructional		\$33,166		\$32,299		\$32,299
Personnel		96,291		92,915		92,915
Other		<u>17,948</u>		<u>18,379</u>		<u>18,379</u>
TOTAL		\$147,405		\$143,593		\$143,593
COMPTON - 141	450		541		541	
Instructional		\$24,346		\$27,394		\$27,394
Personnel		\$83,147		\$108,763		\$108,763
Other		<u>\$21,484</u>		<u>\$21,876</u>		<u>\$21,876</u>
TOTAL		\$128,977		\$158,033		\$158,033

**GENERAL FUND BUDGET
ELEMENTARY SCHOOL ALLOCATIONS
THREE YEAR COMPARISON
FY2012 to FY2014**

<u>SCHOOL NAME/NUMBER</u>	<u>2011-2012 NUMBER OF STUDENTS</u>	<u>2011-2012 BUDGET</u>	<u>2012-2013 NUMBER OF STUDENTS</u>	<u>2012-2013 BUDGET</u>	<u>2013-2014 NUMBER OF STUDENTS</u>	<u>2013-2014 PROPOSED BUDGET</u>
HOLLYDALE - 142	706		653		653	
Instructional		\$31,024		\$29,322		\$29,322
Personnel		\$93,930		\$90,033		\$90,033
Other		<u>\$23,707</u>		<u>\$26,408</u>		<u>\$26,408</u>
TOTAL		\$148,661		\$145,763		\$145,763
KINCAID - 143	672		726		726	
Instructional		\$29,197		\$30,931		\$30,931
Personnel		\$92,783		\$93,721		\$93,721
Other		<u>\$18,510</u>		<u>\$49,609</u>		<u>\$19,609</u>
TOTAL		\$140,490		\$174,261		\$144,261
BIRNEY - 144	696		746		746	
Instructional		\$33,059		\$34,482		\$34,482
Personnel		\$116,995		\$116,617		\$116,617
Other		<u>\$29,925</u>		<u>\$29,439</u>		<u>\$29,439</u>
TOTAL		\$179,979		\$180,538		\$180,538
MURDOCK - 145	818		813		813	
Instructional		\$37,592		\$37,431		\$37,431
Personnel		\$109,257		\$109,142		\$109,142
Other		<u>\$22,311</u>		<u>\$167,799</u>		<u>\$21,226</u>
TOTAL		\$169,160		\$314,372		\$167,799
STILL - 146	739		736		736	
Instructional		\$34,781		\$34,775		\$34,775
Personnel		\$119,940		\$119,350		\$119,350
Other		<u>\$21,160</u>		<u>\$21,165</u>		<u>\$21,165</u>
TOTAL		\$175,881		\$175,290		\$175,290
SOPE CREEK - 147	1,104		1,160		1,160	
Instructional		\$45,099		\$49,571		\$49,571
Personnel		\$114,720		\$140,029		\$140,029
Other		<u>\$28,306</u>		<u>\$26,631</u>		<u>\$26,631</u>
TOTAL		\$188,125		\$216,231		\$216,231
ROCKY MOUNT - 148	579		579		579	
Instructional		\$25,470		\$25,941		\$25,941
Personnel		\$94,589		\$94,989		\$94,989
Other		<u>\$16,226</u>		<u>\$14,813</u>		<u>\$14,813</u>
TOTAL		\$136,285		\$135,743		\$135,743

**GENERAL FUND BUDGET
ELEMENTARY SCHOOL ALLOCATIONS
THREE YEAR COMPARISON
FY2012 to FY2014**

<u>SCHOOL NAME/NUMBER</u>	2011-2012 NUMBER OF <u>STUDENTS</u>	2011-2012 <u>BUDGET</u>	2012-2013 NUMBER OF <u>STUDENTS</u>	2012-2013 <u>BUDGET</u>	2013-2014 NUMBER OF <u>STUDENTS</u>	2013-2014 PROPOSED <u>BUDGET</u>
MOUNT BETHEL - 149	991		985		985	
Instructional		\$41,513		\$41,320		\$41,320
Personnel		\$101,867		\$105,434		\$105,434
Other		<u>\$22,889</u>		<u>\$22,436</u>		<u>\$22,436</u>
TOTAL		\$166,269		\$169,190		\$169,190
TRITT - 150	880		878		878	
Instructional		\$38,385		\$38,321		\$38,321
Personnel		\$103,141		\$103,276		\$103,276
Other		<u>\$20,842</u>		<u>\$20,251</u>		<u>\$20,251</u>
TOTAL		\$162,368		\$161,848		\$161,848
GARRISON MILL - 151	702		695		695	
Instructional		\$30,519		\$30,294		\$30,294
Personnel		\$91,373		\$94,373		\$94,373
Other		<u>\$17,475</u>		<u>\$17,612</u>		<u>\$17,612</u>
TOTAL		\$139,367		\$142,279		\$142,279
LEWIS - 152	781		707		707	
Instructional		\$35,666		\$33,290		\$33,290
Personnel		\$112,010		\$114,117		\$114,117
Other		<u>\$25,134</u>		<u>\$18,220</u>		<u>\$18,220</u>
TOTAL		\$172,810		\$165,627		\$165,627
MOUNTAIN VIEW - 153	827		815		815	
Instructional		\$36,043		\$35,658		\$35,658
Personnel		\$106,993		\$110,157		\$110,157
Other		<u>\$19,545</u>		<u>\$19,268</u>		<u>\$19,268</u>
TOTAL		\$162,581		\$165,083		\$165,083
KEHELEY - 154	474		460		460	
Instructional		\$21,618		\$21,170		\$21,170
Personnel		\$87,313		\$88,161		\$88,161
Other		<u>\$15,080</u>		<u>\$15,731</u>		<u>\$15,731</u>
TOTAL		\$124,011		\$125,062		\$125,062
DAVIS - 155	521		521		521	
Instructional		\$24,884		\$24,884		\$24,884
Personnel		\$88,085		\$89,058		\$89,058
Other		<u>\$14,578</u>		<u>\$16,196</u>		<u>\$16,196</u>
TOTAL		\$127,547		\$130,138		\$130,138

**GENERAL FUND BUDGET
ELEMENTARY SCHOOL ALLOCATIONS
THREE YEAR COMPARISON
FY2012 to FY2014**

<u>SCHOOL NAME/NUMBER</u>	<u>2011-2012 NUMBER OF STUDENTS</u>	<u>2011-2012 BUDGET</u>	<u>2012-2013 NUMBER OF STUDENTS</u>	<u>2012-2013 BUDGET</u>	<u>2013-2014 NUMBER OF STUDENTS</u>	<u>2013-2014 PROPOSED BUDGET</u>
BAKER - 156	779		729		729	
Instructional		\$34,853		\$33,247		\$33,247
Personnel		\$111,289		\$111,966		\$111,966
Other		<u>\$21,278</u>		<u>\$21,084</u>		<u>\$21,084</u>
TOTAL		\$167,420		\$166,297		\$166,297
POWDER SPRINGS - 157	748		725		725	
Instructional		\$34,185		\$32,692		\$32,692
Personnel		\$114,821		\$110,107		\$110,107
Other		<u>\$22,630</u>		<u>\$22,457</u>		<u>\$22,457</u>
TOTAL		\$171,636		\$165,256		\$165,256
TIMBER RIDGE - 158	624		602		602	
Instructional		\$23,483		\$26,209		\$26,209
Personnel		\$92,848		\$96,626		\$96,626
Other		<u>\$15,543</u>		<u>\$16,211</u>		<u>\$16,211</u>
TOTAL		\$131,874		\$139,046		\$139,046
ADDISON - 159	579		597		597	
Instructional		\$26,174		\$26,752		\$26,752
Personnel		\$88,398		\$89,721		\$89,721
Other		<u>\$23,163</u>		<u>\$23,747</u>		<u>\$23,747</u>
TOTAL		\$137,735		\$140,220		\$140,220
SHALLOWFORD FALLS - 160	653		644		644	
Instructional		\$31,415		\$31,126		\$31,126
Personnel		\$126,941		\$116,510		\$116,510
Other		<u>\$18,226</u>		<u>\$17,425</u>		<u>\$17,425</u>
TOTAL		\$176,582		\$165,061		\$165,061
DOWELL - 161	972		927		927	
Instructional		\$40,991		\$39,546		\$39,546
Personnel		\$111,089		\$112,075		\$112,075
Other		<u>\$33,062</u>		<u>\$29,673</u>		<u>\$29,673</u>
TOTAL		\$185,142		\$181,294		\$181,294
NICHOLSON - 162	489		512		512	
Instructional		\$22,792		\$23,529		\$23,529
Personnel		\$98,974		\$79,471		\$79,471
Other		<u>\$17,558</u>		<u>\$17,895</u>		<u>\$17,895</u>
TOTAL		\$139,324		\$120,895		\$120,895
VARNER - 163	763		701		701	
Instructional		\$34,621		\$32,630		\$32,630
Personnel		\$108,445		\$107,506		\$107,506
Other		<u>\$21,492</u>		<u>\$19,858</u>		<u>\$19,858</u>
TOTAL		\$164,558		\$159,994		\$159,994

**GENERAL FUND BUDGET
ELEMENTARY SCHOOL ALLOCATIONS
THREE YEAR COMPARISON
FY2012 to FY2014**

<u>SCHOOL NAME/NUMBER</u>	2011-2012 NUMBER OF STUDENTS	2011-2012 BUDGET	2012-2013 NUMBER OF STUDENTS	2012-2013 BUDGET	2013-2014 NUMBER OF STUDENTS	2013-2014 PROPOSED BUDGET
FORD - 164	752		709		709	
Instructional		\$32,602		\$31,221		\$31,221
Personnel		\$80,468		\$94,349		\$94,349
Other		<u>\$20,370</u>		<u>\$18,402</u>		<u>\$18,402</u>
TOTAL		\$133,440		\$143,972		\$143,972
KENNESAW - 165	801		691		691	
Instructional		\$36,197		\$32,665		\$32,665
Personnel		\$122,905		\$116,195		\$116,195
Other		<u>\$21,638</u>		<u>\$22,623</u>		<u>\$22,623</u>
TOTAL		\$180,740		\$171,483		\$171,483
BRYANT - 166	784		953		953	
Instructional		\$37,171		\$42,049		\$42,049
Personnel		\$124,807		\$110,887		\$110,887
Other		<u>\$24,631</u>		<u>\$35,502</u>		<u>\$35,502</u>
TOTAL		\$186,609		\$188,438		\$188,438
HAYES - 167	1,002		974		974	
Instructional		\$43,322		\$42,065		\$42,065
Personnel		\$113,064		\$106,529		\$106,529
Other		<u>\$27,378</u>		<u>\$31,472</u>		<u>\$31,472</u>
TOTAL		\$183,764		\$180,066		\$180,066
VAUGHAN - 168	686		644		644	
Instructional		\$33,255		\$31,907		\$31,907
Personnel		\$122,583		\$126,944		\$126,944
Other		<u>\$18,026</u>		<u>\$17,424</u>		<u>\$17,424</u>
TOTAL		\$173,864		\$176,275		\$176,275
FREY - 169	689		720		720	
Instructional		\$33,521		\$34,516		\$34,516
Personnel		\$122,514		\$107,427		\$107,427
Other		<u>\$16,452</u>		<u>\$17,010</u>		<u>\$17,010</u>
TOTAL		\$172,487		\$158,953		\$158,953
GREEN ACRES - 170	774		843		843	
Instructional		34,189		36,297		36,297
Personnel		100,736		100,334		100,334
Other		<u>32,112</u>		<u>36,281</u>		<u>36,281</u>
TOTAL		\$167,037		\$172,912		\$172,912
CHALKER - 171	743		690		690	
Instructional		\$35,255		\$33,553		\$33,553
Personnel		\$121,349		\$119,589		\$119,589
Other		<u>\$20,843</u>		<u>\$17,473</u>		<u>\$17,473</u>
TOTAL		\$177,447		\$170,615		\$170,615

**GENERAL FUND BUDGET
ELEMENTARY SCHOOL ALLOCATIONS
THREE YEAR COMPARISON
FY2012 to FY2014**

<u>SCHOOL NAME/NUMBER</u>	<u>2011-2012 NUMBER OF STUDENTS</u>	<u>2011-2012 BUDGET</u>	<u>2012-2013 NUMBER OF STUDENTS</u>	<u>2012-2013 BUDGET</u>	<u>2013-2014 NUMBER OF STUDENTS</u>	<u>2013-2014 PROPOSED BUDGET</u>
CHEATHAM HILL - 172	1,104		1,128		1,128	
Instructional		\$46,677		\$47,448		\$47,448
Personnel		\$137,069		\$136,825		\$136,825
Other		<u>\$30,742</u>		<u>\$28,360</u>		<u>\$28,360</u>
TOTAL		\$214,488		\$212,633		\$212,633
SANDERS - 173	879		804		804	
Instructional		\$39,818		\$37,402		\$37,402
Personnel		\$113,577		\$113,624		\$113,624
Other		<u>\$26,007</u>		<u>\$27,063</u>		<u>\$27,063</u>
TOTAL		\$179,402		\$178,089		\$178,089
BLACKWELL - 174	679		678		678	
Instructional		\$32,055		\$32,023		\$32,023
Personnel		\$93,304		\$94,226		\$94,226
Other		\$20,974		\$22,643		\$22,643
TOTAL		\$146,333		\$148,892		\$148,892
NICKAJACK - 175	930		1,025		1,025	
Instructional		\$41,276		\$44,774		\$44,774
Personnel		\$118,310		\$128,635		\$128,635
Other		<u>\$25,618</u>		<u>\$23,763</u>		<u>\$23,763</u>
TOTAL		\$185,204		\$197,172		\$197,172
HENDRICKS-176	589		567		567	
Instructional		\$30,675		\$30,094		\$30,094
Personnel		\$96,929		\$114,948		\$114,948
Other		<u>\$16,747</u>		<u>\$17,759</u>		<u>\$17,759</u>
TOTAL		\$144,351		\$162,801		\$162,801
RIVERSIDE INTERMEDIATE - 177	902		1,075		1,075	
Instructional		\$41,316		\$46,964		\$46,964
Personnel		\$109,447		\$108,130		\$108,130
Other		<u>\$19,121</u>		<u>\$23,104</u>		<u>\$23,104</u>
TOTAL		\$169,884		\$178,198		\$178,198
ACWORTH INTERMEDIATE - 178	816		822		822	
Instructional		\$38,559		\$38,751		\$38,751
Personnel		\$128,805		\$129,619		\$129,619
Other		<u>\$22,727</u>		<u>\$20,642</u>		<u>\$20,642</u>
TOTAL		\$190,091		\$189,012		\$189,012
BULLARD - 179	966		918		918	
Instructional		\$43,453		\$41,912		\$41,912
Personnel		\$127,412		\$132,367		\$132,367
Other		<u>\$21,270</u>		<u>\$20,234</u>		<u>\$20,234</u>
TOTAL		\$192,135		\$194,513		\$194,513

**GENERAL FUND BUDGET
ELEMENTARY SCHOOL ALLOCATIONS
THREE YEAR COMPARISON
FY2012 to FY2014**

<u>SCHOOL NAME/NUMBER</u>	2011-2012 NUMBER OF STUDENTS	2011-2012 BUDGET	2012-2013 NUMBER OF STUDENTS	2012-2013 BUDGET	2013-2014 NUMBER OF STUDENTS	2013-2014 PROPOSED BUDGET
KEMP - 180	914		938		938	
Instructional		\$40,643		\$41,413		\$41,413
Personnel		\$121,511		\$120,634		\$120,634
Other		<u>\$22,931</u>		<u>\$22,908</u>		<u>\$22,908</u>
TOTAL		\$185,085		\$184,955		\$184,955
PITNER - 181	911		904		904	
Instructional		\$41,687		\$41,462		\$41,462
Personnel		\$126,226		\$125,827		\$125,827
Other		<u>\$22,964</u>		<u>\$24,696</u>		<u>\$24,696</u>
TOTAL		\$190,877		\$191,985		\$191,985
RIVERSIDE PRIMARY - 182	524		639		639	
Instructional		\$25,496		\$29,330		\$29,330
Personnel		\$86,371		\$86,400		\$86,400
Other		<u>\$19,459</u>		<u>\$19,739</u>		<u>\$19,739</u>
TOTAL		\$131,326		\$135,469		\$135,469
AUSTELL - 183	286		437		437	
Instructional		\$17,553		\$22,520		\$22,520
Personnel		\$82,213		\$81,647		\$81,647
Other		<u>\$14,133</u>		<u>\$14,896</u>		<u>\$14,896</u>
TOTAL		\$113,899		\$119,063		\$119,063
MCCALL PRIMARY - 184	433		414		414	
Instructional		\$22,104		\$21,495		\$21,495
Personnel		\$91,131		\$83,010		\$83,010
Other		<u>\$17,045</u>		<u>\$14,657</u>		<u>\$14,657</u>
TOTAL		\$130,280		\$119,162		\$119,162
PICKETTS MILL -186	681		695		695	
New School in 2008-2009						
Instructional		\$34,302		\$34,751		\$34,751
Personnel		\$130,547		\$132,030		\$132,030
Other		<u>\$18,127</u>		<u>\$16,826</u>		<u>\$16,826</u>
TOTAL		\$182,976		\$183,607		\$183,607
EAST SIDE - 189	1,071		1,182		1,182	
Instructional		\$82,352		\$89,468		\$89,468
Personnel		\$135,982		\$112,586		\$112,586
Other		<u>\$24,451</u>		<u>\$25,753</u>		<u>\$25,753</u>
TOTAL		\$242,785		\$227,807		\$227,807

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. 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	\$1,308	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 custodial salaries based on number of custodial positions, determined by a formula of one custodian per 30,000 square feet.
Other Allotments:		
Gifted	\$70	Per full-time Gifted teacher position for Gifted supplies
Middle School Exploratory		Funded 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. Remaining half is distributed according to student enrollment in program.
Media Materials/AV Supplies	\$5,000	Base + \$12.60 X (Total FTE-286)
Operations Allotment		Custodial supplies allotted at \$.07 per square foot

**GENERAL FUND BUDGET
MIDDLE SCHOOL ALLOCATIONS
THREE YEAR COMPARISON
FY2012 to FY2014**

<u>SCHOOL NAME/NUMBER</u>	2011-2012 NUMBER OF STUDENTS	2011-2012 BUDGET	2012-2013 NUMBER OF STUDENTS	2012-2013 BUDGET	2013-2014 NUMBER OF STUDENTS	2013-2014 PROPOSED BUDGET
EAST COBB - 304	1,297		1,286		1,286	
Instructional		\$93,669		\$95,362		\$95,362
Personnel		\$161,644		\$164,686		\$164,686
Other		<u>\$25,162</u>		<u>\$24,735</u>		<u>\$24,735</u>
TOTAL		\$280,475		\$284,783		\$284,783
AWTREY - 307	869		825		825	
Instructional		\$73,907		\$72,076		\$72,076
Personnel		\$149,536		\$149,433		\$149,433
Other		<u>\$17,963</u>		<u>\$17,214</u>		<u>\$17,214</u>
TOTAL		\$241,406		\$238,723		\$238,723
DANIELL - 308	982		979		979	
Instructional		\$80,839		\$81,069		\$81,069
Personnel		\$167,908		\$172,825		\$172,825
Other		<u>\$19,916</u>		<u>\$19,369</u>		<u>\$19,369</u>
TOTAL		\$268,663		\$273,263		\$273,263
FLOYD - 309	897		881		881	
Instructional		\$76,499		\$76,865		\$76,865
Personnel		\$151,104		\$144,560		\$144,560
Other		<u>\$16,260</u>		<u>\$17,849</u>		<u>\$17,849</u>
TOTAL		\$243,863		\$239,274		\$239,274
GRIFFIN - 311	1,064		1,175		1,175	
Instructional		\$83,346		\$88,484		\$88,484
Personnel		\$160,796		\$163,882		\$163,882
Other		<u>\$19,889</u>		<u>\$23,029</u>		<u>\$23,029</u>
TOTAL		\$264,031		\$275,395		\$275,395
GARRETT - 312	882		845		845	
Instructional		\$71,144		\$71,599		\$71,599
Personnel		\$118,310		\$138,197		\$138,197
Other		<u>\$19,785</u>		<u>\$19,143</u>		<u>\$19,143</u>
TOTAL		\$209,239		\$228,939		\$228,939
TAPP - 313	716		757		757	
Instructional		\$70,118		\$71,021		\$71,021
Personnel		\$160,354		\$183,804		\$183,804
Other		<u>\$15,836</u>		<u>\$17,074</u>		<u>\$17,074</u>
TOTAL		\$246,308		\$271,899		\$271,899

**GENERAL FUND BUDGET
MIDDLE SCHOOL ALLOCATIONS
THREE YEAR COMPARISON
FY2012 to FY2014**

<u>SCHOOL NAME/NUMBER</u>	2011-2012 NUMBER OF <u>STUDENTS</u>	2011-2012 <u>BUDGET</u>	2012-2013 NUMBER OF <u>STUDENTS</u>	2012-2013 <u>BUDGET</u>	2013-2014 NUMBER OF <u>STUDENTS</u>	2013-2014 PROPOSED <u>BUDGET</u>
DODGEN - 314	1,179		1,190		1,190	
Instructional		\$90,769		\$91,242		\$91,242
Personnel		\$163,556		\$158,130		\$158,130
Other		<u>\$23,354</u>		<u>\$23,803</u>		<u>\$23,803</u>
TOTAL		\$277,679		\$273,175		\$273,175
PINE MOUNTAIN - 315	716		700		700	
Instructional		\$65,681		\$68,976		\$68,976
Personnel		\$130,825		\$159,748		\$159,748
Other		<u>\$16,907</u>		<u>\$16,144</u>		<u>\$16,144</u>
TOTAL		\$213,413		\$244,868		\$244,868
MABRY - 316	844		839		839	
Instructional		\$74,670		\$73,606		\$73,606
Personnel		\$149,291		\$146,449		\$146,449
Other		<u>\$18,009</u>		<u>\$17,693</u>		<u>\$17,693</u>
TOTAL		\$241,970		\$237,748		\$237,748
DICKERSON - 317	1,208		1,217		1,217	
Instructional		\$93,473		\$94,013		\$94,013
Personnel		\$162,498		\$145,927		\$145,927
Other		<u>\$22,875</u>		<u>\$24,348</u>		<u>\$24,348</u>
TOTAL		\$278,846		\$264,288		\$264,288
McCLESKEY - 318	655		654		654	
Instructional		60,851		63,634		63,634
Personnel		132,220		149,983		149,983
Other		<u>15,174</u>		<u>14,544</u>		<u>14,544</u>
TOTAL		\$208,245		\$228,161		\$228,161
SIMPSON - 319	873		875		875	
Instructional		\$71,503		\$75,046		\$75,046
Personnel		\$129,929		\$154,592		\$154,592
Other		<u>\$17,293</u>		<u>\$17,934</u>		<u>\$17,934</u>
TOTAL		\$218,725		\$247,572		\$247,572
LOST MOUNTAIN - 320	1,033		939		939	
Instructional		\$85,021		\$81,674		\$81,674
Personnel		\$141,067		\$144,009		\$144,009
Other		<u>\$21,801</u>		<u>\$19,601</u>		<u>\$19,601</u>
TOTAL		\$247,889		\$245,284		\$245,284

**GENERAL FUND BUDGET
MIDDLE SCHOOL ALLOCATIONS
THREE YEAR COMPARISON
FY2012 to FY2014**

<u>SCHOOL NAME/NUMBER</u>	2011-2012 NUMBER OF STUDENTS	2011-2012 BUDGET	2012-2013 NUMBER OF STUDENTS	2012-2013 BUDGET	2013-2014 NUMBER OF STUDENTS	2013-2014 PROPOSED BUDGET
HIGHTOWER TRAIL - 321	969		990		990	
Instructional		\$79,175		\$79,647		\$79,647
Personnel		\$146,159		\$148,574		\$148,574
Other		<u>\$21,074</u>		<u>\$21,478</u>		<u>\$21,478</u>
TOTAL		\$246,408		\$249,699		\$249,699
SMITHA - 322	946		977		977	
Instructional		\$78,014		\$78,707		\$78,707
Personnel		\$143,978		\$140,759		\$140,759
Other		<u>\$18,743</u>		<u>\$19,849</u>		<u>\$19,849</u>
TOTAL		\$240,735		\$239,315		\$239,315
DURHAM - 323	1,107		1,081		1,081	
Instructional		\$83,516		\$82,135		\$82,135
Personnel		\$172,812		\$174,554		\$174,554
Other		<u>\$23,906</u>		<u>\$23,676</u>		<u>\$23,676</u>
TOTAL		\$280,234		\$280,365		\$280,365
CAMPBELL - 324	1,207		1,313		1,313	
Instructional		\$91,117		\$94,370		\$94,370
Personnel		\$198,975		\$213,800		\$213,800
Other		<u>\$22,067</u>		<u>\$24,316</u>		<u>\$24,316</u>
TOTAL		\$312,159		\$332,486		\$332,486
LINDLEY 7th & 8th - 325	1,008		1,095		1,095	
Instructional		\$83,364		\$88,202		\$88,202
Personnel		\$165,647		\$168,998		\$168,998
Other		<u>\$20,665</u>		<u>\$22,774</u>		<u>\$22,774</u>
TOTAL		\$269,676		\$279,974		\$279,974
COOPER - 326	834		942		942	
Instructional		\$71,576		\$75,091		\$75,091
Personnel		\$171,737		\$173,454		\$173,454
Other		<u>\$18,213</u>		<u>\$19,548</u>		<u>\$19,548</u>
TOTAL		\$261,526		\$268,093		\$268,093
PALMER - 327	1,001		958		958	
Instructional		\$82,251		\$80,145		\$80,145
Personnel		\$171,584		\$154,493		\$154,493
Other		<u>\$21,264</u>		<u>\$19,234</u>		<u>\$19,234</u>
TOTAL		\$275,099		\$253,872		\$253,872

**GENERAL FUND BUDGET
MIDDLE SCHOOL ALLOCATIONS
THREE YEAR COMPARISON
FY2012 to FY2014**

<u>SCHOOL NAME/NUMBER</u>	2011-2012 NUMBER OF <u>STUDENTS</u>	2011-2012 <u>BUDGET</u>	2012-2013 NUMBER OF <u>STUDENTS</u>	2012-2013 <u>BUDGET</u>	2013-2014 NUMBER OF <u>STUDENTS</u>	2013-2014 PROPOSED <u>BUDGET</u>
MCCLURE - 328	1,134		1,097		1,097	
Instructional		\$91,903		\$89,726		\$89,726
Personnel		\$186,309		\$189,673		\$189,673
Other		<u>\$23,520</u>		<u>\$22,167</u>		<u>\$22,167</u>
TOTAL		\$301,732		\$301,566		\$301,566
LOVINGGOOD - 329	1,224		1,332		1,332	
Instructional		\$90,805		\$95,970		\$95,970
Personnel		\$186,441		\$192,231		\$192,231
Other		<u>\$24,816</u>		<u>\$26,863</u>		<u>\$26,863</u>
TOTAL		\$302,062		\$315,064		\$315,064
BARBER - 330	977		974		974	
Instructional		\$80,009		\$78,379		\$78,379
Personnel		\$172,606		\$171,484		\$171,484
Other		<u>\$21,382</u>		<u>\$22,017</u>		<u>\$22,017</u>
TOTAL		\$273,997		\$271,880		\$271,880
LINDLEY 6th - 333	526		533		533	
Instructional		\$30,573		\$31,523		\$31,523
Personnel		\$121,101		\$119,800		\$119,800
Other		<u>\$12,856</u>		<u>\$12,439</u>		<u>\$12,439</u>
TOTAL		\$164,530		\$163,762		\$163,762

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. 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, excluding Oakwood. 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, excluding Oakwood.

**DISTRICT-WIDE INSTRUCTIONAL ALLOCATION GUIDELINES
HIGH SCHOOLS (Continued)**

Personnel Allotments:		
Advisement Substitutes		Funds are allotted for substitute teachers during parent-teacher conferences. Funds are divided between high schools according to pupil enrollment.
Saturday School	\$3,533	Per high school for Saturday School personnel payroll
Counselors 20 Days for Drop-out 20 Days for Scheduling	\$13,081	Per high school for high school counselors to work during the summer to assist students with scheduling Pay will be at per diem rate.
Clerical Help for Grade Reporting		Funds 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 custodial salaries based on number of custodial positions, determined by a formula of one custodian per 30,000 square feet.
Security for Athletic Events	\$5,000	Per high school for additional security at athletic events (excluding Oakwood)
Other Allotments:		
Contemporary Affairs		Funds allocated based on the number of sections of classes offered at each school.
Gifted	\$70	Per full-time Gifted teacher position for Gifted supplies
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. Remaining half is distributed according to student enrollment in program.

**DISTRICT-WIDE INSTRUCTIONAL ALLOCATION GUIDELINES
HIGH SCHOOLS (Continued)**

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 + \$12.60 X (Total FTE-286)
Operations Allotment		Custodial supplies allotted at \$.07 per square foot

**GENERAL FUND BUDGET
HIGH SCHOOL ALLOCATIONS
THREE YEAR COMPARISON
FY2012 to FY2014**

<u>SCHOOL NAME/NUMBER</u>	<u>2011-2012 NUMBER OF STUDENTS</u>	<u>2011-2012 BUDGET</u>	<u>2012-2013 NUMBER OF STUDENTS</u>	<u>2012-2013 BUDGET</u>	<u>2013-2014 NUMBER OF STUDENTS</u>	<u>2013-2014 PROPOSED BUDGET</u>
OAKWOOD - S04	180		180		180	
Instructional		\$22,415		\$22,437		\$22,437
Personnel		\$64,011		\$63,732		\$63,732
Other		<u>\$5,000</u>		<u>\$5,000</u>		<u>\$5,000</u>
TOTAL		\$91,426		\$91,169		\$91,169
McEACHERN - 501	2,153		2,259		2,259	
Instructional		\$200,702		\$210,642		\$210,642
Personnel		\$461,417		\$462,164		\$462,164
Other		<u>\$38,592</u>		<u>\$39,799</u>		<u>\$39,799</u>
TOTAL		\$700,711		\$712,605		\$712,605
SOUTH COBB - 503	1,958		1,961		1,961	
Instructional		\$177,808		\$179,800		\$179,800
Personnel		\$401,102		\$389,503		\$389,503
Other		<u>\$273,630</u>		<u>\$302,532</u>		<u>\$302,532</u>
TOTAL		\$852,540		\$871,835		\$871,835
NORTH COBB - 505	2,661		2,631		2,631	
Instructional		\$222,634		\$222,695		\$222,695
Personnel		\$387,056		\$387,734		\$387,734
Other		<u>\$229,011</u>		<u>\$246,016</u>		<u>\$246,016</u>
TOTAL		\$838,701		\$856,445		\$856,445
PEBBLEBROOK - 506	1,957		2,067		2,067	
Instructional		\$175,645		\$178,062		\$178,062
Personnel		\$333,677		\$330,521		\$330,521
Other		<u>\$492,473</u>		<u>\$527,966</u>		<u>\$527,966</u>
TOTAL		\$1,001,795		\$1,036,549		\$1,036,549
OSBORNE - 507	1,664		1,802		1,802	
Instructional		\$163,661		\$169,012		\$169,012
Personnel		\$385,809		\$386,946		\$386,946
Other		<u>\$31,490</u>		<u>\$33,032</u>		<u>\$33,032</u>
TOTAL		\$580,960		\$588,990		\$588,990

**GENERAL FUND BUDGET
HIGH SCHOOL ALLOCATIONS
THREE YEAR COMPARISON
FY2012 to FY2014**

<u>SCHOOL NAME/NUMBER</u>	2011-2012 <u>NUMBER OF STUDENTS</u>	2011-2012 <u>BUDGET</u>	2012-2013 <u>NUMBER OF STUDENTS</u>	2012-2013 <u>BUDGET</u>	2013-2014 <u>NUMBER OF STUDENTS</u>	2013-2014 <u>PROPOSED BUDGET</u>
WHEELER - 509	2,077		2,051		2,051	
Instructional		\$188,929		\$186,838		\$186,838
Personnel		\$322,992		\$325,519		\$325,519
Other*		<u>\$327,497</u>		<u>\$365,171</u>		<u>\$365,171</u>
TOTAL		\$839,418		\$877,528		\$877,528
SPRAYBERRY - 510	1,780		1,822		1,822	
Instructional		\$163,128		\$168,561		\$168,561
Personnel		\$323,868		\$321,889		\$321,889
Other		<u>\$32,963</u>		<u>\$33,401</u>		<u>\$33,401</u>
TOTAL		\$519,959		\$523,851		\$523,851
WALTON - 511	2,633		2,636		2,636	
Instructional		\$207,988		\$206,300		\$206,300
Personnel		\$349,452		\$365,480		\$365,480
Other		<u>\$77,992</u>		<u>\$77,596</u>		<u>\$77,596</u>
TOTAL		\$635,432		\$649,376		\$649,376
LASSITER - 512	2,004		1,978		1,978	
Instructional		\$170,702		\$162,582		\$162,582
Personnel		\$287,230		\$313,406		\$313,406
Other		<u>\$35,527</u>		<u>\$36,740</u>		<u>\$36,740</u>
TOTAL		\$493,459		\$512,728		\$512,728
POPE - 515	1,732		1,758		1,758	
Instructional		\$149,533		\$154,797		\$154,797
Personnel		\$264,414		\$263,538		\$263,538
Other		<u>\$33,405</u>		<u>\$31,948</u>		<u>\$31,948</u>
TOTAL		\$447,352		\$450,283		\$450,283
HARRISON - 516	2,038		1,963		1,963	
Instructional		\$167,633		\$164,279		\$164,279
Personnel		\$251,382		\$287,817		\$287,817
Other		<u>\$37,558</u>		<u>\$36,087</u>		<u>\$36,087</u>
TOTAL		\$456,573		\$488,183		\$488,183
CAMPBELL - 517	2,269		2,339		2,339	
Instructional		\$196,273		\$199,874		\$199,874
Personnel		\$402,230		\$375,877		\$375,877
Other*		<u>\$378,490</u>		<u>\$389,074</u>		<u>\$389,074</u>
TOTAL		\$976,993		\$964,825		\$964,825

**GENERAL FUND BUDGET
HIGH SCHOOL ALLOCATIONS
THREE YEAR COMPARISON
FY2012 to FY2014**

<u>SCHOOL NAME/NUMBER</u>	2011-2012 <u>NUMBER OF STUDENTS</u>	2011-2012 <u>BUDGET</u>	2012-2013 <u>NUMBER OF STUDENTS</u>	2012-2013 <u>BUDGET</u>	2013-2014 <u>NUMBER OF STUDENTS</u>	2013-2014 <u>PROPOSED BUDGET</u>
KENNESAW MOUNTAIN - 518	1,982		2,145		2,145	
Instructional		\$177,659		\$185,086		\$185,086
Personnel		\$324,481		\$309,578		\$309,578
Other*		<u>\$360,518</u>		<u>\$378,645</u>		<u>\$378,645</u>
TOTAL		\$862,658		\$873,309		\$873,309
KELL - 519	1,679		1,565		1,565	
Instructional		\$173,036		\$168,855		\$168,855
Personnel		\$348,120		\$346,451		\$346,451
Other		<u>\$31,210</u>		<u>\$31,861</u>		<u>\$31,861</u>
TOTAL		\$552,366		\$547,167		\$547,167
HILLGROVE - 520	2,037		2,134		2,134	
New School in FY2007						
Instructional		\$176,546		\$181,045		\$181,045
Personnel		\$346,649		\$332,964		\$332,964
Other		<u>\$37,078</u>		<u>\$37,653</u>		<u>\$37,653</u>
TOTAL		\$560,273		\$551,662		\$551,662
ALLATOONA - 521	1,857		1,765		1,765	
New School in FY2008						
Instructional		\$168,905		\$168,362		\$168,362
Personnel		\$344,870		\$328,542		\$328,542
Other		<u>\$29,102</u>		<u>\$31,483</u>		<u>\$31,483</u>
Total		\$542,877		\$528,387		\$528,387

**GENERAL FUND BUDGET
SPECIAL SCHOOL ALLOCATIONS
FY2012-FY2014**

<u>SCHOOL NAME/NUMBER</u>	<u>2011-2012 NUMBER OF STUDENTS</u>	<u>2011-2012 BUDGET</u>	<u>2012-2013 NUMBER OF STUDENTS</u>	<u>2012-2013 BUDGET</u>	<u>2013-2014 NUMBER OF STUDENTS</u>	<u>2013-2014 PROPOSED BUDGET</u>
HAVEN @ HAWTHORNE & FITZHUGH LEE - S02 & S03	141		122		122	
Instructional		\$15,058		\$14,122		\$14,122
Personnel		\$113,798		\$101,173		\$101,173
Other		<u>\$7,490</u>		<u>\$6,380</u>		<u>\$6,380</u>
TOTAL		\$136,346		\$121,675		\$121,675
PERFORMANCE LEARNING CTR - S05	75		75		75	
Instructional		\$4,013		\$4,014		\$4,014
Personnel		\$142		\$105		\$105
Other		<u>\$10,860</u>		<u>\$10,830</u>		<u>\$10,830</u>
TOTAL		\$15,015		\$14,949		\$14,949

Note: Special School allocations follow High School guidelines.



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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.



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

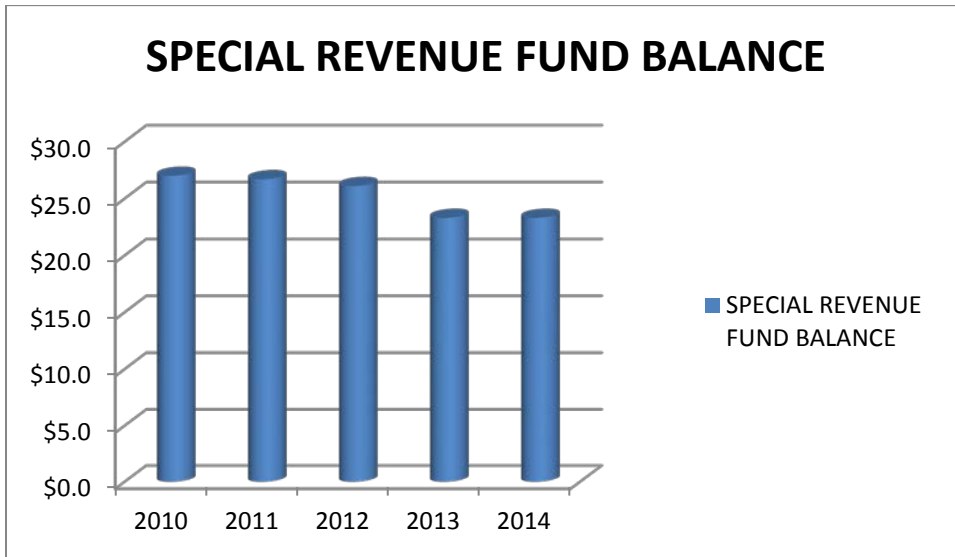
Description	FY2010 Actual	FY2011 Actual	FY2012 Actual	FY2013 Revised Budget	FY2014 Approved Budget
Beginning Fund Balance July 1 (Estimated)	\$25,598,214	\$27,049,579	\$26,708,836	\$26,116,091	\$23,315,557
Revenue:					
Local	\$31,878,824	\$29,148,961	\$29,766,155	\$32,256,031	\$31,097,189
State	\$7,158,479	\$6,659,150	\$6,781,805	\$6,669,571	\$6,636,087
Federal	\$81,132,608	\$82,304,425	\$81,219,052	\$94,726,416	\$78,841,627
Transfers/Other	\$1,044,564	\$978,349	\$928,349	\$1,013,694	\$1,063,291
Total Revenue	\$121,214,475	\$119,090,885	\$118,695,362	\$134,665,712	\$117,638,194
Appropriations					
Instruction	\$41,488,983	\$37,793,132	\$31,489,200	\$37,061,449	\$28,108,891
Pupil Support Services	\$8,123,930	\$8,854,820	\$8,408,913	\$9,800,742	\$5,755,329
Improvement of Instr Svcs	\$6,589,651	\$8,844,901	\$10,782,596	\$18,973,462	\$13,689,681
Educational Media Services	\$27,770	\$16,965	\$12,035	\$21,881	\$21,881
Federal Grant Administrati	\$0	\$0	\$212,486	\$1,022,339	\$783,087
General Administration	\$1,887,674	\$2,189,555	\$1,616,339	\$1,290,092	\$1,024,378
School Administration	\$1,441,164	\$72,242	\$42,466	\$80,011	\$72,789
Support Services-Business	\$8,248	\$8,325	\$36,388	\$69,557	\$55,927
Maint. & Oper of Plant Svcs	\$1,315,902	\$1,257,391	\$1,152,273	\$1,378,915	\$1,469,806
Student Transportation	\$1,559,325	\$2,731,034	\$3,594,243	\$2,691,350	\$1,515,572
Central Support Services	\$0	\$3,181	\$62,823	\$135,768	\$0
Other Support Services	\$1,443,494	\$1,652,096	\$1,638,087	\$2,583,959	\$1,883,712
School Nutrition	\$47,769,577	\$48,178,363	\$51,791,675	\$53,369,956	\$54,731,095
Community Services	\$8,107,393	\$7,829,624	\$8,447,135	\$8,986,712	\$8,526,046
Capital Outlay	\$0	\$0	\$1,446	\$53	\$0
Transfers	\$0	\$0	\$0	\$0	\$0
Debt Service	\$0	\$0	\$0	\$0	\$0
Total Appropriations	\$119,763,111	\$119,431,628	\$119,288,106	\$137,466,246	\$117,638,194
Ending Fund Balance June 30 (Estimated)	\$27,049,579	\$26,708,836	\$26,116,091	\$23,315,557	\$23,315,557

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

Description	FY2010 Actual	FY2011 Actual	FY2012 Actual	FY2013 Revised Budget	FY2014 Approved Budget
Beginning Fund Balance					
July 1 (Estimated)	\$25,598,214	\$27,049,579	\$26,708,836	\$26,116,091	\$23,315,557
Revenue:					
Local	\$31,878,824	\$29,148,961	\$29,766,155	\$32,256,031	\$31,097,189
State	\$7,158,479	\$6,659,150	\$6,781,805	\$6,669,571	\$6,636,087
Federal	\$81,132,608	\$82,304,425	\$81,219,052	\$94,726,416	\$78,841,627
Transfers/Other	\$1,044,564	\$978,349	\$928,349	\$1,013,694	\$1,063,291
Total Revenue	<u>\$121,214,475</u>	<u>\$119,090,885</u>	<u>\$118,695,362</u>	<u>\$134,665,712</u>	<u>\$117,638,194</u>
Appropriations					
Salaries	\$63,726,054	\$62,342,901	\$60,524,357	\$70,914,671	\$60,669,614
Employee Benefits	\$15,855,768	\$16,232,645	\$15,392,987	\$21,176,433	\$19,205,150
Contract Services	\$3,972,156	\$4,466,083	\$3,891,072	\$4,046,210	\$1,695,977
Supplies	\$7,747,822	\$7,206,291	\$8,263,247	\$11,198,931	\$7,142,831
Utilities	\$916,041	\$911,873	\$1,078,346	\$45,020	\$66,180
Equipment/Bldgs/Land	\$546,661	\$513,720	\$804,509	\$663,731	\$424,952
Other	\$26,998,608	\$27,758,115	\$29,333,588	\$29,421,250	\$28,433,490
Total Appropriations	<u>\$119,763,111</u>	<u>\$119,431,628</u>	<u>\$119,288,106</u>	<u>\$137,466,246</u>	<u>\$117,638,194</u>
Ending Fund Balance					
June 30 (Estimated)	<u>\$27,049,579</u>	<u>\$26,708,836</u>	<u>\$26,116,091</u>	<u>\$23,315,557</u>	<u>\$23,315,557</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
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	National Clean Diesel ARRA	National clean diesel funding assistance program. Fund to be used in reducing diesel emissions from school bus fleet
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
FY2014 BUDGET**

Description	Special Program	State Aid	Federal Aid	Total
Beginning Fund Balance (Estimate)				
July 1, 2013	\$3,025,659	\$342,697	\$19,947,201	\$23,315,557
Revenue:				
Local	\$9,878,819	\$46,500	\$21,171,870	\$31,097,189
State	\$0	\$5,431,741	\$1,204,346	\$6,636,087
Federal	\$200,000	\$1,032,900	\$77,608,727	\$78,841,627
Transfers/Other	\$1,063,291	\$0	\$0	\$1,063,291
Total Revenue	\$11,142,110	\$6,511,141	\$99,984,943	\$117,638,194
Appropriations				
Instruction	\$1,751,166	\$3,948,776	\$22,408,949	\$28,108,891
Pupil Support Services	\$0	\$1,162,877	\$4,592,452	\$5,755,329
Improvement of Instr Svcs	\$327,090	\$310,916	\$13,051,675	\$13,689,681
Educational Media	\$21,881	\$0	\$0	\$21,881
General Administration	\$0	\$50,061	\$974,317	\$1,024,378
School Administration	\$69,289	\$3,500	\$0	\$72,789
Fed Grant Administration	\$0	\$0	\$783,087	\$783,087
Support Services-Business	\$0	\$6,882	\$49,045	\$55,927
Maint & Operation of Plant	\$1,414,538	\$36,229	\$19,039	\$1,469,806
Student Transportation	\$0	\$24,000	\$1,491,572	\$1,515,572
Central Support Services	\$0	\$0	\$0	\$0
Other Support Services	\$0	\$0	\$1,883,712	\$1,883,712
School Nutrition	\$0	\$0	\$54,731,095	\$54,731,095
Community Services	\$7,558,146	\$967,900	\$0	\$8,526,046
Transfers	\$0	\$0	\$0	\$0
Total Appropriations	\$11,142,110	\$6,511,141	\$99,984,943	\$117,638,194
Ending Fund Balance (Estimate)				
June 30, 2014	\$3,025,659	\$342,697	\$19,947,201	\$23,315,557

**SPECIAL REVENUE FUNDS
SPECIAL PROGRAMS
FY2014 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, 2013 (Estimated)	\$8,414	\$389,114	\$1,252,314	\$146,571	\$705,974
Revenue:					
Local	\$0	\$785,531	\$7,319,006	\$369,164	\$866,094
State	\$0	\$0	\$0	\$0	\$0
Federal	\$0	\$0	\$0	\$0	\$0
Transfers/Other	\$0	\$0	\$0	\$0	\$0
Total Revenue	<u>\$0</u>	<u>\$785,531</u>	<u>\$7,319,006</u>	<u>\$369,164</u>	<u>\$866,094</u>
Appropriations					
Instruction	\$0	\$0	\$724,268	\$369,164	\$647,834
Pupil Support Services	\$0	\$0	\$0	\$0	\$0
Improvement of Instr Svcs	\$0	\$0	\$0	\$0	\$127,090
Educational Media	\$0	\$0	\$0	\$0	\$21,881
General Administration	\$0	\$0	\$0	\$0	\$0
School Administration	\$0	\$0	\$0	\$0	\$69,289
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	\$675,603	\$6,594,738	\$0	\$0
Transfers	\$0	\$0	\$0	\$0	\$0
Total Appropriations	<u>\$0</u>	<u>\$785,531</u>	<u>\$7,319,006</u>	<u>\$369,164</u>	<u>\$866,094</u>
Ending Fund Balance					
June 30, 2014 (Estimated)	<u>\$8,414</u>	<u>\$389,114</u>	<u>\$1,252,314</u>	<u>\$146,571</u>	<u>\$705,974</u>

**SPECIAL REVENUE FUNDS
SPECIAL PROGRAMS (Continued)
FY2014 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, 2013 (Estimated)	\$426,319	\$76,961	\$19,992	\$0	\$3,025,659
Revenue:					
Local	\$450,000	\$86,424	\$2,600	\$0	\$9,878,819
State	\$0	\$0	\$0	\$0	\$0
Federal	\$0	\$0	\$0	\$200,000	\$200,000
Transfers/Other	\$854,610	\$201,381	\$7,300	\$0	\$1,063,291
Total Revenue	\$1,304,610	\$287,805	\$9,900	\$200,000	\$11,142,110
Appropriations					
Instruction	\$0	\$0	\$9,900	\$0	\$1,751,166
Pupil Support Services	\$0	\$0	\$0	\$0	\$0
Improvement of Instr Svcs	\$0	\$0	\$0	\$200,000	\$327,090
Educational Media	\$0	\$0	\$0	\$0	\$21,881
General Administration	\$0	\$0	\$0	\$0	\$0
School Administration	\$0	\$0	\$0	\$0	\$69,289
Fed Grant Administration	\$0	\$0	\$0	\$0	\$0
Support Services-Business	\$0	\$0	\$0	\$0	\$0
Maint & Operation of Plant	\$1,304,610	\$0	\$0	\$0	\$1,414,538
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	\$287,805	\$0	\$0	\$7,558,146
Transfers	\$0	\$0	\$0	\$0	\$0
Total Appropriations	\$1,304,610	\$287,805	\$9,900	\$200,000	\$11,142,110
Ending Fund Balance June 30, 2014 (Estimated)	\$426,319	\$76,961	\$19,992	\$0	\$3,025,659

**SPECIAL REVENUE FUNDS
STATE AID
FY2014 BUDGET**

Description	Fund 510 Adult Education	Fund 532 Psycho Education	Total
Beginning Fund Balance (Estimate) July 1, 2013	\$0	\$342,697	\$342,697
Revenue:			
Local	\$10,000	\$36,500	\$46,500
State	\$375,000	\$5,056,741	\$5,431,741
Federal	\$582,900	\$450,000	\$1,032,900
Transfers/Other	\$0	\$0	\$0
Total Revenue	<u>\$967,900</u>	<u>\$5,543,241</u>	<u>\$6,511,141</u>
Appropriations			
Instruction	\$0	\$3,948,776	\$3,948,776
Pupil Support Services	\$0	\$1,162,877	\$1,162,877
Improvement of Instr Svcs	\$0	\$310,916	\$310,916
Educational Media	\$0	\$0	\$0
General Administration	\$0	\$50,061	\$50,061
School Administration	\$0	\$3,500	\$3,500
Fed Grant Administration	\$0	\$0	\$0
Support Services-Business	\$0	\$6,882	\$6,882
Maint & Operation of Plant	\$0	\$36,229	\$36,229
Student Transportation	\$0	\$24,000	\$24,000
Central Support Services	\$0	\$0	\$0
Other Support Services	\$0	\$0	\$0
School Nutrition	\$0	\$0	\$0
Community Services	\$967,900	\$0	\$967,900
Transfers	\$0	\$0	\$0
Total Appropriations	<u>\$967,900</u>	<u>\$5,543,241</u>	<u>\$6,511,141</u>
Ending Fund Balance (Estimate) June 30, 2014	<u>\$0</u>	<u>\$342,697</u>	<u>\$342,697</u>

**SPECIAL REVENUE FUNDS
FEDERAL AID
FY2014 BUDGET**

Description	Fund 402 Title I	Fund 404 IDEA	Fund 406 Vocational Education	Fund 414 Title II	Fund 432 Homeless Grant
Beginning Fund Balance July 1, 2013 (Estimated)	\$0	\$0	\$0	\$0	\$0
Revenue:					
Local	\$0	\$0	\$0	\$0	\$0
State	\$0	\$0	\$0	\$0	\$0
Federal	\$19,865,612	\$19,317,697	\$753,717	\$2,030,167	\$52,000
Transfers/Other	\$0	\$0	\$0	\$0	\$0
Total Revenue	<u>\$19,865,612</u>	<u>\$19,317,697</u>	<u>\$753,717</u>	<u>\$2,030,167</u>	<u>\$52,000</u>
Appropriations					
Instruction	\$9,356,933	\$11,397,192	\$497,534	\$0	\$1,907
Pupil Support Services	\$219,827	\$3,837,404	\$0	\$0	\$200
Improvement of Instr Svcs	\$7,576,789	\$2,455,764	\$229,735	\$1,810,228	\$0
Educational Media	\$0	\$0	\$0	\$0	\$0
General Administration	\$197,258	\$708,499	\$26,448	\$19,902	\$510
School Administration	\$0	\$0	\$0	\$0	\$0
Fed Grant Administration	\$352,830	\$0	\$0	\$200,037	\$32,491
Support Services-Business	\$0	\$0	\$0	\$0	\$0
Maint & Operation of Plant	\$0	\$0	\$0	\$0	\$0
Student Transportation	\$333,012	\$918,838	\$0	\$0	\$16,892
Central Support Services	\$0	\$0	\$0	\$0	\$0
Other Support Services	\$1,828,963	\$0	\$0	\$0	\$0
School Nutrition	\$0	\$0	\$0	\$0	\$0
Community Services	\$0	\$0	\$0	\$0	\$0
Transfers	\$0	\$0	\$0	\$0	\$0
Total Appropriations	<u>\$19,865,612</u>	<u>\$19,317,697</u>	<u>\$753,717</u>	<u>\$2,030,167</u>	<u>\$52,000</u>
Ending Fund Balance June 30, 2014 (Estimated)	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>

**SPECIAL REVENUE FUNDS
FEDERAL AID (Continued)
FY2014 BUDGET**

Description	Fund 460 Title III	Fund 462 Title IV	Fund 600 School Nutrition	Total
Beginning Fund Balance July 1, 2013 (Estimated)	\$0	\$0	\$19,947,201	\$19,947,201
Revenue:				
Local	\$0	\$0	\$21,171,870	\$21,171,870
State	\$0	\$0	\$1,204,346	\$1,204,346
Federal	\$1,388,356	\$1,846,299	\$32,354,879	\$77,608,727
Transfers/Other	\$0	\$0	\$0	\$0
Total Revenue	<u>\$1,388,356</u>	<u>\$1,846,299</u>	<u>\$54,731,095</u>	<u>\$99,984,943</u>
Appropriations				
Instruction	\$110,907	\$1,044,476	\$0	\$22,408,949
Pupil Support Services	\$283,644	\$251,377	\$0	\$4,592,452
Improvement of Instr Svcs	\$943,836	\$35,323	\$0	\$13,051,675
Educational Media	\$0	\$0	\$0	\$0
General Administration	\$21,700	\$0	\$0	\$974,317
School Administration	\$0	\$0	\$0	\$0
Fed Grant Administration	\$28,269	\$169,460	\$0	\$783,087
Support Services-Business	\$0	\$49,045	\$0	\$49,045
Maint & Operation of Plant	\$0	\$19,039	\$0	\$19,039
Student Transportation	\$0	\$222,830	\$0	\$1,491,572
Central Support Services	\$0	\$0	\$0	\$0
Other Support Services	\$0	\$54,749	\$0	\$1,883,712
School Nutrition	\$0	\$0	\$54,731,095	\$54,731,095
Community Services	\$0	\$0	\$0	\$0
Transfers	\$0	\$0	\$0	\$0
Total Appropriations	<u>\$1,388,356</u>	<u>\$1,846,299</u>	<u>\$54,731,095</u>	<u>\$99,984,943</u>
Ending Fund Balance June 30, 2014 (Estimated)	<u>\$0</u>	<u>\$0</u>	<u>\$19,947,201</u>	<u>\$19,947,201</u>

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.



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**DEBT SERVICE FUND
REVENUE AND APPROPRIATIONS (FUNCTION)
FIVE YEAR COMPARISON**

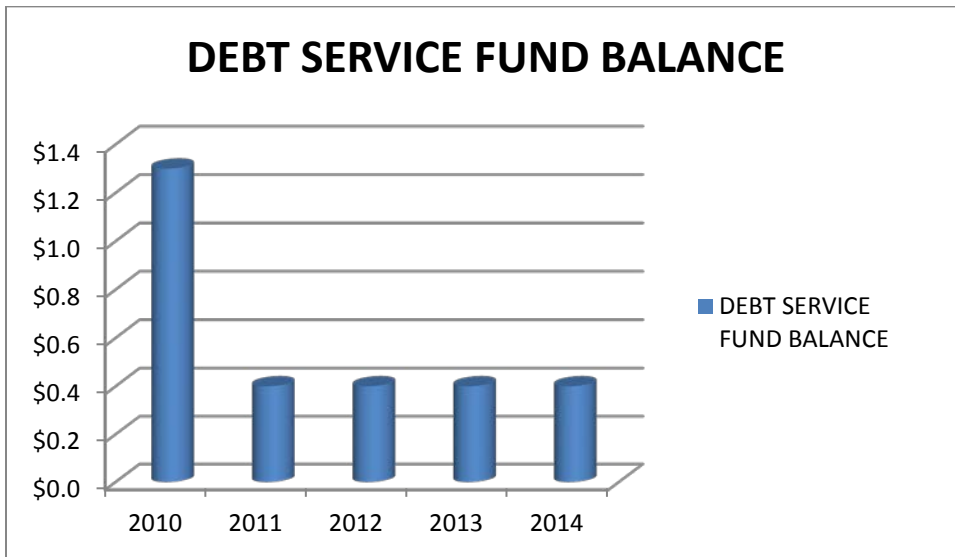
Description	FY2010 Actual	FY2011 Actual	FY2012 Actual	FY2013 Revised Budget	FY2014 Approved Budget
Beginning Fund Balance July 1 (Estimated)	\$1,522,783	\$1,355,807	\$395,859	\$395,859	\$395,859
Revenue:					
Local	\$39,186	\$32,902	\$7,914	\$0	\$0
Transfer In	\$0	\$0	\$0	\$0	\$0
Total Revenue	<u>\$39,186</u>	<u>\$32,902</u>	<u>\$7,914</u>	<u>\$0</u>	<u>\$0</u>
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	\$206,162	\$992,850	\$7,914	\$0	\$0
Debt Service	\$0	\$0	\$0	\$0	\$0
Total Appropriations	<u>\$206,162</u>	<u>\$992,850</u>	<u>\$7,914</u>	<u>\$0</u>	<u>\$0</u>
Ending Fund Balance June 30 (Estimated)	<u>\$1,355,807</u>	<u>\$395,859</u>	<u>\$395,859</u>	<u>\$395,859</u>	<u>\$395,859</u>

**DEBT SERVICE FUND
REVENUE AND APPROPRIATIONS (OBJECT)
FIVE YEAR COMPARISON**

Description	FY2010 Actual	FY2011 Actual	FY2012 Actual	FY2013 Revised Budget	FY2014 Approved Budget
Beginning Fund Balance					
July 1 (Estimated)	\$1,522,783	\$1,355,807	\$395,859	\$395,859	\$395,859
Revenue:					
Local	\$39,186	\$32,902	\$7,914	\$0	\$0
Transfer In	\$0	\$0	\$0	\$0	\$0
Total Revenue	<u>\$39,186</u>	<u>\$32,902</u>	<u>\$7,914</u>	<u>\$0</u>	<u>\$0</u>
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	\$206,162	\$992,850	\$7,914	\$0	\$0
Total Appropriations	<u>\$206,162</u>	<u>\$992,850</u>	<u>\$7,914</u>	<u>\$0</u>	<u>\$0</u>
Ending Fund Balance					
June 30 (Estimated)	<u>\$1,355,807</u>	<u>\$395,859</u>	<u>\$395,859</u>	<u>\$395,859</u>	<u>\$395,859</u>

**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

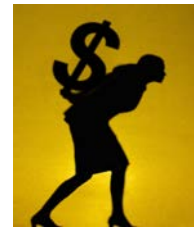
Whenever the District and the citizens of Cobb County make a decision to incur long term debt, debt retirement is funded in the Debt Service fund with local property taxes. This debt would be serviced via a special millage tax rate assessed as property tax to pay remaining principal and interest payments.

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 its AA-1 rating from Moody’s Investors Service on general obligation bond issues. 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, 2013, the District’s net general obligation bonded debt of \$0 was well below the legal limit of \$2,089,112,900. Net bonded debt per capita equaled \$0. With capital leases, debt per capital 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 of 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

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 four funds used for that purpose: SPLOST 1, SPLOST 2, SPLOST 3, SPLOST 4, and Countywide Building Fund.



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**CAPITAL PROJECTS FUND
REVENUES AND APPROPRIATIONS (FUNCTION)
FIVE YEAR COMPARISON**

Description	FY2010 Actual	FY2011 Actual	FY2012 Actual	FY2013 Revised Budget	FY2014 Approved Budget
Beginning Fund Balance July 1 (Estimated)	\$139,958,441	\$176,235,312	\$147,774,572	\$75,804,191	\$39,679,844
Revenue:					
Local	\$108,039,948	\$116,382,671	\$121,487,745	\$117,826,437	\$76,058,586
State	\$199,026	\$0	\$30,583,736	\$3,924,080	\$0
Bond Proceeds	\$0	\$0	\$0	\$0	\$0
Transfers/Other	\$5,983,448	\$3,682,625	\$2,476,874	\$0	\$0
Total Revenue	\$114,222,422	\$120,065,296	\$154,548,356	\$121,750,517	\$76,058,586
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 Svcs	\$77,945,551	\$124,891,907	\$202,684,922	\$137,605,047	\$96,660,102
Transfers/Other	\$0	\$23,634,130	\$23,833,815	\$20,269,817	\$0
Total Appropriations	\$77,945,551	\$148,526,037	\$226,518,737	\$157,874,864	\$96,660,102
Ending Fund Balance June 30 (Estimated)	\$176,235,312	\$147,774,572	\$75,804,191	\$39,679,844	\$19,078,328

Note: The 2013 fund balance of Capital Projects is expected to decrease due to its expiration on December 31, 2013.

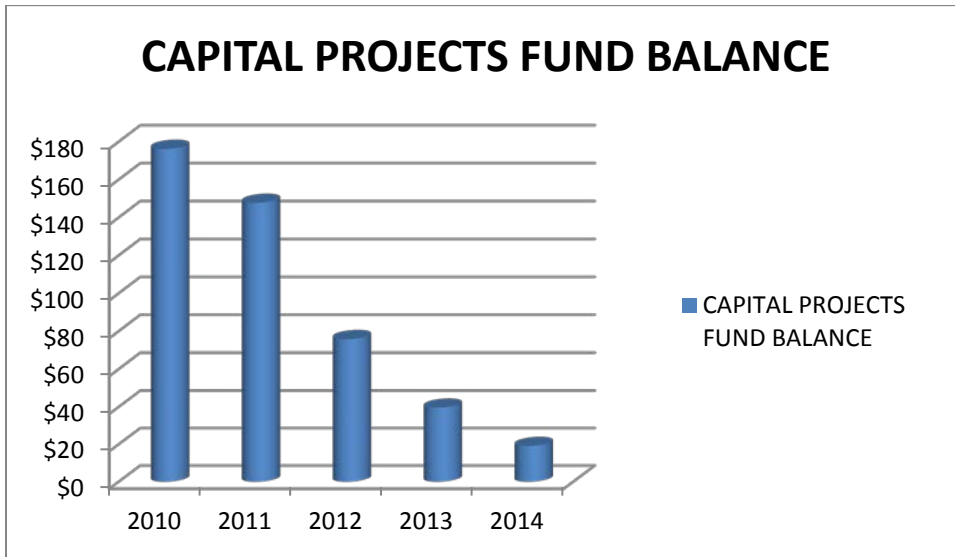
**CAPITAL PROJECTS FUND
REVENUES AND APPROPRIATIONS (OBJECT)
FIVE YEAR COMPARISON**

Description	FY2010 Actual	FY2011 Actual	FY2012 Actual	FY2013 Revised Budget	FY2014 Approved Budget
Beginning Fund Balance July 1 (Estimated)	\$139,958,441	\$176,235,312	\$147,774,572	\$75,804,191	\$39,679,844
Revenue:					
Local	\$108,039,948	\$116,382,671	\$121,487,745	\$117,826,437	\$76,058,586
State	\$199,026	\$0	\$30,583,736	\$3,924,080	\$0
Bond Proceeds	\$0	\$0	\$0	\$0	\$0
Transfers/Other	\$5,983,448	\$3,682,625	\$2,476,874	\$0	\$0
Total Revenue	<u>\$114,222,422</u>	<u>\$120,065,296</u>	<u>\$154,548,356</u>	<u>\$121,750,517</u>	<u>\$76,058,586</u>
Appropriations					
Salaries	\$1,701,016	\$2,241,550	\$2,616,439	\$2,378,123	\$2,133,822
Employee Benefits	\$335,676	\$463,421	\$540,222	\$493,625	\$391,085
Contract Services	\$1,536,354	\$1,445,255	\$1,083,723	\$1,536,225	\$1,258,271
Supplies	\$30,601,903	\$22,448,074	\$40,289,669	\$28,080,353	\$17,185,945
Utilities	\$0	\$0	\$0	\$0	\$0
Equipment/Bldgs/Land	\$42,879,449	\$97,605,575	\$157,575,147	\$105,116,721	\$75,690,979
Transfers/Other	\$891,153	\$24,322,161	\$24,413,537	\$20,269,817	\$0
Total Appropriations	<u>\$77,945,551</u>	<u>\$148,526,037</u>	<u>\$226,518,737</u>	<u>\$157,874,864</u>	<u>\$96,660,102</u>
Ending Fund Balance June 30 (Estimated)	<u>\$176,235,312</u>	<u>\$147,774,572</u>	<u>\$75,804,191</u>	<u>\$39,679,844</u>	<u>\$19,078,328</u>

Note: The 2013 fund balance of Capital Projects is expected to decrease due to its expiration on December 31, 2013.

**CAPITAL PROJECTS FUND
FIVE YEAR TREND OF FUND BALANCE**

\$ Millions



**CAPITAL PROJECTS FUND
CAPITAL PROJECTS DESCRIPTION**

Capital Projects 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 will expire on December 31, 2013. The projected total five year receipt is \$797,656,675.

With the approval of SPLOST 3, the District has been focusing on revitalizing schools. More than one third (36 percent) of all Cobb County schools are older than 40 years. The proposed school improvement expenditures funded by SPLOST 3 include categories listed on the right:

School Improvements
Facility Improvements:
Maintenance / Renovation
Additions / Modification
New / Replacement Facilities
Safety and Support
Curriculum / Instruction / Technology
Land

Since the first Ed-SPLOST was approved in 1998 we have seen:

- 22 new schools
- 2,372 new classrooms
- Hundreds of maintenance improvements
- Safety improvements, including lighting, fencing, video surveillance cameras, and access control systems for elementary schools.
- 551 portable classrooms eliminated.
- New technology including the replacement of more than 46,000 computers five years or older, plus a personal computing device for every teacher.
- Bond debt of \$184 million paid off in 2007, making Cobb County one of only a few school districts in Georgia that is free of long-term debt.
- More than 5,000 total projects completed (or in progress) as promised to voters – all completed in a timely fashion with a net savings of millions of dollars for taxpayers due to efficient management.

CAPITAL PROJECTS FUND
CAPITAL PROJECTS DESCRIPTION (Continued)

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 school gets 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.

The Capital Project budget and finance funding rules and procedures are presented separately that following this description document.

Open New Schools

In FY2008, the District did not open any new schools.

In FY2009, the District opened two new schools: Allatoona High School and Pickett's Mill Elementary.

Replacement Schools

Following FY2012 East Side Elementary School replacement project completion that total \$20 million invested, in FY2013, two new replacement elementary schools were opened. Mableton Replacement Elementary School has a total projected cost of approximately \$22 million and is funded from SPLOST 3. Clarkdale Elementary School was demolished after a catastrophic flood loss in 2009 and was replaced on a different site cost of \$19 million. Clarkdale Replacement Elementary School was funded from several revenue sources, but primarily from Casualty Loss Insurance funds. Since both of these are replacement schools, the effect on General Fund was minimal.

In FY2014, Smyrna Replacement Elementary School opened. On a site of 143,107 square feet, it has 61 instructional units and can house 962 students. The construction cost is \$23.6 million funded fully by SPLOST.

Capital Project Highlights of FY2013

Major Non-Construction Projects

With the continuing of unfinished contractual commitments from the previous year, the following non-construction projects were in FY2013:

- Refreshment of Obsolete Computer Workstations
- Replacement of Bus and Vehicles
- Growth and Replacement of Furniture and Equipment
- Textbooks

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, 2013, included a 9th grade addition to one high school, and additions and renovations to two middle schools. As of June 30, 2013, the contract price and expenditures to date for the largest projects were as follows:

**CAPITAL PROJECTS FUND
CAPITAL PROJECTS DESCRIPTION (Continued)**

<u>Project</u>	<u>Contract Price</u>	<u>Expenditures To Date</u>
Addition/Renovations - Campbell MS	4,707,885	3,360,704
Addition/Renovations - Garrett MS	9,266,197	8,841,675
9th Grade Addition - Harrison HS	15,760,187	10,228,107
	<u>29,734,269</u>	<u>\$22,430,486</u>

PROJECT PHASES

- 0: REPLACE STADIUM PA SYSTEM
- 1A: MEDIA PRODUCTION LAB RENOVATION
- 1B: RESURFACE RUNNING TRACK
- 2: PROVIDE NEW ARTIFICIAL TURF PRACTICE FIELD, 210 FEET X 380 FEET TURF AREA PLUS FIVE YARD BUFFER TO PERIMETER FENCE
- 3: PROVIDE NEW PARKING TO REPLACE PARKING LOST TO 9TH GRADE CENTER. PROVIDE FOOTBALL STRIPING FOR BAND PRACTICE ON THE LOT
- 4: NEW WEST COBB 9TH GRADE CENTER 40 INSTRUCTIONAL UNITS, FTE 737
- 5A: CAFETERIAL RENOVATION / EXPANSION
- 5B: THEATRE RENOVATION. REPLACE AUDIENCE SEATING, THEATRE FLOOR FINISHES, CEILING, HOUSE LIGHTS, AND REPAINT
- 5C: ELECTRICAL SYSTEM UPGRADE - ADD ADDITIONAL PANELS THROUGHOUT BUILDING
- 5D: RENOVATE THE EXISTING PHYSICAL EDUCATION PRACTICE FIELD
- 5E: RESOLVE EXISTING BASEBALL FIELD OUTFIELD DRAINAGE PROBLEM
- 5F: PROVIDE NEW DOMESTIC WATER SERVICE TO EXISTING CONCESSIONS BUILDING AT SPORTS FIELD.
- 5G: REPLACE LIGHTING AND ELECTRICAL SWITCHGEAR AT THE FOOTBALL FIELD
- 5H: EMERGENCY GENERATOR - REPLACE / CONVERT GENERATOR TO NATURAL GAS. UPGRADE TO 150KW AND REPLACE SWITCHGEAR
- 5I: CHORAL - RELOCATE TO EXISTING BOOK STORAGE / MECHANICAL STORAGE. RELOCATE BOOK STORAGE TO EXISTING CHORAL
- 5J: FLOORING REPLACEMENT - REPLACE ALL EXISTING CARPET AND VCT FLOORING THROUGHOUT EXISTING BUILDING
- 5K: PARKING REMOVED 289 SPACES PARKING ADDED 303 SPACES TOTAL SPACES 755

NOTE: 11 PORTABLE CLASSROOMS PRESENTLY ON SITE.



CAMPUS MASTER PLAN

CARL HARRISON HIGH SCHOOL
NOVEMBER 1, 2010 RENOVATIONS & WEST COBB NINTH GRADE CENTER



**CAPITAL PROJECTS FUND
NEW SCHOOL AND NEW ADDITIONS PROCEDURES
GENERAL FUND & CAPITAL PROJECTS**

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 school 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 or entered on the supplemental pay screen. 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.

**CAPITAL PROJECTS FUND
NEW SCHOOL AND NEW ADDITIONS PROCEDURES
GENERAL FUND & CAPITAL PROJECTS (Continued)**

Note (2):

The amount paid to each staff member should be based on the per diem rate for each employee. For assistance in determining this amount, please contact Payroll.

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.

II. Capital Projects Finance Section:

1. When a new school or addition is under construction, the Project 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. Executive Director, SPLOST, will approve the list of items and the budgets.
3. The Capital Projects Finance Department will prepare a budget adjustment and route the adjustment for the required signatures. After the budget adjustment has been approved, the Capital Projects Finance Department will load the available dollars into the designated categories of accounts.
4. The chart of accounts will be issued to the Project Manager and to designated order entry personnel.
5. Project Services will be responsible for purchase order entry.
6. The school bookkeeper will be responsible for entering receivers at the direction of the Project Manager. In the absence of the bookkeeper, the Project Manager will assume responsibility of having the receivers entered.
7. Any budget adjustments that are needed will be requested by the Project Managers, approved by Charles Sprayberry and Glen Brown, prepared, routed and posted by the Capital Projects Finance Department.
8. When the bulk of planned furniture and equipment purchases have been completed, Project Services will meet with the principal and turn over final purchasing responsibility to the school and the Executive Director, SPLOST. At that time, a deadline for completion of all purchases will be established. (See Project Sign-Off Report attached). The Capital Projects Finance Department will prepare a budget adjustment, provide the necessary chart of accounts, and work with the school bookkeeper until the conclusion of the project.
9. Rules for use of SPLOST funds:
SPLOST 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 purchases cannot be made with a procurement card, except as noted in Item 10.

**CAPITAL PROJECTS FUND
NEW SCHOOL AND NEW ADDITIONS PROCEDURES
GENERAL FUND & CAPITAL PROJECTS (Continued)**

10. 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 Project Manager and the Director of Project Services. 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.

The preferred method of procurement is a purchase order. The Purchasing Department has provided a list of the more common vendors that will take purchase orders for these types of items.

Vendor	Vendor #	Phone #	Fax #	Contact
Lowe's	60523-0	770-794-4778	770-794-4983	Patrick Jones
Shemin Nurseries	20974-1	770-974-3575	770-974-3881	James Lynn
Woodstock Outlet	61555-0	678-255-1000	678-255-1069	Richard Anderson

If a purchase order cannot be issued, use of the county procurement card is allowable. An itemized list of purchases submitted for SPLOST payment and the original signed receipts must be sent to the Project Manager assigned to the project for approval and keying no later than the 20th of each month. Cardholder name, number and signature must be on the itemized list. A copy of each original receipt must be kept with the procurement card package at the school. Any receipts deemed inappropriate for SPLOST funds or exceeding the funding limit will be returned to the school to be posted using school instructional funds. All existing Purchasing Guidelines and procurement card guidelines must be followed.

**CAPITAL PROJECTS FUND
NEW SCHOOL AND NEW ADDITIONS PROCEDURES
GENERAL FUND & CAPITAL PROJECTS (Continued)**

Procurement Card Procedures: All Procurement Card purchases must be pre-approved by the Project Manager and the Director of Project Services preferably via email. School Bookkeepers send an itemized list of purchases with the receipts to the assigned Project Manager; who checks to make sure all purchases are appropriate. The Project Manager passes the list and receipts to the Project Services Secretary/Clerk who keys it onto the FS-101 Form and obtains signatures from the Project Manager and the Director of Program Management and Accountability. The Secretary/Clerk then posts the entries into the system. Then the form is sent to the school Principal (owner of the card) for signature. Upon return to Project Services, appropriate copies are made and the original FS-101 is given to Accounting.

Call the Capital Projects Finance Department at with any questions regarding the use of SPLOST funds.

**CAPITAL PROJECT FUNDS
SUMMARY OF CAPITAL PROJECT FUNDS
FY2014 BUDGET**

Description	County-Wide Building	SPLOST 3	Total
Beginning Fund Balance July 1 (Estimated)	\$1,573,886	\$38,105,958	\$39,679,844
Revenue:			
Local	\$3,000	\$76,055,586	\$76,058,586
State	\$0	\$0	\$0
Federal	\$0	\$0	\$0
Transfers/Other	\$0	\$0	\$0
Total Revenue	<u>\$3,000</u>	<u>\$76,055,586</u>	<u>\$76,058,586</u>
Appropriations			
Instruction	\$0	\$0	\$0
Pupil Support Services	\$0	\$0	\$0
Improvement of Instr Svcs	\$0	\$0	\$0
General Administration	\$0	\$0	\$0
School Administration	\$0	\$0	\$0
Support Services-Business	\$0	\$0	\$0
Maint. & Oper. Of Plant Svcs	\$0	\$0	\$0
Student Transportation	\$0	\$0	\$0
Central Support Services	\$0	\$0	\$0
Facilities Acquisitions & Construction Svcs	\$600,000	\$96,060,102	\$96,660,102
Transfers/Other	\$0	\$0	\$0
Total Appropriations	<u>\$600,000</u>	<u>\$96,060,102</u>	<u>\$96,660,102</u>
Ending Fund Balance June 30 (Estimated)	<u>\$976,886</u>	<u>\$18,101,442</u>	<u>\$19,078,328</u>

SPLOST 3 PROJECTS

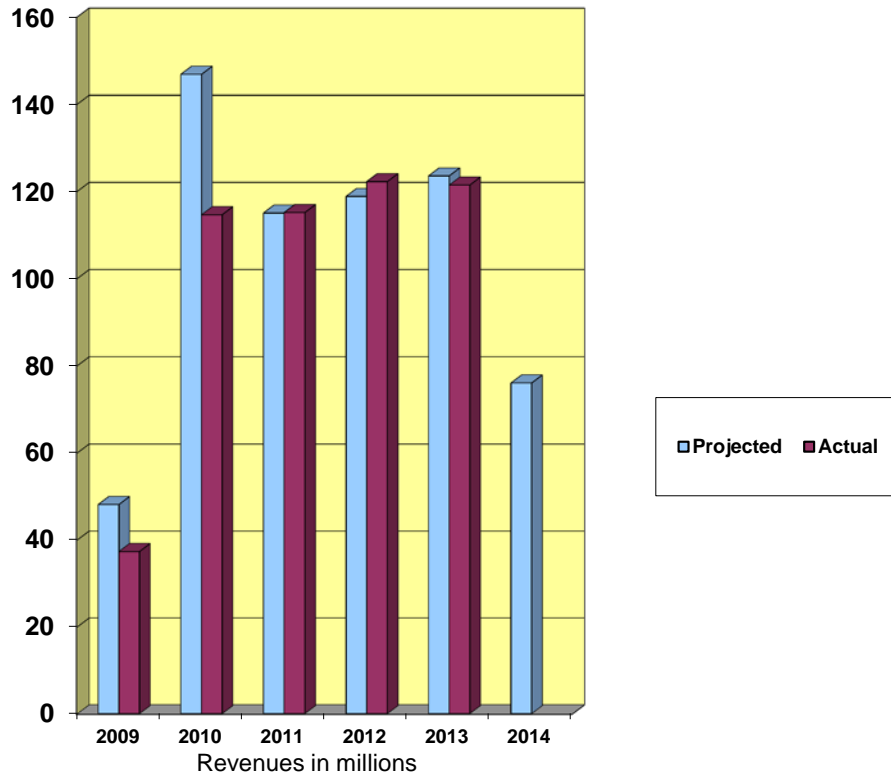
On September 16, 2008, Cobb County Citizens voted to approve another five year 1% sales tax to improve our school system facilities and programs. The tax became effective January 1, 2009 and will expire December 31, 2013. Tax receipts are projected to be \$587,278,130 with additional construction funding from the State of Georgia for a total budget of \$631,492,408. 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.



SMYRNA ELEMENTARY SCHOOL

- **NEW/REPLACEMENT FACILITIES:** SPLOST 3 funds were utilized to replace two of the county's oldest elementary schools: East Side and Mableton. The new Smyrna Elementary is under construction with a scheduled opening of Fall 2013. A total of \$63,509,324 has been expended on new school construction and furniture and equipment since inception through June 30, 2013.
- **ADDITIONS/MODIFICATIONS:** Major additions/modifications/renovations continue in elementary, middle and high schools as well as the inclusion of special schools and support facilities. A total of \$206,326,166 has been spent as of June 30, 2013.
- **LAND:** A total of \$8,693,058 has been spent for expenses relating to land acquisitions as of June 30, 2013.
- **MAINTENANCE/RENOVATION:** Projects include parking lot repaving, additional parking spaces, drainage enhancements, fencing repairs, landscaping, playground equipment, re-flooring, painting, HVAC, plumbing, and various electrical upgrades. Maintenance project expenditures total \$58,960,424 as of June 30, 2013.
- **CURRICULUM, INSTRUCTION, AND TECHNOLOGY INITIATIVES:** Maintaining the existing technology infrastructure, upgrading servers, switches, data center, and phone systems continue in 2013 as well as providing computing devices, printers, copiers, and audiology/vision equipment. As of June 30, 2013, a total of \$85,177,771 has been expended.
- **SAFETY AND SUPPORT IMPROVEMENTS:** Funds are being used to improve school safety by adding access controls, surveillance cameras, security fencing, signage, and traffic controls. Providing support functions includes buses, vehicles and equipment, renovations for Accessibility for Disabled, school level furniture and equipment for growth and replacement, food service upgrades, and textbooks for students. A total of \$73,714,776 has been spent on Support and Safety Improvements through June 30, 2013.

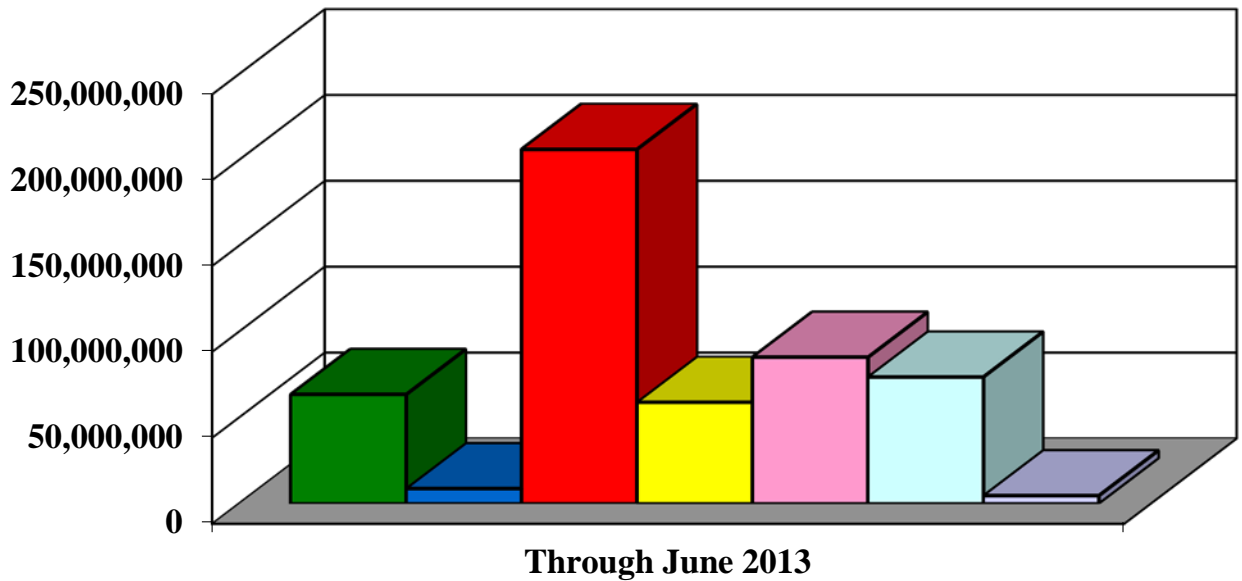
SPLOST 3 REVENUES



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			\$0	
TOTALS	\$552,168,946	\$510,631,820	-\$41,537,126	-7.5%

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. Revised revenue collections are expected to be \$587,278,130 for the period 2009 through 2014. NOTE: The actual revenue figures do not include accruals.

SPLOST 3 EXPENDITURES BY CATEGORY (IN DOLLARS)



■ New Schools	■ Land	■ Additions/Modifications
■ Maintenance/Renovations	■ Curr/Instr/Technology	■ Safety and Support
■ Program Management		

SPLOT 3 (SPECIAL PURPOSE LOCAL OPTION SALES TAX) PROJECTS

From Inception through June 30, 2013

* Projects in blue were active projects during Fiscal Year 2013

LOCATION/DESCRIPTION	Original	Revised	Expended Amount	%
	Budget	Budget	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	N/A
MUSIC RISERS AND SHELLS	\$0	\$682	\$682.00	100%
OBSELETE WORKSTATION REPLACEMENT	\$0	\$111,457	\$111,455.76	100%
PRINTER/COPIER/DUPLICATOR REPLACEMENT	\$0	\$44,484	\$43,569.00	98%
DISTRICT SERVER REPLACEMENT	\$0	\$10,000	\$8,124.59	81%
REPL OBSOLETE TEACHER COMPUTING DEVICES	\$0	\$79,946	\$79,945.07	100%
MAINTAIN DISTRICT NETWORK	\$0	\$13,500	\$2,643.65	20%
AUDIO VISUAL EQUIPMENT	\$0	\$200,795	\$200,794.10	100%
INTERACTIVE CLASSROOM DEVICES	\$0	\$172,044	\$167,493.00	97%
ACCESS CONTROL	\$0	\$3,200	\$2,849.00	89%
SURVEILLANCE CAMERAS	\$0	\$30,277	\$30,276.59	100%
GROWTH AND REPLACEMENT F&E	\$0	\$1,165	\$1,164.53	100%
TEXTBOOKS/INSTRUCTIONAL MATERIALS	\$0	\$162,848	\$162,847.93	100%
TOTAL ACWORTH INTERMEDIATE	\$496,193	\$1,010,865	\$992,311.21	98%
ADDISON ELEMENTARY				
SAFE LOCK AND KEY	\$0	\$1,655	\$1,654.89	100%
DRIVEWAY MODIFICATIONS	\$441,000	\$170,925	\$170,923.55	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%
OBSELETE WORKSTATION REPLACEMENT	\$0	\$108,936	\$108,925.53	100%
PRINTER/COPIER/DUPLICATOR REPLACEMENT	\$0	\$30,122	\$29,817.00	99%
DISTRICT SERVER REPLACEMENT	\$0	\$10,000	\$8,124.59	81%
REPL OBSOLETE TEACHER COMPUTING DEVICES	\$0	\$52,502	\$52,501.24	100%
MAINTAIN DISTRICT NETWORK	\$0	\$13,500	\$10,155.65	75%
AUDIO VISUAL EQUIPMENT	\$0	\$140,196	\$140,195.90	100%
INTERACTIVE CLASSROOM DEVICES	\$0	\$103,996	\$99,444.60	96%
ACCESS CONTROL	\$0	\$3,200	\$2,849.00	89%
SURVEILLANCE CAMERAS	\$0	\$31,427	\$31,426.54	100%
GROWTH AND REPLACEMENT F&E	\$0	\$8,576	\$8,352.82	97%
TEXTBOOKS/INSTRUCTIONAL MATERIALS	\$0	\$119,630	\$119,629.11	100%
TOTAL ADDISON ELEMENTARY	\$1,043,331	\$1,252,563	\$1,241,897.17	99%
ADULT EDUCATION CENTER				
SAFE LOCK AND KEY	\$0	\$752	\$751.50	100%
MAINTENANCE/RENOVATIONS INCLUDING: FIRE SUPPRESSION/SPRINKLER REKEY ALL LOCKSETS REPLACE FIRE ALARM SYSTEM LIGHTING RETROFIT	\$313,504	\$243,171	\$0.00	0%
REPLACE INTERCOM SYSTEM	\$44,100	\$34,206	\$0.00	0%
OBSELETE WORKSTATION REPLACEMENT	\$0	\$44,777	\$44,776.36	100%
PRINTER/COPIER/DUPLICATOR REPLACEMENT	\$0	\$30,588	\$30,588.00	100%
DISTRICT SERVER REPLACEMENT	\$0	\$10,000	\$0.00	0%
MAINTAIN DISTRICT NETWORK	\$0	\$1,500	\$0.00	0%
ACCESS CONTROL	\$0	\$600,000	\$0.00	0%
SURVEILLANCE CAMERAS	\$0	\$14,000	\$7,858.80	56%
GROWTH AND REPLACEMENT F&E	\$0	\$34,874	\$34,112.55	98%
DPS-RECORD MANAGEMENT SYSTEM	\$39,500	\$39,488	\$39,488.00	100%
TOTAL ADULT EDUCATION CENTER	\$397,104	\$1,053,356	\$157,575.21	15%
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%
CALCULATORS	\$0	\$2,438	\$2,437.50	100%
OBSELETE WORKSTATION REPLACEMENT	\$0	\$364,857	\$360,154.35	99%
PRINTER/COPIER/DUPLICATOR REPLACEMENT	\$0	\$7,000	\$6,272.10	90%
DISTRICT SERVER REPLACEMENT	\$0	\$10,000	\$8,448.93	84%
REPL OBSOLETE TEACHER COMPUTING DEVICES	\$0	\$118,128	\$118,127.79	100%
MAINTAIN DISTRICT NETWORK	\$0	\$1,500	\$1,433.25	96%
AUDIO VISUAL EQUIPMENT	\$0	\$178,538	\$178,537.50	100%
INTERACTIVE CLASSROOM DEVICES	\$0	\$127,691	\$122,922.00	96%
SURVEILLANCE CAMERAS	\$0	\$150,000	\$21,777.25	15%
GROWTH AND REPLACEMENT F&E	\$0	\$21,124	\$20,977.83	99%
PE/ATHLETIC FAC UPRG/ARTIFICIAL TURF	\$0	\$774,512	\$772,891.78	100%
TEXTBOOKS/INSTRUCTIONAL MATERIALS	\$0	\$331,944	\$315,408.92	95%
TOTAL ALLATOONA HIGH	\$0	\$2,201,132	\$2,042,787.08	93%
ARGYLE ES				
SAFE LOCK AND KEY	\$0	\$1,655	\$1,654.89	100%
PORTABLE CLASSROOM	\$0	\$0	\$2,986.50	0%
MODIFICATIONS/RENOVATIONS INCLUDING: COOLER/FREEZER REPLACEMENT CONCRETE PAVING CANOPIES AT AUTO PICKUP	\$480,200	\$870,827	\$165,743.62	19%
UNDESIGNATED CLASSROOMS	\$0	\$41,600	\$41,600.00	100%
PLAYGROUND EQUIPMENT	\$122,500	\$145,700	\$145,700.00	100%
MODIFICATIONS/RENOVATIONS INCLUDING:	\$715,544	\$555,016	\$14,205.62	3%

SPLOST 3 (SPECIAL PURPOSE LOCAL OPTION SALES TAX) PROJECTS

From Inception through June 30, 2013

* Projects in blue were active projects during Fiscal Year 2013

LOCATION/DESCRIPTION	Original	Revised	Expended Amount	%
	Budget	Budget	To Date	Complete
SPRINKLER (FIRE SUPPRESSION)				
MARKER BOARDS				
TOILET PARTITIONS/DOORS/ACCESSORIES				
REPLACE CLOCK SYSTEM WITH GPS				
LIGHTING RETROFIT				
OBSOLETE WORKSTATION REPLACEMENT	\$0	\$36,873	\$36,869.05	100%
PRINTER/COPIER/DUPPLICATOR REPLACEMENT	\$0	\$38,235	\$38,235.00	100%
DISTRICT SERVER REPLACEMENT	\$0	\$10,000	\$8,124.59	81%
REPL OBSOLETE TEACHER COMPUTING DEVICES	\$0	\$68,013	\$68,012.97	100%
MAINTAIN DISTRICT NETWORK	\$0	\$11,500	\$9,779.96	85%
AUDIO VISUAL EQUIPMENT	\$0	\$138,321	\$138,320.78	100%
INTERACTIVE CLASSROOM DEVICES	\$0	\$122,391	\$117,840.00	96%
ACCESS CONTROL	\$0	\$3,200	\$2,849.00	89%
SURVEILLANCE CAMERAS	\$0	\$38,000	\$31,210.10	82%
GROWTH AND REPLACEMENT F&E	\$0	\$1,076	\$1,075.22	100%
TEXTBOOKS/INSTRUCTIONAL MATERIALS	\$0	\$134,523	\$134,522.63	100%
TOTAL ARGYLE ELEMENTARY	\$1,318,244	\$2,216,930	\$958,729.93	43%
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	\$122,175	\$122,174.08	100%
PRINTER/COPIER/DUPPLICATOR REPLACEMENT	\$0	\$44,950	\$44,340.00	99%
DISTRICT SERVER REPLACEMENT	\$0	\$10,000	\$8,124.59	81%
REPL OBSOLETE TEACHER COMPUTING DEVICES	\$0	\$47,968	\$47,967.29	100%
MAINTAIN DISTRICT NETWORK	\$0	\$1,500	\$0.00	0%
AUDIO VISUAL EQUIPMENT	\$0	\$113,823	\$113,822.21	100%
INTERACTIVE CLASSROOM DEVICES	\$0	\$75,831	\$75,830.00	100%
ACCESS CONTROL	\$0	\$8,200	\$7,655.70	93%
SURVEILLANCE CAMERAS	\$0	\$24,749	\$24,748.40	100%
GROWTH AND REPLACEMENT F&E	\$0	\$8,176	\$7,885.22	96%
TEXTBOOKS/INSTRUCTIONAL MATERIALS	\$0	\$70,233	\$70,232.74	100%
TOTAL AUSTELL ELEMENTARY	\$113,337	\$583,187	\$578,361.23	99%
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%
MODIFICATIONS/RENOVATIONS INCLUDING:	\$3,609,091	\$2,790,675	\$2,751,900.88	99%
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	\$798,783	\$304,769.47	38%
BAND AND ORCHESTRA SOUND 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	\$243,162	\$243,161.12	100%
PRINTER/COPIER/DUPPLICATOR REPLACEMENT	\$0	\$29,817	\$29,817.00	100%
DISTRICT SERVER REPLACEMENT	\$0	\$10,000	\$8,124.59	81%
REPL OBSOLETE TEACHER COMPUTING DEVICES	\$0	\$77,559	\$77,558.65	100%
MAINTAIN DISTRICT NETWORK	\$0	\$11,500	\$7,514.13	65%
REPLACE/ENHANCE PHONE SYSTEM	\$0	\$22,477	\$22,476.90	100%
AUDIO VISUAL EQUIPMENT	\$0	\$203,778	\$203,777.12	100%
INTERACTIVE CLASSROOM DEVICES	\$0	\$120,363	\$117,344.00	97%
ACCESS CONTROL	\$0	\$30,000	\$0.00	0%
GROWTH AND REPLACEMENT F&E	\$0	\$12,018	\$12,017.15	100%
TEXTBOOKS/INSTRUCTIONAL MATERIALS	\$0	\$194,579	\$193,290.00	99%
TOTAL AWTREY MIDDLE	\$4,154,806	\$4,601,163	\$4,028,200.16	88%
BAKER ES				
SAFE LOCK AND KEY	\$0	\$1,655	\$1,654.89	100%
MAINTENANCE RENOVATIONS INCLUDING:	\$3,294,475	\$3,405,984	\$2,130,310.03	63%
MARKER BOARDS				
TOILET PARTITIONS/DOORS/ACCESSORIES				
WINDOW BLIND REPLACEMENT				
REPLACE HVAC				
REPLACE/CONVERT GENERATOR				
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	\$205,642	\$205,640.63	100%
PRINTER/COPIER/DUPPLICATOR REPLACEMENT	\$0	\$53,063	\$52,758.00	99%
DISTRICT SERVER REPLACEMENT	\$0	\$10,000	\$8,124.59	81%
REPL OBSOLETE TEACHER COMPUTING DEVICES	\$0	\$71,593	\$71,592.60	100%
MAINTAIN DISTRICT NETWORK	\$0	\$1,500	\$0.00	0%
AUDIO VISUAL EQUIPMENT	\$0	\$209,570	\$209,569.73	100%
INTERACTIVE CLASSROOM DEVICES	\$0	\$158,623	\$154,072.00	97%
ACCESS CONTROL	\$0	\$3,200	\$2,849.00	89%
SURVEILLANCE CAMERAS	\$0	\$31,860	\$31,859.96	100%
GROWTH AND REPLACEMENT F&E	\$0	\$48,649	\$42,646.41	88%
TEXTBOOKS/INSTRUCTIONAL MATERIALS	\$0	\$147,648	\$147,647.90	100%

SPLOST 3 (SPECIAL PURPOSE LOCAL OPTION SALES TAX) PROJECTS

From Inception through June 30, 2013

* Projects in blue were active projects during Fiscal Year 2013

LOCATION/DESCRIPTION	Original	Revised	Expended Amount	%
	Budget	Budget	To Date	Complete
TOTAL BAKER ELEMENTARY	\$3,436,575	\$4,498,499	\$3,208,237.63	71%
BAKER ROAD BUS SHOP				
ASPHALT PAVING	\$683,550	\$530,201	\$0.00	0%
LIGHTING RETROFIT	\$37,975	\$29,455	\$0.00	0%
MAINTAIN DISTRICT NETWORK	\$0	\$1,500	\$0.00	0%
DATA CENTER EQUIPMENT REFRESH	\$0	\$878	\$878.00	100%
BUSES, VEHICLES & EQUIPMENT	\$0	\$37,602	\$37,152.70	99%
TOTAL BAKER ROAD BUS SHOP	\$721,525	\$599,636	\$38,030.70	6%
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	\$354,032	\$354,031.70	100%
PRINTER/COPIER/DUPPLICATOR REPLACEMENT	\$0	\$67,425	\$66,510.00	99%
DISTRICT SERVER REPLACEMENT	\$0	\$10,000	\$8,124.59	81%
REPL OBSOLETE TEACHER COMPUTING DEVICES	\$0	\$155,370	\$155,369.83	100%
MAINTAIN DISTRICT NETWORK	\$0	\$13,500	\$0.00	0%
REPLACE/ENHANCE PHONE SYSTEM	\$0	\$31,068	\$31,067.02	100%
AUDIO VISUAL EQUIPMENT	\$0	\$215,386	\$215,385.02	100%
INTERACTIVE CLASSROOM DEVICES	\$0	\$116,163	\$111,610.00	96%
ACCESS CONTROL	\$0	\$30,000	\$0.00	0%
SURVEILLANCE CAMERAS	\$0	\$2,165	\$2,165.00	100%
GROWTH AND REPLACEMENT F&E	\$0	\$1,076	\$1,075.22	100%
TEXTBOOKS/INSTRUCTIONAL MATERIALS	\$0	\$192,905	\$192,492.90	100%
TOTAL BARBER MIDDLE	\$651,496	\$1,461,507	\$1,410,246.87	96%
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	\$5,625,634	\$5,609,629.40	100%
OBSOLETE WORKSTATION REPLACEMENT	\$0	\$63,145	\$63,143.89	100%
PRINTER/COPIER/DUPPLICATOR REPLACEMENT	\$0	\$37,464	\$37,464.00	100%
DISTRICT SERVER REPLACEMENT	\$0	\$10,000	\$8,124.59	81%
REPL OBSOLETE TEACHER COMPUTING DEVICES	\$0	\$52,502	\$52,501.24	100%
MAINTAIN DISTRICT NETWORK	\$0	\$13,500	\$0.00	0%
AUDIO VISUAL EQUIPMENT	\$0	\$102,318	\$102,317.92	100%
INTERACTIVE CLASSROOM DEVICES	\$0	\$73,045	\$68,494.00	94%
ACCESS CONTROL	\$0	\$3,200	\$2,849.00	89%
SURVEILLANCE CAMERAS	\$0	\$0	(\$4.00)	0%
GROWTH AND REPLACEMENT F&E	\$0	\$1,561	\$1,559.72	100%
TEXTBOOKS/INSTRUCTIONAL MATERIALS	\$0	\$123,310	\$123,309.64	100%
TOTAL BELLS FERRY ELEMENTARY	\$7,076,214	\$6,107,334	\$6,071,044.29	99%
BELMONT HILLS ES				
SAFE LOCK AND KEY	\$0	\$1,655	\$1,654.89	100%
GYM ACCESS	\$0	\$1,340	\$0.00	0%
HAZARDOUS MATERIALS ABATEMENT	\$30,870	\$0	\$0.00	N/A
FIRE SPRINKLER HEAD REPLACEMENT	\$7,791	\$414	\$413.60	100%
MODIFICATIONS/RENOVATIONS INCLUDING: FENCING PAINTING MARKER BOARDS REPLACE CANOPIES REPLACE STAGE CURTAIN REPLACE WATER COOLERS SPRINKLER (FIRE SUPPRESSION) LIGHTING RETROFIT	\$1,288,902	\$763,450	\$763,448.97	100%
MUSIC RISERS AND SHELLS	\$0	\$5,456	\$5,456.00	100%
OBSOLETE WORKSTATION REPLACEMENT	\$0	\$39,243	\$39,242.38	100%
PRINTER/COPIER/DUPPLICATOR REPLACEMENT	\$0	\$30,122	\$29,817.00	99%
DISTRICT SERVER REPLACEMENT	\$0	\$10,000	\$8,124.59	81%
REPL OBSOLETE TEACHER COMPUTING DEVICES	\$0	\$73,980	\$73,979.02	100%
MAINTAIN DISTRICT NETWORK	\$0	\$11,500	\$7,888.48	69%
AUDIO VISUAL EQUIPMENT	\$0	\$113,425	\$113,424.78	100%
INTERACTIVE CLASSROOM DEVICES	\$0	\$80,249	\$75,698.00	94%
ACCESS CONTROL	\$0	\$3,200	\$2,849.00	89%
SURVEILLANCE CAMERAS	\$0	\$29,847	\$29,846.83	100%
GROWTH AND REPLACEMENT F&E	\$0	\$43,288	\$43,262.93	100%
TEXTBOOKS/INSTRUCTIONAL MATERIALS	\$0	\$147,850	\$147,849.86	100%
TOTAL BELMONT HILLS ELEMENTARY	\$1,327,563	\$1,355,019	\$1,342,956.33	99%
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%
MODIFICATIONS/RENOVATIONS INCLUDING: KITCHEN MODIFICATIONS	\$2,013,432	\$1,335,329	\$1,335,327.67	100%

SPLOST 3 (SPECIAL PURPOSE LOCAL OPTION SALES TAX) PROJECTS

From Inception through June 30, 2013

* Projects in blue were active projects during Fiscal Year 2013

LOCATION/DESCRIPTION	Original	Revised	Expended Amount	%
	Budget	Budget	To Date	Complete
HAZARDOUS MATERIALS ABATEMENT				
ADDITIONAL PARKING				
EROSION CONTROL				
SPRINKLER (FIRE SUPPRESSION)				
TOILET PARTITIONS/DOORS/ACCESSORIES				
LIGHTING RETROFIT				
POWER UPGRADE				
MUSIC RISERS AND SHELLS	\$0	\$7,380	\$7,380.00	100%
OBSOLETE WORKSTATION REPLACEMENT	\$0	\$145,758	\$145,757.31	100%
PRINTER/COPIER/DUPLICATOR REPLACEMENT	\$0	\$45,882	\$45,882.00	100%
DISTRICT SERVER REPLACEMENT	\$0	\$10,000	\$8,124.59	81%
REPL OBSOLETE TEACHER COMPUTING DEVICES	\$0	\$66,820	\$66,819.76	100%
MAINTAIN DISTRICT NETWORK	\$0	\$13,500	\$0.00	0%
AUDIO VISUAL EQUIPMENT	\$0	\$167,538	\$167,537.30	100%
INTERACTIVE CLASSROOM DEVICES	\$0	\$150,875	\$146,324.00	97%
ACCESS CONTROL	\$0	\$3,200	\$2,849.00	89%
SURVEILLANCE CAMERAS	\$0	\$31,498	\$31,497.79	100%
GROWTH AND REPLACEMENT F&E	\$0	\$17,028	\$16,245.35	95%
TEXTBOOKS/INSTRUCTIONAL MATERIALS	\$0	\$136,793	\$136,792.74	100%
TOTAL BIG SHANTY ELEMENTARY	\$2,013,432	\$2,136,801	\$2,115,737.40	99%
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	\$3,101,110	\$568,896.00	18%
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	\$93,375	\$93,373.35	100%
PRINTER/COPIER/DUPLICATOR REPLACEMENT	\$0	\$38,235	\$38,235.00	100%
DISTRICT SERVER REPLACEMENT	\$0	\$10,000	\$7,598.94	76%
REPL OBSOLETE TEACHER COMPUTING DEVICES	\$0	\$84,718	\$84,717.91	100%
MAINTAIN DISTRICT NETWORK	\$0	\$13,500	\$0.00	0%
AUDIO VISUAL EQUIPMENT	\$0	\$179,650	\$179,649.16	100%
INTERACTIVE CLASSROOM DEVICES	\$0	\$92,804	\$88,520.00	95%
ACCESS CONTROL	\$0	\$3,200	\$2,848.00	89%
SURVEILLANCE CAMERAS	\$0	\$29,598	\$29,597.42	100%
GROWTH AND REPLACEMENT F&E	\$0	\$1,436	\$1,432.26	100%
TEXTBOOKS/INSTRUCTIONAL MATERIALS	\$0	\$170,608	\$170,584.23	100%
TOTAL BIRNEY ELEMENTARY	\$3,942,821	\$3,909,692	\$1,356,909.66	35%
BLACKWELL ES				
SAFE LOCK AND KEY	\$0	\$752	\$751.51	100%
SECURITY FENCING	\$0	\$7,441	\$7,440.55	100%
CONSTRUCT RAMP TO LOADING DOCK	\$3,399	\$0	\$0.00	N/A
PRIMARY PLAYGROUND FENCING	\$2,075	\$0	\$0.00	N/A
MARKER BOARDS	\$139,650	\$0	\$0.00	N/A
KITCHEN HVAC	\$183,750	\$315,827	\$191,044.93	60%
FIRE SPRINKLER HEAD REPLACEMENT	\$48,510	\$24,816	\$24,816.00	100%
OBSOLETE WORKSTATION REPLACEMENT	\$0	\$139,639	\$139,638.91	100%
PRINTER/COPIER/DUPLICATOR REPLACEMENT	\$0	\$22,941	\$22,941.00	100%
DISTRICT SERVER REPLACEMENT	\$0	\$10,000	\$7,598.94	76%
REPL OBSOLETE TEACHER COMPUTING DEVICES	\$0	\$71,593	\$71,592.60	100%
MAINTAIN DISTRICT NETWORK	\$0	\$9,000	\$6,440.53	72%
AUDIO VISUAL EQUIPMENT	\$0	\$187,019	\$187,019.23	100%
INTERACTIVE CLASSROOM DEVICES	\$0	\$136,896	\$132,161.42	97%
ACCESS CONTROL	\$0	\$3,200	\$2,849.00	89%
SURVEILLANCE CAMERAS	\$0	\$29,099	\$29,098.90	100%
GROWTH AND REPLACEMENT F&E	\$0	\$5,536	\$5,535.04	100%
TEXTBOOKS/INSTRUCTIONAL MATERIALS	\$0	\$139,458	\$139,457.77	100%
TOTAL BLACKWELL ELEMENTARY	\$377,384	\$1,103,217	\$968,386.33	88%
BROWN ES				
SAFE LOCK AND KEY	\$0	\$1,655	\$1,654.89	100%
FLOOR REPLACEMENT	\$0	\$74,000	\$13,167.35	18%
MODIFICATIONS/RENOVATIONS INCLUDING:	\$1,077,413	\$1,675,866	\$49,943.91	3%
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%
DISTRICT SERVER REPLACEMENT	\$0	\$10,000	\$0.00	0%
REPL OBSOLETE TEACHER COMPUTING DEVICES	\$0	\$75,179	\$75,178.43	100%
MAINTAIN DISTRICT NETWORK	\$0	\$13,500	\$0.00	0%
AUDIO VISUAL EQUIPMENT	\$0	\$76,650	\$76,649.16	100%
INTERACTIVE CLASSROOM DEVICES	\$0	\$56,955	\$52,553.24	92%
ACCESS CONTROL	\$0	\$3,200	\$2,849.00	89%
SURVEILLANCE CAMERAS	\$0	\$38,000	\$0.00	0%
GROWTH AND REPLACEMENT F&E	\$0	\$900	\$845.40	94%
TEXTBOOKS/INSTRUCTIONAL MATERIALS	\$0	\$68,867	\$68,866.90	100%

SPLOST 3 (SPECIAL PURPOSE LOCAL OPTION SALES TAX) PROJECTS

From Inception through June 30, 2013

* Projects in blue were active projects during Fiscal Year 2013

LOCATION/DESCRIPTION	Original	Revised	Expended Amount	%
	Budget	Budget	To Date	Complete
TOTAL BROWN ELEMENTARY	\$1,077,413	\$2,221,539	\$468,474.66	21%
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%
FIRE SPRINKLER HEAD REPLACEMENT	\$19,110	\$11,348	\$11,348.00	100%
MODIFICATIONS/RENOVATIONS INCLUDING:	\$942,378	\$731,158	\$30,217.20	4%
ENCLOSE WALKWAY				
MARKER BOARDS				
REPLACE AND EXTEND CANOPY/SIDEWALK				
TOILET PARTITIONS/DOORS/ACCESSORIES				
SPRINKLER (FIRE SUPPRESSION)				
LIGHTING RETROFIT				
ASPHALT PAVING/PLAYGROUND SURFACING	\$119,437	\$142,169	\$142,168.98	100%
OBSOLETE WORKSTATION REPLACEMENT	\$0	\$84,947	\$84,946.61	100%
PRINTER/COPIER/DUPLICATOR REPLACEMENT	\$0	\$68,823	\$68,823.00	100%
DISTRICT SERVER REPLACEMENT	\$0	\$10,000	\$8,124.59	81%
REPL OBSOLETE TEACHER COMPUTING DEVICES	\$0	\$122,901	\$122,900.63	100%
MAINTAIN DISTRICT NETWORK	\$0	\$21,500	\$13,611.62	63%
AUDIO VISUAL EQUIPMENT	\$0	\$188,916	\$188,915.40	100%
INTERACTIVE CLASSROOM DEVICES	\$0	\$175,444	\$170,892.32	97%
ACCESS CONTROL	\$0	\$3,200	\$2,848.00	89%
SURVEILLANCE CAMERAS	\$0	\$27,881	\$27,880.65	100%
GROWTH AND REPLACEMENT F&E	\$0	\$59,725	\$59,724.16	100%
TEXTBOOKS/INSTRUCTIONAL MATERIALS	\$0	\$182,260	\$182,259.65	100%
TOTAL BRUMBY ELEMENTARY	\$1,080,925	\$1,919,589	\$1,203,976.16	63%
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	\$361,761	\$25,671.69	7%
MODIFICATIONS/RENOVATIONS INCLUDING:	\$790,125	\$574,755	\$254,521.78	44%
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	\$171,103	\$171,101.08	100%
PRINTER/COPIER/DUPLICATOR REPLACEMENT	\$0	\$90,832	\$90,222.00	99%
DISTRICT SERVER REPLACEMENT	\$0	\$10,000	\$8,124.59	81%
REPL OBSOLETE TEACHER COMPUTING DEVICES	\$0	\$76,366	\$76,365.44	100%
MAINTAIN DISTRICT NETWORK	\$0	\$31,000	\$10,834.90	35%
AUDIO VISUAL EQUIPMENT	\$0	\$183,636	\$183,635.24	100%
INTERACTIVE CLASSROOM DEVICES	\$0	\$135,897	\$132,795.00	98%
ACCESS CONTROL	\$0	\$3,200	\$2,848.00	89%
SURVEILLANCE CAMERAS	\$0	\$26,929	\$26,928.96	100%
GROWTH AND REPLACEMENT F&E	\$0	\$13,270	\$4,768.71	36%
TEXTBOOKS/INSTRUCTIONAL MATERIALS	\$0	\$139,925	\$139,924.36	100%
TOTAL BRYANT ELEMENTARY	\$1,040,025	\$2,039,100	\$1,348,167.03	66%
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	\$116,386	\$116,385.69	100%
PRINTER/COPIER/DUPLICATOR REPLACEMENT	\$0	\$23,589	\$23,588.60	100%
DISTRICT SERVER REPLACEMENT	\$0	\$10,000	\$0.00	0%
REPL OBSOLETE TEACHER COMPUTING DEVICES	\$0	\$82,332	\$82,331.49	100%
MAINTAIN DISTRICT NETWORK	\$0	\$1,500	\$0.00	0%
AUDIO VISUAL EQUIPMENT	\$0	\$214,455	\$214,455.21	100%
INTERACTIVE CLASSROOM DEVICES	\$0	\$182,982	\$178,290.04	97%
ACCESS CONTROL	\$0	\$3,200	\$2,849.00	89%
SURVEILLANCE CAMERAS	\$0	\$26,590	\$26,585.90	100%
GROWTH AND REPLACEMENT F&E	\$0	\$5,307	\$5,306.36	100%
TEXTBOOKS/INSTRUCTIONAL MATERIALS	\$0	\$179,261	\$179,260.50	100%
TOTAL BULLARD ELEMENTARY	\$106,366	\$1,010,984	\$994,434.45	98%
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	\$0	\$9,834	\$9,833.70	100%
HORTICULTURE GARDEN FENCING	\$0	\$5,003	\$5,002.45	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	\$753,796	\$753,795.21	100%
PRINTER/COPIER/DUPLICATOR REPLACEMENT	\$0	\$140,979	\$140,063.10	99%

SPLOST 3 (SPECIAL PURPOSE LOCAL OPTION SALES TAX) PROJECTS

From Inception through June 30, 2013

* Projects in blue were active projects during Fiscal Year 2013

LOCATION/DESCRIPTION	Original	Revised	Expended Amount	%
	Budget	Budget	To Date	Complete
DISTRICT SERVER REPLACEMENT	\$0	\$10,000	\$8,974.58	90%
REPL OBSOLETE TEACHER COMPUTING DEVICES	\$0	\$209,000	\$208,999.54	100%
MAINTAIN DISTRICT NETWORK	\$0	\$21,500	\$11,346.41	53%
REPLACE/ENHANCE PHONE SYSTEM	\$0	\$43,562	\$43,561.74	100%
AUDIO VISUAL EQUIPMENT	\$0	\$398,290	\$398,289.65	100%
INTERACTIVE CLASSROOM DEVICES	\$0	\$249,123	\$244,202.00	98%
SURVEILLANCE CAMERAS	\$0	\$170,905	\$27,682.25	16%
GROWTH AND REPLACEMENT F&E	\$0	\$101,262	\$101,194.79	100%
PE/ATHLETIC FAC UPGR/ARTIFICIAL TURF	\$0	\$774,512	\$773,743.62	100%
TEXTBOOKS/INSTRUCTIONAL MATERIALS	\$0	\$363,355	\$353,410.02	97%
TOTAL CAMPBELL HIGH	\$4,883,357	\$5,435,836	\$5,264,810.46	97%
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%
3 CLASSROOM ADDN/MOD INCLUDES: HAZARDOUS MATERIALS ABATEMENT PAINTING NEW PE LOCKERS REPLACE HVAC ADD HVAC IN AUXILIARY GYM WATER COOLERS REPLACE FLUSH VALVES	\$5,799,494	\$5,314,259	\$3,123,656.83	59%
CALCULATORS	\$0	\$2,438	\$2,437.50	100%
MUSIC RISERS AND SHELLS	\$0	\$7,380	\$7,380.00	100%
OBSOLETE WORKSTATION REPLACEMENT	\$0	\$279,984	\$279,983.54	100%
PRINTER/COPIER/DUPLICATOR REPLACEMENT	\$0	\$98,174	\$97,869.00	100%
DISTRICT SERVER REPLACEMENT	\$0	\$10,000	\$8,124.59	81%
REPL OBSOLETE TEACHER COMPUTING DEVICES	\$0	\$106,196	\$106,195.69	100%
MAINTAIN DISTRICT NETWORK	\$0	\$1,500	\$0.00	0%
REPLACE/ENHANCE PHONE SYSTEM	\$0	\$27,944	\$27,943.34	100%
AUDIO VISUAL EQUIPMENT	\$0	\$263,470	\$263,469.89	100%
INTERACTIVE CLASSROOM DEVICES	\$0	\$132,605	\$128,050.00	97%
ACCESS CONTROL	\$0	\$30,000	\$0.00	0%
SURVEILLANCE CAMERAS	\$0	\$3,285	\$3,285.00	100%
GROWTH AND REPLACEMENT F&E	\$0	\$50,806	\$50,324.03	99%
TEXTBOOKS/INSTRUCTIONAL MATERIALS	\$0	\$204,385	\$203,819.24	100%
TOTAL CAMPBELL MIDDLE	\$5,799,494	\$6,560,687	\$4,330,799.29	66%
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	\$417,053	\$6,215.00	1%
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	\$190,431	\$190,430.06	100%
PRINTER/COPIER/DUPLICATOR REPLACEMENT	\$0	\$74,301	\$52,758.00	71%
DISTRICT SERVER REPLACEMENT	\$0	\$10,000	\$8,124.59	81%
REPL OBSOLETE TEACHER COMPUTING DEVICES	\$0	\$71,593	\$71,592.60	100%
MAINTAIN DISTRICT NETWORK	\$0	\$13,500	\$2,643.65	20%
AUDIO VISUAL EQUIPMENT	\$0	\$202,926	\$202,925.56	100%
INTERACTIVE CLASSROOM DEVICES	\$0	\$136,368	\$131,817.00	97%
ACCESS CONTROLS	\$0	\$9,100	\$8,748.50	96%
SURVEILLANCE CAMERAS	\$0	\$30,936	\$30,935.52	100%
GROWTH AND REPLACEMENT F&E	\$0	\$15,177	\$15,162.93	100%
TEXTBOOKS/INSTRUCTIONAL MATERIALS	\$0	\$139,960	\$139,959.80	100%
TOTAL CHALKER ELEMENTARY	\$1,449,276	\$1,888,256	\$1,438,222.84	76%
CHEATHAM HILL ES				
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	\$2,451,236	\$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	\$142,851	\$142,848.93	100%
PRINTER/COPIER/DUPLICATOR REPLACEMENT	\$0	\$66,815	\$66,510.00	100%
DISTRICT SERVER REPLACEMENT	\$0	\$10,000	\$7,598.94	76%
REPL OBSOLETE TEACHER COMPUTING DEVICES	\$0	\$101,423	\$101,422.85	100%
MAINTAIN DISTRICT NETWORK	\$0	\$25,500	\$2,643.65	10%
AUDIO VISUAL EQUIPMENT	\$0	\$209,933	\$209,932.75	100%
INTERACTIVE CLASSROOM DEVICES	\$0	\$204,058	\$199,765.00	98%
ACCESS CONTROLS	\$0	\$3,200	\$2,849.00	89%
GROWTH AND REPLACEMENT F&E	\$0	\$338	\$337.85	100%
TEXTBOOKS/INSTRUCTIONAL MATERIALS	\$0	\$202,251	\$202,250.82	100%
TOTAL CHEATHAM HILL ELEMENTARY	\$3,113,452	\$3,488,043	\$3,449,828.07	99%
CLARKDALE ES				
ADD STORAGE/MODIFY RESTROOM	\$67,255	\$0	\$0.00	0%
REPLACE DOORS AND HARDWARE	\$84,672	\$0	\$0.00	0%
ADD CANOPIES	\$251,303	\$0	\$0.00	0%
SPRINKLER (FIRE SUPPRESSION)	\$326,428	\$0	\$0.00	0%
REPLACE FIRE ALARM SYSTEM	\$46,243	\$0	\$0.00	0%
LIGHTING RETROFIT	\$170,887	\$0	\$0.00	0%
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%

SPLOST 3 (SPECIAL PURPOSE LOCAL OPTION SALES TAX) PROJECTS

From Inception through June 30, 2013

* Projects in blue were active projects during Fiscal Year 2013

LOCATION/DESCRIPTION	Original	Revised	Expended Amount	%
	Budget	Budget	To Date	Complete
TOTAL CLARKDALE ELEMENTARY	\$946,788	\$184,107	\$184,106.74	100%
CLARKDALE REPLACEMENT ES				
GROWTH AND REPLACEMENT ADDITIONAL UNITS	\$0	\$518,563	\$516,168.13	100%
ADA GARDEN ACCESS	\$0	\$25,000	\$0.00	0%
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	\$1,500	\$0.00	0%
AUDIO VISUAL EQUIPMENT	\$0	\$28,670	\$28,670.00	100%
INTERACTIVE CLASSROOM DEVICES	\$0	\$3,190	\$3,188.00	100%
ACCESS CONTROLS	\$0	\$3,200	\$2,849.00	89%
TOTAL CLARKDALE REPLACEMENT ELEMENTARY	\$0	\$5,967,187	\$5,937,938.17	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	\$78,439	\$78,437.32	100%
PRINTER/COPIER/DUPLICATOR REPLACEMENT	\$0	\$14,523	\$14,523.00	100%
DISTRICT SERVER REPLACEMENT	\$0	\$10,000	\$8,124.59	81%
REPL OBSOLETE TEACHER COMPUTING DEVICES	\$0	\$57,275	\$57,274.08	100%
MAINTAIN DISTRICT NETWORK	\$0	\$18,000	\$2,801.70	16%
AUDIO VISUAL EQUIPMENT	\$0	\$79,232	\$79,231.01	100%
INTERACTIVE CLASSROOM DEVICES	\$0	\$25,508	\$20,957.00	82%
ACCESS CONTROLS	\$0	\$3,500	\$3,203.00	92%
SURVEILLANCE CAMERAS	\$0	\$27,163	\$27,162.49	100%
GROWTH AND REPLACEMENT F&E	\$0	\$11,585	\$11,540.92	100%
TEXTBOOKS/INSTRUCTIONAL MATERIALS	\$0	\$116,878	\$116,877.22	100%
TOTAL CLAY ELEMENTARY	\$514,377	\$870,611	\$848,639.77	97%
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	\$1,012,185	\$102,037.78	10%
MUSIC RISERS AND SHELLS	\$0	\$4,920	\$4,920.00	100%
OBSOLETE WORKSTATION REPLACEMENT	\$0	\$86,346	\$86,344.63	100%
PRINTER/COPIER/DUPLICATOR REPLACEMENT	\$0	\$53,529	\$53,529.00	100%
DISTRICT SERVER REPLACEMENT	\$0	\$10,000	\$7,598.94	76%
REPL OBSOLETE TEACHER COMPUTING DEVICES	\$0	\$65,627	\$65,626.55	100%
MAINTAIN DISTRICT NETWORK	\$0	\$1,500	\$0.00	0%
AUDIO VISUAL EQUIPMENT	\$0	\$184,179	\$184,178.72	100%
INTERACTIVE CLASSROOM DEVICES	\$0	\$125,414	\$123,760.60	99%
ACCESS CONTROLS	\$0	\$3,200	\$2,849.00	89%
SURVEILLANCE CAMERAS	\$0	\$30,349	\$30,348.55	100%
GROWTH AND REPLACEMENT F&E	\$0	\$26,400	\$26,399.21	100%
TEXTBOOKS/INSTRUCTIONAL MATERIALS	\$0	\$110,384	\$110,383.93	100%
TOTAL COMPTON ELEMENTARY	\$1,427,439	\$1,935,922	\$1,019,864.62	53%
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: RESTRIPE PARKING LOTS REPLACE EXTERIOR WINDOWS FLOORING PAINTING TOILET PARTITIONS/DOORS/ACCESSORIES	\$1,101,700	\$713,588	\$713,587.49	100%
CALCULATORS	\$0	\$2,063	\$2,062.50	100%
OBSOLETE WORKSTATION REPLACEMENT	\$0	\$250,188	\$250,187.60	100%
PRINTER/COPIER/DUPLICATOR REPLACEMENT	\$0	\$59,778	\$59,168.00	99%
DISTRICT SERVER REPLACEMENT	\$0	\$10,000	\$0.00	0%
REPL OBSOLETE TEACHER COMPUTING DEVICES	\$0	\$90,684	\$90,683.96	100%
MAINTAIN DISTRICT NETWORK	\$0	\$1,500	\$0.00	0%
REPLACE/ENHANCE PHONE SYSTEM	\$0	\$31,068	\$31,067.02	100%
AUDIO VISUAL EQUIPMENT	\$0	\$223,959	\$223,958.19	100%
INTERACTIVE CLASSROOM DEVICES	\$0	\$142,409	\$140,064.00	98%
ACCESS CONTROLS	\$0	\$30,000	\$0.00	0%
SURVEILLANCE CAMERAS	\$0	\$6,006	\$6,005.44	100%
GROWTH AND REPLACEMENT F&E	\$0	\$35,606	\$35,584.55	100%
TEXTBOOKS/INSTRUCTIONAL MATERIALS	\$0	\$188,595	\$186,204.45	99%
TOTAL COOPER MIDDLE	\$1,101,700	\$1,793,914	\$1,747,041.89	97%
DANIELL 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, 2013

* Projects in blue were active projects during Fiscal Year 2013

LOCATION/DESCRIPTION	Original	Revised	Expended Amount	%
	Budget	Budget	To Date	Complete
FOYER DOOR UPGRADE	\$0	\$479	\$478.40	100%
PERMIETER FENCING	\$0	\$18,133	\$18,132.90	100%
ADA BLEACHER ACCESS	\$0	\$6,000	\$0.00	0%
MODIFICATIONS/RENOVATIONS INCLUDING:	\$6,180,190	\$5,183,345	\$5,116,615.55	99%
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 SOUND 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	\$248,068	\$248,067.10	100%
PRINTER/COPIER/DUPPLICATOR REPLACEMENT	\$0	\$37,769	\$37,769.00	100%
DISTRICT SERVER REPLACEMENT	\$0	\$10,000	\$0.00	0%
REPL OBSOLETE TEACHER COMPUTING DEVICES	\$0	\$81,139	\$81,138.28	100%
MAINTAIN DISTRICT NETWORK	\$0	\$13,500	\$1,433.25	11%
REPLACE/ENHANCE PHONE SYSTEM	\$0	\$23,649	\$23,648.28	100%
AUDIO VISUAL EQUIPMENT	\$0	\$246,882	\$246,881.33	100%
INTERACTIVE CLASSROOM DEVICES	\$0	\$121,157	\$117,635.00	97%
ACCESS CONTROLS	\$0	\$61,000	\$0.00	0%
SURVEILLANCE CAMERAS	\$0	\$600	\$600.00	100%
GROWTH AND REPLACEMENT F&E	\$0	\$56,076	\$9,408.22	17%
TEXTBOOKS/INSTRUCTIONAL MATERIALS	\$0	\$213,761	\$211,330.02	99%
TOTAL DANIELL MIDDLE	\$6,180,190	\$6,349,553	\$6,141,130.47	97%
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				
REPLACE INTERCOM SYSTEM	\$161,227	\$125,057	\$0.00	0%
MUSIC RISERS AND SHELLS	\$0	\$8,610	\$8,610.00	100%
OBSOLETE WORKSTATION REPLACEMENT	\$0	\$188,144	\$184,948.79	98%
PRINTER/COPIER/DUPPLICATOR REPLACEMENT	\$0	\$15,294	\$15,294.00	100%
DISTRICT SERVER REPLACEMENT	\$0	\$10,000	\$7,598.94	76%
REPL OBSOLETE TEACHER COMPUTING DEVICES	\$0	\$51,309	\$51,308.03	100%
MAINTAIN DISTRICT NETWORK	\$0	\$1,500	\$0.00	0%
AUDIO VISUAL EQUIPMENT	\$0	\$148,243	\$148,242.34	100%
INTERACTIVE CLASSROOM DEVICES	\$0	\$114,868	\$110,275.00	96%
ACCESS CONTROLS	\$0	\$3,200	\$2,849.00	89%
SURVEILLANCE CAMERAS	\$0	\$27,511	\$27,510.03	100%
GROWTH AND REPLACEMENT F&E	\$0	\$24,883	\$24,872.18	100%
TEXTBOOKS/INSTRUCTIONAL MATERIALS	\$0	\$108,991	\$108,990.33	100%
TOTAL DAVIS ELEMENTARY	\$3,827,240	\$3,115,172	\$2,934,824.98	94%
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%
MODIFICATIONS/RENOVATIONS INCLUDING:	\$1,865,933	\$1,001,649	\$1,001,646.56	100%
KITCHEN AND THEATER MODIFICATIONS				
FLOORING				
PAINTING				
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	\$290,877	\$290,876.74	100%
PRINTER/COPIER/DUPPLICATOR REPLACEMENT	\$0	\$109,152	\$109,151.34	100%
DISTRICT SERVER REPLACEMENT	\$0	\$10,000	\$8,124.59	81%
REPL OBSOLETE TEACHER COMPUTING DEVICES	\$0	\$99,037	\$99,036.43	100%
MAINTAIN DISTRICT NETWORK	\$0	\$1,500	\$0.00	0%
REPLACE/ENHANCE PHONE SYSTEM	\$0	\$28,725	\$28,724.26	100%
AUDIO VISUAL EQUIPMENT	\$0	\$235,455	\$235,454.10	100%
INTERACTIVE CLASSROOM DEVICES	\$0	\$139,537	\$134,900.00	97%
ACCESS CONTROLS	\$0	\$30,000	\$0.00	0%
SURVEILLANCE CAMERAS	\$0	\$2,536	\$2,535.93	100%
GROWTH AND REPLACEMENT F&E	\$0	\$18,190	\$18,086.59	99%
TEXTBOOKS/INSTRUCTIONAL MATERIALS	\$0	\$248,776	\$246,969.40	99%
TOTAL DICKERSON MIDDLE	\$1,885,533	\$2,278,591	\$2,238,660.80	98%
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%

SPLOST 3 (SPECIAL PURPOSE LOCAL OPTION SALES TAX) PROJECTS

From Inception through June 30, 2013

* Projects in blue were active projects during Fiscal Year 2013

LOCATION/DESCRIPTION	Original	Revised	Expended Amount	%
	Budget	Budget	To Date	Complete
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%
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	\$274,276	\$274,275.22	100%
PRINTER/COPIER/DUPLICATOR REPLACEMENT	\$0	\$104,728	\$95,556.00	91%
DISTRICT SERVER REPLACEMENT	\$0	\$10,000	\$0.00	0%
REPL OBSOLETE TEACHER COMPUTING DEVICES	\$0	\$110,969	\$110,968.53	100%
MAINTAIN DISTRICT NETWORK	\$0	\$13,500	\$11,806.59	87%
REPLACE/ENHANCE PHONE SYSTEM	\$0	\$30,287	\$30,286.10	100%
AUDIO VISUAL EQUIPMENT	\$0	\$254,260	\$254,259.72	100%
INTERACTIVE CLASSROOM DEVICES	\$0	\$164,487	\$159,936.00	97%
ACCESS CONTROLS	\$0	\$30,000	\$0.00	0%
GROWTH AND REPLACEMENT F&E	\$0	\$42,177	\$42,176.07	100%
TEXTBOOKS/INSTRUCTIONAL MATERIALS	\$0	\$237,211	\$236,179.92	100%
TOTAL DODGEN MIDDLE	\$1,662,303	\$2,390,777	\$2,334,318.78	98%
DOWELL ES				
SAFE LOCK AND KEY	\$0	\$1,655	\$1,654.89	100%
ADD DRAIN PIPE	\$0	\$16,000	\$0.00	0%
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	\$627,571	\$137,155.73	22%
MUSIC RISERS AND SHELLS	\$0	\$4,920	\$4,920.00	100%
OBSOLETE WORKSTATION REPLACEMENT	\$0	\$86,346	\$86,344.63	100%
PRINTER/COPIER/DUPLICATOR REPLACEMENT	\$0	\$29,046	\$14,523.00	50%
DISTRICT SERVER REPLACEMENT	\$0	\$10,000	\$7,598.94	76%
REPL OBSOLETE TEACHER COMPUTING DEVICES	\$0	\$110,969	\$110,968.53	100%
MAINTAIN DISTRICT NETWORK	\$0	\$13,500	\$0.00	0%
AUDIO VISUAL EQUIPMENT	\$0	\$222,821	\$222,820.84	100%
INTERACTIVE CLASSROOM DEVICES	\$0	\$203,438	\$201,330.00	99%
ACCESS CONTROLS	\$0	\$3,200	\$2,849.00	89%
SURVEILLANCE CAMERAS	\$0	\$30,496	\$30,495.66	100%
GROWTH AND REPLACEMENT F&E	\$0	\$47,440	\$45,933.28	97%
TEXTBOOKS/INSTRUCTIONAL MATERIALS	\$0	\$191,883	\$191,882.37	100%
TOTAL DOWELL ELEMENTARY	\$2,198,797	\$2,452,734	\$1,911,924.59	78%
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	\$134,805	\$134,804.35	100%
PRINTER/COPIER/DUPLICATOR REPLACEMENT	\$0	\$24,410	\$24,409.78	100%
DISTRICT SERVER REPLACEMENT	\$0	\$10,000	\$0.00	0%
REPL OBSOLETE TEACHER COMPUTING DEVICES	\$0	\$52,502	\$52,501.24	100%
MAINTAIN DISTRICT NETWORK	\$0	\$1,500	\$0.00	0%
AUDIO VISUAL EQUIPMENT	\$0	\$136,229	\$136,229.05	100%
INTERACTIVE CLASSROOM DEVICES	\$0	\$68,319	\$61,935.00	91%
ACCESS CONTROLS	\$0	\$3,200	\$2,849.00	89%
SURVEILLANCE CAMERAS	\$0	\$30,128	\$30,123.36	100%
GROWTH AND REPLACEMENT F&E	\$0	\$16,788	\$16,787.11	100%
TEXTBOOKS/INSTRUCTIONAL MATERIALS	\$0	\$101,895	\$101,894.38	100%
TOTAL DUE WEST ELEMENTARY	\$1,210,036	\$1,517,133	\$1,498,887.27	99%
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	\$1,166,845	\$770,436	\$770,434.67	100%
BALANCE HVAC SYSTEM	\$212,521	\$116,964	\$116,963.29	100%
PIPING	\$24,500	\$0	\$0.00	0%
FIRE SPRINKLER HEAD REPLACEMENT	\$56,448	\$26,871	\$26,871.00	100%
BAND AND ORCHESTRA SOUND EQUIPMENT	\$0	\$13,556	\$13,555.20	100%
CHORAL SOUND EQUIPMENT	\$0	\$5,651	\$5,650.55	100%

SPLOST 3 (SPECIAL PURPOSE LOCAL OPTION SALES TAX) PROJECTS

From Inception through June 30, 2013

* Projects in blue were active projects during Fiscal Year 2013

LOCATION/DESCRIPTION	Original	Revised	Expended Amount	%
	Budget	Budget	To Date	Complete
CALCULATORS	\$0	\$2,063	\$2,062.50	100%
MUSIC RISERS AND SHELLS	\$0	\$12,570	\$12,570.00	100%
OBSOLETE WORKSTATION REPLACEMENT	\$0	\$465,650	\$465,649.48	100%
PRINTER/COPIER/DUPLICATOR REPLACEMENT	\$0	\$68,052	\$68,052.00	100%
DISTRICT SERVER REPLACEMENT	\$0	\$10,000	\$8,124.59	81%
REPL OBSOLETE TEACHER COMPUTING DEVICES	\$0	\$93,259	\$93,258.17	100%
MAINTAIN DISTRICT NETWORK	\$0	\$19,000	\$11,623.56	61%
REPLACE/ENHANCE PHONE SYSTEM	\$0	\$28,334	\$28,333.80	100%
AUDIO VISUAL EQUIPMENT	\$0	\$210,913	\$210,912.62	100%
INTERACTIVE CLASSROOM DEVICES	\$0	\$141,109	\$136,558.00	97%
ACCESS CONTROLS	\$0	\$30,000	\$0.00	0%
SURVEILLANCE CAMERAS	\$0	\$2,175	\$2,174.60	100%
GROWTH AND REPLACEMENT F&E	\$0	\$24,095	\$24,093.62	100%
TEXTBOOKS/INSTRUCTIONAL MATERIALS	\$0	\$235,904	\$233,809.75	99%
TOTAL DURHAM MIDDLE	\$1,460,314	\$2,278,257	\$2,232,352.29	98%
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	\$36,107	\$0.00	0%
REPLACE EXTERIOR DOORS	\$107,800	\$83,616	\$0.00	0%
REPLACE EXTERIOR WINDOWS	\$251,125	\$194,787	\$0.00	0%
PAINTING	\$556,641	\$431,762	\$20,843.70	5%
TOILET PARTITIONS/DOORS/ACCESSORIES	\$132,300	\$172,619	\$94,668.08	55%
BASKETBALL GOAL RETRACTORS	\$30,870	\$23,945	\$0.00	0%
MUSICAL INSTRUMENT LOCKERS	\$73,500	\$57,010	\$0.00	0%
REPLACE HVAC AND UPGRADE KITCHEN HVAC	\$667,253	\$690,276	\$690,274.21	100%
FIRE SPRINKLER HEAD REPLACEMENT	\$17,272	\$10,133	\$10,132.50	100%
MAINTENANCE RENOVATIONS INCLUDING: SANITARY SEWER UPGRADE SPRINKLER (FIRE SUPPRESSION) REPLACE INTERCOM SYSTEM REPLACE THEATER LIGHTING SYSTEMS	\$1,729,798	\$1,325,167	\$0.00	0%
BAND AND ORCHESTRA SOUND 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	\$173,521	\$173,520.98	100%
PRINTER/COPIER/DUPLICATOR REPLACEMENT	\$0	\$74,928	\$74,928.00	100%
DISTRICT SERVER REPLACEMENT	\$0	\$10,000	\$7,598.94	76%
REPL OBSOLETE TEACHER COMPUTING DEVICES	\$0	\$110,969	\$110,968.53	100%
MAINTAIN DISTRICT NETWORK	\$0	\$11,500	\$8,317.48	72%
REPLACE/ENHANCE PHONE SYSTEM	\$0	\$28,725	\$28,724.26	100%
AUDIO VISUAL EQUIPMENT	\$0	\$274,024	\$274,023.32	100%
INTERACTIVE CLASSROOM DEVICES	\$0	\$169,640	\$165,578.00	98%
ACCESS CONTROLS	\$0	\$30,000	\$0.00	0%
SURVEILLANCE CAMERAS	\$0	\$3,895	\$3,895.00	100%
GROWTH AND REPLACEMENT F&E	\$0	\$11,928	\$11,890.94	100%
TEXTBOOKS/INSTRUCTIONAL MATERIALS	\$0	\$218,568	\$216,893.44	99%
TOTAL EAST COBB MIDDLE	\$3,613,109	\$4,174,035	\$1,923,171.33	46%
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%
DOT DRIVEWAY IMPROVEMENTS	\$0	\$20,000	\$0.00	0%
NEW REPLACEMENT ELEMENTARY SCHOOL	\$27,030,976	\$20,010,430	\$20,007,027.72	100%
MAINTAIN DISTRICT NETWORK	\$0	\$1,500	\$0.00	0%
INTERACTIVE CLASSROOM DEVICES	\$0	\$6,864	\$6,864.00	100%
ACCESS CONTROLS	\$0	\$3,200	\$2,848.00	89%
SURVEILLANCE CAMERAS	\$0	\$0	\$0.00	0%
GROWTH AND REPLACEMENT F&E	\$0	\$2,494	\$2,252.61	90%
TEXTBOOKS/INSTRUCTIONAL MATERIALS	\$0	\$46,323	\$46,322.23	100%
TOTAL EAST SIDE REPLACEMENT ELEMENTARY	\$27,030,976	\$20,091,714	\$20,066,217.94	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 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	\$988,119	\$767,677	\$767,676.17	100%
OBSOLETE WORKSTATION REPLACEMENT	\$0	\$71,609	\$71,607.49	100%
PRINTER/COPIER/DUPLICATOR REPLACEMENT	\$0	\$7,647	\$7,647.00	100%
DISTRICT SERVER REPLACEMENT	\$0	\$10,000	\$8,124.59	81%
REPL OBSOLETE TEACHER COMPUTING DEVICES	\$0	\$70,400	\$70,399.39	100%
MAINTAIN DISTRICT NETWORK	\$0	\$1,500	\$0.00	0%

SPLOST 3 (SPECIAL PURPOSE LOCAL OPTION SALES TAX) PROJECTS

From Inception through June 30, 2013

* Projects in blue were active projects during Fiscal Year 2013

LOCATION/DESCRIPTION	Original	Revised	Expended Amount	%
	Budget	Budget	To Date	Complete
AUDIO VISUAL EQUIPMENT	\$0	\$115,952	\$115,951.13	100%
INTERACTIVE CLASSROOM DEVICES	\$0	\$101,427	\$96,876.00	96%
ACCESS CONTROL	\$0	\$9,200	\$8,748.50	95%
SURVEILLANCE CAMERAS	\$0	\$28,685	\$28,684.37	100%
GROWTH AND REPLACEMENT F&E	\$0	\$16,298	\$16,190.46	99%
TEXTBOOKS/INSTRUCTIONAL MATERIALS	\$0	\$116,861	\$116,860.08	100%
TOTAL EASTVALLEY ELEMENTARY	\$991,794	\$1,333,455	\$1,324,963.08	99%
FAIR OAKS ES				
SAFE LOCK AND KEY	\$0	\$1,248	\$1,248.20	100%
ADA GARDEN ACCESS	\$0	\$40,000	\$0.00	0%
MODIFICATIONS/RENOVATIONS INCLUDING:	\$723,875	\$307,216	\$307,215.89	100%
NEW AND REPLACEMENT FENCING				
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	\$120,229	\$120,227.48	100%
PRINTER/COPIER/DUPLICATOR REPLACEMENT	\$0	\$59,168	\$58,863.00	99%
DISTRICT SERVER REPLACEMENT	\$0	\$10,000	\$7,598.94	76%
REPL OBSOLETE TEACHER COMPUTING DEVICES	\$0	\$97,844	\$97,843.22	100%
MAINTAIN DISTRICT NETWORK	\$0	\$1,500	\$707.20	0%
AUDIO VISUAL EQUIPMENT	\$0	\$182,030	\$182,029.28	100%
INTERACTIVE CLASSROOM DEVICES	\$0	\$112,728	\$108,267.00	96%
ACCESS CONTROL	\$0	\$3,200	\$2,849.00	89%
SURVEILLANCE CAMERAS	\$0	\$27,396	\$27,395.52	100%
GROWTH AND REPLACEMENT F&E	\$0	\$5,662	\$5,660.70	100%
TEXTBOOKS/INSTRUCTIONAL MATERIALS	\$0	\$159,811	\$159,810.91	100%
TOTAL FAIR OAKS ELEMENTARY	\$1,455,706	\$1,428,089	\$1,379,773.98	97%
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%
MAINTENANCE/RENOVATIONS INCLUDING:	\$1,215,595	\$689,368	\$689,367.30	100%
PAINTING				
MAIN ENTRY DOOR REPLACEMENT				
FLOORING				
MAINTENANCE/RENOVATIONS INCLUDING:	\$1,043,969	\$809,761	\$0.00	0%
ADD PARKING				
DRAINAGE UPGRADE AT THEATER				
REPLACE FRONT DOOR CANOPY				
SPRINKLER (FIRE SUPPRESSION)				
CALCULATORS	\$0	\$2,063	\$2,062.50	100%
MUSIC RISERS AND SHELLS	\$0	\$2,460	\$2,460.00	100%
OBsolete WORKSTATION REPLACEMENT	\$0	\$203,115	\$203,114.76	100%
PRINTER/COPIER/DUPLICATOR REPLACEMENT	\$0	\$75,626	\$75,625.78	100%
DISTRICT SERVER REPLACEMENT	\$0	\$10,000	\$7,598.94	76%
REPL OBSOLETE TEACHER COMPUTING DEVICES	\$0	\$75,173	\$75,172.23	100%
MAINTAIN DISTRICT NETWORK	\$0	\$1,500	\$0.00	0%
REPLACE/ENHANCE PHONE SYSTEM	\$0	\$26,772	\$26,771.96	100%
AUDIO VISUAL EQUIPMENT	\$0	\$210,558	\$210,557.23	100%
INTERACTIVE CLASSROOM DEVICES	\$0	\$119,447	\$114,886.00	96%
ACCESS CONTROL	\$0	\$36,000	\$0.00	0%
GROWTH AND REPLACEMENT F&E	\$0	\$16,942	\$16,921.17	100%
TEXTBOOKS/INSTRUCTIONAL MATERIALS	\$0	\$202,918	\$202,917.46	100%
TOTAL FLOYD MIDDLE	\$2,259,564	\$2,486,060	\$1,631,811.02	66%
FORD ES				
SAFE LOCK AND KEY	\$0	\$1,248	\$1,248.20	100%
PLAYGROUND EQUIPMENT	\$122,500	\$165,896	\$55,431.24	33%
REPLACE GYM FLOOR	\$39,822	\$25,574	\$25,573.02	100%
PAINTING	\$306,989	\$238,118	\$0.00	0%
MAINTENANCE RENOVATIONS INCLUDING:	\$3,066,249	\$3,067,497	\$2,165,674.04	71%
REPLACE HVAC				
REPLACE GENERATOR				
REPLACE FIRE ALARM SYSTEM				
LIGHTING RETROFIT				
MUSIC RISERS AND SHELLS	\$0	\$4,920	\$4,920.00	100%
OBsolete WORKSTATION REPLACEMENT	\$0	\$89,860	\$89,858.99	100%
PRINTER/COPIER/DUPLICATOR REPLACEMENT	\$0	\$51,987	\$51,987.00	100%
DISTRICT SERVER REPLACEMENT	\$0	\$10,000	\$7,598.94	76%
REPL OBSOLETE TEACHER COMPUTING DEVICES	\$0	\$70,400	\$70,399.39	100%
MAINTAIN DISTRICT NETWORK	\$0	\$13,500	\$0.00	0%
AUDIO VISUAL EQUIPMENT	\$0	\$179,331	\$179,331.18	100%
INTERACTIVE CLASSROOM DEVICES	\$0	\$141,917	\$137,261.00	97%
ACCESS CONTROL	\$0	\$3,200	\$2,849.00	89%
SURVEILLANCE CAMERAS	\$0	\$28,689	\$28,684.94	100%
GROWTH AND REPLACEMENT F&E	\$0	\$19,485	\$19,136.68	98%
TEXTBOOKS/INSTRUCTIONAL MATERIALS	\$0	\$140,324	\$140,323.97	100%
TOTAL FORD ELEMENTARY	\$3,535,560	\$4,251,946	\$2,980,277.59	70%
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:	\$1,216,014	\$674,473	\$674,471.25	100%
PLAYGROUND EQUIPMENT				
FLOORING				
PAINTING				

SPLOST 3 (SPECIAL PURPOSE LOCAL OPTION SALES TAX) PROJECTS

From Inception through June 30, 2013

* Projects in blue were active projects during Fiscal Year 2013

LOCATION/DESCRIPTION	Original	Revised	Expended Amount	%
	Budget	Budget	To Date	Complete
ADD BUILT-IN CLASSROOM BOOKCASES				
REPLACE WATER FOUNTAINS				
FIRE SPRINKLER HEAD REPLACEMENT	\$44,467	\$24,764	\$24,763.83	100%
CLASSROOM INTERCOM/TELEPHONES	\$74,725	\$57,961	\$0.00	0%
OBSOLETE WORKSTATION REPLACEMENT	\$0	\$103,379	\$103,377.69	100%
PRINTER/COPIER/DUPPLICATOR REPLACEMENT	\$0	\$52,292	\$51,987.00	99%
DISTRICT SERVER REPLACEMENT	\$0	\$10,000	\$8,124.59	81%
REPL OBSOLETE TEACHER COMPUTING DEVICES	\$0	\$56,081	\$56,080.87	100%
MAINTAIN DISTRICT NETWORK	\$0	\$13,500	\$2,643.65	0%
AUDIO VISUAL EQUIPMENT	\$0	\$184,104	\$184,103.92	100%
INTERACTIVE CLASSROOM DEVICES	\$0	\$120,420	\$115,793.00	96%
ACCESS CONTROL	\$0	\$3,200	\$2,849.00	89%
SURVEILLANCE CAMERAS	\$0	\$31,356	\$31,351.98	100%
GROWTH AND REPLACEMENT F&E	\$0	\$2,318	\$2,316.82	100%
TEXTBOOKS/INSTRUCTIONAL MATERIALS	\$0	\$117,831	\$117,830.70	100%
TOTAL FREY ELEMENTARY	\$1,335,206	\$1,461,387	\$1,385,401.69	95%
GARRETT MS				
SAFE LOCK AND KEY	\$0	\$1,655	\$1,654.89	100%
ADDITIONS/MODIF/RENOV INCLUDING: 12 CLASSROOM ADDITION	\$14,734,437	\$10,475,965	\$8,533,070.64	81%
HAZARDOUS MATERIALS ABATEMENT				
ASPHALT PAVING				
ADD PARKING				
FLOORING				
PAINTING				
MUSICAL INSTRUMENT LOCKERS				
REPLACE WATER STORAGE TANK				
REPLACE FIRE ALARM SYSTEM				
BAND AND ORCHESTRA SOUND 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	\$183,975	\$183,974.72	100%
PRINTER/COPIER/DUPPLICATOR REPLACEMENT	\$0	\$29,817	\$29,817.00	100%
DISTRICT SERVER REPLACEMENT	\$0	\$10,000	\$0.00	0%
REPL OBSOLETE TEACHER COMPUTING DEVICES	\$0	\$80,133	\$80,132.86	100%
MAINTAIN DISTRICT NETWORK	\$0	\$11,500	\$7,889.48	69%
REPLACE/ENHANCE PHONE SYSTEM	\$0	\$25,992	\$25,991.04	100%
AUDIO VISUAL EQUIPMENT	\$0	\$158,161	\$158,160.49	100%
INTERACTIVE CLASSROOM DEVICES	\$0	\$111,351	\$107,997.00	97%
ACCESS CONTROL	\$0	\$51,000	\$0.00	0%
SURVEILLANCE CAMERAS	\$0	\$3,132	\$0.00	0%
GROWTH AND REPLACEMENT F&E	\$0	\$2,806	\$2,805.08	100%
TEXTBOOKS/INSTRUCTIONAL MATERIALS	\$0	\$213,812	\$208,934.33	98%
TOTAL GARRETT MIDDLE	\$14,734,437	\$11,382,511	\$9,363,638.28	82%
GARRISON MILLS				
SAFE LOCK AND KEY	\$0	\$1,655	\$1,654.89	100%
PLAYGROUND EQUIPMENT	\$122,500	\$133,100	\$133,099.99	100%
FLOORING	\$41,529	\$25,975	\$25,974.20	100%
PAINTING	\$288,954	\$224,130	\$0.00	0%
REPLACE FLOORING IN COOLER	\$3,215	\$2,493	\$0.00	0%
REPLACE WINDOW BLINDS	\$5,953	\$4,618	\$0.00	0%
ADDITIONS/MODIF/RENOV INCLUDING: REPLACE HVAC	\$3,334,259	\$3,069,741	\$2,116,870.65	69%
REPLACE SHUT-OFF/FLUSH VALVES				
REPLACE FIRE ALARM SYSTEM				
LIGHTING RETROFIT				
ELECTRICAL SYSTEM UPGRADE				
MUSIC RISERS AND SHELLS	\$0	\$7,380	\$7,380.00	100%
OBSOLETE WORKSTATION REPLACEMENT	\$0	\$67,470	\$67,469.07	100%
PRINTER/COPIER/DUPPLICATOR REPLACEMENT	\$0	\$45,416	\$45,416.00	100%
DISTRICT SERVER REPLACEMENT	\$0	\$10,000	\$8,124.59	81%
REPL OBSOLETE TEACHER COMPUTING DEVICES	\$0	\$60,854	\$60,853.71	100%
MAINTAIN DISTRICT NETWORK	\$0	\$13,500	\$0.00	0%
AUDIO VISUAL EQUIPMENT	\$0	\$145,813	\$145,812.24	100%
INTERACTIVE CLASSROOM DEVICES	\$0	\$83,345	\$81,180.00	97%
ACCESS CONTROL	\$0	\$3,200	\$2,849.00	89%
SURVEILLANCE CAMERAS	\$0	\$30,712	\$30,711.80	100%
GROWTH AND REPLACEMENT F&E	\$0	\$14,187	\$11,567.21	82%
TEXTBOOKS/INSTRUCTIONAL MATERIALS	\$0	\$132,704	\$132,703.34	100%
TOTAL GARRISON MILL ELEMENTARY	\$3,796,410	\$4,076,293	\$2,871,666.69	70%
GREEN ACRES ES				
SAFE LOCK AND KEY	\$0	\$1,655	\$1,654.89	100%
MAINTENANCE RENOVATIONS INCLUDING: PROVIDE ADA SIDEWALK	\$891,618	\$0	\$0.00	0%
PROVIDE BARRIER LANDSCAPING				
PLAYGROUND EQUIPMENT				
FLOORING				
PAINTING				
LIGHTING RETROFIT	\$345,572	\$964,691	\$964,690.22	100%
MUSIC RISERS AND SHELLS	\$0	\$4,092	\$4,092.00	100%
OBSOLETE WORKSTATION REPLACEMENT	\$0	\$92,975	\$92,973.64	100%
PRINTER/COPIER/DUPPLICATOR REPLACEMENT	\$0	\$44,950	\$44,340.00	99%
DISTRICT SERVER REPLACEMENT	\$0	\$10,000	\$8,124.59	81%
REPL OBSOLETE TEACHER COMPUTING DEVICES	\$0	\$81,139	\$81,138.28	100%
MAINTAIN DISTRICT NETWORK	\$0	\$11,500	\$7,527.48	65%
AUDIO VISUAL EQUIPMENT	\$0	\$156,986	\$156,985.22	100%
INTERACTIVE CLASSROOM DEVICES	\$0	\$80,521	\$75,956.00	94%
ACCESS CONTROL	\$0	\$3,200	\$2,849.00	89%
SURVEILLANCE CAMERAS	\$0	\$28,055	\$28,054.57	100%

SPLOST 3 (SPECIAL PURPOSE LOCAL OPTION SALES TAX) PROJECTS

From Inception through June 30, 2013

* Projects in blue were active projects during Fiscal Year 2013

LOCATION/DESCRIPTION	Original	Revised	Expended Amount	%
	Budget	Budget	To Date	Complete
GROWTH AND REPLACEMENT F&E	\$0	\$25,057	\$25,055.48	100%
TEXTBOOKS/INSTRUCTIONAL MATERIALS	\$0	\$143,996	\$143,995.42	100%
TOTAL GREEN ACRES ELEMENTARY	\$1,237,190	\$1,648,817	\$1,637,436.79	99%
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:	\$1,574,731	\$519,822	\$519,820.71	100%
CONSTRUCT LOADING DOCK STAIRS				
REPLACE AUDITORIUM SEATING				
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	\$240,222	\$240,221.89	100%
PRINTER/COPIER/DUPLICATOR REPLACEMENT	\$0	\$135,477	\$97,098.00	72%
DISTRICT SERVER REPLACEMENT	\$0	\$10,000	\$0.00	0%
REPL OBSOLETE TEACHER COMPUTING DEVICES	\$0	\$88,298	\$88,297.54	100%
MAINTAIN DISTRICT NETWORK	\$0	\$1,500	\$0.00	0%
REPLACE/ENHANCE PHONE SYSTEM	\$0	\$26,772	\$26,771.96	100%
AUDIO VISUAL EQUIPMENT	\$0	\$221,163	\$221,162.93	100%
INTERACTIVE CLASSROOM DEVICES	\$0	\$112,973	\$109,451.00	97%
ACCESS CONTROL	\$0	\$64,000	\$0.00	0%
SURVEILLANCE CAMERAS	\$0	\$3,761	\$3,760.44	100%
GROWTH AND REPLACEMENT F&E	\$0	\$7,982	\$7,980.51	100%
TEXTBOOKS/INSTRUCTIONAL MATERIALS	\$0	\$189,229	\$188,456.47	100%
TOTAL GRIFFIN MIDDLE	\$2,064,731	\$2,144,558	\$2,026,378.19	94%
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	\$143,632	\$61,974.03	43%
MODIFICATIONS/RENOVATIONS INCLUDING:	\$469,360	\$555,640	\$156,346.05	28%
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	\$43,900	\$43,897.77	100%
PRINTER/COPIER/DUPLICATOR REPLACEMENT	\$0	\$44,950	\$44,340.00	99%
DISTRICT SERVER REPLACEMENT	\$0	\$10,000	\$0.00	0%
REPL OBSOLETE TEACHER COMPUTING DEVICES	\$0	\$56,081	\$56,080.87	100%
MAINTAIN DISTRICT NETWORK	\$0	\$1,500	\$0.00	0%
AUDIO VISUAL EQUIPMENT	\$0	\$118,431	\$118,430.92	100%
INTERACTIVE CLASSROOM DEVICES	\$0	\$98,301	\$92,867.20	94%
ACCESS CONTROL	\$0	\$3,200	\$2,849.00	89%
SURVEILLANCE CAMERAS	\$0	\$26,549	\$26,548.49	100%
GROWTH AND REPLACEMENT F&E	\$0	\$7,596	\$6,446.14	85%
TEXTBOOKS/INSTRUCTIONAL MATERIALS	\$0	\$114,115	\$114,114.58	100%
TOTAL HARMONY LELAND ELEMENTARY	\$591,860	\$1,237,995	\$737,994.94	60%
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	\$11,618	\$11,617.55	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	\$0.00	0%
PRESSBOX	\$0	\$60,000	\$0.00	0%
ADDITIONS/MODIF/RENOV INCLUDING:	\$3,909,360	\$18,247,775	\$10,226,709.06	56%
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 SOUND 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	\$549,405	\$545,513.15	99%
PRINTER/COPIER/DUPLICATOR REPLACEMENT	\$0	\$182,655	\$182,654.26	100%
DISTRICT SERVER REPLACEMENT	\$0	\$10,000	\$8,448.93	84%
REPL OBSOLETE TEACHER COMPUTING DEVICES	\$0	\$159,891	\$159,890.14	100%
MAINTAIN DISTRICT NETWORK	\$0	\$13,500	\$2,643.65	20%
REPLACE/ENHANCE PHONE SYSTEM	\$0	\$42,391	\$42,390.36	100%

SPLOST 3 (SPECIAL PURPOSE LOCAL OPTION SALES TAX) PROJECTS

From Inception through June 30, 2013

* Projects in blue were active projects during Fiscal Year 2013

LOCATION/DESCRIPTION	Original	Revised	Expended Amount	%
	Budget	Budget	To Date	Complete
AUDIO VISUAL EQUIPMENT	\$0	\$331,898	\$331,898.00	100%
INTERACTIVE CLASSROOM DEVICES	\$0	\$220,875	\$215,657.00	98%
SURVEILLANCE CAMERAS	\$0	\$5,136	\$5,135.20	100%
GROWTH AND REPLACEMENT F&E	\$0	\$211,891	\$207,994.85	98%
PE/ATHLETIC FAC UPGR/ARTIFICIAL TURF	\$0	\$753,000	\$752,998.97	100%
TEXTBOOKS/INSTRUCTIONAL MATERIALS	\$0	\$297,053	\$280,111.18	94%
TOTAL HARRISON HIGH	\$4,240,110	\$21,567,084	\$13,422,140.67	62%
HAVEN AT FITZHUGH LEE				
FENCING	\$0	\$8,394	\$8,393.20	100%
UPGRADE RESTROOMS	\$322,899	\$0	\$0.00	N/A
PAVE EMERGENCY ACCESS DRIVE	\$4,410	\$0	\$0.00	N/A
LANDSCAPING	\$36,750	\$0	\$0.00	N/A
PLAYGROUND EQUIPMENT	\$73,500	\$0	\$0.00	N/A
REPLACE CAST IRON SEWER PIPING	\$30,625	\$0	\$0.00	N/A
HVAC UPGRADE	\$983,540	\$0	\$0.00	N/A
REPLACE WATER SUPPLY PIPING	\$85,750	\$0	\$0.00	N/A
REPLACE FIRE ALARM SYSTEM	\$37,155	\$0	\$0.00	N/A
LIGHTING RETROFIT	\$136,710	\$0	\$0.00	N/A
PRINTER/COPIER/DUPLICATOR REPLACEMENT	\$0	\$22,941	\$22,941.00	100%
DISTRICT SERVER REPLACEMENT	\$0	\$10,000	\$0.00	0%
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	\$11,809	\$7,618.00	65%
SURVEILLANCE CAMERAS	\$0	\$710	\$710.00	100%
GROWTH AND REPLACEMENT F&E	\$0	\$900	\$825.76	92%
TEXTBOOKS/INSTRUCTIONAL MATERIALS	\$0	\$24,255	\$24,254.48	100%
TOTAL HAVEN AT FITZHUGH LEE	\$1,711,339	\$298,034	\$283,766.09	95%
HAVEN AT HAWTHORNE				
REMOVE TIME OUT ROOMS/MODIFY OFFICE	\$368,290	\$855,130	\$2,460.00	0%
UPDATE DOOR AND WINDOW FRAMES	\$257,250	\$0	\$0.00	N/A
INSTALL HVAC CONTROLS	\$99,531	\$0	\$0.00	N/A
SPRINKLER (FIRE SUPPRESSION)	\$238,875	\$0	\$0.00	N/A
LIGHTING RETROFIT	\$136,710	\$0	\$0.00	N/A
DISTRICT SERVER REPLACEMENT	\$0	\$10,000	\$0.00	0%
REPL OBSOLETE TEACHER COMPUTING DEVICES	\$0	\$93,071	\$93,070.38	100%
MAINTAIN DISTRICT NETWORK	\$0	\$1,500	\$0.00	0%
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	\$12,236	\$11,676.00	95%
SURVEILLANCE CAMERAS	\$0	\$838	\$837.44	100%
TEXTBOOKS/INSTRUCTIONAL MATERIALS	\$0	\$10,879	\$10,878.72	100%
TOTAL HAVEN AT HAWTHORNE	\$1,100,656	\$1,063,591	\$198,857.70	19%
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	\$165,830	\$165,829.54	100%
PRINTER/COPIER/DUPLICATOR REPLACEMENT	\$0	\$29,817	\$29,817.00	100%
DISTRICT SERVER REPLACEMENT	\$0	\$10,000	\$8,124.59	81%
REPL OBSOLETE TEACHER COMPUTING DEVICES	\$0	\$94,264	\$94,263.59	100%
MAINTAIN DISTRICT NETWORK	\$0	\$13,500	\$0.00	0%
AUDIO VISUAL EQUIPMENT	\$0	\$195,782	\$195,781.22	100%
INTERACTIVE CLASSROOM DEVICES	\$0	\$184,682	\$181,580.00	98%
ACCESS CONTROL	\$0	\$3,200	\$2,849.00	89%
SURVEILLANCE CAMERAS	\$0	\$29,312	\$29,307.80	100%
GROWTH AND REPLACEMENT F&E	\$0	\$27,660	\$27,368.58	99%
TEXTBOOKS/INSTRUCTIONAL MATERIALS	\$0	\$188,655	\$188,654.31	100%
TOTAL HAYES ELEMENTARY	\$1,016,015	\$1,484,464	\$1,465,337.12	99%
HENDRICKS ELEMENTARY				
SAFE LOCK AND KEY	\$0	\$1,655	\$1,654.89	100%
RETROFIT	\$0	\$30,000	\$19,201.08	64%
MAINTENANCE/RENOVATIONS INCLUDING: DRAINAGE IMPROVEMENTS REPLACE GYM FLOORING PAINTING	\$282,202	\$123,383	\$123,382.22	100%
OBSOLETE WORKSTATION REPLACEMENT	\$0	\$122,231	\$122,229.55	100%
PRINTER/COPIER/DUPLICATOR REPLACEMENT	\$0	\$59,473	\$59,168.00	99%
DISTRICT SERVER REPLACEMENT	\$0	\$10,000	\$8,124.59	81%
REPL OBSOLETE TEACHER COMPUTING DEVICES	\$0	\$56,081	\$56,080.87	100%
MAINTAIN DISTRICT NETWORK	\$0	\$1,500	\$0.00	0%
AUDIO VISUAL EQUIPMENT	\$0	\$191,867	\$191,866.09	100%
INTERACTIVE CLASSROOM DEVICES	\$0	\$160,560	\$154,939.00	96%
ACCESS CONTROL	\$0	\$3,200	\$2,764.31	86%
SURVEILLANCE CAMERAS	\$0	\$38,000	\$28,554.95	75%
GROWTH AND REPLACEMENT F&E	\$0	\$12,876	\$12,452.14	97%
TEXTBOOKS/INSTRUCTIONAL MATERIALS	\$0	\$116,881	\$116,880.86	100%
TOTAL HENDRICKS ELEMENTARY	\$282,202	\$927,707	\$897,298.55	97%

SPLOST 3 (SPECIAL PURPOSE LOCAL OPTION SALES TAX) PROJECTS

From Inception through June 30, 2013

* Projects in blue were active projects during Fiscal Year 2013

LOCATION/DESCRIPTION	Original	Revised	Expended Amount	%
	Budget	Budget	To Date	Complete
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	\$2,705,100	\$2,696,571.01	100%
CALCULATORS	\$0	\$2,250	\$2,250.00	100%
OBSOLETE WORKSTATION REPLACEMENT	\$0	\$166,403	\$166,402.21	100%
PRINTER/COPIER/DUPLICATOR REPLACEMENT	\$0	\$59,168	\$58,863.00	99%
DISTRICT SERVER REPLACEMENT	\$0	\$10,000	\$0.00	0%
REPL OBSOLETE TEACHER COMPUTING DEVICES	\$0	\$82,332	\$82,331.49	100%
MAINTAIN DISTRICT NETWORK	\$0	\$1,500	\$0.00	0%
REPLACE/ENHANCE PHONE SYSTEM	\$0	\$27,163	\$27,162.42	100%
AUDIO VISUAL EQUIPMENT	\$0	\$209,443	\$209,442.79	100%
INTERACTIVE CLASSROOM DEVICES	\$0	\$149,398	\$144,754.00	97%
ACCESS CONTROL	\$0	\$30,000	\$0.00	0%
GROWTH AND REPLACEMENT F&E	\$0	\$58,502	\$53,811.29	92%
TEXTBOOKS/INSTRUCTIONAL MATERIALS	\$0	\$238,443	\$236,975.83	99%
TOTAL HIGHTOWER TRAIL MIDDLE	\$5,280,637	\$3,744,059	\$3,682,919.73	98%
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	\$17,902	\$16,961.10	95%
MAINTENANCE RENOVATIONS INCLUDING: PAVE SIDEWALK PERIMETER FENCING ADD STADIUM SECURITY LIGHTING	\$176,890	\$137,206	\$0.00	0%
CALCULATORS	\$0	\$3,563	\$3,562.50	100%
OBSOLETE WORKSTATION REPLACEMENT	\$0	\$480,371	\$475,668.19	99%
PRINTER/COPIER/DUPLICATOR REPLACEMENT	\$0	\$88,526	\$87,915.10	99%
DISTRICT SERVER REPLACEMENT	\$0	\$10,000	\$8,974.58	90%
REPL OBSOLETE TEACHER COMPUTING DEVICES	\$0	\$140,799	\$140,798.78	100%
MAINTAIN DISTRICT NETWORK	\$0	\$1,500	\$0.00	0%
REPLACE/ENHANCE PHONE SYSTEM	\$0	\$41,219	\$41,218.98	100%
AUDIO VISUAL EQUIPMENT	\$0	\$286,832	\$286,831.16	100%
INTERACTIVE CLASSROOM DEVICES	\$0	\$172,800	\$168,249.00	97%
SURVEILLANCE CAMERAS	\$0	\$150,600	\$22,377.25	15%
GROWTH AND REPLACEMENT F&E	\$0	\$71,935	\$65,302.74	91%
PE/ATHLETIC FAC UPRGR/ARTIFICIAL TURF	\$0	\$774,512	\$774,511.90	100%
TEXTBOOKS/INSTRUCTIONAL MATERIALS	\$0	\$335,760	\$328,135.40	98%
TOTAL HILLGROVE HIGH	\$176,890	\$2,791,482	\$2,498,461.69	90%
HOLLYDALE ES				
SAFE LOCK AND KEY	\$0	\$1,655	\$1,654.89	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	\$79,796	\$79,794.79	100%
PRINTER/COPIER/DUPLICATOR REPLACEMENT	\$0	\$60,710	\$60,405.00	99%
DISTRICT SERVER REPLACEMENT	\$0	\$10,000	\$8,124.59	81%
REPL OBSOLETE TEACHER COMPUTING DEVICES	\$0	\$77,559	\$77,558.65	100%
MAINTAIN DISTRICT NETWORK	\$0	\$1,500	\$0.00	0%
AUDIO VISUAL EQUIPMENT	\$0	\$177,601	\$177,600.18	100%
INTERACTIVE CLASSROOM DEVICES	\$0	\$123,801	\$119,250.00	96%
ACCESS CONTROL	\$0	\$3,200	\$2,848.99	89%
SURVEILLANCE CAMERAS	\$0	\$28,243	\$28,242.19	100%
GROWTH AND REPLACEMENT F&E	\$0	\$45,149	\$44,366.46	98%
TEXTBOOKS/INSTRUCTIONAL MATERIALS	\$0	\$158,516	\$158,515.40	100%
TOTAL HOLLYDALE ELEMENTARY	\$1,061,830	\$1,297,155	\$1,287,785.15	99%
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	\$225,136	\$225,135.24	100%
PRINTER/COPIER/DUPLICATOR REPLACEMENT	\$0	\$14,523	\$14,523.00	100%
DISTRICT SERVER REPLACEMENT	\$0	\$10,000	\$0.00	0%
REPL OBSOLETE TEACHER COMPUTING DEVICES	\$0	\$89,890	\$89,889.18	100%
MAINTAIN DISTRICT NETWORK	\$0	\$1,500	\$0.00	0%
AUDIO VISUAL EQUIPMENT	\$0	\$127,233	\$127,232.38	100%
INTERACTIVE CLASSROOM DEVICES	\$0	\$101,698	\$97,147.00	96%

SPLOST 3 (SPECIAL PURPOSE LOCAL OPTION SALES TAX) PROJECTS

From Inception through June 30, 2013

* Projects in blue were active projects during Fiscal Year 2013

LOCATION/DESCRIPTION	Original	Revised	Expended Amount	%
	Budget	Budget	To Date	Complete
ACCESS CONTROL	\$0	\$3,200	\$2,849.00	89%
SURVEILLANCE CAMERAS	\$0	\$38,000	\$28,393.67	75%
GROWTH AND REPLACEMENT F&E	\$0	\$16,365	\$16,332.66	100%
TEXTBOOKS/INSTRUCTIONAL MATERIALS	\$0	\$104,857	\$104,856.35	100%
TOTAL KEHELEY ELEMENTARY	\$3,508,784	\$3,475,712	\$3,449,663.43	99%
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%
MODIFICATIONS/RENOVATIONS INCLUDING:	\$446,849	\$346,699 #	\$2,033.03	1%
RELOCATE LOCKERS				
ADD DOOR AND GRILLES				
ADD BUS CANOPY				
PROVIDE STAGE LIGHTING LIFT SYSTEM				
ADA FLOORING	\$0	\$1,826	\$1,826.00	100%
CALCULATORS	\$0	\$3,375	\$3,375.00	100%
OBSOLETE WORKSTATION REPLACEMENT	\$0	\$486,330	\$481,626.76	99%
PRINTER/COPIER/DUPPLICATOR REPLACEMENT	\$0	\$43,693	\$42,965.10	98%
DISTRICT SERVER REPLACEMENT	\$0	\$10,000	\$8,448.93	84%
REPL OBSOLETE TEACHER COMPUTING DEVICES	\$0	\$165,039	\$165,038.56	100%
MAINTAIN DISTRICT NETWORK	\$0	\$1,500	\$0.00	0%
REPLACE/ENHANCE PHONE SYSTEM	\$0	\$43,562	\$43,561.74	100%
AUDIO VISUAL EQUIPMENT	\$0	\$296,243	\$296,243.49	100%
INTERACTIVE CLASSROOM DEVICES	\$0	\$185,056	\$180,925.00	98%
SURVEILLANCE CAMERAS	\$0	\$152,680	\$149,354.45	98%
GROWTH AND REPLACEMENT F&E	\$0	\$11,496	\$11,466.96	100%
PE/ATHLETIC FAC UPGR/ARTIFICIAL TURF	\$0	\$774,512	\$756,516.73	98%
TEXTBOOKS/INSTRUCTIONAL MATERIALS	\$0	\$339,434	\$316,681.05	93%
TOTAL KELL HIGH	\$446,849	\$2,892,500	\$2,491,117.48	86%
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	\$29,830	\$29,830	\$29,829.71	100%
PAINTING AND FLOORING	\$851,618	\$643,701	\$259,495.48	40%
OBSOLETE WORKSTATION REPLACEMENT	\$0	\$121,583	\$121,519.96	100%
PRINTER/COPIER/DUPPLICATOR REPLACEMENT	\$0	\$14,523	\$14,523.00	100%
DISTRICT SERVER REPLACEMENT	\$0	\$10,000	\$8,124.59	81%
REPL OBSOLETE TEACHER COMPUTING DEVICES	\$0	\$82,332	\$82,331.49	100%
AUDIO VISUAL EQUIPMENT	\$0	\$203,641	\$203,640.86	100%
MAINTAIN DISTRICT NETWORK	\$0	\$1,500	\$0.00	0%
INTERACTIVE CLASSROOM DEVICES	\$0	\$170,819	\$166,254.00	97%
ACCESS CONTROL	\$0	\$3,200	\$2,849.00	89%
SURVEILLANCE CAMERAS	\$0	\$28,697	\$28,696.05	100%
GROWTH AND REPLACEMENT F&E	\$0	\$14,311	\$5,210.26	36%
TEXTBOOKS/INSTRUCTIONAL MATERIALS	\$0	\$155,807	\$155,806.64	100%
TOTAL KEMP ELEMENTARY	\$882,673	\$1,489,816	\$1,087,202.18	73%
KENNESAW ES				
SAFE LOCK AND KEY	\$0	\$1,655	\$1,654.89	100%
PARKING LOT PAVING AND SITE LIGHTING	\$44,590	\$77,447	\$77,446.11	100%
ROOFING	\$1,538,355	\$618,511	\$618,509.71	100%
MAINTENANCE RENOVATIONS INCLUDING:	\$677,734	\$780,087	\$127,538.66	16%
LIGHTING RETROFIT				
WINDOW REPLACEMENT				
REPLACE FIRE ALARM SYSTEM				
MUSIC RISERS AND SHELLS	\$0	\$3,690	\$3,690.00	100%
OBSOLETE WORKSTATION REPLACEMENT	\$0	\$96,889	\$96,887.71	100%
PRINTER/COPIER/DUPPLICATOR REPLACEMENT	\$0	\$37,769	\$37,464.00	99%
DISTRICT SERVER REPLACEMENT	\$0	\$10,000	\$0.00	0%
REPL OBSOLETE TEACHER COMPUTING DEVICES	\$0	\$81,139	\$81,138.28	100%
MAINTAIN DISTRICT NETWORK	\$0	\$31,000	\$11,069.47	36%
AUDIO VISUAL EQUIPMENT	\$0	\$192,262	\$192,261.27	100%
INTERACTIVE CLASSROOM DEVICES	\$0	\$147,399	\$142,847.92	97%
ACCESS CONTROL	\$0	\$3,200	\$2,849.00	89%
SURVEILLANCE CAMERAS	\$0	\$29,044	\$29,039.18	100%
GROWTH AND REPLACEMENT F&E	\$0	\$36,238	\$35,974.26	99%
TEXTBOOKS/INSTRUCTIONAL MATERIALS	\$0	\$157,666	\$157,665.43	100%
TOTAL KENNESAW ELEMENTARY	\$2,260,679	\$2,303,996	\$1,616,035.89	70%
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	\$6,300	\$6,168.97	98%
ADA CHAIR LIFT	\$0	\$140,000	\$133,758.78	96%
MAINTENANCE RENOVATIONS INCLUDING:	\$3,347,006	\$2,564,081	\$2,511,076.28	98%
ADD FENCE AND GATES TO COURTYARD				
REPLACE ROOF INSULATION				
FLOORING				
PAINTING				
PROVIDE STAGE LIGHTING LIFT SYSTEM				
CALCULATORS	\$0	\$3,750	\$3,750.00	100%
MUSIC RISERS AND SHELLS	\$0	\$6,650	\$6,650.00	100%
OBSOLETE WORKSTATION REPLACEMENT	\$0	\$647,511	\$647,510.99	100%
PRINTER/COPIER/DUPPLICATOR REPLACEMENT	\$0	\$132,343	\$132,342.88	100%
REPL OBSOLETE TEACHER COMPUTING DEVICES	\$0	\$161,272	\$161,271.14	100%

SPLOST 3 (SPECIAL PURPOSE LOCAL OPTION SALES TAX) PROJECTS

From Inception through June 30, 2013

* Projects in blue were active projects during Fiscal Year 2013

LOCATION/DESCRIPTION	Original	Revised	Expended Amount	%
	Budget	Budget	To Date	Complete
DISTRICT SERVER REPLACEMENT	\$0	\$10,000	\$8,448.93	84%
MAINTAIN DISTRICT NETWORK	\$0	\$11,500	\$7,569.48	66%
REPLACE/ENHANCE PHONE SYSTEM	\$0	\$46,686	\$46,685.42	100%
AUDIO VISUAL EQUIPMENT	\$0	\$306,816	\$306,815.09	100%
INTERACTIVE CLASSROOM DEVICES	\$0	\$187,341	\$183,483.00	98%
SURVEILLANCE CAMERAS	\$0	\$170,150	\$26,927.25	16%
GROWTH AND REPLACEMENT F&E	\$0	\$47,807	\$47,454.87	99%
PE/ATHLETIC FAC UPGR/ARTIFICIAL TURF	\$0	\$774,512	\$743,483.65	96%
TEXTBOOKS/INSTRUCTIONAL MATERIALS	\$0	\$317,849	\$302,142.12	95%
TOTAL KENNESAW MOUNTAIN HIGH	\$3,347,006	\$5,641,093	\$5,382,062.26	95%
KENNESAW WAREHOUSE				
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	\$240,000	\$239,840.32	100%
PRINTER/COPIER/DUPLICATOR REPLACEMENT	\$0	\$68,357	\$68,052.00	100%
REPL OBSOLETE TEACHER COMPUTING DEVICES	\$0	\$4,143	\$4,143.00	100%
MAINTAIN DISTRICT NETWORK	\$0	\$1,500	\$0.00	0%
DATA CENTER EQUIPMENT REFRESH	\$3,000,000	\$2,339,475	\$2,042,919.03	87%
DATA CENTER DISASTER RECOVERY	\$4,000,000	\$580,110	\$97,819.40	17%
REPLACE/ENHANCE PHONE SYSTEM	\$0	\$202,569	\$201,426.97	99%
ACCESS CONTROL	\$0	\$21,420	\$21,419.50	100%
SURVEILLANCE CAMERAS	\$0	\$400,000	\$197,363.67	49%
GROWTH AND REPLACEMENT F&E	\$0	\$5,479	\$5,479.00	100%
HUMAN RESOURCES/PAYROLL SYSTEM	\$9,000,000	\$7,200,000	\$0.00	0%
STUDENT INFORMATION SYSTEM	\$3,000,000	\$2,400,000	\$268,905.00	11%
TEXTBOOKS/INSTRUCTIONAL MATERIALS	\$0	\$11,544,550	\$5,499,805.22	48%
TOTAL KENNESAW WAREHOUSE	\$21,244,784	\$26,810,692	\$10,450,260.48	39%
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	\$53,701	\$53,699.53	100%
PRINTER/COPIER/DUPLICATOR REPLACEMENT	\$0	\$45,882	\$38,235.00	83%
DISTRICT SERVER REPLACEMENT	\$0	\$10,000	\$0.00	0%
REPL OBSOLETE TEACHER COMPUTING DEVICES	\$0	\$77,559	\$77,558.65	100%
MAINTAIN DISTRICT NETWORK	\$0	\$1,500	\$0.00	0%
AUDIO VISUAL EQUIPMENT	\$0	\$141,543	\$141,542.07	100%
INTERACTIVE CLASSROOM DEVICES	\$0	\$146,158	\$141,607.00	97%
ACCESS CONTROL	\$0	\$3,200	\$2,849.00	89%
SURVEILLANCE CAMERAS	\$0	\$28,878	\$28,877.27	100%
GROWTH AND REPLACEMENT F&E	\$0	\$27,455	\$27,454.16	100%
TEXTBOOKS/INSTRUCTIONAL MATERIALS	\$0	\$132,020	\$132,019.65	100%
TOTAL KINCAID ELEMENTARY	\$3,458,008	\$3,330,251	\$3,306,194.07	99%
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: 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	\$2,570,192	\$2,537,320	\$2,278,773.27	90%
MUSIC RISERS AND SHELLS	\$0	\$4,092	\$4,092.00	100%
OBSOLETE WORKSTATION REPLACEMENT	\$0	\$75,632	\$75,630.52	100%
PRINTER/COPIER/DUPLICATOR REPLACEMENT	\$0	\$98,235	\$52,758.00	54%
DISTRICT SERVER REPLACEMENT	\$0	\$10,000	\$7,598.94	76%
REPL OBSOLETE TEACHER COMPUTING DEVICES	\$0	\$51,309	\$51,308.03	100%
MAINTAIN DISTRICT NETWORK	\$0	\$1,500	\$0.00	0%
AUDIO VISUAL EQUIPMENT	\$0	\$118,554	\$118,553.83	100%
INTERACTIVE CLASSROOM DEVICES	\$0	\$101,882	\$97,511.00	96%
ACCESS CONTROL	\$0	\$3,200	\$2,849.00	89%
GROWTH AND REPLACEMENT F&E	\$0	\$34,537	\$33,862.26	98%
TEXTBOOKS/INSTRUCTIONAL MATERIALS	\$0	\$115,407	\$115,406.91	100%
TOTAL KING SPRINGS ELEMENTARY	\$2,570,192	\$3,157,522	\$2,844,197.15	90%
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: KITCHEN RENOVATION HAZARDOUS MATERIAL ABATEMENT ADD PARKING PLAYGROUND EQUIPMENT SCHOOL SITE SIGN CAFETERIA STAGE CURTAINS LIGHTING RETROFIT	\$537,008	\$606,477	\$606,476.21	100%
MUSIC RISERS AND SHELLS	\$0	\$1,364	\$1,364.00	100%
OBSOLETE WORKSTATION REPLACEMENT	\$0	\$93,728	\$93,727.06	100%
PRINTER/COPIER/DUPLICATOR REPLACEMENT	\$0	\$15,294	\$15,294.00	100%
DISTRICT SERVER REPLACEMENT	\$0	\$10,000	\$7,598.94	76%

SPLOST 3 (SPECIAL PURPOSE LOCAL OPTION SALES TAX) PROJECTS

From Inception through June 30, 2013

* Projects in blue were active projects during Fiscal Year 2013

LOCATION/DESCRIPTION	Original	Revised	Expended Amount	%
	Budget	Budget	To Date	Complete
REPL OBSOLETE TEACHER COMPUTING DEVICES	\$0	\$65,627	\$65,626.55	100%
MAINTAIN DISTRICT NETWORK	\$0	\$1,500	\$0.00	0%
AUDIO VISUAL EQUIPMENT	\$0	\$143,343	\$143,342.30	100%
INTERACTIVE CLASSROOM DEVICES	\$0	\$91,069	\$86,518.00	95%
ACCESS CONTROL	\$0	\$3,200	\$2,849.00	89%
SURVEILLANCE CAMERAS	\$0	\$6,868	\$6,867.80	100%
GROWTH AND REPLACEMENT F&E	\$0	\$5,219	\$5,217.38	100%
TEXTBOOKS/INSTRUCTIONAL MATERIALS	\$0	\$108,040	\$108,039.35	100%
TOTAL LABELLE ELEMENTARY	\$537,008	\$1,164,835	\$1,156,026.48	99%
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%
ADDITIONS/MODIF/RENOV INCLUDING:	\$19,710,822	\$17,858,630	\$17,558,322.48	98%
THEATRE ADDITION				
REPAVE PARKING LOTS				
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	\$405,088	\$405,087.51	100%
PRINTER/COPIER/DUPLICATOR REPLACEMENT	\$0	\$180,917	\$180,611.10	100%
DISTRICT SERVER REPLACEMENT	\$0	\$10,000	\$8,448.93	84%
REPL OBSOLETE TEACHER COMPUTING DEVICES	\$0	\$163,470	\$163,469.77	100%
MAINTAIN DISTRICT NETWORK	\$0	\$11,500	\$8,000.48	70%
REPLACE/ENHANCE PHONE SYSTEM	\$0	\$40,439	\$40,438.06	100%
AUDIO VISUAL EQUIPMENT	\$0	\$337,117	\$336,646.94	100%
INTERACTIVE CLASSROOM DEVICES	\$0	\$201,482	\$198,156.00	98%
SURVEILLANCE CAMERAS	\$0	\$2,959	\$2,959.00	100%
GROWTH AND REPLACEMENT F&E	\$0	\$56,255	\$56,254.02	100%
PE/ATHLETIC FAC UPGR/ARTIFICIAL TURF	\$0	\$774,512	\$772,006.35	100%
TEXTBOOKS/INSTRUCTIONAL MATERIALS	\$0	\$324,711	\$318,612.54	98%
TOTAL LASSITER HIGH	\$19,710,822	\$20,483,736	\$20,165,667.87	98%
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	\$1,206,025	\$88,818.24	7%
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	\$153,531	\$153,529.28	100%
PRINTER/COPIER/DUPLICATOR REPLACEMENT	\$0	\$30,588	\$30,588.00	100%
DISTRICT SERVER REPLACEMENT	\$0	\$10,000	\$7,598.94	76%
REPL OBSOLETE TEACHER COMPUTING DEVICES	\$0	\$73,980	\$73,979.02	100%
MAINTAIN DISTRICT NETWORK	\$0	\$11,500	\$7,881.48	69%
AUDIO VISUAL EQUIPMENT	\$0	\$194,069	\$194,068.46	100%
INTERACTIVE CLASSROOM DEVICES	\$0	\$150,051	\$145,500.00	97%
ACCESS CONTROL	\$0	\$3,200	\$2,849.00	89%
SURVEILLANCE CAMERAS	\$0	\$32,241	\$32,240.84	100%
GROWTH AND REPLACEMENT F&E	\$0	\$15,602	\$15,591.22	100%
ACCTNG & DOCUMENT MGMT SYSTEM	\$0	\$10,419	\$10,418.06	100%
TEXTBOOKS/INSTRUCTIONAL MATERIALS	\$0	\$156,351	\$156,350.89	100%
TOTAL LEWIS ELEMENTARY	\$1,078,833	\$2,109,653	\$981,507.92	47%
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	\$1,448,573	\$1,448,571.28	100%
KITCHEN/RESTROOM MODIFICATIONS				
SPRINKLER (FIRE SUPPRESSION)				
REPLACE FIRE ALARM SYSTEM				
CALCULATORS	\$0	\$938	\$937.50	100%
OBSOLETE WORKSTATION REPLACEMENT	\$0	\$156,457	\$156,456.19	100%
PRINTER/COPIER/DUPLICATOR REPLACEMENT	\$0	\$30,588	\$30,588.00	100%
DISTRICT SERVER REPLACEMENT	\$0	\$10,000	\$8,124.59	81%
REPL OBSOLETE TEACHER COMPUTING DEVICES	\$0	\$52,502	\$52,501.24	100%
MAINTAIN DISTRICT NETWORK	\$0	\$23,500	\$7,494.48	32%
REPLACE/ENHANCE PHONE SYSTEM	\$0	\$26,772	\$26,771.96	100%
AUDIO VISUAL EQUIPMENT	\$0	\$144,017	\$144,016.65	100%
INTERACTIVE CLASSROOM DEVICES	\$0	\$65,544	\$61,392.00	94%
ACCESS CONTROL	\$0	\$6,200	\$0.00	0%
SURVEILLANCE CAMERAS	\$0	\$1,155	\$1,155.00	100%
GROWTH AND REPLACEMENT F&E	\$0	\$1,076	\$1,075.22	100%
TEXTBOOKS/INSTRUCTIONAL MATERIALS	\$0	\$93,810	\$93,381.78	100%

SPLOST 3 (SPECIAL PURPOSE LOCAL OPTION SALES TAX) PROJECTS

From Inception through June 30, 2013

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LOCATION/DESCRIPTION	Original	Revised	Expended Amount	%
	Budget	Budget	To Date	Complete
TOTAL LINDLEY 6TH GRADE ACADEMY	\$2,194,040	\$2,064,732	\$2,036,064.89	99%
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	\$93,755	\$84,565.64	90%
CALCULATORS	\$0	\$1,500	\$1,500.00	100%
OBSOLETE WORKSTATION REPLACEMENT	\$0	\$202,692	\$202,691.03	100%
PRINTER/COPIER/DUPPLICATOR REPLACEMENT	\$0	\$52,131	\$51,216.00	98%
DISTRICT SERVER REPLACEMENT	\$0	\$10,000	\$7,598.94	76%
REPL OBSOLETE TEACHER COMPUTING DEVICES	\$0	\$94,264	\$94,263.59	100%
MAINTAIN DISTRICT NETWORK	\$0	\$13,500	\$0.00	0%
REPLACE/ENHANCE PHONE SYSTEM	\$0	\$32,629	\$32,628.86	100%
AUDIO VISUAL EQUIPMENT	\$0	\$232,559	\$232,558.12	100%
INTERACTIVE CLASSROOM DEVICES	\$0	\$144,121	\$140,830.00	98%
ACCESS CONTROL	\$0	\$32,000	\$0.00	0%
SURVEILLANCE CAMERAS	\$0	\$5,288	\$5,287.04	100%
GROWTH AND REPLACEMENT F&E	\$0	\$76,553	\$76,497.28	100%
TEXTBOOKS/INSTRUCTIONAL MATERIALS	\$0	\$172,345	\$171,098.06	99%
TOTAL LINDLEY MIDDLE	\$747,495	\$1,575,592	\$1,512,987.31	96%
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	\$194,697	\$194,696.86	100%
PRINTER/COPIER/DUPPLICATOR REPLACEMENT	\$0	\$30,588	\$30,588.00	100%
DISTRICT SERVER REPLACEMENT	\$0	\$10,000	\$7,598.94	76%
REPL OBSOLETE TEACHER COMPUTING DEVICES	\$0	\$85,912	\$85,911.12	100%
MAINTAIN DISTRICT NETWORK	\$0	\$31,000	\$11,657.46	38%
AUDIO VISUAL EQUIPMENT	\$0	\$225,043	\$225,043.63	100%
INTERACTIVE CLASSROOM DEVICES	\$0	\$136,252	\$131,370.00	96%
ACCESS CONTROL	\$0	\$37,000	\$0.00	0%
SURVEILLANCE CAMERAS	\$0	\$3,721	\$3,721.00	100%
GROWTH AND REPLACEMENT F&E	\$0	\$97,545	\$75,006.09	77%
TEXTBOOKS/INSTRUCTIONAL MATERIALS	\$0	\$200,412	\$199,135.49	99%
TOTAL LOST MOUNTAIN MIDDLE	\$2,541,438	\$2,574,216	\$2,486,772.15	97%
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%
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	\$210,203	\$210,202.90	100%
PRINTER/COPIER/DUPPLICATOR REPLACEMENT	\$0	\$59,778	\$59,473.00	99%
DISTRICT SERVER REPLACEMENT	\$0	\$10,000	\$8,124.59	81%
REPL OBSOLETE TEACHER COMPUTING DEVICES	\$0	\$126,481	\$126,480.26	100%
AUDIO VISUAL EQUIPMENT	\$0	\$203,291	\$203,290.92	100%
MAINTAIN DISTRICT NETWORK	\$0	\$13,500	\$0.00	0%
INTERACTIVE CLASSROOM DEVICES	\$0	\$136,012	\$131,375.00	97%
ACCESS CONTROL	\$0	\$30,000	\$0.00	0%
SURVEILLANCE CAMERAS	\$0	\$1,155	\$1,155.00	100%
GROWTH AND REPLACEMENT F&E	\$0	\$18,119	\$17,249.00	95%
TEXTBOOKS/INSTRUCTIONAL MATERIALS	\$0	\$244,008	\$241,588.81	99%
TRANSLATOR EQUIPMENT AND HEADSETS	\$5,000	\$5,000	\$0.00	0%
TOTAL LOVINGGOOD MIDDLE	\$78,500	\$1,142,886	\$1,084,277.27	95%
MABLETON ES				
SAFE LOCK AND KEY	\$0	\$1,655	\$1,654.89	100%
OBSOLETE WORKSTATION REPLACEMENT	\$0	\$847	\$846.86	100%
PRINTER/COPIER/DUPPLICATOR 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	\$89,378	\$84,827.00	95%
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	\$375,321	\$370,766.77	99%
MABLETON REPLACEMENT ES				
NEW REPLACEMENT ELEMENTARY SCHOOL	\$28,150,542	\$21,994,807	\$21,887,231.01	100%
PRINTER/COPIER/DUPPLICATOR REPLACEMENT	\$0	\$14,828	\$0.00	0%
MAINTAIN DISTRICT NETWORK	\$0	\$1,500	\$0.00	0%
AUDIO VISUAL EQUIPMENT	\$0	\$43,965	\$43,965.00	100%
INTERACTIVE CLASSROOM DEVICES	\$0	\$6,000	\$0.00	0%
ACCESS CONTROL	\$0	\$3,200	\$2,849.00	89%
SURVEILLANCE CAMERAS	\$0	\$38,000	\$30,249.95	80%
TOTAL MABLETON REPLACEMENT ELEMENTARY	\$28,150,542	\$22,102,300	\$21,964,294.96	99%

SPLOST 3 (SPECIAL PURPOSE LOCAL OPTION SALES TAX) PROJECTS

From Inception through June 30, 2013

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LOCATION/DESCRIPTION	Original	Revised	Expended Amount	%
	Budget	Budget	To Date	Complete
MABRY MS				
SAFE LOCK AND KEY	\$0	\$1,655	\$1,654.89	100%
ADDITIONS/MODIF/RENOV INCLUDING:	\$922,084	\$721,283	\$1,542.64	0%
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 SOUND EQUIPMENT	\$0	\$7,562	\$7,561.20	100%
CALCULATORS	\$0	\$2,250	\$2,250.00	100%
OBSOLETE WORKSTATION REPLACEMENT	\$0	\$551,089	\$462,960.99	84%
PRINTER/COPIER/DUPPLICATOR REPLACEMENT	\$0	\$82,719	\$81,804.00	99%
DISTRICT SERVER REPLACEMENT	\$0	\$13,000	\$12,131.94	93%
REPL OBSOLETE TEACHER COMPUTING DEVICES	\$0	\$160,290	\$160,289.22	100%
MAINTAIN DISTRICT NETWORK	\$0	\$1,500	\$0.00	0%
AUDIO VISUAL EQUIPMENT	\$0	\$226,435	\$226,434.45	100%
INTERACTIVE CLASSROOM DEVICES	\$0	\$116,084	\$111,533.00	96%
ACCESS CONTROL	\$0	\$68,000	\$0.00	0%
SURVEILLANCE CAMERAS	\$0	\$6,495	\$6,495.00	100%
GROWTH AND REPLACEMENT F&E	\$0	\$2,676	\$2,639.72	99%
TEXTBOOKS/INSTRUCTIONAL MATERIALS	\$0	\$221,585	\$219,207.17	99%
TOTAL MABRY MIDDLE	\$4,925,337	\$4,711,757	\$3,825,635.54	81%
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/DUPPLICATOR 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	\$1,100	\$1,057.28	96%
TOTAL MAINTENANCE FACILITY ARGO ROAD	\$1,327,752	\$1,053,981	\$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	\$20,363	\$0.00	0%
MAINTAIN DISTRICT NETWORK	\$0	\$1,500	\$0.00	0%
DATA CENTER EQUIPMENT REFRESH	\$0	\$878	\$878.00	100%
BUSES, VEHICLES AND EQUIPMENT	\$0	\$29,914	\$29,543.39	99%
TOTAL MARS HILL ROAD BUS SHOP	\$820,382	\$697,949	\$675,715.30	97%
MARTHA MOORE EDUCATION CENTER				
HAZARDOUS MATERIALS ABATEMENT	\$0	\$110,000	\$38,041.93	35%
SPRINKLER (FIRE SUPPRESSION)	\$268,752	\$0	\$0.00	N/A
REPLACE FIRE ALARM SYSTEM	\$98,000	\$0	\$0.00	N/A
LIGHTING RETROFIT	\$151,900	\$0	\$0.00	N/A
SPECIAL EDUCATION EQUIPMENT	\$0	\$212,421	\$212,420.42	100%
VISION EQUIPMENT	\$0	\$70,602	\$70,601.25	100%
PRINTER/COPIER/DUPPLICATOR 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	\$588,860	\$516,898.66	88%
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	\$147,145	\$147,144.88	100%
PRINTER/COPIER/DUPPLICATOR REPLACEMENT	\$0	\$37,769	\$37,464.00	99%
DISTRICT SERVER REPLACEMENT	\$0	\$10,000	\$8,124.59	81%
REPL OBSOLETE TEACHER COMPUTING DEVICES	\$0	\$116,707	\$116,706.85	100%
MAINTAIN DISTRICT NETWORK	\$0	\$1,500	\$0.00	0%
AUDIO VISUAL EQUIPMENT	\$0	\$121,425	\$121,424.40	100%
INTERACTIVE CLASSROOM DEVICES	\$0	\$77,017	\$72,466.00	94%
ACCESS CONTROL	\$0	\$3,200	\$2,849.00	89%
SURVEILLANCE CAMERAS	\$0	\$26,467	\$26,462.14	100%
GROWTH AND REPLACEMENT F&E	\$0	\$7,636	\$7,467.65	98%
TEXTBOOKS/INSTRUCTIONAL MATERIALS	\$0	\$99,983	\$99,982.06	100%
TOTAL MCCALL PRIMARY	\$110,691	\$697,840	\$689,081.55	99%
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	\$11,530.605	\$9,725,978.84	84%
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%
CALCULATORS	\$0	\$2,625	\$2,625.00	100%
MUSIC RISERS AND SHELLS	\$0	\$4,920	\$4,920.00	100%

SPLOST 3 (SPECIAL PURPOSE LOCAL OPTION SALES TAX) PROJECTS

From Inception through June 30, 2013

* Projects in blue were active projects during Fiscal Year 2013

LOCATION/DESCRIPTION	Original	Revised	Expended Amount	%
	Budget	Budget	To Date	Complete
OBSOLETE WORKSTATION REPLACEMENT	\$0	\$224,269	\$224,268.53	100%
PRINTER/COPIER/DUPPLICATOR REPLACEMENT	\$0	\$29,817	\$22,170.00	74%
DISTRICT SERVER REPLACEMENT	\$0	\$10,000	\$0.00	0%
REPL OBSOLETE TEACHER COMPUTING DEVICES	\$0	\$68,013	\$68,012.97	100%
MAINTAIN DISTRICT NETWORK	\$0	\$1,500	\$0.00	0%
AUDIO VISUAL EQUIPMENT	\$0	\$176,051	\$176,050.81	100%
INTERACTIVE CLASSROOM DEVICES	\$0	\$105,319	\$100,698.00	96%
ACCESS CONTROL	\$0	\$30,000	\$0.00	0%
SURVEILLANCE CAMERAS	\$0	\$2,675	\$2,675.00	100%
GROWTH AND REPLACEMENT F&E	\$0	\$44,864	\$44,801.52	100%
TEXTBOOKS/INSTRUCTIONAL MATERIALS	\$0	\$177,697	\$177,696.80	100%
TOTAL MCCLESKEY MIDDLE	\$18,904,274	\$12,494,383	\$10,635,924.26	85%
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:	\$690,684	\$327,060	\$327,059.07	100%
LANDSCAPING				
ADD METAL MEZZANINE				
PAINTING				
CALCULATORS	\$0	\$3,000	\$3,000.00	100%
OBSOLETE WORKSTATION REPLACEMENT	\$0	\$267,116	\$267,115.48	100%
PRINTER/COPIER/DUPPLICATOR REPLACEMENT	\$0	\$54,714	\$54,103.38	99%
DISTRICT SERVER REPLACEMENT	\$0	\$10,000	\$8,124.59	81%
REPL OBSOLETE TEACHER COMPUTING DEVICES	\$0	\$127,674	\$127,673.47	100%
MAINTAIN DISTRICT NETWORK	\$0	\$1,500	\$0.00	0%
AUDIO VISUAL EQUIPMENT	\$0	\$222,356	\$222,355.91	100%
INTERACTIVE CLASSROOM DEVICES	\$0	\$144,766	\$141,258.00	98%
ACCESS CONTROL	\$0	\$30,000	\$0.00	0%
SURVEILLANCE CAMERAS	\$0	\$755	\$755.00	100%
GROWTH AND REPLACEMENT F&E	\$0	\$6,503	\$6,396.66	98%
TEXTBOOKS/INSTRUCTIONAL MATERIALS	\$0	\$239,723	\$237,344.82	99%
TOTAL MCCLURE MIDDLE	\$690,684	\$1,441,633	\$1,401,652.07	97%
MCEACHERN HS				
BAND & ORCHESTRA EQUIP GRFE	\$0	\$8,564	\$8,563.55	100%
SAFE LOCK AND KEY	\$0	\$1,248	\$1,248.20	100%
MAINTENANCE RENOVATIONS INCLUDING:	\$1,482,250	\$973,307	\$973,306.69	100%
REPAVE PARKING LOTS AND BUS AREA				
SANITARY SFWFR STATION I FT UPGRADE				
MAINTENANCE RENOVATIONS INCLUDING:	\$3,385,164	\$2,625,727	\$0.00	0%
REPLACE EXTERIOR DOORS				
FLOORING				
REPLACE HVAC				
REPLACE CLOCK SYSTEM WITH GPS				
REPLACE FIRE ALARM SYSTEM				
LIGHTING RETROFIT				
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	\$574,250	\$569,546.88	99%
PRINTER/COPIER/DUPPLICATOR REPLACEMENT	\$0	\$280,328	\$280,022.10	100%
DISTRICT SERVER REPLACEMENT	\$0	\$10,000	\$8,448.92	84%
REPL OBSOLETE TEACHER COMPUTING DEVICES	\$0	\$189,721	\$189,720.39	100%
MAINTAIN DISTRICT NETWORK	\$0	\$1,500	\$1,433.25	96%
REPLACE/ENHANCE PHONE SYSTEM	\$0	\$50,565	\$50,564.10	100%
AUDIO VISUAL EQUIPMENT	\$0	\$398,818	\$398,817.64	100%
INTERACTIVE CLASSROOM DEVICES	\$0	\$218,333	\$213,194.00	98%
SURVEILLANCE CAMERAS	\$0	\$204,605	\$26,381.25	13%
GROWTH AND REPLACEMENT F&E	\$0	\$101,877	\$101,853.17	100%
PE/ATHLETIC FAC UPGR/ARTIFICIAL TURF	\$0	\$774,512	\$774,511.24	100%
TEXTBOOKS/INSTRUCTIONAL MATERIALS	\$0	\$424,443	\$406,742.03	96%
TOTAL MCEACHERN HIGH	\$4,945,324	\$6,863,096	\$4,029,651.01	59%
MILFORD ES				
SAFE LOCK AND KEY	\$0	\$1,655	\$1,654.89	100%
MAINTENANCE RENOVATIONS INCLUDING:	\$887,100	\$688,682	\$0.00	0%
RENOVATE PLAYFIELD				
PLAYGROUND EQUIPMENT				
REPLACE INTERCOM SYSTEM				
LIGHTING RETROFIT				
REPLACE GYM FLOOR	\$27,440	\$19,416	\$19,416.00	100%
MUSIC RISERS AND SHELLS	\$0	\$7,380	\$7,380.00	100%
OBSOLETE WORKSTATION REPLACEMENT	\$0	\$106,722	\$106,721.20	100%
PRINTER/COPIER/DUPPLICATOR REPLACEMENT	\$0	\$52,597	\$45,882.00	87%
DISTRICT SERVER REPLACEMENT	\$0	\$10,000	\$7,598.94	76%
REPL OBSOLETE TEACHER COMPUTING DEVICES	\$0	\$76,366	\$76,365.44	100%
MAINTAIN DISTRICT NETWORK	\$0	\$13,500	\$0.00	0%
AUDIO VISUAL EQUIPMENT	\$0	\$148,718	\$148,717.50	100%
INTERACTIVE CLASSROOM DEVICES	\$0	\$85,186	\$80,635.00	95%
ACCESS CONTROL	\$0	\$9,200	\$8,747.50	95%
SURVEILLANCE CAMERAS	\$0	\$30,959	\$30,958.56	100%
GROWTH AND REPLACEMENT F&E	\$0	\$23,288	\$23,287.12	100%
TEXTBOOKS/INSTRUCTIONAL MATERIALS	\$0	\$140,817	\$140,816.89	100%
TOTAL MILFORD ELEMENTARY	\$914,540	\$1,414,486	\$698,181.04	49%
MOUNTAIN VIEW ES				
ADA ACCESS FENCING	\$0	\$14,147	\$14,146.20	100%
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, 2013

* Projects in blue were active projects during Fiscal Year 2013

LOCATION/DESCRIPTION	Original	Revised	Expended Amount	%
	Budget	Budget	To Date	Complete
PARKING MODIFICATIONS	\$897,159	\$621,172	\$39,928.60	6%
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: LIGHTING RETROFIT	\$877,651	\$698,372	\$698,370.48	100%
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	\$219,957	\$219,955.06	100%
PRINTER/COPIER/DUPLICATOR REPLACEMENT	\$0	\$44,645	\$44,340.00	99%
DISTRICT SERVER REPLACEMENT	\$0	\$10,000	\$0.00	0%
REPL OBSOLETE TEACHER COMPUTING DEVICES	\$0	\$73,980	\$73,979.02	100%
MAINTAIN DISTRICT NETWORK	\$0	\$13,500	\$0.00	0%
AUDIO VISUAL EQUIPMENT	\$0	\$163,347	\$163,346.08	100%
INTERACTIVE CLASSROOM DEVICES	\$0	\$148,823	\$144,452.00	97%
ACCESS CONTROL	\$0	\$3,200	\$2,849.00	89%
SURVEILLANCE CAMERAS	\$0	\$28,753	\$28,752.96	100%
GROWTH AND REPLACEMENT F&E	\$0	\$62,485	\$12,483.86	20%
TEXTBOOKS/INSTRUCTIONAL MATERIALS	\$0	\$145,250	\$145,249.78	100%
TOTAL MOUNTAIN VIEW ELEMENTARY	\$2,083,632	\$2,426,425	\$1,766,646.21	73%
MT BETHEL ES				
SAFE LOCK AND KEY	\$0	\$1,655	\$1,654.89	100%
FENCE AT SIGN	\$0	\$34,738	\$0.00	0%
ADA RESTROOM PARTITION	\$0	\$600	\$0.00	0%
RESURFACE PARKING AREAS AND DRIVES	\$876,242	\$587,945	\$445,786.24	76%
PLAYGROUND EQUIPMENT	\$183,750	\$170,896	\$102,400.55	60%
GYM FLOORING	\$398,797	\$17,572	\$17,571.43	100%
PAINTING AND FLOORING	\$353,772	\$558,736	\$0.00	0%
MAINTENANCE RENOVATIONS INCLUDING: INSTALL NEW SHUT OFF VALVES	\$620,579	\$496,080	\$260,696.96	53%
SPRINKLER (FIRE SUPPRESSION)				
REPLACE TRANSFER SWITCH				
LIGHTING RETROFIT				
MUSIC RISERS AND SHELLS	\$0	\$7,380	\$7,380.00	100%
OBsolete WORKSTATION REPLACEMENT	\$0	\$148,526	\$148,524.99	100%
PRINTER/COPIER/DUPLICATOR REPLACEMENT	\$0	\$38,235	\$38,235.00	100%
DISTRICT SERVER REPLACEMENT	\$0	\$10,000	\$8,124.59	81%
REPL OBSOLETE TEACHER COMPUTING DEVICES	\$0	\$89,491	\$89,490.75	100%
MAINTAIN DISTRICT NETWORK	\$0	\$13,500	\$0.00	0%
AUDIO VISUAL EQUIPMENT	\$0	\$189,942	\$189,941.67	100%
INTERACTIVE CLASSROOM DEVICES	\$0	\$90,170	\$85,619.00	95%
ACCESS CONTROL	\$0	\$3,200	\$2,849.00	89%
SURVEILLANCE CAMERAS	\$0	\$30,420	\$30,419.13	100%
GROWTH AND REPLACEMENT F&E	\$0	\$4,416	\$4,415.22	100%
TEXTBOOKS/INSTRUCTIONAL MATERIALS	\$0	\$166,536	\$166,535.72	100%
TOTAL MT BETHEL ELEMENTARY	\$2,433,140	\$2,660,038	\$1,599,645.14	60%
MURDOCK ES				
SAFE LOCK AND KEY	\$0	\$1,655	\$1,654.89	100%
FENCING	\$0	\$960	\$960.00	100%
RESTROOM MODIFICATIONS	\$349,989	\$367,819	\$174,039.91	47%
HAZARDOUS MATERIALS ABATEMENT	\$612,500	\$474,389	\$1,050.80	0%
PLAYGROUND EQUIPMENT	\$122,500	\$182,329	\$49,908.67	27%
FLOORING	\$324,465	\$261,630	\$261,628.23	100%
REPLACE WALK-IN COOLER	\$122,500	\$0	\$0.00	0%
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	\$203,779	\$203,777.91	100%
PRINTER/COPIER/DUPLICATOR REPLACEMENT	\$0	\$59,778	\$58,863.00	98%
DISTRICT SERVER REPLACEMENT	\$0	\$10,000	\$0.00	0%
REPL OBSOLETE TEACHER COMPUTING DEVICES	\$0	\$79,946	\$79,945.07	100%
MAINTAIN DISTRICT NETWORK	\$0	\$1,500	\$0.00	0%
AUDIO VISUAL EQUIPMENT	\$0	\$228,448	\$228,447.20	100%
INTERACTIVE CLASSROOM DEVICES	\$0	\$102,813	\$98,262.00	96%
ACCESS CONTROL	\$0	\$3,200	\$2,849.00	89%
SURVEILLANCE CAMERAS	\$0	\$26,487	\$26,486.21	100%
GROWTH AND REPLACEMENT F&E	\$0	\$3,376	\$3,234.22	96%
TEXTBOOKS/INSTRUCTIONAL MATERIALS	\$0	\$165,347	\$165,346.96	100%
TOTAL MURDOCK ELEMENTARY	\$3,828,525	\$3,828,517	\$3,011,512.03	79%
NICHOLSON ES				
ADA PLAYScape	\$0	\$50,192	\$50,191.03	100%
SAFE LOCK AND KEY	\$0	\$1,655	\$1,654.89	100%
MAINTENANCE RENOVATIONS INCLUDING: REPLACE FLOORING IN WALK-IN COOLER	\$937,614	\$727,266	\$356,656.86	49%
REPLACE MEDIA CENTER SHELVING				
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	\$36,870	\$36,869.05	100%
PRINTER/COPIER/DUPLICATOR REPLACEMENT	\$0	\$44,950	\$44,340.00	99%
DISTRICT SERVER REPLACEMENT	\$0	\$10,000	\$0.00	0%
REPL OBSOLETE TEACHER COMPUTING DEVICES	\$0	\$53,695	\$53,694.45	100%
MAINTAIN DISTRICT NETWORK	\$0	\$12,100	\$10,445.43	86%
AUDIO VISUAL EQUIPMENT	\$0	\$120,060	\$120,059.52	100%
INTERACTIVE CLASSROOM DEVICES	\$0	\$100,044	\$95,493.00	95%

SPLOST 3 (SPECIAL PURPOSE LOCAL OPTION SALES TAX) PROJECTS

From Inception through June 30, 2013

* Projects in blue were active projects during Fiscal Year 2013

LOCATION/DESCRIPTION	Original	Revised	Expended Amount	%
	Budget	Budget	To Date	Complete
ACCESS CONTROL	\$0	\$3,200	\$2,849.00	89%
SURVEILLANCE CAMERAS	\$0	\$25,923	\$25,922.87	100%
GROWTH AND REPLACEMENT F&E	\$0	\$7,021	\$6,878.79	98%
TEXTBOOKS/INSTRUCTIONAL MATERIALS	\$0	\$107,097	\$107,096.12	100%
TOTAL NICHOLSON ELEMENTARY	\$937,614	\$1,305,529	\$917,607.01	70%
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	\$1,708,779	\$1,599,468.16	94%
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	\$183,571	\$183,570.34	100%
PRINTER/COPIER/DUPLICATOR REPLACEMENT	\$0	\$22,941	\$22,941.00	100%
DISTRICT SERVER REPLACEMENT	\$0	\$10,000	\$8,124.59	81%
REPL OBSOLETE TEACHER COMPUTING DEVICES	\$0	\$77,559	\$77,558.65	100%
MAINTAIN DISTRICT NETWORK	\$0	\$11,500	\$9,954.00	87%
AUDIO VISUAL EQUIPMENT	\$0	\$169,504	\$169,503.20	100%
INTERACTIVE CLASSROOM DEVICES	\$0	\$127,547	\$122,995.72	96%
ACCESS CONTROL	\$0	\$3,200	\$2,849.00	89%
SURVEILLANCE CAMERAS	\$0	\$0	\$0.00	0%
GROWTH AND REPLACEMENT F&E	\$0	\$15,168	\$15,057.63	99%
TEXTBOOKS/INSTRUCTIONAL MATERIALS	\$0	\$135,237	\$135,236.14	100%
TOTAL NICKAJACK ELEMENTARY	\$3,006,933	\$2,497,046	\$2,379,298.63	95%
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%
ADDITIONS/MODIF/RENOV INCLUDING:	\$29,122,749	\$18,223,755	\$18,064,703.06	99%
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	\$55,147	\$51,806.11	94%
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	\$651,359	\$651,358.77	100%
PRINTER/COPIER/DUPLICATOR REPLACEMENT	\$0	\$211,605	\$202,010.10	95%
DISTRICT SERVER REPLACEMENT	\$0	\$10,000	\$8,448.93	84%
REPL OBSOLETE TEACHER COMPUTING DEVICES	\$0	\$194,494	\$194,493.23	100%
MAINTAIN DISTRICT NETWORK	\$0	\$1,500	\$1,433.25	96%
AUDIO VISUAL EQUIPMENT	\$0	\$338,834	\$338,833.23	100%
INTERACTIVE CLASSROOM DEVICES	\$0	\$260,346	\$255,790.00	98%
SURVEILLANCE CAMERAS	\$0	\$4,945	\$4,945.00	100%
GROWTH AND REPLACEMENT F&E	\$0	\$45,853	\$45,767.39	100%
PE/ATHLETIC FAC UPGR/ARTIFICIAL TURF	\$0	\$774,512	\$739,109.62	95%
TEXTBOOKS/INSTRUCTIONAL MATERIALS	\$0	\$412,420	\$391,199.86	95%
TOTAL NORTH COBB HIGH	\$29,811,178	\$21,474,189	\$21,239,316.00	99%
NORTON PARK ES				
SAFE LOCK AND KEY	\$0	\$1,655	\$1,654.89	100%
ADA WATER HEATER	\$0	\$600	\$461.44	77%
ADDITIONS/MODIF/RENOV INCLUDING:	\$1,010,647	\$793,302	\$2,125.16	0%
KITCHEN AND ENTRY MODIFICATIONS				
PLAYGROUND EQUIPMENT				
SOUND SYSTEM FOR MUSIC ROOM				
HVAC AND SPRINKLER (FIRE SUPPRESSION)	\$913,362	\$931,216	\$931,214.80	100%
MUSIC RISERS AND SHELLS	\$0	\$7,380	\$7,380.00	100%
OBsolete WORKSTATION REPLACEMENT	\$0	\$88,103	\$88,101.81	100%
PRINTER/COPIER/DUPLICATOR REPLACEMENT	\$0	\$38,235	\$33,525.56	88%
DISTRICT SERVER REPLACEMENT	\$0	\$10,000	\$0.00	0%
REPL OBSOLETE TEACHER COMPUTING DEVICES	\$0	\$79,946	\$79,945.07	100%
MAINTAIN DISTRICT NETWORK	\$0	\$13,500	\$2,643.65	20%
AUDIO VISUAL EQUIPMENT	\$0	\$159,107	\$159,106.78	100%
INTERACTIVE CLASSROOM DEVICES	\$0	\$145,119	\$140,568.00	97%
ACCESS CONTROL	\$0	\$3,200	\$2,849.00	89%
SURVEILLANCE CAMERAS	\$0	\$27,452	\$27,451.77	100%
GROWTH AND REPLACEMENT F&E	\$0	\$10,276	\$6,105.22	59%
TEXTBOOKS/INSTRUCTIONAL MATERIALS	\$0	\$148,688	\$148,687.88	100%
TOTAL NORTON PARK ELEMENTARY	\$1,924,009	\$2,457,779	\$1,631,821.03	66%
OAKWOOD SCHOOL				
ADD FENCE AND GATE	\$0	\$5,920	\$5,920.00	100%

SPLOST 3 (SPECIAL PURPOSE LOCAL OPTION SALES TAX) PROJECTS

From Inception through June 30, 2013

* Projects in blue were active projects during Fiscal Year 2013

LOCATION/DESCRIPTION	Original	Revised	Expended Amount	%
	Budget	Budget	To Date	Complete
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	\$601,067	\$0.00	0%
CALCULATORS	\$0	\$750	\$750.00	100%
OBSOLETE WORKSTATION REPLACEMENT	\$0	\$154,671	\$130,743.87	85%
PRINTER/COPIER/DUPLICATOR REPLACEMENT	\$0	\$38,235	\$38,235.00	100%
DISTRICT SERVER REPLACEMENT	\$0	\$10,000	\$7,598.94	76%
REPL OBSOLETE TEACHER COMPUTING DEVICES	\$0	\$13,126	\$13,125.31	100%
MAINTAIN DISTRICT NETWORK	\$0	\$13,500	\$0.00	0%
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	\$14,583	\$10,672.00	73%
SURVEILLANCE CAMERAS	\$0	\$2,275	\$2,275.00	100%
GROWTH AND REPLACEMENT F&E	\$0	\$27,281	\$25,942.16	95%
TEXTBOOKS/INSTRUCTIONAL MATERIALS	\$0	\$12,339	\$9,934.19	81%
TOTAL OAKWOOD SCHOOL	\$772,510	\$1,002,033	\$353,481.68	35%
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 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	\$5,565,776	\$216,430.67	4%
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	\$632,040	\$627,823.86	99%
PRINTER/COPIER/DUPLICATOR REPLACEMENT	\$0	\$265,600	\$256,310.10	97%
DISTRICT SERVER REPLACEMENT	\$0	\$10,000	\$8,448.93	84%
REPL OBSOLETE TEACHER COMPUTING DEVICES	\$0	\$171,823	\$171,822.24	100%
MAINTAIN DISTRICT NETWORK	\$0	\$1,500	\$0.00	0%
REPLACE/ENHANCE PHONE SYSTEM	\$0	\$40,439	\$40,438.06	100%
AUDIO VISUAL EQUIPMENT	\$0	\$328,829	\$328,828.95	100%
INTERACTIVE CLASSROOM DEVICES	\$0	\$181,009	\$176,207.00	97%
SURVEILLANCE CAMERAS	\$0	\$169,180	\$25,957.25	15%
GROWTH AND REPLACEMENT F&E	\$0	\$124,366	\$117,889.47	95%
PE/ATHLETIC FAC UPGR/ARTIFICIAL TURF	\$0	\$774,512	\$770,991.83	100%
TEXTBOOKS/INSTRUCTIONAL MATERIALS	\$0	\$324,940	\$306,799.91	94%
TOTAL OSBORNE HIGH	\$7,299,608	\$8,693,469	\$3,151,399.09	36%
PALMER 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 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	\$155,265	\$155,264.94	100%
PRINTER/COPIER/DUPLICATOR REPLACEMENT	\$0	\$59,778	\$58,863.00	98%
DISTRICT SERVER REPLACEMENT	\$0	\$10,000	\$7,598.94	76%
REPL OBSOLETE TEACHER COMPUTING DEVICES	\$0	\$81,168	\$81,167.28	100%
MAINTAIN DISTRICT NETWORK	\$0	\$1,500	\$0.00	0%
AUDIO VISUAL EQUIPMENT	\$0	\$231,883	\$231,882.37	100%
INTERACTIVE CLASSROOM DEVICES	\$0	\$133,908	\$129,548.00	97%
ACCESS CONTROL	\$0	\$30,000	\$0.00	0%
SURVEILLANCE CAMERAS	\$0	\$1,350	\$1,350.00	100%
GROWTH AND REPLACEMENT F&E	\$0	\$7,263	\$7,218.88	99%
TEXTBOOKS/INSTRUCTIONAL MATERIALS	\$0	\$210,801	\$208,373.46	99%
TOTAL PALMER MIDDLE	\$63,477	\$982,901	\$892,013.56	91%
PEBBLEBROOK HS				
CHORAL EQUIP 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	\$44,000	\$40,810.30	93%
ADA FLOORING	\$0	\$1,587	\$1,586.43	100%
REPLACE TRACK FENCING	\$0	\$3,617	\$3,617.00	100%

SPLOST 3 (SPECIAL PURPOSE LOCAL OPTION SALES TAX) PROJECTS

From Inception through June 30, 2013

* Projects in blue were active projects during Fiscal Year 2013

LOCATION/DESCRIPTION	Original	Revised	Expended Amount	%
	Budget	Budget	To Date	Complete
MODIFICATIONS/RENOVATIONS INCLUDING:	\$2,969,493	\$2,939,313	\$2,934,899.58	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 SOUND 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	\$497,217	\$497,216.79	100%
PRINTER/COPIER/DUPLICATOR REPLACEMENT	\$0	\$218,642	\$217,304.10	99%
DISTRICT SERVER REPLACEMENT	\$0	\$10,000	\$8,448.93	84%
REPL OBSOLETE TEACHER COMPUTING DEVICES	\$0	\$150,345	\$150,344.46	100%
MAINTAIN DISTRICT NETWORK	\$0	\$1,500	\$745.22	50%
REPLACE/ENHANCE PHONE SYSTEM	\$0	\$38,486	\$38,485.76	100%
AUDIO VISUAL EQUIPMENT	\$0	\$252,894	\$252,894.52	100%
INTERACTIVE CLASSROOM DEVICES	\$0	\$183,943	\$179,182.00	97%
SURVEILLANCE CAMERAS	\$0	\$175,803	\$173,687.44	99%
GROWTH AND REPLACEMENT F&E	\$0	\$124,498	\$123,425.95	99%
PE/ATHLETIC FAC UPGR/ARTIFICIAL TURF	\$0	\$778,512	\$773,137.24	99%
TEXTBOOKS/INSTRUCTIONAL MATERIALS	\$0	\$378,001	\$366,529.93	97%
TOTAL PEBBLEBROOK HIGH	\$3,300,243	\$6,405,660	\$6,369,614.55	99%
PICKETT'S MILLS				
SAFE LOCK AND KEY	\$0	\$752	\$751.51	100%
REPL OBSOLETE TEACHER COMPUTING DEVICES	\$0	\$80,832	\$80,830.28	100%
DISTRICT SERVER REPLACEMENT	\$0	\$10,000	\$0.00	0%
OBSOLETE WORKSTATION REPLACEMENT	\$0	\$60,854	\$60,853.71	100%
MAINTAIN DISTRICT NETWORK	\$0	\$1,500	\$0.00	0%
AUDIO VISUAL EQUIPMENT	\$0	\$192,183	\$192,183.00	100%
INTERACTIVE CLASSROOM DEVICES	\$0	\$84,777	\$80,226.00	95%
ACCESS CONTROL	\$0	\$4,400	\$4,049.00	92%
SURVEILLANCE CAMERAS	\$0	\$27,172	\$27,167.38	100%
GROWTH AND REPLACEMENT F&E	\$0	\$249	\$248.12	100%
TEXTBOOKS/INSTRUCTIONAL MATERIALS	\$0	\$141,978	\$141,977.37	100%
TOTAL PICKETT'S MILL ELEMENTARY	\$0	\$604,697	\$588,286.37	97%
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%
MEDIA CENTER RENOVATIONS	\$0	\$234,000	\$0.00	0%
ACCESS ROAD	\$0	\$55,000	\$0.00	0%
ART ROOM SINK	\$0	\$6,481	\$6,481.00	100%
ADDITIONS/MODIF/RENOV INCLUDING:	\$17,072.723	\$8,154.666	\$8,004.991.11	98%
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	\$206,418	\$206,417.36	100%
PRINTER/COPIER/DUPLICATOR REPLACEMENT	\$0	\$45,882	\$45,882.00	100%
DISTRICT SERVER REPLACEMENT	\$0	\$10,000	\$7,598.94	76%
REPL OBSOLETE TEACHER COMPUTING DEVICES	\$0	\$68,013	\$68,012.97	100%
MAINTAIN DISTRICT NETWORK	\$0	\$13,500	\$2,643.65	20%
AUDIO VISUAL EQUIPMENT	\$0	\$185,923	\$185,922.42	100%
INTERACTIVE CLASSROOM DEVICES	\$0	\$201,035	\$196,484.00	98%
ACCESS CONTROL	\$0	\$30,000	\$0.00	0%
SURVEILLANCE CAMERAS	\$0	\$2,275	\$2,275.00	100%
GROWTH AND REPLACEMENT F&E	\$0	\$15,038	\$15,037.09	100%
TEXTBOOKS/INSTRUCTIONAL MATERIALS	\$0	\$183,445	\$180,816.31	99%
TOTAL PINE MOUNTAIN MIDDLE	\$17,072.723	\$9,416,808	\$8,927,692.54	95%
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	\$666,870	\$0.00	0%
MUSIC RISERS AND SHELLS	\$0	\$1,364	\$1,364.00	100%
OBSOLETE WORKSTATION REPLACEMENT	\$0	\$119,869	\$119,868.32	100%
PRINTER/COPIER/DUPLICATOR REPLACEMENT	\$0	\$22,475	\$22,170.00	99%
DISTRICT SERVER REPLACEMENT	\$0	\$10,000	\$0.00	0%
REPL OBSOLETE TEACHER COMPUTING DEVICES	\$0	\$84,718	\$84,717.91	100%
MAINTAIN DISTRICT NETWORK	\$0	\$1,500	\$0.00	0%
AUDIO VISUAL EQUIPMENT	\$0	\$209,036	\$209,035.76	100%
INTERACTIVE CLASSROOM DEVICES	\$0	\$179,268	\$174,717.00	97%
ACCESS CONTROL	\$0	\$3,200	\$2,849.00	89%

SPLOST 3 (SPECIAL PURPOSE LOCAL OPTION SALES TAX) PROJECTS

From Inception through June 30, 2013

* Projects in blue were active projects during Fiscal Year 2013

LOCATION/DESCRIPTION	Original	Revised	Expended Amount	%
	Budget	Budget	To Date	Complete
SURVEILLANCE CAMERAS	\$0	\$26,298	\$26,293.81	100%
GROWTH AND REPLACEMENT F&E	\$0	\$8,614	\$8,362.98	97%
TEXTBOOKS/INSTRUCTIONAL MATERIALS	\$0	\$174,435	\$174,434.37	100%
TOTAL PITNER ELEMENTARY	\$926,767	\$1,555,444	\$871,610.04	56%
PITTS TRANSPORTATION CENTER				
RELOCATE FENCE	\$0	\$7,343	\$7,343.00	100%
ADDITIONS/MODIF/RENOV INCLUDING: BUS DRIVER TRAINING BUILDING ADDITION REPLACE OVERHEAD DOORS LIGHTING RETROFIT	\$1,864,099	\$1,658,265	\$1,655,427.73	100%
REPAVE BUS AND AUTO PARKING	\$1,085,350	\$1,334,759	\$1,334,757.91	100%
PRINTER/COPIER/DUPLICATOR REPLACEMENT	\$0	\$38,235	\$30,588.00	80%
MAINTAIN DISTRICT NETWORK	\$0	\$1,500	\$605.55	40%
DATA CENTER EQUIPMENT REFRESH	\$0	\$2,634	\$2,634.00	100%
REPLACE/ENHANCE PHONE SYSTEM	\$0	\$44,734	\$44,733.12	100%
BUSES, VEHICLES AND EQUIPMENT	\$24,000,000	\$19,096,533	\$17,812,581.15	93%
GROWTH AND REPLACEMENT F&E	\$0	\$22,200	\$22,095.48	100%
TOTAL PITTS TRANSPORTATION	\$26,949,449	\$22,206,203	\$20,910,765.94	94%
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%
ADDITIONS/MODIF/RENOV INCLUDING: CULINARY ARTS ADDITION CLASSROOM/KITCHEN/LOCKER ROOM MODIF MOVE FIELD IRRIGATION TO DOMESTIC REPLACE RETAINING WALL INTERIOR PAINTING REPLACE HVAC REPLACE EMERGENCY GENERATOR REPLACE FIRE ALARM SYSTEM ELECTRICAL SYSTEM UPGRADE	\$16,438,539	\$10,487,303	\$10,376,031.20	99%
DRIVEWAY MODIFICATIONS	\$1,311,975	\$1,017,642	\$0.00	0%
UPDATE LANGUAGE LAB EQUIPMENT	\$50,225	\$46,960	\$46,959.06	100%
FIRE SPRINKLER HEAD REPLACEMENT	\$3,822	\$2,482	\$2,481.60	100%
LAND ACQUISITION	\$0	\$1,000,000	\$17,596.00	2%
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	\$690,503	\$690,502.88	100%
PRINTER/COPIER/DUPLICATOR REPLACEMENT	\$0	\$96,334	\$88,847.10	92%
DISTRICT SERVER REPLACEMENT	\$0	\$10,000	\$8,974.58	90%
REPL OBSOLETE TEACHER COMPUTING DEVICES	\$0	\$143,186	\$143,185.20	100%
MAINTAIN DISTRICT NETWORK	\$0	\$11,500	\$3,852.00	33%
REPLACE/ENHANCE PHONE SYSTEM	\$0	\$34,582	\$34,581.16	100%
AUDIO VISUAL EQUIPMENT	\$0	\$280,437	\$280,436.51	100%
INTERACTIVE CLASSROOM DEVICES	\$0	\$210,317	\$205,344.00	98%
SURVEILLANCE CAMERAS	\$0	\$4,320	\$4,320.00	100%
GROWTH AND REPLACEMENT F&E	\$0	\$149,699	\$149,351.57	100%
PE/ATHLETIC FAC UPGR/ARTIFICIAL TURF	\$0	\$854,512	\$854,486.87	100%
TEXTBOOKS/INSTRUCTIONAL MATERIALS	\$0	\$353,028	\$336,730.85	95%
TOTAL POPE HIGH	\$17,804,561	\$15,777,239	\$13,628,111.61	86%
POWDER SPRINGS ES				
SAFE LOCK AND KEY	\$0	\$1,655	\$1,654.89	100%
REPAVE AND ADD PARKING	\$514,500	\$364,518	\$364,517.58	100%
MODIFICATIONS/RENOVATIONS INCLUDING: ADD CLINIC DOOR RENOVATE RETENTION POND PLAYGROUND EQUIPMENT PROVIDE NEW SITE SIGN WITH MESSAGEBOARD REPLACE HVAC REPLACE FIRE ALARM SYSTEM REPLACE PARKING LOT LIGHTING	\$3,169,180	\$2,427,857	\$25,652.51	1%
FIRE SPRINKLER HEAD REPLACEMENT	\$58,653	\$8,723	\$8,723.00	100%
MUSIC RISERS AND SHELLS	\$0	\$4,920	\$4,920.00	100%
OBSOLETE WORKSTATION REPLACEMENT	\$0	\$86,346	\$86,344.63	100%
PRINTER/COPIER/DUPLICATOR REPLACEMENT	\$0	\$52,131	\$51,216.00	98%
DISTRICT SERVER REPLACEMENT	\$0	\$10,000	\$0.00	0%
REPL OBSOLETE TEACHER COMPUTING DEVICES	\$0	\$82,332	\$82,331.49	100%
MAINTAIN DISTRICT NETWORK	\$0	\$13,500	\$0.00	0%
AUDIO VISUAL EQUIPMENT	\$0	\$164,937	\$164,936.37	100%
INTERACTIVE CLASSROOM DEVICES	\$0	\$157,859	\$153,308.00	97%
ACCESS CONTROL	\$0	\$3,200	\$2,849.00	89%
SURVEILLANCE CAMERAS	\$0	\$30,491	\$30,490.81	100%
GROWTH AND REPLACEMENT F&E	\$0	\$37,208	\$35,938.88	97%
TEXTBOOKS/INSTRUCTIONAL MATERIALS	\$0	\$148,778	\$148,777.49	100%
TOTAL POWDER SPRINGS ELEMENTARY	\$3,742,333	\$3,594,455	\$1,161,660.65	32%
POWERS FERRY ES				
SAFE LOCK AND KEY	\$0	\$1,655	\$1,654.89	100%
MAINTENANCE RENOVATIONS INCLUDING: ADD FRONT SIDEWALK RENOVATE RETENTION POND	\$657,886	\$492,503	\$492,501.96	100%

SPLOST 3 (SPECIAL PURPOSE LOCAL OPTION SALES TAX) PROJECTS

From Inception through June 30, 2013

* Projects in blue were active projects during Fiscal Year 2013

LOCATION/DESCRIPTION	Original	Revised	Expended Amount	%
	Budget	Budget	To Date	Complete
INSTALL PERIMETER FENCE				
PLAYGROUND EQUIPMENT				
ADD RAILING ALONG BUS LOOP				
SPRINKLER (FIRE SUPPRESSION)				
REPLACE CLOCK SYSTEM WITH GPS				
LIGHTING RETROFIT				
MUSIC RISERS AND SHELLS	\$0	\$4,920	\$4,920.00	100%
OBsolete WORKSTATION REPLACEMENT	\$0	\$78,039	\$78,037.61	100%
PRINTER/COPIER/DUPLICATOR REPLACEMENT	\$0	\$37,464	\$37,464.00	100%
DISTRICT SERVER REPLACEMENT	\$0	\$10,000	\$8,124.59	81%
REPL OBSOLETE TEACHER COMPUTING DEVICES	\$0	\$71,593	\$71,592.60	100%
MAINTAIN DISTRICT NETWORK	\$0	\$1,500	\$0.00	0%
AUDIO VISUAL EQUIPMENT	\$0	\$110,813	\$110,812.14	100%
INTERACTIVE CLASSROOM DEVICES	\$0	\$80,253	\$75,702.00	94%
ACCESS CONTROL	\$0	\$3,200	\$2,848.00	89%
SURVEILLANCE CAMERAS	\$0	\$26,775	\$26,774.17	100%
GROWTH AND REPLACEMENT F&E	\$0	\$19,876	\$19,752.09	99%
TEXTBOOKS/INSTRUCTIONAL MATERIALS	\$0	\$103,408	\$103,407.57	100%
TOTAL POWERS FERRY ELEMENTARY	\$657,886	\$1,041,999	\$1,033,591.62	99%
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	\$414,356	\$434,801	\$434,799.60	100%
LIGHTING REPAIRS	\$14,700	\$0	\$0.00	0%
OBsolete WORKSTATION REPLACEMENT	\$0	\$102,902	\$102,900.57	100%
PRINTER/COPIER/DUPLICATOR REPLACEMENT	\$0	\$52,131	\$51,216.00	98%
DISTRICT SERVER REPLACEMENT	\$0	\$10,000	\$0.00	0%
REPL OBSOLETE TEACHER COMPUTING DEVICES	\$0	\$69,207	\$69,206.18	100%
MAINTAIN DISTRICT NETWORK	\$0	\$1,500	\$0.00	0%
AUDIO VISUAL EQUIPMENT	\$0	\$199,535	\$199,534.85	100%
INTERACTIVE CLASSROOM DEVICES	\$0	\$170,932	\$166,381.00	97%
ACCESS CONTROL	\$0	\$3,200	\$2,849.00	89%
SURVEILLANCE CAMERAS	\$0	\$30,292	\$30,291.78	100%
GROWTH AND REPLACEMENT F&E	\$0	\$8,538	\$8,537.04	100%
TEXTBOOKS/INSTRUCTIONAL MATERIALS	\$0	\$153,831	\$153,830.82	100%
TOTAL RIVERSIDE INTERMEDIATE	\$896,148	\$1,267,525	\$1,250,202.68	99%
RIVERSIDE PRIMARY SCHOOL				
SAFE LOCK AND KEY	\$0	\$1,248	\$1,248.20	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	\$122,030	\$122,029.08	100%
PRINTER/COPIER/DUPLICATOR REPLACEMENT	\$0	\$37,769	\$37,464.00	99%
DISTRICT SERVER REPLACEMENT	\$0	\$10,000	\$8,124.59	81%
REPL OBSOLETE TEACHER COMPUTING DEVICES	\$0	\$73,503	\$73,502.48	100%
MAINTAIN DISTRICT NETWORK	\$0	\$1,500	\$0.00	0%
AUDIO VISUAL EQUIPMENT	\$0	\$113,274	\$113,273.10	100%
INTERACTIVE CLASSROOM DEVICES	\$0	\$49,199	\$44,648.00	91%
ACCESS CONTROL	\$0	\$3,200	\$2,849.00	89%
SURVEILLANCE CAMERAS	\$0	\$25,179	\$25,178.55	100%
GROWTH AND REPLACEMENT F&E	\$0	\$12,731	\$12,727.74	100%
TEXTBOOKS/INSTRUCTIONAL MATERIALS	\$0	\$83,823	\$83,822.54	100%
TOTAL RIVERSIDE PRIMARY	\$323,888	\$631,771	\$623,181.61	99%
ROCKY MOUNT ES				
ADA KINDERGARTEN RESTROOM	\$0	\$7,283	\$7,282.26	100%
SAFE LOCK AND KEY	\$0	\$1,655	\$1,654.89	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	\$903,154	\$0.00	0%
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	\$84,525	\$84,523.90	100%
PRINTER/COPIER/DUPLICATOR REPLACEMENT	\$0	\$37,769	\$37,464.00	99%
DISTRICT SERVER REPLACEMENT	\$0	\$10,000	\$0.00	0%
REPL OBSOLETE TEACHER COMPUTING DEVICES	\$0	\$58,468	\$58,467.29	100%
MAINTAIN DISTRICT NETWORK	\$0	\$13,500	\$8,167.65	61%
AUDIO VISUAL EQUIPMENT	\$0	\$143,398	\$143,397.70	100%
INTERACTIVE CLASSROOM DEVICES	\$0	\$106,540	\$101,989.00	96%
ACCESS CONTROL	\$0	\$3,200	\$2,849.00	89%
SURVEILLANCE CAMERAS	\$0	\$29,489	\$29,488.06	100%
GROWTH AND REPLACEMENT F&E	\$0	\$32,610	\$32,609.12	100%
TEXTBOOKS/INSTRUCTIONAL MATERIALS	\$0	\$113,798	\$113,797.03	100%
TOTAL ROCKY MOUNT ELEMENTARY	\$1,611,065	\$1,821,227	\$897,526.60	49%
ROSE GARDEN SCHOOL				
REPAVE BACK PARKING LOT	\$49,000	\$42,007	\$7,322.04	17%
MAINTENANCE RENOVATIONS INCLUDING: SPRINKLER (FIRE SUPPRESSION) REPLACE FIRE ALARM SYSTEM LIGHTING RETROFIT	\$323,663	\$252,530	\$0.00	0%
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%

SPLOST 3 (SPECIAL PURPOSE LOCAL OPTION SALES TAX) PROJECTS

From Inception through June 30, 2013

* Projects in blue were active projects during Fiscal Year 2013

LOCATION/DESCRIPTION	Original	Revised	Expended Amount	%
	Budget	Budget	To Date	Complete
REPLACE/ENHANCE PHONE SYSTEM	\$0	\$27,944	\$27,943.34	100%
TOTAL ROSE GARDEN SCHOOL	\$372,663	\$337,684	\$48,968.38	15%
RUSSELL ES				
ADA DOOR MODIFICATIONS	\$0	\$23,142	\$23,141.73	100%
SAFE LOCK AND KEY	\$0	\$1,655	\$1,654.89	100%
MAINTENANCE RENOVATIONS INCLUDING: ENCLOSE WALKWAY	\$779,802	\$844,052	\$844,051.03	100%
PLAYGROUND EQUIPMENT				
SPRINKLER (FIRE SUPPRESSION)				
REPLACE CLOCK SYSTEM WITH GPS				
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	\$132,349	\$132,348.16	100%
PRINTER/COPIER/DUPLICATOR REPLACEMENT	\$0	\$54,532	\$47,350.78	87%
DISTRICT SERVER REPLACEMENT	\$0	\$10,000	\$0.00	0%
REPL OBSOLETE TEACHER COMPUTING DEVICES	\$0	\$73,980	\$73,979.02	100%
MAINTAIN DISTRICT NETWORK	\$0	\$13,500	\$8,270.96	61%
AUDIO VISUAL EQUIPMENT	\$0	\$203,147	\$203,146.44	100%
INTERACTIVE CLASSROOM DEVICES	\$0	\$151,233	\$147,679.00	98%
ACCESS CONTROL	\$0	\$9,200	\$8,747.50	95%
SURVEILLANCE CAMERAS	\$0	\$30,165	\$30,164.63	100%
GROWTH AND REPLACEMENT F&E	\$0	\$6,579	\$6,578.16	100%
TEXTBOOKS/INSTRUCTIONAL MATERIALS	\$0	\$137,204	\$137,203.99	100%
TOTAL RUSSELL ELEMENTARY	\$786,539	\$1,702,708	\$1,676,284.75	98%
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	\$1,421,447	\$734,442	\$734,441.89	100%
PLAYGROUND EQUIPMENT				
FLOORING				
PAINTING				
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	\$94,102	\$94,100.40	100%
PRINTER/COPIER/DUPLICATOR REPLACEMENT	\$0	\$59,473	\$51,987.00	87%
DISTRICT SERVER REPLACEMENT	\$0	\$10,000	\$8,124.59	81%
REPL OBSOLETE TEACHER COMPUTING DEVICES	\$0	\$91,878	\$91,877.17	100%
MAINTAIN DISTRICT NETWORK	\$0	\$13,500	\$10,591.96	78%
AUDIO VISUAL EQUIPMENT	\$0	\$177,035	\$177,034.24	100%
INTERACTIVE CLASSROOM DEVICES	\$0	\$159,881	\$155,330.00	97%
ACCESS CONTROL	\$0	\$3,200	\$2,848.00	89%
SURVEILLANCE CAMERAS	\$0	\$28,209	\$28,208.15	100%
GROWTH AND REPLACEMENT F&E	\$0	\$20,973	\$20,971.83	100%
TEXTBOOKS/INSTRUCTIONAL MATERIALS	\$0	\$176,991	\$176,990.30	100%
TOTAL SANDERS ELEMENTARY	\$1,446,584	\$1,644,553	\$1,627,374.42	99%
SANDERS ROAD FLEET MAINTENANCE				
MAINTENANCE RENOVATIONS INCLUDING: PAVE BUS AND AUTO PARKING	\$1,016,750	\$796,048	\$796,047.08	100%
ADD BUS PARKING				
CONNECT TO SEWER LINE/REMOVE SEPTIC				
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	\$35,951	\$35,814.13	100%
TOTAL SANDERS ROAD FLEET MAINTENANCE	\$1,415,981	\$1,009,245	\$1,007,605.34	100%
SEDALIA PARK ES				
SAFE LOCK AND KEY	\$0	\$1,248	\$1,248.20	100%
MAINTENANCE RENOVATIONS INCLUDING: PAINTING	\$1,037,394	\$503,017	\$503,016.39	100%
ADD EXTERIOR SPEAKERS				
LIGHTING RETROFIT				
PROVIDE FRONT ENTRY LIGHTING				
PROVIDE LIGHTED CANOPIES				
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	\$104,933	\$104,932.29	100%
PRINTER/COPIER/DUPLICATOR REPLACEMENT	\$0	\$67,425	\$67,425.00	100%
DISTRICT SERVER REPLACEMENT	\$0	\$10,000	\$0.00	0%
REPL OBSOLETE TEACHER COMPUTING DEVICES	\$0	\$87,105	\$87,104.33	100%
MAINTAIN DISTRICT NETWORK	\$0	\$13,500	\$2,643.65	20%
AUDIO VISUAL EQUIPMENT	\$0	\$176,580	\$176,579.47	100%
INTERACTIVE CLASSROOM DEVICES	\$0	\$133,520	\$128,969.00	97%
ACCESS CONTROL	\$0	\$3,200	\$2,849.00	89%
SURVEILLANCE CAMERAS	\$0	\$31,971	\$31,970.61	100%
GROWTH AND REPLACEMENT F&E	\$0	\$10,325	\$10,323.59	100%
TEXTBOOKS/INSTRUCTIONAL MATERIALS	\$0	\$144,558	\$144,557.63	100%
TOTAL SEDALIA PARK ELEMENTARY	\$1,057,753	\$1,303,731	\$1,277,968.16	98%
SHALLOWFORD FALLS ES				
SAFE LOCK AND KEY	\$0	\$1,655	\$1,654.89	100%
SAFETY FENCE	\$0	\$11,200	\$11,166.20	100%
ADD PARKING	\$147,000	\$114,021	\$0.00	0%
FLOORING	\$430,985	\$334,297	\$0.00	0%
MEDIA CENTER SHELVING	\$36,750	\$8,800	\$8,800.00	100%
LIGHTING RETROFIT	\$284,812	\$220,917	\$121,422.23	55%
OBSOLETE WORKSTATION REPLACEMENT	\$0	\$113,614	\$113,612.65	100%
PRINTER/COPIER/DUPLICATOR REPLACEMENT	\$0	\$76,004	\$75,699.00	100%

SPLOST 3 (SPECIAL PURPOSE LOCAL OPTION SALES TAX) PROJECTS

From Inception through June 30, 2013

* Projects in blue were active projects during Fiscal Year 2013

LOCATION/DESCRIPTION	Original	Revised	Expended Amount	%
	Budget	Budget	To Date	Complete
DISTRICT SERVER REPLACEMENT	\$0	\$10,000	\$0.00	0%
REPL OBSOLETE TEACHER COMPUTING DEVICES	\$0	\$63,241	\$63,240.13	100%
MAINTAIN DISTRICT NETWORK	\$0	\$11,500	\$4,339.65	38%
AUDIO VISUAL EQUIPMENT	\$0	\$199,173	\$199,172.49	100%
INTERACTIVE CLASSROOM DEVICES	\$0	\$93,564	\$89,013.00	95%
ACCESS CONTROL	\$0	\$3,200	\$2,849.00	89%
SURVEILLANCE CAMERAS	\$0	\$30,390	\$30,389.69	100%
GROWTH AND REPLACEMENT F&E	\$0	\$5,697	\$5,696.17	100%
TEXTBOOKS/INSTRUCTIONAL MATERIALS	\$0	\$124,927	\$124,926.83	100%
TOTAL SHALLOWFORD FALLS ELEMENTARY	\$899,547	\$1,422,200	\$851,981.93	60%
SIMPSON MS				
SAFE LOCK AND KEY	\$0	\$1,655	\$1,654.89	100%
ADDITIONS/MODIF/RENOV INCLUDING:	\$19,920,740	\$10,259,443	\$10,192,521.50	99%
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				
CALCULATORS	\$0	\$2,063	\$2,062.50	100%
MUSIC RISERS AND SHELLS	\$0	\$7,380	\$7,380.00	100%
OBSOLETE WORKSTATION REPLACEMENT	\$0	\$179,541	\$179,540.90	100%
PRINTER/COPIER/DUPLICATOR REPLACEMENT	\$0	\$36,693	\$29,817.00	81%
DISTRICT SERVER REPLACEMENT	\$0	\$10,000	\$0.00	0%
REPL OBSOLETE TEACHER COMPUTING DEVICES	\$0	\$76,366	\$76,365.44	100%
MAINTAIN DISTRICT NETWORK	\$0	\$11,500	\$8,478.48	74%
AUDIO VISUAL EQUIPMENT	\$0	\$190,682	\$190,681.63	100%
INTERACTIVE CLASSROOM DEVICES	\$0	\$117,228	\$112,677.00	96%
ACCESS CONTROL	\$0	\$34,000	\$0.00	0%
SURVEILLANCE CAMERAS	\$0	\$600	\$600.00	100%
GROWTH AND REPLACEMENT F&E	\$0	\$37,379	\$37,378.59	100%
TEXTBOOKS/INSTRUCTIONAL MATERIALS	\$0	\$193,594	\$193,593.68	100%
TOTAL SIMPSON MIDDLE	\$19,920,740	\$11,158,124	\$11,032,751.61	99%
SKY VIEW ADMINISTRATION				
HAZARDOUS MATERIALS ABATEMENT	\$0	\$292,296	\$172,419.37	59%
SPECIAL ED EQUIPMENT	\$0	\$35,579	\$0.00	0%
PRINTER/COPIER/DUPLICATOR REPLACEMENT	\$0	\$915	\$0.00	0%
DISTRICT SERVER REPLACEMENT	\$0	\$10,000	\$7,598.94	76%
MAINTAIN DISTRICT NETWORK	\$0	\$1,500	\$0.00	0%
GROWTH AND REPLACEMENT F&E	\$0	\$2,400	\$2,351.36	98%
TOTAL SKY VIEW ADMINISTRATION	\$0	\$342,690	\$182,369.67	53%
SKY VIEW ES				
SAFE LOCK AND KEY	\$0	\$1,655	\$1,654.89	100%
ADD AND MODIFY EXTERIOR LIGHTING	\$6,989	\$0	\$0.00	N/A
ADD PARKING	\$107,187	\$0	\$0.00	N/A
REPLACE EXISTING FENCE	\$49,000	\$0	\$0.00	N/A
PLAYGROUND EQUIPMENT	\$122,500	\$0	\$0.00	N/A
REPLACE WINDOWS	\$137,200	\$0	\$0.00	N/A
REPLACE COOLER/FREEZER	\$220,500	\$0	\$0.00	N/A
SPRINKLER (FIRE SUPPRESSION)	\$369,484	\$0	\$0.00	N/A
REPLACE FIRE ALARM	\$52,343	\$0	\$0.00	N/A
LIGHTING RETROFIT	\$197,470	\$0	\$0.00	N/A
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:	\$5,472,621	\$4,244,924	\$25,024.45	1%
REPLACE PARTITIONS				
REPLACE AUDITORIUM SEATING				
PROVIDE WINDOW BLINDS				
REPLACE HVAC				
REPLACE EMERGENCY GENERATOR				
LIGHTING RETROFIT				
REPLACE STAGE LIGHTING SYSTEM				
REPLACE THEATER SOUND SYSTEM				
CALCULATORS	\$0	\$2,063	\$2,062.50	100%
OBSOLETE WORKSTATION REPLACEMENT	\$0	\$172,998	\$172,997.04	100%
PRINTER/COPIER/DUPLICATOR REPLACEMENT	\$0	\$38,235	\$38,235.00	100%
DISTRICT SERVER REPLACEMENT	\$0	\$10,000	\$0.00	0%
REPL OBSOLETE TEACHER COMPUTING DEVICES	\$0	\$100,230	\$100,229.64	100%

SPLOST 3 (SPECIAL PURPOSE LOCAL OPTION SALES TAX) PROJECTS

From Inception through June 30, 2013

* Projects in blue were active projects during Fiscal Year 2013

LOCATION/DESCRIPTION	Original	Revised	Expended Amount	%
	Budget	Budget	To Date	Complete
MAINTAIN DISTRICT NETWORK	\$0	\$1,500	\$0.00	0%
AUDIO VISUAL EQUIPMENT	\$0	\$222,790	\$222,789.69	100%
INTERACTIVE CLASSROOM DEVICES	\$0	\$129,675	\$124,994.00	96%
ACCESS CONTROL	\$0	\$31,000	\$0.00	0%
SURVEILLANCE CAMERAS	\$0	\$4,436	\$4,436.00	100%
GROWTH AND REPLACEMENT F&E	\$0	\$8,325	\$8,230.26	99%
TEXTBOOKS/INSTRUCTIONAL MATERIALS	\$0	\$188,162	\$186,487.11	99%
TOTAL SMITHA MIDDLE	\$5,472,621	\$5,174,495	\$905,641.08	18%
SMYRNA AREA REPLACEMENT ES				
NEW REPLACEMENT ELEMENTARY SCHOOL	\$28,170,146	\$23,639,654	\$21,401,617.20	91%
LAND ACQUISITION	\$0	\$8,361,465	\$8,361,464.58	100%
ACCESS CONTROL	\$0	\$3,200	\$2,849.00	89%
TOTAL SMYRNA AREA REPLACEMENT ELEMENTARY	\$28,170,146	\$32,004,319	\$29,765,930.78	93%
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	\$4,212,784	\$4,212,714.31	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	\$183,541	\$183,540.37	100%
PRINTER/COPIER/DUPLICATOR REPLACEMENT	\$0	\$68,357	\$68,052.00	100%
DISTRICT SERVER REPLACEMENT	\$0	\$10,000	\$8,124.59	81%
REPL OBSOLETE TEACHER COMPUTING DEVICES	\$0	\$114,549	\$114,548.16	100%
MAINTAIN DISTRICT NETWORK	\$0	\$11,500	\$6,529.79	57%
AUDIO VISUAL EQUIPMENT	\$0	\$235,092	\$235,091.94	100%
INTERACTIVE CLASSROOM DEVICES	\$0	\$123,622	\$117,416.00	95%
ACCESS CONTROL	\$0	\$5,700	\$2,849.00	50%
SURVEILLANCE CAMERAS	\$0	\$38,000	\$30,302.99	80%
GROWTH AND REPLACEMENT F&E	\$0	\$5,370	\$5,362.98	100%
TEXTBOOKS/INSTRUCTIONAL MATERIALS	\$0	\$184,074	\$184,073.01	100%
TOTAL SOPE CREEK ELEMENTARY	\$6,227,104	\$5,223,881	\$5,199,896.75	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%
ADDITIONS/MODIF/RENOV INCLUDING:	\$28,063,345	\$22,813,423	\$22,662,481.91	99%
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 SOUND EQUIPMENT	\$0	\$1,134	\$1,133.60	100%
CALCULATORS	\$0	\$3,375	\$3,375.00	100%
OBSOLETE WORKSTATION REPLACEMENT	\$0	\$522,072	\$522,071.28	100%
PRINTER/COPIER/DUPLICATOR REPLACEMENT	\$0	\$151,056	\$150,023.10	99%
DISTRICT SERVER REPLACEMENT	\$0	\$10,000	\$8,448.93	84%
REPL OBSOLETE TEACHER COMPUTING DEVICES	\$0	\$169,436	\$169,435.82	100%
MAINTAIN DISTRICT NETWORK	\$0	\$1,500	\$1,433.25	96%
REPLACE/ENHANCE PHONE SYSTEM	\$0	\$47,467	\$47,466.34	100%
AUDIO VISUAL EQUIPMENT	\$0	\$286,932	\$286,931.12	100%
INTERACTIVE CLASSROOM DEVICES	\$0	\$189,277	\$184,724.00	98%
SURVEILLANCE CAMERAS	\$0	\$3,113	\$3,112.44	100%
GROWTH AND REPLACEMENT F&E	\$0	\$82,261	\$77,463.38	94%
PE/ATHLETIC FAC UPGR/ARTIFICIAL TURF	\$0	\$774,512	\$748,180.25	97%
TEXTBOOKS/INSTRUCTIONAL MATERIALS	\$0	\$317,003	\$309,732.53	98%
TOTAL SOUTH COBB HIGH	\$28,519,045	\$25,607,538	\$25,410,989.85	99%
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	\$4,547	\$3,647.00	80%
ADDITIONS/MODIF/RENOV INCLUDING:	\$25,179,931	\$12,957,075	\$12,957,067.84	100%
PERFORMING ARTS ADDITION				
MODIFY CLASSROOMS/THEATER/KITCHEN				
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				

SPLOST 3 (SPECIAL PURPOSE LOCAL OPTION SALES TAX) PROJECTS

From Inception through June 30, 2013

* Projects in blue were active projects during Fiscal Year 2013

LOCATION/DESCRIPTION	Original	Revised	Expended Amount	%
	Budget	Budget	To Date	Complete
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	\$529,282	\$524,579.53	99%
PRINTER/COPIER/DUPLICATOR REPLACEMENT	\$0	\$206,097	\$205,791.88	100%
DISTRICT SERVER REPLACEMENT	\$0	\$10,000	\$8,448.93	84%
REPL OBSOLETE TEACHER COMPUTING DEVICES	\$0	\$156,311	\$156,310.51	100%
MAINTAIN DISTRICT NETWORK	\$0	\$1,500	\$0.00	0%
AUDIO VISUAL EQUIPMENT	\$0	\$250,110	\$250,109.88	100%
INTERACTIVE CLASSROOM DEVICES	\$0	\$65,110	\$60,559.00	93%
SURVEILLANCE CAMERAS	\$0	\$15,775	\$15,604.45	99%
GROWTH AND REPLACEMENT F&E	\$0	\$201,144	\$201,142.67	100%
PE/ATHLETIC FAC UPGR/ARTIFICIAL TURF	\$0	\$774,512	\$773,321.67	100%
TEXTBOOKS/INSTRUCTIONAL MATERIALS	\$0	\$275,800	\$270,417.05	98%
TOTAL SPRAYBERRY HIGH	\$25,333,056	\$15,642,021	\$15,621,756.91	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	\$755,834	\$0.00	0%
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	\$148,463	\$148,462.08	100%
PRINTER/COPIER/DUPLICATOR REPLACEMENT	\$0	\$44,950	\$44,340.00	99%
DISTRICT SERVER REPLACEMENT	\$0	\$10,000	\$0.00	0%
REPL OBSOLETE TEACHER COMPUTING DEVICES	\$0	\$93,071	\$93,070.38	100%
MAINTAIN DISTRICT NETWORK	\$0	\$1,500	\$0.00	0%
AUDIO VISUAL EQUIPMENT	\$0	\$183,015	\$183,014.32	100%
INTERACTIVE CLASSROOM DEVICES	\$0	\$106,822	\$102,271.00	96%
ACCESS CONTROL	\$0	\$3,200	\$2,849.00	89%
SURVEILLANCE CAMERAS	\$0	\$31,785	\$31,784.39	100%
GROWTH AND REPLACEMENT F&E	\$0	\$828	\$827.36	100%
TEXTBOOKS/INSTRUCTIONAL MATERIALS	\$0	\$139,602	\$139,601.91	100%
TOTAL STILL ELEMENTARY	\$970,841	\$1,567,332	\$794,482.31	51%
SYSTEMWIDE				
SPLOST 3 GENERAL CONTINGENCY	\$0	\$3,287,356	\$0.00	0%
UNDESIGNATED CLASSROOMS	\$14,588,963	\$5,000,000	\$0.00	0%
FIRE MARSHAL REQUIREMENTS	\$2,450,000	\$1,524,692	\$0.00	0%
IRRIGATION	\$122,500	\$94,877	\$0.00	0%
FOOD SERVICE EQUIPMENT	\$98,000	\$75,902	\$0.00	0%
LAND ACQUISITION	\$15,000,000	\$2,324,537	\$0.00	0%
BAND AND ORCHESTRA SOUND EQUIPMENT	\$307,000	\$0	\$0.00	N/A
CHORAL SOUND EQUIPMENT	\$144,825	\$0	\$0.00	N/A
SPECIAL EDUCATION EQUIPMENT	\$310,000	\$0	\$0.00	N/A
AUDIOLOGY EQUIPMENT	\$300,000	\$0	\$0.00	N/A
VISION EQUIPMENT	\$126,000	\$0	\$0.00	N/A
CALCULATORS	\$123,175	\$0	\$0.00	N/A
MUSIC RISERS AND SHELLS	\$225,000	\$0	\$0.00	N/A
OBSOLETE WORKSTATION REPLACEMENT	\$36,234,000	\$546,536	\$0.00	0%
PRINTER/COPIER/DUPLICATOR REPLACEMENT	\$10,000,000	\$323,537	\$0.00	0%
DISTRICT SERVER REPLACEMENT	\$2,000,000	\$497,000	\$0.00	0%
REPL OBSOLETE TEACHER COMPUTING DEVICES	\$13,000,000	\$0	\$0.00	0%
MAINTAIN DISTRICT NETWORK	\$4,000,000	\$2,254,900	\$0.00	0%
REPLACE/ENHANCE PHONE SYSTEM	\$2,000,000	\$0	\$0.00	0%
CENTRALIZED VIDEO DISTRIBUTION SYSTEM	\$2,000,000	\$1,000,000	\$0.00	0%
AUDIO VISUAL EQUIPMENT	\$18,000,000	\$122	\$0.00	0%
INTERACTIVE CLASSROOM DEVICES	\$14,000,000	\$101,540	\$0.00	0%
ACCESS CONTROL	\$3,000,000	\$498,234	\$0.00	0%
SECURITY FENCING/SIGNAGE/TRAFFIC CNTR	\$1,000,000	\$71,721	\$0.00	0%
SURVEILLANCE CAMERAS	\$5,000,000	\$1,013,747	\$0.00	0%
FOOD SERVICE UPGRADES	\$1,000,000	\$608,588	\$0.00	0%
EXPENSES INCIDENTAL TO CAPITAL PROJECTS	\$11,000,000	\$8,800,000	\$7,375,762.88	84%
GROWTH AND REPLACEMENT F&E	\$5,970,000	\$333,713	\$0.00	0%
RENOVATIONS FOR ADA	\$2,000,000	\$180,759	\$0.00	0%
MODIF/RENOV/FACILITY UPGRADES	\$1,000,000	\$66,522	\$0.00	0%
PROGRAM ADMINISTRATIVE COSTS	\$400,000	\$605,000	\$181,736.63	30%
ACCOUNTING AND DOCUMENT MGMT SYSTEMS	\$4,500,000	\$0	\$0.00	N/A
PE/ATHLETIC FAC UPGR/ARTIFICIAL TURF	\$16,000,000	\$13	\$0.00	0%
TEXTBOOKS/INSTRUCTIONAL MATERIALS	\$45,369,981	\$5,061,017	\$0.00	0%
TOTAL SYSTEMWIDE	\$231,269,444	\$34,270,313	\$7,557,499.51	22%
TAPPS				
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	\$748,943	\$0.00	0%
REFLOORING				
REKEYING				
MUSICAL INSTRUMENT CASEWORK				
CANOPY BETWEEN PODS				
REPLACE WALK IN COOLER AND SHELVING				
MAINTENANCE RENOVATIONS INCLUDING:	\$5,629,450	\$4,312,620	\$2,986,397.46	69%
REPLACE HVAC				
REPLACE WATER STORAGE TANK				

SPLOST 3 (SPECIAL PURPOSE LOCAL OPTION SALES TAX) PROJECTS

From Inception through June 30, 2013

* Projects in blue were active projects during Fiscal Year 2013

LOCATION/DESCRIPTION	Original	Revised	Expended Amount	%
	Budget	Budget	To Date	Complete
SPRINKLER (FIRE SUPPRESSION)				
REPLACE THEATER LIGHTING				
BAND AND ORCHESTRA SOUND 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	\$230,842	\$230,841.65	100%
PRINTER/COPIER/DPLICATOR REPLACEMENT	\$0	\$76,470	\$76,470.00	100%
DISTRICT SERVER REPLACEMENT	\$0	\$10,000	\$7,598.94	76%
REPL OBSOLETE TEACHER COMPUTING DEVICES	\$0	\$59,661	\$59,660.50	100%
MAINTAIN DISTRICT NETWORK	\$0	\$13,500	\$0.00	0%
AUDIO VISUAL EQUIPMENT	\$0	\$219,792	\$219,791.38	100%
INTERACTIVE CLASSROOM DEVICES	\$0	\$96,912	\$92,739.00	96%
ACCESS CONTROL	\$0	\$61,000	\$0.00	0%
GROWTH AND REPLACEMENT F&E	\$0	\$79,078	\$77,730.13	98%
TEXTBOOKS/INSTRUCTIONAL MATERIALS	\$0	\$198,374	\$196,698.79	99%
TOTAL TAPP MIDDLE	\$6,640,133	\$6,164,133	\$4,004,866.23	65%
TEASLEY ES				
SAFE LOCK AND KEY	\$0	\$1,655	\$1,654.89	100%
RETAINING WALL FENCE	\$0	\$8,216	\$8,215.75	100%
MAINTENANCE RENOVATIONS INCLUDING:	\$716,625	\$694,818	\$694,817.02	100%
ADD PARKING				
IMPROVE DRAINAGE AT PLAYSCAPES				
LANDSCAPE TO IMPROVE EROSION				
BUS DRIVE MODIFICATION				
PLAYGROUND EQUIPMENT	\$122,500	\$152,937	\$152,936.83	100%
REPLACE SHUT-OFF/FLUSH VALVES	\$18,375	\$0	\$0.00	0%
REPLACE WATER COOLERS	\$4,655	\$0	\$0.00	0%
SPRINKLER (FIRE SUPPRESSION)	\$294,330	\$732,047	\$7,479.36	1%
REPLACE CLOCK SYSTEM WITH GPS	\$13,918	\$0	\$0.00	0%
ELECTRICAL SYSTEM UPGRADE	\$612,500	\$0	\$0.00	0%
MUSIC RISERS AND SHELLS	\$0	\$4,920	\$4,920.00	100%
OBSOLETE WORKSTATION REPLACEMENT	\$0	\$77,017	\$77,015.57	100%
PRINTER/COPIER/DPLICATOR REPLACEMENT	\$0	\$30,122	\$30,122.00	100%
DISTRICT SERVER REPLACEMENT	\$0	\$10,000	\$8,124.59	81%
REPL OBSOLETE TEACHER COMPUTING DEVICES	\$0	\$58,468	\$58,467.29	100%
MAINTAIN DISTRICT NETWORK	\$0	\$13,500	\$0.00	0%
AUDIO VISUAL EQUIPMENT	\$0	\$129,306	\$129,305.04	100%
INTERACTIVE CLASSROOM DEVICES	\$0	\$101,621	\$97,069.08	96%
ACCESS CONTROL	\$0	\$9,100	\$8,748.50	96%
SURVEILLANCE CAMERAS	\$0	\$29,866	\$29,865.62	100%
GROWTH AND REPLACEMENT F&E	\$0	\$51,021	\$46,967.54	92%
TEXTBOOKS/INSTRUCTIONAL MATERIALS	\$0	\$117,617	\$117,616.61	100%
TOTAL TEASLEY ELEMENTARY	\$1,782,903	\$2,222,231	\$1,473,325.69	66%
TIMBER RIDGE ES				
SAFE LOCK AND KEY	\$0	\$1,248	\$1,248.20	100%
PLAYGROUND EQUIPMENT	\$122,500	\$134,090	\$82,542.88	62%
PAINTING	\$247,434	\$191,924	\$0.00	0%
INSTALL TACK STRIPS IN CORRIDORS	\$4,900	\$4,647	\$4,647.00	100%
REPLACE EMERGENCY GENERATOR	\$110,250	\$0	\$0.00	0%
LIGHTING RETROFIT	\$284,812	\$306,433	\$155,331.02	51%
MUSIC RISERS AND SHELLS	\$0	\$2,728	\$2,728.00	100%
OBSOLETE WORKSTATION REPLACEMENT	\$0	\$78,039	\$78,037.61	100%
PRINTER/COPIER/DPLICATOR REPLACEMENT	\$0	\$55,069	\$54,763.56	99%
DISTRICT SERVER REPLACEMENT	\$0	\$10,000	\$0.00	0%
REPL OBSOLETE TEACHER COMPUTING DEVICES	\$0	\$54,888	\$54,887.66	100%
MAINTAIN DISTRICT NETWORK	\$0	\$11,500	\$4,550.93	40%
AUDIO VISUAL EQUIPMENT	\$0	\$107,071	\$107,070.42	100%
INTERACTIVE CLASSROOM DEVICES	\$0	\$54,418	\$49,867.00	92%
ACCESS CONTROL	\$0	\$3,200	\$2,849.00	89%
SURVEILLANCE CAMERAS	\$0	\$27,309	\$27,308.30	100%
GROWTH AND REPLACEMENT F&E	\$0	\$20,389	\$20,092.23	99%
TEXTBOOKS/INSTRUCTIONAL MATERIALS	\$0	\$106,815	\$106,814.92	100%
TOTAL TIMBER RIDGE ELEMENTARY	\$769,896	\$1,169,768	\$752,738.73	64%
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				
FLOORING				
SPRINKLER (FIRE SUPPRESSION)				
REPLACE CLOCK SYSTEM WITH GPS				
REPLACE FIRE ALARM SYSTEM				
PAINTING	\$370,266	\$83,867	\$83,867.37	100%
MUSIC RISERS AND SHELLS	\$0	\$2,460	\$2,460.00	100%
OBSOLETE WORKSTATION REPLACEMENT	\$0	\$206,383	\$206,381.95	100%
PRINTER/COPIER/DPLICATOR REPLACEMENT	\$0	\$69,776	\$69,775.60	100%
DISTRICT SERVER REPLACEMENT	\$0	\$10,000	\$0.00	0%
REPL OBSOLETE TEACHER COMPUTING DEVICES	\$0	\$76,366	\$76,365.44	100%
MAINTAIN DISTRICT NETWORK	\$0	\$1,500	\$0.00	0%
AUDIO VISUAL EQUIPMENT	\$0	\$182,286	\$182,285.76	100%
INTERACTIVE CLASSROOM DEVICES	\$0	\$115,354	\$111,878.00	97%
ACCESS CONTROL	\$0	\$3,200	\$2,849.00	89%
SURVEILLANCE CAMERAS	\$0	\$26,505	\$26,504.14	100%
GROWTH AND REPLACEMENT F&E	\$0	\$81,211	\$80,889.06	100%
TEXTBOOKS/INSTRUCTIONAL MATERIALS	\$0	\$150,261	\$150,260.36	100%
TOTAL TRITT ELEMENTARY	\$1,473,177	\$1,829,777	\$1,814,123.81	99%
VARNER ES				

SPLOST 3 (SPECIAL PURPOSE LOCAL OPTION SALES TAX) PROJECTS

From Inception through June 30, 2013

* Projects in blue were active projects during Fiscal Year 2013

LOCATION/DESCRIPTION	Original	Revised	Expended Amount	%
	Budget	Budget	To Date	Complete
ADA DOOR AT CLINIC	\$0	\$2,835	\$0.00	0%
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	\$462.197	\$364,986.89	79%
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	\$100,266	\$100,264.80	100%
PRINTER/COPIER/DUPLICATOR REPLACEMENT	\$0	\$48,820	\$48,819.56	100%
DISTRICT SERVER REPLACEMENT	\$0	\$10,000	\$0.00	0%
REPL OBSOLETE TEACHER COMPUTING DEVICES	\$0	\$77,559	\$77,558.65	100%
MAINTAIN DISTRICT NETWORK	\$0	\$1,500	\$0.00	0%
AUDIO VISUAL EQUIPMENT	\$0	\$203,044	\$203,043.08	100%
INTERACTIVE CLASSROOM DEVICES	\$0	\$155,796	\$151,245.00	97%
ACCESS CONTROL	\$0	\$3,200	\$2,849.00	89%
SURVEILLANCE CAMERAS	\$0	\$28,656	\$28,655.18	100%
GROWTH AND REPLACEMENT F&E	\$0	\$33,640	\$33,638.69	100%
TEXTBOOKS/INSTRUCTIONAL MATERIALS	\$0	\$148,549	\$148,548.25	100%
TOTAL VARNER ELEMENTARY	\$4,070,429	\$3,161,402	\$3,044,947.18	96%
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	\$152,252	\$152,250.98	100%
PRINTER/COPIER/DUPLICATOR REPLACEMENT	\$0	\$76,470	\$61,176.00	80%
DISTRICT SERVER REPLACEMENT	\$0	\$10,000	\$0.00	0%
REPL OBSOLETE TEACHER COMPUTING DEVICES	\$0	\$63,241	\$63,240.13	100%
MAINTAIN DISTRICT NETWORK	\$0	\$13,500	\$0.00	0%
AUDIO VISUAL EQUIPMENT	\$0	\$191,536	\$191,535.91	100%
INTERACTIVE CLASSROOM DEVICES	\$0	\$164,654	\$154,992.60	94%
ACCESS CONTROL	\$0	\$3,200	\$2,849.00	89%
SURVEILLANCE CAMERAS	\$0	\$30,040	\$30,035.38	100%
GROWTH AND REPLACEMENT F&E	\$0	\$3,048	\$3,046.60	100%
TEXTBOOKS/INSTRUCTIONAL MATERIALS	\$0	\$140,957	\$140,956.39	100%
PROVIDE OUTDOOR FURNITURE	\$25,000	\$25,000	\$0.00	0%
TOTAL VAUGHAN ELEMENTARY	\$613,490	\$1,311,118	\$1,237,302.64	94%
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%
MODIFICATIONS/RENOVATIONS INCLUDING:	\$3,456,045	\$3,843,608	\$3,837,508.43	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 SOUND 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	\$481,923	\$479,166.27	99%
PRINTER/COPIER/DUPLICATOR REPLACEMENT	\$0	\$337,270	\$337,269.88	100%
DISTRICT SERVER REPLACEMENT	\$0	\$10,000	\$8,448.93	84%
REPL OBSOLETE TEACHER COMPUTING DEVICES	\$0	\$192,295	\$192,294.60	100%
MAINTAIN DISTRICT NETWORK	\$0	\$1,500	\$0.00	0%
REPLACE/ENHANCE PHONE SYSTEM	\$0	\$39,658	\$39,657.14	100%
AUDIO VISUAL EQUIPMENT	\$0	\$367,525	\$367,524.58	100%
INTERACTIVE CLASSROOM DEVICES	\$0	\$291,516	\$286,959.00	98%
SURVEILLANCE CAMERAS	\$0	\$161,597	\$33,374.25	21%
GROWTH AND REPLACEMENT F&E	\$0	\$16,526	\$16,525.67	100%
PE/ATHLETIC FAC UPGR/ARTIFICIAL TURF	\$0	\$774,512	\$772,511.61	100%
TEXTBOOKS/INSTRUCTIONAL MATERIALS	\$0	\$447,127	\$428,721.87	96%
TOTAL WALTON HIGH	\$3,456,045	\$7,046,428	\$6,881,331.68	98%
WEST COBB 9TH GRADE CENTER HS				
NEW HS/WEST COBB 9TH GRADE CTR	\$18,303,208	\$0	\$0.00	0%
	\$18,303,208	\$0	\$0.00	0%
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%
BUILDING MODIFICATIONS INCLUDING:	\$9,322,995	\$25,793,565	\$20,940,172.16	81%
OFFICE/CLASSROOM RENOVATIONS				
CAFETERIA/KITCHEN RENOVATIONS				
ADD ENCLOSED CORRIDOR				
REPAVE PARKING LOTS				
INSTALL IRRIGATION AND METER				

SPLOST 3 (SPECIAL PURPOSE LOCAL OPTION SALES TAX) PROJECTS

From Inception through June 30, 2013

* Projects in blue were active projects during Fiscal Year 2013

LOCATION/DESCRIPTION	Original	Revised	Expended Amount	%
	Budget	Budget	To Date	Complete
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				
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 SOUND 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	\$800,727	\$800,726.44	100%
PRINTER/COPIER/DUPLICATOR REPLACEMENT	\$0	\$141,140	\$141,139.10	100%
DISTRICT SERVER REPLACEMENT	\$0	\$10,000	\$8,448.93	84%
REPL OBSOLETE TEACHER COMPUTING DEVICES	\$0	\$174,267	\$174,266.66	100%
MAINTAIN DISTRICT NETWORK	\$0	\$1,500	\$0.00	0%
REPLACE/ENHANCE PHONE SYSTEM	\$0	\$44,343	\$44,342.66	100%
AUDIO VISUAL EQUIPMENT	\$0	\$295,059	\$295,058.60	100%
INTERACTIVE CLASSROOM DEVICES	\$0	\$211,157	\$206,501.00	98%
SURVEILLANCE CAMERAS	\$0	\$169,386	\$45,164.13	27%
GROWTH AND REPLACEMENT F&E	\$0	\$50,528	\$50,527.22	100%
PE/ATHLETIC FAC UPGR/ARTIFICIAL TURF	\$0	\$774,512	\$774,495.08	100%
TEXTBOOKS/INSTRUCTIONAL MATERIALS	\$0	\$386,373	\$376,589.66	97%
TOTAL WHEELER HIGH	\$9,409,088	\$28,967,013	\$23,971,884.37	83%
440 GLOVER STREET				
PROGRAM MANAGEMENT FEES/DEBT SERVICE	\$0	\$8,103,481	\$4,520,781.04	56%
WEB-BASED PROGRAM MANAGEMENT SOFTWARE	\$0	\$500,000	\$336,750.00	67%
SAFE LOCK AND KEY	\$0	\$6,634	\$6,633.80	100%
ASPHALT PAVING	\$61,250	\$0	\$0.00	0%
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	\$82,452	\$75,358.80	91%
MAINTAIN DISTRICT NETWORK	\$0	\$1,500	\$0.00	0%
DISASTER RECOVERY/BUS CONTINUITY	\$0	\$91,040	\$0.00	0%
AUDIO VISUAL EQUIPMENT	\$0	\$24,225	\$24,225.00	100%
ACCESS CONTROL	\$0	\$10,350	\$9,825.00	95%
GROWTH AND REPLACEMENT F&E	\$0	\$45,342	\$44,480.29	98%
ACCOUNTING AND DOCUMENT MANAGEMENT SYS	\$0	\$3,589,581	\$588,028.51	16%
TOTAL 440 GLOVER STREET	\$379,955	\$12,771,354	\$5,759,745.09	45%
514 GLOVER STREET				
REPAVE GLOVER ST PARKING LOTS	\$61,250	\$141,594	\$32,781.41	23%
FLOORING	\$169,368	\$131,371	\$5,818.88	4%
LIGHTING RETROFIT & REPLACE HVAC UNITS	\$261,243	\$201,170	\$1,525.92	1%
VISION EQUIPMENT	\$0	\$30,198	\$28,759.63	95%
CALCULATORS	\$0	\$4,500	\$4,500.00	100%
OBSOLETE WORKSTATION REPLACEMENT	\$0	\$2,164,497	\$2,140,036.22	99%
PRINTER/COPIER/DUPLICATOR REPLACEMENT	\$0	\$146,849	\$142,498.01	97%
REPL OBSOLETE TEACHER COMPUTING DEVICES	\$0	\$219,393	\$219,392.82	100%
MAINTAIN DISTRICT NETWORK	\$0	\$1,500	\$0.00	0%
REPLACE/ENHANCE PHONE SYSTEM	\$0	\$213,283	\$213,282.24	100%
AUDIO VISUAL EQUIPMENT	\$0	\$737,100	\$737,100.00	100%
GROWTH AND REPLACEMENT F&E	\$0	\$38,394	\$24,368.20	63%
TOTAL 514 GLOVER STREET	\$491,861	\$4,029,849	\$3,550,063.33	88%
538 GLOVER STREET				
SECURITY FENCING	\$0	\$11,934	\$11,933.30	100%
ASPHALT PAVING	\$61,250	\$0	\$0.00	0%
REPLACE FUEL STORAGE TANKS	\$98,000	\$277,844	\$277,843.60	100%
LIGHTING RETROFIT	\$70,253	\$53,819	\$2,517.10	5%
MAINTAIN DISTRICT NETWORK	\$0	\$1,500	\$0.00	0%
PRINTER/COPIER/DUPLICATOR REPLACEMENT	\$0	\$7,647	\$7,647.00	100%
DATA CENTER EQUIPMENT REFRESH	\$0	\$1,756	\$1,756.00	100%
ACCESS CONTROL	\$0	\$79,565	\$79,452.90	100%
SURVEILLANCE CAMERAS	\$0	\$1,100	\$1,057.28	96%
TOTAL 538 GLOVER STREET	\$229,503	\$435,165	\$382,207.18	88%
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	\$32,831	\$23,858.20	73%
GROWTH AND REPLACEMENT F&E	\$0	\$496	\$495.72	100%
TOTAL 590 COMMERCE PARK DRIVE	\$0	\$59,524	\$49,050.92	82%
FUND TOTALS	\$797,656,675	\$631,492,408	\$501,028,145.24	79%

Countywide Building Fund

The Countywide Building Fund is a multi-year capital outlay fund with start-up funds received from the 1995 Bond Fund after all Bond project commitments were completed. Revenues also include interest income, state capital outlay funds, extraordinary income such as catastrophic insurance claims, and construction related grants through the CCPS Education Foundation. Expenditures in the Countywide Building Fund include leased portable classrooms, small construction projects of an emergency nature, or large capital needs resulting from catastrophic events.

COUNTYWIDE BUILDING FUND
 MULTI-YEAR PROJECTS
 Data cumulative through June 30, 2013

LOCATION/DESCRIPTION	BUDGET	EXPENDED to Date	% COMPLETE
* Projects in blue were active projects during Fiscal Year 2013			
The Countywide Building Fund is a capital outlay fund with the majority of available funds received from the 1995 Bond Fund after all Bond project commitments were completed. Revenues also include interest income, state capital outlay funds, extraordinary income such as catastrophic insurance claims, and state grants for construction-type projects from the State Department of Community Affairs. Expenditures in the Countywide Building fund include leased portable classrooms, small construction projects of an emergency nature, or large capital needs resulting from catastrophic events.			
ACWORTH ELEMENTARY			
PROPERTY APPRAISAL	\$3,000	\$3,000.00	100%
TOTAL ACWORTH ELEMENTARY	\$3,000	\$3,000.00	100%
ACWORTH INTERMEDIATE			
LOCKBOX AND KEYS	\$231	\$230.42	100%
SIDEWALK	\$9,912	\$9,912.00	100%
ADD WARNING TO SECURITY SYSTEM	\$130	\$129.83	100%
AED BATTERIES AND PADS	\$218	\$218.00	100%
TOTAL ACWORTH INTERMEDIATE	\$10,491	\$10,490.25	100%
ADDISON ELEMENTARY			
LOCKBOX AND KEYS	\$231	\$230.42	100%
ADD WARNING TO SECURITY SYSTEM	\$129	\$129.47	100%
AED BATTERIES AND PADS	\$218	\$218.00	100%
TOILET REPLACEMENT	\$9,400	\$9,400.00	100%
BUILD POND AND BOG (GRANT)	\$5,000	\$5,000.00	100%
TOTAL ADDISON ELEMENTARY	\$14,978	\$14,977.89	100%
ADULT EDUCATION CENTER			
LOCKBOX AND KEYS	\$231	\$230.42	100%
ADD WARNING TO SECURITY SYSTEM	\$129	\$128.50	100%
SAFETY & SECURITY OFFICER VEST	\$19,018	\$19,018.00	100%
SAFETY & SECURITY FCC RADIO REPAIR	\$20,000	\$11,004.00	55%
TOTAL ADULT EDUCATION CENTER	\$39,378	\$30,380.92	77%
ALLATOONA HS			
ADD WARNING TO SECURITY SYSTEM	\$155	\$155.52	100%
STADIUM SEATING	\$401,717	\$401,716.80	100%
ADA RAMP	\$2,000	\$2,000.00	100%
NEW HIGH SCHOOL/ALLATOONA STADIUM	\$349,855	\$349,854.18	100%
TOTAL ALLATOONA HS	\$753,727	\$753,726.50	100%
ARGYLE ELEMENTARY			
LANDSCAPING PROJECT (GRANT)	\$25,000	\$25,000.00	100%
REPLACE 8 LOCKSETS	\$603	\$602.95	100%
REPLACE CARPET IN COVERED PLAY AREA	\$6,279	\$6,279.00	100%
ADD WARNING TO SECURITY SYSTEM	\$129	\$129.47	100%
AED BATTERIES AND PADS	\$218	\$218.00	100%
EXTEND CURB IN PARKING LOT	\$1,468	\$1,468.00	100%
CARPET SIA & COPY ROOMS	\$1,490	\$1,490.00	100%
TOTAL ARGYLE ELEMENTARY	\$35,187	\$35,187.42	100%
AUSTELL ES			
FENCE FRONT OF OLD "CAMP" FACILITY	\$2,678	\$2,677.05	100%
INTERIM HOUSING	\$6,389	\$6,389.39	100%
ADD WARNING TO SECURITY SYSTEM	\$128	\$128.47	100%
AED BATTERIES AND PADS	\$218	\$218.00	100%
PRIMARY RETROFIT TO K-5	\$293,303	\$293,299.99	100%
PROPERTY APPRAISAL	\$3,000	\$3,000.00	100%
TOTAL AUSTELL ES	\$305,716	\$305,712.90	100%
AWTREY MIDDLE			
POWER HOOKUPS	\$5,374	\$5,373.62	100%
LOCKBOX AND KEYS	\$230	\$230.42	100%
ADD WARNING TO SECURITY SYSTEM	\$129	\$128.48	100%
AED BATTERIES AND PADS	\$292	\$292.00	100%
NETWORK COOLING ENCLOSURE WIRING	\$1,226	\$1,225.67	100%
NETWORK ENCLOSURES FOR COOLING	\$8,429	\$8,429.00	100%
ADD ELECTRICAL PANEL IN CAFETERIA	\$11,613	\$11,612.32	100%
TOTAL AWTREY MIDDLE	\$27,293	\$27,291.51	100%
BAKER ELEMENTARY			
ADD SIDEWALK TO PORTABLE FOR WHEELCHAIR	\$900	\$900.00	100%
LOCKBOX AND KEYS	\$231	\$230.42	100%
REWORK DRIVEWAY	\$65,465	\$65,464.23	100%
ADD WARNING TO SECURITY SYSTEM	\$129	\$129.47	100%
AED BATTERIES AND PADS	\$218	\$218.00	100%

COUNTYWIDE BUILDING FUND
 MULTI-YEAR PROJECTS
 Data cumulative through June 30, 2013

LOCATION/DESCRIPTION	BUDGET	EXPENDED to Date	% COMPLETE
* Projects in blue were active projects during Fiscal Year 2013			
ADD SIDEWALK TO CONNECT WITH FRONT OF BUILDING	\$12,425	\$12,425.40	100%
INSTALL 12 DOOR LOCKS	\$3,444	\$3,443.22	100%
LANDSCAPING ON BAKER ROAD	\$5,000	\$5,000.00	100%
NETWORK COOLING ENCLOSURE WIRING	\$1,251	\$1,251.33	100%
NETWORK ENCLOSURES FOR COOLING	\$6,499	\$6,499.00	100%
ADD FENCE SEPARATING SCHOOL FROM SUBDIVISION	\$10,900	\$10,900.00	100%
TOTAL BAKER ELEMENTARY	\$106,462	\$106,461.07	100%
BAKER RD BUS SHOP			
BUS SHOP AWNINGS	\$5,045	\$5,045.00	100%
TOTAL BAKER RD BUS SHOP	\$5,045	\$5,045.00	100%
BARBER MIDDLE			
ADD WARNING TO SECURITY SYSTEM	\$129	\$128.48	100%
AED BATTERIES AND PADS	\$218	\$218.00	100%
TOTAL BARBER MS	\$347	\$346.48	100%
BARNES ED CENTER			
LOCKBOX AND KEYS	\$231	\$230.42	100%
ADD WARNING TO SECURITY SYSTEM	\$129	\$128.50	100%
TOTAL BARNES ED CENTER	\$360	\$358.92	100%
BELLS FERRY ELEMENTARY			
ELECTRICAL FACILITY ASSESSMENT TECHNOLOGY UPGRADES	\$3,095	\$3,095.00	100%
LOCKBOX AND KEYS	\$231	\$230.42	100%
ADD WARNING TO SECURITY SYSTEM	\$129	\$129.47	100%
AED BATTERIES AND PADS	\$218	\$218.00	100%
PERSONNEL NEEDS	\$21,852	\$21,852.50	100%
FENCE AROUND PLAYGROUND (GRANT)	\$9,677	\$9,677.00	100%
ADD ELECTRICAL CIRCUIT FOR INCLINE WHEELCHAIR LIFT	\$1,950	\$1,950.00	100%
TOTAL BELLS FERRY ELEMENTARY	\$37,152	\$37,152.39	100%
BELMONT HILLS ELEMENTARY			
ADD ELECTRICAL OUTLET FOR WASHER & DRYER	\$806	\$805.03	100%
DRAINAGE WORK AT SATELLITE/PLAYGROUND AREA	\$13,235	\$13,235.00	100%
REPLACE CARPET IN ADMIN AREA	\$1,780	\$1,780.00	100%
ADD WARNING TO SECURITY SYSTEM	\$129	\$129.47	100%
AED BATTERIES AND PADS	\$218	\$218.00	100%
PERSONNEL NEEDS	\$609	\$608.53	100%
NETWORK COOLING ENCLOSURE WIRING	\$400	\$400.20	100%
NEW CARPET IN GYM	\$6,530	\$6,530.00	100%
TOTAL BELMONT HILLS ELEMENTARY	\$23,707	\$23,706.23	100%
BIG SHANTY ELEMENTARY			
INSTALL WATER HEATER IN MID/SID	\$785	\$785.00	100%
PLAYGROUND EQUIPMENT GRADES 3-5	\$42,850	\$42,850.00	100%
LOCKBOX AND KEYS	\$231	\$230.42	100%
ADD WARNING TO SECURITY SYSTEM	\$129	\$129.47	100%
AED BATTERIES AND PADS	\$218	\$218.00	100%
PERSONNEL NEEDS	\$2,019	\$2,018.57	100%
MOVE RECEPTION COUNTER 4' FORWARD	\$930	\$929.29	100%
NETWORK COOLING ENCLOSURE WIRING	\$1,006	\$1,005.67	100%
NETWORK ENCLOSURES FOR COOLING	\$6,499	\$6,499.00	100%
TOTAL BIG SHANTY ELEMENTARY	\$54,667	\$54,665.42	100%
BIRNEY ELEMENTARY			
REPLACE CARPET IN I.H. CLASSROOM	\$1,770	\$1,770.00	100%
REPLACE VCT & BASE IN KITCHEN MANAGER'S OFFICE	\$262	\$262.00	100%
REPLACE CARPET IN GYM	\$6,140	\$6,140.00	100%
LOCKBOX AND KEYS	\$230	\$230.24	100%
ADD WARNING TO SECURITY SYSTEM	\$129	\$129.47	100%
SCHOOL MARQUEE	\$8,160	\$8,159.62	100%
AED BATTERIES AND PADS	\$218	\$218.00	100%
INSTALL VISUAL FIRE ALARMS IN BATHROOMS	\$3,794	\$3,793.13	100%
NETWORK COOLING CLOSET WIRING	\$1,046	\$1,046.14	100%
NETWORK ENCLOSURES FOR COOLING	\$6,499	\$6,499.00	100%
CLASSROOM ADDITION/RENOVATION	\$16,182	\$16,182.00	100%
TOTAL BIRNEY ELEMENTARY	\$44,430	\$44,429.60	100%
BLACKWELL ELEMENTARY			
REPAIR CANOPY COLUMN	\$600	\$600.00	100%
LOCKBOX AND KEYS	\$231	\$230.42	100%
REFLOOR GYM	\$20,847	\$20,846.58	100%
ADD WARNING TO SECURITY SYSTEM	\$129	\$129.47	100%
AED BATTERIES AND PADS	\$292	\$292.00	100%
REPLACEMENT ELEM SCHOOL CONSTRUCTION/MEDIA EQUIP	\$29,110	\$29,109.12	100%
OUTDOOR CLASSROOM (GRANT)	\$349	\$348.86	100%
NETWORK COOLING ENCLOSURE WIRING	\$537	\$536.70	100%
TOTAL BLACKWELL ELEMENTARY	\$52,095	\$52,093.15	100%

COUNTYWIDE BUILDING FUND
 MULTI-YEAR PROJECTS
 Data cumulative through June 30, 2013

LOCATION/DESCRIPTION	BUDGET	EXPENDED to Date	% COMPLETE
* Projects in blue were active projects during Fiscal Year 2013			
BROWN ELEMENTARY			
PURCHASE 2 COPIERS/COMPLETE PLAYGROUND (GRANT)	\$5,000	\$5,000.00	100%
RESURFACE PLAYScape	\$19,238	\$19,238.00	100%
ADD WARNING TO SECURITY SYSTEM	\$129	\$129.47	100%
AED BATTERIES AND PADS	\$74	\$74.00	100%
NETWORK COOLING ENCLOSURE WIRING	\$1,036	\$1,035.98	100%
NETWORK ENCLOSURES FOR COOLING	\$6,499	\$6,499.00	100%
TOTAL BROWN ELEMENTARY	\$31,976	\$31,976.45	100%
BRUMBY ELEMENTARY			
RESURFACE PLAYScape	\$20,058	\$20,058.00	100%
LOCKBOX AND KEYS	\$230	\$230.42	100%
LOCKS	\$4,202	\$4,201.84	100%
ADD WARNING TO SECURITY SYSTEM	\$128	\$128.47	100%
AED BATTERIES AND PADS	\$292	\$292.00	100%
CARPET COVERED PLAY AREA	\$6,930	\$6,930.00	100%
COVERED WALKWAYS & LANDSCAPE (GRANT)	\$10,000	\$10,000.00	100%
ADD NAME TO FRONT OF SCHOOL	\$1,377	\$1,377.00	100%
TOTAL BRUMBY ELEMENTARY	\$43,217	\$43,217.73	100%
BRYANT ELEMENTARY			
LOCKBOX AND KEYS	\$230	\$230.42	100%
ADD WARNING TO SECURITY SYSTEM	\$128	\$128.47	100%
AED BATTERIES AND PADS	\$218	\$218.00	100%
NETWORK COOLING ENCLOSURE WIRING	\$236	\$236.25	100%
NETWORK ENCLOSURES FOR COOLING	\$6,499	\$6,499.00	100%
TOTAL BRYANT ELEMENTARY	\$7,311	\$7,312.14	100%
BULLARD ELEMENTARY			
ADD FILM TO WINDOWS	\$9,355	\$9,354.21	100%
HARDWOOD MULCH	\$5,280	\$5,280.00	100%
ADD WARNING TO SECURITY SYSTEM	\$128	\$128.47	100%
AED BATTERIES AND PADS	\$218	\$218.00	100%
TOTAL BULLARD ELEMENTARY	\$14,981	\$14,980.68	100%
CAMPBELL HIGH			
SCRAPE & PAINT AREAS IN GYM	\$16,778	\$16,778.00	100%
REPLACE WATER DAMAGED GYM FLOOR	\$65,020	\$65,020.00	100%
INSTALL GUARDS OVER SPRINKLER HEADS IN GYM	\$4,100	\$4,100.00	100%
PAINT INSIDE AREAS	\$678	\$677.35	100%
SECURITY SYSTEM (GRANT)	\$20,000	\$20,000.00	100%
POWER HOOKUP	\$942	\$941.85	100%
REPAIR TENNIS COURTS	\$58,746	\$58,746.00	100%
LOCKBOX AND KEYS	\$231	\$230.42	100%
ADD WARNING TO SECURITY SYSTEM	\$129	\$128.50	100%
INSTALL VCT IN THE ART ROOM	\$2,301	\$2,301.00	100%
AED BATTERIES AND PADS	\$218	\$218.00	100%
REPLACE THEATER ROOF	\$115,039	\$115,039.56	100%
REPAIR PEELING PAINT IN CORRIDORS	\$29,900	\$29,900.00	100%
PROVIDE SIGN IN FRONT OF SCHOOL	\$540	\$540.00	100%
INSTALL 6' SECURITY FENCE	\$6,975	\$6,975.00	100%
INSTALL FENCE WITH GATES AT SOFTBALL FIELD	\$995	\$995.00	100%
INSTALL 8' FENCE WITH DOUBLE GATE TO BAND TRAILER	\$2,845	\$2,845.00	100%
BUILD ATHLETIC FACILITY & STORAGE RESTROOMS (GRANT)	\$45,000	\$45,000.00	100%
CLASSROOM FLOORING	\$17,334	\$17,334.00	100%
NETWORK COOLING ENCLOSURE WIRING	\$656	\$655.82	100%
INSTALL 2 CIRCUITS, CONDUITS & WIRE	\$984	\$984.00	100%
SPRINKLER SYSTEM (GRANT)	\$3,000	\$3,000.00	100%
TOTAL CAMPBELL HIGH	\$392,411	\$392,409.50	100%
CAMPBELL MIDDLE			
REPLACE CARPET IN PE CLASSROOM	\$5,418	\$5,418.00	100%
PROVIDE NEW POWER TO EXISTING FIELD LIGHTS	\$13,532	\$13,531.60	100%
POWER HOOKUP	\$915	\$914.73	100%
REPAIR CONCESSION	\$5,387	\$5,387.00	100%
ADD WARNING TO SECURITY SYSTEM	\$129	\$128.48	100%
AED BATTERIES AND PADS	\$338	\$338.00	100%
ADDITION OF HANDICAP RESTROOM	\$8,638	\$8,637.65	100%
CONSTRUCTION OF ROPE COURSE	\$7,209	\$7,209.00	100%
REPLACE OLD LOCKERS W/ NEW DOUBLE STACKED LOCKERS	\$20,438	\$20,437.75	100%
RESTROOM PIPE COVER	\$700	\$700.00	100%
NETWORK COOLING ENCLOSURE WIRING	\$242	\$242.15	100%
NETWORK ENCLOSURES FOR COOLING	\$8,429	\$8,429.00	100%
INSTALL LOCKERS IN ORCHESTRA ROOM	\$17,094	\$17,094.00	100%
INSTALL SINK IN SCIENCE ROOM	\$950	\$950.00	100%
ADD ELECTRICAL PANEL IN MEDIA CENTER	\$5,564	\$5,563.34	100%
PURCHASE LARGE FREEZER FOR KITCHEN	\$1,205	\$1,205.00	100%
REPLACE FLOORING - OLD GYM	\$12,167	\$12,166.40	100%

COUNTYWIDE BUILDING FUND
 MULTI-YEAR PROJECTS
 Data cumulative through June 30, 2013

LOCATION/DESCRIPTION	BUDGET	EXPENDED to Date	% COMPLETE
* Projects in blue were active projects during Fiscal Year 2013			
ADDITION PROJECT - TEMPORARY ADMIN OFFICES; STAGE CURTAINS	\$14,325	\$14,324.25	100%
TOTAL CAMPBELL MIDDLE	\$122,680	\$122,676.35	100%
CENTRAL ALTERNATIVE SCHOOL			
PROPERTY APPRAISALS / IMPACT STUDY	\$2,500	\$2,500.00	100%
TOTAL CENTRAL ALTERNATIVE	\$2,500	\$2,500.00	100%
CHALKER ELEMENTARY			
ADD FENCE & GATE AROUND NATURE WALK	\$1,325	\$1,325.00	100%
PURCHASE LAND EASEMENT	\$42,600	\$42,600.00	100%
RECOVER/REPLACE RUBBERIZED PLAYGROUND SURFACE	\$21,497	\$21,496.95	100%
LOCKBOX AND KEYS	\$231	\$230.42	100%
ADD WARNING TO SECURITY SYSTEM	\$128	\$128.47	100%
AED BATTERIES AND PADS	\$218	\$218.00	100%
NETWORK COOLING ENCLOSURE WIRING	\$342	\$341.49	100%
NETWORK ENCLOSURES FOR COOLING	\$6,499	\$6,499.00	100%
TOTAL CHALKER ELEMENTARY	\$72,840	\$72,839.33	100%
CHEATHAM HILL ELEMENTARY			
RELOCATE FENCE ON PROPERTY LINE	\$8,890	\$8,890.00	100%
LOCKBOX AND KEYS	\$231	\$230.42	100%
ADD WARNING TO SECURITY SYSTEM	\$128	\$128.47	100%
AED BATTERIES AND PADS	\$218	\$218.00	100%
NETWORK COOLING ENCLOSURE WIRING	\$173	\$172.31	100%
TOTAL CHEATHAM HILL ELEMENTARY	\$9,640	\$9,639.20	100%
CLARKDALE ELEMENTARY			
INSTALL WATER FOUNTAIN IN GYM	\$1,875	\$1,875.00	100%
LANDSCAPE	\$1,050	\$1,050.00	100%
ADD CURB, FLUME, AND ACCESS AREAS TO TRAILERS	\$6,308	\$6,308.00	100%
LOCKBOX AND KEYS	\$230	\$230.42	100%
ADD WARNING TO SECURITY SYSTEM	\$128	\$128.47	100%
AED BATTERIES AND PADS	\$218	\$218.00	100%
FLOOD LOSS	\$604,643	\$604,642.29	100%
NETWORK COOLING ENCLOSURE WIRING	\$170	\$169.50	100%
TOTAL CLARKDALE ELEMENTARY	\$614,622	\$614,621.68	100%
CLARKDALE REPLACEMENT ES			
REPLACEMENT ELEMENTARY SCHOOL	\$9,074,757	\$9,022,502.59	99%
TOTAL CLARKDALE REPLACEMENT ELEMENTARY	\$9,074,757	\$9,022,502.59	99%
CLAY ELEMENTARY			
LOCKBOX AND KEYS	\$230	\$230.42	100%
ADD WARNING TO SECURITY SYSTEM	\$128	\$128.47	100%
AED BATTERIES AND PADS	\$292	\$292.00	100%
PERSONNEL NEEDS	\$533	\$532.95	100%
TOTAL CLAY ELEMENTARY	\$1,183	\$1,183.84	100%
COMPTON ELEMENTARY			
LOCKBOX AND KEYS	\$230	\$230.42	100%
ADD WARNING TO SECURITY SYSTEM	\$128	\$128.47	100%
AED BATTERIES AND PADS	\$218	\$218.00	100%
CLARKDALE ES FLOOD LOSS	\$41,784	\$41,783.27	100%
INSTALL PAVING & SIDEWALK	\$6,200	\$6,200.00	100%
INSTALL ELECTRICAL LINE TO FRONT SIGN	\$2,139	\$2,138.20	100%
INSTALL EXTERIOR LIGHTING ON ANNEX BLDG	\$3,850	\$3,850.00	100%
NETWORK COOLING ENCLOSURE WIRING	\$496	\$495.69	100%
HVAC	\$2,422	\$2,421.14	100%
TOTAL COMPTON ELEMENTARY	\$57,467	\$57,465.19	100%
COOPER MIDDLE			
LOCKS ON CABINETS	\$423	\$422.50	100%
LOCKBOX AND KEYS	\$231	\$230.42	100%
ADD WARNING TO SECURITY SYSTEM	\$129	\$128.48	100%
AED BATTERIES AND PADS	\$436	\$436.00	100%
TOTAL COOPER MIDDLE	\$1,219	\$1,217.40	100%
DANIELL MIDDLE			
3 ADA HANDICAP RAMPS	\$6,024	\$6,024.00	100%
ELECTRICAL FACILITY ASSESSMENT	\$2,670	\$2,670.00	100%
REPLACE HVAC 5-TON WITH 3-TON UNIT	\$172,859	\$172,858.75	100%
SIGNAGE	\$2,206	\$2,205.80	100%
LOCKBOX AND KEYS	\$230	\$230.42	100%
ADD WARNING TO SECURITY SYSTEM	\$129	\$128.48	100%
AED BATTERIES AND PADS	\$218	\$218.00	100%
GRAVEL BUS PARKING AREA	\$27,721	\$27,721.00	100%
HALLWAY LIGHTING (GRANT)	\$10,000	\$10,000.00	100%
STRIPE & NUMBER SPACES FOR BUSES	\$1,472	\$1,472.00	100%
NETWORK COOLING ENCLOSURE WIRING	\$1,030	\$1,030.17	100%
NETWORK ENCLOSURES FOR COOLING	\$8,429	\$8,429.00	100%
ADD WALL TO DIVIDE ROOM	\$1,290	\$1,290.00	100%
MODIFY COUNTER IN MAIN OFFICE	\$6,463	\$6,463.00	100%
TOTAL DANIELL MIDDLE	\$240,741	\$240,740.62	100%

COUNTYWIDE BUILDING FUND
 MULTI-YEAR PROJECTS
 Data cumulative through June 30, 2013

LOCATION/DESCRIPTION	BUDGET	EXPENDED to Date	% COMPLETE
* Projects in blue were active projects during Fiscal Year 2013			
DAVIS ELEMENTARY			
PROVIDE H/C WALKWAY FROM PARKING LOT	\$13,967	\$13,967.00	100%
PROVIDE ADDITIONAL SECURITY/EXTERIOR DOORS	\$37,445	\$37,445.00	100%
LOCKBOX AND KEYS	\$231	\$230.42	100%
ADD WARNING TO SECURITY SYSTEM	\$128	\$128.47	100%
INSTALL CLINIC DOORS	\$2,285	\$2,285.00	100%
PERSONNEL NEEDS	\$705	\$704.92	100%
NETWORK COOLING ENCLOSURE WIRING	\$200	\$199.49	100%
NETWORK ENCLOSURES FOR COOLING	\$6,499	\$6,499.00	100%
TOTAL DAVIS ELEMENTARY	\$61,460	\$61,459.30	100%
DICKERSON MIDDLE			
LOCKBOX AND KEYS	\$230	\$230.42	100%
ROPES COURSE	\$12,352	\$12,351.10	100%
ADD WARNING TO SECURITY SYSTEM	\$128	\$128.48	100%
RETAINING WALL	\$4,500	\$4,499.24	100%
AED BATTERIES AND PADS	\$218	\$218.00	100%
LANDSCAPING	\$10,858	\$10,857.50	100%
REPLACE DIMMER SYSTEM IN THEATER	\$7,984	\$7,984.00	100%
TOTAL DICKERSON MIDDLE	\$36,270	\$36,268.74	100%
DODGEN MIDDLE			
CHANGE ENTRANCE SIGN	\$1,729	\$1,729.00	100%
ADD WALL IN OFFICE TO PROVIDE SPACE	\$1,192	\$1,191.38	100%
REPLACE HVAC / REPLACE CARPET & VCT	\$35,558	\$35,558.00	100%
LOCKBOX AND KEYS	\$230	\$230.42	100%
ADD WARNING TO SECURITY SYSTEM	\$128	\$128.48	100%
AED BATTERIES AND PADS	\$218	\$218.00	100%
IRRIGATION METER	\$1,800	\$1,800.00	100%
PERSONNEL NEEDS	\$709	\$708.29	100%
PROVIDE SPRINKLER HEAD IN JANITORS CLOSET	\$988	\$987.40	100%
TOTAL DODGEN MIDDLE	\$42,552	\$42,550.97	100%
DOWELL ELEMENTARY			
DRAINAGE CORRECTION	\$2,480	\$2,480.00	100%
LOCKBOX AND KEYS	\$231	\$230.42	100%
ADD WARNING TO SECURITY SYSTEM	\$128	\$128.47	100%
AED BATTERIES AND PADS	\$218	\$218.00	100%
INSTALL FIRE ALARMS	\$4,500	\$4,499.78	100%
NETWORK COOLING ENCLOSURE WIRING	\$289	\$289.10	100%
REFLOORING	\$392	\$392.00	100%
TOTAL DOWELL ELEMENTARY	\$8,238	\$8,237.77	100%
DUE WEST ELEMENTARY			
REPLACE CARPET DAMAGED BY WATER	\$2,862	\$2,862.00	100%
REPIPE AREAS IN KITCHEN, CLINIC & CUSTODIAL CLOSET	\$4,660	\$4,659.85	100%
LOCKBOX AND KEYS	\$230	\$230.42	100%
TEACHERS DINING ROOM	\$4,913	\$4,912.50	100%
ADD WARNING TO SECURITY SYSTEM	\$128	\$128.47	100%
AED BATTERIES AND PADS	\$218	\$218.00	100%
NETWORK COOLING ENCLOSURE WIRING	\$371	\$370.64	100%
NETWORK ENCLOSURES FOR COOLING	\$6,499	\$6,499.00	100%
TOTAL DUE WEST ELEMENTARY	\$19,881	\$19,880.88	100%
DURHAM MIDDLE			
REMOVE DEBRIS FROM PLAYFIELD	\$495	\$495.00	100%
CORRECT DRAINAGE PROBLEM	\$17,066	\$17,066.00	100%
LOCKBOX AND KEYS	\$231	\$230.42	100%
ADD WARNING TO SECURITY SYSTEM	\$128	\$128.48	100%
NETWORK COOLING CLOSET WIRING	\$65	\$65.00	100%
RELOCATE/ADD LETTERS ON SIGNS	\$4,241	\$4,241.00	100%
TOTAL DURHAM MIDDLE	\$22,226	\$22,225.90	100%
EAST COBB MIDDLE			
LOCKBOX AND KEYS	\$230	\$230.42	100%
ADD WARNING TO SECURITY SYSTEM	\$128	\$128.48	100%
HVAC IN CAFETERIA	\$7,072	\$7,071.44	100%
AED BATTERIES AND PADS	\$218	\$218.00	100%
RESTROOM PORTABLE	\$21,739	\$21,738.30	100%
REMOVE DISHWASHER, TABLES, RACKS & RELOCATE	\$1,488	\$1,487.87	100%
CONSTRUCTION OF ROPE COURSE	\$7,209	\$7,209.00	100%
NETWORK COOLING ENCLOSURE WIRING	\$3,814	\$3,814.44	100%
TOTAL EAST COBB MIDDLE	\$41,898	\$41,897.95	100%
EAST SIDE ELEMENTARY			
REPAINT CEILING IN BATHROOM	\$1,387	\$1,387.00	100%
REPLACE HVAC UNITS IN RIGHT WING	\$62,590	\$62,590.00	100%
LOCKBOX AND KEYS	\$230	\$230.42	100%
PLAYGROUND EQUIPMENT	\$35,850	\$35,850.00	100%
ADD WARNING TO SECURITY SYSTEM	\$128	\$128.47	100%
AED BATTERIES AND PADS	\$218	\$218.00	100%

COUNTYWIDE BUILDING FUND
 MULTI-YEAR PROJECTS
 Data cumulative through June 30, 2013

LOCATION/DESCRIPTION	BUDGET	EXPENDED to Date	% COMPLETE
* Projects in blue were active projects during Fiscal Year 2013			
INSTALL HVAC IN ASST PRINCIPAL'S OFFICE	\$13,331	\$13,331.00	100%
ADD EXHAUST FAN IN CLINIC BATHROOM	\$1,445	\$1,445.00	100%
TOTAL EAST SIDE ELEMENTARY	\$115,179	\$115,179.89	100%
EASTVALLEY ELEMENTARY			
REWORK PLAYFIELD LANDSCAPE & INSTALL SOD	\$16,600	\$16,600.00	100%
INSTALL INSULATION IN WALL BETWEEN CLASSROOMS	\$338	\$338.00	100%
LOCKBOX AND KEYS	\$230	\$230.42	100%
ADD WARNING TO SECURITY SYSTEM	\$128	\$128.47	100%
AED BATTERIES AND PADS	\$313	\$313.00	100%
NETWORK COOLING ENCLOSURE WIRING	\$968	\$968.22	100%
NETWORK ENCLOSURES FOR COOLING	\$6,499	\$6,499.00	100%
ADD WALL TO DIVIDE ROOM	\$2,140	\$2,140.00	100%
REPLACE 22 DOORS IN BUILDING	\$6,737	\$6,736.40	100%
ADDITION PROJECT - DOORS & WINDOWS	\$9,000	\$9,000.00	100%
TOTAL EASTVALLEY ELEMENTARY	\$42,953	\$42,953.51	100%
FAIR OAKS ELEMENTARY			
LOCKBOX AND KEYS	\$230	\$230.42	100%
ADD WARNING TO SECURITY SYSTEM	\$128	\$128.47	100%
AED BATTERIES AND PADS	\$218	\$218.00	100%
PROVIDE WIRING FOR THREE CLASSROOMS	\$570	\$570.00	100%
ADD WALLS	\$13,050	\$13,050.00	100%
ADDITION PROJECT - REPLACE VCT / RETILE RESTROOMS	\$127,339	\$127,339.00	100%
ADD WALL AT END OF RAMP TO AUDIOLOGY	\$800	\$800.00	100%
NETWORK COOLING ENCLOSURE WIRING	\$1,848	\$1,848.35	100%
NETWORK ENCLOSURES FOR COOLING	\$6,499	\$6,499.00	100%
TOTAL FAIR OAKS ELEMENTARY	\$150,682	\$150,683.24	100%
FITZHUGH LEE TLC			
FENCE AROUND PLAYGROUND	\$2,325	\$2,325.00	100%
REPLACE EXISTING GLASS WITH PLEXIGLASS IN DOORS	\$9,985	\$9,985.00	100%
INSTALL EMERGENCY LIGHTS	\$1,600	\$1,600.00	100%
FACILITY IMPACT STUDY	\$2,500	\$2,500.00	100%
TOTAL FITZHUGH LEE TLC	\$16,410	\$16,410.00	100%
FLOYD MIDDLE			
ADD WALL TO DIVIDE CLASSROOM	\$6,156	\$6,155.75	100%
LOCKBOX AND KEYS	\$230	\$230.42	100%
ADD WARNING TO SECURITY SYSTEM	\$128	\$128.48	100%
AED BATTERIES AND PADS	\$218	\$218.00	100%
BRICK SCHOOL SIGN AT ENTRANCE	\$8,450	\$8,450.00	100%
NETWORK COOLING ENCLOSURE WIRING	\$207	\$206.97	100%
NETWORK ENCLOSURES FOR COOLING	\$8,429	\$8,429.00	100%
GRADING/LANDSCAPE TRAILER LOCATION	\$8,180	\$8,179.84	100%
TOTAL FLOYD MIDDLE	\$31,998	\$31,998.46	100%
FORD ELEMENTARY			
LOCKBOX AND KEYS	\$231	\$230.42	100%
ADD WARNING TO SECURITY SYSTEM	\$128	\$128.48	100%
AED BATTERIES AND PADS	\$218	\$218.00	100%
TOTAL FORD ELEMENTARY	\$577	\$576.90	100%
FREY ELEMENTARY			
LOCKBOX AND KEYS	\$231	\$230.42	100%
ADD WARNING TO SECURITY SYSTEM	\$128	\$128.48	100%
AED BATTERIES AND PADS	\$218	\$218.00	100%
NETWORK COOLING ENCLOSURE WIRING	\$338	\$337.55	100%
ADDITIONAL DATA CABLING	\$8,082	\$8,081.88	100%
NETWORK ENCLOSURES FOR COOLING	\$6,499	\$6,499.00	100%
DEMOLITION OF HOUSE DECLARED UNSAFE	\$24,500	\$24,500.00	100%
ASBESTOS TESTING ON ABANDONED HOUSE	\$1,760	\$1,760.00	100%
RAISE/MODIFY SIGN AT ENTRANCE	\$3,950	\$3,950.00	100%
TOTAL FREY ELEMENTARY	\$45,706	\$45,705.33	100%
GARRETT MIDDLE			
DISCONNECT & REWIRE EXTERIOR LIGHTS	\$760	\$759.14	100%
LOCKBOX AND KEYS	\$231	\$230.42	100%
ADD WARNING TO SECURITY SYSTEM	\$128	\$128.48	100%
AED BATTERIES AND PADS	\$218	\$218.00	100%
NETWORK COOLING ENCLOSURE WIRING	\$291	\$291.29	100%
TOTAL GARRETT MIDDLE	\$1,628	\$1,627.33	100%
GARRISON MILL ELEMENTARY			
LOCKBOX AND KEYS	\$230	\$230.42	100%
LAND APPRAISAL	\$2,400	\$2,400.00	100%
ADD WARNING TO SECURITY SYSTEM	\$128	\$128.48	100%
AED BATTERIES AND PADS	\$218	\$218.00	100%
REPLACE FLOOR COVERING IN CORRIDORS	\$142,868	\$142,868.00	100%
TOTAL GARRISON MILL ELEMENTARY	\$145,844	\$145,844.90	100%
GREEN ACRES ELEMENTARY			
LOCKBOX AND KEYS	\$231	\$230.42	100%

COUNTYWIDE BUILDING FUND
MULTI-YEAR PROJECTS
Data cumulative through June 30, 2013

LOCATION/DESCRIPTION	BUDGET	EXPENDED to Date	% COMPLETE
* Projects in blue were active projects during Fiscal Year 2013			
ADD WARNING TO SECURITY SYSTEM	\$128	\$128.48	100%
ADDITIONAL DATA DROPS	\$4,564	\$4,564.00	100%
TOTAL GREEN ACRES ELEMENTARY	\$4,923	\$4,922.90	100%
GRIFFIN MIDDLE			
REFINISH GYM FLOOR	\$10,300	\$10,300.00	100%
INSTALL A FIRE HYDRANT TO REAR SECTION OF SCHOOL	\$9,812	\$9,812.00	100%
ADDITION OF ADMIN/CAFETERIA/CLASSROOMS	\$24,873	\$24,873.00	100%
POWER HOOKUPS	\$407	\$406.87	100%
REPAIR ASPHALT	\$800	\$800.00	100%
ROPES COURSE	\$12,352	\$12,351.10	100%
LANDSCAPE FRONT ENTRANCE	\$25,000	\$25,000.00	100%
ADD WARNING TO SECURITY SYSTEM	\$128	\$128.48	100%
AED BATTERIES AND PADS	\$292	\$292.00	100%
INSTALL DOORS IN ALL RESTROOMS	\$21,809	\$21,809.00	100%
TOTAL GRIFFIN MIDDLE	\$105,773	\$105,772.45	100%
HARMONY LELAND ELEMENTARY			
LAND ACQUISITIONS	\$76,884	\$76,883.50	100%
ADD WALKWAY & SOD TO BACK OF BUILDING	\$12,385	\$12,385.00	100%
INSTALL 2 WATER SPIGOTS AT ADDITION	\$4,283	\$4,283.00	100%
ADD STONE TO SUPPRESS MUD AT TRAILERS	\$1,491	\$1,491.00	100%
LOCKBOX AND KEYS	\$230	\$230.42	100%
ADD WARNING TO SECURITY SYSTEM	\$128	\$128.48	100%
AED BATTERIES AND PADS	\$218	\$218.00	100%
NETWORK COOLING ENCLOSURE WIRING	\$288	\$287.76	100%
NETWORK ENCLOSURES FOR COOLING	\$6,499	\$6,499.00	100%
ADD FENCE TO ENCLOSE ROAD PROPERTY LINE	\$10,410	\$10,410.00	100%
TOTAL HARMONY LELAND ELEMENTARY	\$112,816	\$112,816.16	100%
HARRISON HIGH			
CONSTRUCT STORAGE FACILITY, BATTING CAGE, DUGOUTS	\$14,500	\$14,500.00	100%
INSTALL DEDICATED CIRCUIT FOR OVEN/RANGE	\$2,029	\$2,028.36	100%
FURNISH & INSTALL CLASSROOM SIGNS	\$792	\$792.00	100%
SUB-SURFACE TESTING AT TENNIS COURTS	\$712	\$712.00	100%
POWER HOOKUP	\$1,359	\$1,359.18	100%
LOCKBOX AND KEYS	\$231	\$230.42	100%
ADD WARNING TO SECURITY SYSTEM	\$129	\$128.50	100%
REPLACE CARPET IN BAND ROOM	\$10,005	\$10,004.85	100%
PRESSBOX REPLACEMENT	\$78,500	\$0.00	0%
AED BATTERIES AND PADS	\$296	\$296.00	100%
FIRE DAMAGE REPLACEMENT	\$7,963	\$7,962.93	100%
INSTALL DEEP WELL SINK IN GREENHOUSE	\$5,735	\$5,735.00	100%
NETWORK COOLING ENCLOSURE WIRING	\$281	\$280.51	100%
NETWORK ENCLOSURES FOR COOLING	\$8,429	\$8,429.00	100%
TOTAL HARRISON HIGH	\$130,961	\$52,458.75	40%
HAVEN AT FITZHUGH LEE			
REMOVE SIGN AT HAWTHORNE & INSTALL AT SITE	\$5,400	\$5,400.00	100%
LOCKBOX AND KEYS	\$230	\$230.42	100%
LAND SURVEY	\$5,750	\$5,750.00	100%
ADD WARNING TO SECURITY SYSTEM	\$129	\$128.50	100%
AED BATTERIES AND PADS	\$218	\$218.00	100%
APPRAISAL	\$1,800	\$1,800.00	100%
TOTAL HAVEN AT FITZHUGH LEE	\$13,527	\$13,526.92	100%
HAVEN AT HAWTHORNE			
ADD WARNING TO SECURITY SYSTEM	\$129	\$128.50	100%
AED BATTERIES AND PADS	\$218	\$218.00	100%
PAINT & CHANGE NAME OF SIGN IN FRONT OF BUILDING	\$5,136	\$5,136.00	100%
INSTALL DIGITAL VIDEO SURVEILLANCE SYSTEM	\$28,275	\$28,274.04	100%
BUILD COUNTER IN LOBBY	\$5,000	\$5,000.00	100%
NETWORK COOLING ENCLOSURE WIRING	\$199	\$198.98	100%
NETWORK ENCLOSURES FOR COOLING	\$6,499	\$6,499.00	100%
TOTAL HAVEN AT HAWTHORNE	\$45,456	\$45,454.52	100%
HAYES ELEMENTARY			
LOCKBOX AND KEYS	\$230	\$230.42	100%
ADD WARNING TO SECURITY SYSTEM	\$129	\$128.48	100%
AED BATTERIES AND PADS	\$218	\$218.00	100%
REGRADE SWALE TO PROVIDE PROPER DRAINAGE	\$5,700	\$5,700.00	100%
NETWORK COOLING ENCLOSURE WIRING	\$130	\$129.43	100%
NETWORK ENCLOSURES FOR COOLING	\$6,499	\$6,499.00	100%
REPAIR CANOPY	\$500	\$500.00	100%
ENTRY DRIVE MODIFICATION	\$5,000	\$5,000.00	100%
TOTAL HAYES ELEMENTARY	\$18,406	\$18,405.33	100%
HENDRICKS ES			
INTERIM HOUSING	\$5,596	\$5,595.27	100%
ADD WARNING TO SECURITY SYSTEM	\$129	\$129.47	100%
AED BATTERIES AND PADS	\$313	\$313.00	100%
CLARKDALE ES FLOOD LOSS	\$10,047	\$10,046.07	100%
AUSTELL INTERMEDIATE RETROFIT TO K-5	\$69,137	\$67,136.04	97%

COUNTYWIDE BUILDING FUND
 MULTI-YEAR PROJECTS
 Data cumulative through June 30, 2013

LOCATION/DESCRIPTION	BUDGET	EXPENDED to Date	% COMPLETE
* Projects in blue were active projects during Fiscal Year 2013			
TOTAL HENDRICKS ES	\$85,222	\$83,219.85	98%
HIGHTOWER TRAIL MIDDLE			
INSTALL NETWORK RACK/ ADD ELECTRICAL OUTLET	\$2,460	\$2,459.40	100%
TILE FLOOR	\$4,442	\$4,442.00	100%
LOCKBOX AND KEYS	\$231	\$230.42	100%
ADD WARNING TO SECURITY SYSTEM	\$128	\$128.48	100%
AED BATTERIES AND PADS	\$95	\$95.00	100%
CLASSROOM MODIFICATION	\$214	\$213.02	100%
REPIPE CONDENSATE DRAINS	\$1,625	\$1,625.00	100%
REPLACE HVAC CEILING GRILLS	\$6,887	\$6,886.64	100%
REPLACE HVAC GRILLS IN 8TH GRADE POD	\$8,420	\$8,420.00	100%
REPAIR/RELOCATE SPRINKLER HEAD	\$813	\$812.50	100%
TOTAL HIGHTOWER TRAIL MIDDLE	\$25,315	\$25,312.46	100%
HILLGROVE HIGH			
FOOTBALL STADIUM GRANDSTANDS	\$350,000	\$350,000.00	100%
WETLANDS MITIGATION	\$9,000	\$9,000.00	100%
ADD WARNING TO SECURITY SYSTEM	\$129	\$128.50	100%
AED BATTERIES AND PADS	\$507	\$507.00	100%
DRAINAGE	\$1,000	\$1,000.00	100%
CHANGE LOCKSETS	\$4,219	\$4,218.75	100%
REFINISH GYM FLOOR	\$3,000	\$3,000.00	100%
STADIUM SEATING	\$148,205	\$148,204.89	100%
BEAVER DAM REMOVAL	\$1,000	\$1,000.00	100%
TOTAL HILLGROVE HIGH	\$517,060	\$517,059.14	100%
HOLLYDALE ELEMENTARY			
INSTALL 4 DOOR LOCKS	\$801	\$800.68	100%
LOCKBOX AND KEYS	\$230	\$230.42	100%
ADD WARNING TO SECURITY SYSTEM	\$129	\$128.48	100%
AED BATTERIES AND PADS	\$218	\$218.00	100%
NETWORK COOLING ENCLOSURE WIRING	\$576	\$575.89	100%
TOTAL HOLLYDALE ELEMENTARY	\$1,954	\$1,953.47	100%
KEHELEY ELEMENTARY			
LOCKBOX AND KEYS	\$231	\$230.42	100%
ADD WARNING TO SECURITY SYSTEM	\$129	\$128.48	100%
AED BATTERIES AND PADS	\$218	\$218.00	100%
INSTALL SINK IN ROOM 333 FOR SPECIAL ED	\$5,845	\$5,845.00	100%
INSTALL DOOR IN WALL TO ACCESS CLINIC	\$1,320	\$1,320.00	100%
INSTALL VISION PANEL & DOOR LOCK	\$550	\$550.00	100%
TOTAL KEHELEY ELEMENTARY	\$8,293	\$8,291.90	100%
KELL HIGH			
LOCKERS FOR FIELDHOUSE (GRANT)	\$10,000	\$9,999.99	100%
POWER HOOKUP	\$444	\$444.43	100%
CORRECT DRAINAGE AT TRACK	\$7,400	\$7,400.00	100%
INSTALL MULCH TO PREVENT EROSION AT BASEBALL FIELD	\$1,950	\$1,950.00	100%
SECURITY GATES	\$14,500	\$14,500.00	100%
ADD WARNING TO SECURITY SYSTEM	\$129	\$128.50	100%
AED BATTERIES AND PADS	\$461	\$461.00	100%
TOTAL KELL HIGH	\$34,884	\$34,883.92	100%
KEMP ELEMENTARY			
ADD WARNING TO SECURITY SYSTEM	\$129	\$128.48	100%
RETAINING WALL	\$9,068	\$9,067.34	100%
AED BATTERIES AND PADS	\$218	\$218.00	100%
TOTAL KEMP ELEMENTARY	\$9,415	\$9,413.82	100%
KENNESAW ELEMENTARY			
PROVIDE GRAVEL FOR MAINTENANCE PARKING	\$3,323	\$3,322.41	100%
K-2 PLAYGROUND EQUIPMENT	\$42,850	\$42,850.00	100%
LOCKBOX AND KEYS	\$231	\$230.42	100%
ADD WARNING TO SECURITY SYSTEM	\$128	\$128.48	100%
AED BATTERIES AND PADS	\$218	\$218.00	100%
NETWORK COOLING ENCLOSURE WIRING	\$780	\$780.74	100%
NETWORK ENCLOSURES FOR COOLING	\$6,499	\$6,499.00	100%
TOTAL KENNESAW ELEMENTARY	\$54,029	\$54,029.05	100%
KENNESAW MOUNTAIN HIGH			
RENOVATION & CONSTRUCTION OF ATHLETIC FIELD (GRANT)	\$35,000	\$35,000.00	100%
DRAIN MODIFICATIONS AT TRACK	\$17,860	\$17,860.00	100%
LOCKBOX AND KEYS	\$691	\$691.25	100%
FIRE PROOF ROOF	\$15,250	\$15,250.00	100%
ADD WARNING TO SECURITY SYSTEM	\$129	\$128.50	100%
TOTAL KENNESAW MOUNTAIN HIGH	\$68,930	\$68,929.75	100%
KENNESAW WAREHOUSE			
SHELVING	\$8,239	\$8,239.00	100%
FUELING STATION	\$123,793	\$123,793.00	100%
TOTAL KENNESAW WAREHOUSE	\$132,032	\$132,032.00	100%

COUNTYWIDE BUILDING FUND
 MULTI-YEAR PROJECTS
 Data cumulative through June 30, 2013

LOCATION/DESCRIPTION	BUDGET	EXPENDED to Date	% COMPLETE
* Projects in blue were active projects during Fiscal Year 2013			
KINCAID ELEMENTARY			
OUTDOOR SAFETY LIGHTS (GRANT)	\$5,000	\$5,000.00	100%
PE BUILDING SAFETY LIGHTS (GRANT)	\$5,000	\$5,000.00	100%
LOCKBOX AND KEYS	\$230	\$230.42	100%
DEMOLISH HOUSE ON PROPERTY / SAFETY OF STUDENTS	\$15,582	\$15,581.30	100%
REPLACE GYM FLOOR	\$13,234	\$13,233.60	100%
ADD WARNING TO SECURITY SYSTEM	\$128	\$128.48	100%
AED BATTERIES AND PADS	\$95	\$95.00	100%
REFLOORING	\$18,081	\$18,081.00	100%
PERSONNEL NEEDS	\$428	\$427.88	100%
NETWORK COOLING ENCLOSURE WIRING	\$390	\$389.99	100%
CONNECT SIDEWALK PARKING LOT	\$1,640	\$1,640.00	100%
REPLACE FLOOR COVERING	\$9,000	\$9,000.00	100%
PAVING - PARKING	\$4,930	\$4,930.00	100%
TOTAL KINCAID ELEMENTARY	\$73,738	\$73,737.67	100%
KING SPRINGS ELEMENTARY			
RESURFACE PLAYGROUND	\$3,000	\$3,000.00	100%
AED BATTERIES AND PADS	\$218	\$218.00	100%
HANDRAILS	\$6,862	\$6,861.50	100%
ELECTRICAL	\$1,345	\$1,344.58	100%
PERSONNEL NEEDS	\$32,514	\$32,514.42	100%
SIDEWALK DRAIN AT REAR OF BUILDING/GYM	\$1,500	\$1,500.00	100%
ADD DIRT & GRASS TO STOP EROSION	\$6,360	\$6,360.00	100%
ADA CURB CUT/WALKWAYS	\$8,683	\$8,683.00	100%
TOTAL KING SPRINGS ELEMENTARY	\$60,482	\$60,481.50	100%
LABELLE ELEMENTARY			
RESURFACE PLAYScape	\$17,976	\$17,976.00	100%
REPLACE 5 A/C UNITS	\$20,000	\$19,999.68	100%
LOCKBOX AND KEYS	\$231	\$230.42	100%
ADD WARNING TO SECURITY SYSTEM	\$128	\$128.48	100%
AED BATTERIES AND PADS	\$218	\$218.00	100%
ADDITION/RENOVATION PROJECT - KITCHEN EXHAUST HOOD & HVAC	\$65,000	\$65,000.00	100%
TOTAL LABELLE ELEMENTARY	\$103,553	\$103,552.58	100%
LASSITER HIGH			
REWORK SPRINKLERS	\$1,487	\$1,487.00	100%
INSTALL 2 WINDOWS & INSULATION	\$12,800	\$12,800.00	100%
PAINT FLOOD DAMAGED AREAS IN BAND	\$7,635	\$7,635.00	100%
REPLACE TILE & CARPET DAMAGED	\$11,949	\$11,949.00	100%
CONSTRUCT DUGOUTS, SCORER'S BOOTH (GRANT)	\$15,000	\$15,000.00	100%
REPLACE GYM FLOOR DAMAGED BY FLOOD	\$59,400	\$59,400.00	100%
ADD 2 DOORS & FRAMES IN BAND ROOM	\$2,440	\$2,440.00	100%
REVIEW ENGINEERING OF EXISTING DRAINAGE	\$10,043	\$10,042.79	100%
INSTALL DRAINAGE TO CORRECT EROSION	\$5,710	\$5,710.00	100%
UPGRADE ATHLETIC FIELDS (GRANT)	\$15,000	\$15,000.00	100%
ADDITIONAL PAVING AT SOFTBALL/BASEBALL FIELD	\$8,660	\$8,660.00	100%
INSTALL CEILING TILE	\$9,420	\$9,420.00	100%
LOCKBOX AND KEYS	\$231	\$230.42	100%
INSTALL SPRINKLER	\$585	\$585.00	100%
REPAIR PRACTICE FIELD & IRRIGATION SYSTEM	\$18,014	\$18,013.20	100%
ADD WARNING TO SECURITY SYSTEM	\$129	\$128.50	100%
AED BATTERIES AND PADS	\$148	\$148.00	100%
STADIUM RESTROOM RENOVATIONS	\$41,064	\$41,063.54	100%
FRONT DOOR MODIFICATION FOR H/C ACCESS	\$4,000	\$4,000.00	100%
PAINTING, WINDOW BLINDS, SIDEWALK CLEANING	\$24,537	\$24,536.75	100%
NETWORK COOLING ENCLOSURE WIRING	\$507	\$507.36	100%
ADD DIVIDER IN CLASSROOM TO MAKE 2 CLASSROOMS	\$15,324	\$15,323.17	100%
IMPROVE GIRLS FAST PITCH SOFTBALL FACILITIES (GRANT)	\$20,000	\$20,000.00	100%
FINE ARTS ADDITION (NEW BAND ROOM)	\$23,066	\$23,066.00	100%
TOTAL LASSITER HIGH	\$307,149	\$307,145.73	100%
LEWIS ELEMENTARY			
LOCKBOX AND KEYS	\$231	\$230.42	100%
CARPET CLASSROOM	\$1,760	\$1,760.00	100%
RE-SURFACE PLAYGROUND	\$19,640	\$19,640.00	100%
ADD WARNING TO SECURITY SYSTEM	\$128	\$128.48	100%
AED BATTERIES AND PADS	\$218	\$218.00	100%
CLASSROOM ADDITION	\$74,992	\$74,992.00	100%
TOTAL LEWIS ELEMENTARY	\$96,969	\$96,968.90	100%
LINDLEY (OLD)/BARNES ED CENTER			
FACILITY IMPACT STUDY	\$3,000	\$3,000.00	100%
ADD 3 QUAD OUTLETS IN MEDIA CENTER	\$793	\$792.64	100%
TOTAL LINDLEY (OLD)/BARNES ED CENTER	\$3,793	\$3,792.64	100%
LINDLEY 6TH GRADE ACADEMY			
LIGHTING UPGRADES	\$3,247	\$3,246.79	100%
AED BATTERIES AND PADS	\$218	\$218.00	100%

COUNTYWIDE BUILDING FUND
 MULTI-YEAR PROJECTS
 Data cumulative through June 30, 2013

LOCATION/DESCRIPTION	BUDGET	EXPENDED to Date	% COMPLETE
* Projects in blue were active projects during Fiscal Year 2013			
TOTAL LINDLEY 6TH GRADE ACADEMY	\$3,465	\$3,464.79	100%
LINDLEY MIDDLE			
LOCKBOX AND KEYS	\$231	\$230.42	100%
MODIFY PRINCIPAL/CONFERENCE ROOM	\$3,802	\$3,801.25	100%
ADD WARNING TO SECURITY SYSTEM	\$129	\$128.48	100%
AED BATTERIES AND PADS	\$218	\$218.00	100%
RE-KEY LOCKSETS	\$6,969	\$6,968.03	100%
TOTAL LINDLEY MIDDLE	\$11,349	\$11,346.18	100%
LOST MOUNTAIN MIDDLE			
POWER HOOKUP	\$957	\$956.56	100%
LOCKBOX AND KEYS	\$231	\$230.42	100%
ADD WARNING TO SECURITY SYSTEM	\$129	\$128.48	100%
AED BATTERIES AND PADS	\$366	\$366.00	100%
ADD SIDEWALK & CURB CUT FOR ADA	\$2,500	\$2,500.00	100%
INSTALL DOOR AT MEDIA CENTER FOR ADA	\$4,000	\$4,000.00	100%
NETWORK COOLING ENCLOSURE WIRING	\$366	\$365.76	100%
NETWORK ENCLOSURES FOR COOLING	\$8,429	\$8,429.00	100%
SOUNDPROOF WALL BETWEEN KITCHEN & CLASSROOM	\$700	\$700.00	100%
REPLACE FIRE ALARM SYSTEM	\$20,676	\$20,675.54	100%
REFLOORING	\$252,359	\$252,359.00	100%
TOTAL LOST MOUNTAIN MIDDLE	\$290,713	\$290,710.76	100%
LOVINGGOOD MIDDLE			
ADD WARNING TO SECURITY SYSTEM	\$129	\$128.48	100%
CHANGE LOCKSETS	\$1,188	\$1,187.56	100%
ADD DOOR IN ADMINISTRATION	\$2,640	\$2,640.00	100%
TOTAL LOVINGGOOD MIDDLE	\$3,957	\$3,956.04	100%
MABLETON ELEMENTARY			
ADD ELECTRICAL OUTLET	\$352	\$351.10	100%
REPLACE 2 SETS OF DOUBLE DOORS	\$3,161	\$3,160.72	100%
ADD FENCE AROUND AIR CONDITIONER	\$462	\$462.00	100%
REPAIR LEAK IN BUILDING "A"	\$248	\$247.79	100%
LOCKBOX AND KEYS	\$230	\$230.42	100%
ASBESTOS ABATEMENT & REMOVAL	\$23,179	\$23,178.10	100%
ADD WARNING TO SECURITY SYSTEM	\$128	\$128.48	100%
AED BATTERIES AND PADS	\$218	\$218.00	100%
SECURITY GATE INSTALLED	\$5,440	\$5,440.00	100%
INSTALL HOT WATER SYSTEM	\$1,335	\$1,335.00	100%
NETWORK COOLING ENCLOSURE WIRING	\$226	\$226.13	100%
NETWORK ENCLOSURES FOR COOLING	\$6,499	\$6,499.00	100%
TOTAL MABLETON ELEMENTARY	\$41,478	\$41,476.74	100%
MABRY MIDDLE			
INSTALL DOOR UNIT AT CLINIC	\$1,375	\$1,375.00	100%
REPLACE CLINIC DOOR	\$757	\$757.00	100%
POWER HOOKUP	\$416	\$415.62	100%
LOCKBOX AND KEYS	\$230	\$230.42	100%
ROPES COURSE	\$14,895	\$14,894.34	100%
ADD WARNING TO SECURITY SYSTEM	\$129	\$128.48	100%
AED BATTERIES AND PADS	\$292	\$292.00	100%
REMOVE WALL IN HOME EC CLASS	\$2,448	\$2,447.48	100%
UNDERGROUND STORAGE TANKS	\$95	\$95.00	100%
REPAIR EXISTING WATER CLOSET	\$190	\$190.00	100%
TOTAL MABRY MIDDLE	\$20,827	\$20,825.34	100%
MAINTENANCE FACILITY ARGO ROAD			
ADD WARNING TO SECURITY SYSTEM	\$129	\$128.51	100%
TOTAL MAINTENANCE FACILITY ARGO ROAD	\$129	\$128.51	100%
MARS HILL RD BUS SHOP			
BUS SHOP AWNINGS	\$4,045	\$4,045.00	100%
TOTAL MARS HILL RD BUS SHOP	\$4,045	\$4,045.00	100%
MARTHA MOORE EDUCATION CENTER			
RENOVATE, PURCHASE F&E, AND MOVE STAFF	\$36,413	\$36,412.96	100%
PROVIDE GRAVEL FOR ADDITIONAL PARKING	\$10,370	\$10,370.00	100%
LOCKBOX AND KEYS	\$230	\$230.16	100%
REPLACE CHILLER	\$21,552	\$21,551.67	100%
FACILITY IMPACT STUDY	\$3,000	\$3,000.00	100%
TOTAL MARTHA MOORE ED CENTER	\$71,565	\$71,564.79	100%
MCCALL PRIMARY			
ADD WARNING TO SECURITY SYSTEM	\$128	\$128.48	100%
TOTAL MCCALL PRIMARY	\$128	\$128.48	100%

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 MULTI-YEAR PROJECTS
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LOCATION/DESCRIPTION	BUDGET	EXPENDED to Date	% COMPLETE
* Projects in blue were active projects during Fiscal Year 2013			
MCCLESKEY MIDDLE			
REPLACE SKYLIGHT	\$20,988	\$20,988.00	100%
LOCKBOX AND KEYS	\$231	\$230.42	100%
ADD WARNING TO SECURITY SYSTEM	\$129	\$128.48	100%
AED BATTERIES AND PADS	\$218	\$218.00	100%
PERSONNEL NEEDS	\$2,767	\$2,766.63	100%
BUSINESS ED WALL	\$8,968	\$8,967.20	100%
NETWORK COOLING ENCLOSURE WIRING	\$276	\$276.13	100%
NETWORK ENCLOSURES FOR COOLING	\$8,429	\$8,429.00	100%
TOTAL MCCLESKEY MIDDLE	\$42,006	\$42,003.86	100%
MCCLURE MIDDLE			
DESIGN NEW MIDDLE SCHOOL	\$66,877	\$66,876.66	100%
WATER DAMAGE	\$29,773	\$29,772.48	100%
ADD WARNING TO SECURITY SYSTEM	\$129	\$128.48	100%
AED BATTERIES AND PADS	\$169	\$169.00	100%
TOTAL MCCLURE MIDDLE	\$96,948	\$96,946.62	100%
MCEACHERN HIGH			
REPLACE 3 HVAC UNITS ON ROOF	\$74,313	\$74,312.26	100%
REVISE ENERGY MANAGEMENT SYSTEM	\$2,412	\$2,412.00	100%
HVAC IN JM BLDG	\$59,000	\$58,999.62	100%
CAFÉ DOOR	\$18,590	\$18,590.00	100%
LOCKBOX AND KEYS	\$3,226	\$3,225.81	100%
ADD WARNING TO SECURITY SYSTEM	\$129	\$128.50	100%
AED BATTERIES AND PADS	\$218	\$218.00	100%
REPLACE SOFTBALL NETTING	\$9,500	\$9,500.00	100%
SCISSORS LIFT RENTAL	\$1,107	\$1,106.25	100%
REPLACE COOLING TOWER	\$49,995	\$49,994.75	100%
STRUCTURAL ANALYSIS OF STADIUM	\$886	\$885.70	100%
EVALUATE STORAGE ROOM IN RUSSELL HALL	\$2,780	\$2,780.00	100%
NETWORK COOLING ENCLOSURE WIRING	\$140	\$139.97	100%
TOTAL MCEACHERN HIGH	\$222,296	\$222,292.86	100%
MILFORD ELEMENTARY			
REPLACE EXIT DOORS	\$7,996	\$7,995.21	100%
LOCKBOX AND KEYS	\$230	\$230.42	100%
ADD WARNING TO SECURITY SYSTEM	\$128	\$128.48	100%
AED BATTERIES AND PADS	\$218	\$218.00	100%
RELOCATE WIRING	\$1,222	\$1,221.07	100%
REPLACE SIGN	\$6,396	\$6,396.00	100%
NETWORK COOLING ENCLOSURE WIRING	\$959	\$959.19	100%
INSTALL 3 QUAD OUTLETS IN MAIN OFFICE	\$170	\$169.25	100%
HVAC RENOVATION	\$81,598	\$81,598.00	100%
REPLACE 77 DOORS WITH SOLID CORE DOORS	\$21,254	\$21,253.80	100%
ADDITION PROJECT - NEW CEILING/CEILING GRID IN GYM	\$11,267	\$11,267.00	100%
TOTAL MILFORD ELEMENTARY	\$131,438	\$131,436.42	100%
MOUNTAIN VIEW ELEMENTARY			
REPLACE RETAINING WALL	\$73,537	\$73,536.08	100%
LOCKBOX AND KEYS	\$230	\$230.42	100%
ADD WALL	\$6,150	\$6,150.00	100%
ADD WARNING TO SECURITY SYSTEM	\$129	\$128.48	100%
AED BATTERIES AND PADS	\$387	\$387.00	100%
PERSONNEL NEEDS	\$6,451	\$6,450.44	100%
INSTALL 3 SECURITY LIGHTS AT FRONT	\$1,281	\$1,280.58	100%
ADD PARTITION	\$4,850	\$4,850.00	100%
CLASSROOM ADDITION	\$91,000	\$91,000.00	100%
TOTAL MOUNTAIN VIEW ELEMENTARY	\$184,015	\$184,013.00	100%
MT BETHEL ELEMENTARY			
SPEED BUMPS & STRIPING IN LOADING AREA	\$900	\$900.00	100%
REFENCE SATELLITE DISH	\$531	\$531.00	100%
REPLACE EXISTING FIRE ALARM PANEL	\$10,976	\$10,975.15	100%
LOCKBOX AND KEYS	\$230	\$230.42	100%
ADD WARNING TO SECURITY SYSTEM	\$128	\$128.48	100%
AED BATTERIES AND PADS	\$218	\$218.00	100%
CURB CUT TO MAKE ENTRANCE INTO ANNEX	\$1,400	\$1,400.00	100%
TOTAL MT BETHEL ELEMENTARY	\$14,383	\$14,383.05	100%
MURDOCK ELEMENTARY			
LOCKBOX AND KEYS	\$230	\$230.42	100%
ADD WARNING TO SECURITY SYSTEM	\$129	\$128.48	100%
IMPROVE DRAINAGE & PROVIDE GROUND COVER FOR PLAYFIELD	\$2,720	\$2,719.75	100%
AED BATTERIES AND PADS	\$510	\$510.00	100%
BRING EXIT DOORS TO MEET FIRE CODE	\$11,475	\$11,475.00	100%
PERSONAL & SCHOOL PROPERTY REPLACEMENT	\$48,047	\$48,047.00	100%
REPAIR DAMAGED CANOPY	\$700	\$700.00	100%
RENOVATE "OPEN SPACE" CLASSROOMS	\$8,484	\$8,484.00	100%
TOTAL MURDOCK ELEMENTARY	\$72,295	\$72,294.65	100%

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LOCATION/DESCRIPTION	BUDGET	EXPENDED to Date	% COMPLETE
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NICHOLSON ELEMENTARY			
LOCKBOX AND KEYS	\$231	\$230.42	100%
ADD WARNING TO SECURITY SYSTEM	\$129	\$128.48	100%
AED BATTERIES AND PADS	\$292	\$292.00	100%
PLAYGROUND FENCING	\$9,971	\$9,971.00	100%
TOTAL NICHOLSON ELEMENTARY	\$10,623	\$10,621.90	100%
NICKAJACK ELEMENTARY			
REPLACE CRACKED VCT	\$620	\$620.00	100%
LOCKBOX AND KEYS	\$231	\$230.42	100%
ADD WARNING TO SECURITY SYSTEM	\$129	\$128.48	100%
AED BATTERIES AND PADS	\$313	\$313.00	100%
NETWORK COOLING ENCLOSURE WIRING	\$192	\$191.84	100%
NETWORK ENCLOSURES FOR COOLING	\$6,499	\$6,499.00	100%
SOUND SYSTEM FOR CLASSROOMS (GRANT)	\$24,000	\$24,000.00	100%
TOTAL NICKAJACK ELEMENTARY	\$31,984	\$31,982.74	100%
NORTH COBB HIGH			
REWORK HAZARDOUS SEATING IN STADIUM	\$55,016	\$55,016.00	100%
REWORK ATHLETIC FIELD	\$20,010	\$20,010.00	100%
LOCKBOX AND KEYS	\$231	\$230.42	100%
REBUILD ELEVATOR	\$37,916	\$37,916.00	100%
ADD WARNING TO SECURITY SYSTEM	\$129	\$128.50	100%
AED BATTERIES AND PADS	\$387	\$387.00	100%
DRAINAGE PIPES	\$34,528	\$34,528.00	100%
FLOORING	\$3,000	\$3,000.00	100%
CLASSROOM ADDITION	\$326,337	\$326,336.60	100%
PURCHASE EQUIPMENT & RENOVATE STADIUM (GRANT)	\$10,000	\$10,000.00	100%
CONSTRUCT AN INDOOR BASEBALL FACILITY (GRANT)	\$10,000	\$10,000.00	100%
NETWORK COOLING ENCLOSURE WIRING	\$1,153	\$1,153.12	100%
NETWORK ENCLOSURES FOR COOLING	\$8,429	\$8,429.00	100%
SECURITY FENCE AROUND SOFTBALL & SOCCER FIELDS	\$5,650	\$5,650.00	100%
ADD FIRE HYDRANT	\$18,800	\$18,800.00	100%
STADIUM UPGRADE	\$22,895	\$22,895.00	100%
REPAIR DRAINAGE AT STADIUM	\$7,650	\$7,650.00	100%
REPAIR/REPLACE FENCING AT STADIUM	\$17,600	\$17,600.00	100%
RESURFACE TRACK	\$18,968	\$18,968.00	100%
INSTALL 7 CONDENSATE FLOW SWITCHES	\$1,613	\$1,613.00	100%
TOTAL NORTH COBB HIGH	\$600,312	\$600,310.64	100%
NORTON PARK ELEMENTARY			
LOCKBOX AND KEYS	\$230	\$230.42	100%
ADD WARNING TO SECURITY SYSTEM	\$129	\$128.48	100%
AED BATTERIES AND PADS	\$313	\$313.00	100%
REPLACE CARPET IN PE ROOM	\$5,750	\$5,750.00	100%
INSTALL C/A UNIT IN ADMINISTRATIVE OFFICE	\$10,640	\$10,640.00	100%
RE-POINT BRICK JOINTS	\$3,000	\$3,000.00	100%
NETWORK COOLING ENCLOSURE WIRING	\$200	\$200.22	100%
NETWORK ENCLOSURES FOR COOLING	\$6,499	\$6,499.00	100%
ADD ESCAPE WINDOW FOR SAFETY CODE	\$8,115	\$8,115.00	100%
TOTAL NORTON PARK ELEMENTARY	\$34,876	\$34,876.12	100%
OAKWOOD HIGH			
FENCE AROUND PLAYFIELD	\$5,735	\$5,735.00	100%
POWER HOOKUPS @ 10 SCHOOLS	\$1,282	\$1,282.31	100%
LOCKBOX AND KEYS	\$231	\$230.42	100%
SIDEWALK & PATIO	\$5,400	\$5,400.00	100%
SINK IN TECH LAB	\$1,736	\$1,736.00	100%
SELF EXTINGUISHING HOOD	\$11,190	\$11,190.00	100%
NETWORK COOLING CLOSET WIRING	\$1,387	\$1,387.97	100%
ADDITION PROJECT	\$6,200	\$6,200.00	100%
ADD WARNING TO SECURITY SYSTEM	\$129	\$128.50	100%
AED BATTERIES AND PADS	\$74	\$74.00	100%
TOTAL OAKWOOD HIGH	\$33,364	\$33,364.20	100%
OSBORNE HIGH			
EVALUATE INSTALLATION OF DOUBLE DOORS	\$1,350	\$1,350.00	100%
ELECTRICAL FACILITY ASSESSMENT	\$2,305	\$2,305.00	100%
REPLACE SECURITY SYSTEM (GRANT)	\$10,000	\$9,999.96	100%
CONSTRUCT BLEACHERS (GRANT)	\$10,000	\$10,000.00	100%
ADDITIONAL PROPERTY PURCHASE	\$378,922	\$378,921.08	100%
PROVIDE WALL PADS IN WRESTLING ROOM	\$11,263	\$11,262.40	100%
CONSTRUCT BLEACHERS AT SOFTBALL/BASEBALL FIELDS (GRANT)	\$14,999	\$14,998.20	100%
PROVIDE HEAT IN OLD GYM AT STAGE AREA	\$6,600	\$6,600.00	100%
PROVIDE DUMPSTER TO REMOVE CONCRETE DEBRIS	\$400	\$400.00	100%
LOCKBOX AND KEYS	\$231	\$230.42	100%
RE-ROOF BATTING CAGE	\$19,280	\$19,280.00	100%
PROVIDE LAB SWITCH FOR CONSTRUCTION LAB	\$12,104	\$12,103.94	100%
ENCLOSE DATA DISTRIBUTION ROOM	\$14,150	\$14,150.00	100%
INSTALL NEW DOOR & REMOVE/REPLACE EXISTING DOOR	\$11,738	\$11,738.00	100%
REMOVE CARPET/INSTALL VCT, MOVE KILN, SINK IN SCIENCE LAB	\$8,640	\$8,640.00	100%
ADD WARNING TO SECURITY SYSTEM	\$129	\$128.50	100%

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LOCATION/DESCRIPTION	BUDGET	EXPENDED to Date	% COMPLETE
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RE-STRIPE TRACK	\$2,950	\$2,950.00	100%
EXPAND CLOSED CIRCUIT TV SYSTEM	\$25,000	\$25,000.00	100%
REPLACE 52 HOLLOW DOORS WITH SOLID	\$22,429	\$22,428.10	100%
INSTALL CURB DRAIN WITH RAISED COVER	\$3,326	\$3,325.42	100%
ADD WALL DIVIDING ROOM / ADD 2 DOORS	\$3,519	\$3,519.00	100%
NETWORK COOLING ENCLOSURE WIRING	\$204	\$203.63	100%
NETWORK ENCLOSURES FOR COOLING	\$8,429	\$8,429.00	100%
RENOVATE CHILDCARE PLAYGROUND	\$9,783	\$9,783.00	100%
REPLACE STAIRS, DOOR & CARPET OF PRESS BOX	\$12,102	\$12,102.00	100%
ADD 6 ELECTRICAL OUTLETS IN MEDIA	\$900	\$899.58	100%
REPLACE CARPET IN PORTABLE CLASSROOMS	\$16,030	\$16,030.00	100%
REPLACE WOOD FLOOR IN GYM	\$64,547	\$64,546.06	100%
FINE ARTS ADDITION	\$1,822,979	\$1,822,979.00	100%
TOTAL OSBORNE HIGH	\$2,494,309	\$2,494,302.29	100%
PALMER MIDDLE			
INSTALL CAST IRON DOWNSPOUT BOOT & DRAIN PIPE	\$2,372	\$2,371.50	100%
ADD WARNING TO SECURITY SYSTEM	\$129	\$128.48	100%
AED BATTERIES AND PADS	\$218	\$218.00	100%
TOTAL PALMER MIDDLE	\$2,719	\$2,717.98	100%
PEBBLEBROOK HIGH			
INSTALL NEW AIR UNIT IN ROOM 237	\$20,254	\$20,254.00	100%
RENOVATE STADIUM RESTROOMS	\$7,875	\$7,875.00	100%
ADD 5' FENCE TO SEPARATE TRAILERS	\$2,547	\$2,546.35	100%
REPLACE CARPET	\$880	\$880.00	100%
LOCKBOX AND KEYS	\$231	\$230.42	100%
THEATER STAGE RIGGING	\$39,194	\$39,193.50	100%
ELEVATOR KEY	\$1,462	\$1,461.57	100%
ADD WARNING TO SECURITY SYSTEM	\$129	\$128.50	100%
AED BATTERIES AND PADS	\$218	\$218.00	100%
ADD WALL	\$1,630	\$1,630.15	100%
CHANGE DOOR LOCKS ON 2ND FLOOR	\$1,116	\$1,115.72	100%
PE FACILITY (GRANT)	\$6,750	\$6,750.00	100%
NETWORK COOLING ENCLOSURE WIRING	\$383	\$382.87	100%
INCREASE ELECTRICAL SERVICE	\$137,419	\$137,419.00	100%
REPLACE LOCKERS IN OLD GYM	\$16,950	\$16,950.00	100%
INSTALL 2 TELEPHONE JACKS	\$130	\$130.00	100%
EXPANSION OF FOOTBALL STADIUM (GRANT)	\$30,000	\$30,000.00	100%
FINE ARTS ADDITION	\$161,500	\$161,500.00	100%
TOTAL PEBBLEBROOK HIGH	\$428,668	\$428,665.08	100%
PICKETT'S MILL ELEMENTARY			
ADD WARNING TO SECURITY SYSTEM	\$129	\$128.48	100%
TOTAL PICKETT'S MILL ELEMENTARY	\$129	\$128.48	100%
PINE MOUNTAIN MIDDLE			
REFINISH GYM FLOOR	\$10,000	\$10,000.00	100%
LOCKBOX AND KEYS	\$231	\$230.42	100%
ADD WARNING TO SECURITY SYSTEM	\$129	\$128.48	100%
AED BATTERIES AND PADS	\$218	\$218.00	100%
CALLBACK BUTTONS	\$3,305	\$3,304.06	100%
NETWORK COOLING ENCLOSURE WIRING	\$204	\$203.84	100%
NETWORK ENCLOSURES FOR COOLING	\$8,429	\$8,429.00	100%
TOTAL PINE MOUNTAIN MIDDLE	\$22,516	\$22,513.80	100%
PITNER ELEMENTARY			
ADD FILM TO WINDOWS	\$9,430	\$9,430.00	100%
GATE & PARKING LOT	\$4,900	\$4,900.00	100%
DRAINAGE CORRECTION	\$3,800	\$3,800.00	100%
ADD WARNING TO SECURITY SYSTEM	\$129	\$128.48	100%
AED BATTERIES AND PADS	\$218	\$218.00	100%
TOTAL PITNER ELEMENTARY	\$18,477	\$18,476.48	100%
PITTS TRANSPORTATION CENTER			
GENERATOR FOR BUS SHOP	\$25,985	\$25,984.81	100%
SIGN FOR TRANSPORTATION CENTER	\$20,021	\$20,020.43	100%
INSTALL LIGHTS IN PARKING LOT	\$35,930	\$35,930.00	100%
BUS SHOP AWNINGS	\$12,533	\$12,532.50	100%
NETWORK COOLING CLOSET WIRING	\$97	\$97.13	100%
UNDERGROUND STORAGE TANKS	\$2,500	\$2,500.00	100%
NETWORK ENCLOSURES FOR COOLING	\$6,499	\$6,499.00	100%
TOTAL PITTS TRANSPORTATION CENTER	\$103,565	\$103,563.87	100%
POPE HIGH			
ADD STALL IN WOMEN'S RESTROOM	\$3,125	\$3,125.00	100%
ELECTRICAL UPGRADE IN ROOMS 311 & 314	\$13,391	\$13,390.59	100%
THEATER IMPROVEMENTS	\$20,000	\$20,000.00	100%
CURB CUT/WALKWAY NEAR TENNIS COURTS	\$1,850	\$1,850.00	100%

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LOCATION/DESCRIPTION	BUDGET	EXPENDED to Date	% COMPLETE
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RAISE 2 MANHOLE COVERS & CLEAN SEWER LINES	\$5,160	\$5,160.00	100%
UNSTOP SEWER LINES AT FOOTBALL CONCESSION	\$9,255	\$9,254.30	100%
INSTALL ROOFTOP EXHAUST FAN	\$2,948	\$2,948.00	100%
EXTEND DRAIN PIPE OUTSIDE GYM	\$5,365	\$5,364.77	100%
INSTALL CONCRETE CATCH BASIN/BACK SPLASH NEAR BUS PARKING	\$1,250	\$1,250.00	100%
LOCKBOX AND KEYS	\$231	\$230.42	100%
ADD WARNING TO SECURITY SYSTEM	\$129	\$128.50	100%
REFLOOR THEATER	\$16,184	\$16,184.00	100%
ADD WALL/DIVIDE CLASSROOM	\$3,438	\$3,437.50	100%
AED BATTERIES AND PADS	\$74	\$74.00	100%
RENOVATE FRONT ENTRANCE	\$105,000	\$105,000.00	100%
PERSONNEL NEEDS	\$13,515	\$13,515.08	100%
SOFTBALL FIELD IMPROVEMENTS	\$15,000	\$15,000.00	100%
REMOVE WALL BETWEEN ROOM 604 & 504	\$1,600	\$1,600.00	100%
CONSTRUCTION OF OUTDOOR CLASSROOM (GRANT)	\$50,000	\$50,000.00	100%
NETWORK COOLING ENCLOSURE WIRING	\$1,527	\$1,528.30	100%
REMOVE WALL NEXT TO ORCHESTRA ROOM	\$2,125	\$2,125.00	100%
REGRADE FOOTBALL FIELD FOR SAFETY	\$20,000	\$20,000.00	100%
INSTALL EXHAUST FAN IN SCIENCE LAB	\$725	\$725.00	100%
TOTAL POPE HIGH	\$291,892	\$291,890.46	100%
POWDER SPRINGS ELEMENTARY			
LOCKBOX AND KEYS	\$231	\$230.42	100%
ADD WARNING TO SECURITY SYSTEM	\$129	\$128.48	100%
ADDITIONAL OUTLET	\$21,903	\$21,902.96	100%
AED BATTERIES AND PADS	\$218	\$218.00	100%
NETWORK COOLING ENCLOSURE WIRING	\$140	\$140.35	100%
TOTAL POWDER SPRINGS ELEMENTARY	\$22,621	\$22,620.21	100%
POWERS FERRY ELEMENTARY			
WIRING, TECHNOLOGY CONNECTIONS (GRANT)	\$25,000	\$24,999.38	100%
ADD WALL TO STOP EROSION	\$3,802	\$3,801.60	100%
LOCKBOX AND KEYS	\$230	\$230.42	100%
ADD WARNING TO SECURITY SYSTEM	\$128	\$128.48	100%
AED BATTERIES AND PADS	\$292	\$292.00	100%
REFLOORING	\$1,652	\$1,651.50	100%
PERSONNEL NEEDS	\$1,255	\$1,254.40	100%
NEW MEDIA CENTER, 6 NEW CLASSROOMS	\$304,528	\$304,528.00	100%
CANOPY	\$5,950	\$5,949.81	100%
TOTAL POWERS FERRY ELEMENTARY	\$342,837	\$342,835.59	100%
RIVERSIDE ELEMENTARY			
NETWORK COOLING ENCLOSURE WIRING	\$295	\$294.26	100%
NETWORK ENCLOSURES FOR COOLING	\$6,499	\$6,499.00	100%
FACILITY IMPACT STUDY	\$2,500	\$2,500.00	100%
TOTAL RIVERSIDE ELEMENTARY	\$9,294	\$9,293.26	100%
RIVERSIDE INTERMEDIATE			
LOCKBOX AND KEYS	\$231	\$230.42	100%
ADD WARNING TO SECURITY SYSTEM	\$128	\$128.48	100%
AED BATTERIES AND PADS	\$218	\$218.00	100%
TOTAL RIVERSIDE INTERMEDIATE	\$577	\$576.90	100%
RIVERSIDE PRIMARY			
ADD WARNING TO SECURITY SYSTEM	\$128	\$128.48	100%
AED BATTERIES AND PADS	\$218	\$218.00	100%
TOTAL RIVERSIDE PRIMARY	\$346	\$346.48	100%
ROCKY MOUNT ELEMENTARY			
LOCKBOX AND KEYS	\$230	\$230.42	100%
ADD WARNING TO SECURITY SYSTEM	\$128	\$128.48	100%
RESURFACE PLAYGROUND	\$4,014	\$4,014.00	100%
REMOVE WALL BETWEEN BOOKKEEPERS OFFICE & STUDY ROOM	\$1,199	\$1,198.50	100%
ADD DOOR BETWEEN BOOKKEEPERS OFFICE & MAIN OFFICE	\$1,200	\$1,200.00	100%
FLOOR COVERING	\$95,605	\$95,605.00	100%
TOTAL ROCKY MOUNT ELEMENTARY	\$102,376	\$102,376.40	100%
ROSE GARDEN SCHOOL			
ADD WARNING TO SECURITY SYSTEM	\$129	\$128.50	100%
AED BATTERIES AND PADS	\$218	\$218.00	100%
CREATE STORAGE AREA	\$3,250	\$3,250.00	100%
TOTAL ROSE GARDEN SCHOOL	\$3,597	\$3,596.50	100%
RUSSELL ELEMENTARY			
ELECTRICAL FACILITY ASSESSMENT	\$1,410	\$1,410.00	100%
LOCKBOX AND KEYS	\$230	\$230.42	100%
ADD WARNING TO SECURITY SYSTEM	\$128	\$128.48	100%
AED BATTERIES AND PADS	\$218	\$218.00	100%
REFLOORING	\$2,622	\$2,622.00	100%
INSTALL ELECTRICAL OUTLETS IN CAFETERIA & STAGE	\$3,099	\$3,098.51	100%
MOVE FIRE HYDRANT	\$24,890	\$24,890.00	100%
WATER PIPE REPLACEMENT	\$10,426	\$10,426.00	100%
REPLACE CARPET IN GYM (ADDITION PROJECT)	\$9,752	\$9,752.00	100%

COUNTYWIDE BUILDING FUND
 MULTI-YEAR PROJECTS
 Data cumulative through June 30, 2013

LOCATION/DESCRIPTION	BUDGET	EXPENDED to Date	% COMPLETE
* Projects in blue were active projects during Fiscal Year 2013			
TOTAL RUSSELL ELEMENTARY	\$52,775	\$52,775.41	100%
SANDERS ELEMENTARY			
LOCKBOX AND KEYS	\$231	\$230.42	100%
ADD WARNING TO SECURITY SYSTEM	\$128	\$128.48	100%
AED BATTERIES AND PADS	\$218	\$218.00	100%
NETWORK COOLING ENCLOSURE WIRING	\$273	\$273.05	100%
TOTAL SANDERS ELEMENTARY	\$850	\$849.95	100%
SANDERS ROAD FLEET MAINTENANCE			
INSTALL NEW SEPTIC SYSTEM	\$196,149	\$196,148.93	100%
RIGHT OF WAY FUNDS FROM DOT FOR ROAD WIDENING	\$5,030	\$5,030.00	100%
TOTAL SANDERS ROAD FLEET MAINTENANCE	\$201,179	\$201,178.93	100%
SEDALIA PARK ELEMENTARY			
COVERED WALKWAYS (GRANT)	\$15,000	\$15,000.00	100%
PROVIDE LOCKS ON 24 CLASSROOMS	\$14,078	\$14,078.00	100%
LOCKBOX AND KEYS	\$230	\$230.42	100%
ADD WARNING TO SECURITY SYSTEM	\$128	\$128.48	100%
AED BATTERIES AND PADS	\$218	\$218.00	100%
PAINT 2 HALLS BLUE ABOVE TILE LINE	\$1,508	\$1,507.26	100%
TOTAL SEDALIA PARK ELEMENTARY	\$31,162	\$31,162.16	100%
SHALLOWFORD FALLS ELEMENTARY			
LOCKBOX AND KEYS	\$230	\$230.42	100%
WATER METER	\$9,280	\$9,280.00	100%
ADD WARNING TO SECURITY SYSTEM	\$128	\$128.48	100%
AED BATTERIES AND PADS	\$95	\$95.00	100%
TOTAL SHALLOWFORD FALLS ELEMENTARY	\$9,733	\$9,733.90	100%
SIMPSON MIDDLE			
LOCKBOX AND KEYS	\$231	\$230.42	100%
ADD WARNING TO SECURITY SYSTEM	\$129	\$128.48	100%
AED BATTERIES AND PADS	\$218	\$218.00	100%
PERSONNEL NEEDS	\$22,353	\$22,352.01	100%
NETWORK COOLING ENCLOSURE WIRING	\$490	\$490.08	100%
TOTAL SIMPSON MIDDLE	\$23,421	\$23,418.99	100%
SKY VIEW ELEMENTARY			
BOUNDARY SURVEY	\$5,500	\$5,500.00	100%
LOCKBOX AND KEYS	\$230	\$230.42	100%
ADD WARNING TO SECURITY SYSTEM	\$128	\$128.48	100%
AED BATTERIES AND PADS	\$218	\$218.00	100%
ADD WALL TO DIVIDE ROOM	\$3,645	\$3,644.77	100%
MJM RELOCATE TO SKY VIEW ADMINISTRATION	\$381	\$380.76	100%
INSTALL PRIVACY FENCE ON BACK PROPERTY	\$18,450	\$18,450.00	100%
NETWORK COOLING ENCLOSURE WIRING	\$241	\$240.68	100%
NETWORK ENCLOSURES FOR COOLING	\$6,499	\$6,499.00	100%
INSTALL DOOR TO ADULT BATHROOM	\$2,125	\$2,125.00	100%
TOTAL SKY VIEW ELEMENTARY	\$37,417	\$37,417.11	100%
SMITHA MIDDLE			
LOCKBOX AND KEYS	\$231	\$230.42	100%
ADD WARNING TO SECURITY SYSTEM	\$129	\$128.48	100%
AED BATTERIES AND PADS	\$218	\$218.00	100%
NETWORK COOLING ENCLOSURE WIRING	\$1,480	\$1,479.57	100%
TOTAL SMITHA MIDDLE	\$2,058	\$2,056.47	100%
SOPE CREEK ELEMENTARY			
REPLACE 15 CLASSROOM DOOR LOCKS	\$2,519	\$2,518.50	100%
LANDSCAPING REPAIR AT BUS DRIVE AREA	\$675	\$675.00	100%
REPAIR WALKING TRACK AT PLAYFIELD	\$6,500	\$6,500.00	100%
LOCKBOX AND KEYS	\$230	\$230.42	100%
ADD WARNING TO SECURITY SYSTEM	\$128	\$128.48	100%
AED BATTERIES AND PADS	\$169	\$169.00	100%
DOT DRIVEWAY IMPROVEMENTS	\$25,000	\$0.00	0%
REPLACE DOOR GLASS WITH WIRE GLASS	\$750	\$750.00	100%
INSTALL NEW FIRE DOOR HOLDERS	\$764	\$763.65	100%
TOTAL SOPE CREEK ELEMENTARY	\$36,735	\$11,735.05	32%
SOUTH COBB HIGH			
LIGHTING OF SOCCER FIELD (GRANT)	\$25,000	\$25,000.00	100%
RESAND GYM FLOOR	\$8,499	\$8,499.00	100%
RELOCATE SECURITY MONITORING SYSTEM	\$2,745	\$2,745.00	100%
GRAVEL BASEBALL/SOCCER COMPLEX	\$3,480	\$3,479.85	100%
CONVERT TECHNOLOGY LAB INTO TV/MEDIA LAB	\$154,785	\$154,785.00	100%
LIGHTING AT SOCCER FIELD (GRANT)	\$50,000	\$49,999.47	100%
MEMORIAL FOR ALUMNI KILLED IN VIETNAM (GRANT)	\$2,500	\$2,500.00	100%
INSTALL/REPLACE 6 SECURITY CAMERAS	\$2,440	\$2,440.00	100%
FENCE SOCCER FIELD	\$2,896	\$2,896.00	100%
REWORK BASEBALL FIELD LIGHTING	\$33,552	\$33,552.00	100%
REMOVE CARPET/INSTALL TILE	\$9,116	\$9,115.52	100%

COUNTYWIDE BUILDING FUND
 MULTI-YEAR PROJECTS
 Data cumulative through June 30, 2013

LOCATION/DESCRIPTION	BUDGET	EXPENDED to Date	% COMPLETE
* Projects in blue were active projects during Fiscal Year 2013			
PURCHASE LOCKS FOR RESTROOM	\$919	\$918.90	100%
REPLACE IRRIGATION SYSTEM	\$4,425	\$4,424.62	100%
INSTALL CCTV's IN MAGNET BUILDING	\$7,249	\$7,248.45	100%
DEMOLISH HOUSE	\$12,946	\$12,945.50	100%
LOCKBOX AND KEYS	\$230	\$230.42	100%
TILE RESTROOMS	\$3,863	\$3,863.00	100%
ADD WARNING TO SECURITY SYSTEM	\$129	\$128.50	100%
AED BATTERY	\$218	\$218.00	100%
ELECTRICAL WIRING IN DRAFTING & MEDICAL CLASSROOMS	\$3,500	\$3,500.00	100%
IMPROVE EDUCATIONAL FACILITIES (GRANT)	\$15,000	\$15,000.00	100%
BASEBALL FIELDHOUSE (GRANT)	\$67	\$67.00	100%
REPLACE STRUCTURES & PADDING ON BLACKBOARD	\$34,867	\$34,867.00	100%
NETWORK COOLING ENCLOSURE WIRING	\$325	\$325.28	100%
RENOVATE DARKROOM AREA	\$22,620	\$22,619.93	100%
NEW SIGN IN FRONT OF SCHOOL	\$8,350	\$8,350.00	100%
REMOVE WALL BETWEEN MATH OFFICE	\$1,480	\$1,480.00	100%
REPLACE LOCKERS IN VISITORS & PE LOCKER ROOMS	\$36,788	\$36,788.00	100%
INSTALL 3 DEADBOLTS TO OUTSIDE DOORS	\$318	\$318.00	100%
ADD GRAVEL AROUND OUTSIDE OF BUILDING	\$1,248	\$1,247.40	100%
IRRIGATION & RENOVATION OF THE ATHLETIC FIELD	\$25,000	\$25,000.00	100%
TOTAL SOUTH COBB HIGH	\$474,555	\$474,551.84	100%
SPRAYBERRY HIGH			
PAINT RETAINING WALL AT BASEBALL FIELD	\$2,940	\$2,940.00	100%
CONSTRUCT FOOTBALL FIELD, REPAIR SPRINKLER (GRANT)	\$25,000	\$25,000.00	100%
CONSTRUCT SEWER DRAINAGE SYSTEM	\$10,000	\$10,000.00	100%
GENERAL MAINTENANCE WORK	\$24,895	\$24,894.63	100%
GRAVEL ACCESS ROAD	\$2,984	\$2,983.13	100%
LOCKBOX AND KEYS	\$230	\$230.42	100%
REFINISH GYM FLOOR DUE TO WEAR & TEAR	\$5,400	\$5,400.00	100%
ADD WARNING TO SECURITY SYSTEM	\$129	\$128.50	100%
REPLACE WINDOW SCREENS	\$1,500	\$1,500.00	100%
AED BATTERIES AND PADS	\$872	\$872.00	100%
LANDSCAPING	\$33,100	\$33,099.25	100%
SCHOOL MARQUEE	\$85,000	\$85,000.00	100%
PERSONNEL NEEDS	\$36,366	\$36,366.83	100%
REPLACE CARPET WITH TILE IN SCIENCE ROOM	\$1,880	\$1,880.00	100%
BUILD A FIELD HOUSE (GRANT)	\$35,000	\$35,000.00	100%
INSTALL GATE AT ENTRANCE TO MEDIA CENTER	\$9,850	\$9,850.00	100%
NETWORK COOLING ENCLOSURE WIRING	\$629	\$629.28	100%
INSTALL CUTOFF VALVES IN SCIENCE	\$3,400	\$3,400.00	100%
ADD H/C RAMP TO STADIUM BLEACHERS	\$22,851	\$22,850.66	100%
BUY LOCKERS/FURNISHING FOR FIELDHOUSE (GRANT)	\$40,000	\$40,000.00	100%
REFINISH GYM FLOOR	\$6,252	\$6,251.50	100%
TOTAL SPRAYBERRY HIGH	\$348,278	\$348,276.20	100%
STILL ELEMENTARY			
PLAYGROUND DRAINAGE	\$3,027	\$3,026.50	100%
REPLACE HVAC UNITS	\$158,268	\$158,268.00	100%
LOCKBOX AND KEYS	\$230	\$230.42	100%
ADD WARNING TO SECURITY SYSTEM	\$128	\$128.48	100%
AED BATTERIES AND PADS	\$218	\$218.00	100%
NETWORK COOLING ENCLOSURE WIRING	\$1,133	\$1,132.42	100%
TOTAL STILL ELEMENTARY	\$163,004	\$163,003.82	100%
SYSTEMWIDE			
FUND CONTINGENCY	\$651,462	\$0.00	0%
PORTABLE CLASSROOM LEASE	\$5,657,376	\$5,657,375.30	100%
PORTABLE CLASSROOM LEASE/MAINTENANCE	\$6,738,240	\$5,993,330.25	89%
BANK SERVICE CHARGES - CWBF	\$200	\$103.18	52%
FIVE YEAR FACILITIES PLAN	\$143,750	\$143,750.00	100%
SYSTEMWIDE WATER TREATMENT HVAC	\$111,796	\$111,795.10	100%
PROGRAM MANAGEMENT/IMPACT STUDY	\$240,702	\$240,701.99	100%
TOTAL SYSTEMWIDE	\$13,543,526	\$12,147,055.82	90%
TAPP MIDDLE			
ADD DRAIN PIPES AROUND THE 400 & 500 BUILDINGS	\$8,250	\$8,250.00	100%
REPLACE TRAY CABINET	\$1,062	\$1,062.00	100%
POWER HOOKUPS	\$2,246	\$2,246.36	100%
CARPET CHORUS CLASSROOM	\$2,100	\$2,100.00	100%
LOCKBOX AND KEYS	\$230	\$230.42	100%
ADD WARNING TO SECURITY SYSTEM	\$129	\$128.48	100%
AED BATTERIES AND PADS	\$387	\$387.00	100%
ADA ACCESSIBILITY - DRIVEWAY & HANDICAP PARKING	\$7,087	\$7,086.85	100%
NETWORK COOLING ENCLOSURE WIRING	\$248	\$248.27	100%
KITCHEN FLOOR REPAIR	\$13,443	\$13,443.00	100%
MAIN HALLWAY SEWER CAPS FITTED	\$3,115	\$3,115.00	100%
ADD TWO 220 ELECTRICAL DROPS	\$1,414	\$1,413.29	100%
TOTAL TAPP MIDDLE	\$39,711	\$39,710.67	100%

COUNTYWIDE BUILDING FUND
 MULTI-YEAR PROJECTS
 Data cumulative through June 30, 2013

LOCATION/DESCRIPTION	BUDGET	EXPENDED to Date	% COMPLETE
* Projects in blue were active projects during Fiscal Year 2013			
TEASLEY ELEMENTARY			
REWORK DRIVEWAY	\$214,495	\$214,494.26	100%
ADD WARNING TO SECURITY SYSTEM	\$129	\$128.48	100%
AED BATTERIES AND PADS	\$218	\$218.00	100%
PROVIDE WIRING UPGRADES (GRANT)	\$10,000	\$10,000.00	100%
TOTAL TEASLEY ELEMENTARY	\$224,842	\$224,840.74	100%
TIMBER RIDGE ELEMENTARY			
ADD WATER METER AT IRRIGATION	\$1,600	\$1,600.00	100%
LOCKBOX AND KEYS	\$224	\$230.42	103%
ADD WARNING TO SECURITY SYSTEM	\$129	\$128.48	100%
AED BATTERIES AND PADS	\$218	\$218.00	100%
TOTAL TIMBER RIDGE ELEMENTARY	\$2,171	\$2,176.90	100%
TRITT ELEMENTARY			
LOCKBOX AND KEYS	\$230	\$230.42	100%
ADD WARNING TO SECURITY SYSTEM	\$129	\$128.48	100%
AED BATTERIES AND PADS	\$387	\$387.00	100%
TOTAL TRITT ELEMENTARY	\$746	\$745.90	100%
VARNER ELEMENTARY			
LOCKBOX AND KEYS	\$230	\$230.42	100%
REPLACE CARPET - COVERED PLAY AREA	\$17,000	\$16,999.96	100%
ADD WARNING TO SECURITY SYSTEM	\$129	\$128.48	100%
AED BATTERIES AND PADS	\$218	\$218.00	100%
NETWORK COOLING ENCLOSURE WIRING	\$300	\$300.35	100%
TOTAL VARNER ELEMENTARY	\$17,877	\$17,877.21	100%
VAUGHAN ELEMENTARY			
RESURFACE PLAYScape	\$40,686	\$40,686.00	100%
LOCKBOX AND KEYS	\$231	\$230.42	100%
ADD WARNING TO SECURITY SYSTEM	\$129	\$128.48	100%
AED BATTERIES AND PADS	\$218	\$218.00	100%
NETWORK COOLING ENCLOSURE WIRING	\$1,021	\$1,020.69	100%
ADDITIONAL DATA CABLING	\$3,599	\$3,598.33	100%
NETWORK ENCLOSURES FOR COOLING	\$6,499	\$6,499.00	100%
TOTAL VAUGHAN ELEMENTARY	\$52,383	\$52,380.92	100%
WALTON HIGH			
ADD 3 SPEED BUMPS IN PARKING LOT	\$1,875	\$1,875.00	100%
RENOVATE FOOTBALL FIELDHOUSE RESTROOMS	\$21,780	\$21,780.00	100%
REPAIR CRACKS IN WALLS, INSTALL EXPANSION JOINTS	\$5,850	\$5,850.00	100%
DESIGN REPLACEMENT LIGHTING SYSTEM FOOTBALL FIELD	\$210,320	\$210,320.00	100%
CONSTRUCT FAST PITCH FACILITY (GRANT)	\$50,000	\$50,000.00	100%
EXTEND CONCESSION STAND AT FOOTBALL FIELD	\$7,700	\$7,700.00	100%
REPAIR/REPLACE RESTROOM FIXTURES	\$620	\$619.98	100%
REPLACE FIELD HOUSE ROOF	\$38,586	\$38,586.00	100%
LOCKBOX AND KEYS	\$230	\$230.42	100%
REPLACE HVAC AT FIELDHOUSE	\$20,433	\$20,432.95	100%
ADD WARNING TO SECURITY SYSTEM	\$129	\$128.50	100%
BASEBALL FIELD BACKSTOP SCREEN	\$4,000	\$4,000.00	100%
AED BATTERIES AND PADS	\$823	\$823.00	100%
TRACK RESURFACING	\$49,914	\$49,914.00	100%
CONCESSION	\$111,085	\$111,085.00	100%
SECURITY SYSTEM	\$3,413	\$3,413.00	100%
NETWORK COOLING ENCLOSURE WIRING	\$422	\$421.84	100%
UNDERGROUND STORAGE TANKS	\$14,045	\$14,044.15	100%
REPLACE COOLING TOWER	\$58,710	\$58,710.00	100%
ADDITION / RENOVATIONS	\$126,035	\$126,035.00	100%
TOTAL WALTON HIGH	\$725,970	\$725,968.84	100%
WHEELER HIGH			
INSTALL DROP INLET AT MAGNET BUILDING	\$3,980	\$3,980.00	100%
REPLACE FENCE AROUND BASEBALL	\$9,875	\$9,875.00	100%
UPGRADE RESTROOMS & ATHLETIC FIELD (GRANT)	\$9,990	\$9,989.25	100%
LOCKBOX AND KEYS	\$230	\$230.42	100%
REPLACE CARPET	\$42,966	\$42,965.50	100%
ADD WARNING TO SECURITY SYSTEM	\$129	\$128.50	100%
AED BATTERIES AND PADS	\$218	\$218.00	100%
REPLACE CARPET WITH VCT	\$1,436	\$1,435.50	100%
PERSONNEL NEEDS	\$5,939	\$5,938.16	100%
SECURITY SYSTEM	\$7,614	\$7,614.00	100%
INSTALL FIRE SPRINKLER HEAD	\$500	\$500.00	100%
HANDICAP RESTROOM IN SID/PEP	\$7,254	\$7,253.26	100%
FURNITURE/EQUIPMENT REPLACEMENT DUE TO FIRE	\$108,195	\$108,194.10	100%
CORRECT ERODING WALKWAY IN STADIUM	\$16,050	\$16,050.00	100%
NETWORK COOLING ENCLOSURE WIRING	\$892	\$892.16	100%
REFLOOR/RENOVATE WEIGHT ROOM	\$53,285	\$53,284.40	100%
ADDITIONAL DRAINAGE TO PREVENT EROSION	\$14,500	\$14,500.00	100%
ALUMINUM WALKWAY CANOPY	\$124,153	\$124,153.00	100%
TOTAL WHEELER HIGH	\$407,206	\$407,201.25	100%

COUNTYWIDE BUILDING FUND
MULTI-YEAR PROJECTS
Data cumulative through June 30, 2013

LOCATION/DESCRIPTION	BUDGET	EXPENDED to Date	% COMPLETE
* Projects in blue were active projects during Fiscal Year 2013			
440 GLOVER STREET			
ADD A/C UNIT IN RISK MANAGEMENT	\$2,683	\$2,682.90	100%
ADD WALL & DOOR FOR SECURITY AT SIDE	\$1,790	\$1,790.00	100%
INSTALL HVAC CONTROLS ON 2ND FLOOR	\$6,200	\$6,200.00	100%
INSTALL HVAC CONTROLS ON 1ST FLOOR	\$9,940	\$9,940.00	100%
AC UNIT ROOM 130	\$1,371	\$1,370.80	100%
OFFICE RENOVATIONS	\$143,351	\$143,350.41	100%
RENOVATE SPACE 2ND FLOOR	\$8,396	\$8,396.00	100%
HS ATHLETIC FACILITIES CONSULTANT	\$34,761	\$34,761.00	100%
FIVE YEAR FACILITIES PLAN 2012-2017	\$159,599	\$159,598.15	100%
ED-SPLOST 4 CONSULTANT	\$77,000	\$77,000.00	100%
BASEMENT RESTROOM RENOVATION	\$28,037	\$28,037.00	100%
STRUCTURAL EVALUATION OF EXCESS WEIGHT AT 440	\$2,000	\$2,000.00	100%
SUBSTITUTE TEACHER SYSTEM (SUBFINDER)	\$11,182	\$11,181.70	100%
FACILITY IMPACT STUDY	\$3,500	\$3,500.00	100%
EDGE-O-DOCK LEVELER FOR LOADING DOCK	\$1,200	\$1,200.00	100%
TOTAL 440 GLOVER	\$491,010	\$491,007.96	100%
514 GLOVER STREET			
UPDATE AERIAL PHOTOS OF ALL CCSD FACILITIES	\$35,379	\$35,379.00	100%
PURCHASE / INSTALL OVERHEAD PROJECTOR	\$6,483	\$6,482.83	100%
DISASSEMBLE, MOVE , REASSEMBLE BOARD ROOM EQUIPMENT	\$4,620	\$4,620.00	100%
PROVIDE HALON (WATERLESS) FIRE PROTECTION SYSTEM	\$31,658	\$31,658.00	100%
AERIAL PHOTOS OF ALL CCSD FACILITIES	\$41,110	\$41,110.00	100%
REFLOOR BREAKROOMS	\$1,547	\$1,546.25	100%
BACKUP GENERATOR	\$50,000	\$50,000.00	100%
RENOVATE OFFICE	\$3,251	\$3,251.00	100%
AED BATTERIES AND PADS	\$19,406	\$19,405.33	100%
RELOCATE OFFICE STAFF	\$14,296	\$14,295.60	100%
WALL REPAIR	\$2,972	\$2,972.00	100%
IMAGE PROCESSING SYSTEM FOR HUMAN RESOURCES	\$68,454	\$68,453.23	100%
RENOVATION OF 2ND FLOOR	\$10,521	\$10,520.38	100%
TOTAL 514 GLOVER	\$289,697	\$289,693.62	100%
538 GLOVER STREET			
ADD WARNING TO SECURITY SYSTEM	\$2,190	\$2,189.70	100%
911 CENTER SECURITY RECEIVER	\$8,426	\$8,425.30	100%
UNDERGROUND STORAGE TANKS	\$200	\$200.00	100%
TOTAL 538 GLOVER	\$10,816	\$10,815.00	100%
OPERATING TRANSFERS			
TRANSFERS OUT/SPLOST	\$9,362,074	\$9,362,074.00	100%
TOTAL OPERATING TRANSFERS	\$9,362,074	\$9,362,074.00	100%
FUND TOTALS	\$47,315,077	\$45,751,755.96	97%



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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 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**

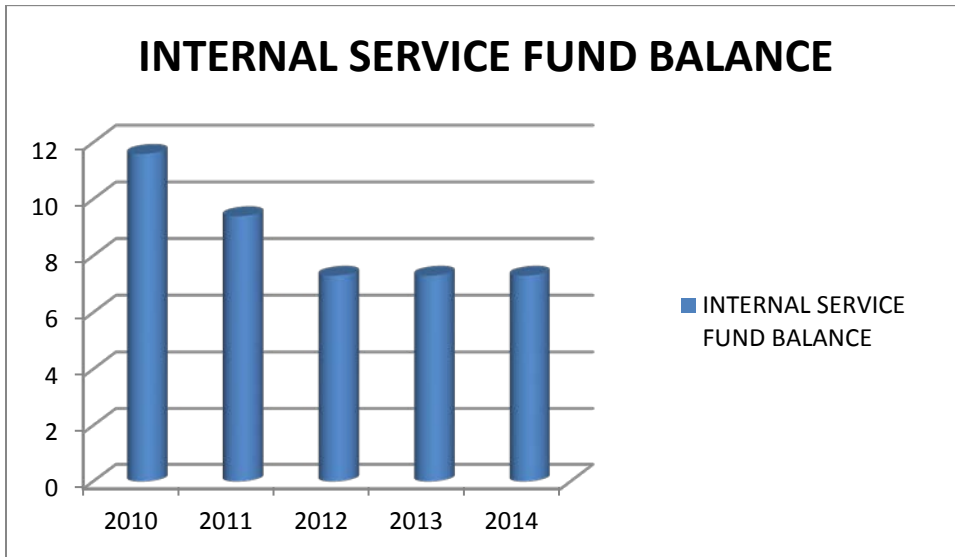
Description	FY2010 Actual	FY2011 Actual	FY2012 Actual	FY2013 Revised Budget	FY2014 Approved Budget
Beginning Fund Balance July 1 (Estimated)	\$14,714,753	\$11,575,007	\$9,447,163	\$7,317,060	\$7,294,308
Revenue:					
Local	\$11,080,780	\$14,943,980	\$7,065,318	\$6,746,864	\$6,746,864
Transfer In	\$1,892,712	\$1,497,517	\$5,036,460	\$1,475,055	\$1,447,507
Total Revenue	<u>\$12,973,492</u>	<u>\$16,441,497</u>	<u>\$12,101,778</u>	<u>\$8,221,919</u>	<u>\$8,194,371</u>
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	\$16,113,238	\$18,569,341	\$14,231,881	\$8,244,671	\$8,194,371
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	<u>\$16,113,238</u>	<u>\$18,569,341</u>	<u>\$14,231,881</u>	<u>\$8,244,671</u>	<u>\$8,194,371</u>
Ending Fund Balance June 30 (Estimated)	<u>\$11,575,007</u>	<u>\$9,447,163</u>	<u>\$7,317,060</u>	<u>\$7,294,308</u>	<u>\$7,294,308</u>

**INTERNAL SERVICE FUNDS
REVENUE AND APPROPRIATIONS (OBJECT)
FIVE YEAR COMPARISON**

Description	FY2010 Actual	FY2011 Actual	FY2012 Actual	FY2013 Revised Budget	FY2014 Approved Budget
Beginning Fund Balance July 1 (Estimated)	\$14,714,753	\$11,575,007	\$9,447,163	\$7,317,060	\$7,294,308
Revenue:					
Local	\$11,080,780	\$14,943,980	\$7,065,318	\$6,746,864	\$6,746,864
Transfer In	\$1,892,712	\$1,497,517	\$5,036,460	\$1,475,055	\$1,447,507
Total Revenue	<u>\$12,973,492</u>	<u>\$16,441,497</u>	<u>\$12,101,778</u>	<u>\$8,221,919</u>	<u>\$8,194,371</u>
Appropriations					
Salaries	\$1,343,846	\$1,296,638	\$1,304,550	\$1,328,882	\$1,306,877
Employee Benefits	\$279,208	\$297,506	\$323,922	\$359,776	\$403,146
Contract Services	\$1,879,062	\$1,289,441	\$115,443	\$97,893	\$92,671
Supplies	\$444,058	\$162,282	\$249,319	\$473,992	\$458,076
Utilities	\$340	\$342	\$331	\$0	\$0
Equipment/Bldgs/Land	\$12,655	\$9,950	\$41,603	\$64,392	\$64,392
Other	\$12,154,069	\$15,513,182	\$12,196,713	\$5,919,736	\$5,869,209
Total Appropriations	<u>\$16,113,238</u>	<u>\$18,569,341</u>	<u>\$14,231,881</u>	<u>\$8,244,671</u>	<u>\$8,194,371</u>
Ending Fund Balance June 30 (Estimated)	<u>\$11,575,007</u>	<u>\$9,447,163</u>	<u>\$7,317,060</u>	<u>\$7,294,308</u>	<u>\$7,294,308</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
FY2014 BUDGET**

Description	Employment	Self-Insurance	Purchasing/ Warehouse	Flexible Benefits	Total
Beginning Fund Balance July 1 (Estimated)	\$419,544	\$6,491,986	\$24,734	\$358,044	\$7,294,308
Revenue:					
Local	\$1,410,000	\$4,764,128	\$475,080	\$97,656	\$6,746,864
Transfer In	\$0	\$444,862	\$1,002,645	\$0	\$1,447,507
Total Revenue	\$1,410,000	\$5,208,990	\$1,477,725	\$97,656	\$8,194,371
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	\$1,410,000	\$5,208,990	\$1,477,725	\$97,656	\$8,194,371
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	\$1,410,000	\$5,208,990	\$1,477,725	\$97,656	\$8,194,371
Ending Fund Balance June 30 (Estimated)	\$419,544	\$6,491,986	\$24,734	\$358,044	\$7,294,308



INFORMATIONAL SECTION





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APPENDIX / INFORMATIONAL



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P.O. Box 649
Marietta, GA 30061-0649
Fax (770) 528-8636
tax@cobbtax.org
www.cobbtax.org

GAIL DOWNING
Tax Commissioner
(770) 528-8647

CARLA JACKSON
Chief Deputy
(770) 528-8645

June 27, 2013

Dr. Michael Hinojosa
Cobb County Board of Education
P. O. Box 1288
Marietta, GA 30061

Dear Dr. Hinojosa:

This is to certify the 2013 School Digest as follows:

NET M & O DIGEST

Total Real Property	16,352,748,916
Total Personal Property	1,439,170,148
Total Motor Vehicle	1,831,526,900
Total Mobile Home	13,259,039
Total Public Utilities	838,777,701
Total Timber 100% Value	6,200
Heavy Duty Equipment	672,193

NET TOTAL **20,476,161,097**

Sincerely Yours,

Gail Downing
Tax Commissioner
cc: Brad Johnson, Chief Financial Officer

GD/gl

FISCAL YEAR 2014 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 FY2014, local revenue contributes approximately **49.29%** 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 FY2002:

Fiscal Year	Property Digest Growth
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%
FY2004	3.50%
FY2003	16.41%
FY2002	18.05%

FISCAL YEAR 2014 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 FY2014 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
<u> X .40</u>	40% Assessment Rate
\$ 82,680	Assessed Value for Tax Purposes
<u>(\$10,000)</u>	Homestead Exemption
\$ 72,680	Tax Base for Property Tax
<u> X .0189</u>	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 \$266.70 in 2012.

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 2014 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 homeowners 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 sale of school assets, rental of facilities owned by the school district, reimbursements of lost and damaged textbooks and other miscellaneous items.



FISCAL YEAR 2014 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 FY2014, the projected State contributes approximately **50.22%** 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

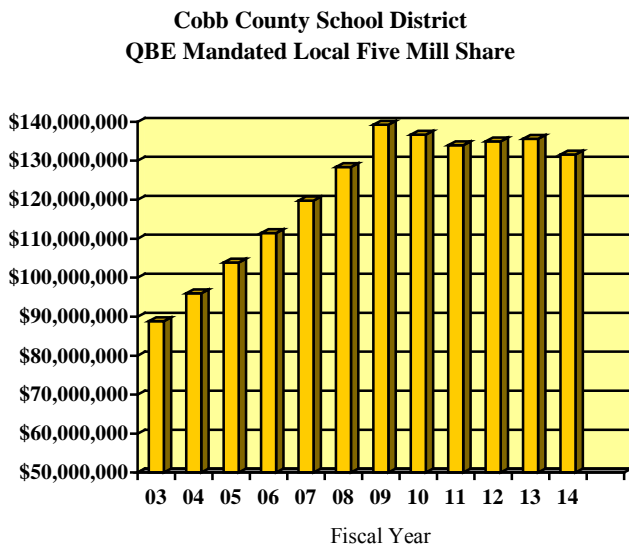
2. **Program Weights** - Since different programs (kindergarten, primary grades 1-3, middle school grades 6-8, etc) vary in their cost of operation, each program is assigned a program weight. The Governor is authorized to appoint a task force every three years to recommend to the General Assembly any needed changes in the program weights. The following are the FY2013 Program Weights:

<u>Programs</u>	<u>Weights</u>	<u>Programs</u>	<u>Weights</u>
Kindergarten	1.6508	Remedial	1.3087
Kindergarten EIP	2.0348	Alternative	1.4711
Grades 1-3	1.2849	Special Ed Cat I	2.3798
Grades 1-3 EIP	1.7931	Special Ed Cat II	2.7883
Grades 4-5	1.0355	Special Ed Cat III	3.5493
Grades 4-5 EIP	1.7867	Special Ed Cat IV	5.7509
Grades 6-8	1.0277	Special Ed Cat V	2.4511
Middle School	1.1310	Gifted	1.6589
Grades 9-12	1.0000	ESOL Program	2.5049
Vocational Lab	1.1916		

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 2014 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 FY2013 is \$135 million.



<u>YEAR</u>	<u>LOCAL SHARE</u>
2003	\$88,827,699
2004	\$95,996,050
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

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 FY 2014 is \$2,744.80 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 2014 REVENUE EXPLANATIONS AND PROJECTIONS (Continued)

Cobb County School District QBE and State Grant Revenue

FY 2014 General Fund State Revenue is approximately 50.22% of Total Revenue. The following chart presents a summary of State Funding budget since FY2003-04:

School Year	State Revenue Budget	State Revenue Percent Increase (Decrease)	Student Active Enrollment	State Revenue Per Student
2003-04	\$342,307,246	(0.9)	101,349	\$3,377
2004-05	\$329,469,232	(3.8)	103,285	\$3,190
2005-06	\$346,111,135	5.1	105,482	\$3,281
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

*The Federal ARRA funding had replaced the State funding in 2009-10 and 2010-11 two years.

Note: **State Revenue Trends**

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 FY2013 total \$425 million. FY2014 budget was created with the anticipation of a \$65.9 million austerity cut.

Description	FY2003	FY2004	FY2005	FY2006	FY2007	FY2008
Annual	\$9,018,265	\$10,479,762	\$22,370,784	\$22,370,583	\$11,211,055	\$9,442,954
Mid-Year Cut	\$0	\$8,556,134	\$0	\$0	\$0	\$0
Total	\$9,018,265	\$19,035,896	\$22,370,784	\$22,370,583	\$11,211,055	\$9,442,954
Cumulative	\$9,018,265	\$28,054,161	\$50,424,945	\$72,795,528	\$84,006,583	\$93,449,537
Description	FY2009	FY2010	FY2011	FY2012	FY2013	FY2014
Annual	\$6,178,365	\$42,407,699	\$69,383,901	\$72,553,160	\$72,141,399	\$69,900,761
Mid-Year Cut	\$25,316,975	\$43,521,811	\$413,185			
Total	\$31,495,340	\$85,929,510	\$69,797,086	\$72,553,160	\$72,141,399	\$69,900,761
Cumulative	\$124,944,877	\$210,874,387	\$280,671,473	\$353,224,633	\$425,366,032	\$491,266,793

FISCAL YEAR 2014 REVENUE EXPLANATIONS AND PROJECTIONS (Continued)

FEDERAL REVENUE

The Cobb County School District receives a small portion of its revenue from the Federal Government. In FY2014 projected federal revenue is approximately **0.49%** 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.

E-Rate Revenue – Supported by the Telecommunications Act of 1996 with the express purpose of providing affordable access to telecommunications services for all eligible schools and libraries, particularly those in rural and economically disadvantaged areas. In FY2014, E-Rate will be received in the form of a discount rather than revenue as recognized in prior years budget.



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 submitted by the Planning Services to the Financial Services Division by November 30th of each year. These projections are used to prepare the proposed expenditure budget. The proposed State revenue is calculated using the current year enrollment and estimated growth based on the realized growth from the previous year. 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 contained in the recent Enrollment Growth Study that was developed for the Cobb County School District by McKibben and Cropper, as well as a review of the Cobb County Government data (2030 Comprehensive Plan), and housing and population data provided to the District by Metro Study Inc. The following table presents the past five year active enrollment data (including charter, Devereux and pre-K programs) and projection for the future years:

Five Year History	FY2009	FY2010	FY2011	FY2012	FY2013
Enrollment	106,747	107,245	107,315	107,291	108,452
Growth Rate	-	0.5%	0.1%	0.0%	1.1%

Five Year Projection	FY2014	FY2015	FY2016	FY2017	FY2018
Enrollment	109,190	109,735	110,284	110,835	111,389
Growth Rate	0.7%	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 projections 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. American Recovery and Reinvestment Act (ARRA) – The Federal Stabilization Funds and the Stimulus Funds ended in FY2011.
- E. 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.
- F. Formula Driven Budget - A formula driven budget is prepared by the Finance Division using the enrollment projections and personnel allotments furnished by 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.
- G. Student Supply Allocations – FY2014 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.
- H. Salary Improvements - Salary improvements are recommended based on the proposed State increase with adjustments as specified in the system's goals and objectives as approved by the Board.
- I. 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.
- J. Equipment - 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.
- K. 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.

EXPLANATION OF ALLOCATION OF HUMAN AND FINANCIAL RESOURCES

BUDGET ASSUMPTIONS/INITATIVES AND CONSTRAINTS (continued)

- L. Student Transportation – Transportation is provided to students and is partially funded using State categorical grant funding and 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.
- M. 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.
- N. Fringe Benefit Estimates for FY2014

FRINGE BENEFIT	FY2014 PROJECTION
Group Insurance - Certified	\$945.00 per month
Group Insurance - Classified	\$596.20 per month
Social Security	6.20% of Gross Salary
Medicare	1.45% of Gross Salary
Teacher's Retirement System (Certified, Administrators, Clerical, Aides)	12.28% of Gross Salary
Unemployment	\$45 – Annual Employee Cost
Workers Compensation	
Teachers, Administrators, Clerical, Aides	0.33% of Gross Salary
Bus Drivers	2.83% of Gross Salary
All Other	2.92% 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 FY2014 local 5 mill share is budgeted at \$133.2 million dollars.
- B. **Local Tax Revenue** – For FY2014, the Cobb County School District is estimating a property tax digest with zero percent decline or growth. The Board approved the millage rate 18.9 mills, the same rate imposed in FY2013.
- 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 general fund balance less encumbrances equivalent to a range of 30 to 55 days of annual expenditures.

TAX BASE AND RATE TRENDS

FY2014 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	\$2,000
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
1998	17.83	3.80	21.63
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



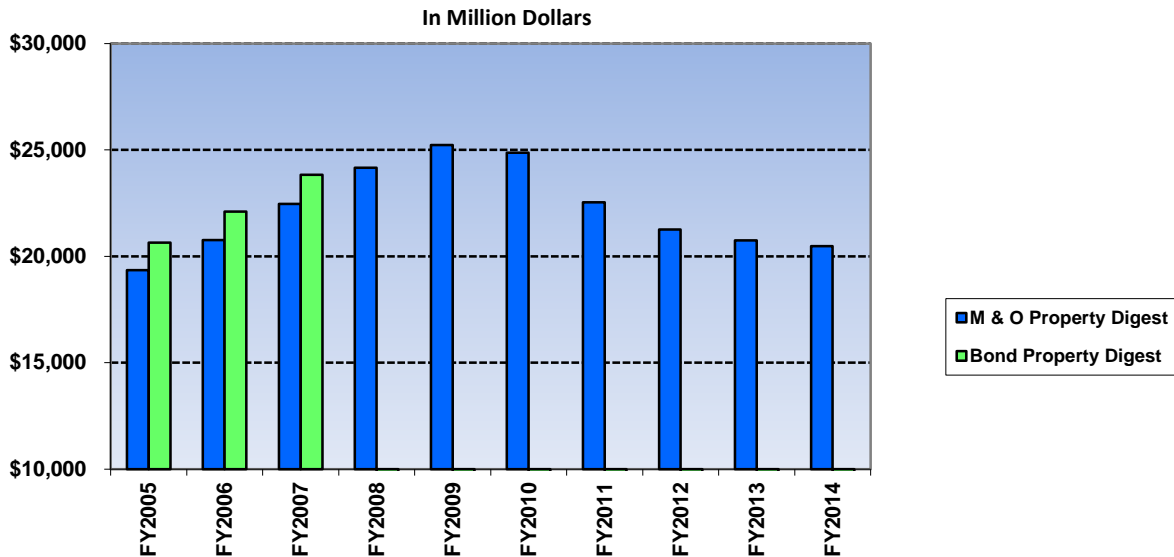
TAX BASE AND RATE TRENDS (continued)

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)

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.



FY2014 PERSONNEL RESOURCE CHANGES – GENERAL FUND



	FY2010 Revised Budget	FY2011 Revised Budget	FY2012 Revised Budget	FY2013 Revised Budget	FY2014 Approved Budget
Instructional School Positions					
Kindergarten Teachers	394.00	339.00	333.00	318.00	351.00
Kindergarten Early Intervention Program	193.00	198.50	198.50	159.00	116.00
Grades 1-3	1184.00	1050.00	1055.00	967.00	984.00
Grades 1-3 Early Intervention Program	332.00	260.00	260.00	255.00	249.00
Grades 4-5	619.00	576.00	564.00	535.00	554.00
Grades 4-5 Early Intervention Program	167.00	149.50	149.50	133.50	107.50
Grades 4-5 Fine Art, Orchestra	3.50	1.50	2.00	1.00	0.00
Elementary Specialists	211.00	211.50	212.00	207.00	209.50
Grades 6-8	979.00	794.50	824.50	766.50	754.00
Grades 9-12/Alternative Program	1234.00	1034.00	1047.00	970.50	973.00
Virtual Learning Teachers	0.00	0.00	0.00	0.00	13.00
Vocational Lab	118.00	116.00	117.00	117.00	117.00
ROTC	22.00	27.00	28.00	28.00	28.00
IEL Intensive English Language Teacher	31.00	31.00	31.00	31.00	31.00
In School Suspension	42.00	41.00	41.00	41.00	41.00
Contingency Staff - Certified	100.00	234.00	234.00	242.16	136.66
Magnet Coordinators & Teachers	27.00	23.00	20.00	20.00	21.00
English as a Second Language - ESOL	212.00	214.30	214.30	213.50	213.50
Gifted	431.20	419.00	419.00	415.80	415.80
Remedial Education Teachers	69.50	95.00	98.00	105.50	105.50
Area Lead Teacher Program – ALT	0.00	0.00	0.00	0.00	0.00
Special Needs	66.00	0.00	0.00	0.00	0.00
Special Ed - Teachers	1148.46	1133.46	1133.46	1133.46	1133.46
Special Ed - Preschool Teachers	78.50	74.50	79.50	79.50	79.50
Special Ed - Parapros	540.00	540.00	546.00	546.00	546.00
Special Ed - Preschool Parapros	137.00	137.00	137.00	137.00	137.00
Kindergarten Parapros	394.00	339.00	333.00	318.00	351.00
Other Instructional Parapros	241.50	267.50	267.00	249.10	249.60
Virtual Learning Parapros	0.00	0.00	0.00	0.00	13.00
Media Specialists	128.00	127.00	127.00	126.00	126.00
Contingency Staffs - Classified	25.00	15.77	15.77	15.77	15.77
Total Instructional School Positions	9127.66	8449.03	8486.53	8130.79	8071.79
Other School Support Positions					
Principals	112.00	112.00	112.00	109.00	109.00
Assistant Principals	159.00	161.00	160.00	157.00	158.00
Assistant Administrator	41.50	40.85	34.50	32.00	36.00
Facility Supervisor	0.00	0.00	0.00	0.00	1.00
Counselors	250.00	227.00	241.00	240.00	243.00
MS Graduation Coaches	17.00	0.00	0.00	0.00	0.00
HS Graduation Coaches	17.00	0.00	0.00	0.00	0.00
Local School Secretary	112.00	112.23	111.23	109.23	110.00
Local School Admin - Clerical	352.27	356.42	350.64	344.71	351.49

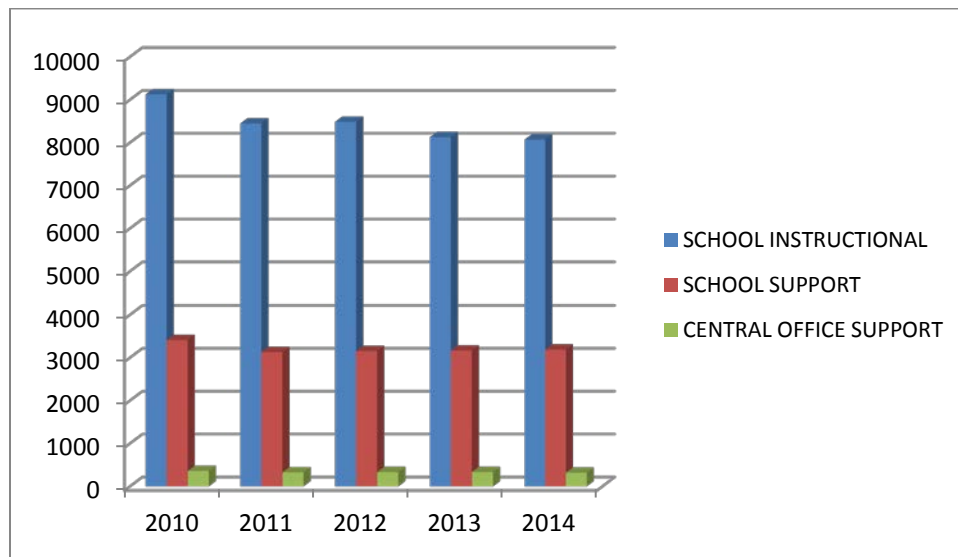
FY2014 PERSONNEL RESOURCE CHANGES – GENERAL FUND (Continued)



	FY2010 Revised Budget	FY2011 Revised Budget	FY2012 Revised Budget	FY2013 Revised Budget	FY2014 Approved Budget
Interpreters – ESOL/ Foreign Language	0	0	0	12.26	12.26
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	0.00	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	190.74	190.74	190.74	190.74
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
CBST Trainers	9.50	5.00	0.00	0.00	0.00
CBST Parapros	5.00	5.00	0.00	0.00	0.00
School Nurses & Consulting Nurses	107.56	104.56	103.68	102.80	102.80
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 – Instructional Tech	6.00	0.00	0.00	0.00	0.00
Tech Specialists – Tech Dept	67.00	67.00	67.00	68.00	68.00
Psychologists	40.25	40.25	40.25	40.25	40.25
Social Workers	36.00	31.00	31.00	32.00	32.00
Campus Officers	23.00	23.00	23.00	23.00	23.00
Custodians	661.60	546.35	554.85	565.85	572.85
Bus Monitors	60.00	60.00	60.00	60.00	60.00
Bus Drivers (Regular & Sp Ed)	924.00	824.00	854.00	856.00	856.00
Maintenance	130.00	130.00	130.00	130.00	130.00
Mechanics – Fleet Maintenance	44.00	44.00	44.00	44.00	44.00
Total Other School Support Positions	3412.92	3132.90	3159.39	3168.34	3191.89
Central Office Support Positions					
Division 1 – Gen Admin	8.50	7.50	8.50	14.50	15.50
Division 2 – Operational Support	111.45	108.45	111.25	101.25	97.25
Division 3 – Human Resources	51.00	40.00	42.50	42.50	41.00
Division 4 – Academics	71.64	65.14	65.14	75.57	72.57
Division 5 – School Leadership	33.80	29.50	28.50	20.67	18.17
Division 6 – Financial Services	49.70	46.70	46.70	49.70	45.70
Division 7 – Technology	0.00	0.00	0.00	0.00	0.00
Division 8 – Special Student Services	34.51	31.45	31.45	31.45	29.45
Division 9 – Business Services	0.00	0.00	0.00	0.00	0.00
Total Central Office Support Positions	360.60	328.74	335.04	335.64	319.64
Grand Total – General Fund Positions	12,901.18	11,910.67	11,980.96	11,634.77	11,583.32

FY2014 PERSONNEL RESOURCE CHANGES – GENERAL FUND (Continued)

PERSONNEL RESOURCE CHANGES – GENERAL FUND



STAFF/STUDENT ENROLLMENT RATIO – GENERAL FUND

School Year	FY2010	FY2011	FY2012	FY2013	FY2014 Projection
General Fund Positions	12,901	11,910	11,980	11,635	11,583
Student Enrollment	106,488	106,836	106,502	107,914	106,569
Staff/Student Ratio	1 : 8.25	1 : 8.97	1 : 8.90	1 : 9.27	1 : 9.20

FY2014 PERSONNEL RESOURCE CHANGES – GENERAL FUND (Continued)

FY2009

1. K-12 enrollment projected flat growth
2. The student teacher ratio for Grades 6-8 was increased by 0.5 that from (22:1) to (22.5:1)
3. New schools:
 - a. Allatoona High School - positions added 101.50
 - b. Picketts Mill Elementary - positions added 93.00
1. Special Ed positions added 108.70
2. School allocation changes to reduce overall positions by 113.15

FY2010

1. K-12 enrollment projected to maintain flat growth
2. Due to the economic downturn, the State legislation lowered the maximum class size requirements for FY2010. Cobb increased the class size by 1 for K-12.

	FY 2009	Change	FY2010	FY10 State Max
Kindergarten	18	1	19	22
Grade 1-3	19	1	20	23
Grade 4-5	26	1	27	30
Grade 6-8	22.5	1	23.5	30
Grade 9-12	25	1	26	32

A portion of the teachers lost by increasing class size can be paid from Title I Stimulus funds. The positions will no longer be funded by the General Fund.

3. Reduced bus driver positions resulting from adjusted school bus pick up locations.
4. Reduced approximately 10 % of central office support positions.

FY2011

1. K-12 enrollment projected to increase by approximately 276 students.
2. On May 24, 2010 the State Board of Education adopted a resolution granting exemption from statutory and regulatory class size maximums for all school districts in Georgia. The Cobb Board of Education approved following class sizes for FY2011:
 - a. Kindergarten 22:1
 - b. Grades 1-3 23:1
 - c. Grades 4-5 30:1
 - d. Grades 6-8 30:1
 - e. Grades 9-12 32:1

As a result, the District reduced 636 teaching positions.

3. Reduced 68 central office support positions.
4. Reduced 55 school counselor/ graduation coach positions
5. Reduced 112 custodian positions due to the per custodian service square footage increase
6. Eliminated 100 school buses, corresponding routes and driver positions

FY2012

1. Add 25.49 instructional and school support positions for FY2012 enrollment and model change
2. Add 8.5 custodian positions due to school facility square footage expansion
3. Bus drivers increased 30 for needs
4. Instructional technician 6 positions transferred from ARRA to General Fund

FY2014 PERSONNEL RESOURCE CHANGES – GENERAL FUND (Continued)

5. Central Office position changes:
 - a. Move 0.3 Director and 0.3 secretary positions to SPLOST
 - b. Add 1.0 courier position to mail room for operation needs
 - c. Move two 0.5 clerical positions to HR from Title II-A

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



FY2014 PERSONNEL RESOURCE CHANGES – OTHER FUNDS



	FY2010 Revised Budget	FY2011 Revised Budget	FY2012 Revised Budget	FY2013 Revised Budget	FY2014 Approved Budget
SPLOST II	0.00	0.00	0.00	0.00	0.00
SPLOST III	34.30	34.30	41.74	42.74	42.74
Title I	160.50	160.50	157.14	222.66	222.66
Title I - Stimulus	86.00	86.00	0.00	0.00	0.00
IDEA	368.62	331.59	362.58	362.58	362.84
IDEA – Stimulus	138.00	131.50	0.00	0.00	0.00
Vocational Grant	0.40	0.40	0.00	0.00	0.40
Title II - A	14.70	14.70	2.50	2.50	2.50
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	21.06	21.06	23.39	8.41	8.41
Title IV	2.60	4.80	0.00	2.50	2.50
Adult Education	6.20	6.20	4.20	8.10	8.10
Psycho-Educational Centers	64.39	62.67	61.49	61.49	61.49
Facility Use	2.00	2.00	2.00	2.00	2.00
After School Program	3.10	3.10	3.10	3.10	3.10
Tuition School	2.16	1.16	1.16	1.16	1.16
Public Safety	21.00	21.00	21.00	21.00	21.00
Adult High School	3.50	3.50	3.50	3.50	3.50
Miscellaneous Grants	0.00	0.20	0.20	0.20	0.00
School Nutrition	1,185.00	1,185.00	1,214.00	1,214.00	1,215.00
Self Insurance	5.00	5.00	5.00	5.00	5.00
Purchasing	19.50	18.50	16.50	16.50	16.50
Flexible Benefits	1.00	1.00	1.00	1.00	1.00
Grand Total - Other Funds Positions	2,139.03	2,094.18	1,920.30	1,978.50	1,979.90

The District FY2014 Personnel total 13,563.22 including General Fund and Other Funds positions.



**COBB COUNTY SCHOOL DISTRICT
PERFORMANCE RESULTS**

**IOWA TEST OF BASIC SKILLS (ITBS)
Fall 2012 (Latest available scores)**

Administration of the Iowa Tests of Basic Skills (ITBS) allows the district to compare the performance of students to that of other students across the nation who took the same test at the same time of year. Core subjects tested by the ITBS include Reading, Language Arts, and Math.

Cobb County students again topped national averages on the ITBS and posted increases in percentile rank scores in the Fall 2012 test. ITBS results are particularly helpful in identifying reading or math skills where students may need additional instruction; by administering the test in the Fall, teachers have time to work with students before Spring CRCT testing begins.

“The ITBS scores are a good indication that our students are receiving competitive instruction by national comparison,” said Superintendent Dr. Michael Hinojosa. “The gains in Math, Language Arts, and Science are especially encouraging as these academic areas play an increasing role in school performance measures.”

The ITBS is a norm-referenced test that ranks student performance according to percentiles. For example, a student in the 75th percentile scored equal to or better than 75 percent of all students across the nation who participated in the ITBS at the same grade level.

	<i>Year</i>	<i>Score Type</i>	<i>Reading</i>	<i>Language</i>	<i>Math</i>	<i>Social Study</i>	<i>Science</i>
Grade 3	2012	% tile	63	60	63	69	68
	2011	% tile	63	65	69	68	70
	2010	% tile	63	65	68	67	68
	2009	% tile	61	64	64	67	66
	2008	% tile	63	66	68	69	68
Grade 5	2012	% tile	62	63	62	68	67
	2011	% tile	63	69	70	69	68
	2010	% tile	61	67	67	68	66
	2009	% tile	62	67	65	67	66
	2008	% tile	66	65	67	68	69
Grade 7	2012	% tile	58	56	59	62	65
	2011	% tile	58	59	63	63	66
	2010	% tile	58	58	62	62	65
	2009	% tile	58	59	61	62	64
	2008	% tile	56	56	58	56	62

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

CRITERIAL REFERENCE COMPETENCY TESTS (CRCT)

Spring 2013 (Latest available scores)

Georgia law (O.C.G.A. §20-2-281) provides legislation for the development and administration of Criterion-Referenced Competency Tests (CRCT) to measure student acquisition of the knowledge and skills set forth in the Georgia Performance Standards (GPS). The CRCT testing program serves a dual purpose – to provide a diagnosis of individual student and program strengths and areas of improvement as related to instruction of the GPS, and a measure of the quality of education in the state. O.C.G.A. §20-2-283 states that no third grade student will be promoted to the fourth grade if the student does not achieve grade level performance on the third grade CRCT in Reading and no fifth or eighth grade student will be promoted to the next grade if the student does not achieve grade level performance on the CRCT in Reading and Mathematics. Tests were administered in April in the content areas of Reading, English/Language Arts, Mathematics, Science, and Social Studies to students enrolled in grades three through eight.

The scale score range for the CRCT is 650 to 900 or above. Scores are reported in three performance levels: Does Not Meet (650-799), Meets (800-849), and Exceeds (850 and above).

At the District level, the percentage of students meeting or exceeding standards was higher than the State percentage in every content area and grade level.

CRCT - Students Meeting/Exceeding Standards for Reading, English, Math, Science, Social Studies

(Note: Figures represent percentage of students meeting or exceeding standards)

		Grade 3	Grade 4	Grade 5	Grade 6	Grade 7	Grade 8
Reading	GA	92	93	93	96	95	97
	Cobb	94	95	95	98	96	98
English	GA	88	90	94	92	93	94
	Cobb	90	93	96	95	95	96
Math	GA	79	84	90	83	90	83
	Cobb	82	88	93	89	93	88
Science	GA	79	83	79	74	85	74
	Cobb	83	87	83	82	90	80
SocialStudies	GA	84	82	81	78	83	78
	Cobb	87	86	84	84	88	82

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

AMERICAN COLLEGE TESTING (ACT) SCORES

YEAR	SUBJECT	NATIONAL	COBB	GEORGIA
2013	COMPOSITE	20.9	22.1	20.7
2012		21.1	22.2	20.7
2011		21.1	22.4	20.6
2010		21.0	22.2	20.7
2009		21.1	22.1	20.6
2008		21.1	22.0	20.6
2007		21.2	21.9	20.3
2006		21.1	21.5	20.2
2005		20.9	21.3	20.0
2013		ENGLISH	20.2	21.8
2012	20.5		21.8	20.1
2011	20.6		22.1	20.1
2010	20.5		21.8	20.1
2009	20.6		21.8	20.1
2008	20.6		21.7	20.1
2007	20.7		21.6	19.9
2006	20.6		21.2	19.8
2005	20.4		20.9	19.4
2013	MATHEMATICS		20.9	21.7
2012		21.1	22.0	20.6
2011		21.1	22.5	20.7
2010		21.0	22.3	20.7
2009		21.0	22.2	20.6
2008		21.0	22.1	20.6
2007		21.0	21.9	20.3
2006		20.8	21.4	20.1
2005		20.7	21.3	19.8
2013		READING	21.1	22.6
2012	21.3		22.6	21.0
2011	21.3		22.6	20.8
2010	21.3		22.4	20.9
2009	21.4		22.5	20.9
2008	21.4		22.2	20.9
2007	21.5		22.2	20.6
2006	21.4		21.7	20.5
2005	21.3		21.6	20.3
2013	SCIENCE REASONING		20.7	21.8
2012		20.9	21.9	20.5
2011		20.9	21.9	20.3
2010		20.9	21.8	20.5
2009		20.9	21.5	20.3
2008		20.8	21.3	20.3
2007		21.0	21.5	20.1
2006		20.9	20.9	20.0
2005		20.9	20.9	19.8

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

SCHOLASTIC ASSESSMENT TEST (SAT) SCORES

YEAR		NATIONAL	COBB	GEORGIA	
2013	TOTAL	1498	1515	1452	
2012		1498	1520	1452	
2011		1500	1522	1445	
2010		1506	1522	1451	
2009		1505	1532	1455	
2008		1511	1524	1466	
2007		1511	1534	1472	
2006		1518	1538	1477	
2005		1028	1047	993	
2004		1026	1040	987	
2003		1026	1038	984	
2013		CRITICAL READING	496	512	490
2012			496	512	488
2011	497		510	485	
2010	500		511	488	
2009	499		514	489	
2008	502		511	491	
2007	502		515	494	
2006	503		517	494	
2005	508		525	497	
2004	508		521	494	
2003	507		520	493	
2013	MATHEMATICS		514	510	487
2012			514	514	489
2011		514	515	487	
2010		515	516	489	
2009		514	519	489	
2008		515	514	493	
2007		515	517	495	
2006		518	517	496	
2005		520	522	496	
2004		518	519	493	
2003		519	518	491	
2013		WRITING	488	493	475
2012			488	494	475
2011	489		497	473	
2010	491		495	474	
2009	492		499	477	
2008	494		499	482	
2007	494		502	483	
2006	497		504	487	

Note: Writing Portion added in FY2006

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

COBB 2012 GRADUATION RATE RISES 2.6 PERCENT

Cobb County's class of 2012 improved the District's graduation rate by 2.6 percent - from 73.4 percent in 2011 to **76 percent** in 2012. Cobb's 2012 graduation rate is 6.3 percent greater than the state rate of 69.7 and higher than the majority of metro Atlanta school systems (see the table below). The new rate of 76 percent exceeds the target of 75.5 percent identified in the District's [Strategic Plan](#) (PDF).

Cobb Performance is:	System Name	Graduation Class Size	Total Graduated	Graduation 4-Year Rate
	Cobb County	8809	6695	76.00
Higher	Atlanta Public Schools	3674	1869	50.87
Higher	Bibb County	1845	965	52.30
Higher	Cherokee County	2750	1998	72.65
Higher	Clayton County	4016	2153	53.61
Higher	DeKalb County	8204	4699	57.28
Higher	Douglas County	2050	1482	72.29
Lower	Fayette County	1921	1643	85.53
Lower	Forsyth County	2284	2005	87.78
Higher	Fulton County	7335	5233	71.34
Higher	Gwinnett County	12090	8581	70.98
Higher	Marietta City	501	308	61.48
Higher	Paulding County	2081	1571	75.49
Higher	Rockdale County	1218	877	72.00

The U.S. Department of Education defines the four-year adjusted cohort graduation rate as the number of students who graduate in four years with a regular high school diploma divided by the number of students who entered high school four years earlier (including adjustments for student transfers). This uniform calculation method allows for accurate and comparable data across all 50 states, improving transparency and accountability. In the past, states measured graduation rate using inconsistent methods, resulting in incomparable sets of data.

Superintendent Dr. Michael Hinojosa said, "Cobb's 2012 graduation rate is very strong in comparison to other metro Atlanta school districts. That's a positive reflection on our school staffs – the teachers, counselors and social workers – who are committed to working with our at-risk students every single day. We also have a community that values quality education, and that emphasis is carried down to the students."

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

COLLEGE AND CAREER READY PERFORMANCE INDEX (CCRPI)

Cobb County Schools appear to have fared well on baseline ratings under the College and Career Ready Performance Index (CCRPI), the new statewide accountability system that replaces the federal Adequate Yearly Progress (AYP) measure (See the FAQ of CCRPI in Appendix Section). As a district, Cobb’s CCRPI scores topped the state average at all three levels – elementary, middle and high.

In spring 2012, Georgia was one of 10 states granted waivers from the No Child Left Behind Act of 2001 (NCLB), which assessed student achievement based on results of standardized state tests such as the Criterion-Referenced Competency Tests (CRCT) for elementary and middle schools and the Georgia High School Graduation Tests. The new CCRPI goes beyond a single set of test results, rating schools for student achievement, academic progress over time and for closing the achievement gap for specific student groups.

The CCRPI score for each school is calculated from three components: Achievement Points, Progress Points and Achievement Gap Points.

- **Achievement Points** account for 70 percent of the overall school score and include state standardized tests, the SAT and ACT, graduation rates, core courses passed, Advanced Placement, and career pathways. A rate of 95 percent participation is also required.
- **Progress Points** account for 15 percent of the overall school score and gauge the growth students achieve from year to year. This score takes into account the rate of growth of similar groups of students in different schools and reports if students within the school are making similar gains.
- **Achievement Gap Points** account for 15 percent, measuring the difference between performance of student groups including English language learners, students with disabilities and specific ethnic groups (referred to as “subgroups” by the state) and the overall Georgia student population.

Schools may also receive additional Challenge Points for demonstrating excellence in specified areas such as innovative practices and STEM certification. For the coming 2013-2014 school year, ratings for Financial Efficiency and School Climate will be added to the index. The Georgia Department of Education will use the CCRPI to hold schools accountable for results provide more prescriptive state support and reward schools for high performance and progress.

	Achievement Point	Progress Points	Achievement Gap Points	Cobb County CCRPI Score	State CCRPI Score
Elementary	58	10.7	11.3	85.4	83.4
Middle	61.2	10.5	11.3	87.1	81.4
High	56.8	11.1	15	86.3	72.6

More than two-thirds of Cobb County schools received College and Career Ready Performance Index Scores of 80 or higher and scores for all schools at each academic level were higher than those of the state. In the new measurement of the Achievement Gap, nine Cobb high schools, 10 middle schools and 28 elementary schools received the maximum 15 points. More than half of Cobb elementary and middle schools and 13 of 16 high schools earned Progress Points over and above the rate of progress for the state.

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

COLLEGE AND CAREER READY PERFORMANCE INDEX (CCRPI)

A number of individual elementary schools received strong baseline CCRPI scores, including King Springs Elementary, McCall Primary, Riverside Primary and Austell Primary (now Austell Elementary). At the middle school level, Lovinggood, Durham, McCleskey, Dodgen, Mabry, Simpson, Dickerson and Hightower Trail scored at 96 or higher. The majority of Cobb high schools (12 of 16) received CCRPI scores higher than the state score of 72.6. Walton, Lassiter, Pope, Harrison and Hillgrove high schools received scores of 93 or more.

"I am pleased with the results," said Superintendent Michael Hinojosa. "Many of our schools, particularly our high schools, are performing at very high levels. Clearly, there are also areas where we can show improvement, and intend to develop strategies to address those areas. Overall, I believe these results are good news for our district and validate the hard work of our talented teachers and administrators."

Chief Academic Officer Amy Krause and her team are currently analyzing CCRPI data and results for all Cobb County schools. "While pleased with our scores, we still have works to do," she said. "As we come to better know this new accountability system, I expect our schools to earn more Challenge Points. We know that we can improve our efforts here. We also need to keep in mind that information from previous years is being applied to new criteria. One plus of the CCRPI is that all four core academic disciplines - English/Language Arts (ELA), Mathematics and Science and Social Studies are assessed, while AYP measured just ELA and Math."

Detailed information about the College and Career Ready Performance Index, including reports for individual schools and districts and calculation methods, is available from the Georgia Department of Education at <http://ccrpi.gadoe.org/2012>.

**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, 2010-2011, Cobb County spent 74.4% of its total General Fund expenditure in instruction. The Georgia State system average is 67.5%. 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	74.4%	\$5,623	67.5%	\$5,211
Media	1.8%	\$135	1.9%	\$147
Instructional Support	2.8%	\$211	3.9%	\$298
Pupil Services	2.1%	\$160	3.0%	\$228
General Admin	1.1%	\$83	2.7%	\$212
School Admin	6.3%	\$477	7.0%	\$539
Transportation	4.7%	\$353	5.1%	\$398
Maint & Operation	6.8%	\$511	8.7%	\$670
Capital Projects	0%	\$0	0%	\$2
School Food	0%	\$0	0%	\$1
Debt Services	0%	\$0	0.2%	\$15
Total	100%	\$7,553	100%	\$7,721

Data Source: State of Georgia Department of Education 2010-2011 Report Card as latest available

What is the College and Career Ready Index (CCRPI)?

The College and Career Ready Index is a new accountability system developed by the Georgia Department of Education to rate school and district performance. Georgia was one of 10 states granted a waiver from the federal No Child Left Behind Act in February 2012. This new accountability model replaces the Adequate Yearly Progress (AYP) system previously mandated by No Child Left Behind.

Why is Georgia implementing this new accountability system?

Georgia devised the new plan to provide a more comprehensive picture of school performance that takes into account student achievement, academic progress over time, gaps in performance between student groups, and awards extra points for innovation or exceptional performance. The new system is more closely aligned with the K-12 educational process than the former AYP measure of a single test score at a given point in time.

How is the CCRPI different from AYP?

	AYP	CCRPI
Focus	<ul style="list-style-type: none"> Product oriented Deficiencies Present and past performance 	<ul style="list-style-type: none"> Process oriented Successes of schools Preparation for the future Growth for all student groups
Accountability	<ul style="list-style-type: none"> One size fits all 	<ul style="list-style-type: none"> Flexibility for customization
Achievement	<ul style="list-style-type: none"> Absolute achievement on one Test Reading and mathematics 	<ul style="list-style-type: none"> Achievement/growth over time Increased number of non-academic indicators All subject areas (ELA, Math, Science, Social Studies)
Measurements	<ul style="list-style-type: none"> Attendance / graduation Participation in testing Achievement 	<ul style="list-style-type: none"> Attendance/graduation Participation in testing Achievement Readiness for college Career preparation Student progress Implementation of innovative practice Exceptional performance Gaps between student groups Increased opportunities/programs for students
Impact	<ul style="list-style-type: none"> Short term / annual 	<ul style="list-style-type: none"> Expanded emphasis on long-term success for students National indicators (college/post-secondary preparation, career preparation)
Consequences	<ul style="list-style-type: none"> Two-tiered accountability School choice for students in failing schools and supplemental services for underachieving students 	<ul style="list-style-type: none"> Graduated accountability Early warning system (Alert School designation) Increased support for schools along the way Multiple data points to Inform instruction and student/school/district direction

What are Performance Flags?

Performance Flags are indicators of how well student groups are meeting specified state targets and participation rates. Schools must have a minimum of 15 students in a specific student group for the data to be reported. It is possible that a school may fall short of a state target due to the performance of a few students.

- Green Flags = meeting both state and student Performance Target
- Red Flags = meeting neither state or student group Performance Target
- Yellow Flags fall into 2 Categories:
 - Subgroup Yellow (SG): = meeting state but not meeting subgroup Performance Target
 - State Yellow (S) = meeting subgroup but not state Performance Target
- Participation = subgroup met the state required participation rate of 95% or greater

How are points awarded?

The scale for the CCRPI ranges from 1-100 and is based upon weighted averages of Achievement (70%), Progress (15%), and Achievement Gap Closure (15%). Schools also have the opportunity to earn up to 10 additional points, known as Challenge Points, which reflect significant progress with student groups (economically disadvantaged, English learners, and students with disabilities) and exemplary or innovative practices. In the future schools will also be rated on financial and school climate effectiveness.

What if my school's score is less than expected?

As with any change, schools and leaders will need to adapt and refocus their efforts towards these new criteria. It is important to remember that the system is new and the state is applying new criteria to old data. Additionally, the state is calling this release a "study year" to continue to improve data collection processes and also allow teachers and principals to gain a deeper understanding of what is expected. Finally, most families and staff are supportive of the day-to-day work their school is doing and are willing to contribute towards continuous improvement.

What are the implications for the CCRPI for my school?

The CCRPI will assist schools in understanding the extent to which their school, school district, and the state are successfully making progress in a number of key areas, such as content mastery, student attendance, and preparation for the next level. The index will encourage an in-depth analysis of student performance and readiness for college and career.

What other designations will the state make?

Below is a chart specifying the state designations based upon the CCRPI.

Designation	Who It Applies To	Description
Reward	Title I Schools	Highest performance or progress
Priority	Title I Schools	Graduation rate of less than 60% over two years OR Lowest achievement overall OR Lack of progress over three years
Focus	Title I Schools	Graduation rate less than 60% over two years OR Gaps in student graduation rates OR Largest gaps in graduation rates between student groups
Alert	Any School	Graduation rate, student group achievement, or subject achievement below the state determined mark

Where can I find additional information?

For additional information, please visit <http://www.gadoe.org/Curriculum-Instruction-and-Assessment/Accountability/Pages/default.aspx>.

General Fund Financial Forecast

Type	Category	FY2013 Board Approved		FY2014 Board Approved		FY2015	FY2016	FY2017
		Orig. Budget		Orig. Budget				
1 Local	Property Tax Revenue	\$	350,146,178	\$	346,766,246	\$ 346,766,246	\$ 350,236,477	\$ 353,741,409
2	Transfer of SPLOST 2 Contingency	\$	20,269,817	\$	-	\$ -	\$ -	\$ -
3	Other Tax Revenue	\$	52,974,824	\$	49,717,470	\$ 49,717,470	\$ 49,717,470	\$ 49,717,470
4	Other Local	\$	2,376,661	\$	3,235,017	\$ 3,235,017	\$ 3,235,017	\$ 3,235,017
5 State	Miscellaneous State Grant	\$	4,107,088	\$	3,691,855	\$ 3,691,855	\$ 3,691,855	\$ 3,691,855
6	QBE	\$	384,936,535	\$	403,652,061	\$ 403,652,061	\$ 403,652,061	\$ 403,652,061
7 Federal	Indirect Cost	\$	1,986,169	\$	2,342,570	\$ 2,342,570	\$ 2,342,570	\$ 2,342,570
8	ROTC	\$	913,360	\$	956,527	\$ 956,527	\$ 956,527	\$ 956,527
9	MedAce	\$	535,979	\$	400,000	\$ 400,000	\$ 400,000	\$ 400,000
10	Medicaid	\$	300,000	\$	300,000	\$ 300,000	\$ 300,000	\$ 300,000
11	E-Rate	\$	2,226,394	\$	-	\$ -	\$ -	\$ -
Revenue Total		\$	820,773,005	\$	811,061,746	\$ 811,061,746	\$ 814,531,977	\$ 818,036,909
Reserve Available	Funds Reserved in Prior Year	\$	28,254,237	\$	45,229,379			
Total Funds Available		\$	849,027,242	\$	856,291,125	\$ 811,061,746	\$ 814,531,977	\$ 818,036,909
Base	FY13 Approved Budget	\$	849,027,242					
	FY14 Approved Budget			\$	856,291,125			
12	Prior Year Continuation Budget					\$ 856,291,125	\$ 872,701,992	\$ 883,936,310
13 Salary/Benefits	Restoration of FY2014 Five Furlough Days							
14	Restoration of FY2014 1/2 Salary Step							
15	Restore 180 Day School Year							
16	Annual Step Increase					\$10,126,875	\$10,278,778	\$10,432,960
17	Increase in Health Insurance					\$ 5,400,000		
18	High Priority Payout					\$ (37,800)	\$ (5,400)	
19 Operations	Utilities					\$ 921,792	\$ 960,940	\$ 1,001,826
Expenditure Total		\$	849,027,242	\$	856,291,125	\$ 872,701,992	\$ 883,936,310	\$ 895,371,096
Forecasted (Deficit)/Surplus		\$	-	\$	-	\$ (61,640,246)	\$ (69,404,333)	\$ (77,334,187)

Fund	Beginning Fund Balance July 1	FY2013			FY2014			FY2015			FY2016			FY2017			Forecast Assumptions and Comments	
		Revenue	Expenditures	Ending Fund Balance June 30	Revenue	Expenditures	Ending Fund Balance June 30	Revenue	Expenditures	Ending Fund Balance June 30	Revenue	Expenditures	Ending Fund Balance June 30	Revenue	Expenditures	Ending Fund Balance June 30		
SPECIAL REVENUE FUNDS																		
Special Programs																		
549	Donations	\$0	\$169,110	\$169,110	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	Donations are budgeted as received	
550	Facility Use	\$389,114	\$785,531	\$785,531	\$389,114	\$785,531	\$785,531	\$389,114	\$785,531	\$785,531	\$389,114	\$785,531	\$785,531	\$785,531	\$785,531	\$389,114	Continue FY2013 Budget (balanced)	
551	After School Program	\$1,733,069	\$7,220,714	\$7,238,169	\$1,715,614	\$7,319,006	\$7,319,006	\$1,715,614	\$7,319,006	\$7,319,006	\$1,715,614	\$7,319,006	\$7,319,006	\$7,319,006	\$7,319,006	\$1,715,614	Project using 0% Student Growth	
552	Performing Arts	\$146,571	\$369,164	\$369,164	\$146,571	\$369,164	\$369,164	\$146,571	\$369,164	\$369,164	\$146,571	\$369,164	\$369,164	\$369,164	\$369,164	\$146,571	Continue FY2013 Budget (balanced)	
553	Tuition School	\$865,974	\$860,867	\$860,867	\$865,974	\$866,094	\$866,094	\$865,974	\$866,094	\$866,094	\$865,974	\$866,094	\$866,094	\$866,094	\$866,094	\$865,974	Continue FY2013 Budget (balanced)	
554	Public Safety	\$426,319	\$1,240,058	\$1,240,058	\$426,319	\$1,304,610	\$1,304,610	\$426,319	\$1,304,610	\$1,304,610	\$426,319	\$1,304,610	\$426,319	\$1,304,610	\$1,304,610	\$426,319	Continue FY2013 Budget (balanced)	
556	Adult High School	\$123,209	\$304,760	\$304,760	\$123,209	\$304,760	\$304,760	\$123,209	\$304,760	\$304,760	\$123,209	\$304,760	\$304,760	\$304,760	\$304,760	\$123,209	Continue FY2013 Budget (balanced)	
557	Artists at School	\$19,992	\$9,900	\$9,900	\$19,992	\$9,900	\$9,900	\$19,992	\$9,900	\$9,900	\$19,992	\$9,900	\$9,900	\$9,900	\$9,900	\$19,992	Continue FY2013 Budget (balanced)	
State Aid																		
510	Adult Education	\$0	\$957,900	\$957,900	\$0	\$967,900	\$967,900	\$0	\$967,900	\$967,900	\$0	\$967,900	\$967,900	\$0	\$967,900	\$967,900	\$0	Grants are initially budgeted using last year's information received
532	Psycho Education	\$342,697	\$5,662,913	\$5,662,913	\$342,697	\$5,543,241	\$5,543,241	\$342,697	\$5,543,241	\$5,543,241	\$342,697	\$5,543,241	\$5,543,241	\$5,543,241	\$5,543,241	\$342,697		
580	Misc State Grants	\$0	\$295,217	\$295,217	\$0	\$200,000	\$200,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0		
Federal Aid																		
402	Title I	\$0	\$22,356,214	\$22,356,214	\$0	\$19,865,612	\$19,865,612	\$0	\$19,865,612	\$19,865,612	\$0	\$19,865,612	\$19,865,612	\$0	\$19,865,612	\$19,865,612	\$0	Grants are initially budgeted using last year's information
404	IDEA	\$0	\$24,676,304	\$24,676,304	\$0	\$19,317,697	\$19,317,697	\$0	\$19,317,697	\$19,317,697	\$0	\$19,317,697	\$19,317,697	\$0	\$19,317,697	\$19,317,697	\$0	Grants are initially budgeted using last year's information
406	Vocational Education	\$0	\$753,717	\$753,717	\$0	\$753,717	\$753,717	\$0	\$753,717	\$753,717	\$0	\$753,717	\$753,717	\$0	\$753,717	\$753,717	\$0	Grants are initially budgeted using last year's information
414	Title II - A	\$0	\$3,213,270	\$3,213,270	\$0	\$2,030,167	\$2,030,167	\$0	\$2,030,167	\$2,030,167	\$0	\$2,030,167	\$2,030,167	\$0	\$2,030,167	\$2,030,167	\$0	Grants are initially budgeted using last year's information
432	Homeless	\$0	\$52,000	\$52,000	\$0	\$52,000	\$52,000	\$0	\$52,000	\$52,000	\$0	\$52,000	\$52,000	\$0	\$52,000	\$52,000	\$0	Grants are initially budgeted using last year's information
460	Title III - A	\$0	\$1,610,719	\$1,610,719	\$0	\$1,388,356	\$1,388,356	\$0	\$1,388,356	\$1,388,356	\$0	\$1,388,356	\$1,388,356	\$0	\$1,388,356	\$1,388,356	\$0	Grants are initially budgeted using last year's information
462	Title IV	\$0	\$1,986,788	\$1,986,788	\$0	\$1,846,299	\$1,846,299	\$0	\$1,846,299	\$1,846,299	\$0	\$1,846,299	\$1,846,299	\$0	\$1,846,299	\$1,846,299	\$0	Grants are initially budgeted using last year's information
600	School Nutrition	\$21,700,089	\$51,233,832	\$53,192,565	\$19,741,356	\$54,731,095	\$54,731,095	\$19,741,356	\$54,731,095	\$54,731,095	\$19,741,356	\$54,731,095	\$54,731,095	\$19,741,356	\$54,731,095	\$54,731,095	\$19,741,356	Project using 0% Student Growth
DEBT SERVICE FUND																		
200	Debt Service	\$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 in February 2007.
INTERNAL SERVICE FUNDS																		
691	Unemployment	\$419,494	\$1,410,000	\$1,410,000	\$419,494	\$1,410,000	\$1,410,000	\$419,494	\$1,410,000	\$1,410,000	\$419,494	\$1,410,000	\$1,410,000	\$419,494	\$1,410,000	\$1,410,000	\$419,494	Continue FY2013 Budget (balanced)
692	Self Insurance	\$6,449,778	\$5,257,867	\$5,272,953	\$6,434,692	\$5,208,990	\$5,208,990	\$6,434,692	\$5,208,990	\$5,208,990	\$6,434,692	\$5,208,990	\$5,208,990	\$6,434,692	\$5,208,990	\$5,208,990	\$6,434,692	Continue FY2013 Budget (balanced)
694	Dental Insurance	\$42,209	\$0	\$0	\$42,209	\$0	\$0	\$42,209	\$0	\$0	\$42,209	\$0	\$0	\$42,209	\$0	\$0	\$42,209	Continue FY2013 Budget (balanced)
696	Purchasing/ Warehouse	\$24,735	\$1,456,396	\$1,464,062	\$17,069	\$1,477,725	\$1,477,725	\$17,069	\$1,477,725	\$1,477,725	\$17,069	\$1,477,725	\$1,477,725	\$17,069	\$1,477,725	\$1,477,725	\$17,069	Continue FY2013 Budget (balanced)
697	Flexible Benefits	\$358,044	\$97,656	\$97,656	\$358,044	\$97,656	\$97,656	\$358,044	\$97,656	\$97,656	\$358,044	\$97,656	\$97,656	\$358,044	\$97,656	\$97,656	\$358,044	Continue FY2013 Budget (balanced)
CAPITAL PROJECTS FUNDS																		

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).

CAPITAL PROJECTS FUND FORECAST

In Millions

Month Received	Actual 2009	Notebook Projected 2010 (5%) Growth	Actual 2010	Notebook Projected 2011 (5%) Growth	Actual 2011	Notebook Projected 2012 (5%) Growth	Actual 2012	Notebook Projected 2013 (5%) Growth	KSU Forecast 2013	Notebook Projected 2014 (5%) Growth	KSU Forecast 2014
January		\$12.03	\$9.99	\$12.63	\$11.66	\$13.26	\$12.29	\$13.93	\$11.61	\$14.62	\$12.05
February		\$12.03	\$9.76	\$12.63	\$8.73	\$13.26	\$9.58	\$13.93	\$9.92		
March	\$9.21	\$12.63	\$8.90	\$13.26	\$9.44	\$13.93	\$9.62	\$14.62	\$9.64		
April	\$7.19	\$12.63	\$9.97	\$13.26	\$9.78	\$13.93	\$10.34	\$14.62	\$10.12		
May	\$12.32	\$12.63	\$9.29	\$13.26	\$9.50	\$13.93	\$9.26	\$14.62	\$10.35		
June	\$8.61	\$12.63	\$9.91	\$13.26	\$9.71	\$13.93	\$11.04	\$14.62	\$10.60		
July	\$9.23	\$12.63	\$9.25	\$13.26	\$10.15	\$13.93	\$10.48	\$14.62	\$10.48		
August	\$9.28	\$12.63	\$9.39	\$13.26	\$10.81	\$13.93	\$10.21	\$14.62	\$10.74		
September	\$10.30	\$12.63	\$9.85	\$13.26	\$10.33	\$13.93	\$10.26	\$14.62	\$10.86		
October	\$8.75	\$12.63	\$9.42	\$13.26	\$10.13	\$13.93	\$10.18	\$14.62	\$11.26		
November	\$9.15	\$12.63	\$9.34	\$13.26	\$9.22	\$13.93	\$10.19	\$14.62	\$10.34		
December	\$10.09	\$12.63	\$8.98	\$13.26	\$9.41	\$13.93	\$9.37	\$14.62	\$10.30		
Annual Totals	\$94.1	\$150.4	\$114.1	\$157.9	\$118.9	\$165.8	\$122.8	\$174.1	\$126.2	\$14.6	\$12.1

Data source: SPLOST III Sales Tax Revenue Forecast conducted by Kennesaw State University, Coles College of Business, and updated on February 1, 2012.

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, and implementation of GASB Statements No. 63 and 65 as of July 1, 2012.

**COBB COUNTY SCHOOL DISTRICT
NET POSITION BY COMPONENT
LAST TEN FISCAL YEARS**

(amounts expressed in thousands)

Net Position Components	Fiscal Year			
	June 30, 2004	June 30, 2005	June 30, 2006	June 30, 2007
Net Investment in Capital Assets	\$ 508,226	\$ 653,443	\$ 873,831	\$ 877,694
Restricted for:				
Debt Service	18,340	11,361	6,777	11,785
Special Purpose Local Option Sales Tax II	-	-	-	-
Special Purpose Local Option Sales Tax III	-	-	-	-
School Nutrition Program	-	-	-	-
Miscellaneous Grants	-	-	-	-
Unrestricted	<u>217,726</u>	<u>238,391</u>	<u>170,994</u>	<u>319,370</u>
Total Net Position	<u>\$ 744,292</u>	<u>\$ 903,195</u>	<u>\$ 1,051,602</u>	<u>\$ 1,208,849</u>

Source: District Records

Fiscal Year					
June 30, 2008	June 30, 2009	June 30, 2010	June 30, 2011	June 30, 2012	June 30, 2013
\$ 1,054,860	\$ 1,060,388	\$ 1,054,911	\$ 1,066,545	\$ 1,230,853	\$ 1,262,788
1,826	1,523	1,356	-	-	-
-	-	-	51,056	22,933	1,178
-	-	-	112,546	33,222	48,682
-	-	-	21,676	20,200	20,924
-	-	-	-	-	20
<u>227,758</u>	<u>244,178</u>	<u>285,849</u>	<u>171,646</u>	<u>147,483</u>	<u>149,881</u>
<u>\$ 1,284,444</u>	<u>\$ 1,306,089</u>	<u>\$ 1,342,116</u>	<u>\$ 1,423,469</u>	<u>\$ 1,454,691</u>	<u>\$ 1,483,473</u>

**COBB COUNTY SCHOOL DISTRICT
CHANGES IN NET POSITION
LAST TEN FISCAL YEARS**

(amounts expressed in thousands)

	Fiscal Year			
	June 30, 2004	June 30, 2005	June 30, 2006	June 30, 2007
<u>Governmental Activities</u>				
Expenses:				
Instruction	\$ 564,592	\$ 581,871	\$ 629,565	\$ 690,562
Pupil Services	20,529	22,342	24,453	25,523
Instructional Services	32,235	32,643	36,513	38,970
School and Administrative Services	141,537	142,323	149,359	171,343
Student Transportation	37,444	40,610	43,660	45,646
Maintenance and Operations	45,096	47,238	53,565	55,836
Student Activities	33,023	29,401	29,476	-
Interest and Fiscal Charges	8,004	6,375	4,500	4,606
Total Governmental Expenses	\$ 882,460	\$ 902,803	\$ 971,091	\$ 1,032,486
 <u>Program Revenues</u>				
Charges For Services:				
Instruction	\$ 1,326	\$ 1,340	\$ 1,361	\$ 1,205
Pupil Services	7	12	13	6
School and Administrative Services	39,166	41,514	40,710	44,245
Maintenance and Operations	1,360	833	840	893
Student Activities	34,881	30,438	29,651	-
Operating Grants and Contributions	398,800	397,845	437,251	481,508
Capital Grants and Contributions	8,404	38,203	20,306	34,884
Total Governmental Expenses	\$ 483,944	\$ 510,185	\$ 530,132	\$ 562,741
 Governmental Net Expenses	 \$ (398,516)	 \$ (392,618)	 \$ (440,959)	 \$ (469,745)
 <u>General Revenues and Other Changes in Net Position</u>				
General Revenues				
Taxes:				
Property Taxes Levied for General Purposes	\$ 368,618	\$ 380,687	\$ 412,017	\$ 445,840
Property Taxes Levied for Debt Service	18,691	19,279	20,851	22,473
Sales Tax	108,864	115,673	125,742	129,099
Intergovernmental	4,951	6,283	12,928	14,178
Tuition and Fees	28	-	-	-
Interest Income	4,036	9,447	17,178	21,231
Insurance and Damage Recoveries	3	1	2	4
Gain on Sale of Capital Assets	-	-	-	-
Other	595	500	648	523
Total General Revenues	\$ 505,786	\$ 531,870	\$ 589,366	\$ 633,348
Extraordinary Item:				
Gain after Insurance Recovery	-	-	-	-
 Change in Net Position	 \$ 107,270	 \$ 139,252	 \$ 148,407	 \$ 163,603

Source: District Records

Fiscal Year					
June 30, 2008	June 30, 2009	June 30, 2010	June 30, 2011	June 30, 2012	June 30, 2013
\$ 729,888	\$ 737,527	\$ 737,900	\$ 689,680	\$ 682,212	\$ 685,671
27,550	29,467	31,584	30,563	30,031	27,093
48,324	47,395	46,721	48,853	51,475	53,389
186,033	182,836	165,345	152,083	175,717	156,481
49,432	47,802	46,513	43,563	44,698	46,888
58,822	61,988	60,912	56,608	60,143	70,437
-	-	-	28,930	29,746	28,525
2,413	300	-	93	118	-
<u>\$ 1,102,462</u>	<u>\$ 1,107,315</u>	<u>\$ 1,088,975</u>	<u>\$ 1,050,373</u>	<u>\$ 1,074,140</u>	<u>\$ 1,068,484</u>
\$ 1,481	\$ 1,276	\$ 1,184	\$ 1,241	\$ 1,068	\$ 1,101
11	11	10	13	11	10
44,199	43,557	41,142	27,312	27,921	29,104
1,110	2,254	1,332	909	983	1,842
-	-	-	28,721	29,402	28,608
501,582	468,115	491,465	518,300	478,937	504,819
866	2,739	199	541	30,832	7,524
<u>\$ 549,249</u>	<u>\$ 517,952</u>	<u>\$ 535,332</u>	<u>\$ 577,037</u>	<u>\$ 569,154</u>	<u>\$ 573,008</u>
<u>\$ (553,213)</u>	<u>\$ (589,363)</u>	<u>\$ (553,643)</u>	<u>\$ (473,336)</u>	<u>\$ (504,986)</u>	<u>\$ (495,476)</u>
\$ 466,320	\$ 482,690	\$ 470,456	\$ 423,694	\$ 405,965	\$ 400,271
1,415	142	52	43	-	-
128,043	110,242	112,395	113,739	122,557	121,008
17,428	7,307	2,323	1,475	1,079	-
-	-	-	-	-	-
15,070	5,931	2,979	3,070	2,076	1,632
-	-	-	-	-	-
-	-	-	-	516	-
532	876	953	2,962	4,015	1,347
<u>\$ 628,808</u>	<u>\$ 607,188</u>	<u>\$ 589,158</u>	<u>\$ 544,983</u>	<u>\$ 536,208</u>	<u>\$ 524,258</u>
<u>-</u>	<u>-</u>	<u>512</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>\$ 75,595</u>	<u>\$ 17,825</u>	<u>\$ 36,027</u>	<u>\$ 71,647</u>	<u>\$ 31,222</u>	<u>\$ 28,782</u>

**COBB COUNTY SCHOOL DISTRICT
FUND BALANCES, GOVERNMENTAL FUNDS
LAST TEN FISCAL YEARS**

(amounts expressed in thousands)

	Fiscal Year			
	June 30, 2004	June 30, 2005	June 30, 2006	June 30, 2007
General Fund				
Reserved	\$ 17,008	\$ 18,418	\$ 18,825	\$ 28,335
Unreserved	41,832	51,463	93,944	114,566
Nonspendable	-	-	-	-
Restricted	-	-	-	-
Committed	-	-	-	-
Assigned	-	-	-	-
Unassigned	-	-	-	-
Total General Fund	\$ 58,840	\$ 69,881	\$ 112,769	\$ 142,901
All Other Governmental Funds				
Reserved	\$ 178,103	\$ 79,166	\$ 127,327	\$ 61,017
Unreserved, reported in:				
Special Revenues Funds	16,175	20,543	24,459	22,063
Capital Projects Funds	(130,328)	(43,463)	(88,793)	(18,507)
Nonspendable	-	-	-	-
Restricted	-	-	-	-
Committed	-	-	-	-
Assigned	-	-	-	-
Total All Other Governmental Funds	\$ 63,950	\$ 56,246	\$ 62,993	\$ 64,573

(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, 2008	June 30, 2009	June 30, 2010	June 30, 2011 (a)	June 30, 2012	June 30, 2013
\$ 26,739	\$ 2,714	\$ 5,823	\$ -	\$ -	\$ -
101,848	77,575	79,783	-	-	-
-	-	-	324	353	674
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	46,256	34,396	59,272
-	-	-	99,863	98,637	75,349
<u>\$ 128,587</u>	<u>\$ 80,289</u>	<u>\$ 85,606</u>	<u>\$ 146,443</u>	<u>\$ 133,386</u>	<u>\$ 135,295</u>
\$ 21,580	\$ 24,165	\$ 67,008	\$ -	\$ -	\$ -
22,627	20,470	22,966	-	-	-
53,105	115,594	108,716	-	-	-
-	-	-	1,365	1,706	1,848
-	-	-	136,076	76,355	70,804
-	-	-	11,646	11,883	12,577
-	-	-	11,893	4,737	2,289
<u>\$ 97,312</u>	<u>\$ 160,229</u>	<u>\$ 198,690</u>	<u>\$ 160,980</u>	<u>\$ 94,681</u>	<u>\$ 87,518</u>

**COBB COUNTY SCHOOL DISTRICT
CHANGES IN FUND BALANCES, GOVERNMENTAL FUNDS
LAST TEN FISCAL YEARS**

(amounts expressed in thousands)

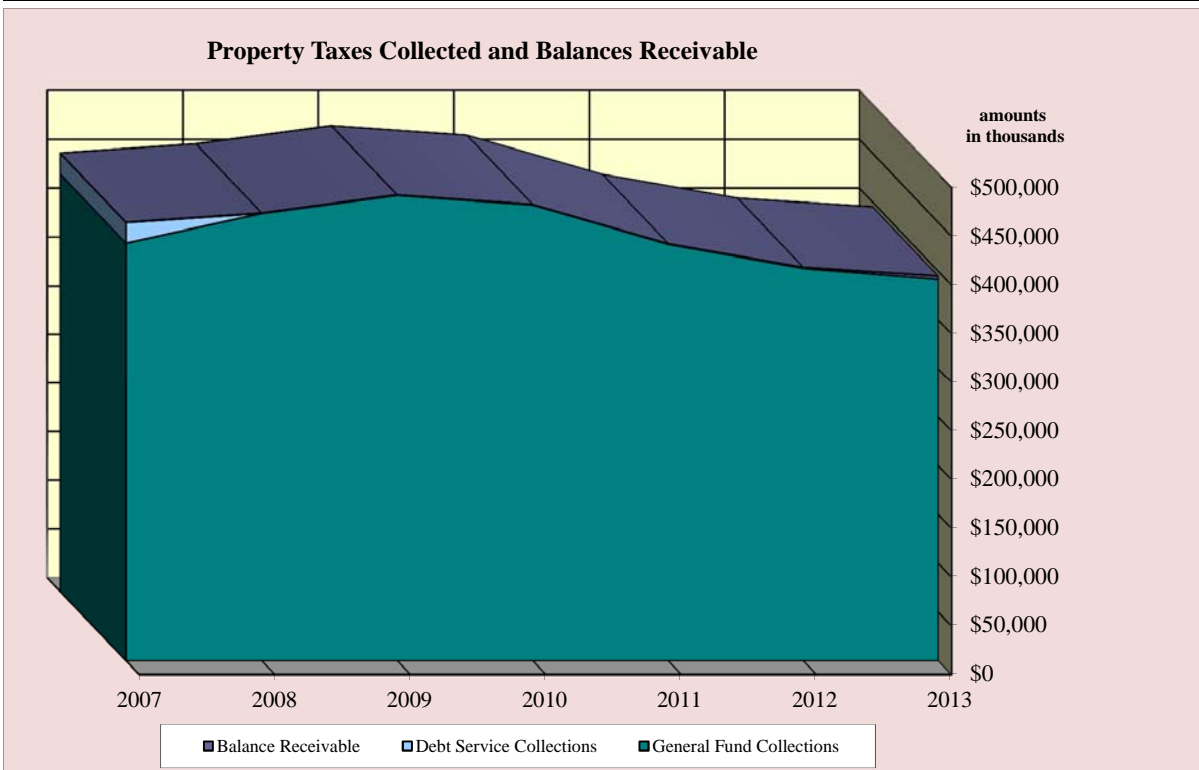
	Fiscal Year			
	2004	2005	2006	2007
REVENUES:				
Taxes	\$ 491,878	\$ 512,566	\$ 555,012	\$ 593,038
Intergovernmental	411,814	442,157	470,136	529,965
Tuition and Fees	60,578	58,275	58,905	34,488
Interest Income	4,036	9,447	17,178	21,231
Insurance and Damage Recoveries	3	1	2	4
Rentals	970	433	334	397
Athletic Ticket Sales	2,991	3,219	2,908	-
Other	937	639	1,000	782
Total Revenues	<u>973,207</u>	<u>1,026,737</u>	<u>1,105,475</u>	<u>1,179,905</u>
EXPENDITURES:				
Current:				
Instruction	538,504	545,466	573,603	653,593
Pupil Services	17,729	19,280	20,998	23,117
Instructional Services	31,182	31,060	33,948	37,193
School and Administrative Services	120,842	125,244	126,927	154,002
Student Transportation	32,506	34,900	37,443	40,328
Maintenance and Operations	44,591	46,116	51,251	55,007
Student Activities	33,023	29,401	29,476	-
Interest and Fiscal Charges	-	-	-	-
Capital Outlay	74,898	139,852	147,980	131,234
Debt Service:				
Principal Retirement	41,501	44,462	46,561	49,699
Interest and Fiscal Charges	8,838	8,095	6,320	6,092
Total Expenditures	<u>943,614</u>	<u>1,023,876</u>	<u>1,074,507</u>	<u>1,150,265</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>29,593</u>	<u>2,861</u>	<u>30,968</u>	<u>29,640</u>
Other Financing Sources (Uses):				
Transfers-In	24,669	24,938	34,827	25,953
Transfers-Out	(27,904)	(26,032)	(35,992)	(27,730)
Proceeds from Sale of Capital Assets	1,843	2	181	340
Proceeds from Capital Lease Agreements	5,312	-	-	9,865
Deferred Amount of Refunding	-	(1,289)	-	-
Premium on Bonds Issued	-	4,062	-	-
Refunding Bonds Redeemed	-	(128,870) (a)	-	-
Refunding Bonds Issued	-	127,665 (a)	-	-
Total Other Financing Sources (Uses)	<u>3,920</u>	<u>476</u>	<u>(984)</u>	<u>8,428</u>
Extraordinary Item:				
Proceeds from Insurance Recovery	-	-	-	-
Net Change in Fund Balances	<u>\$ 33,513</u>	<u>\$ 3,337</u>	<u>\$ 29,984</u>	<u>\$ 38,068</u>
Non-Capitalized Expenditures	\$ 873,979	\$ 900,487	\$ 962,671	\$ 1,028,751
Capitalized Expenditures	69,635	123,389	111,836	121,514
Total Expenditures	<u>\$ 943,614</u>	<u>\$ 1,023,876</u>	<u>\$ 1,074,507</u>	<u>\$ 1,150,265</u>
Debt Service as a Percentage of Non-Capitalized Expenditures	5.76%	5.84%	5.49%	5.42%

(a) In fiscal year 2005, the District issued \$127,665,000 of general obligation bonds for a refunding of \$128,870,000 of series 1995 general obligation bonds. The refunding was undertaken to reduce total future debt service payments.

Source: District Records

Fiscal Year						
2008	2009	2010	2011	2012	2013	
\$ 589,915	\$ 585,637	\$ 574,944	\$ 540,938	\$ 530,686	\$ 518,604	
519,632	477,654	493,883	520,316	510,582	512,258	
34,795	33,143	31,684	54,410	55,448	56,088	
15,070	5,931	2,979	3,070	2,325	1,717	
1	11	3	-	-	-	
631	1,824	897	466	526	1,383	
-	-	-	3,320	3,410	3,194	
735	1,374	1,060	2,753	4,016	1,347	
<u>1,160,779</u>	<u>1,105,574</u>	<u>1,105,450</u>	<u>1,125,273</u>	<u>1,106,993</u>	<u>1,094,591</u>	
700,308	692,193	675,152	634,684	634,330	628,513	
25,206	25,770	26,636	25,611	25,740	23,067	
46,992	45,427	43,890	47,255	49,700	51,492	
167,644	164,325	142,959	148,066	169,535	152,266	
45,002	43,938	41,949	40,509	41,469	43,674	
58,119	61,237	59,112	56,584	56,514	59,473	
-	-	-	28,930	29,746	28,525	
-	-	-	93	118	-	
92,901	48,372	75,261	128,890	179,490	113,346	
1,810	7,376	-	-	-	-	
2,413	300	-	-	-	-	
<u>1,140,395</u>	<u>1,088,938</u>	<u>1,064,959</u>	<u>1,110,622</u>	<u>1,186,642</u>	<u>1,100,356</u>	
<u>20,384</u>	<u>16,636</u>	<u>40,491</u>	<u>14,651</u>	<u>(79,649)</u>	<u>(5,765)</u>	
6,345	3,576	3,492	27,953	24,930	21,448	
(8,476)	(5,696)	(4,271)	(29,451)	(25,424)	(21,942)	
172	103	114	268	787	458	
-	-	-	-	-	-	
-	-	-	-	-	-	
-	-	-	-	-	-	
-	-	-	-	-	-	
<u>(1,959)</u>	<u>(2,017)</u>	<u>(665)</u>	<u>(1,230)</u>	<u>293</u>	<u>(36)</u>	
-	-	3,952	-	-	-	
\$ <u>18,425</u>	\$ <u>14,619</u>	\$ <u>43,778</u>	\$ <u>13,421</u>	\$ <u>(79,356)</u>	\$ <u>(5,801)</u>	
\$ 1,055,849	\$ 1,050,220	\$ 1,019,111	\$ 994,729	\$ 1,010,754	\$ 997,944	
84,546	38,718	45,848	115,893	175,888	102,412	
<u>\$ 1,140,395</u>	<u>\$ 1,088,938</u>	<u>\$ 1,064,959</u>	<u>\$ 1,110,622</u>	<u>\$ 1,186,642</u>	<u>\$ 1,100,356</u>	
0.40%	0.73%	-	-	-	-	

**COBB COUNTY SCHOOL DISTRICT
PROPERTY TAX LEVIES AND COLLECTIONS
JUNE 30, 2013**



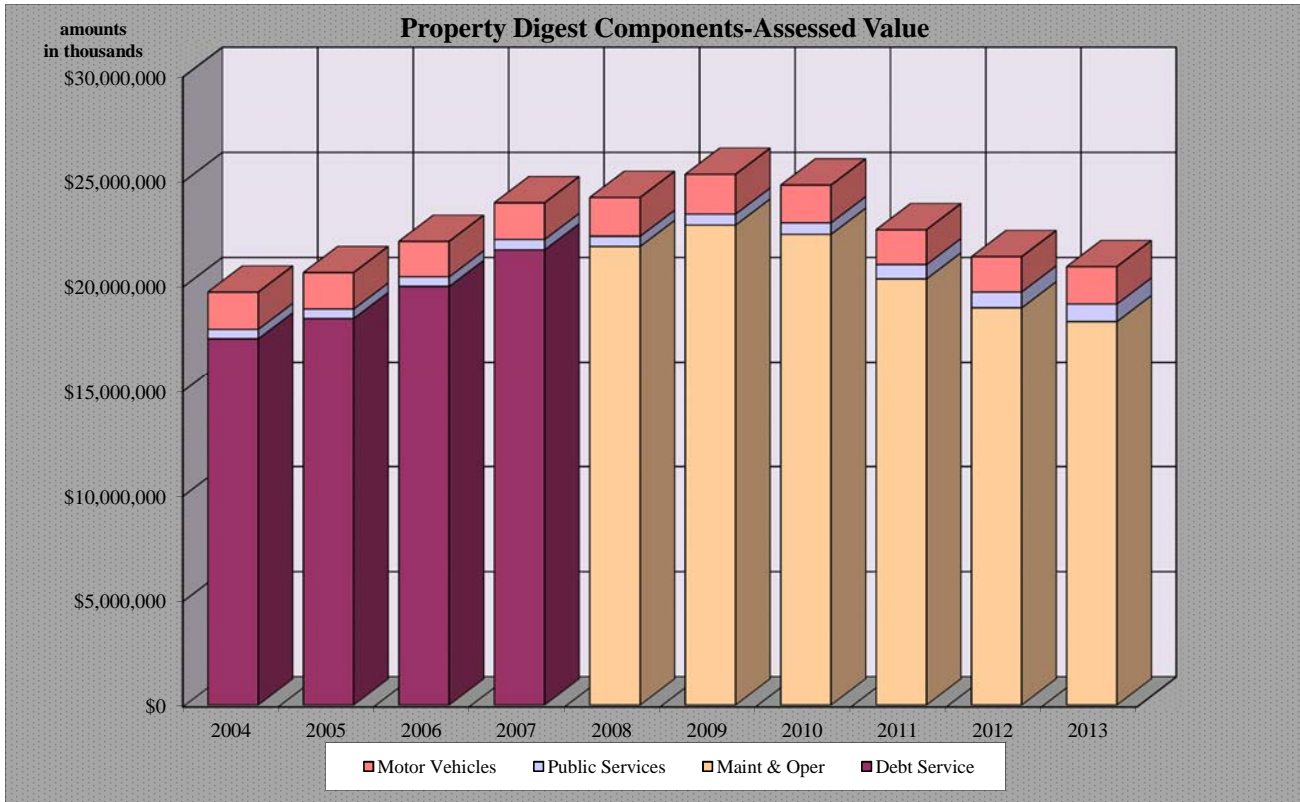
Balances as of June 30, 2013 (amounts expressed in thousands)

	2007	2008	2009	2010	2011	2012	2013	Total
General Fund:								
Total Taxes Levied	\$ 428,739	\$ 459,381	\$ 477,932	\$ 468,234	\$ 428,077	\$ 403,777	\$ 394,842	\$ 3,060,982
Collected or Released:								
Current Year	424,419	454,048	470,480	460,995	422,494	399,261	391,485	3,023,182
% of Total Taxes Levied	98.99%	98.84%	98.44%	98.45%	98.70%	98.88%	99.15%	98.77%
Subsequent Years	4,185	5,118	7,093	6,696	4,978	3,518	-	31,588
Total Coll. or Released	428,604	459,166	477,573	467,691	427,472	402,779	391,485	3,054,770
Balance Receivable	\$ 135	\$ 215	\$ 359	\$ 543	\$ 605	\$ 998	\$ 3,357	\$ 6,212
% Collected/Released	99.97%	99.95%	99.92%	99.88%	99.86%	99.75%	99.15%	99.80%
Debt Service Fund:								
Total Taxes Levied	\$ 21,097	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 21,097
Collected or Released:								
Current Year	20,872	-	-	-	-	-	-	20,872
% of Total Taxes Levied	98.93%	-	-	-	-	-	-	98.93%
Subsequent Years	219	-	-	-	-	-	-	219
Total Coll. or Released	21,091	-	-	-	-	-	-	21,091
Balance Receivable	\$ 6	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 6
% Collected/Released	99.97%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	99.97%
Total - All Funds:								
Total Taxes Levied	\$ 449,836	\$ 459,381	\$ 477,932	\$ 468,234	\$ 428,077	\$ 403,777	\$ 394,842	\$ 3,082,079
Collected or Released:								
Current Year	445,291	454,048	470,480	460,995	422,494	399,261	391,485	3,044,054
% of Total Taxes Levied	98.99%	98.84%	98.44%	98.45%	98.70%	98.88%	99.15%	98.77%
Subsequent Years	4,404	5,118	7,093	6,696	4,978	3,518	-	31,807
Total Coll. or Released	449,695	459,166	477,573	467,691	427,472	402,779	391,485	3,075,861
Balance Receivable	\$ 141	\$ 215	\$ 359	\$ 543	\$ 605	\$ 998	\$ 3,357	\$ 6,218
% Collected/Released	99.97%	99.95%	99.92%	99.88%	99.86%	99.75%	99.15%	99.80%

Note: Seven years of data is presented because the Georgia statute of limitations for collection of delinquent taxes is seven years.

Source: Cobb County Government

**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
	Real Property	Personal Property	Real Property	Personal Property	Public Services	Motor Vehicle			
2004	\$ 14,869,386	\$ 1,278,400	\$ 16,174,359	\$ 1,278,400	\$ 451,723	\$ 1,774,879	\$ 19,679,361	1.900%	\$ 49,198,403
2005	15,849,951	1,276,988	17,146,090	1,276,988	450,043	1,736,742	20,609,863	1.900%	51,524,657
2006	17,288,487	1,319,018	18,630,090	1,319,018	457,754	1,688,346	22,095,208	1.900%	55,238,019
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

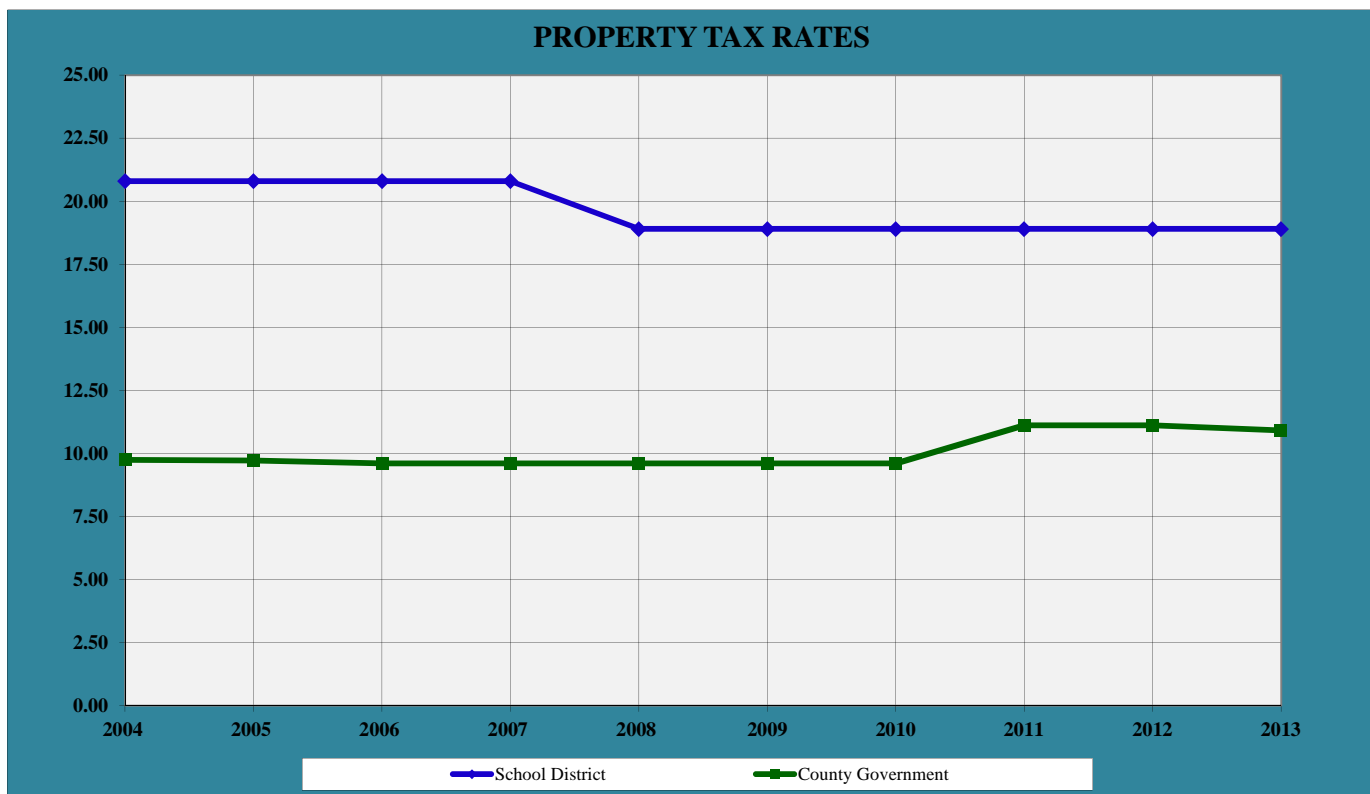
Note: Prior to 2008, the property digest for debt service of school bonds included properties annexed by the City of Marietta that were no longer taxed for general operations but were still taxed for unpaid school bonds issued before the date of annexation.

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; therefore, 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.

School tax, by law, cannot be greater than 20 mills per dollar for the support and maintenance of education.

**COBB COUNTY SCHOOL DISTRICT
DIRECT AND OVERLAPPING PROPERTY TAX RATES
LAST TEN FISCAL YEARS
JUNE 30, 2013**

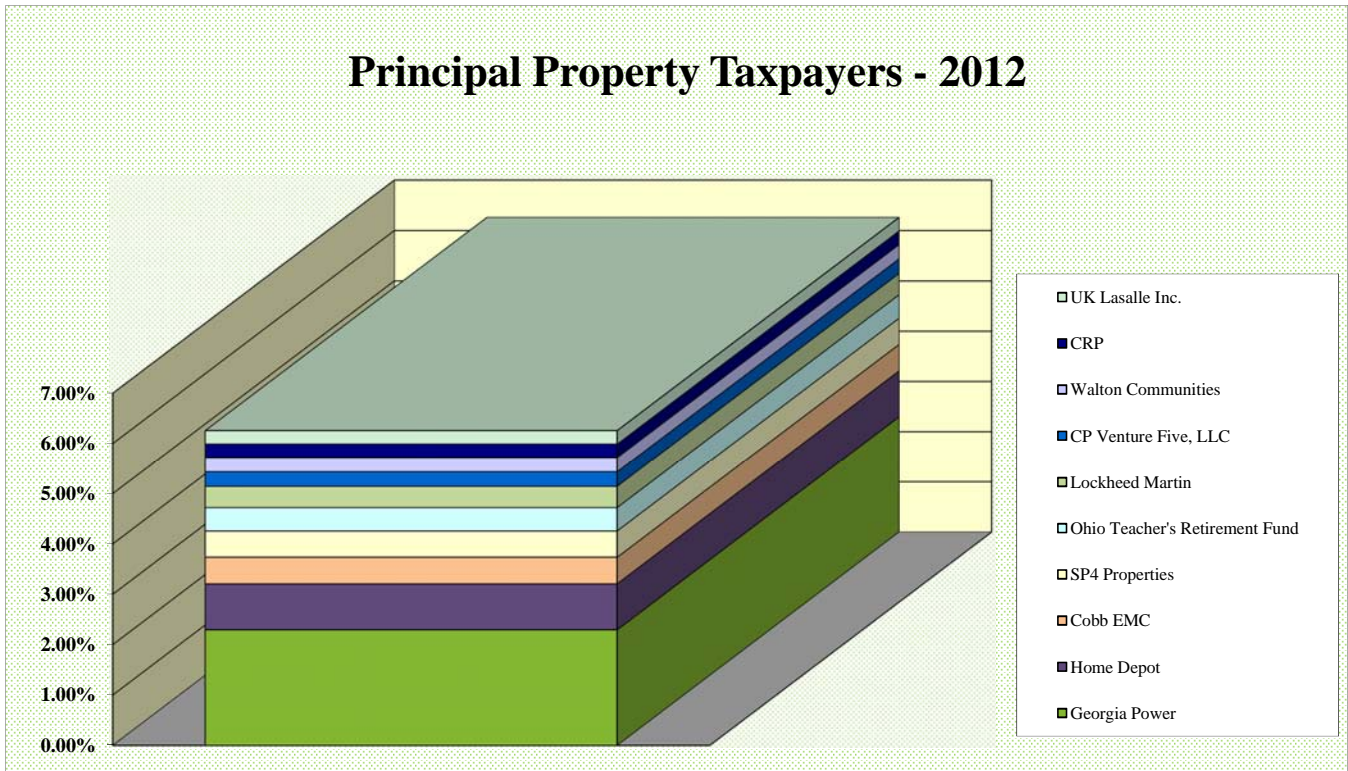


(all tax rates are per \$1000 assessed valuation)

	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013
School District										
Maint & Operations	19.90	19.90	19.90	19.90	18.90	18.90	18.90	18.90	18.90	18.90
Debt Service	0.90	0.90	0.90	0.90	-	-	-	-	-	-
Total Direct Rate	20.80	20.80	20.80	20.80	18.90	18.90	18.90	18.90	18.90	18.90
County Government										
General	6.88	6.85	6.82	6.82	6.82	6.82	6.82	7.72	7.72	7.52
Fire District	2.65	2.65	2.56	2.56	2.56	2.56	2.56	3.06	3.06	3.06
Debt Service	0.22	0.22	0.22	0.22	0.22	0.22	0.22	0.33	0.33	0.33
Total County Rate	9.75	9.72	9.60	9.60	9.60	9.60	9.60	11.11	11.11	10.91
State of Georgia	0.25	0.25	0.25	0.25	0.25	0.25	0.25	0.25	0.20	0.20
Total Overlapping Rate	10.00	9.97	9.85	9.85	9.85	9.85	9.85	11.36	11.31	11.11
Additional Overlapping Rates										
City of Acworth	7.45	7.37	7.87	7.68	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	3.12	3.12	4.00	4.00
City of Kennesaw	6.75	6.75	8.25	8.25	9.50	9.50	9.50	9.50	9.50	9.50
City of Powder Spgs	7.00	8.50	8.50	8.50	8.50	8.50	8.50	8.50	8.50	8.50
City of Smyrna	9.70	9.65	9.57	9.17	8.99	8.99	8.99	8.99	8.99	8.99

Sources: Cobb County Government, Georgia Department of Revenue

**COBB COUNTY SCHOOL DISTRICT
PRINCIPAL PROPERTY TAXPAYERS
DECEMBER 31, 2012 AND NINE YEARS AGO (a)**



Taxpayer	Type of Business	Rank	December 31, 2012		December 31, 2003		
			Taxes Levied	Percent of Total Taxes Levied	Rank	Taxes Levied	Percent of Total Taxes Levied
Georgia Power	Utilities	1	\$ 9,060,911	2.295%	5	\$ 1,755,000	0.478%
Home Depot	Retail	2	3,603,663	0.913%	3	2,497,000	0.681%
Cobb EMC	Utilities	3	2,080,314	0.527%	7	1,554,000	0.424%
SP4 Properties	Commercial Real Estate	4	2,060,021	0.522%			
Ohio Teacher's Retirement Fund	Investment	5	1,840,502	0.466%			
Lockheed Martin	Aircraft	6	1,674,132	0.424%	6	1,681,000	0.458%
CP Venture Five, LLC	Commercial Real Estate	7	1,136,319	0.288%			
Walton Communities	Real Estate	8	1,127,066	0.285%			
CRP	Real Estate	9	1,061,411	0.269%			
UK Lasalle Inc.	Commercial Real Estate	10	1,061,021	0.269%			
Wildwood Properties	Real Estate				1	3,920,000	1.069%
Post Properties	Real Estate				2	2,902,000	0.791%
Bell South Telecommunication	Utilities				4	2,307,000	0.629%
AMLI Land Development	Real Estate				8	1,365,000	0.372%
Crow Properties	Real Estate				9	1,220,000	0.333%
Trizechahn Properties	Real Estate				10	993,000	0.271%
TOTAL			\$ 24,705,359	6.258%		\$ 20,194,000	5.506%

Note: School millage rate is 62.98% of total county rate.
Taxes levied are multiplied by 62.98% to arrive at amount of school taxes.

(a) Information is available only by calendar year; therefore, data reported is for December 31, 2012 and nine years earlier, December 31, 2003.

Source: Cobb County Tax Commissioner

**COBB COUNTY SCHOOL DISTRICT
LEGAL DEBT MARGIN INFORMATION
LAST TEN FISCAL YEARS**

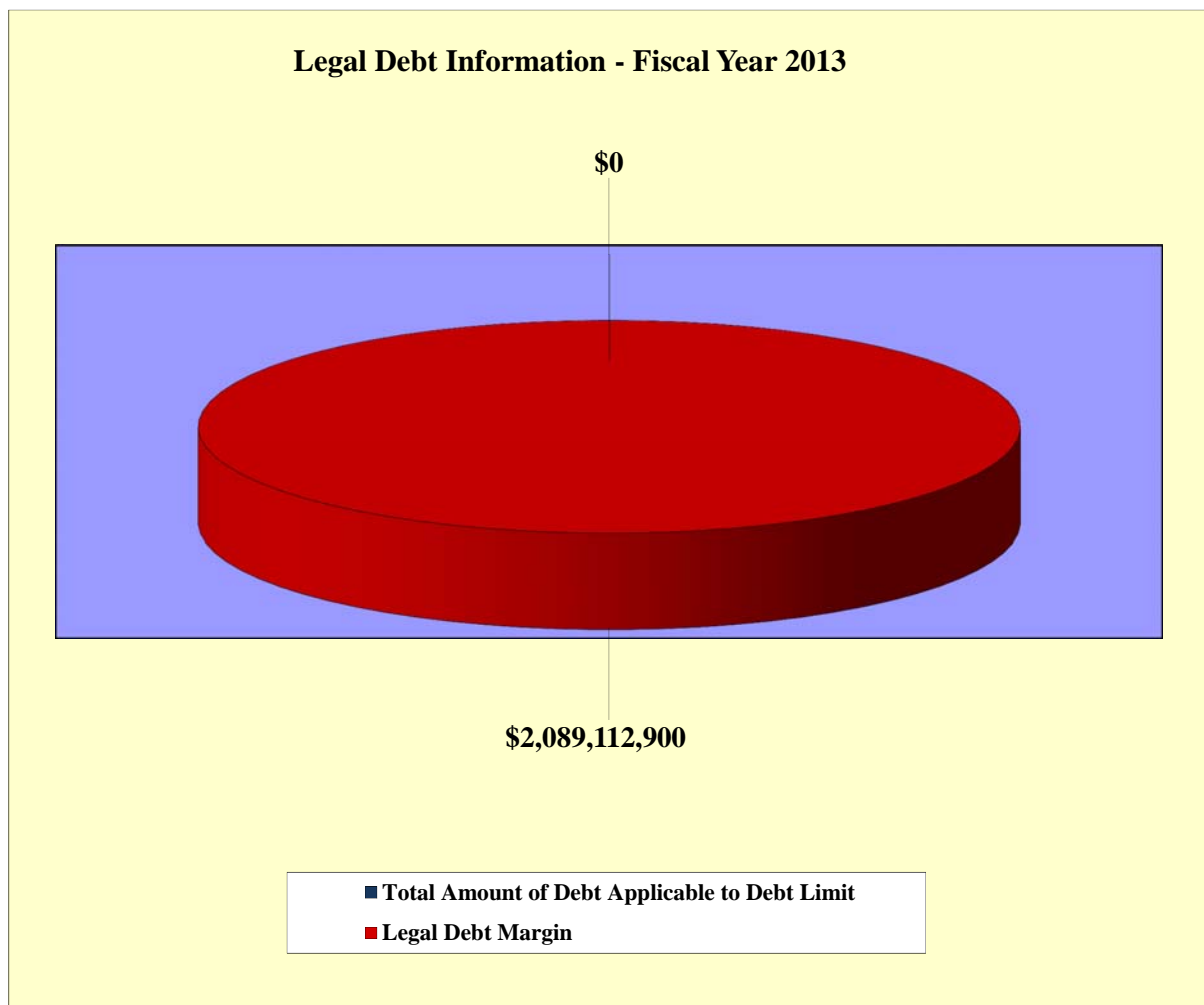
(amounts expressed in thousands)

	Fiscal Year				
	2004	2005	2006	2007	2008
Debt Limit	\$ 1,967,936	\$ 2,060,986	\$ 2,209,521	\$ 2,393,278	\$ 2,418,538
Total debt applicable to limit	<u>122,907</u>	<u>84,062</u>	<u>42,103</u>	-	-
Legal Debt Margin	<u>\$ 1,845,029</u>	<u>\$ 1,976,924</u>	<u>\$ 2,167,418</u>	<u>\$ 2,393,278</u>	<u>\$ 2,418,538</u>
Total debt applicable as a percentage of debt limit	6.25%	4.08%	1.91%	-	-

	Fiscal Year				
	2009	2010	2011	2012	2013
Debt Limit	\$ 2,528,743	\$ 2,477,428	\$ 2,264,959	\$ 2,136,385	\$ 2,089,113
Total debt applicable to limit	-	-	-	-	-
Legal Debt Margin	<u>\$ 2,528,743</u>	<u>\$ 2,477,428</u>	<u>\$ 2,264,959</u>	<u>\$ 2,136,385</u>	<u>\$ 2,089,113</u>
Total debt applicable as a percentage of debt limit	-	-	-	-	-

Source: District Records

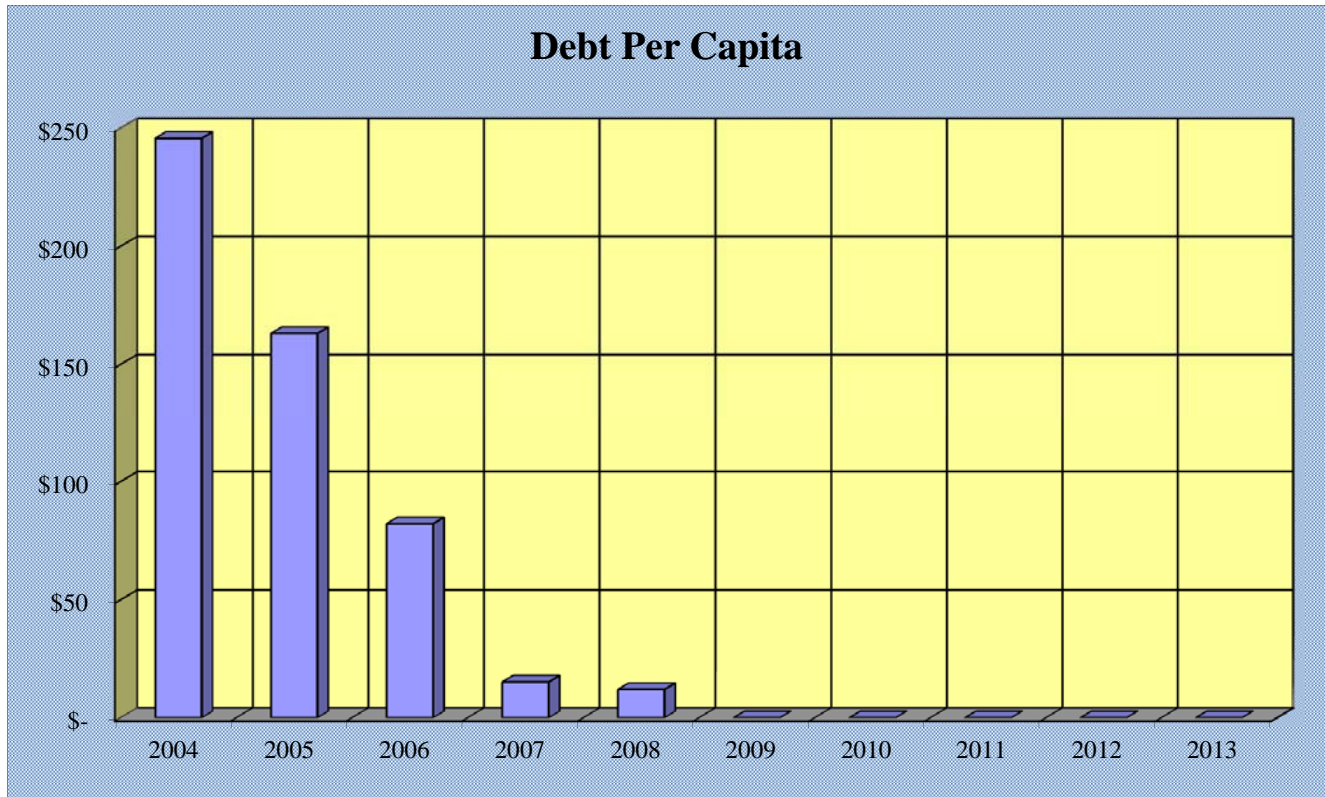
**COBB COUNTY SCHOOL DISTRICT
 LEGAL DEBT MARGIN INFORMATION
 FISCAL YEAR 2013**



Net Assessed Valuation, Cobb County School District, January 1, 2012	<u>\$ 20,891,129,000</u>
Debt Limit - 10% of Assessed Value	\$ 2,089,112,900
Amount of Debt Applicable to Debt Limit:	
Total Bonded Debt	\$ -
Total Amount of Debt Applicable to Debt Limit	<u>\$ -</u>
Legal Debt Margin	<u>\$ 2,089,112,900</u>

Source: 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
2004	\$ 128,870	\$ 12,377	\$ 141,247	\$ 24,751,647	574,968	0.57%	\$ 246
2005	87,440	8,140	95,580	26,371,168	586,245	0.36%	163
2006	44,780	4,239	49,019	28,060,168	596,736	0.17%	82
2007	-	9,186	9,186	29,527,141	606,706	0.03%	15
2008	-	7,376	7,376	31,260,457	615,377	0.02%	12
2009	-	-	-	30,899,585	617,750	-	-
2010	-	-	-	30,271,983	618,206	-	-
2011	-	-	-	32,033,629	633,084	-	-
2012	-	-	-	N/A	642,143	-	-
2013	-	-	-	N/A	649,141	-	-

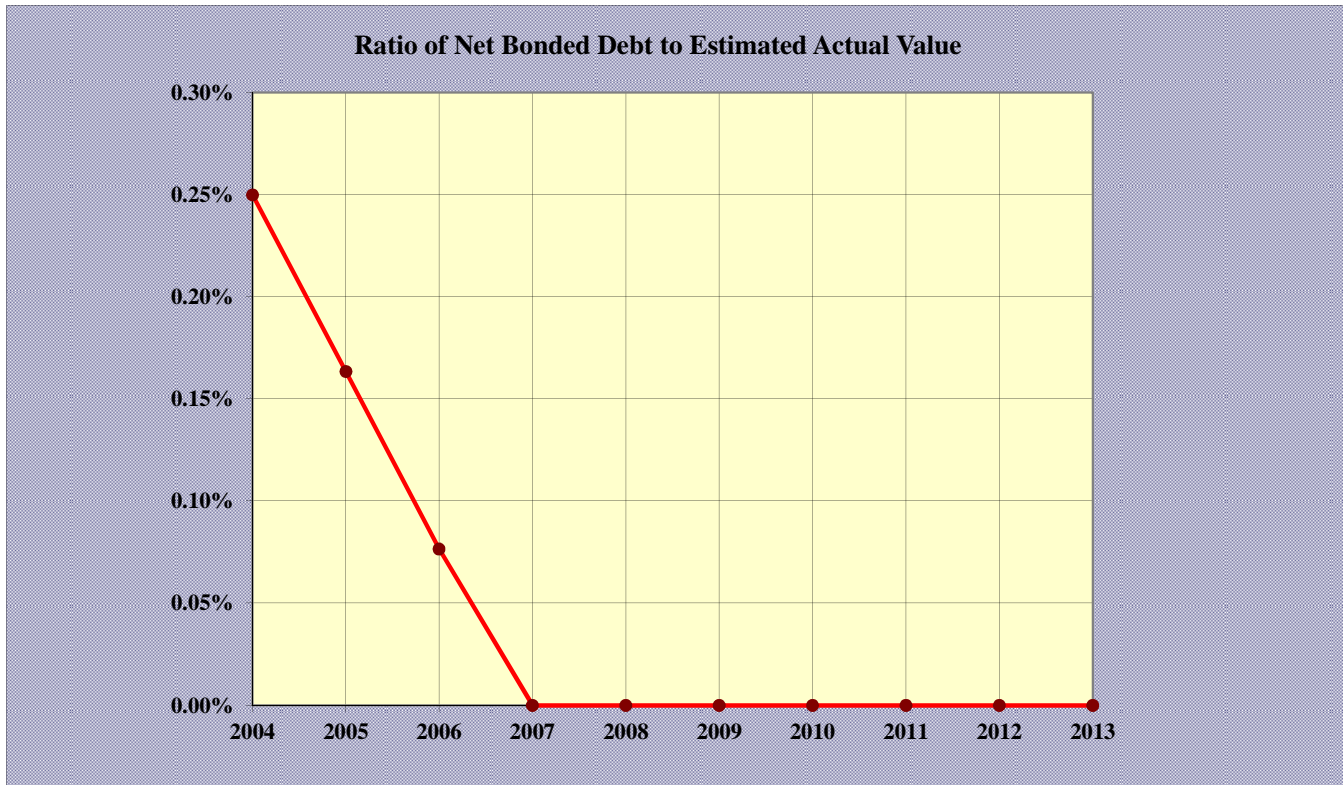
Notes: Details regarding the District's outstanding debt can be found in the notes to the basic financial statements.

Population of 649,141 provided by the Atlanta Regional Commission and excludes the City of Marietta.

N/A = Data not available from source at time of printing

Sources: District Records, 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**

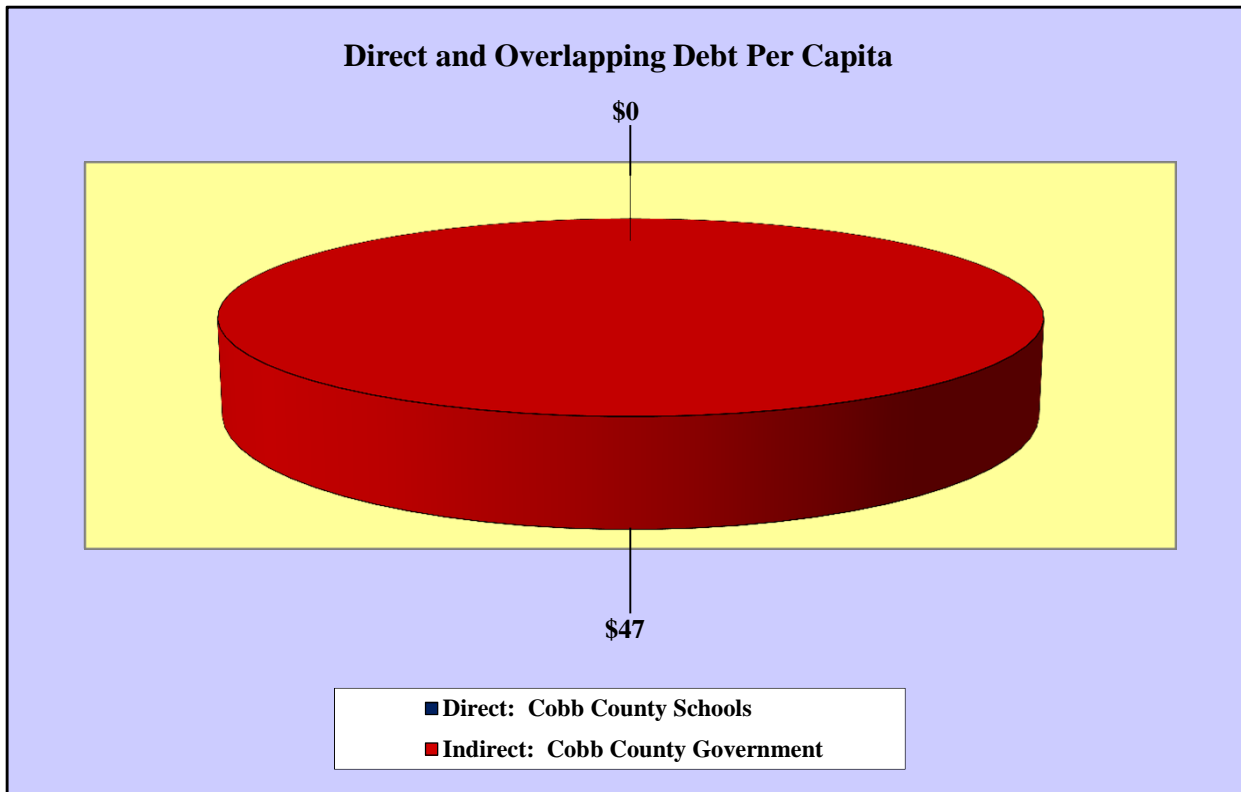


Fiscal Year	Population	Estimated Actual Value	Gross Bonded Debt	Restricted for Bonded Debt	Net Bonded Debt	Ratio of Net Bonded Debt to Est. Actual Value	Net Bonded Debt Per Capita
2004	574,968	\$ 49,198,403,000	\$ 128,870,000	\$ 5,963,000	\$ 122,907,000	0.25%	\$ 214
2005	586,245	51,524,657,000	87,440,000	3,220,000	84,220,000	0.16%	144
2006	596,736	55,238,019,000	44,780,000	2,538,000	42,242,000	0.08%	71
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	-	-	-	-	-

Note: All general obligation bonds were retired in fiscal year 2007.

Sources: District Records, Cobb County Tax Commissioner.
 Population provided by Atlanta Regional Commission and excludes the City of Marietta.

**COBB COUNTY SCHOOL DISTRICT
 COMPUTATION OF DIRECT AND OVERLAPPING GENERAL OBLIGATION DEBT
 JUNE 30, 2013**

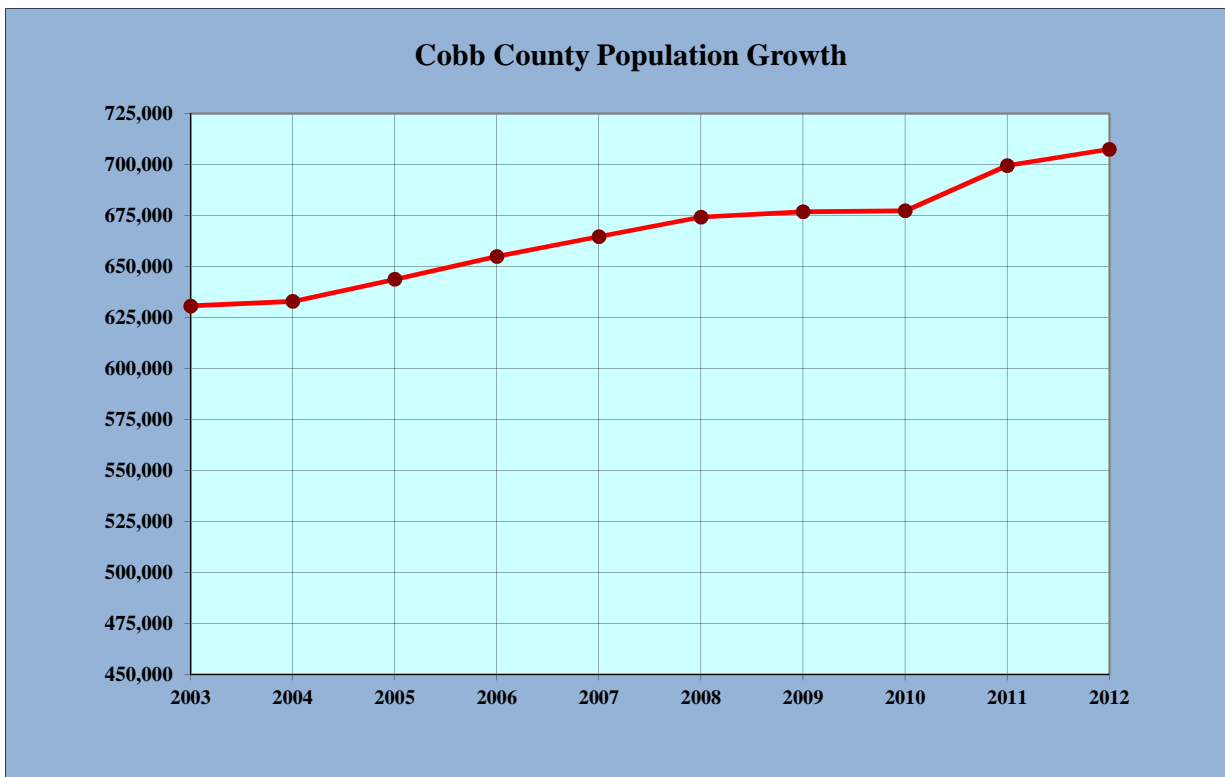


Direct General Obligation Debt:				
Gross Bonded Debt	\$	-		
			\$	-
Overlapping General Obligation Debt:				
Cobb County Government (92% of \$33,375,000)	\$	30,705,000		
			\$	<u>30,705,000</u>
Total Direct and Overlapping General Obligation Debt			\$	<u><u>30,705,000</u></u>
Debt Per Capita:*				
Direct General Obligation Debt			\$	-
Overlapping General Obligation Debt				<u>47</u>
Total			\$	<u><u>47</u></u>

*Population of 649,141 from Atlanta Regional Commission (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 FISCAL YEARS**

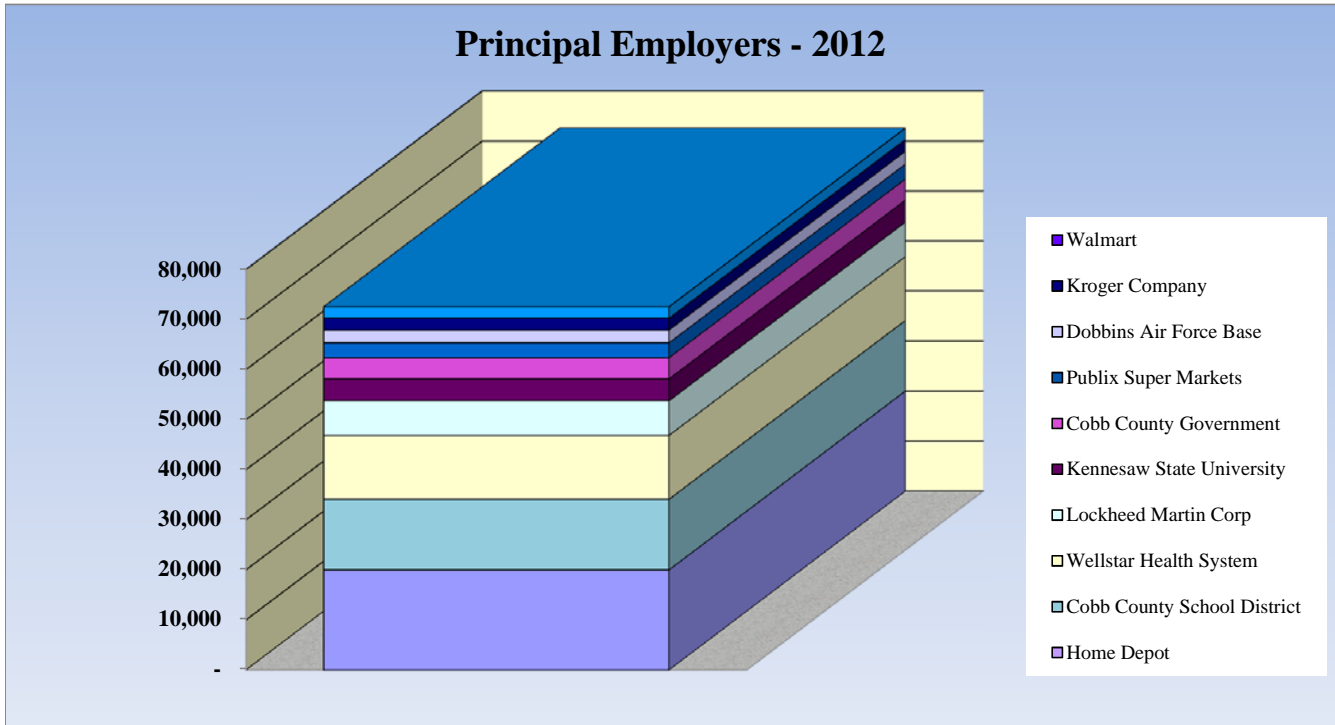


<u>Fiscal Year</u>	<u>Population</u>	<u>Personal Income (In Thousands)</u>	<u>Per Capita Personal Income</u>	<u>Average/Median Household Income</u>	<u>Median Age</u>	<u>Student Enrollment</u>	<u>Unemployment Rate</u>
2003	630,600	\$ 23,589,661	\$ 37,408	\$ 62,511	33.4	97,294	4.7%
2004	632,900	24,751,647	39,108	61,087	34.4	101,141	4.5%
2005	643,700	26,371,168	40,968	62,423	34.9	103,285	4.8%
2006	654,900	28,060,168	42,846	61,682	35.6	105,482	4.1%
2007	664,700	29,527,141	44,422	64,817	35.9	106,572	3.8%
2008	674,200	31,260,457	46,367	70,472	36.2	106,056	5.6%
2009	676,800	30,899,585	45,655	63,514	34.8	105,742	8.8%
2010	677,300	30,271,983	43,888	59,896	35.4	106,836	9.7%
2011	699,500	32,033,629	45,923	57,995	35.6	106,502	8.9%
2012	707,500	N/A	N/A	65,423	35.4	107,914	8.0%

Sources:

- Population from Atlanta Regional Commission, includes City of Marietta.
- Personal Income from Bureau of Economic Analysis (2012 data unavailable at time of report printing).
- Unemployment Rate from Georgia Department of Labor.
- Average/Median Household Income from Atlanta Regional Commission (2003-05) and US Census Bureau (2006-13; Census Bureau reports only Median Income)
- Median Age from US Census Bureau.

**COBB COUNTY SCHOOL DISTRICT
PRINCIPAL EMPLOYERS
CURRENT YEAR AND NINE YEARS AGO (a)**

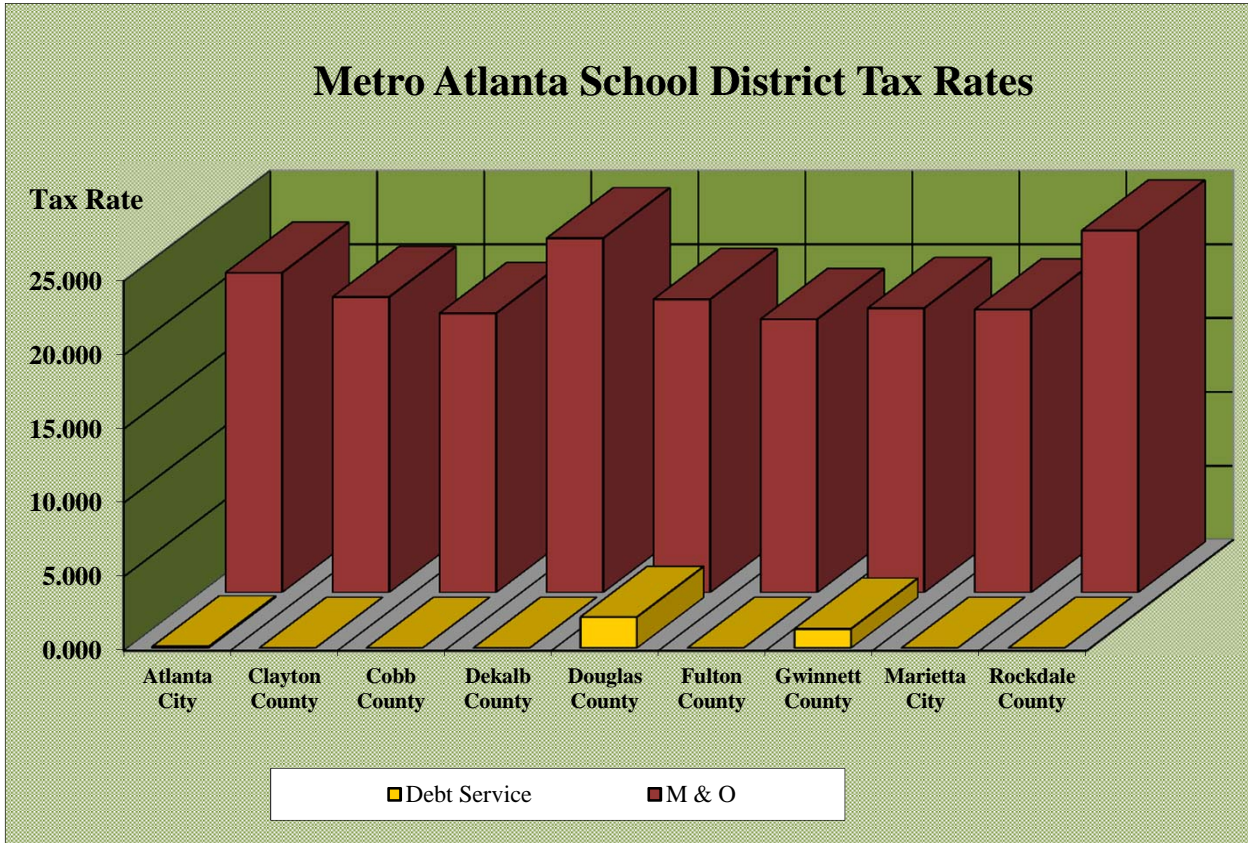


Employer	2012			2003		
	Rank	Employees	Percentage of Total County Employment	Rank	Employees	Percentage of Total County Employment
Home Depot	1	20,000	5.71%	2	8,367	2.61%
Cobb County School District	2	14,107	4.03%	1	13,788	4.30%
Wellstar Health System	3	12,746	3.64%	4	7,511	2.34%
Lockheed Martin Corp	4	6,900	1.97%	3	7,816	2.44%
Kennesaw State University	5	4,404	1.26%	7	2,646	0.83%
Cobb County Government	6	4,210	1.20%	5	4,551	1.42%
Publix Super Markets	7	2,988	0.85%	6	3,950	1.23%
Dobbins Air Force Base	8	2,547	0.73%	-	-	-
Kroger Company	9	2,383	0.68%	9	2,025	0.63%
Walmart	10	2,258	0.64%	-	-	-
Six Flags Over Georgia	-	-	-	8	2,600	0.81%
Sprint PCS	-	-	-	10	2,000	0.62%
Total		72,543	20.71%		55,254	17.23%

(a) Information is available by calendar year; therefore, data reported is for years ended December 31, 2012 and nine years earlier, December 31, 2003.

Sources: District Records
Cobb County Government
Cobb Chamber of Commerce
Georgia Department of Labor

**COBB COUNTY SCHOOL DISTRICT
 COMPARISON OF METROPOLITAN ATLANTA SCHOOL DISTRICT
 PROPERTY TAX RATES
 JUNE 30, 2013**

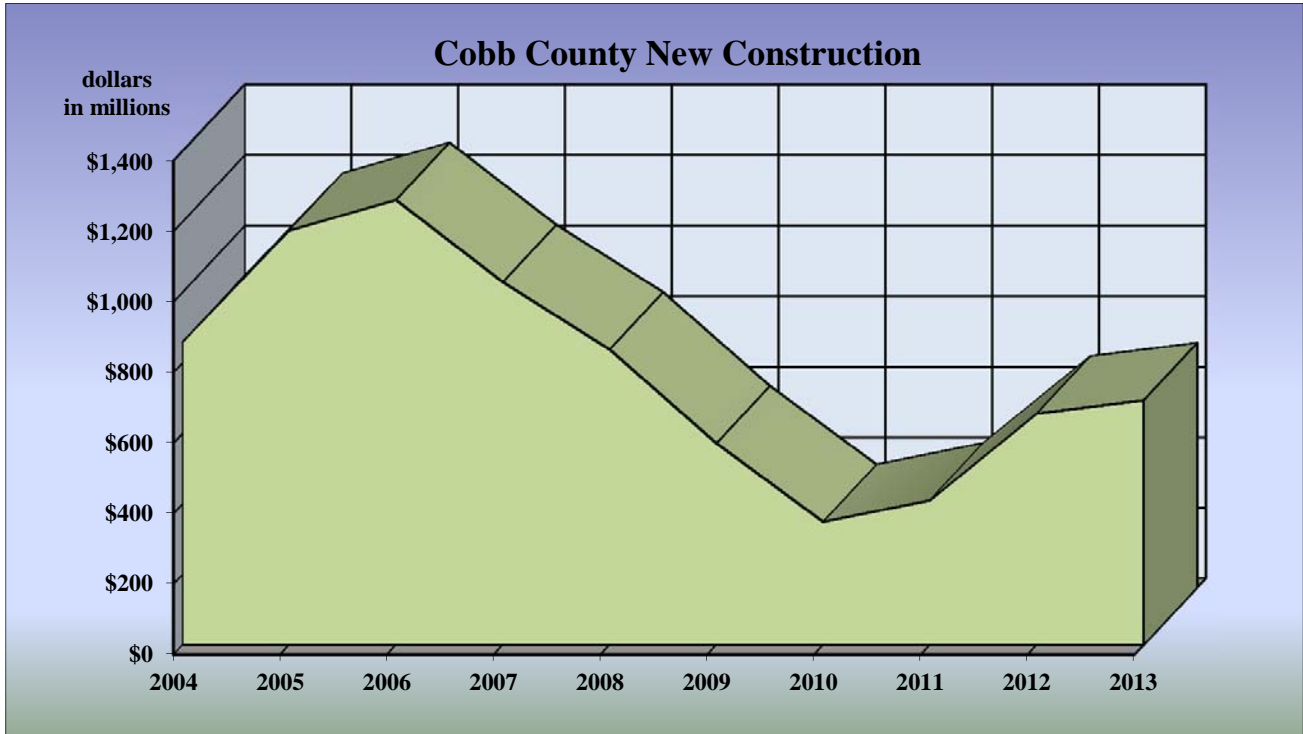


(all tax rates are per \$1000 assessed valuation)

<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	20.000	20.000	0.000
Cobb County	18.900	18.900	0.000
Dekalb County	23.980	23.980	0.000
Douglas County	21.950	19.850	2.100
Fulton County	18.502	18.502	0.000
Gwinnett County	20.550	19.250	1.300
Marietta City	19.157	19.157	0.000
Rockdale County	24.500	24.500	0.000

Source: Georgia Department of Revenue

**COBB COUNTY SCHOOL DISTRICT
 COBB COUNTY BANK DEPOSITS, CONSTRUCTION AND TAXABLE PROPERTY VALUES
 LAST TEN FISCAL YEARS**



(dollars expressed in millions)

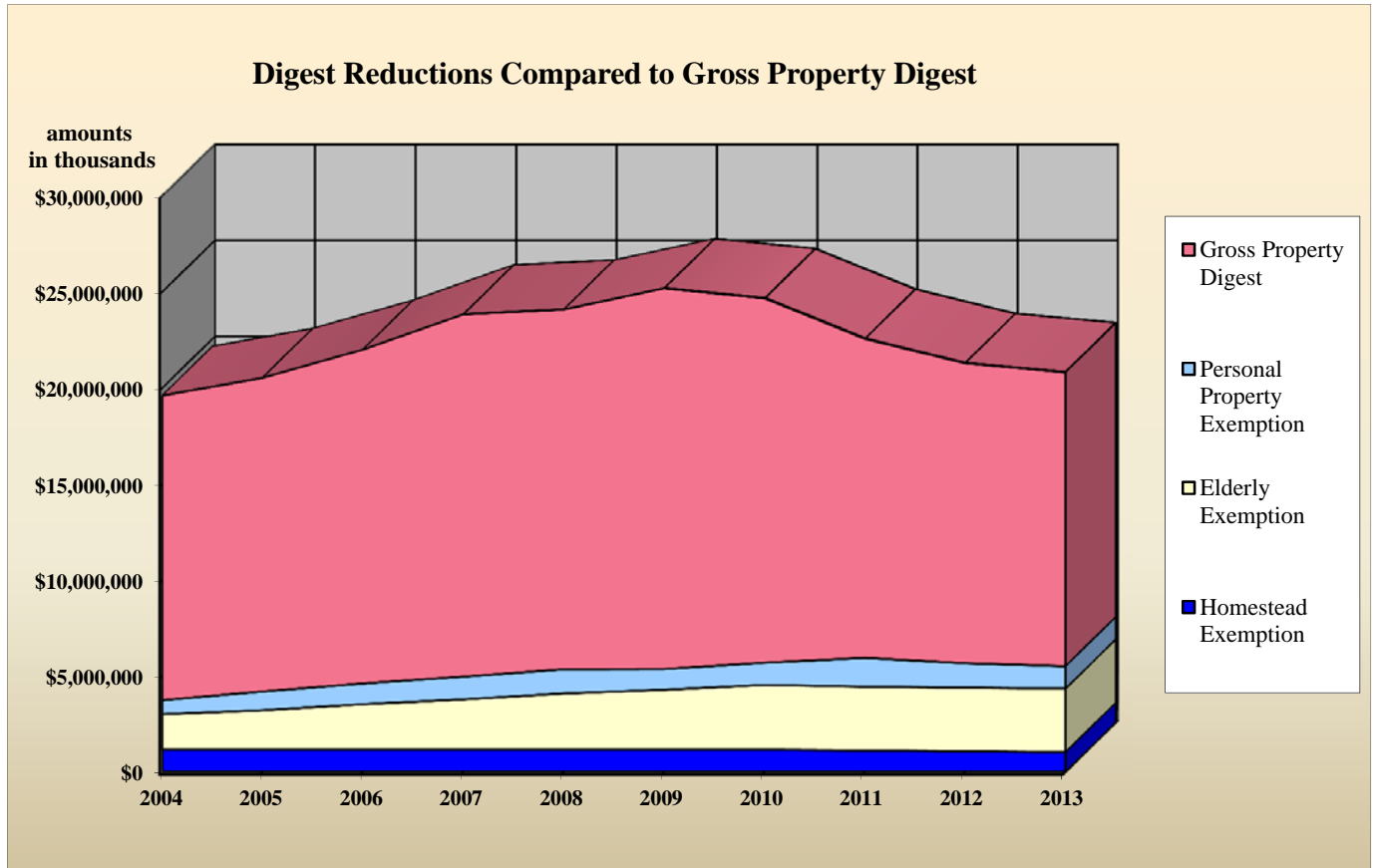
Fiscal Year	Bank Deposits (a)	Single-Family Residences (b)		Total New Construction (b)		Estimated Actual Value of Taxable Property (c)
		Number of Units	Market Value	Number of Permits	Market Value	
2004	\$ 7,093	2,520	\$ 443	8,790	\$ 859	\$ 49,198
2005	8,074	2,737	617	9,727	1,175	51,525
2006	9,017	2,655	636	10,286	1,262	55,238
2007	9,891	2,082	521	10,232	1,029	59,832
2008	10,659	1,276	332	9,687	838	60,463
2009	10,542	510	118	7,019	572	63,206
2010	9,468	434	99	5,102	349	61,936
2011	9,490	491	114	5,594	410	56,624
2012	10,103	597	161	5,587	656	53,410
2013	10,269	981	279	6,246	694	52,227

(a) Bank deposits are supplied by the Federal Deposit Insurance Corporation (FDIC).

(b) Residential and total new construction data is supplied by Cobb County Government Community Development Agency.

(c) Source is Cobb County Tax Commissioner.

**COBB COUNTY SCHOOL DISTRICT
PROPERTY DIGEST REDUCTIONS DUE TO EXEMPTIONS
LAST TEN FISCAL YEARS**

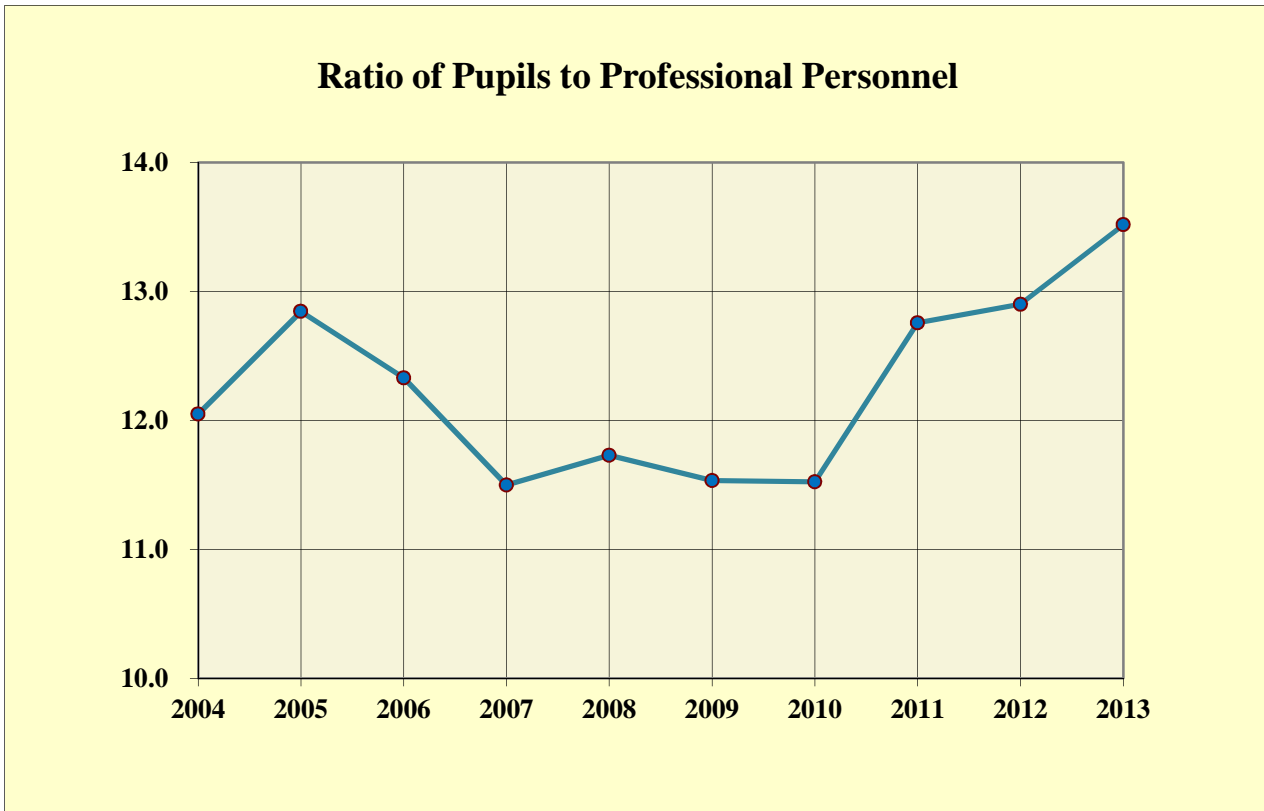


(amounts expressed in thousands)

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
2004	\$ 1,161,646	\$ 1,844,603	\$ 15,650	\$ 734,092	\$ 67,233	\$ 3,823,224	\$ 19,679,361	19.43%
2005	1,171,954	2,044,811	15,894	973,480	68,447	4,274,586	20,609,863	20.74%
2006	1,176,070	2,355,408	15,610	1,078,322	83,016	4,708,426	22,095,208	21.31%
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%

Source: Cobb County Tax Commissioner

**COBB COUNTY SCHOOL DISTRICT
NUMBER OF PERSONNEL AND RATIO OF PUPILS TO PROFESSIONAL PERSONNEL
LAST TEN FISCAL YEARS**



<u>Fiscal Year</u>	<u>Professional Personnel (a)</u>	<u>Other Operating Personnel (b)</u>	<u>Service Personnel (c)</u>	<u>Total Personnel</u>	<u>Average Daily Enrollment</u>	<u>Ratio of Pupils to Professional Personnel</u>
2004	8,431	2,711	2,115	13,257	101,584	12.0 to 1
2005	8,024	2,742	2,286	13,052	103,061	12.8
2006	8,508	2,961	2,335	13,804	104,901	12.3
2007	9,313	3,138	2,478	14,929	107,082	11.5
2008	9,101	3,379	2,972	15,452	106,734	11.7
2009	9,213	3,391	3,049	15,653	106,256	11.5
2010	9,272	3,046	2,994	15,312	106,835	11.5
2011	8,378	2,841	2,857	14,076	106,868	12.8
2012	8,290	2,970	2,847	14,107	106,944	12.9
2013	8,008	2,896	2,813	13,717	108,240	13.5

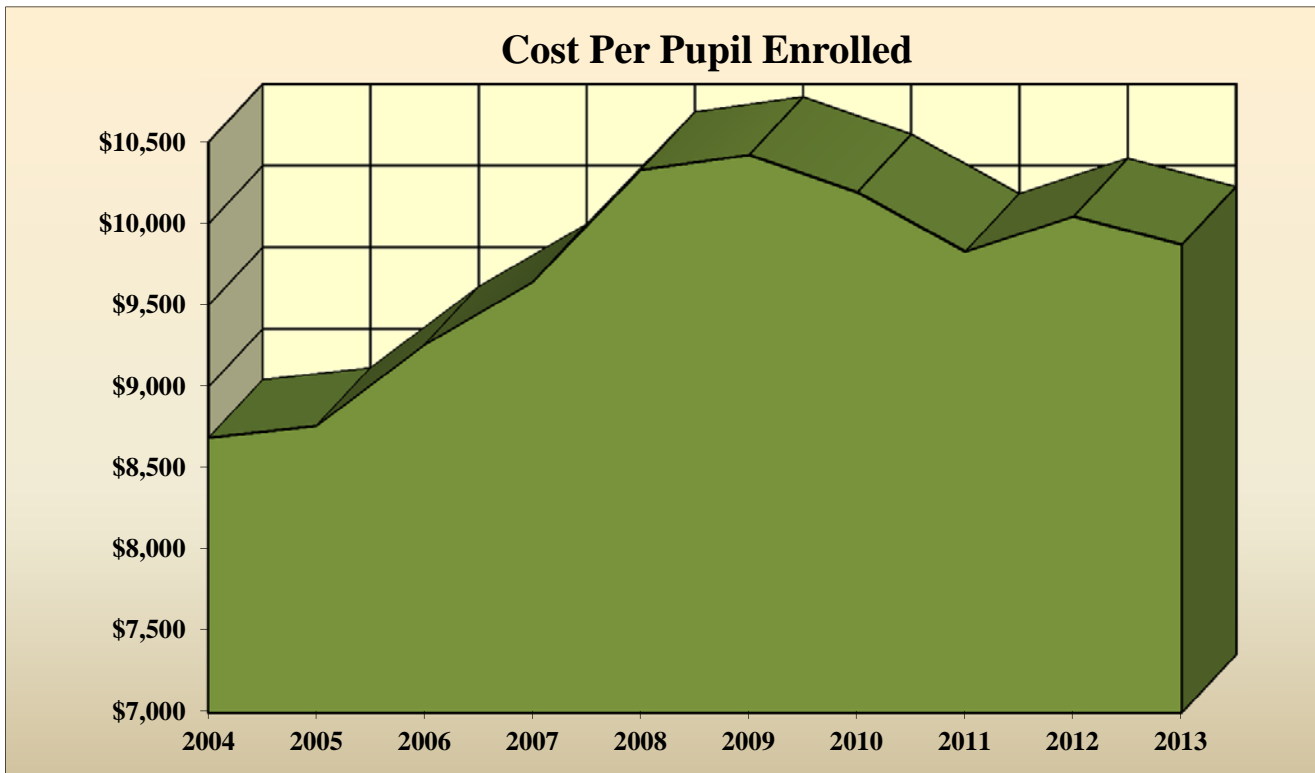
(a) Professional personnel consists of all certified personnel including teachers, librarians, counselors, supervisors, consultants, coordinators, principals, assistant principals and other leadership personnel.

(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

Source: District Records

**COBB COUNTY SCHOOL DISTRICT
OPERATING STATISTICS
LAST TEN FISCAL YEARS**

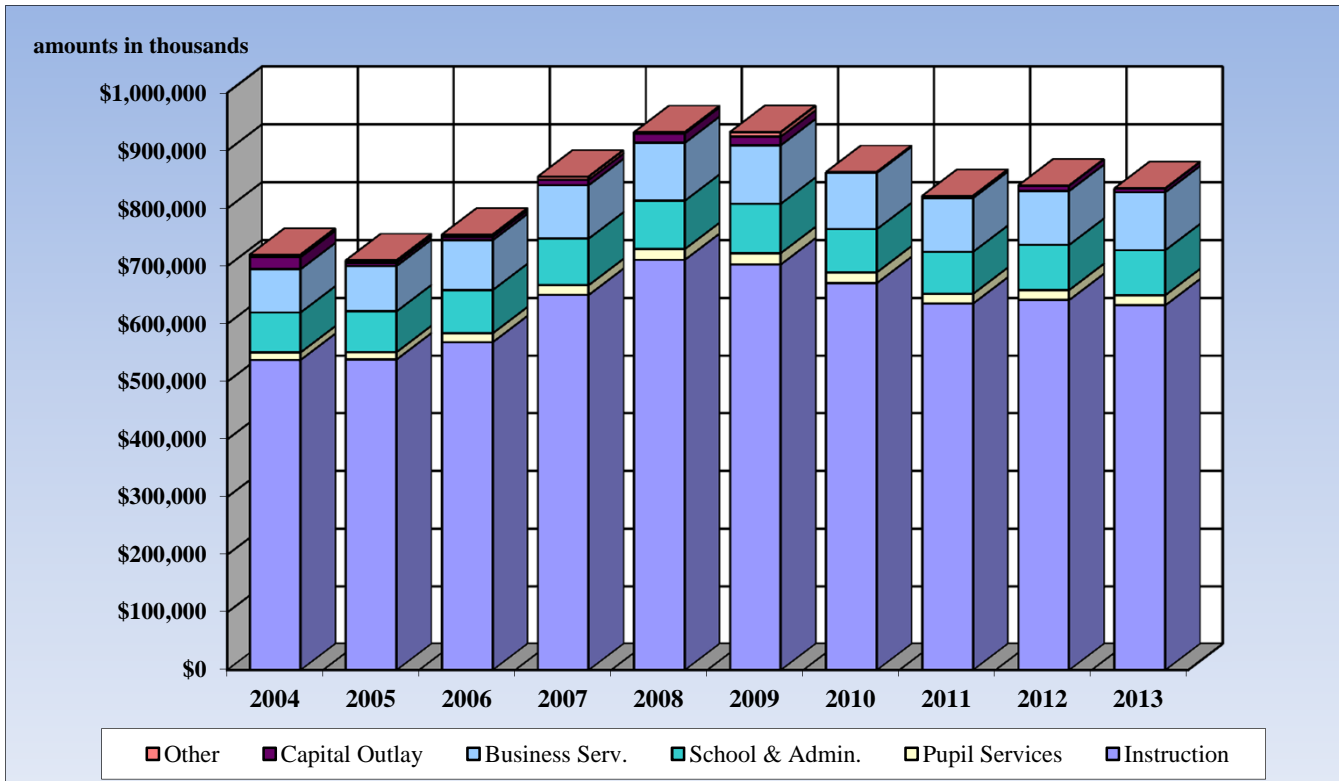


Fiscal Year	Expenses	Average Daily Enrollment	Cost Per Pupil Enrolled	Percentage of Change	Professional Personnel	Ratio of Pupils to Professional Personnel
2004	\$ 882,460,000	101,584	\$ 8,687	-	8,431	12.0 to 1
2005	902,803,000	103,061	8,760	0.84%	8,024	12.8
2006	971,091,000	104,901	9,257	5.68%	8,508	12.3
2007	1,032,486,000	107,082	9,642	4.16%	9,313	11.5
2008	1,102,462,000	106,734	10,329	7.13%	9,101	11.7
2009	1,107,315,000	106,256	10,421	0.89%	9,213	11.5
2010	1,088,975,000	106,835	10,193	-2.19%	9,272	11.5
2011	1,050,373,000	106,868	9,829	-3.57%	8,378	12.8
2012	1,074,140,000	106,944	10,044	2.19%	8,290	12.9
2013	1,068,484,000	108,240	9,871	-1.72%	8,008	13.5

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	School & Administrative Services					Capital Outlay	Other	Total
	Instruction	Pupil Services	School & Administrative Services	Business Services	Capital Outlay			
2004	537,955	12,975	69,132	74,891	20,860	4,039	719,852	
2005	538,858	12,698	70,601	78,343	5,217	4,340	710,057	
2006	568,611	15,414	74,866	86,146	5,581	4,063	754,681	
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	

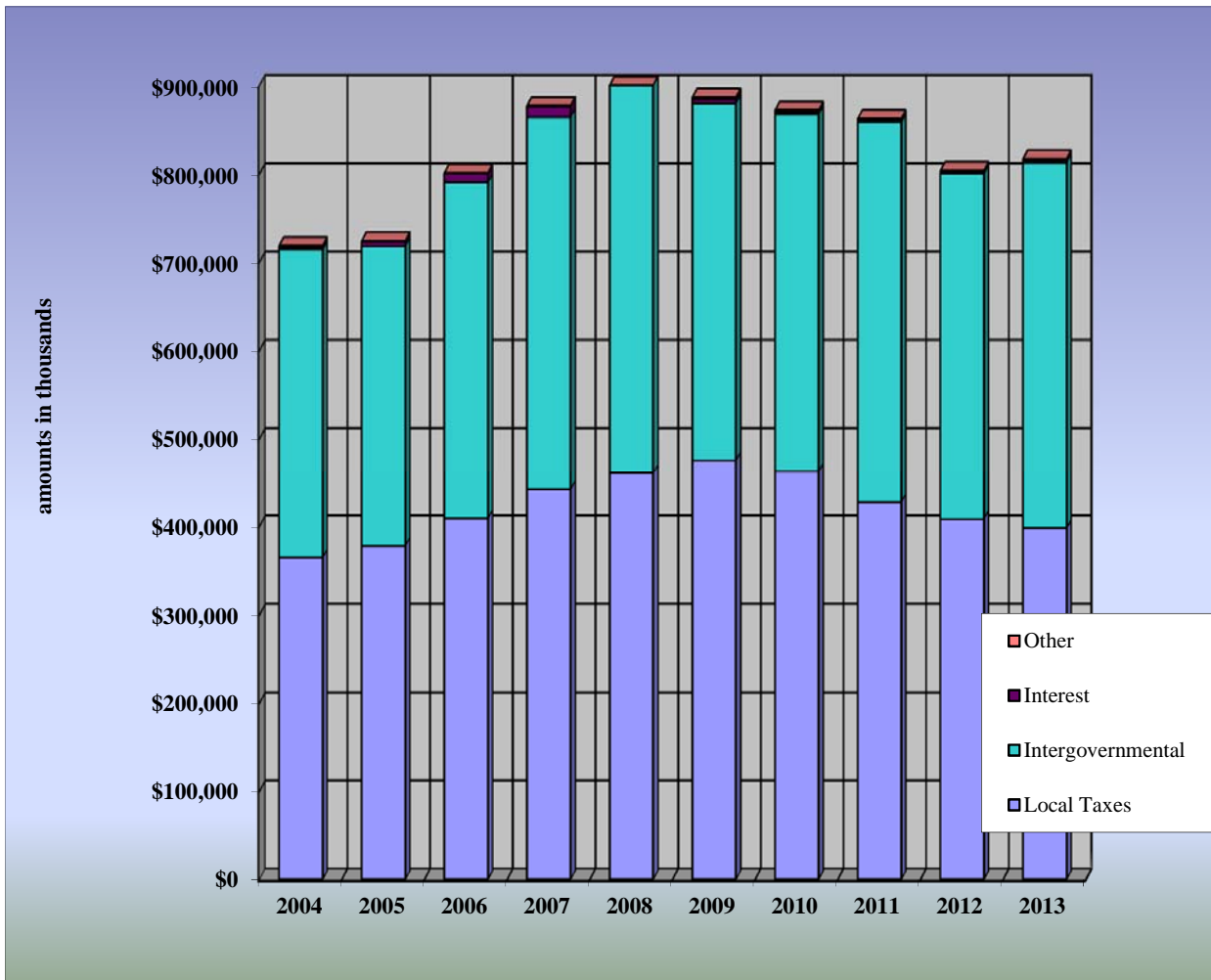
Instruction includes expenditures for Instruction and Instructional Services.

Business Services includes expenditures for Student Transportation and Maintenance & Operations.

Other includes expenditures for Debt Service and Other Expenditures.

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>
2004	\$ 364,523	\$ 349,528	\$ 2,659	\$ 1,485	\$ 718,195
2005	377,772	340,185	5,193	770	723,920
2006	408,599	381,436	9,714	900	800,649
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

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**

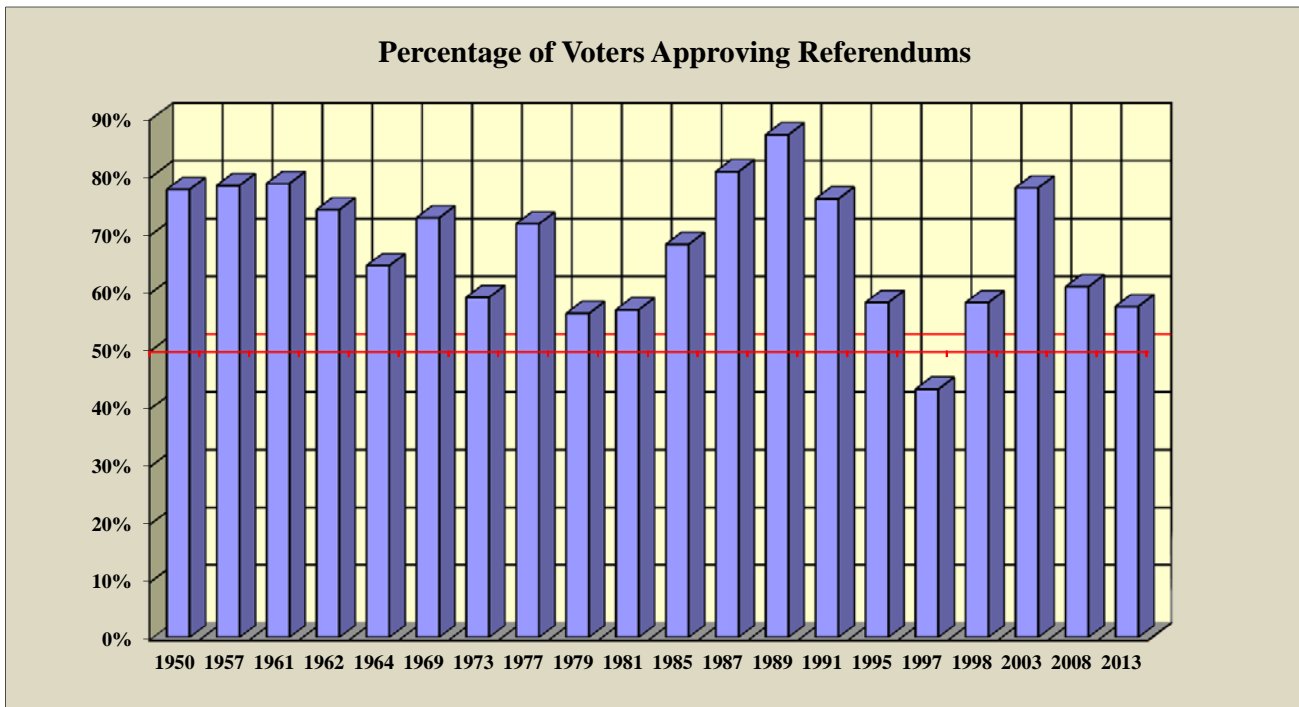


<u>Fiscal Year</u>	<u>Debt Service Fund Expenditures</u>	<u>General Fund Expenditures</u>	<u>Ratio of Debt Service Fund to General Fund Expenditures</u>
2004	\$ 45,835,000	\$ 719,852,000	6.37%
2005	45,197,000	710,057,000	6.37%
2006	46,158,000	754,681,000	6.12%
2007	46,571,000	855,178,000	5.45%
2008	-	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%

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.

**COBB COUNTY SCHOOL DISTRICT
SCHOOL BUILDINGS
LAST TEN FISCAL YEARS**

<u>School Name</u>	<u>2004</u>	<u>2005</u>	<u>2006</u>	<u>2007</u>	<u>2008</u>	<u>2009</u>	<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>2013</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	962	962	962	913	913
Enrollment	1,065	1,139	746	757	808	870	853	830	821	832
Addison (1989)										
Square Feet	72,192	72,192	81,334	81,334	81,334	81,334	81,334	81,334	81,334	81,334
Capacity	637	637	637	637	637	637	637	637	662	662
Enrollment	572	564	559	563	591	583	557	587	594	596
Argyle (1961)										
Square Feet	61,503	61,503	61,503	61,503	61,503	61,503	61,503	61,503	56,238	56,238
Capacity	562	562	562	562	562	562	562	562	537	537
Enrollment	625	738	757	763	666	654	662	652	647	641
Austell (2005) (formerly Austell Primary)										
Square Feet	-	-	85,236	85,236	85,236	85,236	85,236	85,236	85,236	85,236
Capacity	-	-	512	512	512	512	512	512	562	562
Enrollment	-	-	332	350	324	326	309	320	314	470
Baker (1988)										
Square Feet	106,668	106,668	106,668	106,668	106,668	106,668	106,668	106,668	106,694	106,694
Capacity	962	962	962	962	962	962	962	962	987	987
Enrollment	769	768	738	811	772	806	819	809	789	761
Bells Ferry (1963)										
Square Feet	54,862	54,862	54,862	54,862	54,862	54,862	54,862	54,862	83,098	83,098
Capacity	462	462	462	462	462	462	462	462	712	712
Enrollment	471	520	599	618	621	580	586	604	590	585
Belmont Hills (1952)										
Square Feet	67,106	67,106	67,106	67,106	67,106	67,106	67,106	67,106	68,409	68,409
Capacity	562	562	562	562	562	562	562	562	562	562
Enrollment	396	371	581	663	656	612	619	534	496	481
Big Shanty (1968)										
Square Feet	83,417	83,417	83,417	83,417	83,417	83,417	83,417	83,417	84,461	84,461
Capacity	837	837	837	837	837	837	837	837	837	837
Enrollment	784	740	742	783	785	851	859	825	789	759
Birney (1973)										
Square Feet	106,180	106,180	106,180	106,180	106,180	106,180	106,180	106,180	105,886	105,886
Capacity	912	912	912	912	912	912	912	912	912	912
Enrollment	805	864	876	923	863	751	710	750	755	768
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	753	727	736	766	723	710	722	735	703	703
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	256	257	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	825	850	914	865	802	860	954	963	952	1,000
Bryant (1991)										
Square Feet	114,090	114,090	114,090	114,090	114,090	114,090	114,090	114,090	116,071	116,071
Capacity	962	962	962	962	962	962	962	962	962	962
Enrollment	1,126	1,197	952	912	818	797	802	771	825	962
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	962	962	962	987	987
Enrollment	1,013	1,129	1,197	1,188	1,234	1,109	1,046	997	971	933
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	962	962	962	963	963
Enrollment	889	931	975	956	885	838	849	816	743	683
Cheatham Hill (1997)										
Square Feet	122,260	122,260	122,260	122,260	122,260	122,260	122,260	122,260	137,108	137,108
Capacity	937	937	937	937	937	937	937	937	1,063	1,063
Enrollment	1,035	1,013	1,060	1,112	1,105	1,090	1,084	1,115	1,123	1,149

**COBB COUNTY SCHOOL DISTRICT
SCHOOL BUILDINGS
LAST TEN FISCAL YEARS**

<u>School Name</u>	<u>2004</u>	<u>2005</u>	<u>2006</u>	<u>2007</u>	<u>2008</u>	<u>2009</u>	<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>
Clarkdale (1963) (a)										
Square Feet	44,412	44,412	44,412	44,412	44,412	44,412	-	-	-	-
Capacity	362	362	362	362	362	362	-	-	-	-
Enrollment	446	459	480	455	464	440	407	394	391	-
Clarkdale Replacement (2012)										
Square Feet	-	-	-	-	-	-	-	-	-	129,988
Capacity	-	-	-	-	-	-	-	-	-	862
Enrollment	-	-	-	-	-	-	-	-	-	587
Clay (1961)										
Square Feet	51,930	51,930	51,930	51,930	51,930	51,930	51,930	51,930	55,412	55,412
Capacity	437	437	437	437	437	437	437	437	437	437
Enrollment	480	475	515	491	528	536	535	543	510	351
Compton (1969)										
Square Feet	100,586	100,586	100,586	100,586	100,586	100,586	100,586	100,586	99,427	99,427
Capacity	912	912	912	912	912	912	912	912	937	937
Enrollment	720	692	690	698	541	516	485	485	453	556
Davis (1987)										
Square Feet	87,763	87,763	87,763	87,763	87,763	87,763	87,763	87,763	86,131	86,131
Capacity	787	787	787	787	787	787	787	787	788	788
Enrollment	634	619	608	632	581	558	557	540	543	559
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	962	962	962	963	963
Enrollment	897	988	1,003	1,054	1,087	1,061	996	1,019	980	968
Due West (1957)										
Square Feet	47,350	47,350	47,350	47,350	71,112	71,112	71,112	71,112	70,367	70,367
Capacity	437	437	437	437	612	612	612	612	587	587
Enrollment	500	461	478	435	459	497	538	536	553	547
East Side (1952)										
Square Feet	77,918	77,918	77,918	77,918	77,918	77,918	77,918	77,918	-	-
Capacity	787	787	787	787	787	787	787	787	-	-
Enrollment	830	831	870	982	961	990	1,031	1,059	-	-
East Side Replacement (2011)										
Square Feet	-	-	-	-	-	-	-	-	149,764	149,764
Capacity	-	-	-	-	-	-	-	-	1,087	1,087
Enrollment	-	-	-	-	-	-	-	-	1,119	1,221
Eastvalley (1960)										
Square Feet	58,150	58,150	58,150	58,150	58,150	58,150	58,150	58,150	60,029	60,029
Capacity	562	562	562	562	562	562	562	562	562	562
Enrollment	548	565	614	569	550	556	619	622	638	661
Fair Oaks (1957)										
Square Feet	60,283	84,153	84,153	98,789	98,789	98,789	98,789	98,789	97,993	97,993
Capacity	718	812	812	862	862	862	862	862	863	863
Enrollment	692	707	747	894	825	806	839	824	837	831
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	837	837	837	862	862
Enrollment	951	979	1,021	1,061	1,027	884	863	831	753	713
Frey (1996)										
Square Feet	124,148	124,148	124,148	124,148	124,148	124,148	124,148	124,148	125,717	125,717
Capacity	962	962	962	962	962	962	962	962	963	963
Enrollment	918	921	938	897	830	621	670	677	693	737
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	687	687	687	688	688
Enrollment	617	613	618	645	705	699	724	706	723	716
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	687	687	687	688	688
Enrollment	874	833	695	673	653	658	712	738	785	866
Harmony Leland (1951)										
Square Feet	68,564	68,564	85,764	85,764	85,764	85,764	85,764	85,764	65,127	65,127
Capacity	357	357	512	512	512	512	512	512	512	512
Enrollment	554	568	583	558	475	517	544	582	591	678

Continued---

**COBB COUNTY SCHOOL DISTRICT
SCHOOL BUILDINGS
LAST TEN FISCAL YEARS**

<u>School Name</u>	<u>2004</u>	<u>2005</u>	<u>2006</u>	<u>2007</u>	<u>2008</u>	<u>2009</u>	<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>
Hayes (1993)										
Square Feet	117,579	117,579	117,579	117,579	117,579	117,579	117,579	117,579	119,189	119,189
Capacity	962	962	962	962	962	962	962	962	962	962
Enrollment	952	995	1,139	1,091	1,080	1,061	1,116	1,078	1,020	985
Hendricks (2001) (formerly Austell Intermediate)										
Square Feet	123,000	123,000	123,000	123,000	123,000	123,000	123,000	123,000	123,025	123,025
Capacity	962	962	962	962	962	962	962	962	962	962
Enrollment	841	847	599	633	618	598	576	565	603	584
Hollydale (1968)										
Square Feet	89,995	89,995	89,995	89,995	89,995	89,995	89,995	89,995	89,012	89,012
Capacity	812	812	812	812	812	812	812	812	862	862
Enrollment	847	854	875	859	841	781	764	727	735	693
Keheley (1986)										
Square Feet	68,030	68,030	68,030	68,030	68,030	68,030	68,030	68,030	70,537	70,537
Capacity	587	587	587	587	587	587	587	587	588	588
Enrollment	559	547	542	516	513	488	465	468	470	473
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	891	868	904	896	913	902	926	931	929	964
Kennesaw (1991)										
Square Feet	113,828	113,828	113,828	113,828	113,828	113,828	113,828	113,828	116,400	116,400
Capacity	962	962	962	962	962	962	962	962	962	962
Enrollment	773	868	960	893	952	906	915	848	824	714
Kincaid (1972)										
Square Feet	81,752	81,752	81,752	81,752	81,752	81,752	81,752	81,752	83,969	83,969
Capacity	762	762	762	762	762	762	762	762	762	762
Enrollment	603	606	615	605	614	660	675	687	670	730
King Springs (1956)										
Square Feet	58,785	58,785	58,785	58,785	58,785	58,785	58,785	58,785	59,658	59,658
Capacity	562	562	562	562	562	562	562	562	587	587
Enrollment	594	589	606	622	583	587	617	676	692	792
LaBelle (1955)										
Square Feet	58,505	58,505	58,505	80,655	80,655	80,655	80,655	80,655	82,912	82,912
Capacity	537	537	537	687	687	687	687	687	688	688
Enrollment	504	497	481	475	475	484	486	449	456	476
Lewis (1986)										
Square Feet	106,218	106,218	115,363	115,363	115,363	115,363	115,363	115,363	115,363	115,363
Capacity	946	946	962	962	962	962	962	962	962	962
Enrollment	1,006	1,074	1,101	1,153	1,124	910	885	885	800	749
Mableton (1950)										
Square Feet	47,426	47,426	47,426	47,426	47,426	47,426	47,426	47,426	47,426	-
Capacity	412	412	412	412	412	412	412	412	412	-
Enrollment	466	483	461	429	407	417	399	437	457	-
Mableton Replacement (2012)										
Square Feet	-	-	-	-	-	-	-	-	-	148,523
Capacity	-	-	-	-	-	-	-	-	-	962
Enrollment	-	-	-	-	-	-	-	-	-	943
McCall Primary (2005)										
Square Feet	-	-	88,217	88,217	88,217	88,217	88,217	88,217	88,158	88,158
Capacity	-	-	512	512	512	512	512	512	562	562
Enrollment	-	-	409	486	469	451	459	506	451	431
Milford (1954)										
Square Feet	64,168	64,168	64,168	69,776	69,776	69,776	69,776	69,776	73,352	73,352
Capacity	612	612	612	612	612	612	612	612	612	612
Enrollment	578	601	576	647	653	624	650	635	658	559
Mount Bethel (1978)										
Square Feet	105,016	105,016	105,016	105,016	105,016	105,016	105,016	105,016	110,096	110,096
Capacity	912	912	912	912	912	912	912	912	937	937
Enrollment	983	946	933	962	960	1,002	1,029	996	1,006	984
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	862	862	862	887	887
Enrollment	793	785	770	794	819	829	833	848	853	840

**COBB COUNTY SCHOOL DISTRICT
SCHOOL BUILDINGS
LAST TEN FISCAL YEARS**

<u>School Name</u>	<u>2004</u>	<u>2005</u>	<u>2006</u>	<u>2007</u>	<u>2008</u>	<u>2009</u>	<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>
Murdock (1975)										
Square Feet	85,542	85,542	85,442	123,233	123,233	123,233	123,233	123,233	123,233	123,233
Capacity	687	687	687	962	962	962	962	962	962	962
Enrollment	812	816	845	836	846	875	861	823	825	830
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	580	573	563	541	511	521	527	497	513	511
Nickajack (1998)										
Square Feet	114,350	114,350	114,350	114,350	114,350	114,350	114,350	114,350	122,342	122,342
Capacity	837	837	837	837	837	837	837	837	937	937
Enrollment	779	810	828	785	670	725	815	904	960	1,055
Norton Park (1961)										
Square Feet	66,603	66,603	66,603	87,301	87,301	87,301	87,301	87,301	87,935	87,935
Capacity	612	612	612	787	787	787	787	787	837	837
Enrollment	795	763	806	750	678	764	674	730	708	788
Pickett's Mill (2008)										
Square Feet	-	-	-	-	-	136,261	136,261	136,261	139,090	139,090
Capacity	-	-	-	-	-	962	962	962	963	963
Enrollment	-	-	-	-	-	724	742	717	707	723
Pitner (2003)										
Square Feet	135,800	135,800	135,800	135,800	135,800	135,800	135,800	135,800	136,261	136,261
Capacity	962	962	962	962	962	962	962	962	962	962
Enrollment	960	1,038	1,083	1,049	1,054	971	977	945	942	937
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	887	887	887	888	888
Enrollment	998	972	922	936	891	892	866	811	802	783
Powers Ferry (1951)										
Square Feet	56,104	56,104	56,104	56,104	56,104	56,104	56,104	56,104	59,190	59,190
Capacity	462	462	462	462	462	462	462	462	462	462
Enrollment	490	456	452	470	472	477	483	490	468	467
Riverside Primary (2005)										
Square Feet	-	-	85,236	85,236	85,236	85,236	85,236	85,236	85,236	85,236
Capacity	-	-	512	512	512	512	512	512	562	562
Enrollment	-	-	434	545	516	440	465	491	561	681
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	889	791	791	838	819	777	841	871	925	1,107
Rocky Mount (1977)										
Square Feet	78,720	78,720	78,720	78,720	78,720	78,720	78,720	78,720	71,408	71,408
Capacity	587	587	587	587	587	587	587	587	612	612
Enrollment	600	593	608	597	591	606	592	629	613	614
Russell (1961)										
Square Feet	63,212	63,212	63,212	101,862	101,862	101,862	101,862	101,862	103,369	103,369
Capacity	612	612	612	962	962	962	962	962	962	962
Enrollment	653	662	674	651	655	687	725	703	693	728
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	926	941	867	889	894	936	926	872	903	829
Sedalia Park (1956)										
Square Feet	84,051	84,051	84,051	101,125	101,125	101,125	101,125	101,125	99,735	99,735
Capacity	787	787	787	887	887	887	887	887	888	888
Enrollment	756	771	791	752	746	799	782	804	816	828
Shallowford Falls (1990)										
Square Feet	73,600	73,600	73,600	112,947	112,947	112,947	112,947	112,947	112,620	112,620
Capacity	612	612	612	962	962	962	962	962	962	962
Enrollment	676	656	641	654	663	695	710	690	674	658
Sky View (1957) (b)										
Square Feet	50,270	50,270	50,270	50,270	50,270	50,270	50,270	50,270	50,270	-
Capacity	462	462	462	462	462	462	462	462	462	-
Enrollment	414	430	468	448	387	409	399	373	400	-

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Sope Creek (1978)										
Square Feet	106,348	106,348	106,348	106,348	106,348	106,348	106,348	106,348	133,344	133,344
Capacity	962	962	962	962	962	962	962	962	1,162	1,162
Enrollment	1,135	1,104	1,070	1,093	1,078	1,064	1,142	1,159	1,142	1,157
Still (1978)										
Square Feet	82,687	82,687	82,687	121,289	121,289	121,289	121,289	121,289	116,074	116,074
Capacity	612	612	612	962	962	962	962	962	963	963
Enrollment	594	579	625	670	687	750	775	776	764	768
Teasley (1961)										
Square Feet	56,810	56,810	56,810	56,810	56,810	56,810	56,810	56,810	55,944	55,944
Capacity	462	462	462	462	462	462	462	462	487	487
Enrollment	560	585	561	538	487	513	578	670	689	718
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	587	587	587	612	612
Enrollment	519	513	507	526	510	539	590	589	650	615
Tritt (1979)										
Square Feet	109,912	109,912	109,912	109,912	109,912	109,912	109,912	109,912	109,769	109,769
Capacity	937	937	937	937	937	937	937	937	937	937
Enrollment	853	849	863	892	892	899	936	909	908	926
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	793	834	845	790	824	829	833	791	774	742
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	1,092	1,095	1,138	1,128	1,076	859	817	742	721	676
Awtrey (1965)										
Square Feet	143,704	143,704	143,704	143,704	143,704	143,704	143,704	143,704	149,860	156,660
Capacity	1,012	1,012	1,012	1,012	1,012	1,012	1,012	1,012	1,037	1,037
Enrollment	1,473	1,594	843	776	839	862	920	863	881	848
Barber (2005)										
Square Feet	-	-	175,345	175,345	175,345	175,345	175,345	175,345	178,465	178,465
Capacity	-	-	1,162	1,162	1,162	1,162	1,162	1,162	1,162	1,162
Enrollment	-	-	866	922	942	927	914	954	967	966
Campbell (1951)										
Square Feet	176,241	176,241	176,241	205,911	205,911	205,911	205,911	205,911	207,172	207,172
Capacity	1,337	1,337	1,137	1,337	1,337	1,337	1,337	1,337	1,338	1,338
Enrollment	1,185	1,251	1,187	1,017	961	1,024	1,106	1,146	1,201	1,278
Cooper (2001)										
Square Feet	175,345	175,345	175,345	175,345	175,345	175,345	175,345	175,345	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	1,034	1,069	1,034	956	926	872	827	832	851	942
Daniell (1966)										
Square Feet	141,419	141,419	141,419	165,011	165,011	165,011	165,011	165,011	163,526	177,356
Capacity	1,087	1,087	1,087	1,162	1,162	1,162	1,162	1,162	1,163	1,163
Enrollment	923	954	930	949	931	943	981	1,017	972	977
Dickerson (1981)										
Square Feet	157,333	157,333	165,953	165,953	165,953	165,953	165,953	165,953	166,048	166,048
Capacity	1,097	1,097	1,157	1,187	1,187	1,187	1,187	1,187	1,187	1,187
Enrollment	1,483	1,409	1,397	1,265	1,195	1,122	1,119	1,142	1,212	1,212
Dodgen (1975)										
Square Feet	111,484	111,484	182,985	182,985	182,985	182,985	182,985	182,985	183,798	183,798
Capacity	741	741	1,162	1,162	1,162	1,162	1,162	1,162	1,212	1,212
Enrollment	843	841	861	1,083	1,151	1,122	1,104	1,132	1,190	1,185
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	1,662	1,676	1,708	1,141	1,116	1,129	1,111	1,103	1,101	1,093
East Cobb (1963)										
Square Feet	165,237	165,237	165,237	181,573	181,573	181,573	181,573	181,573	186,961	186,961
Capacity	1,162	1,162	1,162	1,212	1,212	1,212	1,212	1,212	1,362	1,362
Enrollment	1,273	1,289	1,257	1,148	1,130	1,183	1,241	1,294	1,281	1,273

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Floyd (1964)										
Square Feet	120,788	120,560	166,551	166,551	166,551	166,551	166,551	166,551	166,551	166,551
Capacity	812	812	1,162	1,162	1,162	1,162	1,162	1,162	1,112	1,112
Enrollment	957	929	998	894	882	812	819	821	870	865
Garrett (1972)										
Square Feet	122,329	122,329	122,329	122,329	122,329	122,329	122,329	122,329	122,329	152,212
Capacity	812	812	812	812	812	812	812	812	812	963
Enrollment	882	847	923	894	909	898	862	901	853	854
Griffin (1972)										
Square Feet	122,698	122,698	186,947	186,947	186,947	186,947	186,947	186,947	186,947	186,947
Capacity	747	747	1,162	1,162	1,162	1,162	1,162	1,162	1,162	1,162
Enrollment	1,009	993	1,095	1,064	993	922	916	959	1,064	1,154
Hightower Trail (1993)										
Square Feet	141,264	141,264	141,264	149,038	149,038	149,038	149,038	149,038	149,038	149,038
Capacity	987	987	987	1,012	1,012	1,012	1,012	1,012	1,012	1,012
Enrollment	1,000	946	966	1,020	986	975	964	963	956	992
Lindley 6th Grade Academy (1962) (formerly Barnes Education Center)										
Square Feet	114,635	114,635	114,635	114,635	114,635	114,635	114,635	114,635	111,260	111,260
Capacity	787	787	787	787	787	787	787	787	788	788
Enrollment (b)	241	455	230	260	198	440	470	493	523	542
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	1,358	1,407	1,354	1,381	1,252	827	832	916	1,041	1,072
Lost Mountain (1992)										
Square Feet	137,027	137,027	137,027	164,107	164,107	164,107	164,107	164,107	165,107	165,107
Capacity	987	987	987	1,162	1,162	1,162	1,162	1,162	1,137	1,137
Enrollment	1,498	1,513	1,576	1,167	1,107	1,074	1,131	1,105	1,016	939
Lovinggood (2006)										
Square Feet	-	-	-	178,465	178,465	178,465	178,465	178,465	175,345	175,345
Capacity	-	-	-	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
Mabry (1978)										
Square Feet	113,212	113,212	158,434	158,434	158,434	158,434	158,434	158,434	160,581	160,581
Capacity	868	868	1,137	1,137	1,137	1,137	1,137	1,137	1,162	1,162
Enrollment	893	882	848	849	941	959	892	864	849	847
McCleskey (1983)										
Square Feet	113,525	113,525	113,525	113,525	113,525	113,525	113,525	113,525	113,525	149,577
Capacity	837	837	837	837	837	837	837	837	937	937
Enrollment	826	858	822	815	752	769	765	692	668	678
McClure (2006)										
Square Feet	-	-	-	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
Enrollment	-	-	-	1,029	1,155	1,157	1,165	1,167	1,138	1,092
Palmer (2001)										
Square Feet	175,345	175,345	175,345	175,345	175,345	175,345	175,345	175,345	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	1,285	1,264	1,173	1,134	1,101	1,083	1,069	1,042	999	963
Pine Mountain (1979)										
Square Feet	119,076	119,076	119,076	131,459	131,459	131,459	131,459	131,459	131,399	169,809
Capacity	792	792	792	887	887	887	887	887	887	912
Enrollment	1,213	1,212	1,261	752	743	728	772	738	725	706
Simpson (1988)										
Square Feet	110,000	110,000	110,000	110,000	110,000	110,000	110,000	110,000	110,000	138,902
Capacity	837	837	837	837	837	837	837	837	837	962
Enrollment	917	885	844	813	871	892	889	843	862	876
Smitha (1993)										
Square Feet	141,596	141,596	141,596	167,815	167,815	167,815	167,815	167,815	169,345	169,345
Capacity	987	987	987	1,137	1,137	1,137	1,137	1,137	1,137	1,137
Enrollment	1,285	1,292	1,306	1,013	965	862	817	907	968	995
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	1,086	1,067	1,074	897	891	819	737	661	724	761

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Allatoona (2008)										
Square Feet	-	-	-	-	-	328,370	328,370	328,370	325,200	325,200
Capacity	-	-	-	-	-	1,912	1,912	1,912	1,912	1,912
Enrollment	-	-	-	-	-	845	1,341	1,554	1,762	1,717
Campbell (1963)										
Square Feet	317,515	317,515	317,515	317,515	370,042	370,042	370,042	370,042	374,180	374,180
Capacity	2,262	2,262	2,262	2,262	2,637	2,637	2,637	2,637	2,637	2,637
Enrollment	1,976	2,093	2,128	2,145	2,087	2,093	2,144	2,224	2,105	2,188
Harrison (1991)										
Square Feet	235,445	235,445	235,445	235,445	235,445	235,445	235,445	235,445	243,215	243,215
Capacity	1,837	1,837	1,837	1,837	1,837	1,837	1,837	1,837	1,837	1,837
Enrollment	2,119	2,285	2,542	2,601	2,590	2,347	2,169	2,094	1,973	1,918
Hillgrove (2006)										
Square Feet	-	-	-	321,543	321,543	321,543	323,023	323,023	319,000	319,000
Capacity	-	-	-	1,912	1,912	1,912	1,912	1,912	1,987	1,987
Enrollment	-	-	-	1,142	1,669	1,833	2,011	2,003	2,020	2,065
Kell (2002)										
Square Feet	323,000	323,000	323,000	323,000	323,000	323,000	323,000	323,000	321,068	321,068
Capacity	1,912	1,912	1,912	1,912	1,912	1,912	1,912	1,912	1,987	1,987
Enrollment	1,526	1,809	1,883	1,882	1,835	1,805	1,753	1,688	1,606	1,526
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	2,671	2,858	3,032	2,938	2,842	2,357	2,147	1,955	2,034	2,121
Lassiter (1981)										
Square Feet	274,704	274,704	274,704	274,704	274,704	274,704	274,704	274,704	278,986	310,950
Capacity	2,137	2,137	2,137	2,137	2,137	2,137	2,137	2,137	2,112	2,112
Enrollment	2,221	2,105	2,096	2,026	1,934	1,973	1,932	1,990	1,971	1,944
McEachern (1930)										
Square Feet	416,201	416,201	416,201	416,201	414,457	436,728	436,728	436,728	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	3,085	3,304	3,384	2,652	2,316	2,210	2,166	2,127	2,098	2,174
North Cobb (1957)										
Square Feet	252,105	252,105	252,105	320,736	320,736	320,736	287,276	287,276	406,817	406,817
Capacity	2,087	2,087	2,087	2,087	2,087	2,087	1,933	1,933	2,787	2,787
Enrollment	2,123	2,164	2,336	2,531	2,577	2,501	2,460	2,524	2,566	2,533
Osborne (1961)										
Square Feet	248,979	289,269	337,114	337,114	332,614	332,614	332,614	332,614	328,000	328,000
Capacity	1,494	1,688	2,062	2,062	2,062	2,062	2,062	2,062	2,062	2,062
Enrollment	1,579	1,560	1,580	1,483	1,589	1,643	1,722	1,671	1,558	1,701
Pebblebrook (1963)										
Square Feet	225,782	266,330	318,655	318,655	318,655	318,655	318,655	318,655	319,768	319,768
Capacity	1,307	1,483	1,862	1,862	1,862	1,862	1,862	1,862	1,788	1,788
Enrollment	1,532	1,566	1,701	1,780	1,864	1,993	1,988	1,957	1,824	1,990
Pope (1987)										
Square Feet	246,405	246,405	246,405	246,405	246,365	246,365	246,365	246,365	260,606	260,606
Capacity	1,862	1,862	1,862	1,862	1,862	1,862	1,862	1,862	1,912	1,912
Enrollment	1,907	1,961	1,963	1,879	1,878	1,806	1,792	1,773	1,718	1,725
South Cobb (1951)										
Square Feet	271,378	271,378	271,378	271,378	271,378	271,378	271,378	271,378	395,332	388,425
Capacity	1,662	1,662	1,662	1,662	1,662	1,662	1,718	1,718	2,612	2,612
Enrollment	1,944	2,005	2,100	2,036	2,069	2,009	1,969	1,957	1,863	1,898
Sprayberry (1973)										
Square Feet	281,542	281,542	281,542	281,542	281,542	281,542	281,542	281,542	297,400	297,400
Capacity	2,112	2,112	2,112	2,112	2,112	2,112	2,153	2,153	2,062	2,062
Enrollment	1,769	1,766	1,758	1,705	1,670	1,655	1,693	1,754	1,727	1,741
Walton (1975)										
Square Feet	276,781	276,781	276,781	308,814	308,814	308,814	308,814	308,814	307,655	307,655
Capacity	1,950	1,950	1,950	2,362	2,362	2,362	2,362	2,362	2,312	2,312
Enrollment	2,440	2,533	2,549	2,559	2,583	2,574	2,561	2,649	2,569	2,574
Wheeler (1964)										
Square Feet	270,744	270,744	270,744	318,504	318,504	318,504	318,504	318,504	318,504	318,504
Capacity	1,762	1,762	1,762	1,837	1,837	1,837	1,837	1,837	1,837	1,837
Enrollment	1,771	1,807	1,806	1,813	1,797	1,877	1,981	2,020	1,955	1,948

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Oakwood (1944)										
Square Feet	93,612	93,612	93,612	93,612	93,612	93,612	93,612	93,612	93,858	93,858
Capacity	462	462	462	462	462	520	462	462	462	462
Enrollment	271	235	219	288	286	192	156	175	79	70
Performance Learning Center (located at Oakwood)										
Enrollment	-	-	-	-	-	58	47	76	57	59
Hawthorne (Haven) (1958) (c)										
Square Feet	32,500	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	312
Enrollment	187	165	182	170	156	158	160	99	88	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	35,684
Capacity	312	312	312	312	312	312	312	312	312	312
Enrollment	-	-	-	-	-	-	-	42	43	39
Kennesaw Charter (d)										
Enrollment	385	435	436	540	495	504	437	515	614	782
Mableton Charter (d)										
Enrollment	-	-	-	-	569	595	472	529	526	-
International Academy of Smyrna (d)										
Enrollment	-	-	-	-	414	438	580	744	793	943
Devereux Georgia (d)										
Enrollment	-	-	-	132	108	115	105	96	62	75

Concluded.

(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.

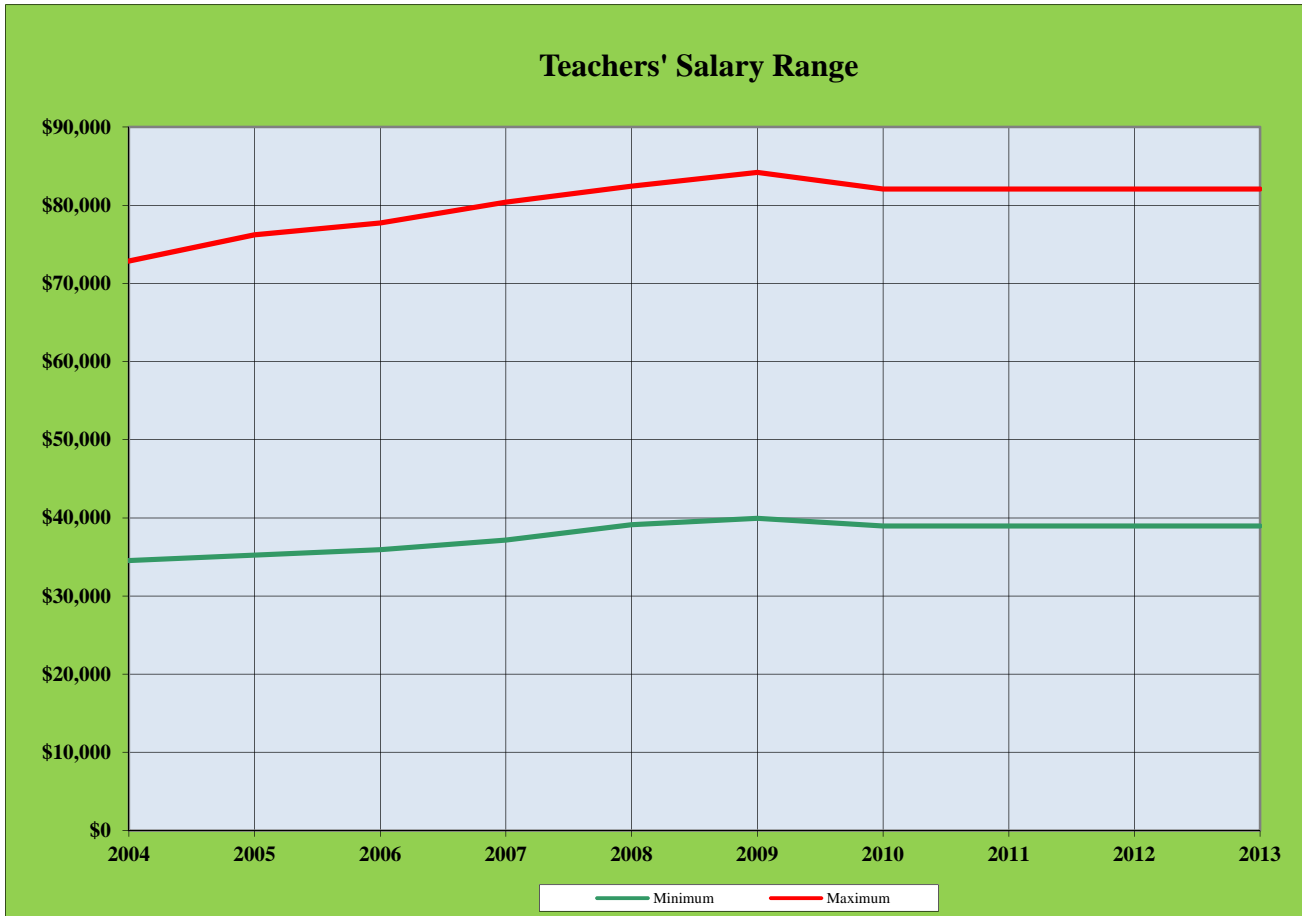
(c) Haven @ Fitzhugh Lee enrollment is included with Hawthorne until school year 2010-11.

(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**

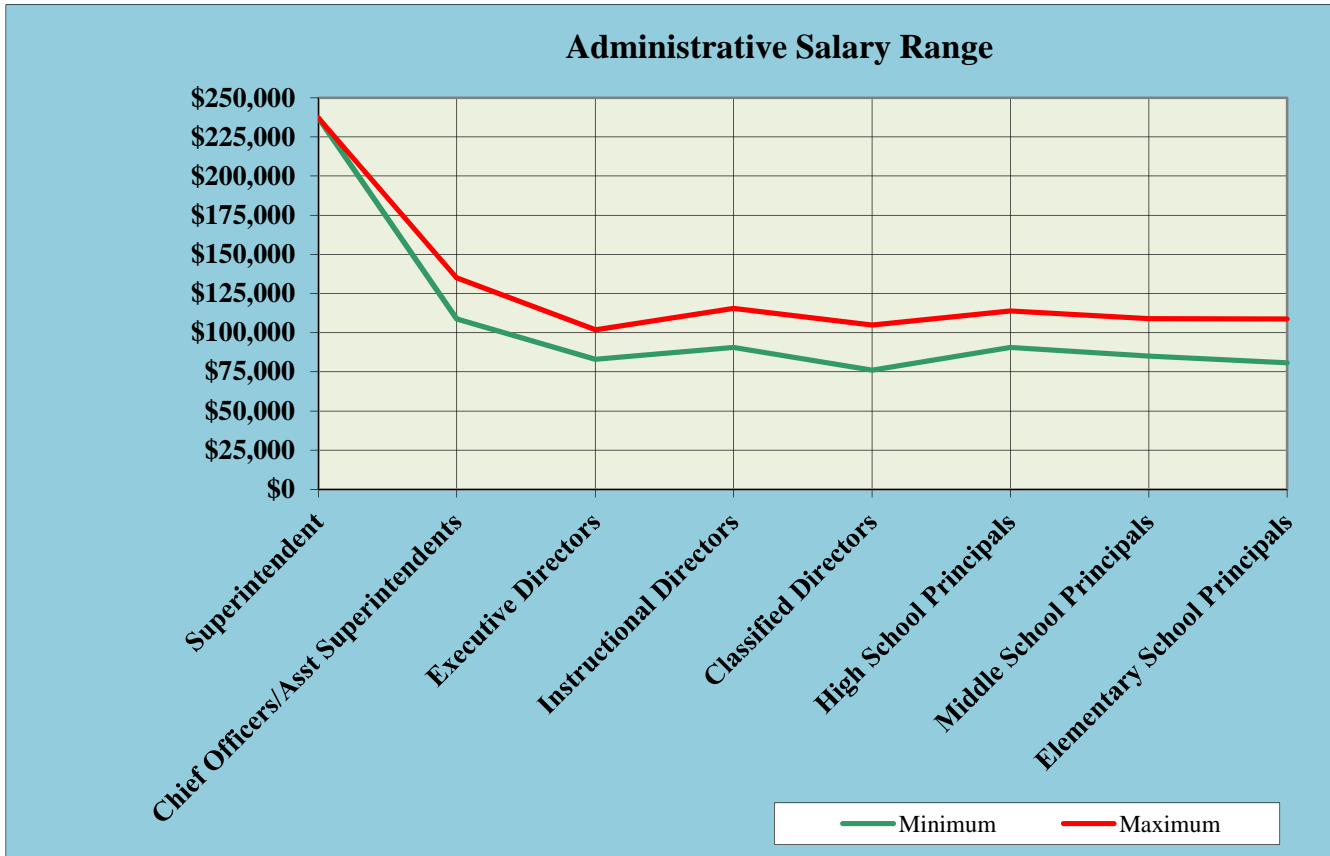


<u>Fiscal Year</u>	<u>Minimum</u>	<u>Maximum</u>	<u>Cobb Average</u>	<u>State-wide Average</u>
2004	\$ 34,542	\$ 72,861	\$ 46,775	\$ 45,848
2005	35,233	76,206	47,191	46,437
2006	35,938	77,730	49,854	48,247
2007	37,160	80,374	51,239	49,836
2008	39,140	82,435	52,977	51,466
2009	39,962	84,204	54,286	52,823
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

Note: Minimum reflects T-4 Certification, Step 1; Maximum is T-7 Doctorate, Step 30+.

Source: District Salary Schedules
Governor's Office of Achievement

**COBB COUNTY SCHOOL DISTRICT
ADMINISTRATIVE SALARY SCHEDULE
JUNE 30, 2013**



<u>Position Title</u>	<u>Minimum</u>	<u>Maximum</u>
Superintendent	\$ 237,000	\$ 237,000
Chief Officers/Asst Superintendents	108,748	135,000
Executive Directors	83,145	101,928
Instructional Directors	90,638	115,512
Classified Directors	76,100	104,856
High School Principals	90,574	113,947
Middle School Principals	85,181	109,049
Elementary School Principals	80,808	108,823

Source: District Records

**COBB COUNTY SCHOOL DISTRICT
SCHEDULE OF INSURANCE IN FORCE
JUNE 30, 2013**

<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 #103317698	7/1/2012	6/30/2013	\$7,500,000	\$17,676
General Liability	Self Insured	6/1/1994	Ongoing	\$500,000	N/A
Property Boiler (Includes Insurance)	Travelers KTJ-CMB-1849M21-A-10	7/1/2012	6/30/2013	\$500,000,000	\$453,254
Student Athletic	Sentry Life Ins/The Young Group	8/1/2012	8/1/2013	Varies	Student/Parent Funded
Superintendent's Bond	Old Republic Surety Co. APO1178250	7/1/2012	7/1/2013	\$100,000	\$350
Principal's Bond	Old Republic Surety Co. APS1177822	8/1/2012	8/1/2013	\$10,000	\$3,990
Worker's Compensation	Self Insured	N/A	N/A	Statutory	N/A
Disability, Long-Term	The Hartford Policy #402273	1/1/13	12/31/13	Benefit Schedule per salary	\$1,246,795
Disability, Short-Term					
Option 1 Core Plan	The Hartford Policy #402273	1/1/13	12/31/13	Benefit up to 66 2/3% of weekly earnings.	Employee pays \$9.94 per month.
Option 2 Core Plan	The Hartford Policy #402273	1/1/13	12/31/13	Benefit up to 66 2/3% of weekly earnings.	Employee pays \$15.33 per month.
Option 3 Core Plan	The Hartford Policy #402273	1/1/13	12/31/13	Benefit up to 66 2/3% of weekly earnings.	Employee pays \$20.11 per month.
Option 4 Core Plan	The Hartford Policy #402273	1/1/13	12/31/13	Benefit up to 66 2/3% of weekly earnings.	Employee pays \$24.00 per month.
Option 5 Core Plan	The Hartford Policy #402273	1/1/13	12/31/13	Benefit up to 66 2/3% of weekly earnings.	Employee pays \$27.37 per month.
Life Insurance and AD&D	The Hartford #402273	1/1/13	12/31/13	Benefit Schedule per salary	Monthly - employee pays \$0.123 per \$1,000 for Life and AD&D insurance. The first \$10,000 of coverage for smokers or first \$13,000 for non- smokers is paid by CCSD.
Dependent Life Insurance	The Hartford Policy #402273	1/1/13	12/31/13	Benefit Schedule per salary	Monthly - employee pays \$1 for \$10,000 of coverage of child(ren) or \$2.50 for \$25,000 of coverage; employee pays \$2.05 for \$10,000 of coverage of spouse or \$5.13 for \$25,000.
Optional Life and AD&D	The Hartford #402273	1/1/13	12/31/13	Benefit Schedule per salary	Monthly - employee pays \$0.165 per \$1,000 for Supplemental Life and AD&D up to a maximum of 5 times his/her annual salary for smokers or 6 times for non-smokers.
Dental Insurance Option: High Plan	Delta Dental Policy 11-1554000000	1/1/13	12/31/13	Plus Plan provides preferred rates with a maximum coverage of \$1,000 per participant per calendar year.	Monthly - employee pays \$30.09 for single coverage or \$82.78 for family coverage.

Continued ---

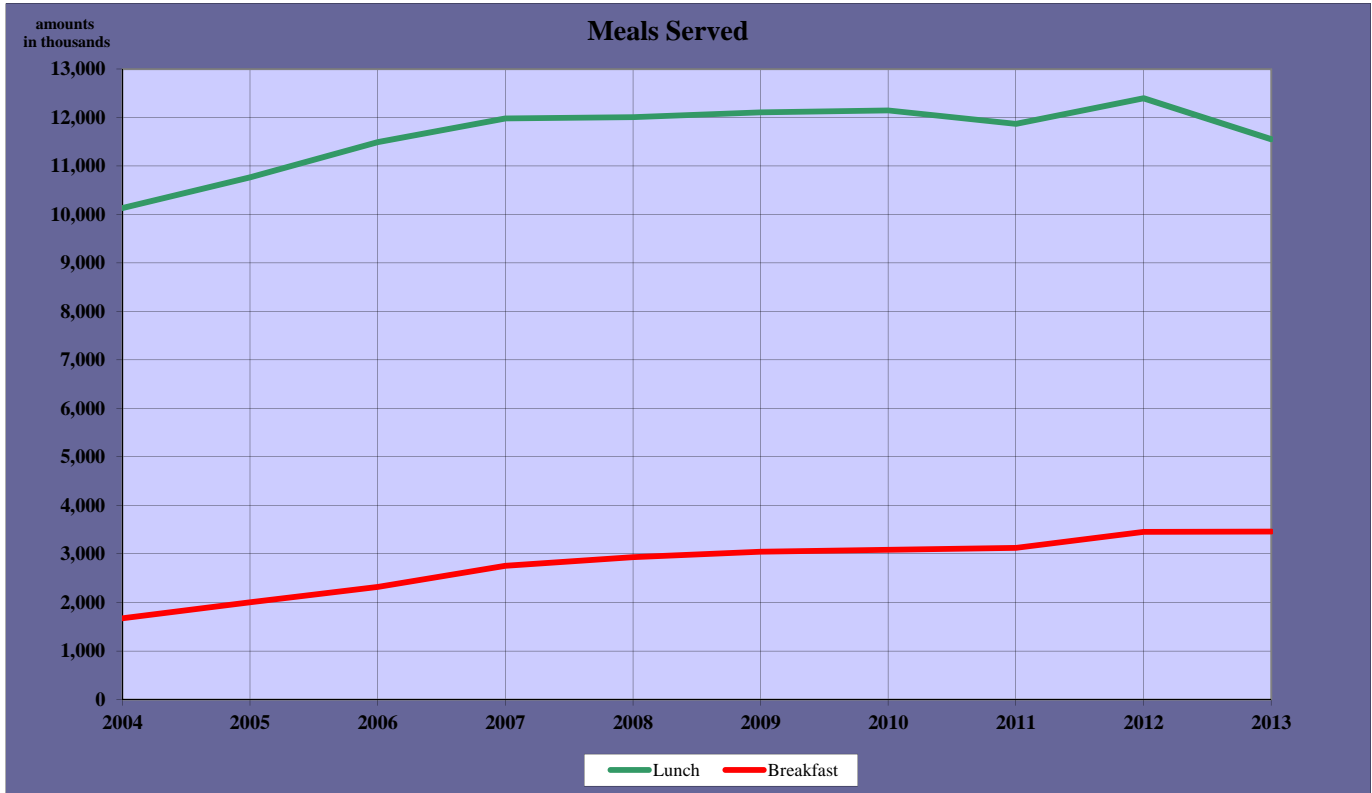
**COBB COUNTY SCHOOL DISTRICT
SCHEDULE OF INSURANCE IN FORCE
JUNE 30, 2013**

<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 Option: Low Plan	Delta Dental Policy 11-1554000000	1/1/13	12/31/13	Base Plan has co-pays for Preventative and Diagnostic services with a maximum of \$750 coverage per participant per calendar year.	Monthly - employee pays \$10.53 for single coverage or \$28.84 for family coverage.
Cancer Insurance Economy Plan	Allstate Insurance Policy #V1935	1/1/13	12/31/13	Based on Benefit Schedule	Monthly - employee pays rates Single coverage is \$7.06; family coverage is \$11.66.
Standard Plan	Policy #V1935				Single coverage is \$10.26; family coverage is \$17.42.
Deluxe Plan	Policy #V1935				Single coverage is \$14.48; family coverage is \$24.84.
Vision Insurance Preferred Plus Plan	Avesis 9155NC	1/1/13	12/31/13	Based on Benefit Schedule	Monthly - employee pays rates: Single coverage is \$1.08 per month; coverage for employee plus one family member is \$1.90, and family coverage is \$2.80 each month.
Base Plan	9155NC				Single coverage is \$4.72; coverage for employee plus one family member is \$8.82, and family coverage is \$13.36 each month.
Legal Insurance	ARAG Group Policy #17840-001	1/1/13	12/31/13	Based on Benefit Schedule	Monthly - employee pays \$12.27 for single coverage or \$15.23 for family Coverage.

Concluded.

Source: District Records

**COBB COUNTY SCHOOL DISTRICT
SCHOOL LUNCH AND BREAKFAST PROGRAM
LAST TEN FISCAL YEARS**

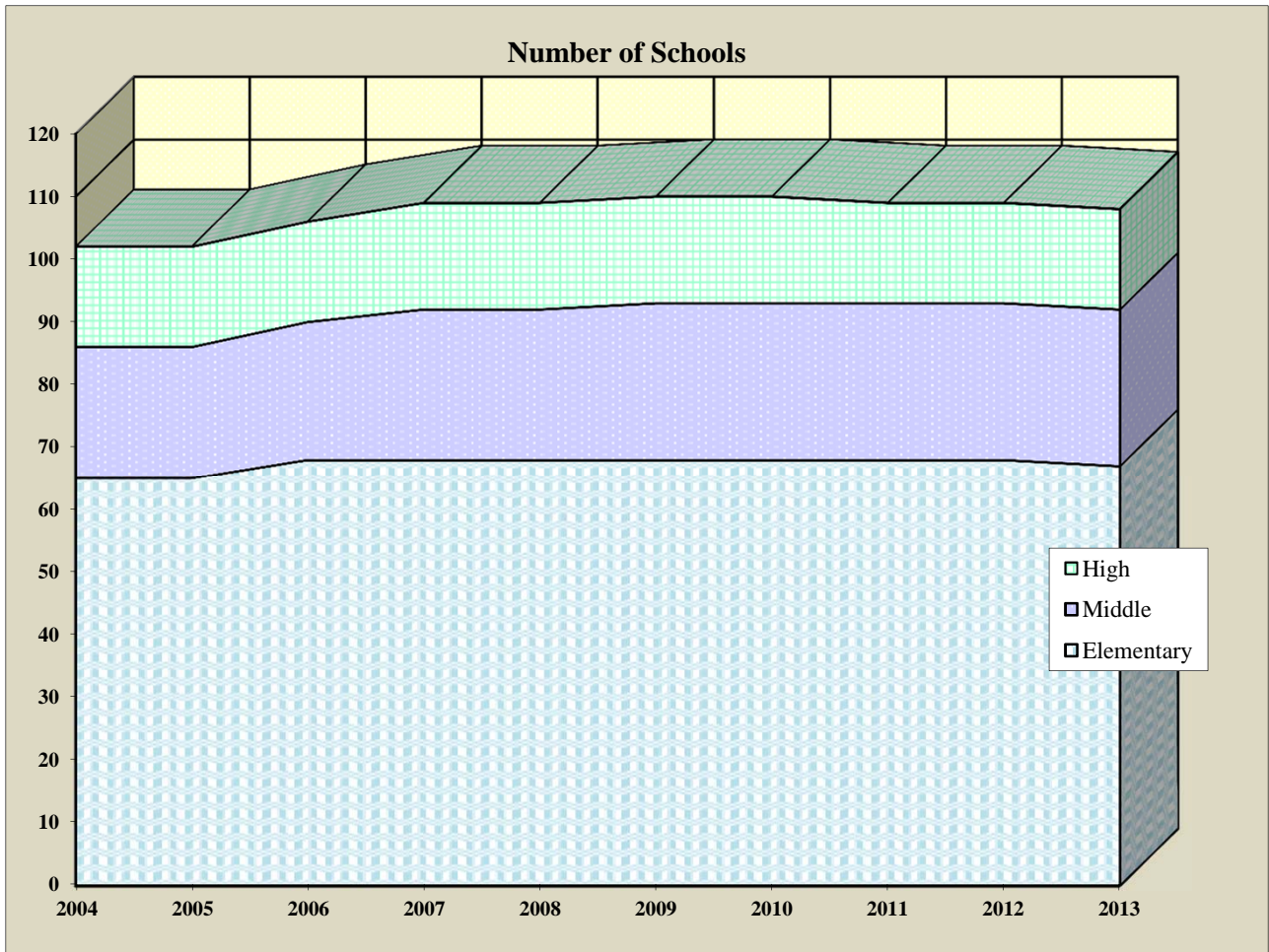


(amounts expressed in thousands)

	<u>2004</u>	<u>2005</u>	<u>2006</u>	<u>2007</u>	<u>2008</u>	<u>2009</u>	<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>
<u>Lunch Meals Served:</u>										
Free	3,367	3,951	4,432	4,654	4,794	5,072	5,431	5,683	6,109	6,259
Reduced	827	845	852	950	931	967	954	783	857	805
Paid	<u>5,943</u>	<u>5,973</u>	<u>6,208</u>	<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>
Total	<u>10,137</u>	<u>10,769</u>	<u>11,492</u>	<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>
Daily Average	56	60	64	67	67	67	69	69	70	65
Student Price	\$1.60-\$1.85	\$1.60-\$1.85	\$1.60-\$1.85	\$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
<u>Breakfast Meals Served:</u>										
Free	1,193	1,482	1,700	1,964	2,118	2,254	2,342	2,455	2,732	2,827
Reduced	170	180	194	258	264	261	260	208	237	231
Paid	<u>317</u>	<u>342</u>	<u>432</u>	<u>536</u>	<u>557</u>	<u>534</u>	<u>486</u>	<u>466</u>	<u>489</u>	<u>407</u>
Total	<u>1,680</u>	<u>2,004</u>	<u>2,326</u>	<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>
Daily Average	10	11	13	15	16	17	17	19	19	20
Student Price	\$1.00	\$1.00	\$1.00	\$1.00	\$1.00	\$1.00	\$1.00	\$1.00	\$1.00	\$1.25
<u>Total Meals Served:</u>										
Free	4,560	5,433	6,132	6,618	6,912	7,326	7,773	8,138	8,841	9,086
Reduced	997	1,025	1,046	1,208	1,195	1,228	1,214	991	1,094	1,036
Paid	<u>6,260</u>	<u>6,315</u>	<u>6,640</u>	<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>
Total	<u>11,817</u>	<u>12,773</u>	<u>13,818</u>	<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>
Daily Average	66	71	77	82	83	84	86	88	89	85

Source: District Records

**COBB COUNTY SCHOOL DISTRICT
NUMBER OF SCHOOLS
LAST TEN FISCAL YEARS**

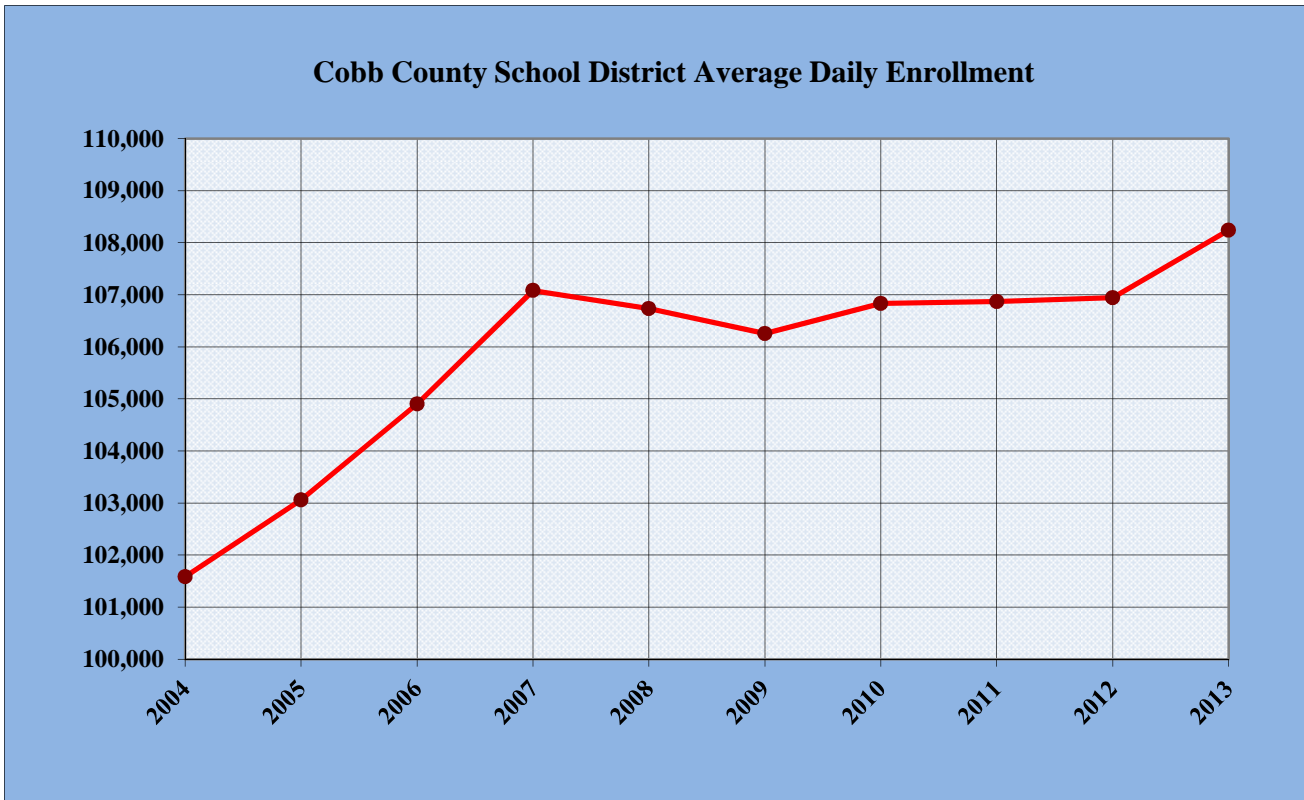


<u>Fiscal Year</u>	<u>Elementary</u>	<u>Middle</u>	<u>High</u>	<u>Total</u>
2004	65	21	16	102
2005	65	21	16	102
2006	68	22	16	106
2007	68	24	17	109
2008	68	24	17	109
2009	68	25	17	110
2010	68	25	17	110
2011	68	25	16	109
2012	68	25	16	109
2013	67	25	16	108

Note: Sky View Elementary converted to administrative building in June 2012.

Source: District Records

**COBB COUNTY SCHOOL DISTRICT
NUMBER OF HIGH SCHOOL GRADUATES AND
AVERAGE DAILY ENROLLMENT AND ATTENDANCE
LAST TEN FISCAL YEARS**

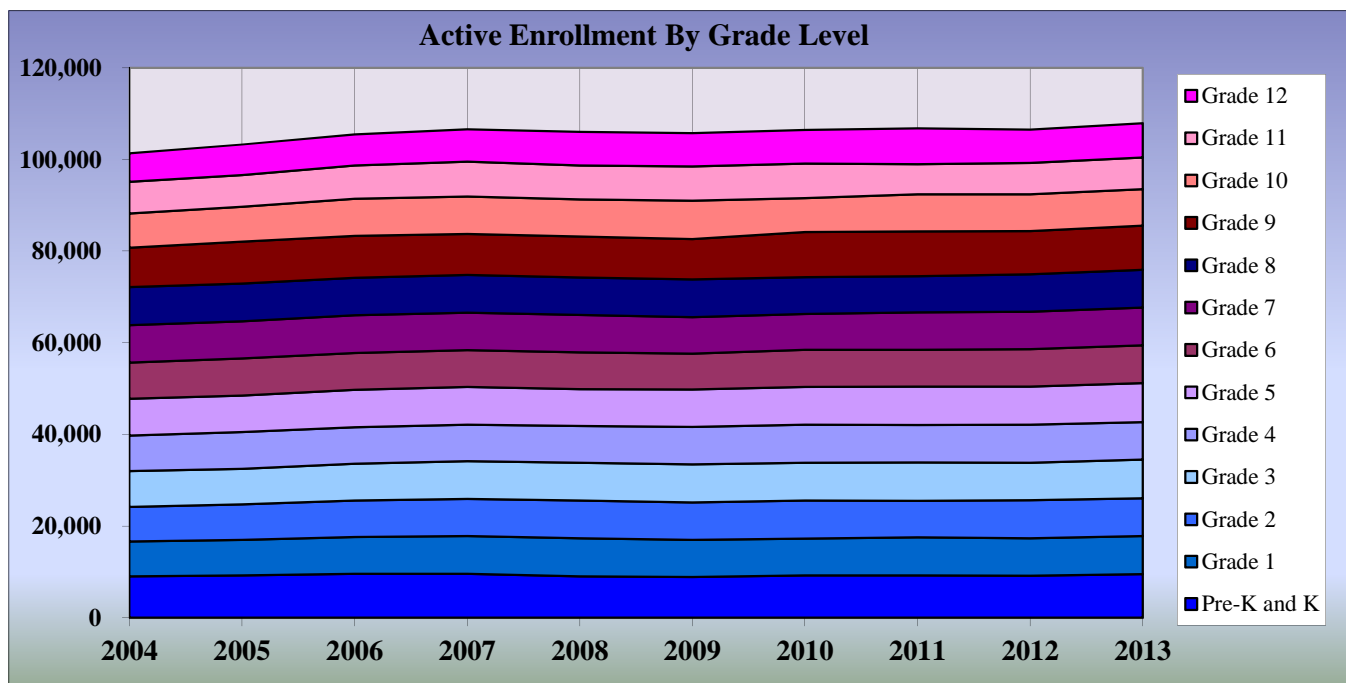


<u>Fiscal Year</u>	<u>Average Daily Enrollment</u>	<u>Average Daily Attendance</u>	<u>Attendance Percentage</u>	<u>Number of Graduates</u>	<u>Graduate Percentage</u>
2004	101,584	96,795	95.29%	5,928	95.77%
2005	103,061	98,567	95.64%	6,267	94.06%
2006	104,901	100,432	95.74%	6,413	94.41%
2007	107,082	102,648	95.86%	6,522	92.91%
2008	106,734	102,497	96.03%	6,765	91.85%
2009	106,256	102,144	96.13%	7,126	98.36%
2010	106,835	102,444	95.89%	7,177	97.61%
2011	106,868	102,732	96.13%	7,350	93.91%
2012	106,944	103,008	96.32%	7,192	99.41%
2013	108,240	103,857	95.95%	7,425	99.48%

Note: Number of Graduates divided by Grade 12 Active Enrollment from page 138, includes Special Ed students.

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
2004	9,077	7,576	7,522	7,823	7,767	8,021	7,902	8,206	8,286	8,555	7,512	6,912	6,190	101,349
2005	9,255	7,750	7,764	7,766	7,972	7,977	8,130	8,071	8,287	9,114	7,610	6,926	6,663	103,285
2006	9,611	7,993	8,012	8,013	7,964	8,141	8,031	8,264	8,201	9,141	8,101	7,217	6,793	105,482
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

Source: District Records

COBB COUNTY SCHOOL DISTRICT
CLASSROOM BUILDINGS, GRADE LEVELS AND ACREAGE
JUNE 30, 2013

<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	832	15.0	2001	59	-	131,924	913
Addison	K-5	596	12.5	1989	42	-	81,334	662
Argyle	K-5	641	8.8	1961	36	15	56,238	537
Austell (formerly Primary)	K-5	470	12.4	2005	36	-	85,236	562
Baker	K-5	761	15.0	1988	63	1	106,694	987
Bells Ferry	K-5	585	10.0	1963	45	-	83,098	712
Belmont Hills	K-5	481	10.2	1952	36	-	68,409	562
Big Shanty	3-5	759	22.3	1968	52	-	84,461	837
Birney	K-5	768	26.8	1973	59	-	105,886	912
Blackwell	K-5	703	16.0	1998	52	-	111,299	837
Brown	K-5	285	6.2	1955	24	-	49,828	412
Brumby	K-5	1,000	9.5	1966	56	12	99,181	912
Bryant	K-5	962	44.0	1991	61	-	116,071	962
Bullard	K-5	933	20.0	2003	63	-	136,261	987
Chalker	K-5	683	25.5	1997	62	-	124,148	963
Cheatham Hill	K-5	1,149	19.2	1997	68	3	137,108	1,063
Clarkdale Replacement	K-5	587	15.0	2012	53	-	129,988	862
Clay	K-5	351	8.0	1961	29	-	55,412	437
Compton	K-5	556	28.3	1969	60	-	99,427	937
Davis	K-5	559	13.0	1987	50	-	86,131	788
Dowell	K-5	968	28.9	1989	62	6	106,003	963
Due West	K-5	547	10.2	1957	38	-	70,367	587
East Side	K-5	1,221	10.0	2011	69	-	149,764	1,087
Eastvalley	K-5	661	7.8	1960	36	9	60,029	562
Fair Oaks	K-5	831	10.3	1957	54	3	97,993	863
Ford	K-5	713	39.0	1991	53	-	91,129	862
Frey	K-5	737	26.2	1996	62	-	125,717	963
Garrison Mill	K-5	716	14.1	1984	44	-	85,775	688
Green Acres	K-5	866	10.1	1996	44	-	90,915	688
Harmony Leland	K-5	678	8.4	1951	33	4	65,127	512
Hayes	K-5	985	24.2	1993	61	-	119,189	962
Hendricks (formerly Austell Intermedi	K-5	584	23.0	2001	61	-	123,025	962
Hollydale	K-5	693	15.0	1968	53	-	89,012	862
Keheley	K-5	473	20.7	1986	38	-	70,537	588
Kemp	K-5	964	26.2	2002	61	-	123,000	962
Kennesaw	K-2	714	20.7	1991	61	-	116,400	962
Kincaid	K-5	730	24.0	1972	48	-	83,969	762
King Springs	K-5	792	9.9	1956	37	5	59,658	587
LaBelle	K-5	476	10.2	1955	44	-	82,912	688
Lewis	K-5	749	10.9	1986	61	-	115,363	962
Mableton Replacement	K-5	943	12.1	2012	61	-	148,523	962
McCall Primary	K-1	431	6.0	2005	36	-	88,158	562
Milford	K-5	559	8.7	1954	40	-	73,352	612
Mount Bethel	K-5	984	25.0	1978	60	-	110,096	937
Mountain View	K-5	840	13.0	1986	55	-	102,725	887
Murdock	K-5	830	15.3	1975	61	-	123,233	962
Nicholson	K-5	511	23.1	1990	40	-	75,800	637
Nickajack	K-5	1,055	16.8	1998	60	-	122,342	937
Norton Park	K-5	788	9.2	1961	52	-	87,935	837
Pickett's Mill	K-5	723	40.9	2008	62	-	139,090	963
Pitner	K-5	937	22.2	2003	61	-	136,261	962
Powder Springs	K-5	783	15.9	1988	57	-	101,870	888
Powers Ferry	K-5	467	10.0	1951	30	6	59,190	462
Riverside Primary	K-1	681	9.0	2005	36	-	85,236	562
Riverside Intermediate	2-5	1,107	18.4	2001	61	-	123,000	962
Rocky Mount	K-5	614	21.8	1977	39	-	71,408	612
Russell	K-5	728	14.1	1961	61	1	103,369	962
Sanders	K-5	829	21.1	1997	53	-	116,302	862
Sedalia Park	K-5	828	10.2	1956	57	-	99,735	888
Shallowford Falls	K-5	658	15.3	1990	61	-	112,620	962
Sope Creek	K-5	1,157	16.0	1978	73	-	133,344	1,162
Still	K-5	768	10.9	1978	62	-	116,074	963

**COBB COUNTY SCHOOL DISTRICT
CLASSROOM BUILDINGS, GRADE LEVELS AND ACREAGE
JUNE 30, 2013**

<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>
Teasley	K-5	718	13.2	1961	32	-	55,944	487
Timber Ridge	K-5	615	11.5	1990	39	-	73,450	612
Tritt	K-5	926	23.7	1979	60	-	109,769	937
Varner	K-5	742	20.0	1990	61	-	109,827	962
Vaughan	K-5	676	28.0	1996	60	-	122,260	937
Awtrey	6-8	848	26.2	1965	64	-	156,660	1,037
Barber	6-8	966	25.8	2005	71	-	178,465	1,162
Campbell	6-8	1,278	33.2	1951	84	-	207,172	1,338
Cooper	6-8	942	75.1	2001	71	-	170,905	1,162
Daniell	6-8	977	20.0	1966	72	-	177,356	1,163
Dickerson	6-8	1,212	21.9	1981	73	-	166,048	1,187
Dodgen	6-8	1,185	20.6	1975	74	-	183,798	1,212
Durham	6-8	1,093	43.0	1998	71	-	173,487	1,162
East Cobb	6-8	1,273	20.0	1963	83	-	186,961	1,362
Floyd	6-8	865	20.0	1964	68	-	166,551	1,112
Garrett	6-8	854	36.6	1972	60	-	152,212	963
Griffin	6-8	1,154	24.4	1972	70	-	186,947	1,162
Hightower Trail	6-8	992	26.4	1993	62	-	149,038	1,012
Lindley 6th Grade Academy	6	542	28.7	1962	45	-	111,260	788
Lindley	7-8	1,072	33.3	2001	71	-	179,170	1,162
Lost Mountain	6-8	939	83.8	1992	70	-	165,107	1,137
Lovinggood	6-8	1,339	29.4	2006	71	-	175,345	1,162
Mabry	6-8	847	22.0	1978	71	-	160,581	1,162
McCleskey	6-8	678	34.8	1983	58	-	149,577	937
McClure	6-8	1,092	38.0	2006	72	-	191,209	1,163
Palmer	6-8	963	43.1	2001	71	-	175,974	1,162
Pine Mountain	6-8	706	39.7	1979	57	-	169,809	912
Simpson	6-8	876	16.5	1988	56	-	138,902	962
Smitha	6-8	995	21.8	1993	70	-	169,345	1,137
Tapp	6-8	761	16.9	1975	70	-	157,435	1,137
Allatoona	9-12	1,717	114.7	2008	99	-	325,200	1,912
Campbell	9-12	2,188	47.9	1963	135	-	374,180	2,637
Harrison	9-12	1,918	73.0	1991	94	9	243,215	1,837
Hillgrove	9-12	2,065	95.0	2006	102	-	319,000	1,987
Kell	9-12	1,526	63.1	2002	102	-	321,068	1,987
Kennesaw Mountain	9-12	2,121	75.0	2000	102	3	319,000	1,987
Lassiter	9-12	1,944	49.3	1981	108	-	310,950	2,112
McEachern	9-12	2,174	74.9	1930	127	-	504,107	2,362
North Cobb	9-12	2,533	46.8	1957	143	-	406,817	2,787
Osborne	9-12	1,701	50.7	1961	106	2	328,000	2,062
Pebblebrook	9-12	1,990	52.5	1963	93	-	319,768	1,788
Pope	9-12	1,725	47.0	1987	98	-	260,606	1,912
South Cobb	9-12	1,898	54.4	1951	134	-	388,425	2,612
Sprayberry	9-12	1,741	41.3	1973	106	-	297,400	2,062
Walton	9-12	2,574	43.3	1975	119	5	307,655	2,312
Wheeler	9-12	1,948	48.8	1964	95	36	318,504	1,837
Oakwood	9-12	70	10.0	1944	43	-	93,858	462
Performance Learning Ctr (b)	9-12	59						
Hawthorne (Haven)	Altrntv	77	6.2	1958	18	2	32,500	312
Fitzhugh Lee (Haven)	Altrntv	39	7.0	1935	17	2	35,684	312
Kennesaw Charter (c)	K-6	782						
Smyrna Charter (c)	K-8	943						
Devereux Georgia (c)	1-12	75						
TOTALS		107,914	2,999.7		7,076	124	16,610,048	119,665

- (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, to the facility.
(b) Performance Learning Center is housed at Oakwood.
(c) Operated by unaffiliated non-profit entities. Enrollment reported by CCSD; buildings do not belong to CCSD.

Source: District Records



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GLOSSARY





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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.

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.

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.

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.

CTE

Career and Technical 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.

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.

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 to 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 incur 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.

FI. 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.

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.

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.

HIGH SCHOOL

A school classified as high school by state and local statutes or practices and composed of grades nine through twelve.

HVAC

Heating, ventilation and air conditioning.

IB

International Baccalaureate.

IDEA

Individuals with Disabilities Education Act.

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.

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.

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

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 middle grades program is defined as the "base" program for the purpose of determining relative program costs. The cost of each component of the middle grades program (grades 6-8) are totaled and the result is given a weight of "one". The other nineteen (19) programs are assigned weights that reflect their cost relative to that of the middle 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.

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

SPECIAL EDUCATION

Consists of direct instructional activities designed to deal with the following pupil exceptionalities: (1) physically handicapped, (2) emotionally and/or socially handicapped, (3) culturally handicapped including compensatory education, (4) mentally retarded, and (5) mentally gifted and talented.

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.

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.



Empowering Dreams for the Future

**COBB COUNTY SCHOOL DISTRICT
MARIETTA, GEORGIA**

**THE SCHOOL BOARD OF COBB COUNTY, GEORGIA
BOARD OF EDUCATION**

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

SCHOOL BOARD MEMBERS

Randy Scamihorn, Chairperson

Brad Wheeler, Vice Chairperson

Kathleen Angelucci

David Banks

David Morgan

Tim Schultz

Scott Sweeney

**Dr. Michael Hinojosa, Superintendent
440 Glover Street
Marietta, Georgia 30060**

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