



COBB COUNTY
SCHOOL DISTRICT

**ONE TEAM
ONE GOAL**
STUDENT SUCCESS

Empowering Dreams for the Future

**COBB COUNTY
SCHOOL DISTRICT
MARIETTA, GEORGIA**

**OFFICIAL BUDGET
FISCAL YEAR
2015 - 2016**

www.cobbk12.org

ONE TEAM
ONE GOAL
STUDENT SUCCESS

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INTRODUCTORY SECTION



June 25, 2015

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 FY2016.

The annual budget development process is one of the largest, most complex projects that the District undertakes each year. After several years of harsh budget reductions during the economic downturn, the Cobb County School District is starting to experience a rebound in our two primary revenue streams – state funding and local property tax collections. Due to a Board initiative to begin budget preparations earlier this year, our stakeholders were better educated about the gaps in educational funding and consequently politically motivated to request changes for the Fiscal Year 2016 Budget. Thanks to the Governor and our legislators, progress has been made and Cobb will receive a boost in state revenue in the form of reduced austerity cuts and increased Quality Basic Education (QBE) funding. Cobb's Tax Assessor has predicted that the local property tax digest will increase by 6.75%. With all of these improvements in the District's revenue and many hours of work by the Board and Administration, the Cobb County Board of Education has approved the budget for Fiscal Year 2016.

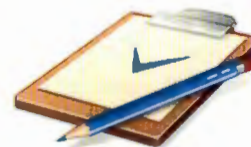
The FY2016 General Fund Budget anticipates \$924,876,857 in revenue and \$944,876,857 in expenditures. The District's careful implementation of significant budget reductions over the past years, along with prudent financial management, has left the District in a better financial position than many had anticipated. Therefore, the District plans to use \$20 million in reserve to offset the shortfall in revenue. The budget is based on a predicted enrollment of 111,460 (including Charter, Pre-K and Devereux) students. Major highlights of the FY2016 Budget include: No Furlough Days, Full 180 Days School Year, Full Step for all eligible employees, and a 4% salary raise for all eligible employees.

The preparation of this budget has required input from all levels of the organization on how to best educate our students. Cobb County Schools are among the strongest in the state and the nation in academic performance, as evidenced by students consistently outperforming their peers at both the state and national levels on standardized tests. Our budget reflects the priorities of our District and the community as a whole. We work together as **One Team** with **One Goal** to achieve **Student Success**. I look forward to your discussion and support of the FY2016 Budget.

Regards,



Chris Ragsdale
Superintendent



BOARD OF EDUCATION

Randy Scamihorn, *Chair* • Brad Wheeler, *Vice Chair*
Susan Thayer • David Morgan • David Chastain • David Banks • Scott Sweeney

SUPERINTENDENT

Chris Ragsdale



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished
Budget Presentation
Award*

PRESENTED TO

**Cobb County School District
Georgia**

For the Fiscal Year Beginning

July 1, 2014

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 2014-2015.

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



A handwritten signature in black ink, reading 'Terrie S. Simmons'.

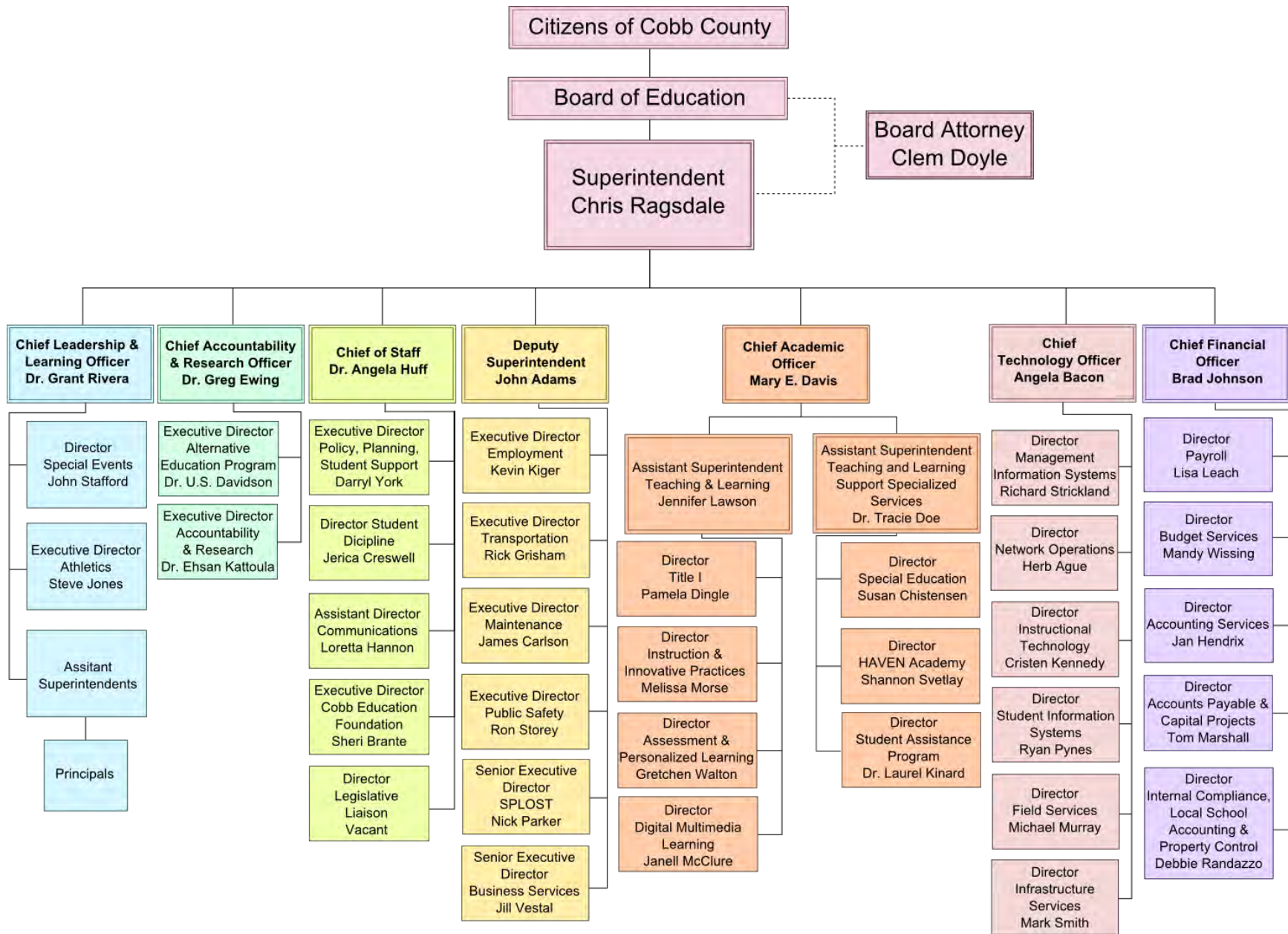
Terrie S. Simmons, RSBA, CSBO
President

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

John D. Musso, CAE, RSBA
Executive Director



Executive Summary



**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 ▪ Chairman

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

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

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

**EXECUTIVE SUMMARY
SCHOOL BOARD MEMBERS**



Susan Thayer ▪ Post 2

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

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

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

**EXECUTIVE SUMMARY
SCHOOL BOARD MEMBERS**



David Morgan ▪ Post 3

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DMorganforschools@gmail.com | 404-803-9975

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

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

**EXECUTIVE SUMMARY
SCHOOL BOARD MEMBERS**



David Chastain ▪ Post 4

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

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

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

**EXECUTIVE SUMMARY
SCHOOL BOARD MEMBERS**



David Banks ▪ Post 5

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

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

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

**EXECUTIVE SUMMARY
SCHOOL BOARD MEMBERS**



Scott Sweeney ▪ Post 6

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

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

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

**EXECUTIVE SUMMARY
SCHOOL BOARD MEMBERS**



Brad Wheeler ▪ Post 7 ▪ Vice-Chairman

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

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

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

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

A. DISTRICT EXPECTATION:

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

B. DISTRICT PRACTICE:

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

C. CORE VALUES

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

D. BELIEFS

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

E. VISION

One Team, One Goal: Student Success.

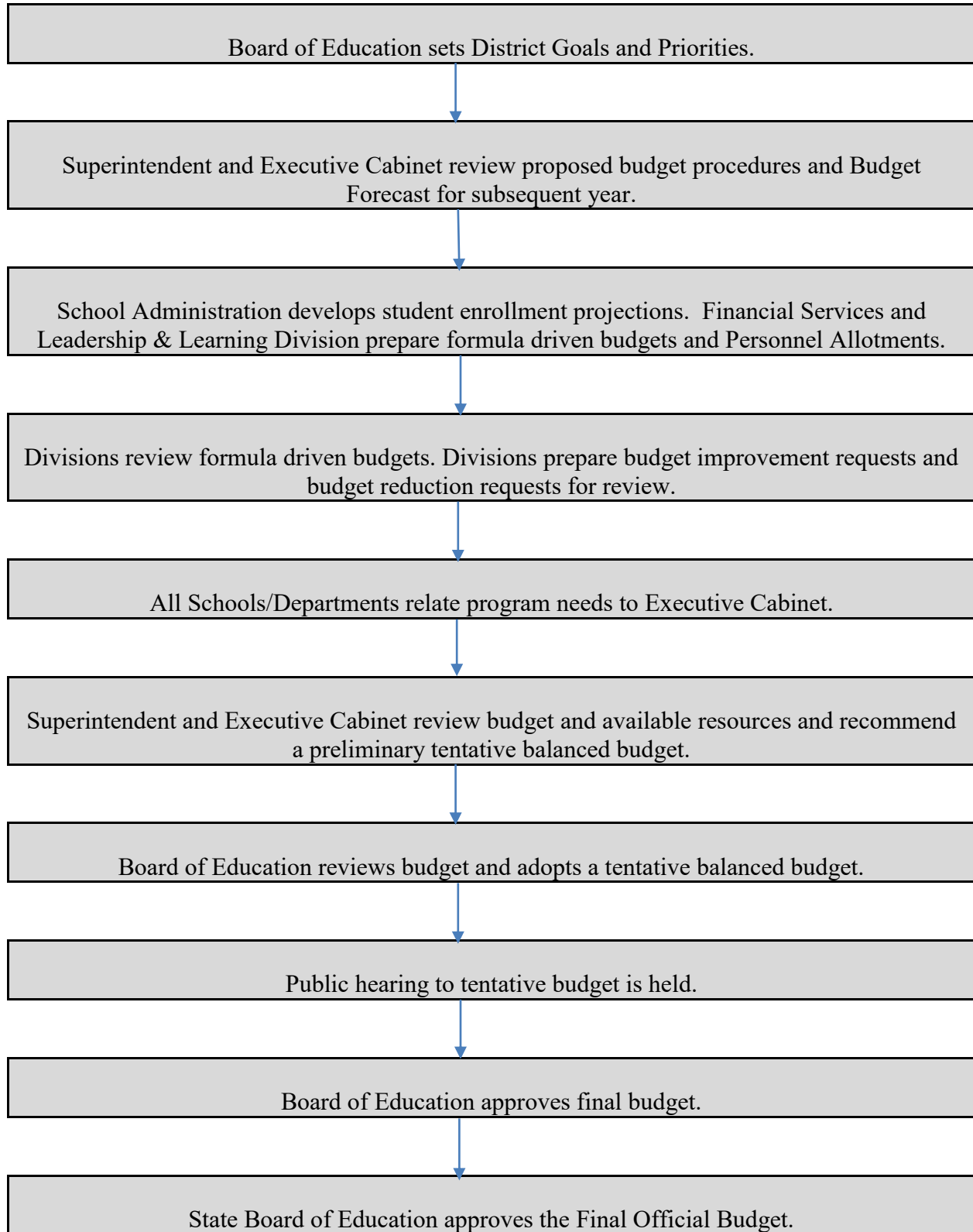
F. MISSION

Creating and supporting pathways for success.

G. GOALS

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

FY2016 BUDGET DEVELOPMENT PROCESS



FY2016 BUDGET DEVELOPMENT PROCESS (Continued)

BUDGET PROCESS SUMMARY

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

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

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

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

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



FY2016 BUDGET PROCESS ADMINISTRATION

FY2016 EXECUTIVE CABINET

The Executive Cabinet is charged with the responsibility of reviewing all budget requests for improvements to the proposed budget, in addition to the continuation budget prepared by the Financial Services Division. The Executive Cabinet reviews budget documentation received from teachers, principals, departments, divisions, and board members, as well as the input received from the general public. The public hearing is held prior to adoption of the final budget. The Executive Cabinet members for the preparation of the 2015-2016 budget were as follows:

Executive Cabinet Members:

Board of Education

Chris Ragsdale, Superintendent

Dr. Angela Huff, Chief of Staff

Dr. Grant Rivera, Chief Leadership and Learning Officer

Mary Elizabeth Davis, Chief Academic Officer

Brad Johnson, Chief Financial Officer

John Adams, Chief Human Resources Officer and Chief Operation Officer

Dr. Angela Bacon, Chief Technology Officer



BUDGETING SERVICES

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

Budgeting Services Members:

Mandy Wissing, Director of Budgeting Services

Becky Beck, Budget Manager

David Baker, Position Control Manager

Amy Chang, Financial Analyst

Kerry O'Malley, Budget Analyst

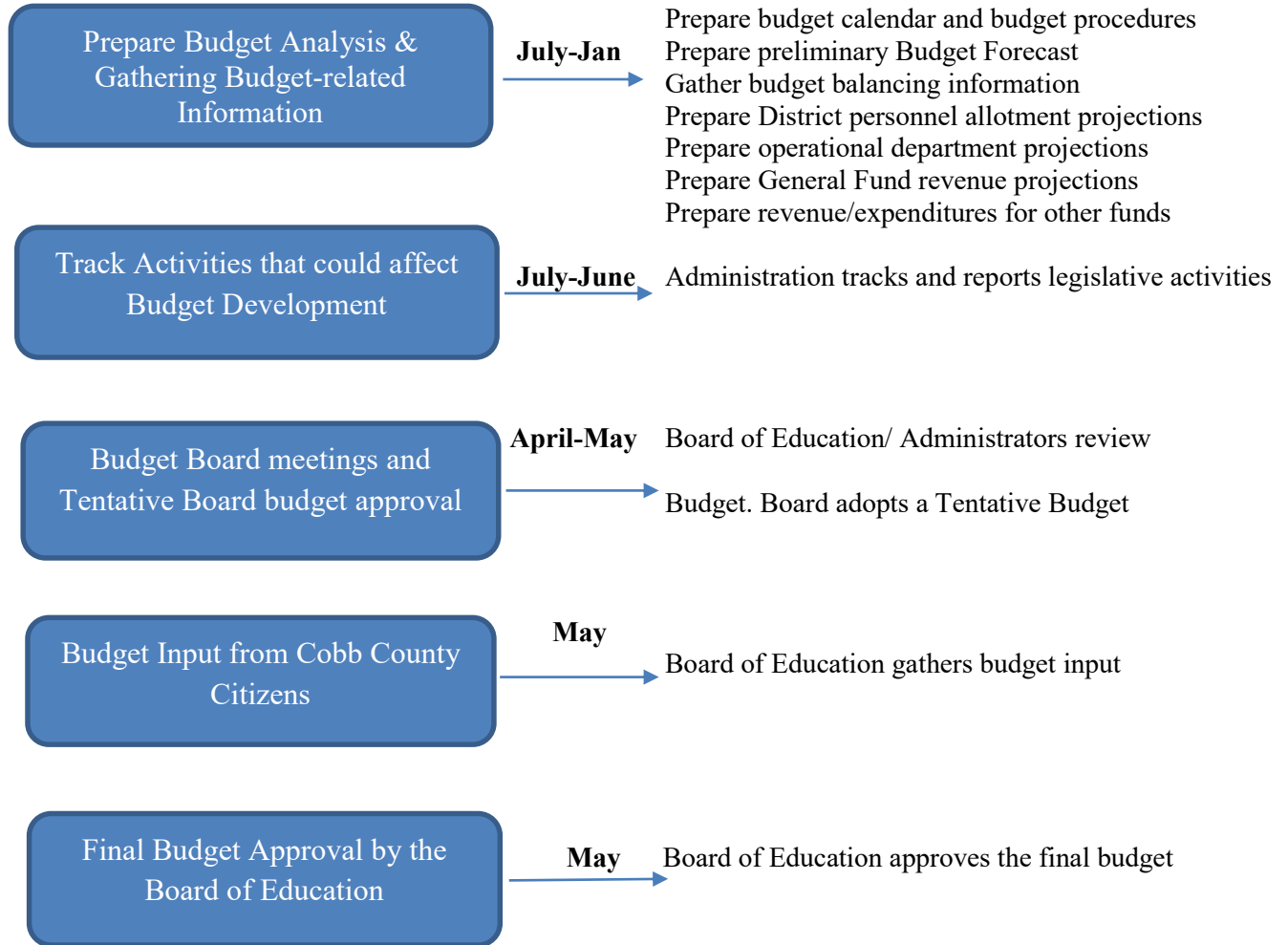
Pamela Houston, Budget Coordinator

Gina Wheeler, Budget Coordinator

Lori Smith, Budget Technician

BUDGET DEVELOPMENT TIMEFRAME

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



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

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

FY2016 BUDGET CALENDAR

<u>Date</u>	<u>Tasks</u>									
Oct. 8, 2014	CFO to present FY2016 Budget Forecast to the Board									
Nov. 2014 - Feb. 2015	Deputy Superintendent-Leadership & Learning to prepare FY2016 Personnel Allotments for each school and determine student/teacher ratio requirements and needs									
Dec. 2014 - Feb. 2015	Budget Director to prepare FY2016 Budget Development Procedures/Reports (Personnel Formula Allotments, Salary & Operating Accounts, Other Funds)									
Feb. 11, 2015	<u>CFO to provide Budget Update Newsletter to the Board</u> Present FY2016 Budget Calendar Review FY2015 current year Budget status Review Governor's FY2016 Educational Funding Proposal									
Feb 18 & 19, 2015	Agency Budget Training Sessions with Central Office Departments to discuss FY2016 Budget Procedures. Budget Administrator Reports (BAR) will be distributed during this week. <table style="margin-left: auto; margin-right: auto;"> <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 18 -</td> <td style="text-align: center;">440 Glover Street</td> <td style="text-align: center;">10:00 AM to 11:00 AM</td> </tr> <tr> <td style="text-align: center;">February 19 -</td> <td style="text-align: center;">440 Glover Street</td> <td style="text-align: center;">3:00 PM to 4:00 PM</td> </tr> </tbody> </table>	<u>Date</u>	<u>Place</u>	<u>Time</u>	February 18 -	440 Glover Street	10:00 AM to 11:00 AM	February 19 -	440 Glover Street	3:00 PM to 4:00 PM
<u>Date</u>	<u>Place</u>	<u>Time</u>								
February 18 -	440 Glover Street	10:00 AM to 11:00 AM								
February 19 -	440 Glover Street	3:00 PM to 4:00 PM								
Feb. 18 - March 13, 2015	<u>Central Office Review of FY2016 Budgets</u>									
March 3 & March 5, 2015	<u>Q&A Sessions for Budget Assistance (First Come First Served Basis)</u> March 3 - Budget Conference Room - 440 Glover - 10:00AM to 12:00 PM March 5 - Budget Conference Room - 440 Glover - 2:00PM to 4:00PM									
March 11, 2015	<u>CFO to provide Budget Update Newsletter to the Board</u>									
March 13, 2015	<u>Deadline for Central Office Depts. to return completed continuation reports to the Budget Department</u>									
March 2015	<u>Superintendent and Executive Cabinet Administrative Budget Sessions</u>									
March 26, 2015	<u>FY2016 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 15 & 30, 2015	<u>Budget Review Committee</u> FY2016 Board Budget Work Sessions <u>(Meetings will be added or deleted as necessary)</u> <table style="margin-left: auto; margin-right: auto;"> <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 15</td> <td style="text-align: center;">Review FY2016 Tentative Budget</td> <td style="text-align: center;">8:30 AM</td> </tr> <tr> <td style="text-align: center;">April 30</td> <td style="text-align: center;">Review FY2016 Tentative Budget</td> <td style="text-align: center;">7:00 PM</td> </tr> </tbody> </table>	<u>Date</u>	<u>Place</u>	<u>Time</u>	April 15	Review FY2016 Tentative Budget	8:30 AM	April 30	Review FY2016 Tentative Budget	7:00 PM
<u>Date</u>	<u>Place</u>	<u>Time</u>								
April 15	Review FY2016 Tentative Budget	8:30 AM								
April 30	Review FY2016 Tentative Budget	7:00 PM								
May 1 - 7, 2015	Budget Director Prepares the FY2016 Popular Budget Report and the Internet Report for presentation to the citizens of Cobb County									
May 8, 2015	Advertise FY2016 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 13, 2015	Board Work Session (8:30 AM) Present Board Agenda Items for approval of FY2016 Budget									

FY2016 BUDGET CALENDAR

<u>Date</u>	<u>Tasks</u>
May 14, 2015	<u>FY2016 Budget Public Forum (9:00 AM - 9:30 AM)</u> Board of Education & Superintendent conduct a public forum for the FY2016 Tentative Budget. Interested parties will present any additional input or comments.
May 28, 2015	<u>Legal Adoption of the FY2016 Budget at the regular Board Meeting - (7:00 PM)</u>
June 29, 2015	If needed, advertise three public hearings for Taxpayer Bill of Right in the newspaper and CCSD website. Advertise Current Tax Digest and Five Year History of Levy in the newspaper
July 9, 2015	Hold first and second Public Hearings for Tax Digest (8:00 AM and 6:00 PM)
July 22, 2015	Hold Third Public Hearings for Tax Digest (8:30 AM) <u>Set the FY2016 Millage rate in the Board Room at 9:00 AM</u>

SIGNIFICANT CHANGES IN THE BUDGET PROCESS AND/OR BUDGET POLICIES

The development of the FY2016 Budget is a planned, orderly process, which prioritizes budget requests using available resources.

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

As part of the budget development process, administration gathered information and budget requests from all levels of the organization. In the FY2016 budget, student enrollment, including charter schools, pre-K, and Devereux is estimated to be 111,460.

The District's careful implementation of significant spending cuts and service reductions over the past years, along with prudent management of federal stimulus dollars, has left the District in a better financial position than many had anticipated. As a result, the District plans to use \$20 million in reserve to offset the shortfall in revenue.

Each school district functional area (school or department) has a detailed budget designed to carry out their operations. All functional areas are required to review each of their revenue and expenditure accounts. FY2016 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 FY2016 Budget on April 30, 2015. The Board held a public hearing for the budget on May 15, 2015, and approved the final budget on May 28, 2015. Prior to the public hearing, the FY2016 Budget was made available on the Internet for public review at address:

<http://www.cobbk12.org/centraloffice/finance/2016Budget/FY2016TentativeBudgetPopularReport.pdf>

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

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

I. ASSUMPTIONS/INITIATIVES

- A. Enrollment - The enrollment projections for the forthcoming school year are 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 Davis Demographics & Planning, Inc., as well as a review of the Atlanta Regional Commission (ARC) population data 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	FY2011	FY2012	FY2013	FY2014	FY2015
Enrollment	106,836	106,502	107,914	109,529	111,060
Growth Rate	-	0.0%	1.1%	1.5%	1.4%

Five Year Projection	FY2016	FY2017	FY2018	FY2019	FY2020
Enrollment	111,460	112,241	112,619	113,165	113,477
Growth Rate	0.4%	0.7%	0.3%	0.5%	0.3%

- 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 the Leadership & Learning Division to determine availability of funds for improvement and new programs. Only the longevity step increase is used for personnel salary calculations. Existing program appropriations are evaluated and one-time costs are eliminated.

- G. Student Supply Allocations – FY2016 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 District'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 – The equipment, furniture and vehicle budgets are zero-based each year. All new and replacement equipment must be itemized and will be considered individually by the Budget Committee.

- 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 FY2016

FRINGE BENEFIT	FY2016 PROJECTION
Group Insurance - Certified	\$945.00 per month
Group Insurance - Classified	\$746.20 per month
Social Security	6.20% of Gross Salary
Medicare	1.45% of Gross Salary
Teacher’s Retirement System (Certified, Administrators, Clerical, Aides)	14.27% of Gross Salary
Unemployment	\$20 – Annual Employee Cost
Workers Compensation	
Teachers, Administrators, Clerical, Aides	0.30% of Gross Salary
Bus Drivers	3.43% of Gross Salary
All Other	3.18% of Gross Salary

II. CONSTRAINTS

- A. State Revenue - The school district is experiencing revenue gaps in State funding. New and existing programs mandated by the State may not be fully funded and must be supplemented locally. The local fair share deducted from State revenue further reduces the State funds available to the District. The FY2015 local 5 mill share is budgeted at \$133.4 million dollars.

- B. Local Tax Revenue – For FY2015, 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 FY2014.

- C. Uncommitted Fund Reserve – For cash flow purposes (Payroll and Vendor Payments), a minimum one month cash reserve is recommended by the Financial Services Division. Current Board Policy ([Policy DI](#)) directs the District to maintain a minimum unassigned fund balance in its General Fund of at least 8.33% of budgeted expenditures.

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

The FY2016 consolidated budget presented below is for informational purposes only. While informative, this consolidated statement shows mixed types of funds. It does not represent an operational statement of the District, but merely a total of all budget types within.

Description	General Fund	Special Revenue	Debt Services	Capital Project	Internal Service	Total All Funds
Beginning Fund Balance						
July 1 (Estimated)	\$132,029,183	\$26,246,533	\$395,859	\$108,598,985	\$7,167,195	\$274,437,755
Revenue:						
Local	\$453,783,208	\$30,334,261	\$0	\$139,640,724	\$6,707,976	\$630,466,169
State	\$466,505,011	\$7,021,923	\$0	\$3,351,933	\$0	\$476,878,867
Federal	\$4,465,757	\$80,183,070	\$0	\$0	\$0	\$84,648,827
Transfers/Other	\$122,881	\$1,072,436	\$0	\$400,000	\$1,458,294	\$3,053,611
Total Revenue:	\$924,876,857	\$118,611,690	\$0	\$143,392,657	\$8,166,270	\$1,195,047,474
Total Revenue & Fund Balance	\$1,056,906,040	\$144,858,223	\$395,859	\$251,991,642	\$15,333,465	\$1,469,485,229
Appropriations:						
Instruction	\$688,952,981	\$20,819,464	\$0	\$0	\$0	\$709,772,445
Pupil Support Services	\$21,280,387	\$6,187,282	\$0	\$0	\$0	\$27,467,669
Improvement of Instructional Svcs	\$10,450,246	\$19,730,738	\$0	\$0	\$0	\$30,180,984
Educational Media	\$15,860,071	\$9,690	\$0	\$0	\$0	\$15,869,761
General Administration	\$9,712,682	\$1,325,116	\$0	\$0	\$0	\$11,037,798
School Administration	\$62,492,375	\$25,704	\$0	\$0	\$0	\$62,518,079
Federal Grant Administration	\$0	\$984,732	\$0	\$0	\$0	\$984,732
Support Services-Business	\$4,907,939	\$23,867	\$0	\$0	\$8,166,270	\$13,098,076
Operations & Maint of Plant Svc	\$66,453,308	\$1,444,861	\$0	\$0	\$0	\$67,898,169
Student Transportation	\$46,144,313	\$1,879,298	\$0	\$0	\$0	\$48,023,611
Central Support Services	\$15,595,245	\$0	\$0	\$0	\$0	\$15,595,245
Other Support Services	\$0	\$2,678,220	\$0	\$0	\$0	\$2,678,220
School Nutrition	\$0	\$56,253,756	\$0	\$0	\$0	\$56,253,756
Community Services	\$78,597	\$9,900,787	\$0	\$0	\$0	\$9,979,384
Capital Outlay	\$17,983	\$0	\$0	\$143,285,044	\$0	\$143,303,027
Transfers	\$2,930,730	\$0	\$0	\$570,000	\$0	\$3,500,730
Debt Service	\$0	\$0	\$0	\$0	\$0	\$0
Total Appropriations	\$944,876,857	\$121,263,515	\$0	\$143,855,044	\$8,166,270	\$1,218,161,686
Ending Fund Balance	\$112,029,183	\$23,594,708	\$395,859	\$108,136,598	\$7,167,195	\$251,323,543
June 30 (Estimated)						
Total Expenditures & Fund Balance	\$1,056,906,040	\$144,858,223	\$395,859	\$251,991,642	\$15,333,465	\$1,469,485,229

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		
	2014 Actual	2015 Revised Budget	2016 Approved Budget	2014 Actual	2015 Revised Budget	2016 Approved Budget
Beginning Fund Balance July 1 (Estimated)	\$134,675,725	\$142,606,479	\$132,029,183	\$27,590,290	\$26,426,224	\$26,250,808
Revenue:						
Local	\$412,959,195	\$422,003,794	\$453,783,208	\$29,699,790	\$28,761,398	\$30,334,261
State	\$423,403,015	\$436,838,558	\$466,505,011	\$6,636,589	\$6,940,703	\$7,021,923
Federal	\$4,975,111	\$4,703,505	\$4,465,757	\$74,254,039	\$96,120,376	\$80,186,403
Transfers/Other	\$561,206	\$122,881	\$122,881	\$1,055,991	\$1,075,185	\$1,072,436
Total Revenue	\$841,898,527	\$863,668,738	\$924,876,857	\$111,646,409	\$132,897,662	\$118,615,023
Total Revenue & Fund Balance	\$976,574,252	\$1,006,275,217	\$1,056,906,040	\$139,236,699	\$159,323,886	\$144,865,831
Appropriations:						
Instruction	\$602,238,663	\$662,395,892	\$688,952,981	\$24,364,862	\$27,951,862	\$20,819,464
Pupil Support Svcs	\$19,488,873	\$19,409,648	\$21,280,387	\$4,085,653	\$6,779,443	\$6,187,282
Improvement of Instructional Svcs	\$13,992,813	\$12,952,386	\$10,450,246	\$15,175,383	\$25,931,653	\$19,734,071
Educational Media Services	\$13,754,238	\$14,893,234	\$15,860,071	\$4,214	\$9,690	\$9,690
General Administration	\$7,950,198	\$8,672,635	\$9,712,682	\$1,439,709	\$2,046,903	\$1,325,116
School Administration	\$51,293,635	\$54,889,335	\$62,492,375	\$11,977	\$40,670	\$25,704
Federal Grant Administration	\$0	\$0	\$0	\$929,381	\$1,033,784	\$984,732
Support Services-Business	\$5,274,880	\$4,444,166	\$4,907,939	\$56,168	\$29,817	\$23,867
Operations & Maint of Plant Svc	\$57,999,168	\$66,615,128	\$66,453,308	\$1,302,032	\$1,423,486	\$1,444,861
Student Transportation	\$46,161,728	\$49,884,051	\$46,144,313	\$1,635,761	\$2,285,776	\$1,879,298
Central Support Services	\$13,891,259	\$17,890,999	\$15,595,245	\$21,169	\$85,315	\$0
Other Support Services	\$1,000	\$0	\$0	\$1,924,693	\$3,365,374	\$2,678,220
School Nutrition	\$0	\$0	\$0	\$53,347,832	\$56,117,990	\$56,253,756
Community Services	\$70,467	\$75,479	\$78,597	\$8,511,640	\$10,159,080	\$9,900,787
Capital Outlay	\$0	\$17,983	\$17,983	\$0	\$0	\$0
Transfers	\$1,850,853	\$3,326,314	\$2,930,730	\$0	\$0	\$0
Debt Service	\$0	\$0	\$0	\$0	\$0	\$0
Total Appropriations	\$833,967,773	\$915,467,250	\$944,876,857	\$112,810,474	\$137,260,843	\$121,266,848
Ending Fund Balance June 30 (Estimated)	\$142,606,479	\$90,807,967	\$112,029,183	\$26,426,224	\$22,063,043	\$23,598,983
Total Expenditures & Fund Balance	\$976,574,252	\$1,006,275,217	\$1,056,906,040	\$139,236,699	\$159,323,886	\$144,865,831

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

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

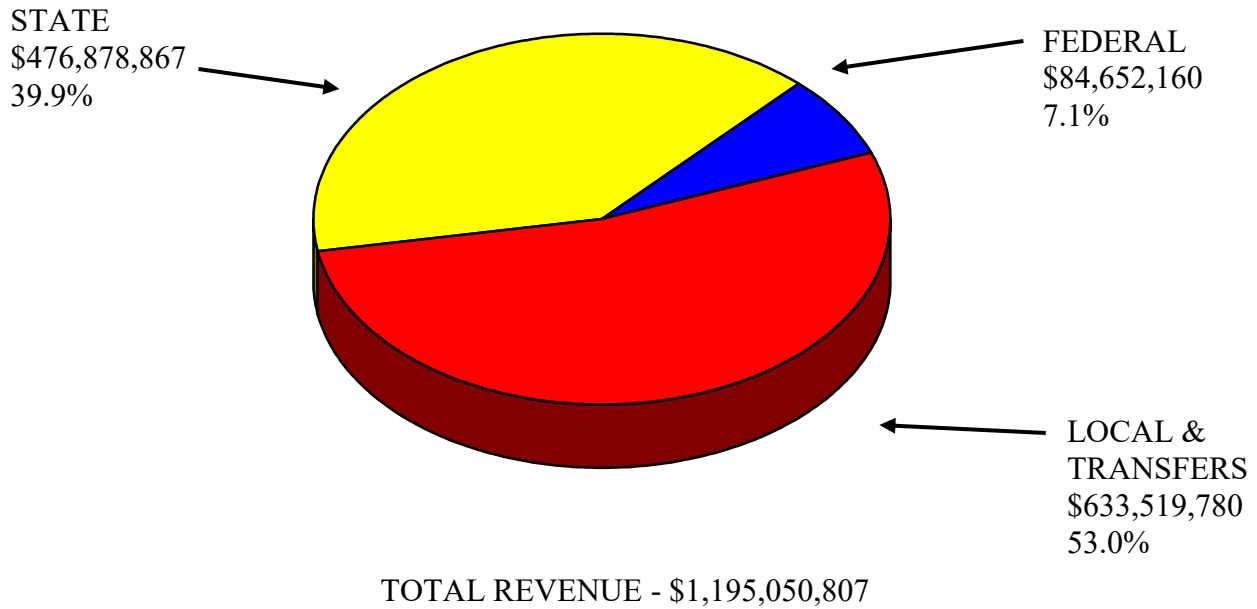
EXECUTIVE SUMMARY
OVERVIEW OF REVENUES AND EXPENDITURES FOR ALL FUNDS
CONSOLIDATED BUDGET STATEMENT
THREE YEAR SUMMARY

Description	Debt Service			Capital Projects		
	2014 Actual	2015 Revised Budget	2016 Approved Budget	2014 Actual	2015 Revised Budget	2016 Approved Budget
Beginning Fund Balance July 1 (Estimated)	\$395,859	\$395,859	\$395,859	\$60,680,870	\$115,459,822	\$108,598,985
Revenue:						
Local	\$2,282	\$0	\$0	\$121,883,324	\$118,525,646	\$139,640,724
State	\$0	\$0	\$0	\$8,546,835	\$2,883,543	\$3,351,933
Federal	\$0	\$0	\$0	\$0	\$0	\$0
Transfers/Other	\$0	\$0	\$0	\$0	\$792,835	\$400,000
Total Revenue	\$2,282	\$0	\$0	\$130,430,159	\$122,202,024	\$143,392,657
Total Revenue & Fund Balance	\$398,141	\$395,859	\$395,859	\$191,111,029	\$237,661,846	\$251,991,642
Appropriations:						
Instruction	\$0	\$0	\$0	\$0	\$0	\$0
Pupil Support Svcs	\$0	\$0	\$0	\$0	\$0	\$0
Improvement of Instructional Svcs	\$0	\$0	\$0	\$0	\$0	\$0
Educational Media Services	\$0	\$0	\$0	\$0	\$0	\$0
General Administration	\$0	\$0	\$0	\$0	\$0	\$0
School Administration	\$0	\$0	\$0	\$0	\$0	\$0
Federal Grant Administration	\$0	\$0	\$0	\$0	\$0	\$0
Support Svcs - Business	\$0	\$0	\$0	\$0	\$0	\$0
Operations & Maint of Plant Svc	\$0	\$0	\$0	\$0	\$0	\$0
Student Transportation	\$0	\$0	\$0	\$0	\$0	\$0
Central Suppt Svcs	\$0	\$0	\$0	\$0	\$0	\$0
Other Suppt Svcs	\$0	\$0	\$0	\$0	\$0	\$0
School Nutrition	\$0	\$0	\$0	\$0	\$0	\$0
Community Services	\$0	\$0	\$0	\$0	\$0	\$0
Capital Projects	\$0	\$0	\$0	\$75,244,251	\$136,265,733	\$143,285,044
Transfers	\$2,282	\$0	\$0	\$406,956	\$416,714	\$570,000
Debt Services	\$0	\$0	\$0	\$0	\$0	\$0
	\$2,282	\$0	\$0	\$75,651,207	\$136,682,447	\$143,855,044
Ending Fund Balance June 30 (Estimated)	\$395,859	\$395,859	\$395,859	\$115,459,822	\$100,979,399	\$108,136,598
Total Expenditures & Fund Balance	\$398,141	\$395,859	\$395,859	\$191,111,029	\$237,661,846	\$251,991,642

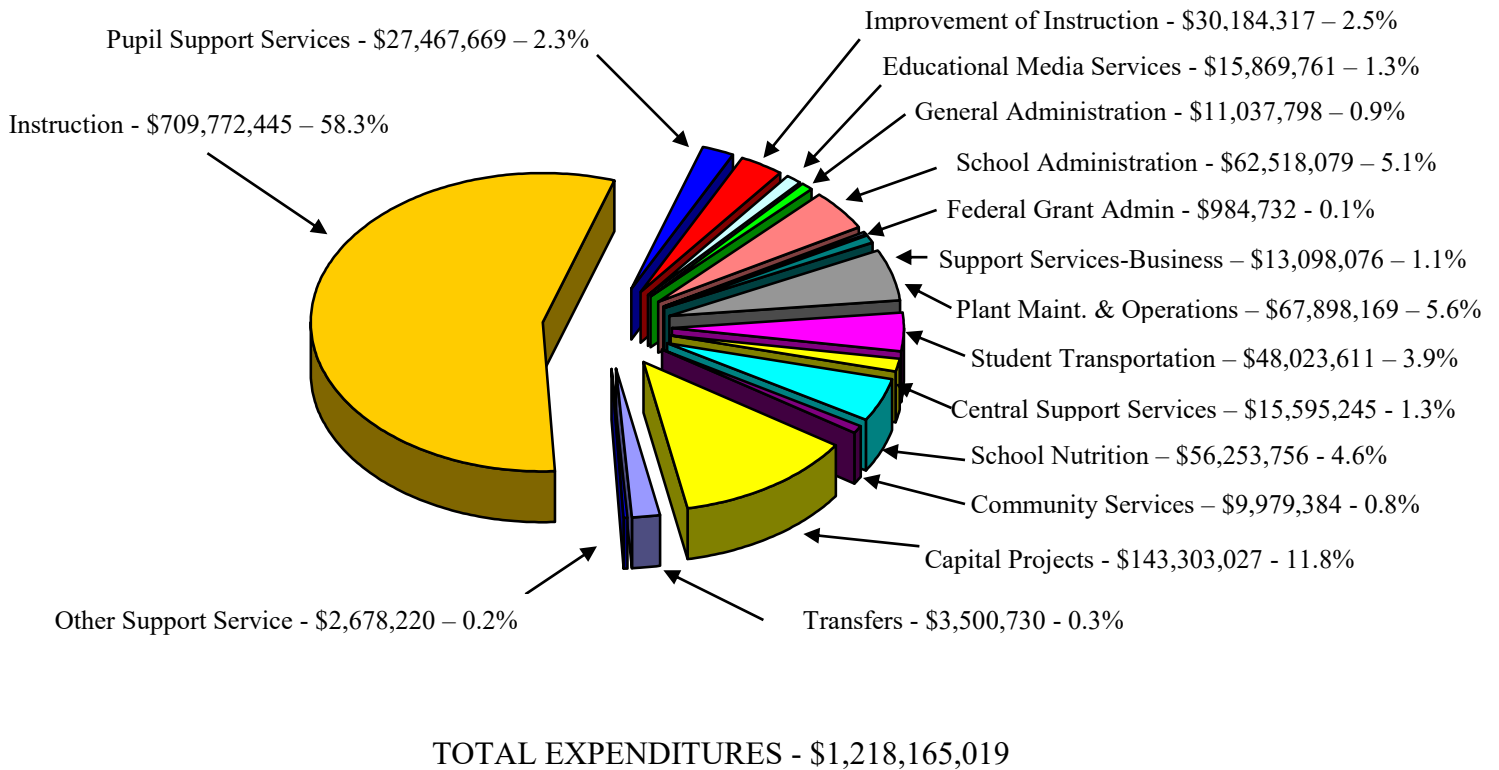
EXECUTIVE SUMMARY
OVERVIEW OF REVENUES AND EXPENDITURES FOR ALL FUNDS
CONSOLIDATED BUDGET STATEMENT
THREE YEAR SUMMARY

Description	Internal Service			Total All Funds		
	2014 Actual	2015 Revised Budget	2016 Approved Budget	2014 Actual	2015 Revised Budget	2016 Approved Budget
Beginning Fund Balance July 1 (Estimated)	\$7,384,318	\$7,312,259	\$7,167,195	\$230,727,062	\$292,200,644	\$274,442,030
Revenue:						
Local	\$5,416,746	\$5,868,173	\$6,707,976	\$569,961,337	\$575,159,011	\$630,466,169
State	\$0	\$0	\$0	\$438,586,439	\$446,662,804	\$476,878,867
Federal	\$0	\$0	\$0	\$79,229,150	\$100,823,881	\$84,652,160
Transfers/Other	\$794,862	\$1,458,294	\$1,458,294	\$2,412,059	\$3,449,195	\$3,053,611
Total Revenue:	\$6,211,608	\$7,326,467	\$8,166,270	\$1,090,188,985	\$1,126,094,891	\$1,195,050,807
Total Revenue & Fund Balance	\$13,595,926	\$14,638,726	\$15,333,465	\$1,320,916,047	\$1,418,295,535	\$1,469,492,837
Appropriations:						
Instruction	\$0	\$0	\$0	\$626,603,525	\$690,347,754	\$709,772,445
Pupil Support Svcs	\$0	\$0	\$0	\$23,574,526	\$26,189,091	\$27,467,669
Improvement of Instructional Svcs	\$0	\$0	\$0	\$29,168,195	\$38,884,039	\$30,184,317
Educational Media Services	\$0	\$0	\$0	\$13,758,452	\$14,902,924	\$15,869,761
General Administration	\$0	\$0	\$0	\$9,389,907	\$10,719,538	\$11,037,798
School Administration	\$0	\$0	\$0	\$51,305,612	\$54,930,005	\$62,518,079
Federal Grant Administration	\$0	\$0	\$0	\$929,381	\$1,033,784	\$984,732
Support Svcs - Business	\$5,884,633	\$7,626,467	\$8,166,270	\$11,215,681	\$12,100,450	\$13,098,076
Operations & Maint of Plant Svc	\$0	\$0	\$0	\$59,301,199	\$68,038,614	\$67,898,169
Student Transportation	\$0	\$0	\$0	\$47,797,489	\$52,169,827	\$48,023,611
Central Suppt Svcs	\$0	\$0	\$0	\$13,912,428	\$17,976,314	\$15,595,245
Other Suppt Svcs	\$0	\$0	\$0	\$1,925,693	\$3,365,374	\$2,678,220
School Nutrition	\$0	\$0	\$0	\$53,347,832	\$56,117,990	\$56,253,756
Community Services	\$0	\$0	\$0	\$8,582,107	\$10,234,559	\$9,979,384
Capital Projects	\$0	\$0	\$0	\$75,244,251	\$136,283,716	\$143,303,027
Transfers	\$399,034	\$0	\$0	\$2,659,125	\$3,743,028	\$3,500,730
Debt Services	\$0	\$0	\$0	\$0	\$0	\$0
Total Appropriations	\$6,283,667	\$7,626,467	\$8,166,270	\$1,028,715,403	\$1,197,037,007	\$1,218,165,019
Ending Fund Balance June 30 (Estimated)	\$7,312,259	\$7,012,259	\$7,167,195	\$292,200,644	\$221,258,528	\$251,327,818
Total Expenditures & Fund Balance	\$13,595,926	\$14,638,726	\$15,333,465	\$1,320,916,047	\$1,418,295,535	\$1,469,492,837

**COBB COUNTY SCHOOL DISTRICT
FISCAL YEAR 2016 REVENUE – ALL FUNDS**



**COBB COUNTY SCHOOL DISTRICT
FISCAL YEAR 2016 EXPENDITURES – ALL FUNDS**



DISCUSSION OF PRINCIPAL ISSUES IN DEVELOPING BUDGET

School Board Approved Fiscal Year 2016 Budget

The Cobb County Board of Education approved a \$944 million budget for Fiscal Year 2016 during its May 28, 2015 meeting, funding a full 180-day school year. The new budget includes no furlough days, a 4 percent raise for all employees and also provides for full step pay increases for all eligible employees. Fiscal Year 2016 begins July 1, 2015 and runs through June 30, 2016.

The FY2016 General Fund Budget includes \$924,876,857 in revenue and \$944,876,857 in expenditures. The budget is based on a predicted enrollment of 111,460 students. The district's careful implementation of significant budget reductions over the past years, along with prudent financial management, has left the District in a better financial position than many had anticipated. As a result, the District plans to use \$20.0 million in reserve to offset the shortfall in revenue. The Cobb County School District has remained debt free since the last principle and interest payment was made on January 31, 2007.

After several years of economic downturn, CCSD is starting to experience a rebound in our two primary revenue streams – state funding and local property tax collections. State of Georgia Quality Basic Education (QBE) revenue provides approximately 50.44% of Cobb's revenue from predetermined formulas. The revenue related to these formulas is calculated based on the total number of students. Local Property Tax Revenue generates approximately 49.08% of Cobb's revenue. The value of property in Cobb is taxed using a tax rate called millage. The Board of Education is responsible for setting the millage tax rate each year. Taxpayers in Cobb have enjoyed some of the lowest taxes in Metro Atlanta during this time period.

“As stewards of taxpayer dollars, we have carefully and responsibly prepared the FY2016 Budget.” says CCSD Superintendent Chris Ragsdale. “This budget reflects the mission of the Cobb County School District to provide teaching and other appropriate educational services. The mandates for improving education services coupled with the large student population place significant challenges upon the budget to maintain spending controls. The Budget is a prudent plan that balances the many needs of our students with the economic realities of our community.”

The FY2016 General Fund Budget Highlights:

- *Revenue Budget \$924,876,857; Expenditure Budget \$944,876,857*
- *Funding full 180 day School Year*
- *Full Step pay increase*
- *4 percent salary raise for all eligible employees*

DISCUSSION OF PRINCIPAL ISSUES IN DEVELOPING BUDGET (Continued)

How Does the State Budget Impact CCSD?

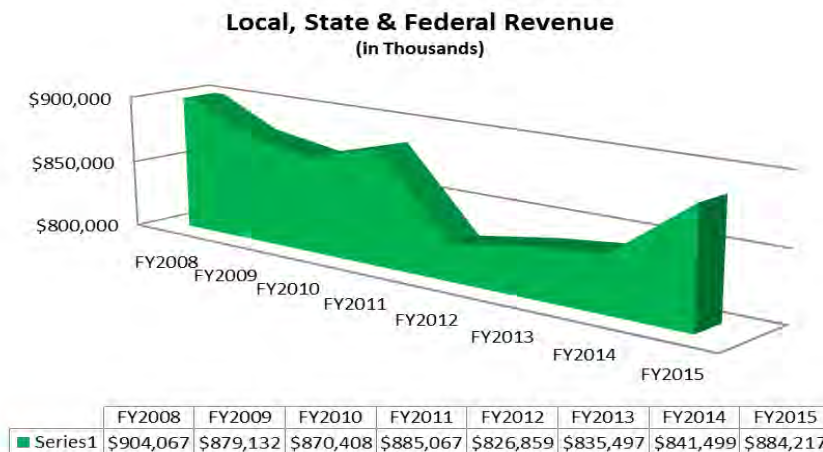
The annual budget development process is one of the largest, most complex projects that the District undertakes each year. The District’s two primary revenue streams, state funding and local property tax collections, must be analyzed to determine the District’s anticipated revenues. The State of Georgia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

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

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

Recent Year Economic Impact to District Revenue

- **Austerity cuts** in State education funding since 2003 with a cumulative total \$537 million up to 2015. These cuts force the District to locally absorb costs once funded by the State.
- State-mandated **Local Fair Share** tax contribution has grown from \$70.4 million in 2000 to \$133.3 million in 2015. 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 TRS **teacher retirement system** (14.27% in 2016 vs. 13.15% in 2015 and 12.28% in 2014).
- Increase in employer contribution of \$150 per classified employee participant per month for State **Health Insurance benefit coverage** (Starting from January 2016).



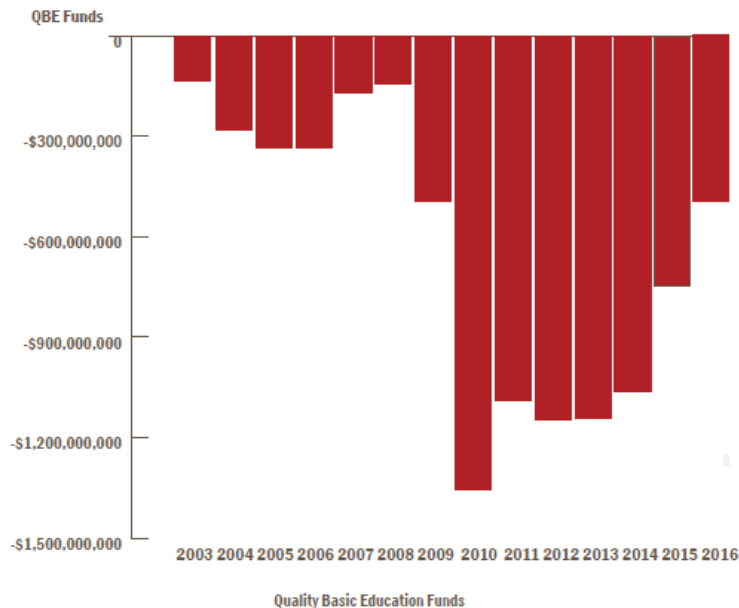
DISCUSSION OF PRINCIPAL ISSUES IN DEVELOPING BUDGET (Continued)

State Austerity Budget Cuts

The austerity cut is the gap between the amount of money the State **Quality Basic Education** formula calculates districts need to provide a quality education to all students and the amount the General Assembly approves. The formula determines the distribution of State dollars to public schools in Georgia's 180 districts. The austerity cut for the 2015 fiscal year is \$746 million. The budget proposed for the 2016 fiscal year directs \$280 million to reducing that cut. Districts will be short around \$460 million for the 2015-2016 school year.

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

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



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

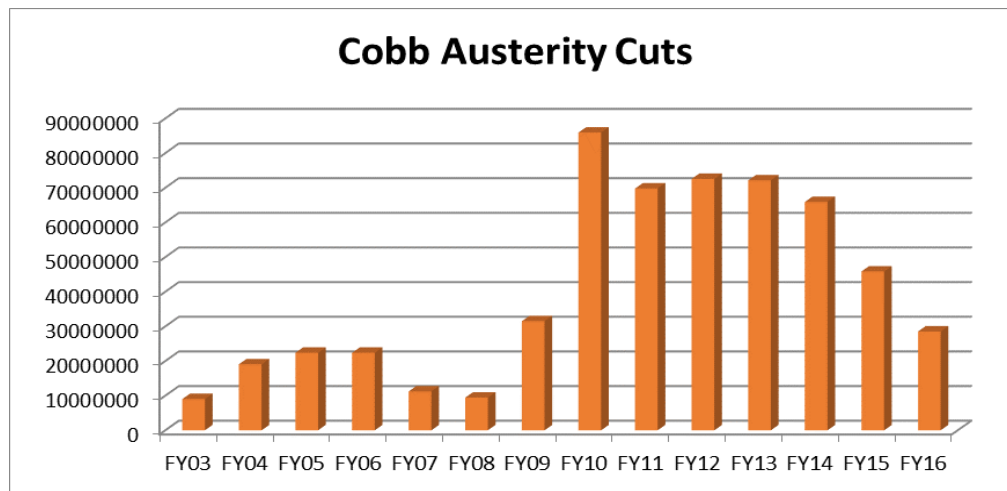
Above Graph and Data Source: Overview - 2016 Fiscal Year Budget for K-12 Education, by Clare Suggs. (GBPI Policy Report January 2015)

DISCUSSION OF PRINCIPAL ISSUES IN DEVELOPING BUDGET (Continued)

The State austerity reductions to Cobb County School District history from FY2003 are listed below. This QBE funding cut is expected to continue into FY2016 and are budgeted at \$28.5 million.

State Austerity Reduction to Cobb County Schools

Budget Year	Annual	Mid-Year Cut	Total	Cumulative
FY2003	\$9,018,265	\$0	\$9,018,265	\$9,018,265
FY2004	\$10,479,762	\$8,556,134	\$19,035,396	\$28,054,161
FY2005	\$22,370,784	\$0	\$22,370,784	\$50,424,945
FY2006	\$22,370,583	\$0	\$22,370,583	\$72,795,528
FY2007	\$11,211,055	\$0	\$11,211,055	\$84,006,583
FY2008	\$9,442,954	\$0	\$9,442,954	\$93,449,537
FY2009	\$6,178,365	\$25,316,975	\$31,495,340	\$124,944,877
FY2010	\$42,407,699	\$43,521,811	\$85,929,510	\$210,874,387
FY2011	\$69,383,901	\$413,185	\$69,797,086	\$280,671,473
FY2012	\$72,553,160	\$0	\$72,553,160	\$353,224,633
FY2013	\$72,141,399	\$0	\$72,141,399	\$425,366,032
FY2014	\$65,900,761	\$0	\$65,900,761	\$491,266,793
FY2015	\$45,821,472	\$0	\$45,821,472	\$537,088,265
FY2016	\$28,518,269	\$0	\$28,518,269	\$565,606,534



DISCUSSION OF PRINCIPAL ISSUES IN DEVELOPING BUDGET (Continued)

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

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

Local Revenue Property Tax Digest Analysis Trends

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

Note: This analysis excludes Motor Vehicle Revenue from Tax Digest. FY2007 thru FY2014 digest decline reflects the economic downturn for this time period.

How Does COBB Compare?

Metro Atlanta School Tax Comparison

Based on FY2016 (2015 Digest) millage rates adopted by Metro Atlanta school districts. Median home value in Cobb County \$206,700 (source: U.S. Census Bureau Survey)

School Locality	Standard Homestead Exemption	Tentative General Fund Millage Rate	Tentative Bond Millage Rate	Taxes on a \$206,700 Home
Atlanta (APS)	\$30,000	21.640	0.100	\$1,145
Cobb	\$10,000	18.900	0.000	\$1,374
DeKalb	\$12,500	23.980	0.000	\$1,683
Fulton	\$2,000	18.502	0.000	\$1,493
Gwinnett	\$4,000	19.800	2.050	\$1,719

DISCUSSION OF PRINCIPAL ISSUES IN DEVELOPING BUDGET (Continued)

Metro Atlanta School Expenditures per Student FTE

The Cobb County School District has historically spent more on instruction and less on general administration per full time equivalent (FTE). FTE reporting refers to the state funding mechanism based on the student enrollment and the educational services local school systems provide for students. As seen in the table below, Cobb’s general administrative costs, \$120 per FTE, is significantly lower than that of other metro Atlanta districts and constitutes only 1.61% of total expenditures. Cobb has established itself as a Metro Atlanta leader when comparing the expenditures on instruction at \$5,403 (or 72.35%) per FTE. These fiscal priorities keep school tax rates at one of the lowest levels in the region while continuing to demonstrate academic excellence by high achievement on SAT scores.

Comparison of Metro Districts General Fund Expenditures per Student FTE Count					
School District	<u>Atlanta</u>	<u>Cobb</u>	<u>Dekalb</u>	<u>Fulton</u>	<u>Gwinnett</u>
Instructional	\$ 7,484	\$ 5,403	\$ 5,123	\$ 5,742	\$ 4,754
	62.27%	72.35%	66.47%	65.68%	65.28%
	<i>Percentage of Expenditures for Instructional Funding</i>				
Media	\$ 181	\$ 123	\$ 115	\$ 144	\$ 103
Instruction Support	\$ 650	\$ 244	\$ 260	\$ 403	\$ 382
Pupil Services	\$ 384	\$ 183	\$ 253	\$ 357	\$ 191
General Admin	\$ 435	\$ 120	\$ 174	\$ 244	\$ 188
	3.62%	1.61%	2.26%	2.79%	2.58%
	<i>Percentage of Expenditures for General Administration Funding</i>				
School Admin	\$ 824	\$ 460	\$ 540	\$ 536	\$ 612
Transportation	\$ 491	\$ 414	\$ 464	\$ 497	\$ 493
Maint & Operations	\$ 1,511	\$ 521	\$ 759	\$ 819	\$ 556
Debt Services	\$ 50	\$ -	\$ 20	\$ -	\$ -
School Food Service	\$ 8	\$ -	\$ -	\$ -	\$ 3
Total *	\$ 12,018	\$ 7,468	\$ 7,707	\$ 8,742	\$ 7,282
SAT Scores **	1332	1516	1331	1558	1497
School Taxes ***	\$ 1,143	\$ 1,374	\$ 1,683	\$ 1,493	\$ 1,719

*Based on 2013-2014 State Report Card information (the latest available from Governor’s Office of Student Achievement)

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

*** Taxes based on FY2015 (2014 Digest) Millage Rate and Homestead Exemptions calculated on a \$206,700 home

2016 LEGISLATIVE PRIORITIES

COBB COUNTY SCHOOL DISTRICT BOARD OF EDUCATION

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

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

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

Require Financial Impact Statement

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

Advance Public Education through Protecting and Maintaining Local School Board Governance

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

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

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

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

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

Restore Austerity Reductions

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

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

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{ BOARD OF EDUCATION }

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Susan Thayer	Post 2
David Morgan	Post 3
David Chastain	Post 4
David Banks	Post 5
Scott Sweeney	Post 6
Brad Wheeler	Post 7
Chris Ragsdale	Superintendent

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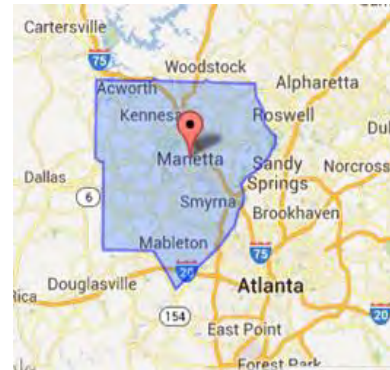


EXECUTIVE SUMMARY

EXPLANATION OF COMMUNITY FINANCIAL AND DEMOGRAPHIC INFORMATION

Cobb County Location and History

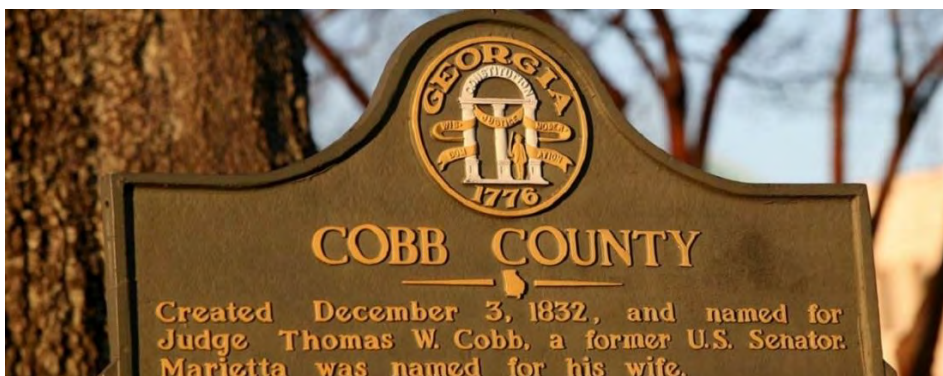
Located just across the Chattahoochee River from Atlanta, Cobb County is a dynamic community of more than 730,000 residents and total house units around 292,870 (U.S. Census 2014), making it the fourth most populous county in Georgia. Cobb County covers 340.2 square miles and has six municipalities: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



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

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

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



Community Economic Condition and Outlook

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

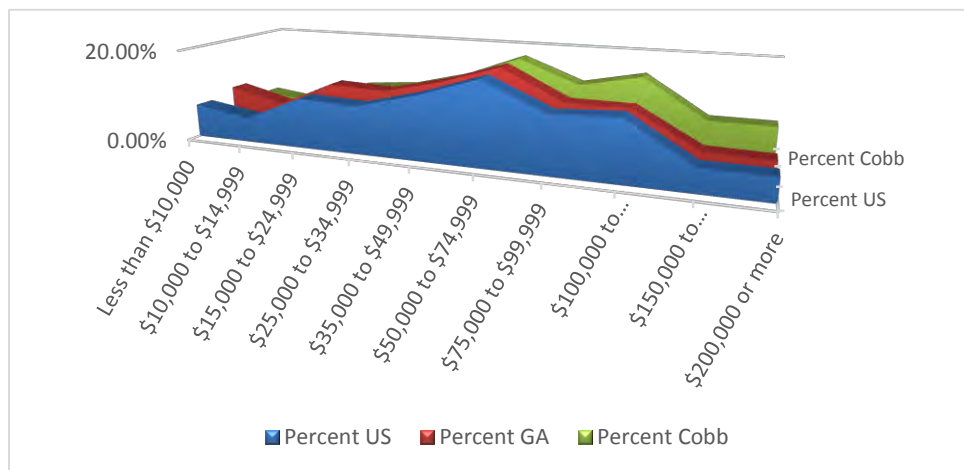
EXECUTIVE SUMMARY
EXPLANATION OF COMMUNITY FINANCIAL AND DEMOGRAPHIC INFORMATION



Cobb County is a leader among the metropolitan counties in all economic areas. The top industries currently providing employment are professional, scientific, management, waste management services, educational, health, and social services. With a diversified economy, many national firms are well represented in Cobb County, as are a growing number of international businesses. In fiscal year 2014 (most recent figures available), Cobb County had one of the metropolitan area's highest median household incomes at \$65,180.

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

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

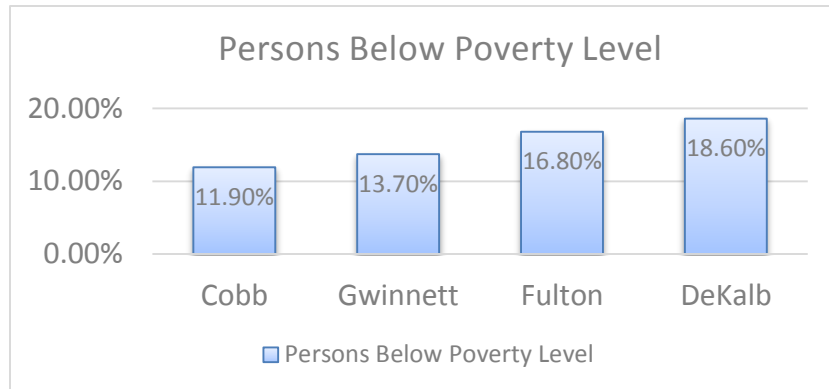


Cobb is home to almost 14% of households earning \$200,000 or more in Georgia even though it comprises only 7% of the total households in the state.

EXECUTIVE SUMMARY
EXPLANATION OF COMMUNITY FINANCIAL AND DEMOGRAPHIC INFORMATION

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

The median household income in Cobb is the highest amount metropolitan Atlanta's major counties



Cobb County – 2017 Home of the Atlanta Braves

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

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



Five Year General Fund Forecast

Type	Category	FY2015 Board Approved Revised Budget	FY2016	FY2017	FY2018	FY2019	FY2020	FY2021	Assumptions	
1 Local	Property Tax Revenue	\$ 354,720,341	\$ 388,330,923	\$ 413,572,433	\$ 430,115,330	\$ 447,319,944	\$ 465,212,741	\$ 483,821,251	<u>Property Digest Information</u> FY2016 Projected Digest 6.75% FY2017 Projected Digest 6.50% FY2018 Projected Digest 4.00% FY2019 Projected Digest 4.00% FY2020 Projected Digest 4.00% FY2021 Projected Digest 4.00%	
2	Other Tax Revenue	\$ 63,606,576	\$ 62,416,111	\$ 62,416,111	\$ 62,416,111	\$ 62,416,111	\$ 62,416,111	\$ 62,416,111		Constant
3	Other Local	\$ 3,795,058	\$ 3,159,055	\$ 3,159,055	\$ 3,159,055	\$ 3,159,055	\$ 3,159,055	\$ 3,159,055		Constant
4 State	Miscellaneous State Grant	\$ 4,765,091	\$ 4,324,949	\$ 4,324,949	\$ 4,324,949	\$ 4,324,949	\$ 4,324,949	\$ 4,324,949		Constant
5	QBE	\$ 432,078,167	\$ 462,180,062	\$ 482,180,062	\$ 482,180,062	\$ 482,180,062	\$ 482,180,062	\$ 482,180,062		FY2017 QBE Increases Annually by \$20 Million for: <i>Note: QBE Remains Constant from FY17-FY21</i> - Enrollment Growth - Increase in Teacher Retirement Rate - Increase in Training and Experience Factor - Decrease in Austerity
6 Federal	Indirect Cost	\$ 3,062,024	\$ 2,812,951	\$ 2,812,951	\$ 2,812,951	\$ 2,812,951	\$ 2,812,951	\$ 2,812,951		
7	ROTC	\$ 941,481	\$ 952,806	\$ 913,360	\$ 913,360	\$ 913,360	\$ 913,360	\$ 913,360	Constant	
8	MedAce	\$ 400,000	\$ 400,000	\$ 535,979	\$ 535,979	\$ 535,979	\$ 535,979	\$ 535,979	Constant	
9	Medicaid	\$ 300,000	\$ 300,000	\$ 300,000	\$ 300,000	\$ 300,000	\$ 300,000	\$ 300,000	Constant	
10 Revenue Total		\$ 863,668,738	\$ 924,876,857	\$ 970,214,900	\$ 986,757,797	\$ 1,003,962,411	\$ 1,021,855,208	\$ 1,040,463,718		
11 Reserve Available	Funds Reserved in Prior Year	\$ 43,973,499	\$ 20,000,000	\$ -	\$ -	\$ -	\$ -	\$ -		
Total Funds Available		\$ 907,642,237	\$ 944,876,857	\$ 970,214,900	\$ 986,757,797	\$ 1,003,962,411	\$ 1,021,855,208	\$ 1,040,463,718		
12 Base	FY15 Revised Budget	\$ 907,642,237								
13	FY16 Proposed Budget		\$ 944,876,857							
14	Prior Year Continuation Budget			\$ 944,876,857	\$ 964,876,857	\$ 984,876,857	\$ 1,001,876,857	\$ 1,016,876,857		
15 Salary/Benefits	Annual Step Increase			\$ 10,000,000	\$ 10,000,000	\$ 10,000,000	\$ 10,000,000	\$ 10,000,000	Annual Step Increase for All Eligible Employees	
16	Increase in Teacher Retirement Rate			\$ 5,000,000	\$ 5,000,000	\$ 5,000,000	\$ 5,000,000	\$ 5,000,000	Increase in Employer Contributions for TRS	
17	Increase in Health Insurance			\$ 5,000,000	\$ 5,000,000	\$ 2,000,000			Increase in Classified Health Insurance Per Member Per Month (PMPM) until the monthly premium is the same as the Certified Rate (\$945 PMPM). Annual rates will be as follows: FY2015 - Monthly rate of \$596 FY2016 - Increase \$150 PMPM, Monthly rate of \$746 FY2017 - Increase \$150 PMPM, Monthly rate of \$896 FY2018 - Increase \$49 PMPM, Monthly Rate \$945	
Expenditure Total		\$ 907,642,237	\$ 944,876,857	\$ 964,876,857	\$ 984,876,857	\$ 1,001,876,857	\$ 1,016,876,857	\$ 1,031,876,857		
Forecasted (Deficit)/Surplus		\$ -	\$ -	\$ 5,338,043	\$ 1,880,940	\$ 2,085,554	\$ 4,978,351	\$ 8,586,861		

OTHER FUNDS FORECAST

Fund	Beginning Fund Balance July 1, 2014	FY2015			FY2016			FY2017			FY2018			FY2019			Forecast Assumptions and Comments	
		Budget Revenue	Budget Expenditures	Ending Fund Balance June 30, 2015	Budget Revenue	Budget Expenditures	Ending Fund Balance June 30, 2016	Budget Revenue	Budget Expenditures	Ending Fund Balance June 30, 2017	Budget Revenue	Budget Expenditures	Ending Fund Balance June 30, 2018	Budget Revenue	Budget Expenditures	Ending Fund Balance June 30, 2019		
SPECIAL REVENUE FUNDS																		
Special Programs																		
549	Donations	\$124,991	\$18,900	\$134,024	\$9,867	\$0	\$0	\$9,867	\$0	\$0	\$9,867	\$0	\$0	\$9,867	\$0	\$0	\$9,867	Donations are budgeted as received
550	Facility Use	\$499,809	\$810,709	\$810,709	\$499,809	\$812,030	\$812,030	\$499,809	\$812,030	\$812,030	\$499,809	\$812,030	\$812,030	\$499,809	\$812,030	\$812,030	\$499,809	Continue FY2015 Budget (balanced)
551	After School Program	\$2,971,928	\$8,559,727	\$8,568,327	\$2,963,328	\$8,602,181	\$8,602,181	\$2,963,328	\$8,602,181	\$8,602,181	\$2,963,328	\$8,602,181	\$8,602,181	\$2,963,328	\$8,602,181	\$8,602,181	\$2,963,328	Project using 0% Student Growth
552	Performing Arts	\$86,883	\$330,228	\$330,228	\$86,883	\$389,940	\$389,940	\$86,883	\$389,940	\$389,940	\$86,883	\$389,940	\$389,940	\$86,883	\$389,940	\$389,940	\$86,883	Continue FY2015 Budget (balanced)
553	Tuition School	\$890,711	\$750,849	\$750,849	\$890,711	\$725,123	\$725,123	\$890,711	\$725,123	\$725,123	\$890,711	\$725,123	\$725,123	\$890,711	\$725,123	\$725,123	\$890,711	Continue FY2015 Budget (balanced)
554	Public Safety	\$693,956	\$1,304,610	\$1,304,610	\$693,956	\$1,328,225	\$1,328,225	\$693,956	\$1,328,225	\$1,328,225	\$693,956	\$1,328,225	\$1,328,225	\$693,956	\$1,328,225	\$1,328,225	\$693,956	Continue FY2015 Budget (balanced)
556	Adult High School	\$122,174	\$306,999	\$306,999	\$122,174	\$290,635	\$290,635	\$122,174	\$290,635	\$290,635	\$122,174	\$290,635	\$290,635	\$122,174	\$290,635	\$290,635	\$122,174	Continue FY2015 Budget (balanced)
557	Artists at School	\$20,571	\$2,600	\$2,600	\$20,571	\$2,600	\$2,600	\$20,571	\$2,600	\$2,600	\$20,571	\$2,600	\$2,600	\$20,571	\$2,600	\$2,600	\$20,571	Continue FY2015 Budget (balanced)
580	Misc State Grants	\$0	\$225,000	\$225,000	\$0	\$15,000	\$15,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
State Aid																		
510	Adult Education	\$0	\$1,055,100	\$1,055,100	\$0	\$1,055,100	\$1,055,100	\$0	\$1,055,100	\$1,055,100	\$0	\$1,055,100	\$1,055,100	\$0	\$1,055,100	\$1,055,100	\$0	Grants are initially budgeted using last year's information received
532	Psycho Education	\$338,332	\$5,801,793	\$5,801,793	\$338,332	\$5,738,357	\$5,738,357	\$338,332	\$5,738,357	\$5,738,357	\$338,332	\$5,738,357	\$5,738,357	\$338,332	\$5,738,357	\$5,738,357	\$338,332	
Federal Aid																		
402	Title I	\$0	\$22,342,362	\$22,342,362	\$0	\$22,342,362	\$22,342,362	\$0	\$22,342,362	\$22,342,362	\$0	\$22,342,362	\$22,342,362	\$0	\$22,342,362	\$22,342,362	\$0	
404	IDEA	\$0	\$21,838,544	\$21,838,544	\$0	\$19,241,953	\$19,241,953	\$0	\$19,241,953	\$19,241,953	\$0	\$19,241,953	\$19,241,953	\$0	\$19,241,953	\$19,241,953	\$0	
406	Vocational Education	\$0	\$738,412	\$738,412	\$0	\$698,531	\$698,531	\$0	\$698,531	\$698,531	\$0	\$698,531	\$698,531	\$0	\$698,531	\$698,531	\$0	Grants are initially budgeted with last year amount
414	Title II - A	\$0	\$2,161,879	\$2,161,879	\$0	\$1,796,600	\$1,796,600	\$0	\$1,796,600	\$1,796,600	\$0	\$1,796,600	\$1,796,600	\$0	\$1,796,600	\$1,796,600	\$0	Grants are initially budgeted with last year amount
416	Race to the Top	\$0	\$38,400	\$38,400	\$0	\$38,400	\$38,400	\$0	\$38,400	\$38,400	\$0	\$38,400	\$38,400	\$0	\$38,400	\$38,400	\$0	Grants are initially budgeted with last year amount
432	Homeless	\$0	\$52,847	\$52,847	\$0	\$52,847	\$52,847	\$0	\$52,847	\$52,847	\$0	\$52,847	\$52,847	\$0	\$52,847	\$52,847	\$0	Grants are initially budgeted with last year amount
460	Title III - A	\$0	\$1,278,905	\$1,278,905	\$0	\$1,278,905	\$1,278,905	\$0	\$1,278,905	\$1,278,905	\$0	\$1,278,905	\$1,278,905	\$0	\$1,278,905	\$1,278,905	\$0	Grants are initially budgeted with last year amount
462	Title IV	\$0	\$601,594	\$601,594	\$0	\$601,594	\$601,594	\$0	\$601,594	\$601,594	\$0	\$601,594	\$601,594	\$0	\$601,594	\$601,594	\$0	Grants are initially budgeted with last year amount
478	USDA Fruit & Vegetable	\$0	\$132,197	\$132,197	\$0	\$23,134	\$23,134	\$0	\$23,134	\$23,134	\$0	\$23,134	\$23,134	\$0	\$23,134	\$23,134	\$0	Grants are initially budgeted with last year amount
600	School Nutrition	\$20,676,869	\$52,100,786	\$55,985,175	\$16,792,480	\$53,578,173	\$56,229,998	\$14,140,655	\$53,578,173	\$56,229,998	\$11,488,830	\$53,578,173	\$56,229,998	\$8,837,005	\$53,578,173	\$56,229,998	\$6,185,180	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	\$453,934	\$300,000	\$300,000	\$453,934	\$300,000	\$300,000	\$453,934	\$300,000	\$300,000	\$453,934	\$300,000	\$300,000	\$453,934	\$300,000	\$300,000	\$453,934	Continue FY2015 Budget (balanced)
692	Self Insurance	\$6,858,326	\$5,319,765	\$5,319,765	\$6,858,326	\$6,259,861	\$6,259,861	\$6,858,326	\$6,259,861	\$6,259,861	\$6,858,326	\$6,259,861	\$6,259,861	\$6,858,326	\$6,259,861	\$6,259,861	\$6,858,326	Continue FY2015 Budget (balanced)
696	Purchasing/ Warehouse	\$0	\$1,609,046	\$1,609,046	\$0	\$1,508,102	\$1,508,102	\$0	\$1,508,102	\$1,508,102	\$0	\$1,508,102	\$1,508,102	\$0	\$1,508,102	\$1,508,102	\$0	Continue FY2015 Budget (balanced)
697	Flexible Benefits	\$0	\$97,656	\$97,656	\$0	\$98,307	\$98,307	\$0	\$98,307	\$98,307	\$0	\$98,307	\$98,307	\$0	\$98,307	\$98,307	\$0	Continue FY2015 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).

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

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

**EXECUTIVE SUMMARY
TAX BASE AND RATE TRENDS**

FY2016 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
1999	17.83	3.50	21.33
2000	17.55	1.50	19.05
2001	17.55	1.50	19.05
2002	19.00	1.05	20.05
2003	19.00	0.90	19.90
2004	19.00	0.90	19.90
2005	19.00	0.90	19.90
2006	19.00	0.90	19.90
2007	19.00	0.90	19.90
2008	18.90	0.00	18.90
2009	18.90	0.00	18.90
2010	18.90	0.00	18.90
2011	18.90	0.00	18.90
2012	18.90	0.00	18.90
2013	18.90	0.00	18.90
2014	18.90	0.00	18.90
2015	18.90	0.00	18.90
2016	18.90	0.00	18.90



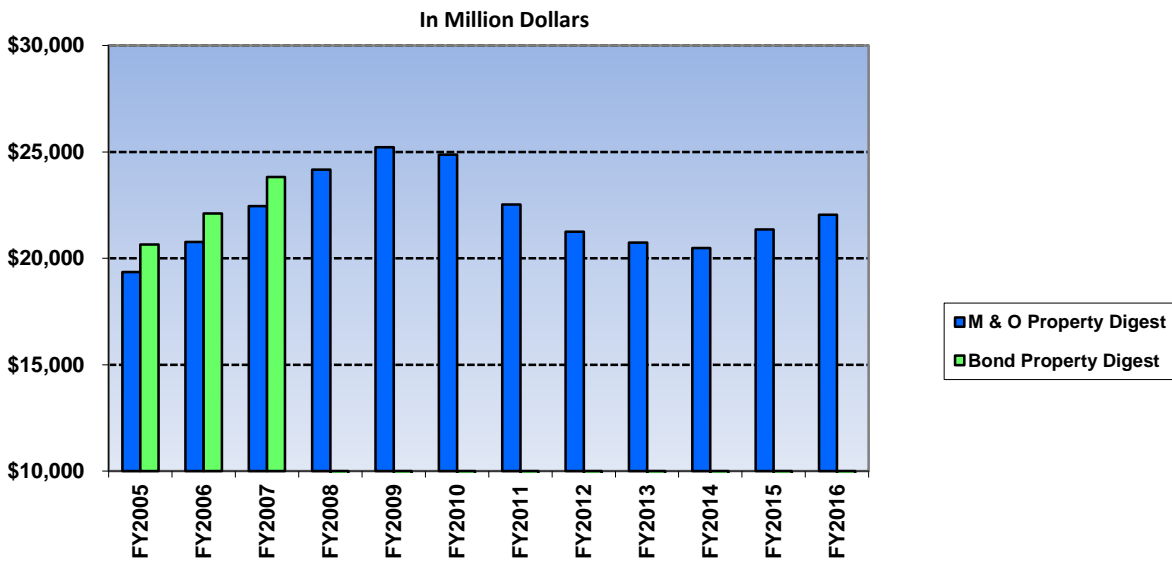
EXECUTIVE SUMMARY
TAX BASE AND RATE TRENDS (continued)

Net Property Digest Information – Cobb County

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

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

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
FY2016 PERSONNEL RESOURCE CHANGES – GENERAL FUND



GENERAL FUND	FY2012 Revised Budget	FY2013 Revised Budget	FY2014 Revised Budget	FY2015 Revised Budget	FY2016 Approved Budget
Instructional School Positions					
Kindergarten Teachers	333.00	318.00	351.00	365.00	379.00
Kindergarten Early Intervention Program	198.50	159.00	116.00	100.50	106.00
Grades 1-3	1055.00	967.00	984.00	1,018.00	1,069.00
Grades 1-3 Early Intervention Program	260.00	255.00	249.00	234.00	235.50
Grades 4-5	564.00	535.00	554.00	557.00	587.00
Grades 4-5 Early Intervention Program	149.50	133.50	107.50	124.00	130.50
Grades 4-5 Fine Art, Orchestra	2.00	1.00	0.00	0.00	0.00
Elementary Specialists	212.00	207.00	209.50	212.00	227.50
Grades 6-8	824.50	766.50	754.00	783.50	813.00
Grades 9-12/Alternative Program	1047.00	970.50	960.00	996.00	1050.50
Virtual Learning Teachers	0.00	0.00	13.00	13.00	13.00
Career & Technology	117.00	117.00	117.00	128.50	124.00
ROTC	28.00	28.00	28.00	28.00	28.00
IEL Intensive English Language Teacher	31.00	31.00	31.00	31.50	31.50
In School Suspension	41.00	41.00	41.00	41.00	41.00
Contingency Staff - Certified	234.00	242.16	184.00	447.71	145.87
Magnet Coordinators & Teachers	20.00	20.00	21.00	18.00	18.00
English as a Second Language - ESOL	214.30	213.50	213.50	162.50	180.50
Gifted	419.00	415.80	415.80	405.50	445.50
Remedial Education Teachers	98.00	105.50	105.50	111.00	131.00
Area Lead Teacher Program – ALT	0.00	0.00	0.00	0.00	0.00
Special Ed - Teachers	1133.46	1133.46	1134.00	1134.00	1199.00
Special Ed - Preschool Teachers	79.50	79.50	79.50	79.50	79.50
Special Ed - Parapros	546.00	546.00	546.00	546.00	452.00
Special Ed - Preschool Parapros	137.00	137.00	137.00	137.00	137.00
Kindergarten Parapros	333.00	318.00	351.00	365.00	379.00
Other Instructional Parapros	267.00	249.10	249.60	229.60	230.60
Virtual Learning Parapros	0.00	0.00	13.00	16.00	16.00
Media Specialists	127.00	126.00	126.00	126.00	126.00
Contingency Staffs - Classified	15.77	15.77	15.77	2.10	0.00
Total Instructional School Positions	8486.53	8130.79	8106.67	8411.91	8375.47
Other School Support Positions					
Principals	112.00	109.00	108.00	108.00	109.00
Assistant Principals	160.00	157.00	158.00	204.00	207.00
Assistant Administrator	34.50	32.00	37.00	0.00	0.00
Facility Supervisor	0.00	0.00	1.00	0.00	0.00
Counselors	241.00	240.00	243.00	251.50	253.50
MS Graduation Coaches	0.00	0.00	0.00	0.00	0.00
HS Graduation Coaches	0.00	0.00	0.00	0.00	0.00
Local School Secretary	111.23	109.23	110.00	110.00	110.00
Local School Bookkeeper	0.00	0.00	0.00	99.25	109.50
Local School Clerical	350.64	344.71	351.49	255.50	268.00

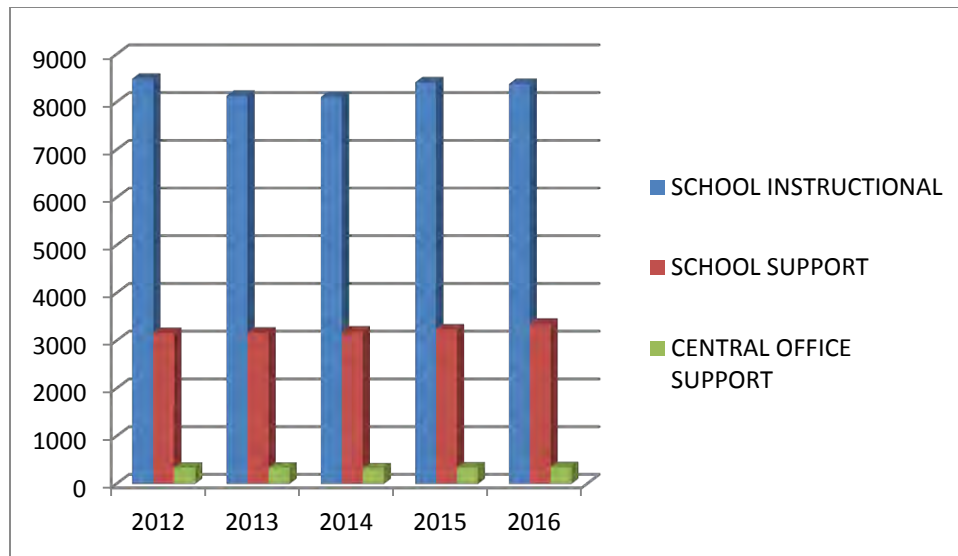
EXECUTIVE SUMMARY
FY2016 PERSONNEL RESOURCE CHANGES – GENERAL FUND (Continued)



GENERAL FUND	FY2012 Revised Budget	FY2013 Revised Budget	FY2014 Revised Budget	FY2015 Revised Budget	FY2016 Approved Budget
Interpreters – ESOL/ Foreign Language	0.00	12.26	12.26	12.00	12.00
Interpreters – Special Ed	5.00	5.00	5.00	5.00	5.00
Diagnosticians	4.00	4.00	4.00	4.00	4.00
Diagnosticians - Preschool	4.00	4.00	4.00	4.00	4.00
Audiologists	3.30	3.30	3.30	3.30	3.30
Occupational Therapists	9.30	9.30	9.30	9.30	9.30
Physical Therapists	6.40	6.40	6.40	6.40	6.40
Speech Language Pathologist (SLP)	190.74	190.74	191.00	191.00	191.00
SLP Parapros	4.00	4.00	4.00	4.00	4.00
Special Ed Nurses	11.50	11.50	11.50	11.50	11.50
SpEd School Based Leadership AP	0.00	0.00	0.00	0.00	85.00
CBST Trainers	0.00	0.00	0.00	0.00	0.00
School Nurses & Consulting Nurses	103.68	102.80	102.80	102.80	101.92
Hospital / Homebound	3.00	3.00	3.00	3.00	3.00
Special Ed Preschool Specialist	1.00	1.00	1.00	1.00	1.00
Tech Specialists – Tech Dept	67.00	67.00	68.00	68.00	68.00
Psychologists	40.25	40.25	40.25	40.25	40.25
Social Workers	31.00	32.00	32.00	32.00	32.00
Campus Officers	23.00	23.00	23.00	37.00	40.00
Custodians	554.85	565.85	572.85	574.85	576.85
Bus Monitors	60.00	60.00	60.00	60.00	60.00
Bus Drivers (Regular & Sp Ed)	854.00	856.00	856.00	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	3159.39	3168.34	3190.89	3233.65	3253.52
Central Office Support Positions					
Division 1 – General Administration	8.50	14.50	18.50	23.00	24.50
Division 2 – Operational Support	56.25	46.25	46.25	47.25	47.25
Division 2 – Human Resources	42.50	42.50	41.00	44.00	46.00
Division 3 – Technology	56.00	55.00	51.00	54.00	61.00
Division 4 – Academics-Teach & Learn	50.14	75.57	73.57	56.98	57.98
Division 4 – Academics-Special Ed Svcs	31.45	31.45	29.50	29.50	15.50
Division 5 – Leadership & Learning	28.50	20.67	16.17	16.50	19.00
Division 6 – Financial Services	46.70	49.70	45.70	46.70	50.70
Division 7 – Accountability & Research	15.00	0.00	0.00	25.14	26.14
Total Central Office Support Positions	335.04	335.64	321.69	343.07	348.07
Grand Total – General Fund Positions	11,980.96	11,634.77	11,619.25	11,988.25	12,077.06

EXECUTIVE SUMMARY
FY2016 PERSONNEL RESOURCE CHANGES – GENERAL FUND (Continued)

PERSONNEL RESOURCE CHANGES – GENERAL FUND



STAFF/STUDENT ENROLLMENT RATIO – GENERAL FUND

School Year	FY2012	FY2013	FY2014	FY2015	FY2016 Projection
General Fund Positions	11,981	11,635	11,619	11,989	12,077
Student Enrollment	106,502	107,914	109,529	111,060	111,460
Staff/Student Ratio	1 : 8.90	1 : 9.27	1 : 9.42	1 : 9.26	1 : 9.23

EXECUTIVE SUMMARY
FY2016 PERSONNEL RESOURCE CHANGES – GENERAL FUND (Continued)

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
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
FY2016 PERSONNEL RESOURCE CHANGES – GENERAL FUND (Continued)

FY2015

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

FY2016

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



**EXECUTIVE SUMMARY
FY2016 PERSONNEL RESOURCE CHANGES – OTHER FUNDS**



OTHER FUNDS	FY2012 Revised Budget	FY2013 Revised Budget	FY2014 Revised Budget	FY2015 Revised Budget	FY2016 Approved Budget
SPLOST 3	34.64	35.74	7.00	4.00	0.00
SPLOST 4	0.00	0.00	38.74	37.74	35.74
Title I	157.14	222.66	225.89	207.89	207.89
Title I - Stimulus	0.00	0.00	0.00	0.00	0.00
IDEA	362.58	362.58	287.65	287.15	287.15
IDEA – Stimulus	0.00	0.00	0.00	0.00	0.00
Vocational Grant	0.00	0.00	0.00	0.00	0.00
Title II - A	2.50	2.50	2.99	9.97	9.97
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	23.39	8.41	11.81	11.81	11.81
Title IV	0.00	2.50	2.50	2.00	2.00
Adult Education	4.20	8.10	8.10	7.50	7.50
Psycho-Educational Centers	61.49	61.49	60.52	56.72	56.72
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	1.16	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	0.20	0.20	0.00	0.00	0.00
School Nutrition	1,214.00	1,214.00	1,215.00	1,217.00	1,217.00
Self Insurance	5.00	5.00	5.00	5.00	5.00
Purchasing	16.50	16.50	16.50	16.50	16.50
Flexible Benefits	1.00	1.00	1.00	1.00	1.00
Grand Total – Other Funds Positions	1,913.20	1,971.50	1,912.96	1,894.15	1,888.15

The District FY2016 Personnel total 13,965.21 (in FTE basis) including General Fund and Other Funds positions.



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

IOWA ASSESSMENTS
Fall 2014 (Latest available scores)

The Iowa Assessments evaluate students in English Language Arts and Math, as well as Science and Social Studies. The tests are particularly helpful in identifying core skills where students may need additional instruction.

Cobb County third, fifth and seventh graders performed above the national average on the new Iowa Assessments, a set of norm-referenced tests that compare students' performance to that of their peers across the United States. Replacing the former Iowa Tests of Basic Skills (ITBS), the Iowa Assessments rank student performance according to percentiles. Cobb third graders had an average composite score ranked in the 56th percentile, meaning that Cobb third graders scored equal to or better than 56 percent of all other U.S. third grade students who took the Iowa Assessments. Composite scores for fifth graders ranked in the 61st percentile and seventh graders scored in the 59th percentile.

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



EXECUTIVE SUMMARY
COBB COUNTY SCHOOL DISTRICT
PERFORMANCE RESULTS (Continued)

GEORGIA HIGH SCHOOL WRITING TEST (GHSWT)
Fall 2014 (Latest available scores)

Georgia law (O.C.G.A., Section 20-2-281) requires that writing assessments be administered to students in grades three, five, eight, and eleven. The State Writing Assessment Core Development and Advisory Committees assisted the Georgia Department of Education (GaDOE) in developing the writing component of the student assessment program. The committees comprised of educators with expertise in the instruction of writing skills and writing assessments, consist of eight committees—a Core Development and Advisory Committee for each grade level (3, 5, 8, and 11). The goal of the Writing Assessment Core Development and Advisory Committees and the GaDOE is to create developmentally appropriate assessment procedures to enhance statewide instruction in the language arts. Statewide writing assessments serve the purpose of improving writing and writing instruction.

Students in the 11th grade participate in the Georgia High School Writing Test and must pass the GHSWT to earn a regular education diploma. Students are asked to produce a response to one on-demand persuasive writing prompt.

The writing test requires students to produce a composition of no more than two pages on an assigned topic. The two-hour test administration includes 100 minutes of student writing time. The test is administered three times a year so that students have multiple opportunities to take the test before the end of senior year. The main administration of the GHSWT takes place in the fall of junior year. Results of the GHSWT are used to identify students who may need additional instruction in academic content and skills considered essential for a high school diploma.

At the District level, 98 percent of first-time test takers scored a passing grade, unchanged from 2013. Ninety-nine (99) percent of regular education students scored at or above the expected level of proficiency, which is also unchanged from last year's administration. Eighty-six (86) percent of special education students taking the test scored at or above the expected level of proficiency, compared to 85 percent in the prior school year. Scores for English Language Learners (ELL) increased from 81 percent, to 96 percent in the current school year.

While the percentage of students passing in the District was unchanged, Cobb students outperformed their peers in other metropolitan districts (97 percent) and statewide (96 percent). The percentage of regular education students that passed the test across the State also increased 2 percent, from 96 percent last year to 98 percent this year. The percentage of special education students passing at the state level grew 9 percent (70 percent to 79 percent, respectively), and the percentage of English Language Learners statewide scoring at or above proficiency increased 11 percent, from 60 percent passing in 2013, to 71 percent passing in 2014.

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

KEY FINDINGS

District Results

A total of 6,733 first-time test takers took the writing test. Ninety-eight (98) percent met the passing standard with a mean scale score of 229. This reflects a 1-point decrease from last year's scale score of 230.

- A total of 6,666 Regular Program Grade 11 students were first-time test takers, with 99 percent passing and a mean scale score of 229. The percent of Regular Program students passing in 2013 was also 99 percent, with an average scale score of 231.
- A total of 522 Special Education Grade 11 first-time test takers participated in the writing test. Eighty-six (86) percent met the passing standard with a mean scale score of 215. The percent of Special Education students passing in 2013 was 85 percent, with a scale score of 215.
- A total of 46 English Language Learner Grade 11 first-time test takers were tested. Ninety-six (96) percent met the passing standard with a mean scale score of 213. Last year, 81 percent of the English language learners met the passing standard with a scale score of 208.

School Results

- All 16 of the District's high schools had a pass rate of 96 percent or better.
- 12 high schools had 98 percent or more students passing. They were Allatoona, Harrison, Hillgrove, Kell, Kennesaw Mountain, Lassiter, McEachern, North Cobb, Pebblebrook, Pope, Sprayberry, and Walton.
- 13 of the District's sixteen high schools had the same or higher pass rate this year than last year.

	# Tested	Scale Score	% DNM	% Meets	% Exceed	%Meets + Exceeds
Georgia	104,253	224.91	3.5	89.2	7.2	96.4
Metro Area Districts	41,059	227	3	88	9	97
Cobb	6,733	228.61	1.7	89.2	9.1	98

Note: Percentage of students may not equal 100 due to rounding
Data Source: Writing Content Summary Report (2014)

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

SCHOLASTIC ASSESSMENT TEST (SAT) SCORES

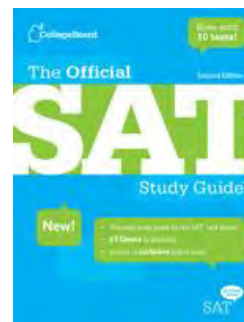
SAT scores for the Cobb County School District’s most recent graduates increased by one point from last year and remain well above averages for the state of Georgia. Seniors in the class of 2015 posted a combined SAT score of 1516 (out of a possible 2400 on the Reading, Math, and Writing sections), exceeding their statewide peers’ average by 66 points and the national average by 26 points.

“Just as we were pleased with the ACT results, we are equally impressed with the most recent release of SAT scores,” said Superintendent Chris Ragsdale. “Cobb students are exceeding their peers’ statewide average by 66 points and the national average by 26 points. We attribute these continued increases to the outstanding teaching staff within the District who realize that it is important to prepare students for both college and careers, and these recent scores are a testament to the great work completed in our schools by both teachers and students.”

In the SAT’s three academic areas, Cobb students’ Reading and Math scores both increased by one point, while Writing scores decreased by one point. In Georgia, scores increased in Reading, decreased in Writing, and remained the same in Math (see table on the following page). Nine of Cobb’s 16 high schools posted combined totals higher than the national average of 1490: Allatoona, Harrison, Hillgrove, Kell, Kennesaw Mountain, Lassiter, Pope, Walton, and Wheeler. With a combined SAT average score of 1748 for 2015, Walton was the highest in the District and third highest in the state. Allatoona High School students posted the largest year-to-year gain with a 35-point increase from last year for an average score of 1508. Lassiter High School was the only school in the District with a participation rate of 100% of the 2015 graduating class.

“Once again we are pleased with the results from Walton as the number-one school in Cobb and the number-three school in the state for SAT scores,” said Dr. Ehsan Kattoula, Executive Director of Accountability, Research & Grants. “We are also excited about the gains at Allatoona High School, and Lassiter is to be commended for 100% student participation in the exam.”

The SAT is designed to predict a student’s potential for success in the first year of college. It tests students’ knowledge and application of reading, writing, and math. The writing section of the test asks students to write an essay that requires them to take a position on an issue and use reasoning and examples to support their position. The math section of the test includes topics from the third-year of college-preparatory math, such as exponential growth, absolute value, functional notation, and negative and fractional exponents. The Critical Reading section, previously known as the Verbal section, includes short and long reading passages. The College Board reports scores from students that graduated from high school in 2015 and who took the SAT during their high school career. Students’ scores are included only once even if they took the test multiple times. Only the most recent score is included.



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

“This is a very powerful statement as to how our students perform on both national and international levels,” said Judy McNeill, Principal of Walton High School. “It’s a reflection that students know that education is important and are committed to doing well. It also reflects the teachers’ absolute commitment to preparing students for college and the workforce.”

Many factors affect SAT scores from year to year, including the percentage of students taking the test, student academic preparation, knowledge of English, parents’ education, and locality. Cobb information shows that the higher the grades and rank-in-class achieved, generally, the higher the mean SAT scores. Parents who desire more information about their student’s SAT scores should contact the counselors in their local high school who can help interpret test results.

“We attribute our results to the systematic approach we’ve taken starting with our feeder middle schools,” said Dr. Chris Richie, Principal of Lassiter High School. “Mabry and Simpson students are introduced early to the rigor of the curriculum and the importance of the SAT. As they progress each year from middle school throughout high school, we continue to build on the importance of the SAT. This is further proof of the support from the parents and community for their students, and we couldn’t be more pleased.”

Three-year trends of scores for the three sections of the SAT are given in the table as below:

YEAR		NATIONAL	COBB	GEORGIA
2015	TOTAL	1490	1516	1450
2014		1497	1515	1445
2013		1496	1515	1452
2015	READING	495	513	490
2014		497	512	488
2013		496	512	490
2015	MATHEMATICS	511	510	485
2014		513	509	485
2013		514	510	487
2015	WRITING	484	493	474
2014		487	494	472
2013		488	493	475

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

AMERICAN COLLEGE TESTING (ACT) SCORES

The Cobb County School District's recently-graduated Class of 2015 outperformed their peers across the state and nation on the ACT assessment of college readiness. The average composite score of 22.5 was three-tenths of a point higher than last year's score and 1.5 points higher than the state and national averages of 21.0. Ten of Cobb's 16 high schools posted average ACT composite scores higher than the state and national average.

The ACT assessment measures high school students' overall educational development and their readiness for the challenge of core college classes. Scores on the ACT range from 1 to 36. The ACT is comprised of 4 subject-area tests: English, Mathematics, Reading, and Science. Cobb graduates continue to exceed state and national averages in all four subject areas. The District average ACT subject-area score for reading was 23.0. The average for English and science was 22.2, and for mathematics the average was 21.9.



The ACT college readiness benchmark indicates that a larger percentage of Cobb graduates are prepared for college-level work than their peers statewide. For College Algebra, 13% more Cobb tested graduates are prepared for college-level work compared to their state peers. In all four subject areas, the percentage of Cobb tested graduates that are ready for college-level work is at least 10% higher than the state percentage. In English, 74% of tested graduates from Cobb are ready for a college-level English composition course, which is a 2% improvement over last year. For all subject areas, the percentage of students ready for college-level coursework increased between 2% and 4%.

The increases in subject-area test scores on the ACT demonstrate a positive benefit of having highly effective and engaging teachers who have a solid background in their subject area. Under the leadership of Superintendent Chris Ragsdale, the Cobb County School District has implemented initiatives to support and develop teachers with these qualities. District teachers and staff are committed to preparing students for college and their future careers.

An example is Walton High School, which posted the highest Cobb ACT Composite score. According to Walton Principal Judith McNeill, "I am very pleased with the overall performance of the Walton students. I attribute this to the rigorous academic programs in place at Walton and to the continued support of the Walton parents and community. Walton is preparing students for advanced careers and professions in the 21st century, and the faculty take this challenge very seriously. In addition to the ACT scores, we look forward to SAT and other national measures which continue to show that the work and dedication of Walton's teachers, students, and parents is exemplary when compared to our peers around the state and nation."

ACT scores reflect the performance of almost 4,000 Cobb high school seniors (55% of all 2015 graduating seniors) who took the ACT voluntarily in either their sophomore, junior, or senior years. A three-year comparison of composite and subject-area scores for the District can be found in the table on the next page.

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

Highlights of ACT Scores for the Cobb County School District

- Cobb’s scores exceeded those of the state and nation on all sections of the ACT (English, Math, Reading, and Science) for the tenth consecutive year.
- 3,988 Cobb students in the Class of 2015 participated in the ACT during their junior or senior year of high school. Of these students, 74% demonstrated readiness for college level coursework in English, 51% in Math, 56% in Social Studies, and 47% in Science. Overall, 35% are college-ready in all content areas.
- Students taking a more rigorous course of study in high school tend to have higher scores than those taking a minimum curricular sequence. Students taking physics in addition to biology and chemistry scored 2.5 points higher on the ACT Science test than those taking a general science instead of physics.
- Four high schools had composite scores higher than 24.0 points: Walton 26.4, Lassiter 25.1, Pope 24.4, and Wheeler 24.3.
- Ten high schools had composite scores higher than the national average of 21.0: Walton 26.4, Lassiter 25.1, Pope 24.4, Wheeler 24.3, Kennesaw Mountain 23.9, Harrison 23.1, Hillgrove 22.4, Allatoona 22.3, Kell 22.1, and North Cobb 21.4.

YEAR	SUBJECT	NATIONAL	COBB	GEORGIA
2015	ENGLISH	20.4	22.2	20.6
2014		20.3	21.8	20.3
2013		20.2	21.8	20.2
2015	MATHEMATICS	20.8	21.9	20.5
2014		20.9	21.8	20.5
2013		20.9	21.7	20.3
2015	READING	21.4	23.0	21.6
2014		21.3	22.7	21.4
2013		21.1	22.6	21.2
2015	SCIENCE	20.9	22.2	20.9
2014		20.8	21.9	20.7
2013		20.7	21.8	20.5
2015	COMPOSITE	21.0	22.5	21.0
2014		21.0	22.2	20.8
2013		20.9	22.1	20.7

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

FOUR-YEAR GRADUATION RATE

Cobb County School District's 2015 Graduation Rate is the Highest in Five Years

The four-year graduation rate for the Cobb County School District Class of 2015 was **81.4** percent according to data released by the Georgia Department of Education in November 2015. The Cobb County School District outperformed the state average of **78.8** percent by 2.6 percent. Cobb's graduation rate increased **3.2** percent from last year and has increased each year since 2011. The graduation rate has risen 7.9 percent since 2011.

Five of the District's 16 high schools had graduation rates that exceeded 90 percent. Walton and Harrison had the highest rates in the District with 94.1 percent. According to Walton Principal Judith McNeill, "We at Walton couldn't be more proud of our students, parents, and teachers as our highest graduation rate continues to demonstrate our commitment to scholarship, service, and career readiness for our students. The teachers are once again to be commended for outstanding work with their respective students."

Harrison Principal Ashlynn Campbell states, "Our graduation rate is a testament to our culture here at Harrison. Our entire staff--teachers, support staff, clerks--are all deeply committed to the well-being and academic success of every student."

Another Cobb standout, Lassiter High School, posted a graduation rate of 93.8 percent. Principal Chris Richie comments, "The work ethic and drive of our teachers to see every student be successful is the top priority for Lassiter."

In addition, Pope High School's graduation rate was 91.7 percent, and Hillgrove High School achieved a rate of 90.8 percent.

The state reports the four-year adjusted cohort graduation rate. The U.S. Department of Education defines this 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 adjusted for students who transfer in and out of a given school. This uniform method of calculation is used by all districts in the state, and most districts in the nation, allowing an accurate comparison of graduation rates across the state and nation. In the past, graduation rates were measured using inconsistent methods making fair comparisons difficult. At the time of this press release, the graduation rate for the state was not available.

Cobb County School District Superintendent Chris Ragsdale said, "Our graduation rates continuing to rise is the outcome of the great work our teachers are doing. It is our goal that all of our graduates are prepared to succeed on whichever path they pursue after high school. Having our graduation rates increase means that we are able to ensure more of our students are receiving the preparation needed for success."

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

FOUR-YEAR GRADUATION RATE

Table 1 includes the four-year graduation rates for the District and each high school from 2011–2015 along with the one-year and five-year difference in the rates.

Table 1. Four-Year Adjusted Cohort Graduation Rates for the Cobb County School District from 2011-2015

School	Four-year Graduation Rate (%)					Difference (%)	
	2011	2012	2013	2014	2015	2015 – 2014	2015 – 2011
District	73.6	76.0	76.5	78.2	81.4	3.2	7.9
Allatoona	84.5	87.6	86.6	87.1	89.1	2.0	4.6
Campbell	64.5	62.1	66.3	66.1	72.1	6.0	7.6
Harrison	90.9	90.7	96.0	96.2	94.1	-2.1	3.2
Hillgrove	88.7	83.6	86.4	86.2	90.8	4.6	2.1
Kell	82.9	78.8	80.6	78.5	84.7	6.2	1.9
Kennesaw Mountain	81.3	79.9	86.6	81.1	84.1	3.0	2.8
Lassiter	89.6	87.5	91.4	91.5	93.8	2.3	4.1
McEachern	71.8	73.9	76.6	81.4	77.5	-3.9	5.7
North Cobb	74.3	79.7	81.5	82.9	83.7	0.8	9.4
Osborne	42.7	64.9	48.4	56.8	61.4	4.6	18.7
Pebblebrook	55.9	53.6	58.3	62.8	70.8	8.0	15.0
Pope	91.8	93.8	91.9	88.0	91.7	3.7	-0.1
South Cobb	56.3	61.0	61.0	64.0	74.9	10.9	18.6
Sprayberry	77.0	79.4	82.4	80.9	72.0	-8.9	-5.0
Walton	89.9	93.8	90.8	92.7	94.1	1.4	4.2
Wheeler	64.2	70.4	71.2	70.5	79.4	8.9	15.2

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

**COLLEGE AND CAREER READY PERFORMANCE INDEX (CCRPI)
2014 (Latest available scores)**

Scores for Cobb County schools on the 2014 College and Career Ready Performance Index (CCRPI) surpassed average scores for Georgia schools at all three levels – elementary, middle and high. The Georgia Department of Education today released the third year of ratings under the statewide accountability system. The CCRPI measurement is on a 100-point scale rating the academic achievement and progress of individual schools and their school systems.

When the Georgia Department of Education (GaDOE) announced the College & Career Ready Performance Index (CCRPI) scores, District administrators noticed that specific information for calculating a portion of the score was not included in the released score for each Cobb middle school. Therefore, the middle school CCRPI scores showed an inaccurate drop across the District. The issue was immediately addressed by the District with the GaDOE Accountability and Assessment Department and is currently being resolved.

Once the new data is incorporated into the recalculation, correct scores for CCSD middle schools will be released and published by the GaDOE at the end of January. Based on internal preliminary calculations by District administrators, the results show that the CCRPI score at every middle school, as well as the overall District score, will increase.

	2013 CCRPI Score (Readjusted)	2014 Achievement Points (60% of CCRPI)	2014 Progress Points (25% of CCRPI)	2014 Achievement Gap Points (15% of CCRPI)	2014 CCSD CCRPI Score	2014 State CCRPI Score
Elem.	81.3	50.7	16.2	5	74.9	72.6
Middle	83.4	45.4*	16.7*	8*	73.9	73.2
High	77.7	47.9	16.7	10	76.9	68.4
District	80.7	50.1*	17.4*	8*	75.7	72.0

*Incomplete Score-pending revised middle school calculation revisions from the State.

The base CCRPI score for each school is calculated from three, separately weighted components:

- **Achievement Points** account for 60 percent of the overall school score and include State standardized tests such as the CRCT, EOCT, Georgia High School Writing Test, the SAT and ACT, graduation rates, core courses passed, Advanced Placement, and career pathways.
- **Progress Points** account for 25 percent of the overall school score and gauge student growth 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.

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

COLLEGE AND CAREER READY PERFORMANCE INDEX (CCRPI)

- **Achievement Gap Points** account for 15 percent, measuring the difference between performance of the lowest 25 percent of students and performance of the overall Georgia student population.

Schools may also receive additional **Exceeding the Bar (ETB) Points** for demonstrating excellence in specified areas, such as innovative practices and STEM certification.

Seventeen CCSD elementary schools scored 90 or greater on the 2014 index. Ford Elementary posted the District's highest elementary score of 95.6, with Sope Creek reporting 95.1 and Garrison Mill reporting 95. Davis reported gains of 20.1 points, while Blackwell reported 18.2, and Argyle 17.7 point increase.

Even though the state has not finalized their CCRPI scores for the middle school level, there were ten CCSD middle schools that reported scores of 80 or above.

Thirteen of 16 Cobb high schools scored greater than the state average score of 68.4; of those, Lassiter received 93, Harrison received 89.7, Walton received 89.2.

The Georgia Department of Education uses the CCRPI to hold schools accountable for results, provide more prescriptive state support and reward schools for high performance and progress. Detailed information about the College and Career Ready Performance Index, including full reports for individual schools and districts and calculation methods, is available from the Georgia Department of Education (<http://ccrpi.gadoe.org/2014/>).



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

GEORGIA MILESTONES END-OF-GRADE ASSESSMENTS



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

What is the Georgia Milestones Assessment System?

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

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

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

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

How are the results of the Georgia Milestones scored?

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

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

GEORGIA MILESTONES END-OF-GRADE ASSESSMENTS

each achievement level are given in the Individual Student Report (ISR). Students also received a scale score for each test. Using the scale score, you can compare your student’s performance with the average student in the school, district, and state. Your student’s performance in each subject is described in greater detail using domain categories for each subject area.

Where to obtain more information about the Georgia Milestones?

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

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

Cobb students performed better than the state on all eight of the End-of-Course (EOC) assessments in high school and on 24 of 24 End-of-Grade (EOG) assessments in middle and elementary school. On average, Cobb’s scale score was 15 points higher than the state for the EOC assessments. In middle and elementary school, Cobb’s performance was particularly strong in English Language Arts. Cobb exceeded the state average scale score for English Language Arts by 17 points in middle school and by 14 points in elementary school.

The following tables are the summary statistics of Cobb performance compared to the State from EOG assessment taken during the Spring administration of the Georgia Milestones.

COBB ELEMENTARY SCHOOLS

Subject	Grade	Mean Scale Score		Percent Proficient In Levels 3 - 4		Percent In Levels 2 - 4	
		Cobb	State	Cobb	State	Cobb	State
ELA	3	516.5	503	46.2	36	75.2	66
	4	519.2	505	48.4	37	79.4	71
	5	524.6	509	51.5	39	80.9	73
Math	3	516.6	513	41.6	38	80.8	79
	4	522.6	516	46.9	40	83.7	79
	5	518.0	512	43.7	38	77.6	74
Science	3	510.9	507	37.6	34	78.1	75
	4	508.8	505	37.2	34	74.6	72
	5	512.6	506	40.7	36	73.5	70
Social Studies	3	504.4	504	29.5	30	76.3	74
	4	508.9	505	37.3	34	74.6	70
	5	506.6	503	32.1	29	77.5	75

Source: Georgia Milestones EOG assessment 2014-2015 from Georgia DOE

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

GEORGIA MILESTONES END-OF-GRADE ASSESSMENTS

COBB MIDDLE SCHOOLS

Subject	Grade	Mean Scale Score		Percent Proficient In Levels 3 - 4		Percent In Levels 2 - 4	
		Cobb	State	Cobb	State	Cobb	State
		ELA	6	527.4	507	52.2	39
	7	522.1	505	49.7	36	78.3	69
	8	524.4	510	50.6	39	83.6	76
Math	6	521.9	510	45.4	35	80.5	74
	7	524.5	514	45.8	37	80.5	75
	8	527.2	513	47.1	37	82.6	75
Science	6	520.7	507	46.2	38	73.5	65
	7	515.0	505	42.0	35	70.8	64
	8	513.3	499	39.7	32	69.5	62
Social Studies	6	515.7	505	40.3	32	79.3	71
	7	517.3	508	43.9	36	79.0	72
	8	512.0	506	36.8	33	75.8	71

Source: Georgia Milestones EOG assessment 2014-2015 from Georgia DOE

COBB HIGH SCHOOLS

End-of-Course Test	Mean Scale Score		Percent Proficient In Levels 3 - 4		Percent In Levels 2 - 4	
	Cobb	State	Cobb	State	Cobb	State
Ninth Literature	519.5	509.6	45.7	38.3	82.4	76.1
American Literature	521.6	507.8	46.6	36.2	81.9	75.2
Coordinate Algebra	520.1	506.9	42.8	33.9	76.0	69.2
Analytic Geometry	524.9	505.6	46.2	33.2	77.3	68.3
Biology	527.9	507.7	49.0	38.0	72.9	63.2
Physical Science	556.4	498.1	69.8	29.9	93.3	63.9
United States History	531.6	513.0	53.3	39.4	83.1	73.4
Economics	528.7	511.0	50.5	38.7	78.9	69.9

Source: Georgia Milestones EOG assessment 2014-2015 from Georgia DOE

**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, 2013-2014, Cobb County spent 72.35% of its total General Fund expenditures on instruction. The Georgia State system average is 67.04%. The following table is the presentation of K-12 expenditures in category details, by percent and per FTE (student full-time equivalency).

K – 12 Expenditures in General Fund

	COBB COUNTY		STATE OF GEORGIA	
	Percent	Per FTE	Percent	Per FTE
Instruction	72.35%	\$5,403	67.04%	\$5,143
Media	1.65%	\$123	1.76%	\$135
Instructional Support	3.27%	\$244	3.55%	\$272
Pupil Services	2.45%	\$183	3.18%	\$244
General Admin	1.61%	\$120	2.42%	\$186
School Admin	6.16%	\$460	7.00%	\$537
Transportation	5.54%	\$414	5.75%	\$441
Maint & Operation	6.98%	\$521	9.03%	\$693
Capital Projects	0%	\$0	0.01%	\$1
School Food Svcs	0%	\$0	0%	\$5
Debt Services	0%	\$0	0.20%	\$15
Total	100%	\$7,468	100%	\$7,672

Data Source: Governor’s Office of Student Achievement 2013-2014 Report Card as latest available

2015 U.S. Department of Education Green Ribbon School District Award

Managing Director of the White House Council on Environmental Quality, Christy Goldfuss, joined U.S. Secretary of Education, Arne Duncan, to announce the **Cobb County School District** in Marietta, Georgia, is among the **2015 U.S. Department of Education Green Ribbon Schools and District Sustainability Awardees**.

The Cobb County School District is thrilled to be recognized for its important commitment to sustainable practices. This award celebrates the District's longstanding dedication to reducing environmental impact and costs, improving the health and wellness of all who enjoy teaching, learning and working in our schools, and effective environmental education. Cobb schools are recognized for their leadership in environmental stewardship, health and sustainability and for inspiring everyone in the District to aim high.

Cobb County School District's excellence in sustainability is well recognized in the U.S. Department of Education's Three Pillars of environmental achievement:

1. Reduce environmental impact and costs;
2. Improve the health and wellness of schools, students, and staff; and
3. Provide environmental education, which teaches many disciplines, and is especially good at effectively incorporating STEM, civic skills, and green career pathways.



Superintendent Chris Ragsdale says, "As one of only 14 districts of the over 13,000 nationwide, it is a distinct honor to receive this award. This is reflective of our District's commitment to building and maintaining schools that are both healthy and economically efficient."

Deputy Superintendent, John Adams, oversees District operations. He says, "This is a significant achievement for our District and one that we all greatly appreciate."

In total, across the country, 58 schools and 14 districts were honored for their exemplary efforts to reduce environmental impact and utility costs, promote better health, and ensure effective environmental education, including civics and green career pathways. Duncan and Goldfuss made the announcement at the U.S. Department of Education in Washington, DC. Within Cobb County Schools, Big Shanty Intermediate School is also recognized as a Green Ribbon School.

"These honorees are compelling examples of the ways schools can help children build real-world skillsets, cut school costs, and provide healthy learning environments," Duncan said. "U.S. Department of Education Green Ribbon Schools are an inspiration and deserve the spotlight for embodying strong examples of innovative learning and civic engagement."

The schools, districts, and postsecondary institutions were confirmed from a pool of candidates voluntarily nominated by 30 state education agencies, with honorees selected from 28 jurisdictions. The list of 81 total selectees includes 52 public schools and six private schools.

2015 Georgia Advanced Placement Honor Schools

All 16 Cobb County high schools were named Georgia Advanced Placement (AP®) Honor Schools by the state Department of Education. The program recognizes Georgia schools that have increased access to rigorous AP coursework, based on the results of 2014 AP classes and exams.

The 2015 AP Honor Schools are named in five categories, based on the results of 2014 AP courses and exams.

New this year is the AP Humanities category, in which schools have students tested in all of the following AP courses: at least one ELA course, two social science courses, one fine arts course and one world language course.

AP Humanities Schools are those with students who test in at least 1 ELA course, 2 social science courses, 1 fine arts course and 1 world language course. Cobb Schools qualifying in this new category are Allatoona, Campbell, Harrison, Kell, Kennesaw Mountain, Lassiter, McEachern, North Cobb, Pebblebrook, Pope, Sprayberry, Walton and Wheeler.

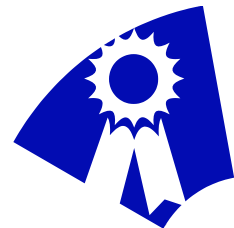
Two categories honor schools encouraging participation in AP Science, Technology, Engineering and Mathematics (STEM) coursework. Allatoona, Campbell, Harrison, Hillgrove, Kell, Kennesaw Mountain, Lassiter, McEachern, North Cobb, Osborne, Pebblebrook, Pope, South Cobb, Sprayberry, Walton and Wheeler were named AP STEM Schools for having students testing in at least two AP math courses and two AP science courses (AP Calculus AB, AP Statistics, AP Biology, AP Chemistry, AP Environmental Science, AP Physics B, AP Physics C, AP Computer Science).

Allatoona, Kell, Harrison, Hillgrove, Kell, Kennesaw Mountain, Lassiter, North Cobb, Pope, Sprayberry, Walton and Wheeler were also named to the AP STEM Achievement Schools list for also having at least 40 percent of the exam scores on AP math and AP science exams earning scores of three (3) or higher.

AP Merit Schools had at least 20 percent of the student population taking AP exams and at least half of all AP exams earning scores of three (3) or higher; Harrison, Hillgrove, Kennesaw Mountain, Lassiter, North Cobb, Pope, Sprayberry and Walton high schools met the criteria for the AP Merit category.

Campbell, North Cobb and McEachern were recognized as AP Access and Support Schools for having least 30 percent of their AP exams taken by students who identified themselves as African-American and/or Hispanic and 30 percent of all AP exams earning scores of 3 or higher.

In all, 609 Advanced Placement (AP) Honor Schools were named by State School Superintendent Richard Woods. The Georgia Department of Education began recognizing AP Honor Schools in 2008.



Fourteen Cobb Schools Named Most Academically Challenging

Fourteen Cobb High Schools have been named among the **Most Challenging High Schools in the United States**. The Washington Post's annual list posted in April 2015 ranks high schools based on a formula that calculates the number of Advanced Placement (AP), International Baccalaureate (IB), and Advanced International Certificate of Education tests given each year at a school. That number is divided by the number of graduating seniors in a given year. There are 2,358 high schools on the list and more than 20,000 high schools in the United States.

Congratulations to all those on the list who give students the academically challenging and rigorously engaging educational foundation advocated by Cobb Schools:

- Campbell High School
- Harrison High School
- Hillgrove High School
- Kell High School
- Kennesaw Mountain High School
- Lassiter High School
- McEachern High School
- North Cobb High School
- Pebblebrook High School
- Pope High School
- South Cobb High School
- Sprayberry High School
- Walton High School
- Wheeler High School



Celebrating Student Success: Governor's Honors Program



Cobb County Schools has the highest number of state finalists for the Governor's Honors Program. The district is proud to announce a record 97 students were selected to participate in the prestigious program for the summer of 2015. The student finalists represent 15 Cobb County high schools.

The Georgia Governor's Honors Program (GHP) is a residential summer program for gifted and talented high school students who will be rising juniors and seniors during the program. The instruction offered is designed to provide students with academic, cultural, and social enrichment and to inspire critical thinking skills, innovation and service-oriented leadership.

The Cobb student finalists were among 3,000 students statewide, representing 1% of all sophomores and juniors in public, private, and home schools, who were nominated last fall. In January, the state selected approximately 2,000 semi-finalists. Those semi-finalists were then invited to attend state-level interviews in January and February where panels of judges determined the 679 finalists. The Cobb County high schools represented are:

1. Allatoona High School
2. Campbell High School
3. Harrison High School
4. Hillgrove High School
5. Kell High School
6. Kennesaw Mountain High School
7. Lassiter High School
8. McEachern High School
9. North Cobb High School
10. Osborne High School
11. Pebblebrook High School
12. Pope High School
13. Sprayberry High School
14. Walton High School
15. Wheeler High School

For four weeks during the summer, this select group of students will participate in challenging and enriching educational experiences at Valdosta State University in the areas of Math, Communicative Arts, Science, Social Studies, Fine Arts, and Technology.

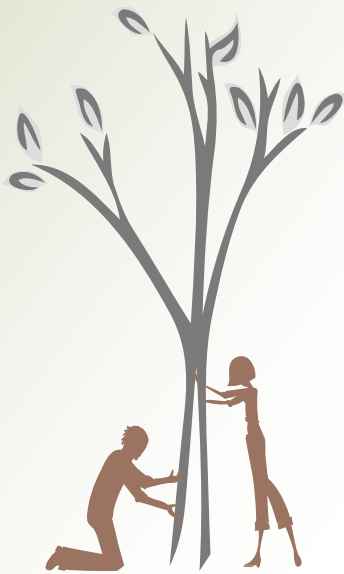


About Cobb Schools and GHP:

- CCSD has the highest number of finalists selected in the state (14%)
- CCSD has 15 more finalists than last year
- CCSD has 11 more finalists than any previous year

ORGANIZATIONAL SECTION





Organization

COBB COUNTY SCHOOL DISTRICT SCHOOL DISTRICT ENTITY

Cobb County School District

The Cobb County School District is the second largest school system in Georgia and the 24th largest in the United States. The kindergarten through 12th grade student population is approximately 111,460.

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 13,900 full-time employees including over 8,400 classroom teachers and 3,300 school personnel in General Fund, the School District is the largest employer in Cobb County. Salaries range from \$41,330 for a beginning teacher with a bachelor's degree to \$87,087 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.

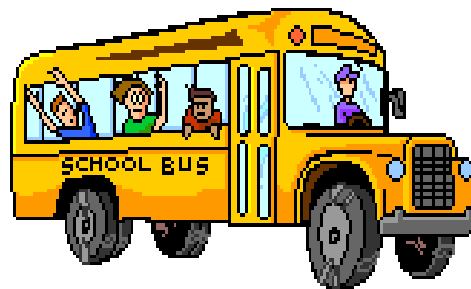
The Cobb County Board of Education is composed of seven members who are elected to four-year staggered terms in individual posts. The Chairman and Vice Chairman of the Board are elected by a majority of the Board and serve one-year terms. The first recorded minutes of a governing board of schools in 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 111,460 students with a total annual budget over \$1 billion in all funds.

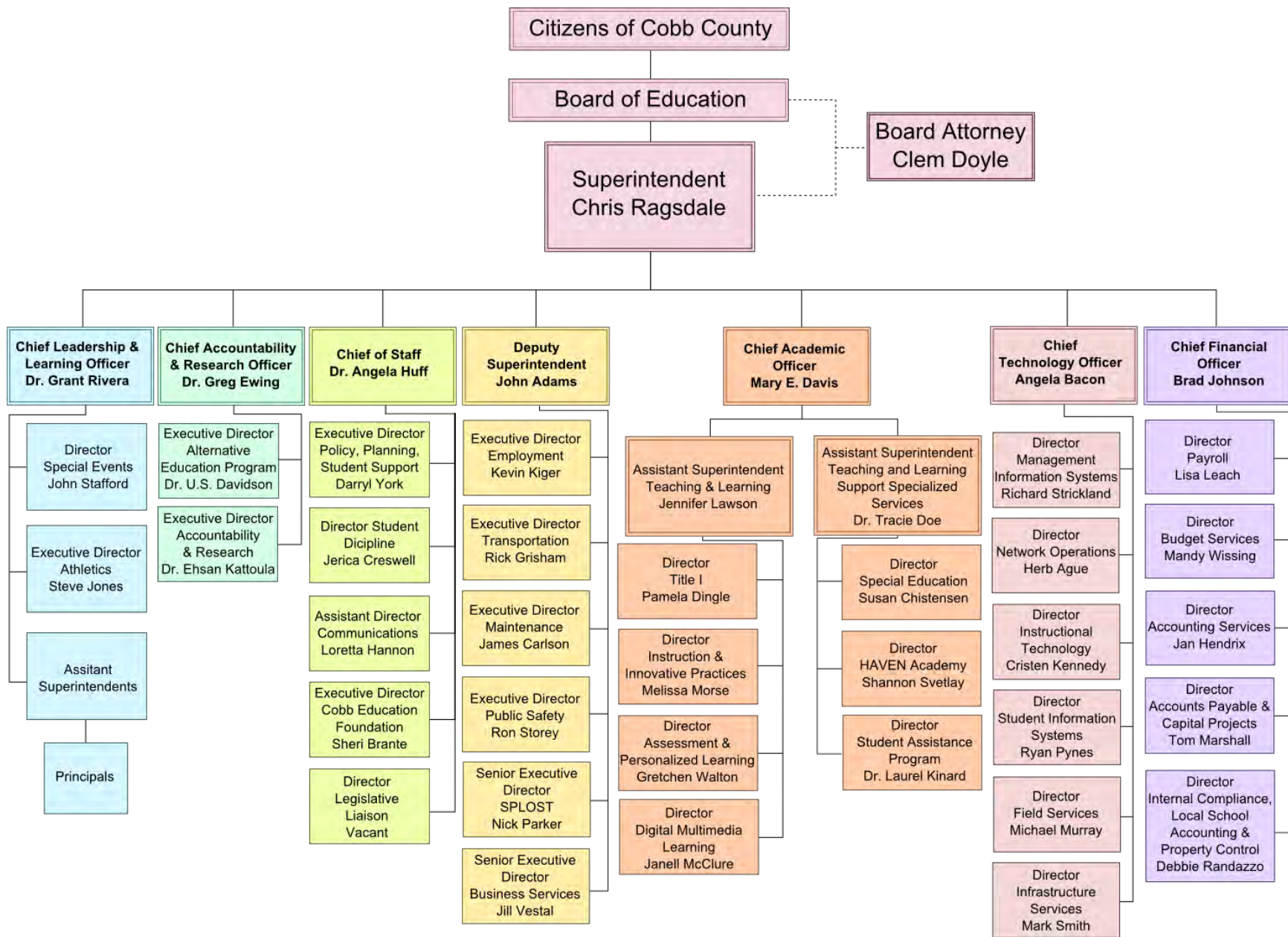
The Board is mandated by the State of Georgia with responsibilities to establish general policies, approve expenditures, set the tax rate for local school funds, approve personnel appointments, make decisions on school sites and construction and appoint special consultants.

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

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

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





ABOUT THE COBB COUNTY SCHOOL DISTRICT



Student, School & Staff Data

Students

- Enrollment: **111,460***
- Second largest in Georgia
- **24th** largest in United States
- Student Demographics
White 39.8%
Black 31.8%
Hispanic 19.6%
Asian 5.1%
Multi-Racial 3.5%
American Indian <1%
Pacific Islander <1%
- Graduation Rate:
81.4% (2015)
- Percentage of Students Qualifying for Free/Reduced Lunch - 47.4%
- Transiency Rate - 22.4%

* As of May 2015

Schools

Total number of schools - **114**

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

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

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

22 National Blue Ribbon Schools

56 Georgia Schools of Excellence

Faculty & Staff

CCSD is the largest employer in Cobb County with **16,468*** employees:

- 6,142 Classroom Teachers
- 1,363 Special Education Teachers
- 296 School Counselors
- 31 School Social Workers
- 47 School Psychologists
- 127 Media Specialists
- 1,480 Paraprofessionals
- 122 School Nurses
- 438 School administrators
- 1,067 Bus Drivers, Transportation
- 722 Maintenance, Operations
- 1,447 Cafeteria, Food Service
- 55 Public Safety Staff
- 3,131 School Support, Other Staff

* As of 8/6/2015

ABOUT THE COBB COUNTY SCHOOL DISTRICT (Continued)



Academic Success and Progress

- More than 2/3 of Cobb County schools received scores of 80 or higher on the 2013 Georgia College and Career Ready Performance Index, the new statewide accountability system that replaces the federal Adequate Yearly Progress (AYP). Scores for all Cobb schools at each academic level were higher than those of the state. Nine high schools, 10 middle schools and 28 elementary schools received maximum points for closing the achievement gap for specific student groups.
- For the 2013 CRCT, the percentage of Cobb students meeting or exceeding standards was higher than the state in every content area and grade level.
- 17 elementary schools and 6 middle schools had 90 % or more of students meet or exceed standards in all CRCT content areas.
- Focus on writing across all subjects has yielded positive results on state writing assessments:
 - 11th Grade - 97 % meet or exceed standards
 - 8th Grade - 87 % meet or exceed standards
 - 5th Grade - 82 % meet or exceed standards
- New Iowa Assessment scores surpass national averages;
 - 3rd grade - 59th percentile
 - 5th grade - 63rd percentile
 - 7th grade - 61st percentile
- District **SAT** average score of 1516 in 2015 is 66 points higher than the State average and 26 points higher than the national average.
- With a composite **ACT** score of 22.5, 2015 marks the *tenth* consecutive year Cobb graduates exceeded national, state averages on in all four subject areas (English, Math, Reading & Science).
- Participation in challenging Advanced Placement courses has grown 184% since 2004.
- 75.5 % of Cobb graduates were enrolled in post-secondary institutions during the first year after graduation.
- The four-year graduation rate for Class of 2015 was 81.4 percent, outperformed the State average of 78.8.
- Five of the District's 16 high schools had graduation rates that exceeded 90 percent.

ABOUT THE COBB COUNTY SCHOOL DISTRICT (Continued)



Music & Fine Arts

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

ABOUT THE COBB COUNTY SCHOOL DISTRICT (Continued)



Athletics & Activities

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

- Kell Girls' Lacrosse – 2014 5A State Champions
- Harrison Girls' Soccer – 2014 6A State Champions
- North Cobb NJROTC - 2014 Navy National Academic Brain Brawl National Champions
- Walton Girls' Tennis –2014, 2013 6A State Champions, 2011 5A State Champions
- McEachern Girls' Basketball - 2014, 2012 5A State Champions
- Walton Girls' Volleyball –2013, 2012, 2011, 2010 6A State Champions
- Pope Wrestling –2014, 2013, 2012 Team Dual State Champions; 2013, 2012, 2011 Traditional State Champions
- Pope Baseball – 2013 5A State Champions
- Kennesaw Mountain Literary Team – 2013, 2012, 2011 State Champions
- Osborne JROTC Raider Challenge – 2012 National Championship
- Allatoona Girls' Soccer – 2012 3A State Champions
- Walton Girls' Track & Field - 2012 5A State Champion
- Kell Boys' Track & Field - 2012 4A State Champions
- Pope Girls' Volleyball - 2011 4A State Champions
- Lassiter Girls' Swimming - 2011 5A State Champions
- Walton Boys' Lacrosse - 2011 5A State Champions
- Pope Wrestling - 2011 4A State Champions
- Walton Girls' Cross Country - 2011 5A State Champions
- Kennesaw Mountain One-Act Play - 2011 5A State Champions
- Walton Boys' Soccer - 2011 5A State Champions
- Harrison Girls' Soccer - 2011 5A State Champions
- Pope Boys' Tennis - 2011 4A State Champions

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

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

FUNCTION

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

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

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

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

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

OBJECT

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

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

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

REVENUE SOURCE

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

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

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

PERFORMANCE MANAGEMENT

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

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

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

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

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

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



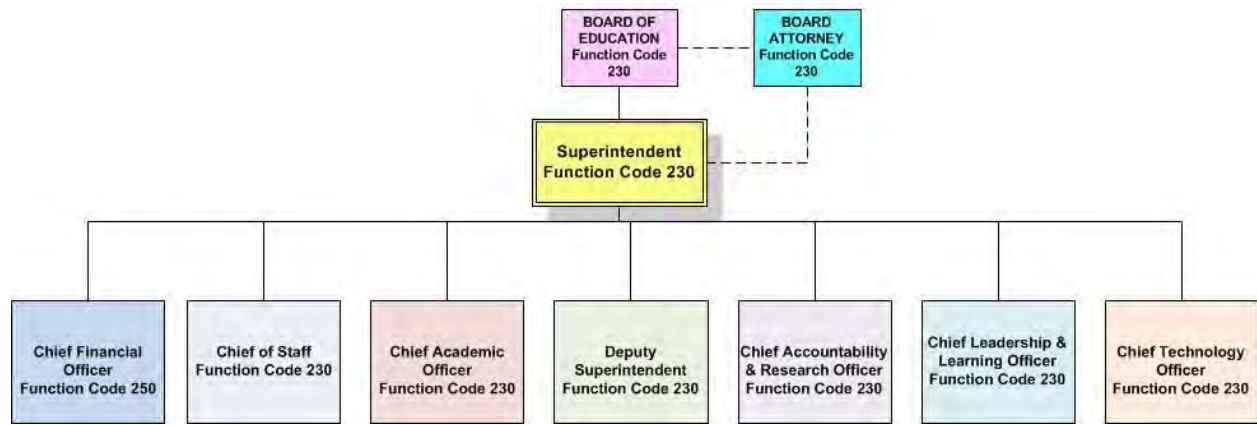
SUPERINTENDENT DIVISION

DIVISION RESPONSIBILITIES

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

DIVISION ORGANIZATION

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



MAJOR DEPARTMENT TASKS

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

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

SUPERINTENDENT DIVISION (Continued)

WORKLOAD INDICATORS

INDICATOR	FY 2013 RESULTS	FY 2014 RESULTS	FY 2015 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	Most schools have school councils. Each council contains: 2 teachers 2 parents 2 business representatives and the principal.	Most schools have school councils. Each council contains: 2 teachers 2 parents 2 business representatives and the principal.	Most schools have school councils. Each council contains: 2 teachers 2 parents 2 business representatives and the principal.
Facility & Technology Committee – 15 appointed members by the Board and Superintendent meet to oversee the SPLOST spending.	Meetings were held once a month.	Meetings were held once a month.	Meetings were held once a month.
Superintendent’s Principal Advisory Council – 10 appointed members by level assistant superintendents.	N/A	Meetings were held three times a year.	Meetings were held three times a year.
Superintendent’s Teacher Advisory Council – 15 appointed members by level assistant superintendents from pool of current Teachers of the Year.	N/A	Meetings were held three times a year.	Meetings were held three times a year.
Business and Community Advisory Committee – 23 members appointed by Superintendent.	N/A	Meetings were held three times a year.	Meetings were held three times a year.

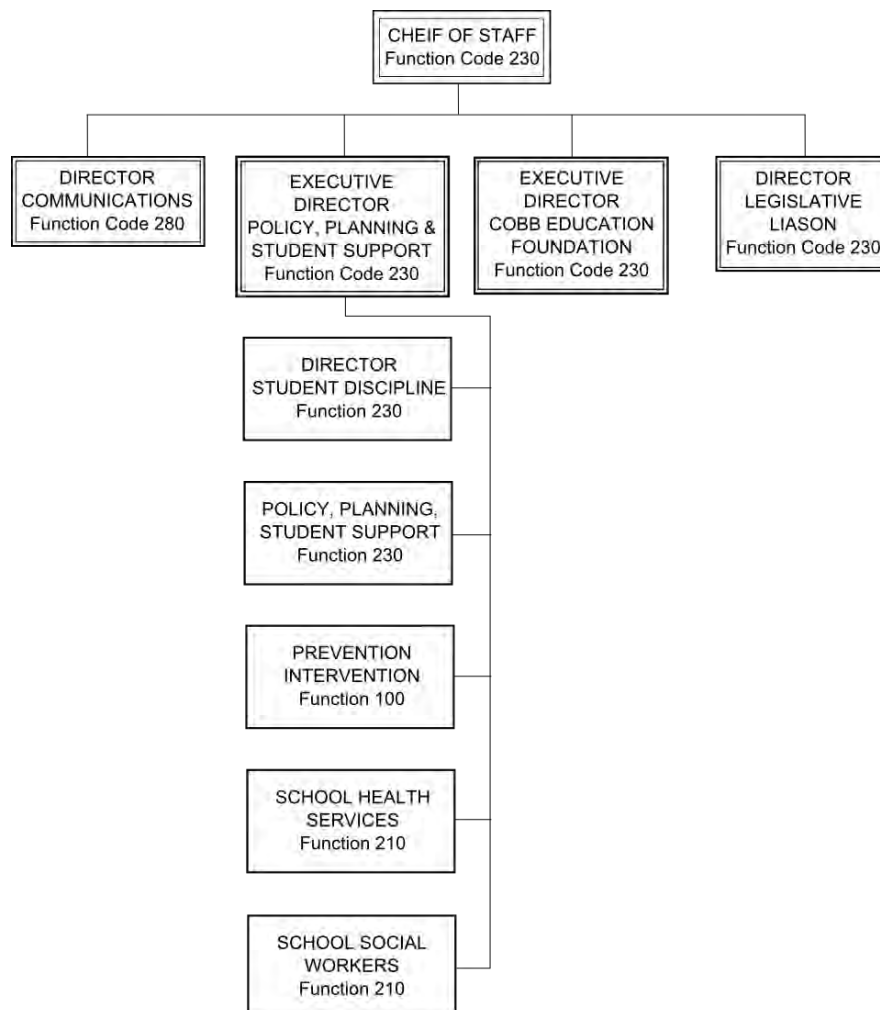
CHIEF OF STAFF DIVISION

DIVISION RESPONSIBILITIES

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

DIVISION ORGANIZATION

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



CHIEF OF STAFF DIVISION (Continued)

MAJOR DEPARTMENT TASKS

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

Policy, Planning & Student Support – Policy, Planning and Student Support is responsible for the development, interpretation and implementation of Board Policies and Administrative Rules in addition to handling issues such as student transfers, enrollment, student record requests, subpoenas, and due process. Policy, Planning and Student Support also serves as the legal liaison for student discipline, enrollment, custody, guardianship, records and subpoena issues as well as general student discipline issues. Other responsibilities include Open Records, Prevention/Intervention, School Health Services, and School Social Work

Policy Development:

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

Planning:

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

Student Support, Student Discipline:

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

CHIEF OF STAFF DIVISION (Continued)

Open Records:

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

Prevention/ Intervention:

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

School Health Services:

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

School Social Work:

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

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

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

CHIEF OF STAFF DIVISION (Continued)

WORKLOAD INDICATORS

INDICATOR	FY 2013 RESULTS	FY 2014 RESULTS	FY 2015 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>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>	<p>Continue to communicate School District news in the most effective manner</p> <p>Continued discussions on implementation of Investing in Education Excellence (IE²) which was approved by BOE on November 12, 2014</p>	<p>Created electronic version of Board Newsletter</p> <p>Increased frequency and reach of social media communications</p> <p>Increased number of video productions</p> <p>Created and sustained timely and accurate responses to media inquires</p>
Open Records Requests	333	320	312 9/15 – Open Records moved to Policy Planning & Student Support
<u>Policy, Planning & Student Support</u>			
Policy/Rule/Form Revisions/Creations/Deletions			
Board Policies	143	8	6
Administrative Rules	52	27	29
Forms/Attachments	345	29	13
Student Support			
Records/Subpoenas			
Records Requests	36	27	41
Subpoenas for Records	32	46	60
Directory Information/Verification		251	178
Student Discipline			
Hearings	166	178	163
Hearings Waived by Parent/Guardian	550	323	384

CHIEF OF STAFF DIVISION (Continued)

WORKLOAD INDICATORS

INDICATOR	FY 2013 RESULTS	FY 2014 RESULTS	FY 2015 RESULTS
House Bill 251 Transfers			
Requested	1,073	2,727	2,794
Selected/Approved	891	2,042	1,768
Administrative Transfers			
Requested	44	119	147
Approved	40	105	127
Prevention/Intervention			
Student Interventions	652	680	695
GRIP Program			
Students Enrolled	248	198	218
Number of Schools Supported with Programs			
Second Step Violence Prevention	7	9	8
Steps to Respect/Best Practices	30	32	34
Bully Prevention	23	18	8
Peer Mediation/Youth Leadership	5	6	8
Suicide Prevention – (Sources of Strength)	13	12	14
Grant to reduced Alcohol Abuse	Grant funding ended	N/A	N/A
Department of Behavioral Health And Developmental Disabilities Grant	Providing curriculum and educational material to all schools and community	Providing curriculum and educational material to all schools and community Grant Ended 9/30/14	N/A Grant ended 9/30/14
Isafe Internet Safety	Online resources Provided to all Schools	No longer use Isafe	N/A
Total Staff Certified			
Crisis Response to Schools for Death or Crisis	10	11	14
Parent In-services	N/A	60	62
Technical Asst. Parents/Staff	N/A	Calls - 270	Calls - 325

CHIEF OF STAFF DIVISION (Continued)

WORKLOAD INDICATORS

INDICATOR	FY 2013 RESULTS	FY 2014 RESULTS	FY 2015 RESULTS
School Health Services			
Student Visits to the Clinic			
• Illness Visits	456,611	410,469	432,247
• Injury Visits	186,871	171,991	183,913
Total Visits	643,482	582,460	616,160
Number students remaining at School after Clinic visit	410,072	380,049	401,975
School (local) Medical Training			
Total number of trainings provided by Consulting Nurses	217	108	126
Total number of school staff participants	4,662	5,020	5,340
District Medical Trainings			
Total number of trainings provided by Nursing Supervisor and/or Consulting Nurses			
• Online	143	158	155
• Face to face	17	38	64
• Blended	37	35	42
Total number of school staff participants			
• Online	430	568	Online (Allergy & Seizure Training) 1,008
• Face to face			Online Diabetes Training for all CCSD Staff 13,519
• Blended			1,978
	3,140	2,752	610
Professional Development Trainings			
Total number of Preplanning/PLDs training provided by Nursing Supervisor and Consulting Nurses			
• Medical Training	12	15	18
Total number of school nurse participants Face to Face	720	945	966

CHIEF OF STAFF DIVISION (Continued)

WORKLOAD INDICATORS

INDICATOR	FY 2013 RESULTS	FY 2014 RESULTS	FY 2015 RESULTS
Scoliosis Nursing Rescreens Referred to Physician	774	590	642
Medical Healthcare Plans including medical 504s	1,000	1,230	1,242
Significant Communicable Disease Data	Influenza B Tuberculosis Pertussis – 12 (Whooping Cough) Varicella – 17 (Chickenpox) Viral Meningitis Norovirus Shingles Shigella	Tuberculosis - 2 Pertussis (Whooping Cough) – 16 Varicella (Chickenpox) – 17 Shigella – 18 Clostridium Difficile – 2 Hand, Foot, Mouth Disease - 4	Tuberculosis – 2 Pertussis – 9 Varicella – 21 Shigella – 6 MRSA – 1 Viral Meningitis – 1 Strep Pneumo Meningitis – 1 Scabies - 1
School Social Work			
New Cases Referred	10,526	9,593	11,256
Contracts/Services Rendered	104,287	109,727	91,320
<u>Foundation</u>			
Local School Foundation Oversight	30	40	45
Senior Scholarships Awarded	\$31,000	30,000	\$58,000
Golf Tournament (Net)	\$30,000	37,600	\$55,000/\$39,000
Gimme 5 (Gross)	\$48,000	54,000	\$62,000
Leaders and Legends Ball (Net)	\$30,000	43,000	\$94,000/\$57,000
Teacher Grants Awarded	\$21,300	22,000	\$22,000
Fundraised for Classified Employee of the Year Awards	\$6,000	5,675	\$10,000
ASP Scholarships Awarded			\$22,000
Bullying Prevention Funding			\$15,000
CCSD Student Folder Funding			\$26,000
Project 2400 Funding			\$62,500
Reach for the Stars Funding			\$4,000
Volunteer of the Year Awards			\$8,000

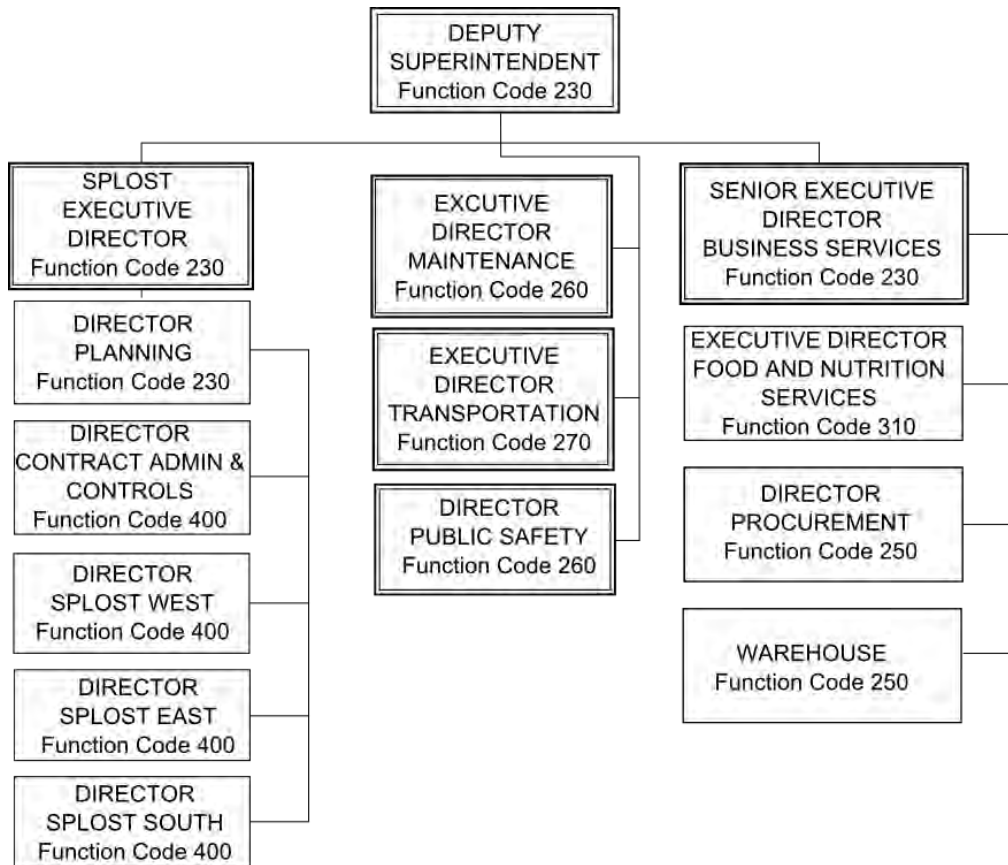
OPERATIONAL SUPPORT DIVISION

DIVISION RESPONSIBILITIES

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

DIVISION ORGANIZATION

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



MAJOR DEPARTMENT TASKS

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

The **Maintenance Services Department** provides this support through a staff of 17 administrators, supervisors, and clerical personnel in addition to a work force of 151 hourly employees. The department's primary objective is the maintenance of existing facilities, their grounds, and equipment not under manufacturer's warranty. These responsibilities involve 127 schools and support facilities that encompass 3,105 acres and 17,192,744 square feet throughout Cobb County.

OPERATIONAL SUPPORT DIVISION (CONTINUED)

The majority of support and 59,289 repair requests submitted to Maintenance Services fall within the following areas:

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

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

Lastly, the department supports 594 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 880 bus drivers, 177 bus monitors, 892 conventional buses, 280 special needs buses, 852 routes, and 37,822 bus stops per day. The department transports 71,794 students each day, and travels 62,202 daily miles.

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

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

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

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

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

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

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

OPERATIONAL SUPPORT DIVISION (CONTINUED)

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

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

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

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

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

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

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

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

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

OPERATIONAL SUPPORT DIVISION (CONTINUED)

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

WORKLOAD INDICATORS

INDICATOR	FY 2013 RESULTS	FY 2014 RESULTS	FY 2015 RESULTS
Maintenance			
Building space sq. footage	17,202,405 for 127 facilities	17,192,744 for 127 Facilities	17,192,244 for 127 Facilities
Work Orders (electrical, plumbing, roofing, floors, preventative maint., etc.)	54,996	51,926	59,289
SPLOST			
# Projects started	56	33	47
# Projects completed	23	36	55
# ADA Projects	14	8	13
# Portables relocated	N/A	N/A	29
# FEAE-R Projects (outside funding)	N/A	N/A	47
Planning			
# Population growth survey conducted	1	2	1
# School attendance zone redistricted	2	1	0
# Land purchased (Parcels)	0	5	4
# Approved Easements	11	15	9
# Cell tower sites established	1	0	0
Public Safety			
Fighting / Bullying	457	485	509
Drugs	121	143	123
Weapons	74	147	140
Gang-Related Incidents	32	19	44

OPERATIONAL SUPPORT DIVISION (CONTINUED)

WORKLOAD INDICATORS

INDICATOR	FY 2013 RESULTS	FY 2014 RESULTS	FY 2015 RESULTS
Transportation			
Number of students transported one - way	68,468	72,993	71,794
Ridership ratio	62%	76%	75%
Regular buses	920	837	892
Special Education buses	281	278	280
Bus stops per day	38,134	33,979	37,822
Field trips	5,928	5,786	5,455
Bus referrals	N/A	1,100	949
# of accidents	375	209	144
Telephone calls received	64,125	N/A	N/A
Telephone calls returned	23,998	N/A	N/A
Fleet Maintenance			
Fleet	1,531 (1,201 buses)	1,469 (1,115 buses)	1,564 (1,172 buses)
Support vehicles	330	354	392
Bus fleet traveled	11,691,310 miles	11,206,910 miles	11,196,301 miles
Gas usage	1,779,403 gallons	1,862,150 gallons	1,777,930 gallons
Fueling transactions	66,008	67,765	60,899
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	10,010	10,051	9,553

OPERATIONAL SUPPORT DIVISION (CONTINUED)

WORKLOAD INDICATORS:

INDICATOR	FY 2013 RESULTS	FY 2014 RESULTS	FY 2015 RESULTS
Food Service Lunches	(177 serving days)	(169 serving days)	(175 serving days)
Full price meals served	4,489,357	4,030,775	4,492,023
Reduced price meals served	804,816	747,657	813,378
Free meals served	6,259,424	5,974,344	6,317,083
Adult & contracted meals served	439,312	408,749	424,115
Equivalent meals from extra sales	4,261,228	4,206,135	3,177,135
Elementary participation	82%	81%	81%
Middle School participation	93%	92%	86%
High School participation	90%	89%	77%
Procurement			
Purchase orders processed	17,338	16,541	16,247
Dollar value of purchase orders	\$66,435,665	\$63,440,850	\$109,748,940
Average dollar per purchase order	\$3,832	\$3,835	\$6,755
Requests for Proposals			
Newly Issued and/or Awarded	30	33	25
Requests for Extension	41	37	42
Non-Awarded	11	8	3
Sealed bids			
Newly Issued and/or Awarded	69	52	35
Requests for Extensions	39	45	49
Non-Awarded	8	4	2
Quotes			
Newly Issued and/or Awarded	58	45	36
Requests for Extensions	28	28	24
Non-Awarded	8	5	8
Procurement cards	688	666	755
Dollar value of procurement card purchases	\$9,196,056	\$9,053,505	\$8,979,821
Total number of procurement card transactions	40,115	38,196	40,872
average dollar per purchase	\$229	\$237	\$219
Warehouse			
Total Surplus requests	3,000	3,031	3,721
Items picked up	29,000	35,250	59,130
Items delivered	36,000	22,800	21,750
Surplus Revenue (Net)	\$471,000	\$340,880	\$196,862
Records Center			
Record Movement Transactions	800	741	511
Transcript / Verification Requests	6,000	5,961	5,320
Carton of Records Retained & Managed	6,500	5,450	5,807
Records Center Revenue	\$13,504	\$10,969	\$10,393

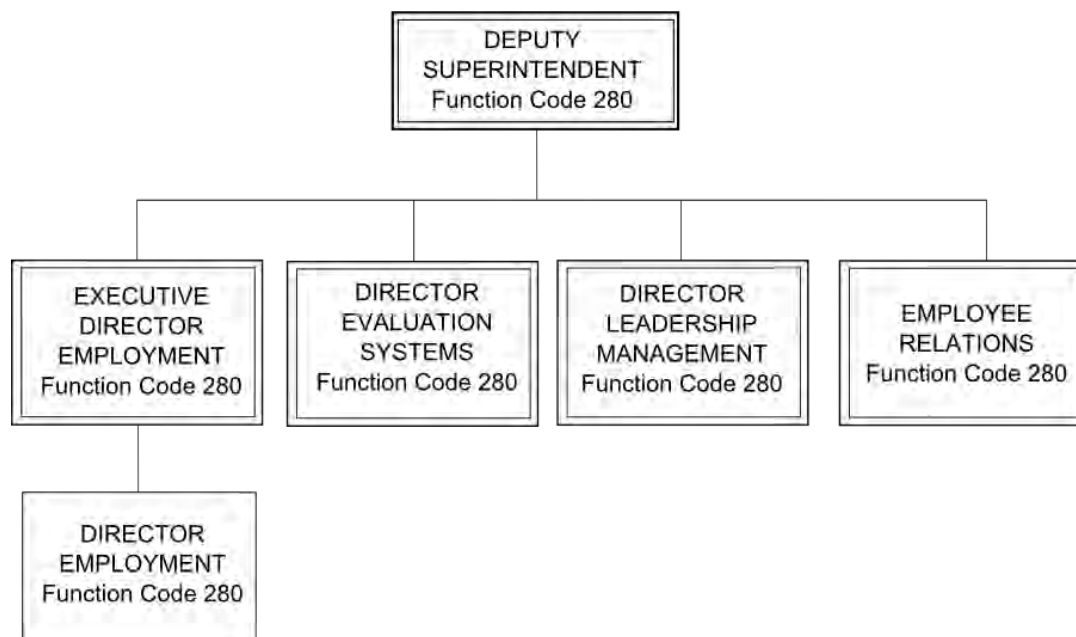
HUMAN RESOURCES DIVISION

DIVISION RESPONSIBILITIES

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

DIVISION ORGANIZATION

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



MAJOR DEPARTMENT TASKS

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

The **Employment Department** encompasses several functions: the **Employment Office, Compensation Office, Benefits Office, 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 **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 District's goal is to have a compensation program that attracts, retains, and motivates a highly qualified and competent work force, and to provide employees with a total compensation plan that is competitive with other school districts.

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

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

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

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

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

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

HUMAN RESOURCES DIVISION (Continued)

District leadership including the Office of Accountability and Research, the Division of Teaching and Learning and the Division of Technology, providing support with regard to all aspects of the TKES and LKES evaluation process.

WORKLOAD INDICATORS

INDICATOR	FY 2013 RESULTS	FY 2014 RESULTS	FY 2015 RESULTS
Certified Positions			
High School Hired	132	116	289
Middle School Hired	89	106	357
Art/Counselors/ESOL/Music Hired	54	143	92
Elementary Schools Hired	262	268	498
Special Education Hired	170	232	342
Other Cert (Supervisors, Specialists, Social Workers)	7	9	4
Other Employment Changes	3,674	3,716	2,328
Resignations / Terminations / RIFs	678	711	955
Supply Teachers	510	509	543
Certified Applications	77,144	31,939	29,205
Classified / Parapro Positions			
ASP Hired	159	212	248
Bus Drivers/Monitors Hired	130	138	140
Custodians Hired	121	84	103
Maintenance/Warehouse Hired	13	12	15
Food Service/Lunchroom Monitors Hired	166	317	317
Classified Subs Hired	203	183	150
Paraprofessionals/Tutors Hired	312	346	542
Clerical Bookkeepers Hired	61	18	89
Professional/Technical Hired	16	14	6
Nurses Hired	19	21	24
Campus Police Hired	3	4	8
Interpreters Hired	1,922	2,154	667
Other Employment Changes	1,051	1,023	881
Resignations / Terminations / RIFs	153	175	198
Parapro Re-elects	93,884	32,357	32,799
Classified/Parapro Applications			
Risk Management Claims			
Unemployment	377	182	135
Vehicles & general liability	242/57	437/37	434/60
Student/site visitors injuries	2,044	1,375	1,493
Student in transit	273	155	119
Workers Compensation	1,220	1,124	1,096
Property thefts	52/146	106	126

HUMAN RESOURCES DIVISION (Continued)

WORKLOAD INDICATORS

INDICATOR	FY 2013 RESULTS	FY 2014 RESULTS	FY 2015 RESULTS
Insurance Enrollments			
Life Insurance	14,122	13,343	14,119
Dental Insurance:			
Metlife	Delta 10,118	9,667	10,248
United Concordia			
Health Insurance:		HRA	Gold 1,151
HMO option	5,503	Gold 2,551	Silver 2,270
HRA option	4,106	Silver 3,929	Bronze 3,274
HDHP option	657	Bronze 3,584	BCBSHMO 2,802
			UHCHMO 305
			KPHMO 1,050
			UHCHDHP 185
			4,843
Cancer	5,508	5,338	8,662
Vision	7,867	7,702	8,851
Short-term disability	11,125	9,229	1,735
Legal services	1,498	1,425	
Critical Illness (Added by Benefits)	N/A	2,810	2,666
Other Benefits			
Short-term leaves	1,806	>Approx. 2,000	
Long-term leaves	321	N/A per GARH-R	
Flexible Optional spending accounts	2,246	2,685	3,352
Retirements	439	444	
Hospital Indemnity	N/A	N/A	616
SH Advantage			525
Accident			401

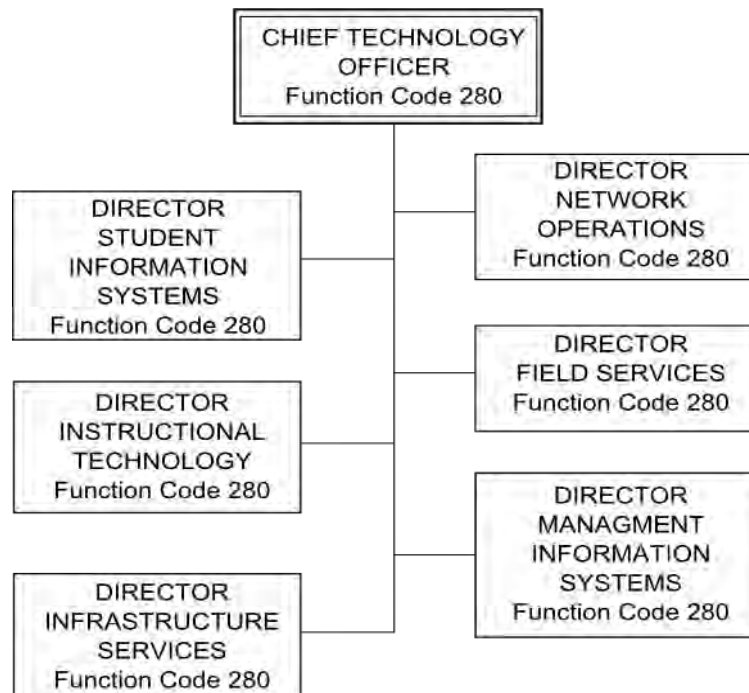
TECHNOLOGY SERVICES DIVISION

DIVISION RESPONSIBILITIES

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

DIVISION ORGANIZATION

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



MAJOR DEPARTMENT TASKS

Technology Services' major tasks include the following areas:

Field Services – Provides local school and administrative building support for Windows & Apple hardware (desktops and laptops) and software, local servers, printers, copiers, and interactive classroom devices. Also, the Customer Care Center delivers first response technology support for end-users District-wide via the phone and/or online ticketing system. The Lifecycle Management Team provides the administration and deployment of all software, maintains all software license compliance and usage statistics, manages mobile device integration, supervision and security, and creates and executes training of and support for technology throughout the District. These services include, but are not limited to software testing and approval, software updates, inventory maintenance, next level support, system management, vendor interaction, VPP integration, professional development, enterprise server support, online documentation, and protocol development.

TECHNOLOGY SERVICES DIVISION (Continued)

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 Financial, HR, and Payroll applications, including associated application in the Data Warehouse, Academic Portal and other mission critical applications.

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

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

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

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

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

TECHNOLOGY SERVICES DIVISION (Continued)

WORKLOAD INDICATORS

INDICATOR	FY 2013 RESULTS	FY 2014 RESULTS	FY 2015 RESULTS
Technology Services			
<ul style="list-style-type: none"> Total number of instructional computers supported, total number of administrative computers supported (based on Georgia Dept of Education Report) 	Instructional computers -53,082 Administrative computers – 2,667	58,642 2,773	55,470 3,030
<ul style="list-style-type: none"> Total computers in district 	55,749	61,415	58,500
<ul style="list-style-type: none"> Total printers in district 	11,131	13,223	Printers are no longer tagged
<ul style="list-style-type: none"> Total servers in district 	662	787	847
<ul style="list-style-type: none"> Total number of phone lines in schools 	1,838 phone lines	1,838 phone lines	1,838 phone lines
Number of service requests handled by Service Center staff (help desk) annually	58,849	55,583	59,242
Number of e-mail accounts	17,231	17,454	17,695
Average availability for IT Data Center resources	99.86%	99.83%	99.88%
Number of schools receiving interactive devices from SPLOST III	114	114	114
Percentage of students meeting proficiency on the 8th grade technology literacy assessment	60.00% proficient	N/A	N/A
Ratio of Instructional Tech personnel per school	5:112	5:112	7:112
Number of schools receiving interactive devices from SPLOST IV	114	114	114

ACADEMIC DIVISION

Division of Academics

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

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

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

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

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

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

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

Priority 3: Use data to make decisions.

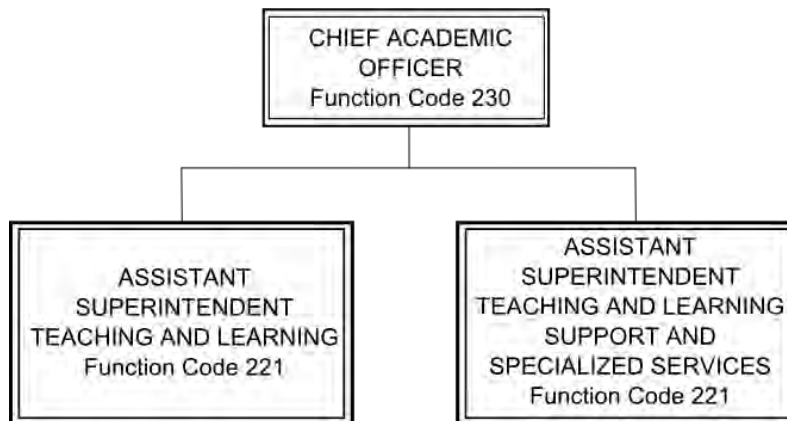
- Fully develop the Cobb Teaching & Learning System (CTLS)
- Build an infrastructure of flexible formative assessment items and District-wide data collection process for student performance.
- Administer a District-wide universal screener in math and reading in grades K-9.
- Identify student performance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

ACADEMIC DIVISION (Continued)

The Academic Division includes the following two key areas:

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

DIVISION ORGANIZATION

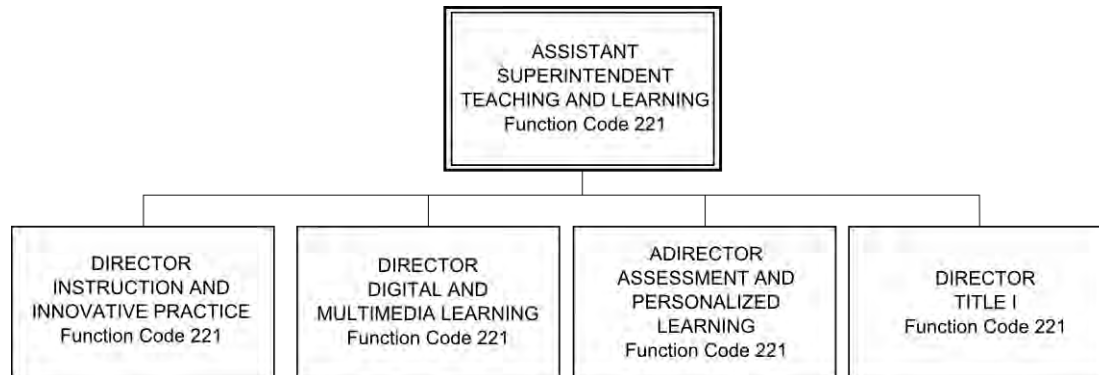


DIVISION RESPONSIBILITIES

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

ACADEMIC DIVISION – TEACHING AND LEARNING SUBDIVISION

SUBDIVISION ORGANIZATION



SUBDIVISION RESPONSIBILITIES

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

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

Instruction & Innovative Practice

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

Assessment & Personalized Learning

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

ACADEMIC DIVISION – TEACHING AND LEARNING SUBDIVISION (Continued)

Title I

- Title I
- Homeless Education Program

Digital & Multimedia Learning

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

Office of Instruction & Innovative Practice

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

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

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

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

ACADEMIC DIVISION – TEACHING AND LEARNING SUBDIVISION (Continued)

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

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

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

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

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

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

ACADEMIC DIVISION – TEACHING AND LEARNING SUBDIVISION (Continued)

WORKLOAD INDICATORS

INDICATOR	FY 2013 RESULTS	FY 2014 RESULTS	FY 2015 RESULTS
Performing Arts			
# of students in music, theatre, and dance classes	76,930	79,765	79,821
% of CCSD population in music, theatre, and dance	71%	72%	73%
# of theatre performances in HS	62	64	65
# of music performances at ES	140	194	210
# of music performances at MS	189	234	270
# of music performances at HS	230	400	410

INDICATOR	FY 2013 RESULTS	FY 2014 RESULTS	FY 2015 RESULTS
CTAE			
# Students served	23,765	23,581	28,655
CTAE enrollment rate			
6th – 8th grade	42.2%	35.4%	NA at this time
9th – 12th grade	52.84%	54.39%	
# Career Pathways offered	40	40	40
# CTAE Students who took an End of Pathway Assessment	871	1561	N/A at this time
% Students Passing End of Pathway Assessment	45.34%	55.8%	N/A at this time
Graduation Rate for CTAE Concentrators (completed three CTAE courses)	89.5%	90%	N/A at this time
# Professional Development activities completed by CTAE Teachers	150	145	130
Total Perkins grant value	\$738,717	\$596,617	\$684,749

ACADEMIC DIVISION – TEACHING AND LEARNING SUBDIVISION (Continued)

Office of Assessment & Personalized Learning

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

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

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

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

Assessment

1. Georgia Milestones

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

2. Student Learning Objectives

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

3. Flexible Formative Assessment System

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

4. Data Teams

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

Personalized Learning

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

Advanced Learning Programs

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

ACADEMIC DIVISION – TEACHING AND LEARNING SUBDIVISION (Continued)

WORKLOAD INDICATORS

INDICATOR	FY 2013 RESULTS	FY 2014 RESULTS	FY 2015 RESULTS
AVID	<ul style="list-style-type: none"> • 24 Sections offered • 5 AVID sites • 96 Tutor hrs/week • 100% AVID students on track for 4-year university • 5 AVID Sites Certified 	<ul style="list-style-type: none"> • 10 Sections offered • 2 AVID sites • 40 Tutor hrs/week • 100% AVID students on track for 4-year university • 2 AVID Sites Certified 	<ul style="list-style-type: none"> • 10 Sections offered • 2 AVID sites • 40 Tutor hrs/week • 100% AVID students on track for 4-year university • 2 AVID Sites Certified
<p>Courses available on-line to students</p> <p><i>* Each unit represents ½ credit</i></p>	<p style="text-align: center;">NovaNET</p> <p style="text-align: center;"><i>Credit Recovery:</i> 15 High Schools 2 Special Schools 1,085 Seats 1,183 Units earned*</p> <p style="text-align: center;"><i>PLC (Blended Learning):</i> 505 seats, 584 Units earned*</p> <p style="text-align: center;"><i>Course Extension-</i> 9 High Schools utilized NovaNET</p>	<p style="text-align: center;">NovaNET</p> <p style="text-align: center;"><i>Credit Recovery:</i> 14 High Schools 2 Special Schools 1,418 Seats 1,467 Units earned*</p> <p style="text-align: center;"><i>PLC (Blended Learning):</i> 347 Seats, 448 Units earned*</p> <p style="text-align: center;"><i>Course Extension-</i> 7 High Schools utilized NovaNET</p>	<p style="text-align: center;">NovaNET</p> <p style="text-align: center;"><i>Credit Recovery:</i> 16 High Schools 2 Special Schools 1,912 Seats 1,941 Units earned</p> <p style="text-align: center;">NovaNet/GradPoint as a digital resource: High School Summer School and PLC 678 Seats 983 Units</p> <p style="text-align: center;"><i>Course Extension-</i> 6 High Schools utilized NovaNET</p>
<p>Standardized Tests Administered</p>	666,174	644,829	285,008*
			8,261
GKIDS			25,187
CogAT			25,343
Iowa			50,533
EOG (3-8)			9,900
ACCESS for ELLs			80
Alt ACCESS ELLs			697
GAA			22,842
EOC (Winter 2014)			42,764
EOC (Spring 2015)			333
EOC (Summer 2015)			90,545
SLOs			8,523
HS Writing			SY16
FFAS			SY16
Universal Screener			SY16

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

ACADEMIC DIVISION – TEACHING AND LEARNING SUBDIVISION (Continued)

Office of Title I

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

Title I

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

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

WORKLOAD INDICATORS

INDICATOR	FY 2013 RESULTS	FY 2014 RESULTS	FY 2015 RESULTS
Title I Program			
# Schools served	45	45	45
# Students served	35,023	36,438	38,273
As reported in FY2015 Student Record	All School-wide Title I	44 School-wide Title I 1 Targeted Assistance	45 School-wide Title I 1 Targeted Assistance
Homeless Ed Program			
# Applications processed	2,160	2,466	2,700
# Students qualified & served	1,354	1,580	1,722

ACADEMIC DIVISION – TEACHING AND LEARNING SUBDIVISION (Continued)

Office of Digital & Multimedia Learning

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

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

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

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

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

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

INDICATOR	FY 2013 RESULTS	FY 2014 RESULTS	FY 2015 RESULTS
Professional Learning			
# PL Courses offered	839	855	617
# Participants	17,897	16,525	11,833
# Endorsements earned			
- Gifted	No data	86	101
- TSC	No data	32	46
- ESOL	No data	No data	Not yet available
Library Media			
Quantity of collaboration	N/A	1-4 times a year: 8% 5-8 times a year: 19% 9-15 times a year: 26% 16+ times a year: 48%	1-4 times a year: 10% 5-8 times a year: 19% 9-15 times a year: 28% 16+ times a year: 44%
Quality of Collaboration (Model C and D are targets)		Model A: 0% Model B: 28% Model C: 57% Model D: 16%	Model A: 2% Model B: 19% Model C: 57% Model D: 22%
Media paraprofessionals trained on Destiny		NA	56
“Foundations of Effective Teaching” course participation		NA	63 participating, 11 completing the course
Lesson Bank additions		NA	95 lessons added
# of schools pursuing a Learning Commons Model		4	54

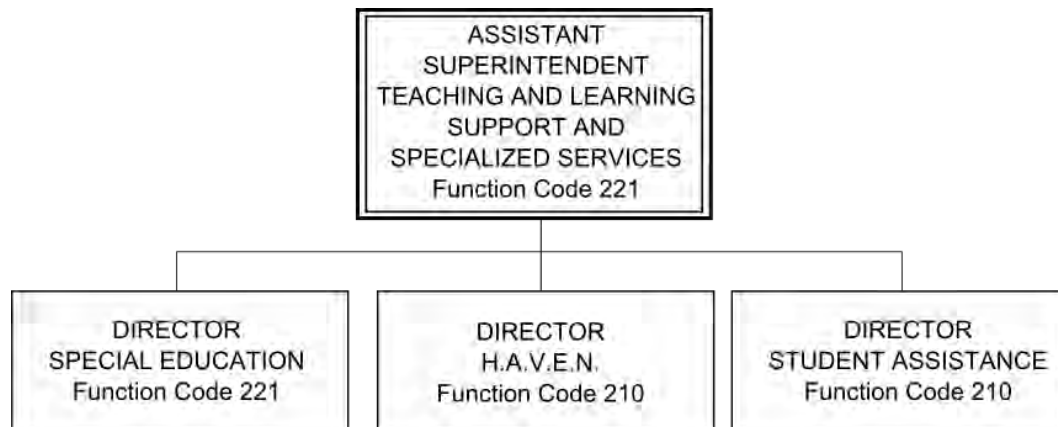
ACADEMIC DIVISION – TEACHING & LEARNING SUPPORT AND SPECIALIZED SERVICES SUBDIVISION

DIVISION RESPONSIBILITIES

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

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

DIVISION ORGANIZATION



MAJOR DEPARTMENT TASKS

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

H.A.V.E.N. Program provides comprehensive special education and support for students with Severe Emotional Behavior Disorders and Autism. The program serves students from Cobb County, Douglas County and the City of Marietta.

H.A.V.E.N. Academy is part of the Georgia Network of Educational and Therapeutic Support (GNETS), comprised of 24 programs statewide that support students with special needs from every school system in Georgia.

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

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

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

Student Assistance Programs has the following areas of responsibility:

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

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

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

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

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

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

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

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

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

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

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

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

WORKLOAD INDICATORS

INDICATOR	FY 2013 RESULTS	FY 2014 RESULTS	FY 2015 RESULTS
Total number of students with disabilities	13,659	13,998	14,156
Special Education Services			
Students with Disabilities' academic achievement: Georgia High School Graduation Test - % of students who 'Meet and Exceed' standards	Data not available. Students now take End of Course Tests for select courses to complete graduation requirements Data we do have: 2011-12: EOCT Math 49.6% 2011-12: EOCT ELA 79.8%	Data not available. Students now take End of Course Tests for select courses to complete graduation requirements Data we do have: 2011-12: EOCT Math 49.6% 2011-12: EOCT ELA 79.8%	Data not available at this time
Students with Disabilities' Graduation Rate	52.5%	4 year cohort 51.7%	Data not available
Students with Disabilities' academic achievement: Criterion Referenced Competency Test (CRCT) - % of students who 'Meet and Exceed' standards	2011 – 2012 data: Math: 72.6% English/Language Arts: 88.8%	2012 – 2013 data: Math: 75.1% English/Language Arts: 90.2%	Data not available
Discipline reviews for students with disabilities	478	411	456
Use of alternative dispute resolution strategies			
Mediations	6	3	5
Resolution Meetings	11	19	14
Due Process Hearings	3	1	2

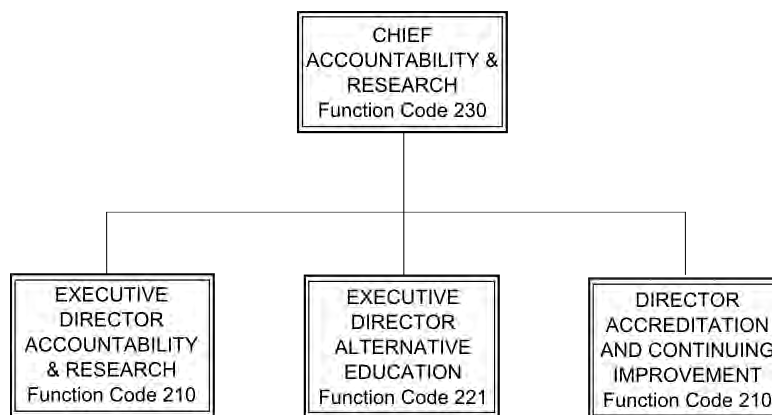
ACCOUNTABILITY & RESEARCH DIVISION

DIVISION RESPONSIBILITIES

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

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

DIVISION ORGANIZATION



Accountability Department

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

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

ACCOUNTABILITY & RESEARCH DIVISION (Continued)

Alternative Education Programs Department

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

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

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

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

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

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

ACCOUNTABILITY & RESEARCH DIVISION (Continued)

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

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

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

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

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

ACCOUNTABILITY & RESEARCH DIVISION (Continued)

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

Accreditation and Continuous Improvement Department

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

WORKLOAD INDICATORS

INDICATOR	FY 2013 RESULTS	FY 2014 RESULTS	FY 2015 RESULTS
Adult Education			
Students served	2,634	2,097	1,985
Cobb County	2,304	1,050	1,702
(ESOL)	1,139	718	798
Paulding County	340	299	283
Cobb County Correctional inmates	21	30	14
Number of students taking GED	733	211	70
Number of students taking GED that received the credential	338	178	45
Alternative Education Program			
Students Served in Oakwood Digital	297	263	293
Performance Learning Center Enrollment	89	83	108
ESOL Department (Students Served)	9,520	10,052	10,824

ACCOUNTABILITY & RESEARCH DIVISION (Continued)

WORKLOAD INDICATORS

INDICATOR	FY 2013 RESULTS	FY 2014 RESULTS	FY 2015 RESULTS
<p>Courses available on-line to students</p> <p><i>* Each unit represents ½ credit</i></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>	<p>Cobb Virtual Academy 62 course offerings 3,000 students 16 High Schools 4 Special Schools 3 Middle Schools</p> <p>2,230 FTE units 1,700 tuition units</p> <p>Blended Learning (online learning as part of the traditional classroom) 15,000 students 1,500 courses 1,200 instructors</p> <p>Georgia Virtual School 1,856 Students 16 High Schools 5 Middle Schools 3 Special Schools 121 course offerings 1,914 FTE units 650 Tuition Units</p> <p>Videoconferencing NA, no longer applies</p>	<p>Cobb Virtual Academy 65 course offerings 3,000 students 16 High Schools 4 Special Schools 5 Middle Schools</p> <p>2,900 FTE units 1,850 tuition units</p> <p>Blended Learning (online learning as part of the traditional classroom) 15,000 students 1,500 courses 1,200 instructors</p> <p>Georgia Virtual School 1,660 Students 16 High Schools 5 Middle Schools 3 Special Schools/Programs 121 course offerings 1,585 FTE units 776 Tuition Units</p> <p>Videoconferencing NA, no longer applies</p>

ACCOUNTABILITY & RESEARCH DIVISION (Continued)

WORKLOAD INDICATORS

INDICATOR	FY 2013 RESULTS	FY 2014 RESULTS	FY 2015 RESULTS
Accountability and Research			
SAT Scores			
Cobb	1,515	1,515	1,516
Georgia	1,452	1,445	1,450
National	1,498	1,497	1,490
% Tested	79% (est.)	80% (est.)	79% (est.)
Grants			
# competitive grants processed each year	17	14	11
\$ amount awarded for competitive grants	\$4,507,263	\$2,914,076	\$2,318,462
# Seniors			
Number of graduates	7,845	7,799*	7,771
Completion ratio	6,967	7,201**	7,236
K-12 dropouts	88.80%	92.33%	93.12%
	1,550	1,837	1,424
Research Applications			
# processed each year	112	105	97
Surveys Administered			
	305,838	85,227	180,000
% Schools Meeting AYP Requirements			
Elementary	CCRPI (Georgia waiver to AYP)	CCRPI (Georgia waiver to AYP)	CCRPI (Georgia waiver to AYP)
Middle	70% and above	70% and above	70% and above
High			
Alternative			
Total			
Total # schools of making AYP	N/A	N/A	N/A

Sources:

*FT002 Report Cycle 1

**Student record sign-off report

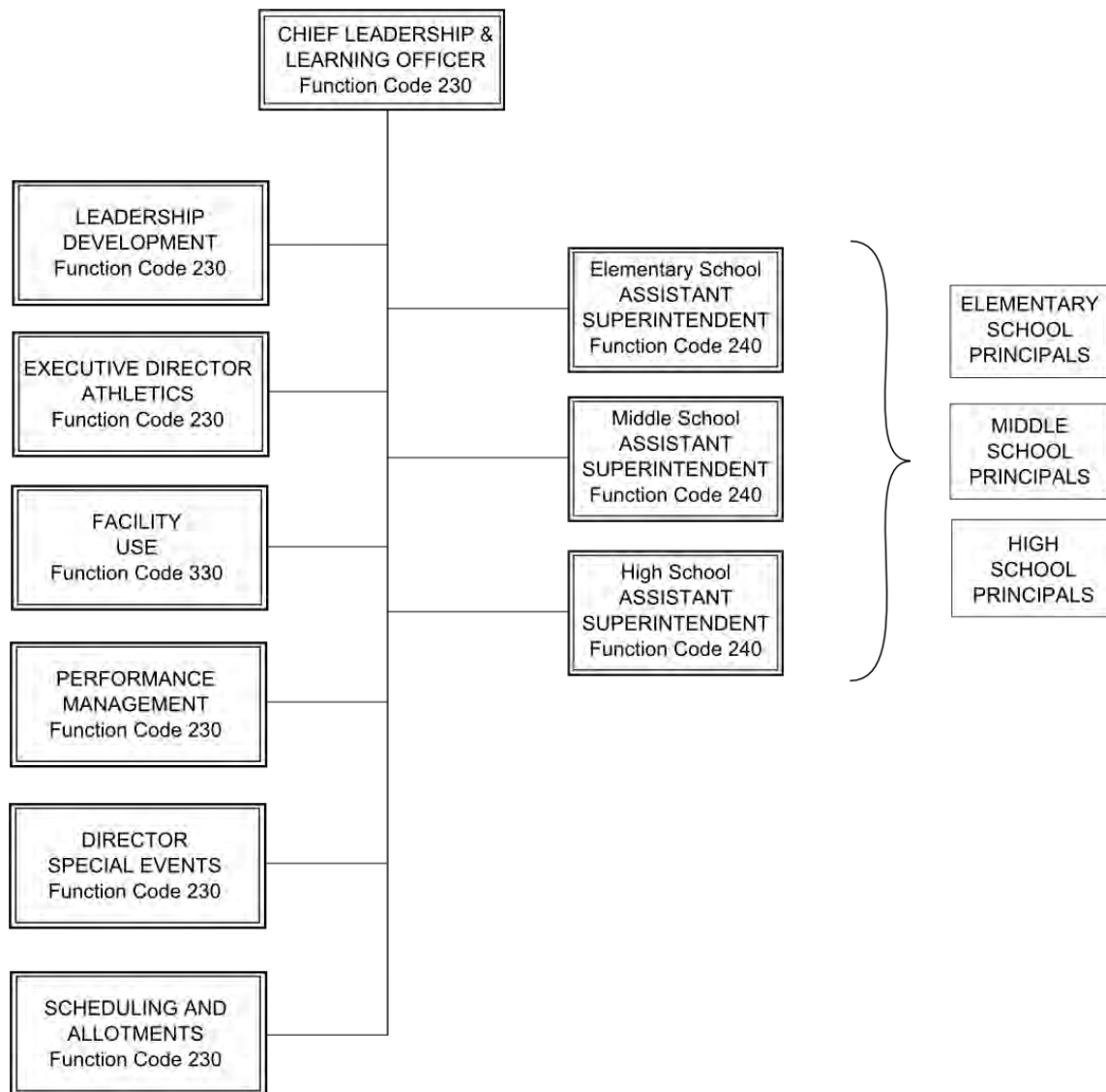
LEADERSHIP & LEARNING DIVISION

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.

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

MAJOR DEPARTMENT TASKS

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

Leadership Development supports a purposeful, systemic District plan for maintaining a highly effective pipeline of leadership succession. Leadership Development within the Cobb County School District represents the collaborative efforts of Human Resources, Leadership and Learning and other contributing departments. The cornerstones are the Academy model, impacting the development of aspiring leaders since 1998, and the Induction model, supporting leaders during their first year in a new position.

Performance Management is responsible for managing evaluation feedback provided to teachers and administrators within the Georgia Department of Education TKES & LKES Electronic Platform. When appropriate, additional support is offered to educators for whom areas of professional growth have been identified.

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

Scheduling & Allotments is responsible for developing and implementing the allotment allocation process for school-level positions and for maximizing utilization of those allotments through strategic master scheduling at the elementary, middle and high school levels. Professional learning is provided to administrators, local school support staff, and central office staff to support and improve the allotment and scheduling processes. By developing innovative and intentional scheduling models that make the most of staffing resources, Scheduling and Allotments works with local school leadership to design a framework to support the greatest possible learning outcomes.

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

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

LEADERSHIP & LEARNING DIVISION

WORKLOAD INDICATORS

INDICATOR	FY 2013 RESULTS	FY 2014 RESULTS	FY 2015 RESULTS
<p><u>Leadership Development</u> # Aspiring Leaders # Securing Position the following year # New Principals # in Position 3 yrs. Later</p>	N/A	25 7 (28%) 56% of new administrators are Academy graduates 76% of current sitting principals are Academy graduates	25 7 (28%) 56% of new administrators are Academy graduates 76% of current sitting principals are Academy graduates
<p><u>Performance Management</u> Elementary Summative Assessment TKES data Middle Summative Assessment TKES data High Summative Assessment TKES data</p>	N/A	N/A	3,697 1,327 1,574
<p><u>Event Services</u> # Seniors Number of graduates Completion ratio K-12 dropouts District Events Produced Signature Events Approximate Total Audience Size</p>	8,809 6,695 76% 1,550	8,576 6,707 78.2% 1,837	7,366 81.4% 33 10 75,300
<p><u>Athletics</u> # of GHSA Activities Participated # of Students Participated GHSA Activities</p>	245 11,162	242 11,197	240 11,091
<p><u>Facility Use</u> # of hours used by community organizations Revenue from facility rentals</p>	16,697 982,862	16,750 952,172	17,295 927,502

FINANCIAL SERVICES DIVISION

DIVISION RESPONSIBILITIES

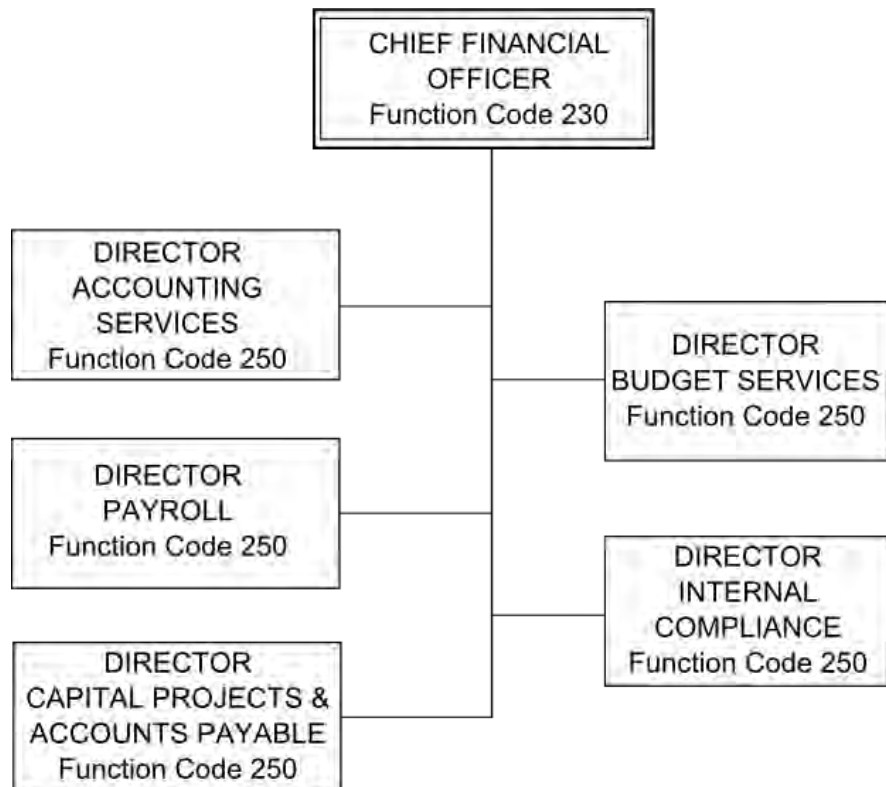
The Mission of the Financial Services Division is to plan, receive, monitor, safeguard, invest, account for, and expend the financial resources of the Cobb County School District in the highest legal, ethical and professional standard practical and respond to our customers in a timely, courteous and accurate manner.

Under the direction of the Chief Financial Officer, the Division is responsible for all the fiscal responsibilities of the school district. Specifically, the responsibility areas include: general accounting, food service accounting, local school accounting, financial reporting, cash management, payroll, budgeting, internal compliance, property control, 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

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 126 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.

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.

Food Service Accounting

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

Budgeting

1. Develop a budget in excess of \$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.

Payroll

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

FINANCIAL SERVICES DIVISION

Accounts Payable

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

Capital Projects

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

Internal Compliance

1. Supports all financial and operational activities of the School District. The Department is an independent, objective assurance and consulting function established to add value and improve operations.
2. Coordinates the completion of local school audits with external audit firm.
3. Performs compliance reviews of schools, departments and school support organizations to determine compliance with applicable state, local and District policies and procedures.
4. Provides financial training to ensure successful implementation of various software applications and compliance with state, federal and District policies and procedures.
5. Monitors and reports on the budgets and financial status of After School Programs for 67 elementary schools.
6. Recipient of the 2014 Association of School Business Officials International (ASBO) Pinnacle Award for the Financial Services University.
7. Prepare property reports for special projects. (Examples: Technology Refresh of SPLOST Purchased Equipment, State Technology Survey).

Property Control

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

FINANCIAL SERVICES DIVISION

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. Reconcile and analyze 109 school bank accounts each month.
4. Issue monthly financial management reports to Principals at each school.
5. Provide software and hardware support and maintenance for electronically locking safes, and electronic wall safes at schools.
6. Manage the armored car service contract.
7. Develop, write and update the following local school manuals:
 - “Local School Accounting Procedures Manual”
 - “Bookkeeper Operations Manual”
 - “Chart of Accounts”
 - “ASP Procedures Manual”
8. 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.

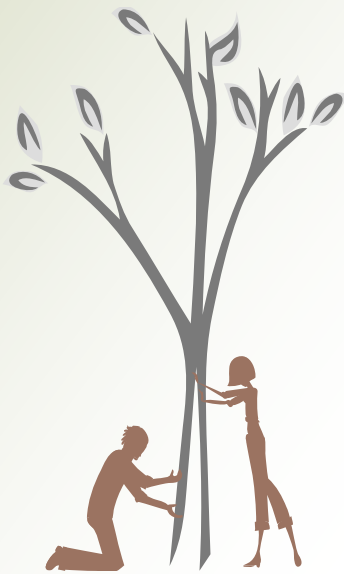
WORKLOAD INDICATORS:

INDICATOR	FY 2013 RESULTS	FY 2014 RESULTS	FY 2015 RESULTS
Internal Compliance			
Elementary School audits	17	46	67
Middle School audits	8	23	25
High School audits	3	13	17
Special School audits	N/A	N/A	N/A
Operational audits/projects	40	10	22
Review of Grant Coordination Records		11	8
Financial Grant Training		2	4
Consulting/Advisory Services for District		54	48
Financial Services University			
Training Hours		3,268	3,268
*Note: External audit firm hired to perform school audits beginning in fiscal year 2014 (82 schools completed in fiscal year 2014)			

FINANCIAL SERVICES DIVISION

WORKLOAD INDICATORS:

INDICATOR	FY 2013 RESULTS	FY 2014 RESULTS	FY 2015 RESULTS
Accounting			
Average Yield on Investments			
90 Day T-bill (April through June)	.05%	.03%	.02%
School District	.23%	.22%	.23%
Number of Central Office deposits (excludes lunchroom depository account)	1,423	1,497	1,477
Total bank transactions	76,676	73,898	70,884
Total number of Journal Vouchers processed	1,743	2,174	1,877
Total number of Procurement card transactions	68,795	66,233	71,094
Total dollar volume	13,382,597	13,340,556	13,479,051
Comprehensive Annual Financial Report Published	Yes	Yes	Yes
Grant dollars collected: Federal, State, & Local Grants Administered	64,425,729	56,785,922	52,508,440
Budget			
Budget Document published	Received ASBO & GFOA awards	Received ASBO & GFOA awards	Received ASBO & GFOA awards
Payroll			
Payroll Check Runs Processed	38	38	38
Payroll Checks Issued	254,713	255,142	222,543
Dollar value of payrolls processed	629,885,709	615,071,112	659,157,039
W-2 Forms Issued	18,992	18,753	18,986
Accounts Payable			
Accounts Payable Check Runs Process	94	92	92
Accounts Payable Checks Issued	23,553	22,817	23,392
Dollar value of checks processed	225,617,007	167,215,655	236,088,450
Local School Accounting			
Bank Reconciliations	1,332	1,308	1,308
Ongoing Financial Training Hours	2,922	3,090	3,090
Property Control			
Property inventories completed	72	20	19
Inventory items tagged	14,614	11,021	28,490
Surplus items checked	2,362	2,353	5,263



Policies & Procedures

Selected District fiscal management
policies and major financial
administrative rules

FISCAL MANAGEMENT GOALS AND OBJECTIVES (Policy Index DA)

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

A. ROLE OF THE BOARD OF EDUCATION:

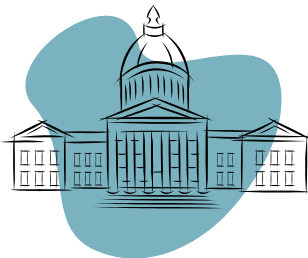
As trustee of local, state and federal funds allocated for use in public education, the Board will be vigilant in fulfilling its responsibility to see that these funds are allocated in ways that maximize the academic achievement of every student in the District.

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

B. DISTRICT FISCAL MANAGEMENT GOALS:

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

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



PLANNING, PROGRAMMING, BUDGETING SYSTEM **(Policy Index DB)**

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

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

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

A. FINANCIAL PLANNING:

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

2. Multi-Year Financial Plan:

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

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

B. BUDGET DEVELOPMENT:

1. General Provisions:

a. Revenue:

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

b. Expenditure Appropriations:

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

PLANNING, PROGRAMMING, BUDGETING SYSTEM (continued)

c. General Budget Development Methodology:

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

2. Budget Development Process:

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

PLANNING, PROGRAMMING, BUDGETING SYSTEM (continued)

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

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

f. Continuing Budget Management:

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

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

3. Public Notice:

a. Advertisement:

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

b. Hearings:

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

4. Millage Rate:

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

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

LOCAL TAX REVENUES **(Policy Index DFA)**

Tax Allocation Districts

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

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

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

A. GENERAL PROVISIONS:

The Board shall:

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

LOCAL TAX REVENUES (continued)

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

B. PROCEDURES:

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

ACCOUNTING AND REPORTING
(Policy Index DI)

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

A. PERSONNEL BUDGET:

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

B. LOANS:

1. Short-Term Loans:

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

2. Loans to Schools:

a. Eligibility:

ACCOUNTING AND REPORTING (continued)

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

b. **Guidelines:**

The following guidelines shall apply to loans:

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

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

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

C. **FUND BALANCE:**

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

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

2. **Spending Prioritizations:**

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

ACCOUNTING AND REPORTING (continued)

3. Minimum Unassigned Fund Balance:

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

4. Replenishing Unassigned Fund Balance Deficiencies:

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

- a. The following budgetary strategies shall be utilized by the District to replenish fund deficiencies:
 - (1) The District will reduce recurring expenditures to eliminate any structural deficit;
 - (2) The District will increase recurring or one-time revenues or pursue other funding sources; or
 - (3) Some combination of the two options listed above.
- b. Minimum Unassigned Fund Balance deficiencies shall be replenished within the following time period:
 - (1) Deficiency resulting in a minimum Unassigned Fund Balance of less than 8.33% shall be replenished over a period not to exceed two (2) years.

5. Total Fund Balance:

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

- a. Utilize excess funds for one-time expenditures that are non-recurring in nature and which will not require additional future expense outlays for maintenance, additional staffing or other recurring expenditures; or
 - b. Consider transferring excess funds to a separate Capital Accumulation Fund (Committed Fund Balance).
6. Pursuant to the provisions of GASB Statement 54, the Board hereby commits substantially all of the revenue received by the following Special Revenue funds to be used exclusively for each respective program's operating expenditures.

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

ACCOUNTING AND REPORTING (continued)

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

D. DEBT MANAGEMENT:

1. Objectives:

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

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

2. State of Georgia Law Debt Limit:

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

3. Short Term District Debt:

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

4. Long Term District Debt:

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

E. FINANCIAL ADVISOR SERVICES:

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

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

ACCOUNTING AND REPORTING (continued)

F. FINANCIAL PRACTICES:

1. On-time Payments:

The District shall:

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

2. Procedures:

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

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

3. Line Items Transfers:

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

4. Investment of District Funds:

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

a. Depositories:

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

b. Investment Authority:

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

ACCOUNTING AND REPORTING (continued)

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

c. Guidelines:

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

G. PROCUREMENT PRACTICES:

1. Purchases:

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

2. General Provisions:

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

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

3. Solicitation Process:

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

4. Board Approval:

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

ACCOUNTING AND REPORTING (continued)

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

5. Contracts:

a. Contracts for Good and Services:

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

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

b. Construction Contract Approval:

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

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

6. Vendor Evaluation:

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

H. BOARD OF EDUCATION REPORTS:

The Superintendent or designee shall:

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

GRANTS
(District Administrative Rules DFF-R)

RATIONALE/OBJECTIVE:

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

RULE:

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

A. General Provisions:

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

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

B. Grant Application:

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

1. Office of Grants Administration:

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

2. Required Compliance:

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

GRANTS (continued)

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

C. District Approval:

1. Administrative:

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

2. Board:

a. Initial:

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

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

b. Continuing:

In subsequent years:

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

D. Legal Review:

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

E. Matching Funds:

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

GRANTS (continued)

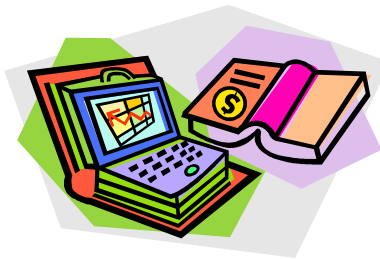
determination of the Senior Staff to send the “request for matching funds” to the Board along with appropriate documentation to request the additional funds needed for the final grant approval. This final decision will be made only AFTER a pre-award has been granted by the grantor.

F. Grant, Gift and Donation Expenditures:

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

G. Quarterly Report of Competitive Grants:

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



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.

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

RATIONALE/OBJECTIVE:

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

RULE:

A. SURPLUS PROPERTY:

1. Classification:

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

2. Sale:

When the Board classifies property as surplus:

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

c. Employee Exclusion:

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

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

3. Unsold Items:

Surplus items that do not sell and have an estimated value of less than \$5,000 shall be disposed of in a manner most beneficial to the District by the Director of Procurement Services.

4. Exception for Unsafe Items:

The Director of Procurement Services shall:

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

5. Proceeds:

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

B. CONFISCATED/LOST PROPERTY:

1. Department of Public Safety:

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

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

2. Unclaimed Items:

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

PUBLIC INFORMATION PROGRAM
(Policy Index KB)

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

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

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

PARTNERS IN EDUCATION
(Policy Index LE-R)

RATIONALE/OBJECTIVE:

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

RULE:

A. MISSION:

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

B. COBB CHAMBER OF COMMERCE:

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

1. The Chamber contact is the Education Department Manager;
2. The District contact is the Assistant Administrator, Office of the Superintendent.

C. PARTNERSHIPS:

1. Establishing Partnerships:

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

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

2. Partners in Education Coordinator:

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

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

3. Ending Partnerships:

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

PARTNERS IN EDUCATION (continued)

D. PARTNERSHIP PLAN:

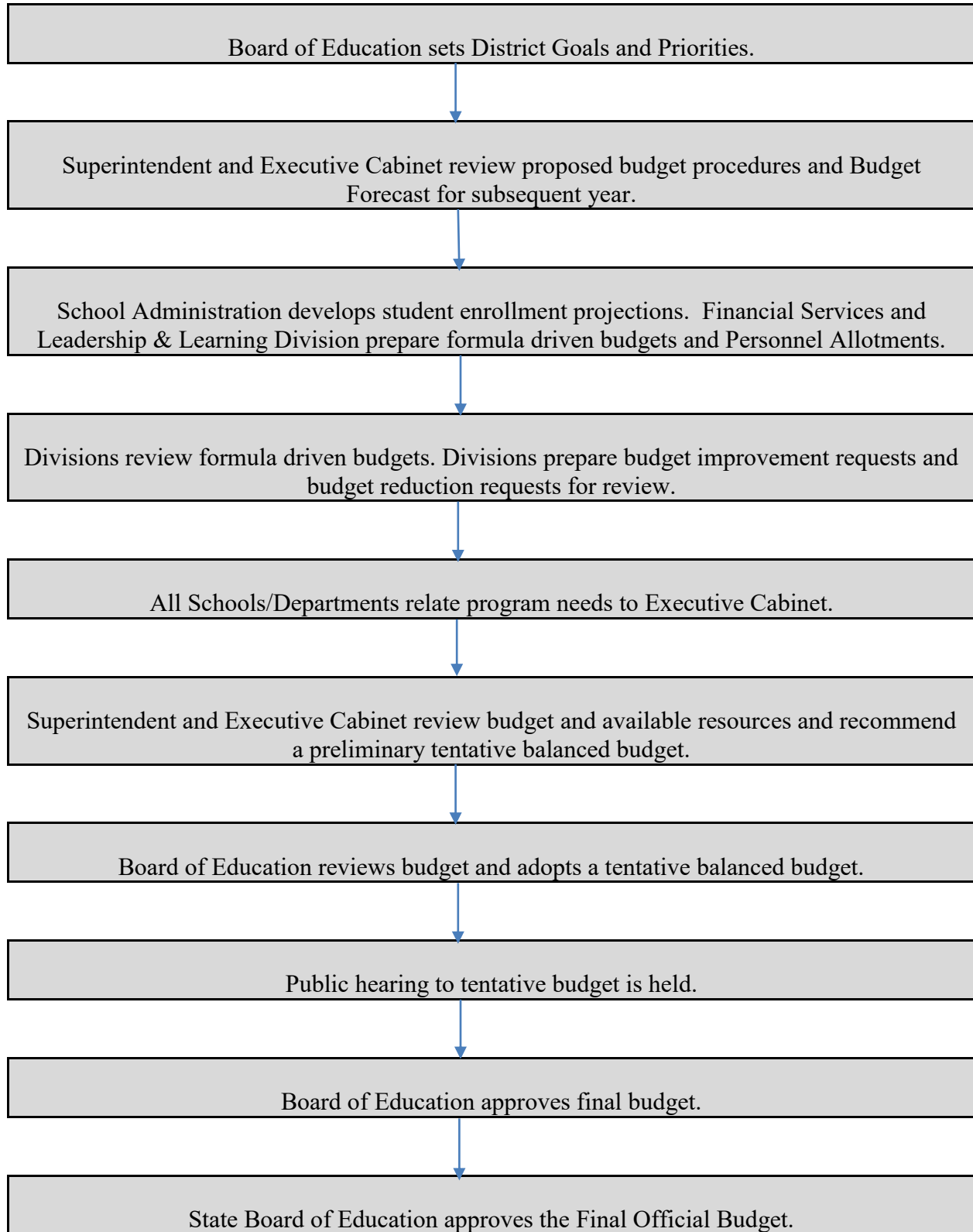
1. Each school participating in the Program collaborate with each of its Partners to develop a Partnership Plan (Plan). The Plan is valid for two years and should:
 - a. Be viewed by both the school and the Partner as a starting point for partnership activities and should not limit the activities of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

E. EXPECTATIONS/LIMITATIONS:

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



FY2016 BUDGET DEVELOPMENT PROCESS



BUDGET ADJUSTMENT PROCEDURE

Guidelines

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

Budget Appropriation Units

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

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

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

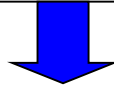
Some accounts are subsidizing other accounts within this appropriation unit because a zero budget is utilized. A budget administrator may choose to set up zero budgets within their appropriation unit to purchase items that were previously not budgeted. If a zero budget is desired, the Principal or Administrator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



STEPS NECESSARY TO PROCESS A BUDGET ADJUSTMENT

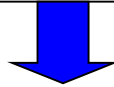
Initiator/Chief Administrator

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



Budget Services

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



Approval Routing

Director of Budget Services or Capital Projects Finance Manager

Chief Financial Officer

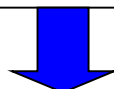
Executive Cabinet Member

Superintendent

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

Board

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



Budget Services

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

Note:

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

GENERAL GUIDELINES RELATED TO BUDGET ADJUSTMENTS

Non-Transferable Accounts

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

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

Budget Adjustment Justification

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

Capital Projects

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

Grant Budget Adjustments

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

BUDGET ADJUSTMENT SIGN-OFF PROCEDURES

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

Director of Budget Services:

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

Agency/Department Administrators (Chief Administrators) & Principals

- All budget adjustments under respective areas of supervision.

Chief Financial Officer or Director of Disbursement:

- All budget adjustments.

Executive Cabinet Members:

- All budget adjustments under respective areas of supervision.

Superintendent or Designee:

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

Board of Education:

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

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



CAPITAL PROJECTS/SPLOST BUDGET ADJUSTMENTS SIGN-OFF PROCEDURES

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

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

Director of SPLOST:

- All budget adjustments requested by Managers in the department.

Capital Projects Finance Manager:

- All budget adjustments.

Director, SPLOST formerly Program Management & Accountability

- All budget adjustments.

Senior Executive Director, SPLOST:

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

Chief Financial Officer:

- All budget adjustments

Chief Technology Officer:

- All technology initiative adjustments

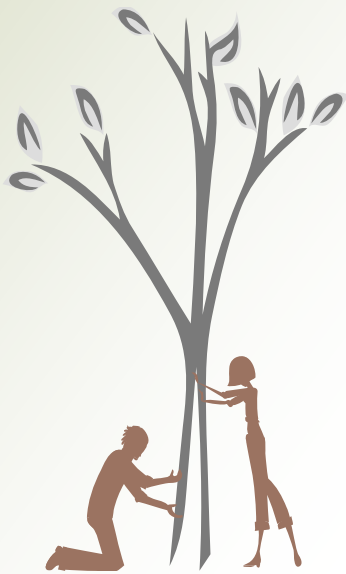
Chief Operations Officer:

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

Superintendent/Designee

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

****Note: Budget adjustments for all funds need to be reported to the Board if the 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

One Team, One Goal: Student Success.

F. MISSION

Creating and supporting pathways for success.

G. GOALS

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



Long-Range Board Goals & District Focus Priorities

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

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

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

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

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

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

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

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

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

KEY ACTIONS (Available Oct. 2015)

Click on Division links below to view District Key Actions

Click on links below to view School-Specific Strategic Plans

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

Elementary Schools
Middle Schools
High Schools

KEY TREND DATA

Elementary Schools

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

Middle Schools

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

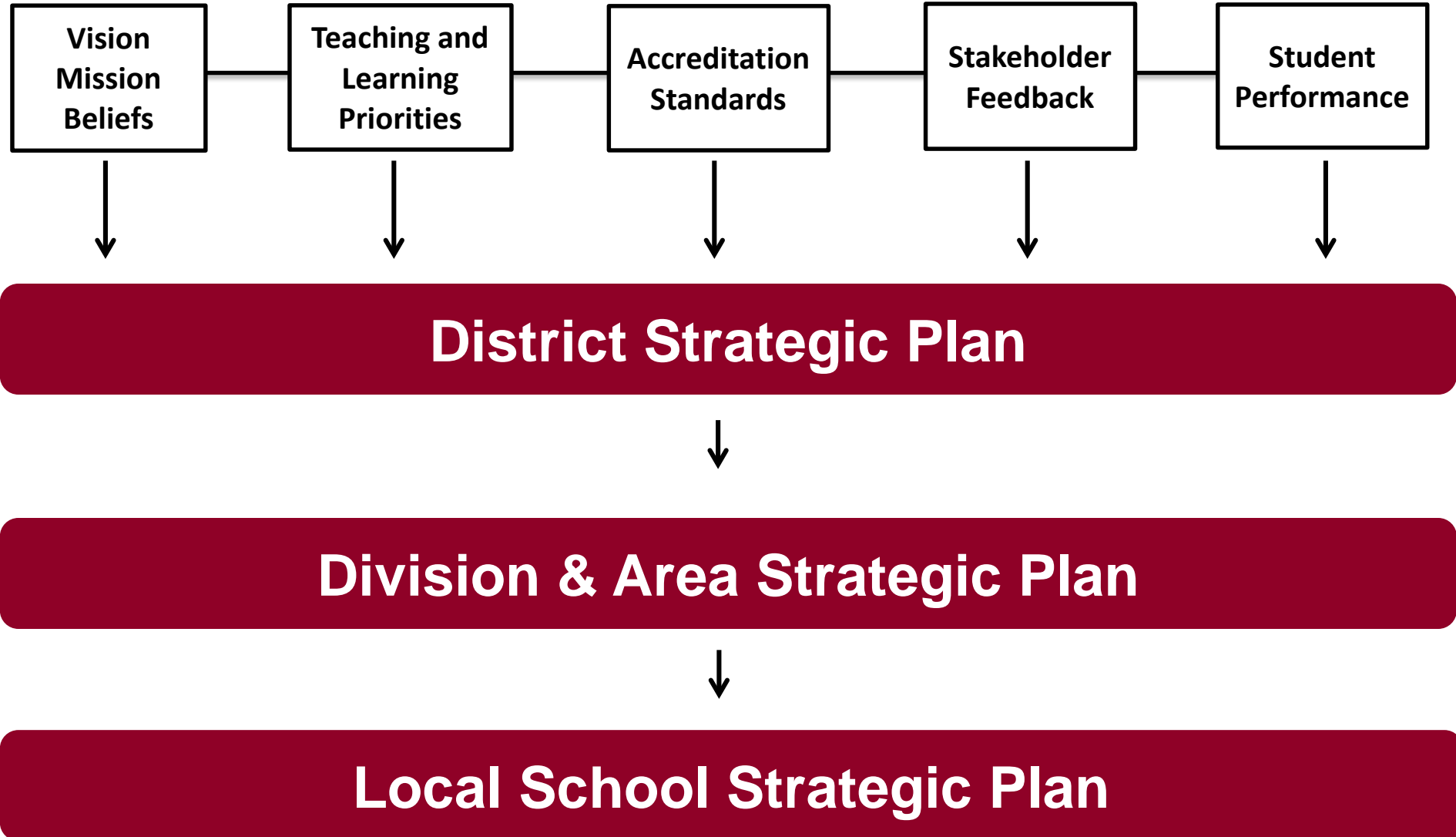
High Schools

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

* Comparative data not available due to measurement changes



District Direction For Continuous



FINANCIAL SECTION



FUND DESCRIPTION AND BASIS OF ACCOUNTING

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

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

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

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

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

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

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

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

FUND DESCRIPTION AND BASIS OF ACCOUNTING (Continued)

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

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

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

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

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

Internal service funds are used to account for the financing of goods or services provided by one department to other departments on a cost-reimbursement basis. The District has 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 FY2016 consolidated budget presented below is for informational purposes only. While informative, this consolidated statement shows mixed types of funds. It does not represent an operational statement of the District, but merely a total of all budget types within.

Description	General Fund	Special Revenue	Debt Services	Capital Project	Internal Service	Total All Funds
Beginning Fund Balance						
July 1 (Estimated)	\$132,029,183	\$26,250,808	\$395,859	\$108,598,985	\$7,167,195	\$274,442,030
Revenue:						
Local	\$453,783,208	\$30,334,261	\$0	\$139,640,724	\$6,707,976	\$630,466,169
State	\$466,505,011	\$7,021,923	\$0	\$3,351,933	\$0	\$476,878,867
Federal	\$4,465,757	\$80,186,403	\$0	\$0	\$0	\$84,652,160
Transfers/Other	\$122,881	\$1,072,436	\$0	\$400,000	\$1,458,294	\$3,053,611
Total Revenue:	\$924,876,857	\$118,615,023	\$0	\$143,392,657	\$8,166,270	\$1,195,050,807
Total Revenue & Fund Balance	\$1,056,906,040	\$144,865,831	\$395,859	\$251,991,642	\$15,333,465	\$1,469,492,837
Appropriations:						
Instruction	\$688,952,981	\$20,819,464	\$0	\$0	\$0	\$709,772,445
Pupil Support Services	\$21,280,387	\$6,187,282	\$0	\$0	\$0	\$27,467,669
Improvement of Instructional Svcs	\$10,450,246	\$19,734,071	\$0	\$0	\$0	\$30,184,317
Educational Media	\$15,860,071	\$9,690	\$0	\$0	\$0	\$15,869,761
General Administration	\$9,712,682	\$1,325,116	\$0	\$0	\$0	\$11,037,798
School Administration	\$62,492,375	\$25,704	\$0	\$0	\$0	\$62,518,079
Federal Grant Administration	\$0	\$984,732	\$0	\$0	\$0	\$984,732
Support Services-Business	\$4,907,939	\$23,867	\$0	\$0	\$8,166,270	\$13,098,076
Operations & Maint of Plant Svc	\$66,453,308	\$1,444,861	\$0	\$0	\$0	\$67,898,169
Student Transportation	\$46,144,313	\$1,879,298	\$0	\$0	\$0	\$48,023,611
Central Support Services	\$15,595,245	\$0	\$0	\$0	\$0	\$15,595,245
Other Support Services	\$0	\$2,678,220	\$0	\$0	\$0	\$2,678,220
School Nutrition	\$0	\$56,253,756	\$0	\$0	\$0	\$56,253,756
Community Services	\$78,597	\$9,900,787	\$0	\$0	\$0	\$9,979,384
Capital Outlay	\$17,983	\$0	\$0	\$143,285,044	\$0	\$143,303,027
Transfers	\$2,930,730	\$0	\$0	\$570,000	\$0	\$3,500,730
Debt Service	\$0	\$0	\$0	\$0	\$0	\$0
Total Appropriations	\$944,876,857	\$121,266,848	\$0	\$143,855,044	\$8,166,270	\$1,218,165,019
Ending Fund Balance	\$112,029,183	\$23,598,983	\$395,859	\$108,136,598	\$7,167,195	\$251,327,818
June 30 (Estimated)						
Total Expenditures & Fund Balance	\$1,056,906,040	\$144,865,831	\$395,859	\$251,991,642	\$15,333,465	\$1,469,492,837

FUND DESCRIPTIONS

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

GENERAL FUND BUDGET

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

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

Description	FY2012 Actual	FY2013 Actual	FY2014 Actual	FY2015 Revised Budget	FY2016 Approved Budget
Beginning Fund Balance July 1 (Estimated)	\$146,443,464	\$133,542,387	\$134,675,725	\$142,606,479	\$132,029,183 A
Revenue:					
Local	\$411,980,950	\$401,743,862	\$412,959,195	\$422,003,794	\$453,783,208
State	\$385,335,895	\$405,979,353	\$423,403,015	\$436,838,558	\$466,505,011
Federal	\$5,541,472	\$7,339,078	\$4,975,111	\$4,703,505	\$4,465,757
Transfers/Other	\$24,001,619	\$20,435,337	\$561,206	\$122,881	\$122,881
Total Revenue	\$826,859,936	\$835,497,630	\$841,898,527	\$863,668,738	\$924,876,857
Total Revenue & Fund Balance	\$973,303,400	\$969,040,017	\$976,574,252	\$1,006,275,217	\$1,056,906,040
Appropriations					
Instruction	\$603,038,369	\$594,649,703	\$602,238,663	\$662,395,892	\$688,952,981
Pupil Support Services	\$17,305,065	\$17,462,155	\$19,488,873	\$19,409,648	\$21,280,387
Improvement of Instr Svcs	\$24,956,243	\$23,914,178	\$13,992,813	\$12,952,386	\$10,450,246
Educational Media Services	\$14,562,598	\$13,914,105	\$13,754,238	\$14,893,234	\$15,860,071
General Administration	\$0	\$0	\$7,950,198	\$8,672,635	\$9,712,682
School Administration	\$6,717,815	\$7,811,670	\$51,293,635	\$54,889,335	\$62,492,375
Federal Grant Administration	\$51,924,851	\$52,079,045	\$0	\$0	\$0
Support Services-Business	\$4,772,753	\$4,837,521	\$5,274,880	\$4,444,166	\$4,907,939
Maint. & Oper of Plant Svcs	\$55,517,621	\$58,405,517	\$57,999,168	\$66,615,128	\$66,453,308
Student Transportation	\$42,636,171	\$46,244,154	\$46,161,728	\$49,884,051	\$46,144,313
Central Support Services	\$15,895,377	\$13,464,482	\$13,891,259	\$17,804,032	\$15,595,245
Other Support Services	\$0	\$0	\$1,000	\$0	\$0
School Nutrition	\$0	\$0	\$0	\$0	\$0
Community Services	\$65,677	\$68,796	\$70,467	\$75,479	\$78,597
Capital Outlay	\$3,664	\$5,535	\$0	\$17,983	\$17,983
Transfers	\$2,364,809	\$1,507,433	\$1,850,853	\$3,326,314	\$2,930,730
Debt Service	\$0	\$0	\$0	\$0	\$0
Total Appropriations	\$839,761,013	\$834,364,292	\$833,967,773	\$915,380,283	\$944,876,857
Ending Fund Balance June 30 (Estimated)	\$133,542,387	\$134,675,725	\$142,606,479	\$90,894,934	\$112,029,183 B
Total Expenditures & Fund Balance	\$973,303,400	\$969,040,017	\$976,574,252	\$1,006,275,217	\$1,056,906,040

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

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

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

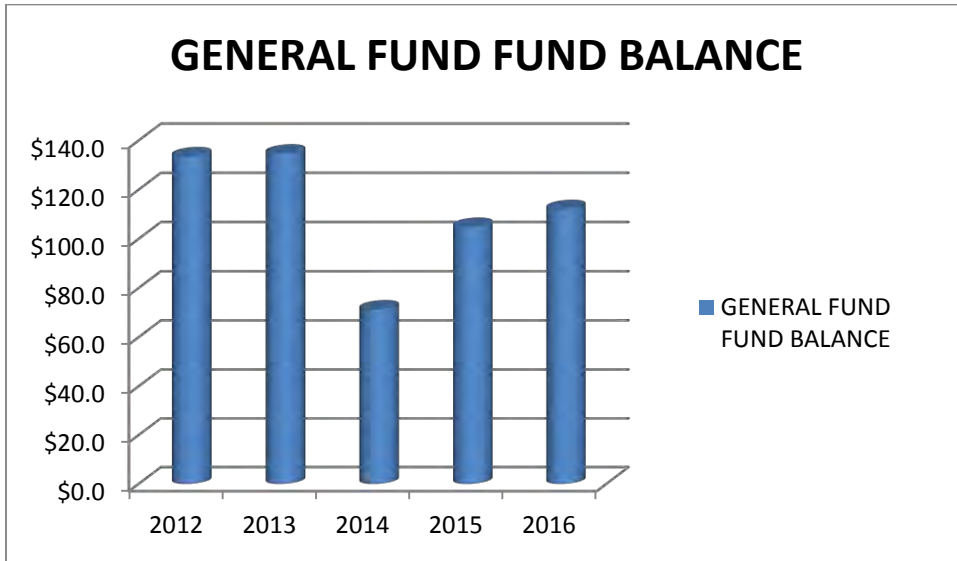
Description	FY2012 Actual	FY2013 Actual	FY2014 Actual	FY2015 Revised Budget	FY2016 Approved Budget
Beginning Fund Balance July 1 (Estimated)	\$146,443,464	\$133,542,387	\$134,675,725	\$142,606,479	\$132,029,183 A
Revenue:					
Local	\$411,980,950	\$401,743,862	\$412,959,195	\$422,003,794	\$453,783,208
State	\$385,335,895	\$405,979,353	\$423,403,015	\$436,838,558	\$466,505,011
Federal	\$5,541,472	\$7,339,078	\$4,975,111	\$4,703,505	\$4,465,757
Transfers/Other	\$24,001,619	\$20,435,337	\$561,206	\$122,881	\$122,881
Total Revenue	<u>\$826,859,936</u>	<u>\$835,497,630</u>	<u>\$841,898,527</u>	<u>\$863,668,738</u>	<u>\$924,876,857</u>
Total Revenue & Fund Balance	<u>\$973,303,400</u>	<u>\$969,040,017</u>	<u>\$976,574,252</u>	<u>\$1,006,275,217</u>	<u>\$1,056,906,040</u>
Appropriations					
Salaries	\$575,157,470	\$562,996,021	\$553,180,751	\$609,107,859	\$631,995,675
Employee Benefits	\$178,656,601	\$187,793,265	\$197,355,211	\$209,531,806	\$226,217,939
Contract Services	\$8,663,747	\$9,464,669	\$9,453,171	\$9,529,622	\$8,683,649
Supplies	\$17,558,317	\$16,411,815	\$17,394,224	\$19,620,633	\$19,984,157
Utilities	\$27,936,335	\$29,055,626	\$26,777,640	\$35,674,631	\$31,320,225
Equipment/Bldgs/Land	\$3,383,696	\$3,283,516	\$1,743,296	\$2,696,158	\$540,192
Other	\$28,404,848	\$25,359,381	\$28,063,480	\$29,219,574	\$26,135,020
Total Appropriations	<u>\$839,761,013</u>	<u>\$834,364,292</u>	<u>\$833,967,773</u>	<u>\$915,380,283</u>	<u>\$944,876,857</u>
Ending Fund Balance June 30 (Estimated)	<u>\$133,542,387</u>	<u>\$134,675,725</u>	<u>\$142,606,479</u>	<u>\$90,894,934</u>	<u>\$112,029,183 B</u>
Total Expenditures & Fund Balance	<u>\$973,303,400</u>	<u>\$969,040,017</u>	<u>\$976,574,252</u>	<u>\$1,006,275,217</u>	<u>\$1,056,906,040</u>

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

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

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

\$ Millions



FISCAL YEAR 2016 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 FY2016, local revenue contributes approximately **49.08%** 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 FY2004:

Fiscal Year	Property Digest Growth
FY2016	3.22%
FY2015	4.29%
FY2014	(1.28%)
FY2013	(2.42%)
FY2012	(5.66%)
FY2011	(9.41%)
FY2010	(1.41)%
FY2009	4.38%
FY2008	7.05%
FY2007	8.16%
FY2006	7.31%
FY2005	5.23%
FY2004	3.50%

FISCAL YEAR 2016 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 FY2016 Cobb County School Taxes are calculated for a \$206,700 home:

<u>M & O Millage</u>	<u>Item</u>
\$206,700	House assessed at Fair Market Value
X .40	40% Assessment Rate
\$ 82,680	Assessed Value for Tax Purposes
(\$10,000)	Homestead Exemption
\$ 72,680	Tax Base for Property Tax
X .0189	Millage Rate 18.90
\$ 1,374	M & O School Taxes

*Note: Median Home Value in Cobb County \$206,700, per
U.S. Census Bureau 2010 American Community Survey*

Property Tax Exemptions -A property tax exemption excludes all or part of a property's value from property taxation, ultimately resulting in lower property taxes. In Cobb County the Tax Commissioner's office processes the exemption applications. Following are some major exemptions:

Cobb County Basic Homestead - These exemptions apply only to homestead property. For all exemptions, the amount exempted is deducted from the 40% assessed value of the property in the applicable tax categories. Homeowners who meet the basic Homestead Exemption requirements are entitled to a \$10,000 exemption in the county general and school general tax categories. The Basic Homestead Exemption was worth \$262.40 in 2014.

Cobb County School Tax (Age 62) - Homeowners who are 62 years of age on or before January 1 are entitled to an exemption from all taxes in the school general and school bond tax categories.

State Senior Age 65 - Homeowners who are 65 years of age on or before January 1 are entitled to a full exemption in the state tax categories up to 10 contiguous acres immediately surrounding the residence.

State Senior Age 65 \$4,000 (\$10,000 Income Limit) - Homeowners who are 65 years of age on or before January 1 and whose annual NET income does not exceed \$10,000 for the immediately preceding tax year (including income of the spouse but not including Social Security or retirement income) are entitled to a \$4,000 exemption in the state, county bond and fire district tax categories.

Cobb County \$22,000 Disability - Homeowners who are disabled on or before January 1, and whose annual NET income (including income of the spouse but not including income received as a result of the disability; e.g. disability retirement) does not exceed \$12,000 for the immediately preceding year are entitled to a \$22,000 exemption in all tax categories except the state.

FISCAL YEAR 2016 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 revenue from Cell Tower contracts, sale of school assets, revenue from District property leasing or school facility rental, reimbursement revenue from students for school property damages, school gate receipts of sports half time exhibition, and other miscellaneous revenue (examples include copies, ID badges, transcripts, etc.).



FISCAL YEAR 2016 REVENUE EXPLANATIONS AND PROJECTIONS (Continued)

STATE REVENUE

State revenue is earned via a formula entitled the Quality Basic Education (QBE) Act which is approved by the State of Georgia legislature. The main criteria for State funding is student growth. In FY2016, the projected State contributes approximately **50.44%** 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	$\frac{1}{6}$	$\frac{1}{6}$
Total	6	5

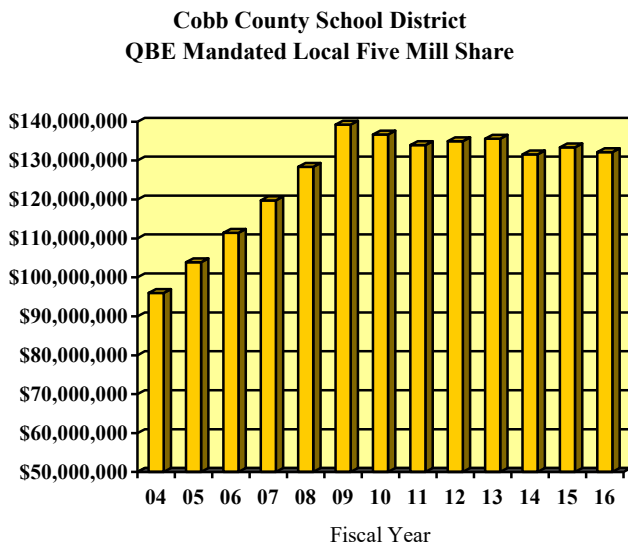
2. **Program Weights** - Since different programs (kindergarten, primary grades 1-3, middle school grades 6-8, etc) vary in their cost of operation, each program is assigned a program weight. The Governor is authorized to appoint a task force every three years to recommend to the General Assembly any needed changes in the program weights. The following are the FY2016 Program Weights:

<u>Programs</u>	<u>Weights</u>	<u>Programs</u>	<u>Weights</u>
Kindergarten	1.6532	Remedial	1.3099
Kindergarten EIP	2.0382	Alternative	1.4727
Grades 1-3	1.2859	Special Ed Cat I	2.3828
Grades 1-3 EIP	1.7955	Special Ed Cat II	2.7933
Grades 4-5	1.0358	Special Ed Cat III	3.5559
Grades 4-5 EIP	1.7892	Special Ed Cat IV	5.7624
Grades 6-8	1.0281	Special Ed Cat V	2.4532
Middle School	1.1317	Gifted	1.6609
Grades 9-12	1.0000	ESOL Program	2.5096
Vocational Lab	1.1907		

3. **Training & Experience** - The State of Georgia allocates additional funds to school districts to adjust for varying levels of teacher education and years of experience.

FISCAL YEAR 2016 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 FY2016 is \$132 million.



<u>YEAR</u>	<u>LOCAL SHARE</u>
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
2015	\$133,378,961
2016	\$132,140,111

These amounts are deducted from the State revenue earned by Cobb County

5. **Base Amount** - Standard Cost per Student amount established by the State of Georgia. The base amount for FY2016 is \$2,463.43 per student.

QBE Formula

To determine the total State funds for a specific school system, the following formula is used:
 FTE Count X Program Weight X Base Amount X Training & Experience Factor - Five Mill Share



FISCAL YEAR 2016 REVENUE EXPLANATIONS AND PROJECTIONS (Continued)

Cobb County School District QBE and State Grant Revenue

FY2016 General Fund State Revenue is approximately **50.44%** of Total Revenue. The following chart presents a summary of State Funding budget since FY2005-06:

School Year	State Revenue Budget	State Revenue Percent Increase (Decrease)	Student Active Enrollment	State Revenue Per Student
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
2014-15	\$435,916,618	7.0	109,529	\$3,980
2015-16	\$462,180,062	6.0	111,060	\$4,161

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

Note: State Revenue Trends with Impact of Austerity Cuts

State Revenue is based primarily on student counts. Due to the State of Georgia economic decline since FY2003, the State of Georgia implemented austerity cuts for K-12 education. Cobb County's cumulative austerity cuts from FY2003 to FY2016 total \$537 million. FY2016 budget was created with the anticipation of a **\$28.5** million austerity cut.

Description	FY2003-4	FY2005	FY2006	FY2007	FY2008	FY2009
Annual	\$19,498,027	\$22,370,784	\$22,370,583	\$11,211,055	\$9,442,954	\$6,178,365
Mid-Year Cut	\$8,556,134	\$0	\$0	\$0	\$0	\$25,316,975
Total		\$22,370,784	\$22,370,583	\$11,211,055	\$9,442,954	\$31,495,340
Cumulative	\$28,054,161	\$50,424,945	\$72,795,528	\$84,006,583	\$93,449,537	\$124,944,877
Description	FY2010	FY2011	FY2012	FY2013	FY2014	FY2015
Annual	\$42,407,699	\$69,383,901	\$72,553,160	\$72,141,399	\$65,900,761	\$45,821,472
Mid-Year Cut	\$43,521,811	\$413,185				
Total	\$85,929,510	\$69,797,086	\$72,553,160	\$72,141,399	\$65,900,761	\$45,821,472
Cumulative	\$210,874,387	\$280,671,473	\$353,224,633	\$425,366,032	\$491,266,793	\$537,088,265

FISCAL YEAR 2016 REVENUE EXPLANATIONS AND PROJECTIONS (Continued)

FEDERAL REVENUE

The Cobb County School District receives a small portion of its revenue from the Federal Government. In FY2016, projected federal revenue is approximately **0.48%** of the Cobb County School System's revenue. The following is a listing of the various Federal Revenues sources:

Indirect Cost Revenue – Reimbursement allowed under selected federal grant programs to help compensate the School District for administrative costs, overhead costs that support the grant.

ROTC Revenue – The Federal Government pays half of the cost of ROTC instructors.

MedACE Revenue – The Administrative Claiming Education (ACE) program is a Medicaid program administered through the Children's Intervention School Services Office in conjunction with the Georgia Department of Community Health. This program allows the District to be reimbursed under the Federal Medicaid program for portions of administrative costs associated with providing school-based health services.

Medicaid Reimbursement – This program reimburses the District for certain medical services provided to a child under his/her Individual Education Program (IEP). This program is only available to Medicaid-eligible students. This program allows the District an opportunity to obtain funding which would otherwise be unavailable to the District, thereby strengthening the District's ability to deliver high quality education to the student.



EXECUTIVE SUMMARY
MAJOR CATEGORIES OF GENERAL FUND BUDGET

Major General Fund Revenue Balancing Items

Revenue Type	FY2016 Original Budget	Comments:
LOCAL REVENUE		
Property Tax Revenue	\$388,330,923	6.75% Projected Digest Reduction; 99% Collection Rate; 1.6% Cobb Collection Fee
Property Tag Revenue (Ad Valorem & TAVT)	\$46,148,522	Property tax collected for registering and titling motor vehicles
Delinquent Tax Revenue	\$8,810,069	Reflects collection rate from the most recently completed fiscal year
Intangible Tax Revenue	\$8,096,981	Reflects collection rate from the most recently completed fiscal year
Real Estate Transfer	\$3,716,218	Reflects collection rate from the most recently completed fiscal year
Alcoholic Beverage	\$1,148,262	Reflects collection rate from the most recently completed fiscal year
Liquor by the Drink	\$496,059	Reflects collection rate from the most recently completed fiscal year
Tuition Revenue	\$1,657	Reflects collection rate from the most recently completed fiscal year
Interest on Delinquent Taxes	\$914,254	Reflects collection rate from the most recently completed fiscal year
Interest Income	\$409,469	Reflects an analysis of declining interest rates applied to average daily balances
Half Time Exhibition	\$9,620	Reflects collection rate from the most recently completed fiscal year
Local Revenue – Cell Tower	\$431,176	Budget based on cell tower agreements
Local Revenue – Other	\$560,677	Reflects collection rate from the most recently completed fiscal year
Sale of Assets	\$666,321	Estimated revenue from sale of school district assets
Warehouse Lease Revenue	\$43,000	Lease revenue on school district property
Transfer from Other Funds	\$122,881	Budget based on projected actual
STATE REVENUE		
State QBE Revenue	\$462,180,062	Quality Basic Education (QBE) revenue received from the State of Georgia based on student Full Time Equivalent (FTE) counts
Miscellaneous State Grants	\$4,324,949	Revenue received from miscellaneous State Grants

EXECUTIVE SUMMARY
MAJOR CATEGORIES OF GENERAL FUND BUDGET (Continued)

FEDERAL REVENUE		
Indirect Cost Revenue	\$2,812,951	Revenue estimate for Indirect Cost revenue – reimbursement of overhead costs involved in operating various school district programs
ROTC Instructor Reimbursement	\$952,806	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	\$924,876,857	

Major General Fund Expenditure Balancing Items

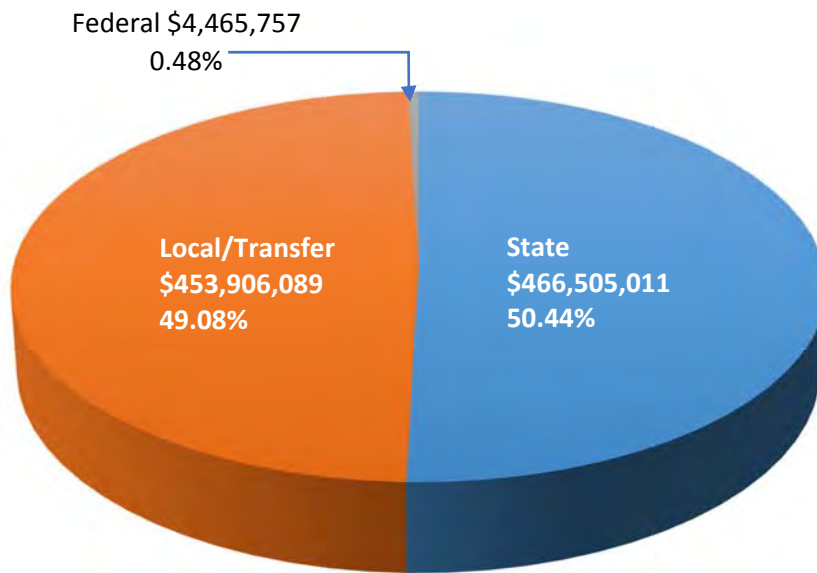
Expenditure Type	FY2016 Original Budget	Comments:
FY2015 Revised Budget	\$900,243,511	Revised Budget for FY2015
FY2016 Incremental Changes:		
	\$7,398,726	FY2015 General Fund Expenditure Budget Adjustment
	\$28,000,000	4% Raise for All Eligible Employees
	\$7,500,000	Increase Classroom Teacher
	(\$1,239,726)	FY2015 One-Time Expenditures
	\$3,659,000	1% Salary Restoration from FY15 (Portion of 1% restoration July-Dec.)
	\$9,000,000	FY2016 Salary Step for Eligible Employees
	\$5,901,421	Increase in Teacher Retirement Cost from 13.15% to 14.27%
	(\$3,000,000)	Certified Healthcare Adjustment
	\$1,049,134	Salary Competitiveness Adjustments

EXECUTIVE SUMMARY
MAJOR CATEGORIES OF GENERAL FUND BUDGET (Continued)

	\$1,690,000	Transfer Special Student Service Positions to School Based Leadership
	(\$4,354,406)	Decreased Utilities
	(\$2,749)	Adjust Transfers to Other Funds Public Safety and Adult High School
	(\$353,287)	Adjust Cell Tower Expenditure Budget to Contract Schedule
	\$486,498	Adjust Expenditures for Miscellaneous Grants
	(\$20,000,000)	Expenditure Lapse
	\$175,027	School and School Support Budget Input
	\$5,115,870	Increase in Classified Health Insurance
	\$500,000	SLO Administration
	\$100,000	Formative Assessment Development and Maintenance
	\$2,000,000	Universal Diagnostic/ Digital Intervention – Reading and Math
	\$199,799	Ombudsman Contract
	\$180,000	Add 2 Custodial Positions and Supplies based on Increase in Square Footage
	\$200,000	Add 2 Preventative Maintenance Crew Positions and Supplies
	\$284,039	Increase All Elementary School Bookkeepers to Full-Time Positions
	\$144,000	Add 3 Public Safety Campus Officers
TOTAL EXPENDITURES	\$944,876,857	

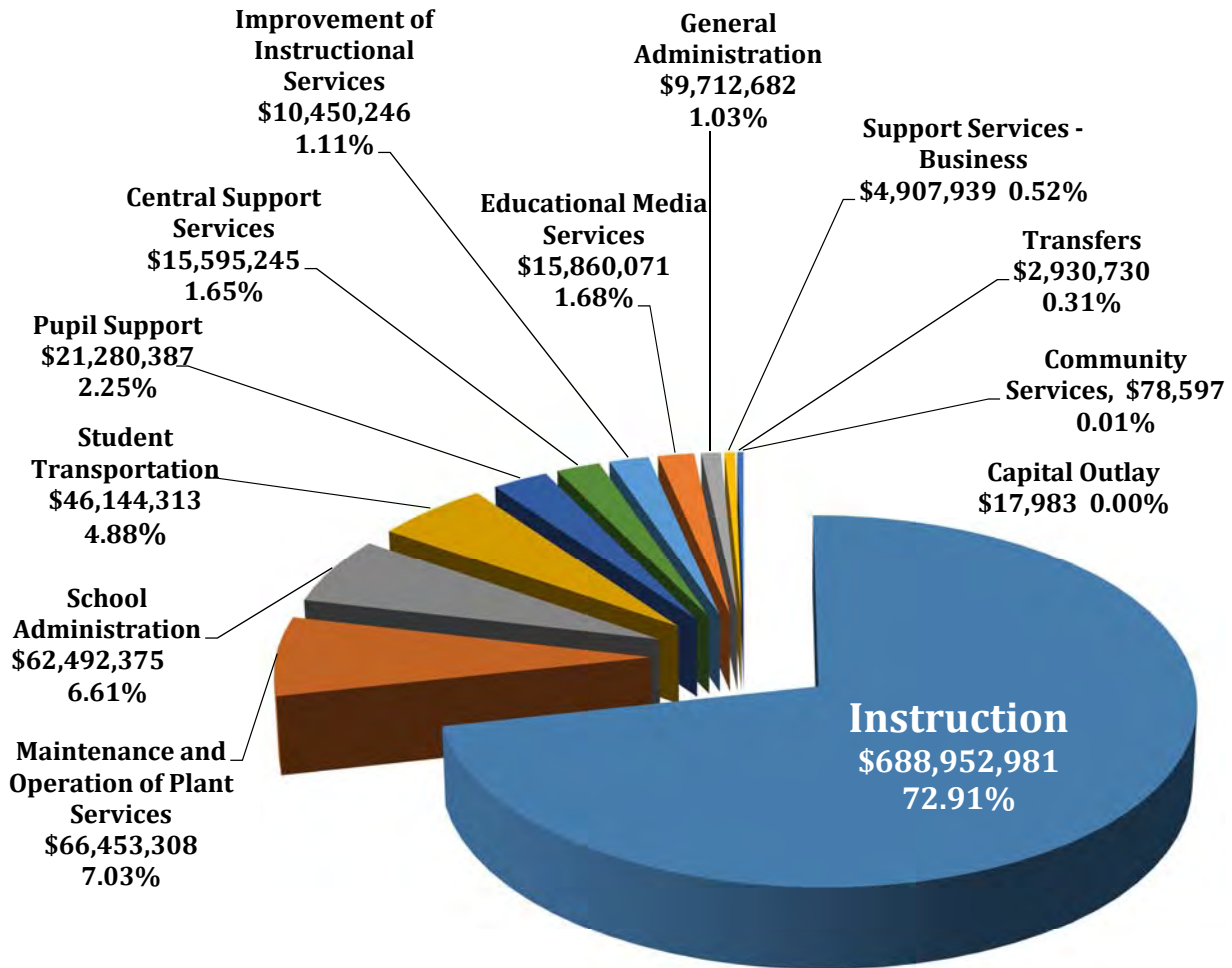
BUDGET SUMMARY	FY2016 BUDGET
Budget Revenue	\$924,876,857
Budget Expenditures	\$944,876,857
Difference	(\$20,000,000)
Funds Reserved from Prior Year	\$20,000,000
TOTAL BALANCED BUDGET	\$0

**COBB COUNTY SCHOOL DISTRICT
FISCAL YEAR 2016 GENERAL FUND REVENUE**



TOTAL GENERAL FUND REVENUE \$924,876,857

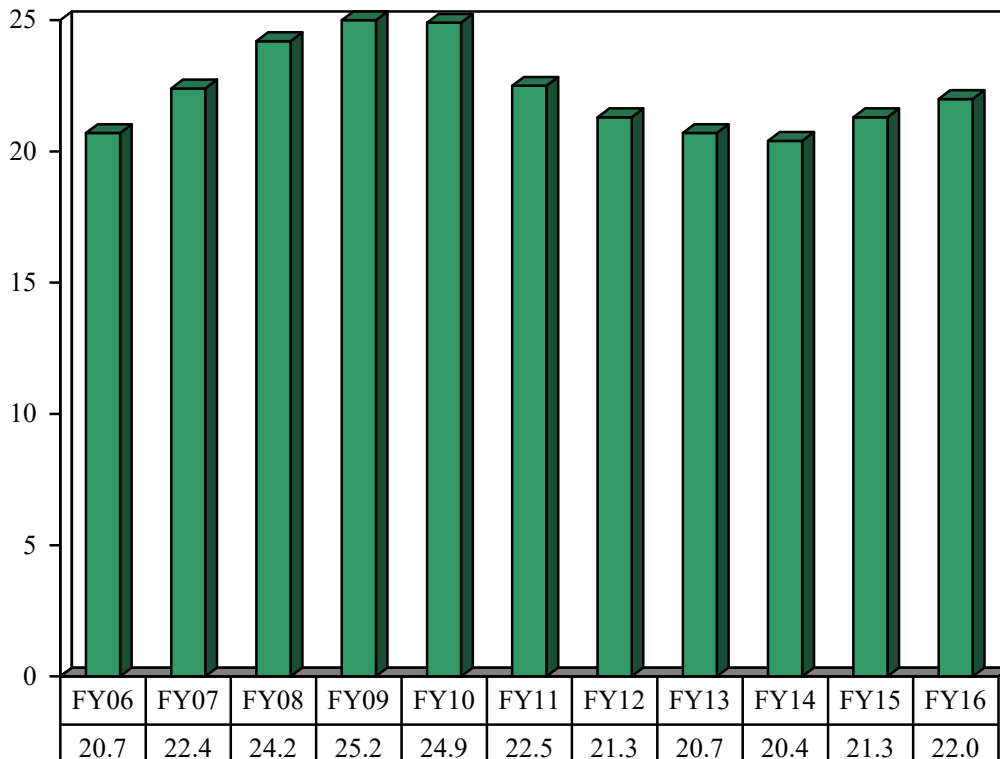
**COBB COUNTY SCHOOL DISTRICT
FISCAL YEAR 2016 GENERAL FUND EXPENDITURES**



TOTAL GENERAL FUND EXPENDITURES \$944,876,857

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

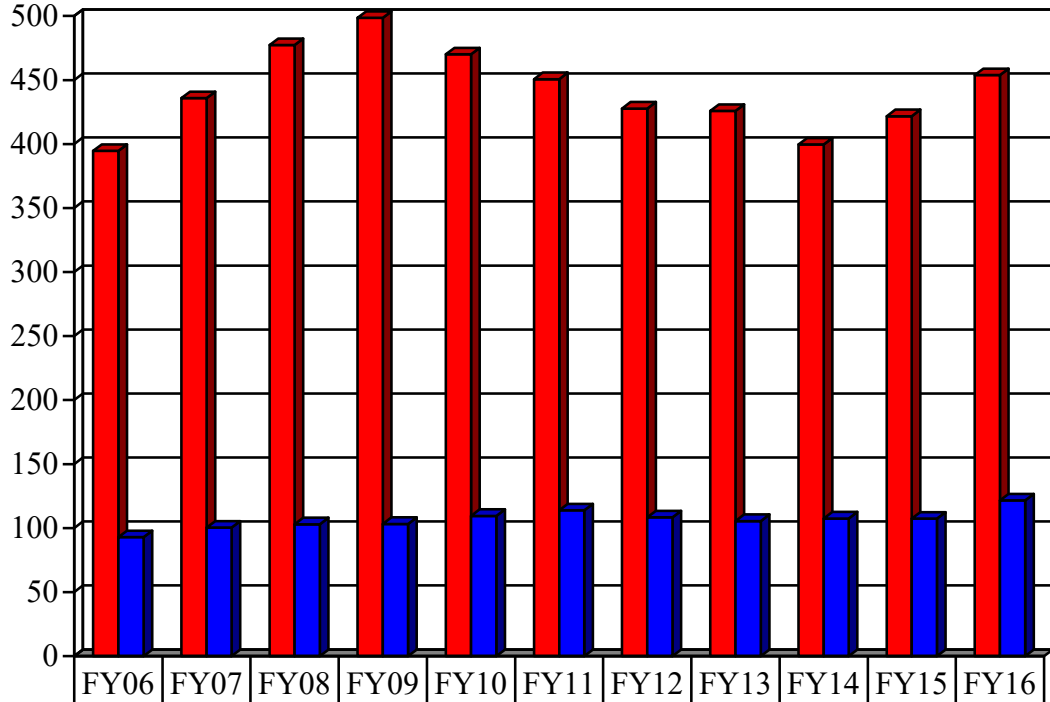
\$ Billions



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**

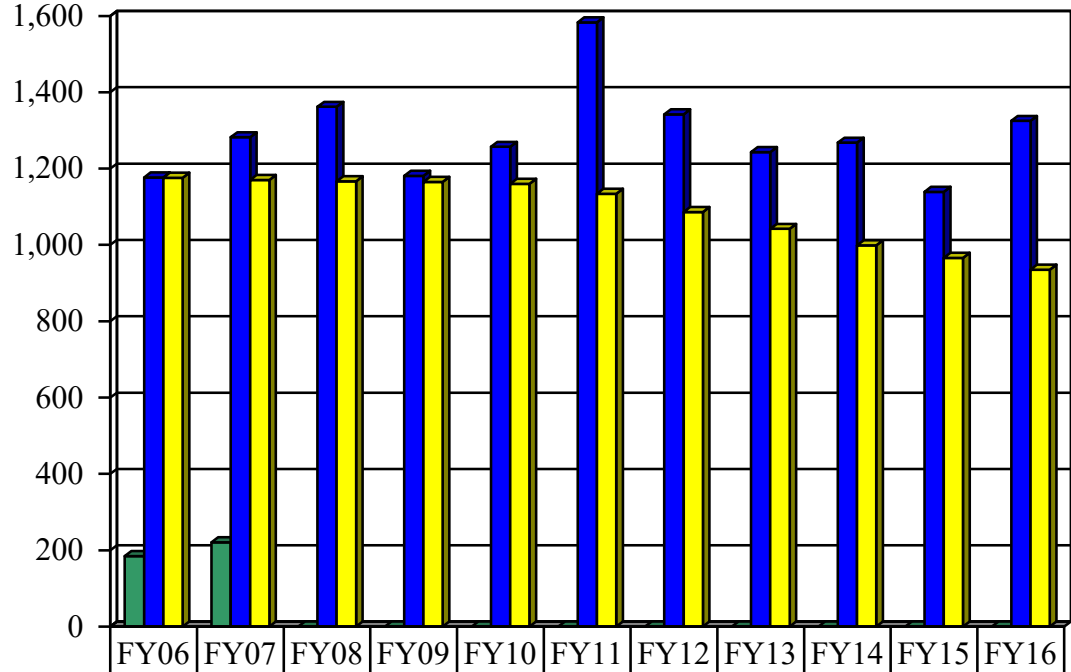
\$ Millions



■ Local Revenue	394.6	435.9	477.3	498.6	470.1	450.7	427.7	425.8	399.7	421.7	453.9
■ Revenue Lost	92.9	100.4	103	103.2	109.5	113.9	108.4	105.5	107.5	107.4	121.6

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

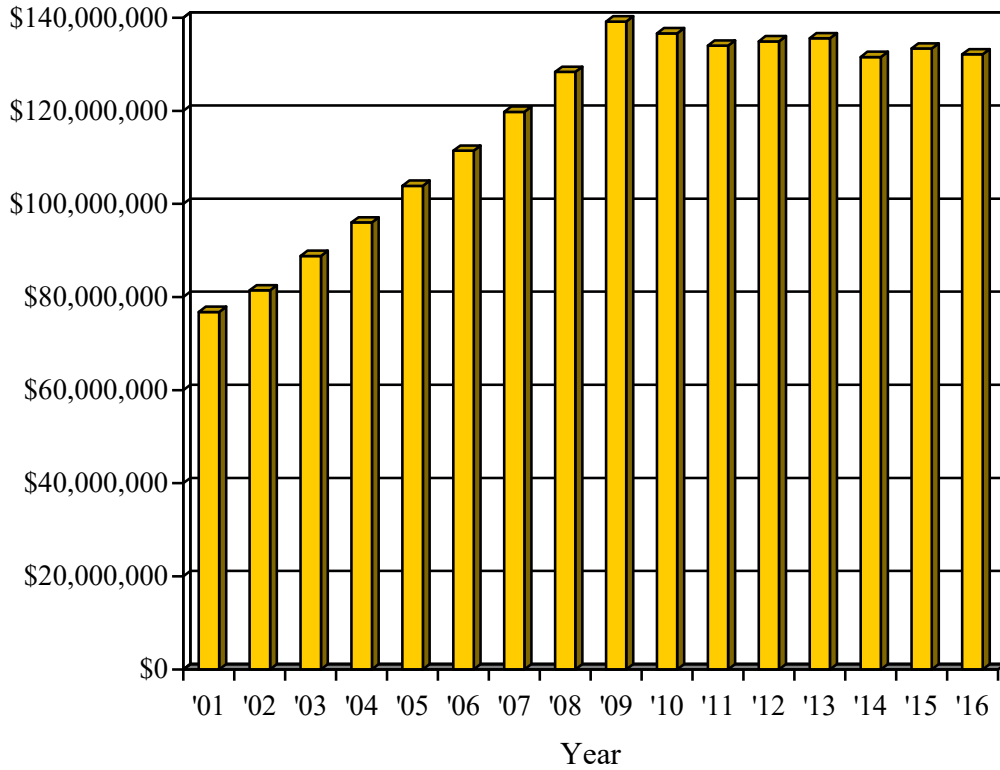
\$ Millions



■ Deannexed Property	185	221	0	0	0	0	0	0	0	0	0
■ Other Exemptions	1,177	1,282	1,362	1,181	1,257	1,583	1,342	1,243	1,268	1,139	1,325
■ Homestead Exemption	1,176	1,170	1,167	1,165	1,160	1,134	1,086	1,042	999	966	935

**GENERAL FUND BUDGET
QBE MANDATED LOCAL FIVE MILL FAIR SHARE**

Local Fair Share is the amount of money equal to the amount that can be raised by levying 5 mills on the 40% equalized property digest. The State of Georgia requires this millage assessment before state revenue can be received by the school district.



Year	Local Share Amount	Year	Local Share Amount
2001	\$76,766,302	2010	\$136,638,547
2002	\$81,438,049	2011	\$133,973,704
2003	\$88,827,699	2012	\$134,918,836
2004	\$95,996,050	2013	\$135,582,243
2005	\$103,896,069	2014	\$131,545,626
2006	\$111,425,229	2015	\$133,378,961
2007	\$119,785,031	2016	\$132,140,111
2008	\$128,360,314		
2009	\$139,200,389		

**GENERAL FUND BUDGET
BOND DEBT AND LONG-TERM OBLIGATION**

Long-Term Bond Debt

As of January 31, 2007, the Cobb County School District is free from all long-term debt. The Board voted to eliminate the debt service millage rate of 0.90 mills as part of the FY2008 budget. The additional millage tax rate has not been needed while there has been no long-term debt.

Long-Term Obligation

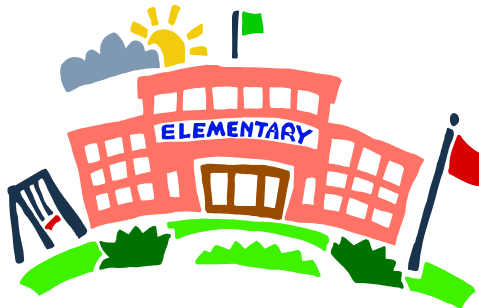
Accrued Vacation Pay

The Cobb County School District employees who work an annual employment year are eligible to earn vacation leave. An employee's vacation leave accrual rate is determined by a combination of his/her years of employment in both education and the District.

An employee may accumulate up to four (4) times the amount of vacation leave he/she earns annually. An employee who resigns, retires, or changes from annual employment to less-than-annual employment status will be reimbursed for accumulated vacation leave at the rate of the annual salary for each day of vacation accumulated up to the maximum described above (District Policy GARK-R Vacations). Accrued vacation pay is generally liquidated by the General Fund.

Fiscal year 2015 **long-term obligations** are as follows:

	Balance			Balance	Amounts Due	Amounts
	6/30/2014	Increase	Decrease	6/30/2015	Within One	Due After
					Year	One Year
Accrued						
Vacation Pay	8,065,000	5,017,000	4,310,000	8,772,000	4,688,000	4,084,000
Net Pension Liab	955,063,000	41,222,007	323,166,007	673,119,000	-	673,119,000
Total LT Debt	\$ 963,128,000	\$ 46,239,007	\$ 327,476,007	\$ 681,891,000	\$ 4,688,000	\$ 677,203,000



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

<u>DESCRIPTION</u>	<u>FY2012</u> <u>ACTUAL</u>	<u>FY2013</u> <u>ACTUAL</u>	<u>FY2014</u> <u>ACTUAL</u>	<u>FY2015</u> <u>BUDGET</u>	<u>FY2016</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	\$ 443,029,876	\$ 429,852,795	\$ 431,959,644	\$ 464,188,988	\$ 496,382,258
Employee Benefits	144,205,322	149,323,260	153,822,617	163,223,987	175,562,228
Contract Services	3,086,254	3,854,632	3,971,815	3,241,553	3,441,352
Supplies	9,534,658	8,647,434	9,241,563	11,754,649	11,869,832
Utilities	1,578	1,552	1,598	-	-
Equipment	394,783	297,755	223,413	129,761	129,761
Other	2,785,898	2,672,275	3,017,638	1,875,250	1,542,719
TOTAL:	\$ 603,038,369	\$ 594,649,703	\$ 602,238,288	\$ 644,414,188	\$ 688,928,150

PUPIL SUPPORT SERVICES:

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

Salaries	\$ 12,715,525	\$ 12,452,457	\$ 13,580,361	\$ 12,755,194	\$ 14,631,912
Employee Benefits	3,595,224	3,966,407	4,627,174	4,503,453	5,336,470
Contract Services	48,158	49,227	57,415	45,565	40,565
Supplies	377,583	491,236	324,519	352,784	503,434
Utilities	644	661	738	800	800
Equipment	-	-	-	5,727	5,727
Other	567,930	502,167	898,667	765,479	761,479
TOTAL:	\$ 17,305,065	\$ 17,462,155	\$ 19,488,873	\$ 18,429,002	\$ 21,280,387

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	\$ 7,507,210	\$ 7,726,557	\$ 8,105,388	\$ 7,313,362	\$ 5,916,565
Employee Benefits	1,900,917	2,022,706	2,421,478	2,241,564	1,765,440
Contract Services	597,888	790,788	840,649	525,217	467,917
Supplies	1,075,432	1,151,509	1,184,378	1,456,864	1,704,703
Utilities	3,242	3,105	2,588	4,000	4,000
Equipment	29,300	25,691	39,911	25,983	25,983
Other	13,842,254	12,193,822	1,398,420	13,089,858	565,638
TOTAL:	\$ 24,956,243	\$ 23,914,178	\$ 13,992,813	\$ 24,656,848	\$ 10,450,246

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

<u>DESCRIPTION</u>	<u>FY2012</u> <u>ACTUAL</u>	<u>FY2013</u> <u>ACTUAL</u>	<u>FY2014</u> <u>ACTUAL</u>	<u>FY2015</u> <u>BUDGET</u>	<u>FY2016</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	\$ 9,828,772	\$ 9,201,164	\$ 8,927,988	\$ 9,664,818	\$ 10,398,670
Employee Benefits	3,112,744	3,091,511	3,230,816	3,494,611	3,832,300
Contract Services	-	-	-	4,000	4,000
Supplies	1,593,369	1,612,262	1,582,350	1,623,101	1,623,101
Equipment	21,082	-	1,181	-	-
Other	6,631	9,167	11,903	2,000	2,000
TOTAL:	\$ 14,562,598	\$ 13,914,105	\$ 13,754,238	\$ 14,788,530	\$ 15,860,071

GENERAL ADMINISTRATION:

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

Salaries	\$ 3,751,376	\$ 4,278,931	\$ 4,048,647	\$ 4,165,742	\$ 5,381,967
Employee Benefits	699,835	858,002	884,905	1,119,547	1,082,184
Contract Services	1,873,560	2,033,702	1,913,608	2,107,247	2,135,209
Supplies	65,693	122,384	358,060	410,761	466,661
Utilities	-	6,093	6,701	-	-
Equipment	-	-	-	10,000	10,000
Other	327,351	512,559	738,276	478,794	636,661
TOTAL:	\$ 6,717,815	\$ 7,811,670	\$ 7,950,198	\$ 8,292,091	\$ 9,712,682

SCHOOL ADMINISTRATION:

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

Salaries	\$ 39,994,053	\$ 39,642,743	\$ 38,220,012	\$ 40,311,807	\$ 44,653,662
Employee Benefits	11,804,804	12,304,139	12,925,031	14,253,289	17,713,587
Contract Services	87,492	93,853	110,603	54,450	54,450
Supplies	29,200	31,893	32,947	66,177	55,576
Equipment	-	-	-	-	-
Other	9,301	6,417	5,041	15,100	15,100
TOTAL:	\$ 51,924,851	\$ 52,079,045	\$ 51,293,635	\$ 54,700,823	\$ 62,492,375

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

<u>DESCRIPTION</u>	<u>FY2012</u> <u>ACTUAL</u>	<u>FY2013</u> <u>ACTUAL</u>	<u>FY2014</u> <u>ACTUAL</u>	<u>FY2015</u> <u>BUDGET</u>	<u>FY2016</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	\$ 2,589,870	\$ 3,221,739	\$ 3,253,236	\$ 2,623,169	\$ 3,111,191
Employee Benefits	594,166	853,582	968,480	905,582	972,176
Contract Services	446,630	147,927	308,379	306,339	306,339
Supplies	272,856	252,384	458,436	148,237	148,237
Utilities	2,254	2,313	2,965	-	-
Equipment	13,875	69,232	35,948	114,187	114,187
Other	853,101	290,343	247,436	255,809	255,809
TOTAL:	\$ 4,772,753	\$ 4,837,521	\$ 5,274,880	\$ 4,353,323	\$ 4,907,939

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	\$ 22,841,284	\$ 23,270,024	\$ 23,480,787	\$ 25,344,263	\$ 27,257,562
Employee Benefits	5,887,586	6,246,893	7,646,334	7,039,028	8,229,748
Contract Services	1,923,257	1,996,585	1,993,249	1,929,536	1,945,336
Supplies	1,631,293	1,572,916	1,681,692	1,706,521	1,894,126
Utilities	17,608,812	22,066,854	20,138,795	25,141,257	24,288,597
Equipment	94,869	131,952	107,033	-	-
Other	5,530,519	3,117,603	2,931,274	2,729,939	2,833,939
TOTAL:	\$ 55,517,621	\$ 58,402,827	\$ 57,979,164	\$ 63,890,544	\$ 66,449,308

STUDENT TRANSPORTATION:

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

Salaries	\$ 25,402,876	\$ 26,669,582	\$ 26,967,777	\$ 29,563,313	\$ 28,365,218
Employee Benefits	6,014,121	7,356,111	8,981,585	8,241,857	9,201,485
Contract Services	404,120	414,628	123,866	94,059	94,059
Supplies	542,445	484,952	557,106	146,923	146,923
Utilities	6,576,698	6,706,031	6,018,871	8,250,411	6,629,494
Equipment	1,602,132	2,210,366	1,245,832	-	-
Other	2,093,780	2,402,485	2,266,691	1,669,134	1,707,134
TOTAL:	\$ 42,636,171	\$ 46,244,154	\$ 46,161,728	\$ 47,965,697	\$ 46,144,313

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

<u>DESCRIPTION</u>	<u>FY2012</u> <u>ACTUAL</u>	<u>FY2013</u> <u>ACTUAL</u>	<u>FY2014</u> <u>ACTUAL</u>	<u>FY2015</u> <u>BUDGET</u>	<u>FY2016</u> <u>BUDGET</u>
CENTRAL SUPPORT SERVICES:					
Expenses incurred from planning, research and development, public information, personnel and data processing.					
Salaries	\$ 6,743,255	\$ 6,626,818	\$ 6,208,474	\$ 6,948,801	\$ 8,209,941
Employee Benefits	1,529,579	1,755,069	1,828,865	2,223,823	2,501,071
Contract Services	196,386	83,327	133,587	189,422	189,422
Supplies	3,805,299	2,943,856	3,032,463	2,947,979	3,539,416
Utilities	1,388,536	269,018	605,384	2,449,323	397,334
Equipment	1,226,623	548,313	89,978	258,761	250,000
Other	1,005,700	1,240,772	1,993,506	707,761	536,892
TOTAL:	\$ 15,895,377	\$ 13,467,172	\$ 13,892,259	\$ 15,725,870	\$ 15,624,076

COMMUNITY SERVICES:

Expense incurred from the rental of Cobb County Schools facilities.

Salaries	\$ 52,749	\$ 53,212	\$ 52,541	\$ 55,141	\$ 57,347
Employee Benefits	12,928	15,584	17,925	19,992	21,250
Supplies	-	-	-	-	-
TOTAL:	\$ 65,677	\$ 68,796	\$ 70,467	\$ 75,133	\$ 78,597

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	2,599	5,328	20,379	8,449	8,149
Equipment	1,065	207	-	4,534	4,534
Other	-	-	-	-	300
TOTAL:	\$ 3,664	\$ 5,535	\$ 20,379	\$ 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	\$ 2,364,809	\$ 1,507,433	\$ 1,850,853	\$ 2,933,479	\$ 2,930,730
TOTAL:	\$ 2,364,809	\$ 1,507,433	\$ 1,850,853	\$ 2,933,479	\$ 2,930,730

GENERAL FUND

BUDGET TOTAL:	\$ 839,761,013	\$ 834,364,292	\$ 833,967,773	\$ 900,243,511	\$ 944,876,857
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**GENERAL FUND
DISTRICT-WIDE INSTRUCTIONAL ALLOCATION GUIDELINES
LOCAL SCHOOL**

The basic 2015-2016 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 2015-2016 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 2015-2016 provides for an additional 100% increase of instructional allocation (per pupil FTE count) for the first two years of operation. For the third year and beyond of the school's operation, regular funding applies.

Curriculum Materials and Instructional Supplies Policy

The Cobb County Board of Education shall annually provide to schools a teaching supplies allocation based upon a per pupil allotment. This allocation shall be consistent among schools of like grade levels. Additionally, in accordance with accreditation standards of the Southern Association of Colleges and Schools, the provision of materials and supplies for libraries and programs associated with them shall be provided on an equitable basis from school to school. Special funding may be provided to schools on a selected basis for curriculum materials and supplies above the basic allotment to address unique needs in the individual schools. Through the basic allotment provided on an equitable basis to all schools and additional funding according to identified need, the Cobb County Board of Education shall provide an equalized educational opportunity for all students within the resources available.

Please note for all programs:

- (1) Each principal is responsible for complying with all agency requirements (SACS, QBE and other accreditation and/or state standards) for expenditures of allocated funds.
- (2) Allotments are based on the October FTE count as reported to the State.
- (3) The annual allotment for state media funds includes funds necessary to renew periodical subscriptions for the next year.

**GENERAL FUND
DISTRICT-WIDE INSTRUCTIONAL ALLOCATION GUIDELINES
LOCAL SCHOOL (Continued)**

- (4) Each school has a Local School Billing account with a zero budget. The school submits a local school check to the Central Office for the amount of an order before a purchase order can be processed through the county purchasing system.

- (5) Specific Board approval shall be required for all purchases/expenditures greater than \$200,000 except those purchases/expenditures specifically excluded by the Board. The Board may change its list of excluded items at any time and shall review the list each February as part of the annual budget adoption process.

GENERAL FUND
DISTRICT-WIDE INSTRUCTIONAL ALLOCATION GUIDELINES
ELEMENTARY SCHOOLS

Direct Instructional Allotments:		
Instructional Supplies and/or Equipment	\$32	Per pupil allocation \$18 must be spent on instructional materials. A maximum of \$14 may be used for equipment and non-instructional supplies (office supplies) from the per pupil allocation. If maximum amount is spent on equipment, funds will not be available for office supplies. <i>Note: Included in Instructional Supplies are extra funds for new schools and transient funds.</i>
<i>New School Additional Allocation</i>		The new school allocation provides a 100% increase of instructional supply funds for two years after which regular funding applies.
<i>Transient Allotment</i>	\$2	Per transient pupil Funding is provided for schools with a transient rate of 30% or more. This additional instructional supplies allotment is based on transient percentage of student enrollment.
	\$250	Per transient school postage allowance
Discretionary Funds	\$150	Base + \$.03 per pupil based on total enrollment
Guidance	\$.45 \$.08	Per initial 500 pupils enrolled plus Per remaining number of pupils
Personnel Allotments:		
Custodians		Each school is allotted custodian salary funds based on the number of custodian positions, determined by a formula of one custodian per 30,000 square feet.
Supplemental Clerical	\$719	Per elementary school, for assistance with teachers or office staff
Summer Flexible Clerical Days	\$1,327	Per elementary school, additional funds for summer tasks, e.g. grade reports, student data
Other Allotments:		
Early Intervention Program		EIP funds are distributed according to number of EIP students at the school.
Gifted	\$75	Per every 1-50 Gifted students, e.g. 0-50, \$75; 51-100, \$150; 101-150, \$225, etc.

GENERAL FUND
DISTRICT-WIDE INSTRUCTIONAL ALLOCATION GUIDELINES
ELEMENTARY SCHOOLS (Continued)

Other Allotments (continued):		
School Focused Staff Development	\$2,500	Base + additional funds as determined by Director of Professional Learning
Media Materials/AV Supplies	\$5,000	Base + \$13.15 X (Total FTE-351)
Operations Allotment		The custodial supplies allotment is \$.09 per square foot.

**GENERAL FUND BUDGET
ELEMENTARY SCHOOL ALLOCATIONS
THREE YEAR COMPARISON
FY2014 to FY2016**

<u>SCHOOL NAME/NUMBER</u>	<u>2013-2014 NUMBER OF STUDENTS</u>	<u>2013-2014 BUDGET</u>	<u>2014-2015 NUMBER OF STUDENTS</u>	<u>2014-2015 BUDGET</u>	<u>2015-2016 PROPOSED # STUDENTS</u>	<u>2015-2016 PROPOSED BUDGET</u>
HARMONY LELAND - 113	683		693		693	
Instructional		\$41,261		\$30,229		\$30,229
Personnel		\$84,363		\$86,464		\$86,464
Other		<u>\$18,628</u>		<u>\$22,243</u>		<u>\$22,243</u>
TOTAL		\$144,252		\$138,936		\$138,936
BELMONT HILLS - 114	310		336		336	
Instructional		\$16,802		\$17,603		\$17,603
Personnel		\$88,287		\$89,700		\$89,700
Other		<u>\$17,286</u>		<u>\$12,565</u>		<u>\$12,565</u>
TOTAL		\$122,375		\$119,868		\$119,868
POWERS FERRY - 117	432		417		417	
Instructional		\$19,899		\$19,460		\$19,460
Personnel		\$84,047		\$86,819		\$86,819
Other		<u>\$17,854</u>		<u>\$16,365</u>		<u>\$16,365</u>
TOTAL		\$121,800		\$122,644		\$122,644
MILFORD - 122	448		442		442	
Instructional		\$21,608		\$21,346		\$21,346
Personnel		\$83,952		\$87,842		\$87,842
Other		<u>\$21,015</u>		<u>\$18,410</u>		<u>\$18,410</u>
TOTAL		\$126,575		\$127,598		\$127,598
LABELLE - 123	554		541		541	
Instructional		\$26,039		\$25,629		\$25,629
Personnel		\$94,616		\$98,261		\$98,261
Other		<u>\$20,975</u>		<u>\$23,134</u>		<u>\$23,134</u>
TOTAL		\$141,630		\$147,024		\$147,024
KING SPRINGS - 124	821		852		852	
Instructional		\$31,935		\$32,931		\$32,931
Personnel		\$82,191		\$87,779		\$87,779
Other		<u>\$18,028</u>		<u>\$19,008</u>		<u>\$19,008</u>
TOTAL		\$132,154		\$139,718		\$139,718
SEDALIA PARK - 125	818		867		867	
Instructional		\$36,369		\$37,184		\$37,184
Personnel		\$104,705		\$108,242		\$108,242
Other		<u>\$30,642</u>		<u>\$29,463</u>		<u>\$29,463</u>
TOTAL		\$171,716		\$174,889		\$174,889
DUE WEST - 126	561		604		604	
Instructional		\$24,635		\$26,015		\$26,015
Personnel		\$86,499		\$90,024		\$90,024
Other		<u>\$14,143</u>		<u>\$16,713</u>		<u>\$16,713</u>
TOTAL		\$125,277		\$132,752		\$132,752

**GENERAL FUND BUDGET
ELEMENTARY SCHOOL ALLOCATIONS
THREE YEAR COMPARISON
FY2014 to FY2016**

<u>SCHOOL NAME/NUMBER</u>	<u>2013-2014 NUMBER OF STUDENTS</u>	<u>2013-2014 BUDGET</u>	<u>2014-2015 NUMBER OF STUDENTS</u>	<u>2014-2015 BUDGET</u>	<u>2015-2016 PROPOSED # STUDENTS</u>	<u>2015-2016 PROPOSED BUDGET</u>
FAIR OAKS - 127	864		928		928	
Instructional		\$37,786		\$39,801		\$39,801
Personnel		\$101,120		\$105,423		\$105,423
Other		<u>\$22,183</u>		<u>\$25,923</u>		<u>\$25,923</u>
TOTAL		\$161,089		\$171,147		\$171,147
EASTVALLEY - 130	667		700		700	
Instructional		\$26,933		\$27,993		\$27,993
Personnel		\$98,321		\$100,474		\$100,474
Other		<u>\$15,640</u>		<u>\$16,515</u>		<u>\$16,515</u>
TOTAL		\$140,894		\$144,982		\$144,982
RUSSELL - 131	687		651		651	
Instructional		\$32,158		\$31,000		\$31,000
Personnel		\$101,166		\$99,190		\$99,190
Other		<u>\$19,011</u>		<u>\$18,387</u>		<u>\$18,387</u>
TOTAL		\$152,335		\$148,577		\$148,577
ARGYLE - 132	465		459		459	
Instructional		\$21,347		\$21,165		\$21,165
Personnel		\$94,285		\$97,906		\$97,906
Other		<u>\$20,751</u>		<u>\$19,920</u>		<u>\$19,920</u>
TOTAL		\$136,383		\$138,991		\$138,991
CLAY - 133	347		373		373	
Instructional		\$16,601		\$17,462		\$17,462
Personnel		\$88,262		\$92,498		\$92,498
Other		<u>\$12,430</u>		<u>\$12,322</u>		<u>\$12,322</u>
TOTAL		\$117,293		\$122,282		\$122,282
NORTON PARK - 134	808		868		868	
Instructional		\$35,102		\$36,921		\$36,921
Personnel		\$84,095		\$88,145		\$88,145
Other		<u>\$27,092</u>		<u>\$25,029</u>		<u>\$25,029</u>
TOTAL		\$146,289		\$150,095		\$150,095
BELLS FERRY - 135	596		683		683	
Instructional		\$24,933		\$27,759		\$27,759
Personnel		\$77,238		\$88,280		\$88,280
Other		<u>\$18,084</u>		<u>\$16,913</u>		<u>\$16,913</u>
TOTAL		\$120,255		\$132,952		\$132,952
TEASLEY - 138	734		756		756	
Instructional		\$36,999		\$37,232		\$37,232
Personnel		\$149,006		\$146,076		\$146,076
Other		<u>\$18,874</u>		<u>\$19,395</u>		<u>\$19,395</u>
TOTAL		\$204,879		\$202,703		\$202,703

**GENERAL FUND BUDGET
ELEMENTARY SCHOOL ALLOCATIONS
THREE YEAR COMPARISON
FY2014 to FY2016**

<u>SCHOOL NAME/NUMBER</u>	<u>2013-2014 NUMBER OF STUDENTS</u>	<u>2013-2014 BUDGET</u>	<u>2014-2015 NUMBER OF STUDENTS</u>	<u>2014-2015 BUDGET</u>	<u>2015-2016 PROPOSED # STUDENTS</u>	<u>2015-2016 PROPOSED BUDGET</u>
BRUMBY - 139	1,035		1,019		1,019	
Instructional		\$43,528		\$43,069		\$43,069
Personnel		\$90,526		\$95,192		\$95,192
Other		<u>\$38,339</u>		<u>\$39,608</u>		<u>\$39,608</u>
TOTAL		\$172,393		\$177,869		\$177,869
BIG SHANTY - 140	771		761		761	
Instructional		\$32,524		\$32,203		\$32,203
Personnel		\$79,542		\$83,833		\$83,833
Other		<u>\$17,662</u>		<u>\$19,238</u>		<u>\$19,238</u>
TOTAL		\$129,728		\$135,274		\$135,274
COMPTON - 141	540		582		582	
Instructional		\$27,311		\$28,628		\$28,628
Personnel		\$108,883		\$113,733		\$113,733
Other		<u>\$20,801</u>		<u>\$25,682</u>		<u>\$25,682</u>
TOTAL		\$156,995		\$168,043		\$168,043
HOLLYDALE - 142	677		685		685	
Instructional		\$30,092		\$30,349		\$30,349
Personnel		\$90,785		\$94,440		\$94,440
Other		<u>\$26,082</u>		<u>\$28,748</u>		<u>\$28,748</u>
TOTAL		\$146,959		\$153,537		\$153,537
KINCAID - 143	718		731		731	
Instructional		\$30,674		\$31,091		\$31,091
Personnel		\$94,162		\$97,739		\$97,739
Other		<u>\$18,967</u>		<u>\$19,863</u>		<u>\$19,863</u>
TOTAL		\$143,803		\$148,693		\$148,693
BIRNEY - 144	727		744		744	
Instructional		\$33,968		\$34,558		\$34,558
Personnel		\$118,725		\$121,375		\$121,375
Other		<u>\$25,733</u>		<u>\$26,507</u>		<u>\$26,507</u>
TOTAL		\$178,426		\$182,440		\$182,440
MURDOCK - 145	853		901		901	
Instructional		\$38,716		\$40,257		\$40,257
Personnel		\$111,578		\$116,729		\$116,729
Other		<u>\$20,425</u>		<u>\$19,877</u>		<u>\$19,877</u>
TOTAL		\$170,719		\$176,863		\$176,863
STILL - 146	778		746		746	
Instructional		\$36,124		\$35,096		\$35,096
Personnel		\$113,564		\$120,028		\$120,028
Other		<u>\$20,109</u>		<u>\$21,743</u>		<u>\$21,743</u>
TOTAL		\$169,797		\$176,867		\$176,867

**GENERAL FUND BUDGET
ELEMENTARY SCHOOL ALLOCATIONS
THREE YEAR COMPARISON
FY2014 to FY2016**

<u>SCHOOL NAME/NUMBER</u>	<u>2013-2014 NUMBER OF STUDENTS</u>	<u>2013-2014 BUDGET</u>	<u>2014-2015 NUMBER OF STUDENTS</u>	<u>2014-2015 BUDGET</u>	<u>2015-2016 PROPOSED # STUDENTS</u>	<u>2015-2016 PROPOSED BUDGET</u>
SOPE CREEK - 147	1,154		1,134		1,134	
Instructional		\$49,378		\$48,736		\$48,736
Personnel		\$140,418		\$145,105		\$145,105
Other		<u>\$24,470</u>		<u>\$24,591</u>		<u>\$24,591</u>
TOTAL		\$214,266		\$218,432		\$218,432
ROCKY MOUNT - 148	569		595		595	
Instructional		\$25,620		\$26,454		\$26,454
Personnel		\$93,789		\$97,656		\$97,656
Other		<u>\$15,231</u>		<u>\$13,385</u>		<u>\$13,385</u>
TOTAL		\$134,640		\$137,495		\$137,495
MOUNT BETHEL - 149	1,005		1,026		1,026	
Instructional		\$41,963		\$42,637		\$42,637
Personnel		\$101,992		\$99,890		\$99,890
Other		<u>\$20,192</u>		<u>\$20,261</u>		<u>\$20,261</u>
TOTAL		\$164,147		\$162,788		\$162,788
TRITT - 150	893		872		872	
Instructional		\$38,802		\$38,128		\$38,128
Personnel		\$92,673		\$95,307		\$95,307
Other		<u>\$20,988</u>		<u>\$19,842</u>		<u>\$19,842</u>
TOTAL		\$152,463		\$153,277		\$153,277
GARRISON MILL - 151	656		654		654	
Instructional		\$29,042		\$28,978		\$28,978
Personnel		\$92,386		\$92,770		\$92,770
Other		<u>\$15,760</u>		<u>\$14,227</u>		<u>\$14,227</u>
TOTAL		\$137,188		\$135,975		\$135,975
LEWIS - 152	723		687		687	
Instructional		\$33,804		\$32,648		\$32,648
Personnel		\$104,146		\$105,966		\$105,966
Other		<u>\$20,108</u>		<u>\$20,528</u>		<u>\$20,528</u>
TOTAL		\$158,058		\$159,142		\$159,142
MOUNTAIN VIEW - 153	806		823		823	
Instructional		\$35,369		\$35,915		\$35,915
Personnel		\$110,634		\$115,216		\$115,216
Other		<u>\$18,510</u>		<u>\$18,099</u>		<u>\$18,099</u>
TOTAL		\$164,513		\$169,230		\$169,230
KEHELEY - 154	474		528		528	
Instructional		\$21,618		\$23,350		\$23,350
Personnel		\$89,751		\$96,667		\$96,667
Other		<u>\$13,956</u>		<u>\$15,711</u>		<u>\$15,711</u>
TOTAL		\$125,325		\$135,728		\$135,728

**GENERAL FUND BUDGET
ELEMENTARY SCHOOL ALLOCATIONS
THREE YEAR COMPARISON
FY2014 to FY2016**

<u>SCHOOL NAME/NUMBER</u>	<u>2013-2014 NUMBER OF STUDENTS</u>	<u>2013-2014 BUDGET</u>	<u>2014-2015 NUMBER OF STUDENTS</u>	<u>2014-2015 BUDGET</u>	<u>2015-2016 PROPOSED # STUDENTS</u>	<u>2015-2016 PROPOSED BUDGET</u>
DAVIS - 155	555		575		575	
Instructional		\$25,976		\$26,618		\$26,618
Personnel		\$81,049		\$87,946		\$87,946
Other		<u>\$15,538</u>		<u>\$14,994</u>		<u>\$14,994</u>
TOTAL		\$122,563		\$129,558		\$129,558
BAKER - 156	707		748		748	
Instructional		\$32,541		\$33,857		\$33,857
Personnel		\$115,129		\$118,849		\$118,849
Other		<u>\$20,713</u>		<u>\$22,016</u>		<u>\$22,016</u>
TOTAL		\$168,383		\$174,722		\$174,722
POWDER SPRINGS - 157	786		782		782	
Instructional		\$35,463		\$35,268		\$35,268
Personnel		\$96,760		\$107,072		\$107,072
Other		<u>\$21,342</u>		<u>\$21,220</u>		<u>\$21,220</u>
TOTAL		\$153,565		\$163,560		\$163,560
TIMBER RIDGE - 158	593		602		602	
Instructional		\$25,920		\$26,209		\$26,209
Personnel		\$88,837		\$91,830		\$91,830
Other		<u>\$13,780</u>		<u>\$12,886</u>		<u>\$12,886</u>
TOTAL		\$128,537		\$130,925		\$130,925
ADDISON - 159	571		594		594	
Instructional		\$25,917		\$26,655		\$26,655
Personnel		\$90,240		\$93,709		\$93,709
Other		<u>\$17,084</u>		<u>\$16,531</u>		<u>\$16,531</u>
TOTAL		\$133,241		\$136,895		\$136,895
SHALLOWFORD FALLS - 160	649		639		639	
Instructional		\$31,286		\$30,965		\$30,965
Personnel		\$122,315		\$108,430		\$108,430
Other		<u>\$17,606</u>		<u>\$15,763</u>		<u>\$15,763</u>
TOTAL		\$171,207		\$155,158		\$155,158
DOWELL - 161	911		881		881	
Instructional		\$39,032		\$38,069		\$38,069
Personnel		\$109,662		\$106,456		\$106,456
Other		<u>\$24,958</u>		<u>\$24,503</u>		<u>\$24,503</u>
TOTAL		\$173,652		\$169,028		\$169,028
NICHOLSON - 162	473		499		499	
Instructional		\$22,279		\$23,112		\$23,112
Personnel		\$85,973		\$89,387		\$89,387
Other		<u>\$13,811</u>		<u>\$12,958</u>		<u>\$12,958</u>
TOTAL		\$122,063		\$125,457		\$125,457

**GENERAL FUND BUDGET
ELEMENTARY SCHOOL ALLOCATIONS
THREE YEAR COMPARISON
FY2014 to FY2016**

<u>SCHOOL NAME/NUMBER</u>	<u>2013-2014 NUMBER OF STUDENTS</u>	<u>2013-2014 BUDGET</u>	<u>2014-2015 NUMBER OF STUDENTS</u>	<u>2014-2015 BUDGET</u>	<u>2015-2016 PROPOSED # STUDENTS</u>	<u>2015-2016 PROPOSED BUDGET</u>
VARNER - 163	667		666		666	
Instructional		\$31,538		\$31,506		\$31,506
Personnel		\$105,647		\$96,319		\$96,319
Other		<u>\$18,186</u>		<u>\$17,025</u>		<u>\$17,025</u>
TOTAL		\$155,371		\$144,850		\$144,850
FORD - 164	677		706		706	
Instructional		\$30,193		\$31,125		\$31,125
Personnel		\$85,117		\$88,552		\$88,552
Other		<u>\$15,706</u>		<u>\$17,009</u>		<u>\$17,009</u>
TOTAL		\$131,016		\$136,686		\$136,686
KENNESAW - 165	660		638		638	
Instructional		\$31,670		\$30,963		\$30,963
Personnel		\$109,979		\$107,720		\$107,720
Other		<u>\$18,672</u>		<u>\$19,811</u>		<u>\$19,811</u>
TOTAL		\$160,321		\$158,494		\$158,494
BRYANT - 166	962		941		941	
Instructional		\$42,302		\$41,671		\$41,671
Personnel		\$111,285		\$115,612		\$115,612
Other		<u>\$32,658</u>		<u>\$27,099</u>		<u>\$27,099</u>
TOTAL		\$186,245		\$184,382		\$184,382
HAYES - 167	922		931		931	
Instructional		\$40,401		\$40,686		\$40,686
Personnel		\$114,679		\$118,974		\$118,974
Other		<u>\$26,465</u>		<u>\$24,335</u>		<u>\$24,335</u>
TOTAL		\$181,545		\$183,995		\$183,995
VAUGHAN - 168	619		645		645	
Instructional		\$31,104		\$31,939		\$31,939
Personnel		\$121,779		\$127,514		\$127,514
Other		<u>\$16,172</u>		<u>\$17,009</u>		<u>\$17,009</u>
TOTAL		\$169,055		\$176,462		\$176,462
FREY - 169	727		732		732	
Instructional		\$34,741		\$34,902		\$34,902
Personnel		\$105,190		\$110,413		\$110,413
Other		<u>\$15,628</u>		<u>\$16,211</u>		<u>\$16,211</u>
TOTAL		\$155,559		\$161,526		\$161,526
GREEN ACRES - 170	772		739		739	
Instructional		33,977		32,874		32,874
Personnel		100,411		103,794		103,794
Other		<u>32,165</u>		<u>26,456</u>		<u>26,456</u>
TOTAL		\$166,553		\$163,124		\$163,124

**GENERAL FUND BUDGET
ELEMENTARY SCHOOL ALLOCATIONS
THREE YEAR COMPARISON
FY2014 to FY2016**

<u>SCHOOL NAME/NUMBER</u>	<u>2013-2014 NUMBER OF STUDENTS</u>	<u>2013-2014 BUDGET</u>	<u>2014-2015 NUMBER OF STUDENTS</u>	<u>2014-2015 BUDGET</u>	<u>2015-2016 PROPOSED # STUDENTS</u>	<u>2015-2016 PROPOSED BUDGET</u>
CHALKER - 171	633		663		663	
Instructional		\$31,723		\$32,686		\$32,686
Personnel		\$117,973		\$121,062		\$121,062
Other		<u>\$16,242</u>		<u>\$15,167</u>		<u>\$15,167</u>
TOTAL		\$165,938		\$168,915		\$168,915
CHEATHAM HILL - 172	1,092		1,096		1,096	
Instructional		\$46,292		\$46,421		\$46,421
Personnel		\$125,322		\$126,887		\$126,887
Other		<u>\$25,685</u>		<u>\$26,193</u>		<u>\$26,193</u>
TOTAL		\$197,299		\$199,501		\$199,501
SANDERS - 173	807		788		788	
Instructional		\$37,433		\$36,810		\$36,810
Personnel		\$114,699		\$120,206		\$120,206
Other		<u>\$26,916</u>		<u>\$24,439</u>		<u>\$24,439</u>
TOTAL		\$179,048		\$181,455		\$181,455
BLACKWELL - 174	681		711		711	
Instructional		\$32,119		\$33,082		\$33,082
Personnel		\$94,934		\$96,194		\$96,194
Other		\$21,525		\$22,498		\$22,498
TOTAL		\$148,578		\$151,774		\$151,774
NICKAJACK - 175	1,047		1,096		1,096	
Instructional		\$45,480		\$47,054		\$47,054
Personnel		\$116,624		\$124,977		\$124,977
Other		<u>\$23,184</u>		<u>\$23,717</u>		<u>\$23,717</u>
TOTAL		\$185,288		\$195,748		\$195,748
HENDRICKS-176	523		534		534	
Instructional		\$28,088		\$28,441		\$28,441
Personnel		\$100,618		\$108,137		\$108,137
Other		<u>\$16,876</u>		<u>\$18,786</u>		<u>\$18,786</u>
TOTAL		\$145,582		\$155,364		\$155,364
RIVERSIDE INTERMEDIATE - 177	1,135		1,201		1,201	
Instructional		\$48,876		\$51,073		\$51,073
Personnel		\$102,187		\$106,613		\$106,613
Other		<u>\$33,720</u>		<u>\$52,347</u>		<u>\$52,347</u>
TOTAL		\$184,783		\$210,033		\$210,033
ACWORTH INTERMEDIATE - 178	778		745		745	
Instructional		\$37,339		\$36,279		\$36,279
Personnel		\$130,126		\$126,809		\$126,809
Other		<u>\$21,493</u>		<u>\$20,288</u>		<u>\$20,288</u>
TOTAL		\$188,958		\$183,376		\$183,376

**GENERAL FUND BUDGET
ELEMENTARY SCHOOL ALLOCATIONS
THREE YEAR COMPARISON
FY2014 to FY2016**

<u>SCHOOL NAME/NUMBER</u>	<u>2013-2014 NUMBER OF STUDENTS</u>	<u>2013-2014 BUDGET</u>	<u>2014-2015 NUMBER OF STUDENTS</u>	<u>2014-2015 BUDGET</u>	<u>2015-2016 PROPOSED # STUDENTS</u>	<u>2015-2016 PROPOSED BUDGET</u>
BULLARD - 179	873		912		912	
Instructional		\$40,467		\$41,719		\$41,719
Personnel		\$132,611		\$135,991		\$135,991
Other		<u>\$18,658</u>		<u>\$17,954</u>		<u>\$17,954</u>
TOTAL		\$191,736		\$195,664		\$195,664
KEMP - 180	997		1,010		1,010	
Instructional		\$43,308		\$43,725		\$43,725
Personnel		\$121,034		\$125,614		\$125,614
Other		<u>\$22,478</u>		<u>\$23,755</u>		<u>\$23,755</u>
TOTAL		\$186,820		\$193,094		\$193,094
PITNER - 181	883		855		855	
Instructional		\$40,788		\$39,889		\$39,889
Personnel		\$123,049		\$128,119		\$128,119
Other		<u>\$24,702</u>		<u>\$24,833</u>		<u>\$24,833</u>
TOTAL		<u>\$188,539</u>		<u>\$192,841</u>		<u>\$192,841</u>
RIVERSIDE PRIMARY - 182	684		659		659	
Instructional		<u>\$30,723</u>		<u>\$29,921</u>		<u>\$29,921</u>
Personnel		<u>\$86,871</u>		<u>\$93,667</u>		<u>\$93,667</u>
Other		<u>\$15,998</u>		<u>\$22,974</u>		<u>\$22,974</u>
TOTAL		<u>\$133,592</u>		<u>\$146,562</u>		<u>\$146,562</u>
AUSTELL - 183	500		543		543	
Instructional		<u>\$24,626</u>		<u>\$26,017</u>		<u>\$26,017</u>
Personnel		<u>\$85,311</u>		<u>\$88,907</u>		<u>\$88,907</u>
Other		<u>\$16,675</u>		<u>\$19,432</u>		<u>\$19,432</u>
TOTAL		<u>\$126,612</u>		<u>\$134,356</u>		<u>\$134,356</u>
MCCALL PRIMARY - 184	379		370		370	
Instructional		<u>\$20,374</u>		<u>\$20,086</u>		<u>\$20,086</u>
Personnel		<u>\$84,382</u>		<u>\$82,893</u>		<u>\$82,893</u>
Other		<u>\$16,346</u>		<u>\$15,850</u>		<u>\$15,850</u>
TOTAL		<u>\$121,102</u>		<u>\$118,829</u>		<u>\$118,829</u>
PICKETTS MILL -186	719		717		717	
Instructional		<u>\$35,522</u>		<u>\$35,458</u>		<u>\$35,458</u>
Personnel		<u>\$131,540</u>		<u>\$130,343</u>		<u>\$130,343</u>
Other		<u>\$16,325</u>		<u>\$15,640</u>		<u>\$15,640</u>
TOTAL		<u>\$183,387</u>		<u>\$181,441</u>		<u>\$181,441</u>
EAST SIDE - 189	1266		1230		1230	
Instructional		<u>\$54,341</u>		<u>\$53,185</u>		<u>\$53,185</u>
Personnel		<u>\$142,750</u>		<u>\$148,791</u>		<u>\$148,791</u>
Other		<u>\$24,470</u>		<u>\$25,191</u>		<u>\$25,191</u>
TOTAL		<u>\$221,561</u>		<u>\$227,167</u>		<u>\$227,167</u>

**GENERAL FUND BUDGET
ELEMENTARY SCHOOL ALLOCATIONS
THREE YEAR COMPARISON
FY2014 to FY2016**

<u>SCHOOL NAME/NUMBER</u>	<u>2013-2014 NUMBER OF STUDENTS</u>	<u>2013-2014 BUDGET</u>	<u>2014-2015 NUMBER OF STUDENTS</u>	<u>2014-2015 BUDGET</u>	<u>2015-2016 PROPOSED # STUDENTS</u>	<u>2015-2016 PROPOSED BUDGET</u>
MABLETON - 190	966		973		973	
Instructional		\$44,587		\$45,714		\$45,714
Personnel		\$124,743		\$140,105		\$140,105
Other		\$26,572		\$26,390		\$26,390
TOTAL		\$195,902		\$212,209		\$212,209
SMYRNA - 191	804		910		910	
Instructional		\$38,902		\$43,168		\$43,168
Personnel		\$133,800		\$134,008		\$134,008
Other		\$12,252		\$21,833		\$21,833
TOTAL		\$184,954		\$199,009		\$199,009
CLARKDALE - 192	618		673		673	
Instructional		\$32,544		\$34,310		\$34,310
Personnel		\$125,041		\$128,550		\$128,550
Other		\$16,633		\$19,579		\$19,579
TOTAL		\$174,218		\$182,439		\$182,439

GENERAL FUND
DISTRICT-WIDE INSTRUCTIONAL ALLOCATION GUIDELINES
MIDDLE SCHOOLS

Direct Instructional Allotments:		
Instructional Supplies and/or Equipment	\$40	Per Pupil allocation \$22 must be spent on instructional materials. A maximum of \$18 may be used for instructional equipment and non-instructional supplies (office supplies) from the per pupil allocation. If maximum amount is spent on equipment, funds will not be available for office supplies. <i>Note: Included in Instructional Supplies are extra funds for new schools, computer lab supplies, lab workbooks, and transient funds.</i>
<i>New School Additional Allocation</i>		The new school allocation provides a 100% increase of instructional supply funds for two years after which regular funding applies.
<i>Computer Lab Supplies</i>	\$1,400	Per middle school for supplies, e.g. paper, printer cartridges (Garrett, Lindley, Campbell only)
<i>Lab Workbooks</i>	\$608	Per middle school for workbooks
<i>Transient Allotment</i>	\$2	Per transient pupil Funding is provided for schools with a transient rate of 30% or more. This additional instructional supplies allotment is based on transient percentage of student enrollment.
	\$250	Per transient school postage allowance
Discretionary Funds	\$300	Base + \$.03 per pupil-based on total enrollment
Band, Chorus, Orchestra Supplies/Equipment		For each program, half of total budget is divided between schools. The remaining half is distributed according to student enrollment for each program.
Guidance Supplies	\$.45 \$.08	Per initial 500 pupils enrolled plus Per remaining number of pupils
Personnel Allotments:		
Counselor – 4 Extra Days/Summer	\$1,321	Per school Middle schools are allotted four extra days to prepare records for high school, register new students, request records, prepare class lists, conferences and to advise students and parents. This work should take place after post-planning or prior to pre-planning at per diem rate.

GENERAL FUND
DISTRICT-WIDE INSTRUCTIONAL ALLOCATION GUIDELINES
MIDDLE SCHOOLS (continued)

Personnel Allotments (continued):		
Supplemental Clerical	\$599	Per middle school, for assistance with teachers or office staff
Custodians		Each school is allotted custodian salary funds based on the number of custodian positions, determined by a formula of one custodian per 30,000 square feet.
Other Allotments:		
Gifted	\$75	Per every 1-50 Gifted students, e.g. 0-50, \$75; 51-100, \$150; 101-150, \$225, etc.
Middle School Exploratory		Funds are allotted according to programs at each school: Business Education, \$500, Career Connections, \$500; Explorations in Technology, \$500; Family and Consumer Science, \$1,000 (schools with mini-programs receive fraction of allotment).
School Focused Staff Development	\$2,500	Base + additional funds as determined by Director of Professional Learning
Drama		Half of total budget is divided between schools. The remaining half is distributed according to student enrollment in the program.
Media Materials/AV Supplies	\$5,000	Base + \$13.15 X (Total FTE-351)
Operations Allotment		The custodial supplies allotment is \$.07 per square foot.

**GENERAL FUND BUDGET
MIDDLE SCHOOL ALLOCATIONS
THREE YEAR COMPARISON
FY2014 to FY2016**

<u>SCHOOL NAME/NUMBER</u>	2013-2014 NUMBER OF STUDENTS	2013-2014 BUDGET	2014-2015 NUMBER OF STUDENTS	2014-2015 BUDGET	2015-2016 PROPOSED # STUDENTS	2015-2016 PROPOSED BUDGET
EAST COBB - 304	1,281		1,216		1,216	
Instructional		\$94,426		\$90,518		\$90,518
Personnel		\$157,593		\$170,192		\$170,192
Other		<u>\$23,026</u>		<u>\$22,312</u>		<u>\$22,312</u>
TOTAL		\$275,045		\$283,022		\$283,022
AWTREY - 307	838		805		805	
Instructional		\$72,759		\$71,033		\$71,033
Personnel		\$147,120		\$154,960		\$154,960
Other		<u>\$16,296</u>		<u>\$16,140</u>		<u>\$16,140</u>
TOTAL		\$236,175		\$242,133		\$242,133
DANIELL - 308	966		952		952	
Instructional		\$83,094		\$78,791		\$78,791
Personnel		\$162,145		\$168,438		\$168,438
Other		<u>\$19,305</u>		<u>\$19,742</u>		<u>\$19,742</u>
TOTAL		\$264,544		\$266,971		\$266,971
FLOYD - 309	951		931		931	
Instructional		\$78,106		\$77,824		\$77,824
Personnel		\$148,042		\$157,189		\$157,189
Other		<u>\$16,804</u>		<u>\$17,705</u>		<u>\$17,705</u>
TOTAL		\$242,952		\$252,718		\$252,718
GRIFFIN - 311	1,224		1,194		1,194	
Instructional		\$91,664		\$90,460		\$90,460
Personnel		\$157,808		\$173,012		\$173,012
Other		<u>\$20,854</u>		<u>\$20,748</u>		<u>\$20,748</u>
TOTAL		\$270,326		\$284,220		\$284,220
GARRETT - 312	818		831		831	
Instructional		\$69,885		\$69,971		\$69,971
Personnel		\$137,170		\$151,734		\$151,734
Other		<u>\$18,486</u>		<u>\$16,741</u>		<u>\$16,741</u>
TOTAL		\$225,541		\$238,446		\$238,446
TAPP - 313	809		768		768	
Instructional		\$72,019		\$71,355		\$71,355
Personnel		\$178,978		\$175,930		\$175,930
Other		<u>\$15,466</u>		<u>\$15,261</u>		<u>\$15,261</u>
TOTAL		\$266,463		\$262,546		\$262,546

**GENERAL FUND BUDGET
MIDDLE SCHOOL ALLOCATIONS
THREE YEAR COMPARISON
FY2014 to FY2016**

<u>SCHOOL NAME/NUMBER</u>	2013-2014 NUMBER OF STUDENTS	2013-2014 BUDGET	2014-2015 NUMBER OF STUDENTS	2014-2015 BUDGET	2015-2016 PROPOSED # STUDENTS	2015-2016 PROPOSED BUDGET
DODGEN - 314	1,164		1,226		1,226	
Instructional		\$90,230		\$92,506		\$92,506
Personnel		\$161,733		\$163,907		\$163,907
Other		<u>\$22,390</u>		<u>\$21,462</u>		<u>\$21,462</u>
TOTAL		\$274,353		\$277,875		\$277,875
PINE MOUNTAIN - 315	700		699		699	
Instructional		\$68,230		\$67,056		\$67,056
Personnel		\$155,318		\$163,469		\$163,469
Other		<u>\$15,839</u>		<u>\$14,269</u>		<u>\$14,269</u>
TOTAL		\$239,387		\$244,794		\$244,794
MABRY - 316	890		890		890	
Instructional		\$75,063		\$76,464		\$76,464
Personnel		\$150,311		\$152,741		\$152,741
Other		<u>\$17,536</u>		<u>\$17,216</u>		<u>\$17,216</u>
TOTAL		\$242,910		\$246,421		\$246,421
DICKERSON - 317	1,238		1,262		1,262	
Instructional		\$94,360		\$96,634		\$96,634
Personnel		\$148,406		\$153,342		\$153,342
Other		<u>\$22,773</u>		<u>\$22,132</u>		<u>\$22,132</u>
TOTAL		\$265,539		\$272,108		\$272,108
McCLESKEY - 318	703		682		682	
Instructional		\$66,032		\$65,375		\$65,375
Personnel		\$149,314		\$147,120		\$147,120
Other		<u>\$14,140</u>		<u>\$13,894</u>		<u>\$13,894</u>
TOTAL		\$229,486		\$226,389		\$226,389
SIMPSON - 319	899		921		921	
Instructional		\$75,696		\$76,630		\$76,630
Personnel		\$153,719		\$162,320		\$162,320
Other		<u>\$17,324</u>		<u>\$17,670</u>		<u>\$17,670</u>
TOTAL		\$246,739		\$256,620		\$256,620
LOST MOUNTAIN - 320	947		946		946	
Instructional		\$80,727		\$79,827		\$79,827
Personnel		\$149,575		\$156,683		\$156,683
Other		<u>\$17,588</u>		<u>\$17,667</u>		<u>\$17,667</u>
TOTAL		\$247,890		\$254,177		\$254,177

**GENERAL FUND BUDGET
MIDDLE SCHOOL ALLOCATIONS
THREE YEAR COMPARISON
FY2014 to FY2016**

<u>SCHOOL NAME/NUMBER</u>	<u>2013-2014 NUMBER OF STUDENTS</u>	<u>2013-2014 BUDGET</u>	<u>2014-2015 NUMBER OF STUDENTS</u>	<u>2014-2015 BUDGET</u>	<u>2015-2016 PROPOSED # STUDENTS</u>	<u>2015-2016 PROPOSED BUDGET</u>
HIGHTOWER TRAIL - 321	1,018		1,062		1,062	
Instructional		\$80,282		\$82,531		\$82,531
Personnel		\$139,999		\$142,902		\$142,902
Other		<u>\$20,778</u>		<u>\$19,014</u>		<u>\$19,014</u>
TOTAL		\$241,059		\$244,447		\$244,447
SMITHA - 322	977		986		986	
Instructional		\$79,071		\$80,589		\$80,589
Personnel		\$157,560		\$166,225		\$166,225
Other		<u>\$18,033</u>		<u>\$17,618</u>		<u>\$17,618</u>
TOTAL		\$254,664		\$264,432		\$264,432
DURHAM - 323	1,030		1,066		1,066	
Instructional		\$81,222		\$82,574		\$82,574
Personnel		\$169,942		\$177,061		\$177,061
Other		<u>\$20,456</u>		<u>\$19,677</u>		<u>\$19,677</u>
TOTAL		\$271,620		\$279,312		\$279,312
CAMPBELL - 324	1,309		1,417		1,417	
Instructional		\$93,306		\$97,916		\$97,916
Personnel		\$217,522		\$194,809		\$194,809
Other		<u>\$23,199</u>		<u>\$22,464</u>		<u>\$22,464</u>
TOTAL		\$334,027		\$315,189		\$315,189
LINDLEY 7th & 8th - 325	1,100		1,164		1,164	
Instructional		\$79,419		\$81,654		\$81,654
Personnel		\$161,899		\$175,767		\$175,767
Other		<u>\$20,656</u>		<u>\$20,922</u>		<u>\$20,922</u>
TOTAL		\$261,974		\$278,343		\$278,343
COOPER - 326	941		900		900	
Instructional		\$78,155		\$75,625		\$75,625
Personnel		\$174,679		\$181,154		\$181,154
Other		<u>\$18,382</u>		<u>\$17,218</u>		<u>\$17,218</u>
TOTAL		\$271,216		\$273,997		\$273,997
PALMER - 327	997		1,030		1,030	
Instructional		\$80,236		\$82,169		\$82,169
Personnel		\$158,900		\$173,637		\$173,637
Other		<u>\$18,553</u>		<u>\$18,257</u>		<u>\$18,257</u>
TOTAL		\$257,689		\$274,063		\$274,063

**GENERAL FUND BUDGET
MIDDLE SCHOOL ALLOCATIONS
THREE YEAR COMPARISON
FY2014 to FY2016**

<u>SCHOOL NAME/NUMBER</u>	2013-2014 NUMBER OF STUDENTS	2013-2014 BUDGET	2014-2015 NUMBER OF STUDENTS	2014-2015 BUDGET	2015-2016 PROPOSED # STUDENTS	2015-2016 PROPOSED BUDGET
MCCLURE - 328	1,106		1,120		1,120	
Instructional		\$89,447		\$90,561		\$90,561
Personnel		\$170,728		\$177,771		\$177,771
Other		<u>\$19,898</u>		<u>\$20,199</u>		<u>\$20,199</u>
TOTAL		\$280,073		\$288,531		\$288,531
LOVINGGOOD - 329	1,392		1,427		1,427	
Instructional		\$99,173		\$101,020		\$101,020
Personnel		\$179,008		\$183,346		\$183,346
Other		<u>\$26,075</u>		<u>\$25,869</u>		<u>\$25,869</u>
TOTAL		\$304,256		\$310,235		\$310,235
BARBER - 330	977		959		959	
Instructional		\$78,290		\$78,906		\$78,906
Personnel		\$156,206		\$165,557		\$165,557
Other		<u>\$21,260</u>		<u>\$18,811</u>		<u>\$18,811</u>
TOTAL		\$255,756		\$263,274		\$263,274
LINDLEY 6th - 333	587		517		517	
Instructional		\$43,686		\$40,817		\$40,817
Personnel		\$111,069		\$115,987		\$115,987
Other		<u>\$13,056</u>		<u>\$12,803</u>		<u>\$12,803</u>
TOTAL		\$167,811		\$169,607		\$169,607

GENERAL FUND
DISTRICT-WIDE INSTRUCTIONAL ALLOCATION GUIDELINES
HIGH SCHOOLS

Direct Instructional Allotments:		
Instructional Supplies and/or Equipment	\$48	Per pupil allocation \$26 must be spent on Instructional materials. A maximum of \$22 may be used for instructional equipment and non-instructional supplies (office supplies) from the per pupil allocation. If the maximum amount is spent on equipment, funds will not be available for office supplies. <i>Note: Included in Instructional Supplies are extra funds for new schools, and transient funds.</i>
<i>New School Additional Allocation</i>		The new school allocation provides a 100% increase of instructional supply funds for two years after which regular funding applies.
<i>Transient Allotment</i>	\$2	Per transient pupil Funding is provided for schools with a transient rate of 30% or more. This additional instructional supplies allotment is based on transient percentage of student enrollment.
	\$250	Per transient school postage allowance
Discretionary Funds	\$500	Base + \$.03 per pupil-based on total enrollment
Band, Chorus, Orchestra Supplies/Equipment		For each program, half of total budget is divided between schools. The remaining half is distributed according to student enrollment for each program.
Guidance Supplies	\$.45 \$.08	Per initial 500 pupils enrolled plus Per remaining number of pupils
Vocational Supplies/ Trade & Industry Supplies/ Business Teachers Supplies		Allocations vary according to relative cost of operation and number of sections taught. Each high school receives a lump sum allocation based on number of programs at school and number of pupils enrolled in programs. Funds are for purchase of computer software, small equipment and supplies for vocational programs.
Athletic Support	\$1,700	Per high school to cover the cost of miscellaneous purchased services, e. g. ambulance service Campbell, Osborne, Pebblebrook and Wheeler receive additional athletic support funding of \$900.
Athletic Field Maintenance	\$11,774	Per high school for maintenance of athletic fields

GENERAL FUND
DISTRICT-WIDE INSTRUCTIONAL ALLOCATION GUIDELINES
HIGH SCHOOLS

Personnel Allotments:		
Advisement Substitutes		Funds are allotted for substitute teachers during advisement on course selection in preparation for career and college. Funds are divided between high schools according to pupil enrollment.
Saturday School	\$3,711	Per high school for Saturday School personnel payroll
Counselors 20 Days for Drop-out 20 Days for Scheduling	\$14,087	Per high school for high school counselors to work during the summer to assist students with scheduling Pay is at per diem rate.
Clerical Help for Grade Reporting		Funds are divided between high schools according to pupil enrollment.
High School Scheduling Clerical Assistance	\$566	Per high school for clerical assistance in providing schedule changes for students
Bookkeeper Overtime	\$3,267	Per high school without additional half-day bookkeeper (North Cobb and Walton have additional half-day bookkeeper)
Extra Clerical Substitutes	\$323	Per high school for assistance with teachers or school office staff
3 Additional Days/Assistant Principal		Each high school is allotted additional funding based on number of Assistant Principals. Pay will be at per diem rate.
Custodians		Each school is allotted custodian salary funds based on the number of custodian positions, determined by a formula of one custodian per 30,000 square feet.
Security for Athletic Events	\$5,200	Per high school for additional security at athletic events
Other Allotments:		
Contemporary Affairs		Funds are allocated based on the number of sections of classes offered at each school.
Gifted	\$75	Per every 1-50 Gifted students, e.g. 0-50, \$75; 51-100, \$150; 101-150, \$225, etc.
School Focused Staff Development	\$2,500	Base + additional funds as determined by Director of Professional Learning
Writing Labs	\$600	Per high school for language arts writing lab supplies
Drama		Half of total budget is divided between schools. The remaining half is distributed according to student enrollment in program.

**GENERAL FUND
DISTRICT-WIDE INSTRUCTIONAL ALLOCATION GUIDELINES
HIGH SCHOOLS**

Other Allotments (continued):		
Magnet		Magnet funds are allotted based on needs of each type of program at participating schools, e.g. Campbell - International Baccalaureate; Kennesaw Mountain – Math, Science, Technology; North Cobb – International Studies; Pebblebrook – Performing Arts; South Cobb – Math, Medical Sciences; Wheeler – Math, Science, Technology.
Media Materials/AV Supplies	\$5,000	Base + \$13.15 X (Total FTE-351)
Operations Allotment		The custodial supplies allotment is \$.07 per square foot.

**GENERAL FUND BUDGET
HIGH SCHOOL ALLOCATIONS
THREE YEAR COMPARISON
FY2014 to FY2016**

<u>SCHOOL NAME/NUMBER</u>	2013-2014 NUMBER OF STUDENTS	2013-2014 BUDGET	2014-2015 NUMBER OF STUDENTS	2014-2015 BUDGET	2015-2016 PROPOSED # STUDENTS	2015-2016 PROPOSED BUDGET
OAKWOOD DIGITAL - S04	180		180		180	
Instructional		\$22,457		\$22,485		\$22,485
Personnel		\$63,508		\$66,009		\$66,009
Other		<u>\$5,000</u>		<u>\$5,000</u>		<u>\$5,000</u>
TOTAL		\$90,965		\$93,494		\$93,494
McEACHERN - 501	2,261		2,233		2,233	
Instructional		\$208,382		\$208,441		\$208,441
Personnel		\$458,649		\$468,413		\$468,413
Other		<u>\$37,441</u>		<u>\$37,057</u>		<u>\$37,057</u>
TOTAL		\$704,472		\$713,911		\$713,911
SOUTH COBB - 503	1,994		2,069		2,069	
Instructional		\$180,219		\$184,665		\$184,665
Personnel		\$388,113		\$399,480		\$399,480
Other		<u>\$257,779</u>		<u>\$288,017</u>		<u>\$288,017</u>
TOTAL		\$826,111		\$872,162		\$872,162
NORTH COBB - 505	2,777		2,850		2,850	
Instructional		\$232,109		\$233,109		\$233,109
Personnel		\$380,151		\$395,940		\$395,940
Other		<u>\$250,827</u>		<u>\$256,817</u>		<u>\$256,817</u>
TOTAL		\$863,087		\$885,866		\$885,866
PEBBLEBROOK - 506	2,143		2,281		2,281	
Instructional		\$187,405		\$196,077		\$196,077
Personnel		\$330,600		\$343,659		\$343,659
Other		<u>\$504,895</u>		<u>\$503,681</u>		<u>\$503,681</u>
TOTAL		\$1,022,900		\$1,043,417		\$1,043,417
OSBORNE - 507	1,978		1,994		1,994	
Instructional		\$183,646		\$180,100		\$180,100
Personnel		\$372,259		\$382,933		\$382,933
Other		<u>\$31,093</u>		<u>\$32,103</u>		<u>\$32,103</u>
TOTAL		\$586,998		\$595,136		\$595,136
WHEELER - 509	2,120		2,111		2,111	
Instructional		\$188,311		\$188,281		\$188,281
Personnel		\$381,624		\$366,042		\$366,042
Other*		<u>\$297,117</u>		<u>\$315,437</u>		<u>\$315,437</u>
TOTAL		\$867,052		\$869,760		\$869,760

**GENERAL FUND BUDGET
HIGH SCHOOL ALLOCATIONS
THREE YEAR COMPARISON
FY2014 to FY2016**

<u>SCHOOL NAME/NUMBER</u>	<u>2013-2014 NUMBER OF STUDENTS</u>	<u>2013-2014 BUDGET</u>	<u>2014-2015 NUMBER OF STUDENTS</u>	<u>2014-2015 BUDGET</u>	<u>2015-2016 PROPOSED # STUDENTS</u>	<u>2015-2016 PROPOSED BUDGET</u>
SPRAYBERRY - 510	1,765		1,758		1,758	
Instructional		\$164,342		\$162,405		\$162,405
Personnel		\$324,453		\$339,599		\$339,599
Other		<u>\$31,588</u>		<u>\$30,675</u>		<u>\$30,675</u>
TOTAL		\$520,383		\$532,679		\$532,679
WALTON - 511	2,727		2,675		2,675	
Instructional		\$204,190		\$209,975		\$209,975
Personnel		\$368,128		\$376,980		\$376,980
Other		<u>\$77,382</u>		<u>\$74,798</u>		<u>\$74,798</u>
TOTAL		\$649,700		\$661,753		\$661,753
LASSITER - 512	2,031		2,130		2,130	
Instructional		\$174,627		\$181,568		\$181,568
Personnel		\$317,802		\$344,215		\$344,215
Other		<u>\$35,039</u>		<u>\$35,285</u>		<u>\$35,285</u>
TOTAL		\$527,468		\$561,068		\$561,068
POPE - 515	1,820		1,919		1,919	
Instructional		\$158,286		\$164,102		\$164,102
Personnel		\$267,360		\$293,982		\$293,982
Other		<u>\$30,316</u>		<u>\$30,564</u>		<u>\$30,564</u>
TOTAL		\$455,962		\$488,648		\$488,648
HARRISON - 516	1,952		1,945		1,945	
Instructional		\$171,205		\$168,933		\$168,933
Personnel		\$274,251		\$367,853		\$367,853
Other		<u>\$35,395</u>		<u>\$33,421</u>		<u>\$33,421</u>
TOTAL		\$480,851		\$570,207		\$570,207
CAMPBELL - 517	2,380		2,501		2,501	
Instructional		\$202,255		\$203,133		\$203,133
Personnel		\$387,685		\$402,404		\$402,404
Other*		<u>\$349,634</u>		<u>\$382,489</u>		<u>\$382,489</u>
TOTAL		\$939,574		\$988,026		\$988,026
KENNESAW MOUNTAIN - 518	2,134		2,155		2,155	
Instructional		\$186,954		\$189,195		\$189,195
Personnel		\$329,451		\$345,025		\$345,025
Other*		<u>\$366,675</u>		<u>\$381,045</u>		<u>\$381,045</u>
TOTAL		\$883,080		\$915,265		\$915,265

**GENERAL FUND BUDGET
HIGH SCHOOL ALLOCATIONS
THREE YEAR COMPARISON
FY2014 to FY2016**

<u>SCHOOL NAME/NUMBER</u>	2013-2014 NUMBER OF STUDENTS	2013-2014 BUDGET	2014-2015 NUMBER OF STUDENTS	2014-2015 BUDGET	2015-2016 PROPOSED # STUDENTS	2015-2016 PROPOSED BUDGET
KELL - 519	1,537		1,540		1,540	
Instructional		\$167,031		\$168,379		\$168,379
Personnel		\$342,750		\$355,163		\$355,163
Other		<u>\$28,419</u>		<u>\$27,771</u>		<u>\$27,771</u>
TOTAL		\$538,200		\$551,313		\$551,313
HILLGROVE - 520	2,169		2,295		2,295	
New School in FY2007						
Instructional		\$183,121		\$192,326		\$192,326
Personnel		\$337,130		\$349,230		\$349,230
Other		<u>\$34,925</u>		<u>\$36,030</u>		<u>\$36,030</u>
TOTAL		\$555,176		\$577,586		\$577,586
ALLATOONA - 521	1,773		1,816		1,816	
New School in FY2008						
Instructional		\$165,074		\$167,348		\$167,348
Personnel		\$332,775		\$335,643		\$335,643
Other		<u>\$30,118</u>		<u>\$30,619</u>		<u>\$30,619</u>
Total		\$527,967		\$533,610		\$533,610

**GENERAL FUND BUDGET
SPECIAL SCHOOL ALLOCATIONS
FY2014-FY2016**

<u>SCHOOL NAME/NUMBER</u>	<u>2013-2014 NUMBER OF STUDENTS</u>	<u>2013-2014 BUDGET</u>	<u>2014-2015 NUMBER OF STUDENTS</u>	<u>2014-2015 BUDGET</u>	<u>2015-2016 PROPOSED # STUDENTS</u>	<u>2015-2016 PROPOSED BUDGET</u>
HAVEN @ SKY VIEW - S15 formerly @ Hawthorne & Fitzhugh Lee	103		127		127	
Instructional		\$13,181		\$14,355		\$14,355
Personnel		\$117,344		\$115,137		\$115,137
Other		<u>\$6,420</u>		<u>\$5,990</u>		<u>\$5,990</u>
TOTAL		\$136,945		\$135,482		\$135,482
PERFORMANCE LEARNING CTR - S05	75		75		75	
Instructional		\$4,006		\$3,981		\$3,981
Personnel		\$3,105		\$3,107		\$3,107
Other		<u>\$10,600</u>		<u>\$10,620</u>		<u>\$10,620</u>
TOTAL		\$17,711		\$17,708		\$17,708

Note: Special School allocations follow High School guidelines.

SPECIAL REVENUE FUND BUDGET

Special Revenue Funds are used to account for proceeds of specific revenues from federal, state and local sources that are legally restricted to expenditures for specified purposes. These funds also account for receipt and expenditure of resources transferred from the General Fund where revenues are inadequate to finance the specified activities.

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

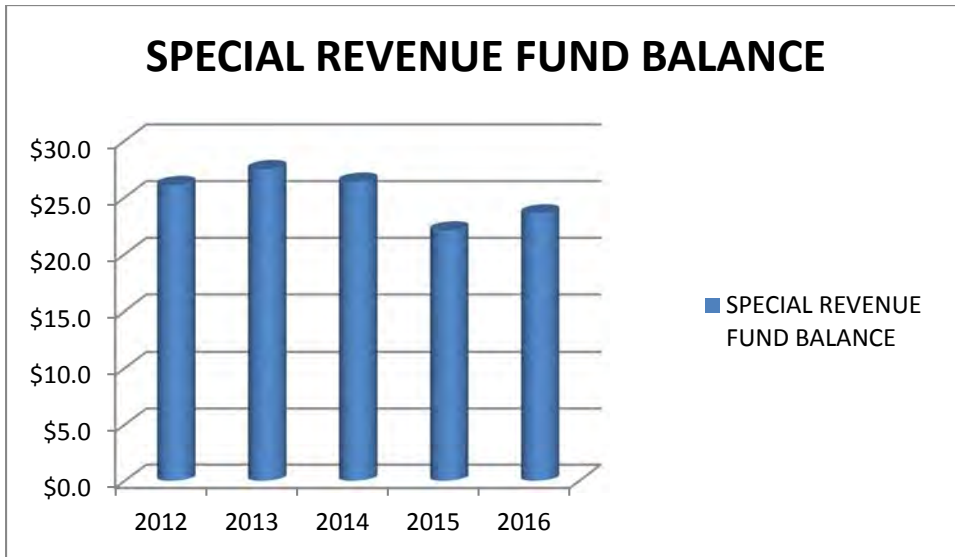
Description	FY2012 Actual	FY2013 Actual	FY2014 Actual	FY2015 Revised Budget	FY2016 Approved Budget
Beginning Fund Balance July 1 (Estimated)	\$26,708,836	\$26,116,092	\$27,590,290	\$26,426,224	\$26,250,808
Revenue:					
Local	\$29,766,155	\$30,823,635	\$29,699,790	\$28,761,398	\$30,334,261
State	\$6,781,805	\$6,714,544	\$6,636,589	\$6,940,703	\$7,021,923
Federal	\$81,219,052	\$82,935,649	\$74,254,039	\$96,120,376	\$80,186,403
Transfers/Other	\$928,349	\$1,013,694	\$1,055,991	\$1,075,185	\$1,072,436
Total Revenue	\$118,695,362	\$121,487,522	\$111,646,409	\$132,897,662	\$118,615,023
Total Revenue & Fund Balance	\$145,404,198	\$147,603,614	\$139,236,699	\$159,323,886	\$144,865,831
Appropriations					
Instruction	\$31,489,200	\$33,212,674	\$24,364,862	\$27,951,862	\$20,819,464
Pupil Support Services	\$8,408,913	\$5,566,409	\$4,085,653	\$6,779,443	\$6,187,282
Improvement of Instr Svcs	\$10,782,596	\$13,720,399	\$15,175,383	\$25,931,653	\$19,734,071
Educational Media Services	\$12,035	\$9,160	\$4,214	\$9,690	\$9,690
Federal Grant Administration	\$212,486	\$659,139	\$1,439,709	\$2,046,903	\$1,325,116
General Administration	\$1,616,339	\$955,049	\$11,977	\$40,670	\$25,704
School Administration	\$42,466	\$30,668	\$929,381	\$1,033,784	\$984,732
Support Services-Business	\$36,388	\$51,023	\$56,168	\$29,817	\$23,867
Maint. & Oper of Plant Svcs	\$1,152,273	\$1,177,653	\$1,302,032	\$1,423,486	\$1,444,861
Student Transportation	\$3,594,243	\$2,286,672	\$1,635,761	\$2,285,776	\$1,879,298
Central Support Services	\$62,823	\$53,436	\$21,169	\$85,315	\$0
Other Support Services	\$1,638,087	\$1,701,297	\$1,924,693	\$3,365,374	\$2,678,220
School Nutrition	\$51,791,675	\$52,059,509	\$53,347,832	\$56,117,990	\$56,253,756
Community Services	\$8,447,135	\$8,530,238	\$8,511,640	\$10,159,080	\$9,900,787
Capital Outlay	\$1,446	\$0	\$0	\$0	\$0
Transfers	\$0	\$0	\$0	\$0	\$0
Debt Service	\$0	\$0	\$0	\$0	\$0
Total Appropriations	\$119,288,106	\$120,013,325	\$112,810,474	\$137,260,843	\$121,266,848
Ending Fund Balance June 30 (Estimated)	\$26,116,092	\$27,590,290	\$26,426,224	\$22,063,043	\$23,598,983
Total Expenditures & Fund Balance	\$145,404,198	\$147,603,614	\$139,236,699	\$159,323,886	\$144,865,831

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

Description	FY2012 Actual	FY2013 Actual	FY2014 Actual	FY2015 Revised Budget	FY2016 Approved Budget
Beginning Fund Balance July 1 (Estimated)	\$26,708,836	\$26,116,092	\$27,590,290	\$26,426,225	\$26,250,808
Revenue:					
Local	\$29,766,155	\$30,823,635	\$29,699,790	\$28,761,398	\$30,334,261
State	\$6,781,805	\$6,714,544	\$6,636,589	\$6,940,703	\$7,021,923
Federal	\$81,219,052	\$82,935,649	\$74,254,039	\$96,120,376	\$80,186,403
Transfers/Other	\$928,349	\$1,013,694	\$1,055,991	\$1,075,185	\$1,072,436
Total Revenue	\$118,695,362	\$121,487,522	\$111,646,409	\$132,897,662	\$118,615,023
 Total Revenue & Fund Balance	 \$145,404,198	 \$147,603,614	 \$139,236,699	 \$159,323,887	 \$144,865,831
Appropriations					
Salaries	\$60,524,357	\$59,518,304	\$54,997,215	\$69,622,426	\$62,769,395
Employee Benefits	\$15,392,987	\$17,631,784	\$18,345,851	\$22,257,834	\$21,747,657
Contract Services	\$3,891,072	\$3,680,487	\$1,884,782	\$2,607,878	\$1,391,153
Supplies	\$8,263,247	\$8,335,961	\$5,974,982	\$11,888,732	\$7,071,081
Utilities	\$1,078,346	\$914,602	\$857,989	\$40,240	\$41,115
Equipment/Bldgs/Land	\$804,509	\$1,091,210	\$1,086,720	\$1,211,651	\$797,882
Other	\$29,333,588	\$28,840,977	\$29,662,935	\$29,632,082	\$27,448,565
Total Appropriations	\$119,288,106	\$120,013,325	\$112,810,474	\$137,260,843	\$121,266,848
 Ending Fund Balance June 30 (Estimated)	 \$26,116,092	 \$27,590,290	 \$26,426,225	 \$22,063,044	 \$23,598,983
Total Expenditures & Fund Balance	\$145,404,198	\$147,603,614	\$139,236,699	\$159,323,887	\$144,865,831

**SPECIAL REVENUE FUNDS
FIVE YEAR TREND OF FUND BALANCE**

\$ Millions



**SPECIAL REVENUE FUNDS
FUND DESCRIPTIONS**

SPECIAL PROGRAMS

FUND #	FUND NAME	FUND DESCRIPTION
549	Donations	Funds donated to the school system for specific purposes by individuals or corporation
550	Facility Use	Facility Use program organizes the rental of school facilities during non-instructional hours
551	After School Program	The After School Program utilizes designated school facilities to provide supervision to children in elementary schools from school release time until 6:00 p.m.
552	Performing Arts Program	This program offers an opportunity for student learning experience through live performances of music, drama & dance; it is funded by voluntary student contributions
553	Tuition School Program	This fund provides the opportunity for students to make up school classes and provide enrichment and remedial work at various instructional levels
554	Public Safety	This program is funded by parking decals sold to students to pay for campus police officers
556	Adult High School	Adult High School provides the opportunity for students 16 years of age and older, who are not enrolled in a regular high school, to improve their basic educational skills and work towards high school completion
557	Artist at School	This fund provides local artist compensation for workshops held in the schools
580	Miscellaneous Grants	This fund provides funding from a compilation of several State grants

**SPECIAL REVENUE FUNDS
FUND DESCRIPTIONS (Continued)**

STATE AID

FUND #	FUND NAME	FUND DESCRIPTION
510	Adult Education	This program is a part of the national effort to ensure that all adults are literate and able to compete in the global economy
532	Psycho-Education	This program provides students identified as severely emotionally behavior disordered, or autistic, with appropriate education

FEDERAL AID

FUND #	FUND NAME	FUND DESCRIPTION
402	Title I	The program provides specified remedial education for educationally disadvantaged children in identified economically deficient elementary and middle school attendance areas
404	IDEA	The grant provides direct and related support services for handicapped children
406	Vocational Education	The grant provides career training and opportunities to students
414	Title II	The grant provides funding for teacher training by upgrading skills in science and mathematics areas
416	Race to the Top	The grant to encourage and reward for education innovation
432	Homeless Grant	The grant provides educational services for homeless children
434	Learn & Serve	The grant is provided to support school academic service-learning programs
436	HHS Aids Education	Professional development for health educators on effective school health education to help prevent HIV/AIDS
460	Title III	The program provides support to Limited English Proficiency (LEP) students, and their families, through language instructional programs
462	Title IV	Programs include 21 st Century Classroom, Success For All Students, Safe & Drug Free and Reduce Alcohol Abuse
478	USDA Fruit & Vegetables	This is a program during the school day to provide a nutritious snack that helps students stay focused on learning
495	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
FY2016 BUDGET**

Description	Special Program	State Aid	Federal Aid	Total
Beginning Fund Balance (Estimate)				
July 1, 2015	\$6,612,563	\$339,385	\$19,294,584	\$26,246,533
Revenue:				
Local	\$11,093,298	\$31,000	\$19,209,963	\$30,334,261
State	\$0	\$5,736,357	\$1,285,566	\$7,021,923
Federal	\$0	\$1,026,100	\$79,156,970	\$80,183,070
Transfers/Other	\$1,072,436	\$0	\$0	\$1,072,436
Total Revenue	\$12,165,734	\$6,793,457	\$99,652,499	\$118,611,690
Appropriations				
Instruction	\$1,708,327	\$4,313,631	\$14,797,506	\$20,819,464
Pupil Support Services	\$0	\$1,000,764	\$5,186,518	\$6,187,282
Improvement of Instr Svcs	\$143,286	\$314,660	\$19,272,792	\$19,730,738
Educational Media	\$9,690	\$0	\$0	\$9,690
General Administration	\$0	\$52,399	\$1,272,717	\$1,325,116
School Administration	\$20,591	\$3,500	\$1,613	\$25,704
Fed Grant Administration	\$0	\$0	\$984,732	\$984,732
Support Services-Business	\$0	\$8,397	\$15,470	\$23,867
Maint & Operation of Plant	\$1,438,153	\$6,405	\$303	\$1,444,861
Student Transportation	\$0	\$38,601	\$1,840,697	\$1,879,298
Central Support Services	\$0	\$0	\$0	\$0
Other Support Services	\$0	\$0	\$2,678,220	\$2,678,220
School Nutrition	\$0	\$0	\$56,253,756	\$56,253,756
Community Services	\$8,845,687	\$1,055,100	\$0	\$9,900,787
Transfers	\$0	\$0	\$0	\$0
Total Appropriations	\$12,165,734	\$6,793,457	\$102,304,324	\$121,263,515
Ending Fund Balance (Estimate)				
June 30, 2016	\$6,612,563	\$339,385	\$16,642,759	\$23,594,708

**SPECIAL REVENUE FUNDS
SPECIAL PROGRAMS
FY2016 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, 2015 (Estimated)	\$98,903	\$567,454	\$3,768,597	\$209,151	\$937,991
Revenue:					
Local	\$0	\$812,030	\$8,602,181	\$389,940	\$725,123
State	\$0	\$0	\$0	\$0	\$0
Federal	\$0	\$0	\$0	\$0	\$0
Transfers/Other	\$0	\$0	\$0	\$0	\$0
Total Revenue	\$0	\$812,030	\$8,602,181	\$389,940	\$725,123
Appropriations					
Instruction	\$0	\$0	\$749,231	\$389,940	\$566,556
Pupil Support Services	\$0	\$0	\$0	\$0	\$0
Improvement of Instr Svcs	\$0	\$0	\$0	\$0	\$128,286
Educational Media	\$0	\$0	\$0	\$0	\$9,690
General Administration	\$0	\$0	\$0	\$0	\$0
School Administration	\$0	\$0	\$0	\$0	\$20,591
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	\$702,102	\$7,852,950	\$0	\$0
Transfers	\$0	\$0	\$0	\$0	\$0
Total Appropriations	\$0	\$812,030	\$8,602,181	\$389,940	\$725,123
Ending Fund Balance					
June 30, 2016 (Estimated)	\$98,903	\$567,454	\$3,768,597	\$209,151	\$937,991

**SPECIAL REVENUE FUNDS
SPECIAL PROGRAMS (Continued)
FY2016 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, 2015 (Estimated)	\$802,758	\$169,338	\$19,702	\$38,668	\$6,612,563
Revenue:					
Local	\$460,000	\$86,424	\$2,600	\$15,000	\$11,093,298
State	\$0	\$0	\$0	\$0	\$0
Federal	\$0	\$0	\$0	\$0	\$0
Transfers/Other	\$868,225	\$204,211	\$0	\$0	\$1,072,436
Total Revenue	\$1,328,225	\$290,635	\$2,600	\$15,000	\$12,165,734
Appropriations					
Instruction	\$0	\$0	\$2,600	\$0	\$1,708,327
Pupil Support Services	\$0	\$0	\$0	\$0	\$0
Improvement of Instr Svcs	\$0	\$0	\$0	\$15,000	\$143,286
Educational Media	\$0	\$0	\$0	\$0	\$9,690
General Administration	\$0	\$0	\$0	\$0	\$0
School Administration	\$0	\$0	\$0	\$0	\$20,591
Fed Grant Administration	\$0	\$0	\$0	\$0	\$0
Support Services-Business	\$0	\$0	\$0	\$0	\$0
Maint & Operation of Plant	\$1,328,225	\$0	\$0	\$0	\$1,438,153
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	\$290,635	\$0	\$0	\$8,845,687
Transfers	\$0	\$0	\$0	\$0	\$0
Total Appropriations	\$1,328,225	\$290,635	\$2,600	\$15,000	\$12,165,734
Ending Fund Balance					
June 30, 2016 (Estimated)	\$802,758	\$169,338	\$19,702	\$38,668	\$6,612,563

**SPECIAL REVENUE FUNDS
STATE AID
FY2016 BUDGET**

Description	Fund 510 Adult Education	Fund 532 Psycho Education	Total
Beginning Fund Balance (Estimate)			
July 1, 2015	\$0	\$339,385	\$339,385
Revenue:			
Local	\$0	\$31,000	\$31,000
State	\$444,000	\$5,292,357	\$5,736,357
Federal	\$611,100	\$415,000	\$1,026,100
Transfers/Other	\$0	\$0	\$0
Total Revenue	<u>\$1,055,100</u>	<u>\$5,738,357</u>	<u>\$6,793,457</u>
Appropriations			
Instruction	\$0	\$4,313,631	\$4,313,631
Pupil Support Services	\$0	\$1,000,764	\$1,000,764
Improvement of Instr Svcs	\$0	\$314,660	\$314,660
Educational Media	\$0	\$0	\$0
General Administration	\$0	\$52,399	\$52,399
School Administration	\$0	\$3,500	\$3,500
Fed Grant Administration	\$0	\$0	\$0
Support Services-Business	\$0	\$8,397	\$8,397
Maint & Operation of Plant	\$0	\$6,405	\$6,405
Student Transportation	\$0	\$38,601	\$38,601
Central Support Services	\$0	\$0	\$0
Other Support Services	\$0	\$0	\$0
School Nutrition	\$0	\$0	\$0
Community Services	\$1,055,100	\$0	\$1,055,100
Transfers	\$0	\$0	\$0
Total Appropriations	<u>\$1,055,100</u>	<u>\$5,738,357</u>	<u>\$6,793,457</u>
Ending Fund Balance (Estimate)			
June 30, 2016	<u>\$0</u>	<u>\$339,385</u>	<u>\$339,385</u>

**SPECIAL REVENUE FUNDS
FEDERAL AID
FY2016 BUDGET**

Description	Fund 402 Title I	Fund 404 IDEA	Fund 406 Vocational Education	Fund 414 Title II	Fund 416 Race to The Top	Fund 432 Homeless Grant
Beginning Fund Balance July 1, 2015 (Estimated)	\$0	\$0	\$0	\$0	\$0	\$0
Revenue:						
Local	\$0	\$0	\$0	\$0	\$0	\$0
State	\$0	\$0	\$0	\$0	\$0	\$0
Federal	\$22,342,362	\$19,241,953	\$698,531	\$1,796,600	\$38,400	\$52,847
Transfers/Other	\$0	\$0	\$0	\$0	\$0	\$0
Total Revenue	\$22,342,362	\$19,241,953	\$698,531	\$1,796,600	\$38,400	\$52,847
Appropriations						
Instruction	\$9,107,006	\$4,708,719	\$566,582	\$0	\$38,400	\$0
Pupil Support Services	\$37,709	\$4,794,048	\$0	\$0	\$0	\$201
Improvement of Instr Svcs	\$9,507,313	\$7,359,301	\$123,500	\$1,539,827	\$0	\$0
Educational Media	\$0	\$0	\$0	\$0	\$0	\$0
General Administration	\$439,265	\$777,850	\$6,299	\$36,090	\$0	\$1,062
School Administration	\$1,613	\$0	\$0	\$0	\$0	\$0
Fed Grant Administration	\$657,263	\$0	\$2,150	\$220,683	\$0	\$31,084
Support Services-Business	\$0	\$0	\$0	\$0	\$0	\$0
Maint & Operation of Plant	\$303	\$0	\$0	\$0	\$0	\$0
Student Transportation	\$141,450	\$1,602,035	\$0	\$0	\$0	\$20,500
Central Support Services	\$0	\$0	\$0	\$0	\$0	\$0
Other Support Services	\$2,449,816	\$0	\$0	\$0	\$0	\$0
School Nutrition	\$624	\$0	\$0	\$0	\$0	\$0
Community Services	\$0	\$0	\$0	\$0	\$0	\$0
Transfers	\$0	\$0	\$0	\$0	\$0	\$0
Total Appropriations	\$22,342,362	\$19,241,953	\$698,531	\$1,796,600	\$38,400	\$52,847
Ending Fund Balance June 30, 2016 (Estimated)	\$0	\$0	\$0	\$0	\$0	\$0

**SPECIAL REVENUE FUNDS
FEDERAL AID (Continued)
FY2016 BUDGET**

Description	Fund 460 Title III	Fund 462 Title IV	Fund 478 USDA Fruits and Vegetables	Fund 600 School Nutrition	Total
Beginning Fund Balance July 1, 2015 (Estimated)	\$0	\$0	\$0	\$19,294,585	\$19,294,585
Revenue:					
Local	\$0	\$0	\$0	\$19,209,963	\$19,209,963
State	\$0	\$0	\$0	\$1,285,566	\$1,285,566
Federal	\$1,278,905	\$601,594	\$23,134	\$33,082,644	\$79,156,970
Transfers/Other	\$0	\$0	\$0	\$0	\$0
Total Revenue	\$1,278,905	\$601,594	\$23,134	\$53,578,173	\$99,652,499
Appropriations					
Instruction	\$47,000	\$329,799	\$0	\$0	\$14,797,506
Pupil Support Services	\$227,950	\$126,610	\$0	\$0	\$5,186,518
Improvement of Instr Svcs	\$729,824	\$13,027	\$0	\$0	\$19,272,792
Educational Media	\$0	\$0	\$0	\$0	\$0
General Administration	\$0	\$12,151	\$0	\$0	\$1,272,717
School Administration	\$0	\$0	\$0	\$0	\$1,613
Fed Grant Administration	\$28,862	\$44,690	\$0	\$0	\$984,732
Support Services-Business	\$0	\$15,470	\$0	\$0	\$15,470
Maint & Operation of Plant	\$0	\$0	\$0	\$0	\$303
Student Transportation	\$34,912	\$41,800	\$0	\$0	\$1,840,697
Central Support Services	\$0	\$0	\$0	\$0	\$0
Other Support Services	\$210,357	\$18,047	\$0	\$0	\$2,678,220
School Nutrition	\$0	\$0	\$23,134	\$56,229,998	\$56,253,756
Community Services	\$0	\$0	\$0	\$0	\$0
Transfers	\$0	\$0	\$0	\$0	\$0
Total Appropriations	\$1,278,905	\$601,594	\$23,134	\$56,229,998	\$102,304,324
Ending Fund Balance June 30, 2016 (Estimated)	\$0	\$0	\$0	\$16,642,760	\$16,642,760

DEBT SERVICE FUND BUDGET

The Debt Service fund is established to account for the accumulation of resources for and the payment of general long-term debt principal and interest. The District is now debt free.

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

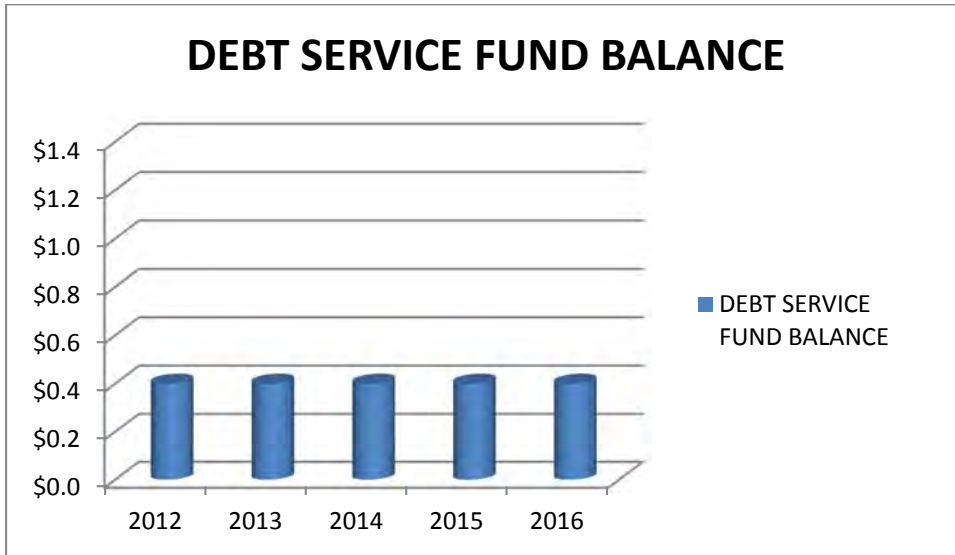
Description	FY2012 Actual	FY2013 Actual	FY2014 Actual	FY2015 Revised Budget	FY2016 Approved Budget
Beginning Fund Balance July 1 (Estimated)	\$395,859	\$395,859	\$395,859	\$395,859	\$395,859
Revenue:					
Local	\$7,914	\$5,540	\$2,282	\$0	\$0
Transfer In	\$0	\$0	\$0	\$0	\$0
Total Revenue	\$7,914	\$5,540	\$2,282	\$0	\$0
Total Revenue & Fund Balance	\$403,773	\$401,399	\$398,141	\$395,859	\$395,859
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	\$7,914	\$5,540	\$2,282	\$0	\$0
Debt Service	\$0	\$0	\$0	\$0	\$0
Total Appropriations	\$7,914	\$5,540	\$2,282	\$0	\$0
Ending Fund Balance June 30 (Estimated)	\$395,859	\$395,859	\$395,859	\$395,859	\$395,859
Total Expenditures & Fund Balan	\$403,773	\$401,399	\$398,141	\$395,859	\$395,859

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

Description	FY2012 Actual	FY2013 Actual	FY2014 Actual	FY2015 Revised Budget	FY2016 Approved Budget
Beginning Fund Balance July 1 (Estimated)	\$395,859	\$395,859	\$395,859	\$395,859	\$395,859
Revenue:					
Local	\$7,914	\$5,540	\$2,282	\$0	\$0
Transfer In	\$0	\$0	\$0	\$0	\$0
Total Revenue	\$7,914	\$5,540	\$2,282	\$0	\$0
Total Revenue & Fund Balance	\$403,773	\$401,399	\$398,141	\$395,859	\$395,859
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	\$7,914	\$5,540	\$2,282	\$0	\$0
Total Appropriations	\$7,914	\$5,540	\$2,282	\$0	\$0
Ending Fund Balance June 30 (Estimated)	\$395,859	\$395,859	\$395,859	\$395,859	\$395,859
Total Revenue & Fund Balance	\$403,773	\$401,399	\$398,141	\$395,859	\$395,859

**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, 2015, the District’s net general obligation bonded debt of \$0 was well below the legal limit of \$2,110,997. Net bonded debt per capita equaled \$0. With capital leases, debt per capita is \$0.

The Cobb County School District is currently free of all long term debt.

Prior to 1995, all school construction was funded by issuing bonded debt. School construction has been funded since 1995 using a one percent sales tax. This alternative funding method is a “pay as you go method” which has saved the citizens of Cobb County millions of dollars in interest.



BOND ISSUES

Previous Bond Referendums

Year	Amount	Maturity	Action	Pro	Con	Void	Total
1950	\$1,500,000	1970	Passed	2907	841	17	3765
1957	1,750,000	1977	Passed	2023	562	31	2616
1961	2,500,000	1980	Passed	3187	868	38	4093
1962	3,000,000	1983	Passed	2816	986	36	3838
1964	4,000,000	1994	Passed	2942	1629	63	4634
1969	15,000,000	1990	Passed	7769	2922	5	10696
1973	16,500,000	1994	Passed	7405	5165	10	12580
1977	22,000,000	1996	Passed	10694	4241	22	14957
1979	20,000,000	1997	Passed	9725	7611	219	17555
1981	8,000,000	1997	Passed	9858	7511	103	17472
1985	27,000,000	1997	Passed	24476	11481	0	35957
1987	58,500,000	2001	Passed	10716	2573	65	13354
1989	59,500,000	2002	Passed	15510	2311	126	17947
1991	39,600,000	2004	Passed	20197	6409	268	26874
1995	220,865,000	2007	Passed	18140	13124	142	31406

**DEBT SERVICE FUND
BOND DEBT ISSUES**

DEBT MANAGEMENT

Debt Service Ratios –

Ratio of Annual Debt Service Expenditures for General Bonded Debt to Total General Fund Expenditures.

Fiscal Year	Debt Service Expenditures	General Fund Expenditures	Ratio of Debt Service Fund to General Fund Expenditures
FY2006	\$46,158,000	\$754,681,000	6.12%
FY2007	\$46,571,000	\$855,178,000	5.45%
FY2008	\$0	\$931,690,000	0.00%
FY2009	\$0	\$932,214,000	0.00%
FY2010	\$0	\$863,036,000	0.00%
FY2011	\$0	\$821,638,000	0.00%
FY2012	\$0	\$839,615,000	0.00%
FY2013	\$0	\$834,752,000	0.00%
FY2014	\$0	\$835,694,000	0.00%
FY2015	\$0	\$894,795,345	0.00%

CAPITAL PROJECTS FUND BUDGET

These funds are established to provide accounting for financial resources to be used for the acquisition and construction of major capital facilities. The District has five funds used for that purpose: SPLOST 1, SPLOST 2, SPLOST 3, SPLOST 4, and Countywide Building Fund.

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

Description	FY2012 Actual	FY2013 Actual	FY2014 Actual	FY2015 Revised Budget	FY2016 Approved Budget
Beginning Fund Balance July 1 (Estimated)	\$147,774,572	\$75,804,191	\$60,680,870	\$115,459,822	\$108,598,985
Revenue:					
Local	\$121,487,746	\$121,324,358	\$121,883,324	\$118,525,646	\$139,640,724
State	\$30,583,736	\$6,632,808	\$8,546,835	\$2,883,543	\$3,351,933
Bond Proceeds	\$0	\$0	\$0	\$0	\$0
Transfers/Other	\$2,476,874	\$502,814	\$0	\$792,835	\$400,000
Total Revenue	\$154,548,356	\$128,459,980	\$130,430,159	\$122,202,024	\$143,392,657
Total Revenue & Fund Balance	\$302,322,928	\$204,264,171	\$191,111,029	\$237,661,846	\$251,991,642
Appropriations					
Instruction	\$0	\$0	\$0	\$0	\$0
Pupil Support Services	\$0	\$0	\$0	\$0	\$0
Improvement of Instr Svcs	\$0	\$0	\$0	\$0	\$0
General Administration	\$0	\$0	\$0	\$0	\$0
School Administration	\$0	\$0	\$0	\$0	\$0
Support Services-Business	\$0	\$0	\$0	\$0	\$0
Maint. & Oper. Of Plant Svcs	\$0	\$0	\$0	\$0	\$0
Student Transportation	\$0	\$0	\$0	\$0	\$0
Central Support Services	\$0	\$0	\$0	\$0	\$0
School Nutrition	\$0	\$0	\$0	\$0	\$0
Facilities Acquisitions & Construction Services	\$202,684,922	\$122,868,684	\$75,244,251	\$136,265,733	\$143,285,044
Transfers/Other	\$23,833,815	\$20,714,617	\$406,956	\$416,714	\$570,000
Total Appropriations	\$226,518,737	\$143,583,301	\$75,651,207	\$136,682,447	\$143,855,044
Ending Fund Balance June 30 (Estimated)	\$75,804,191	\$60,680,870	\$115,459,822	\$100,979,399	\$108,136,598
Total Expenditures & Fund Balance	\$302,322,928	\$204,264,171	\$191,111,029	\$237,661,846	\$251,991,642

Note: The fourth multi-year building program (SPLOST 4) went into effect January 1, 2014. The fund balance for Capital Projects is expected to increase from 2015 to 2016 since construction startup costs (building design) at the beginning of the program are minimal. Once construction is under way the fund balance will decrease.

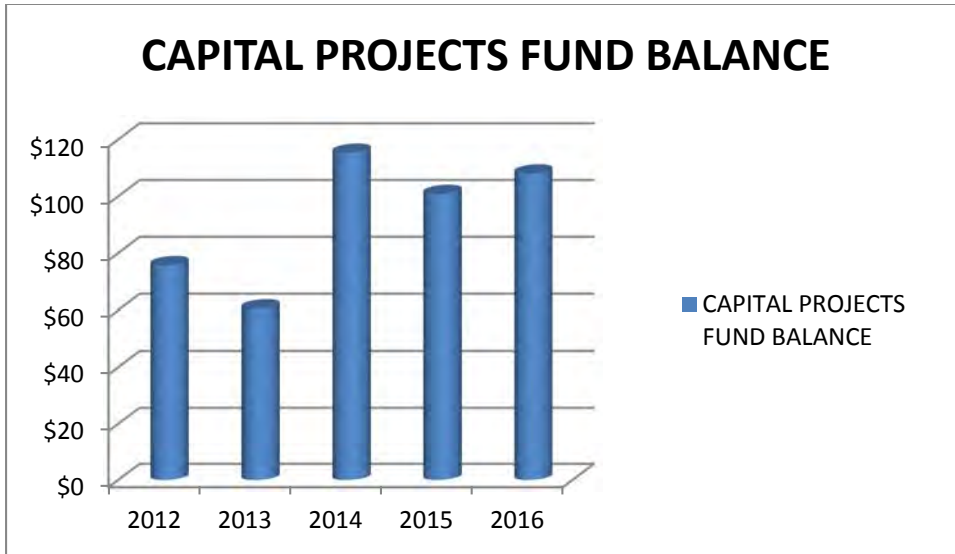
**CAPITAL PROJECTS FUND
REVENUES AND APPROPRIATIONS (OBJECT)
FIVE YEAR COMPARISON**

Description	FY2012 Actual	FY2013 Actual	FY2014 Actual	FY2015 Revised Budget	FY2016 Approved Budget
Beginning Fund Balance July 1 (Estimated)	\$147,774,572	\$75,804,191	\$60,680,870	\$115,459,822	\$108,598,985
Revenue:					
Local	\$121,487,745	\$121,324,358	\$121,883,324	\$118,525,646	\$139,640,724
State	\$30,583,736	\$6,632,808	\$8,546,835	\$2,883,543	\$3,351,933
Bond Proceeds	\$0	\$0	\$0	\$0	\$0
Transfers/Other	\$2,476,874	\$502,814	\$0	\$792,835	\$400,000
Total Revenue	\$154,548,356	\$128,459,980	\$130,430,159	\$122,202,024	\$143,392,657
Total Revenue & Fund Balance	\$302,322,928	\$204,264,171	\$191,111,029	\$237,661,846	\$251,991,642
Appropriations					
Salaries	\$2,616,439	\$2,772,605	\$3,023,245	\$2,959,808	\$2,833,357
Employee Benefits	\$540,222	\$666,930	\$815,601	\$821,768	\$966,616
Contract Services	\$1,083,723	\$1,725,552	\$2,293,511	\$1,408,673	\$1,438,550
Supplies	\$40,289,669	\$18,880,155	\$17,063,278	\$49,290,273	\$51,787,816
Utilities	\$0	\$0	\$0	\$0	\$0
Equipment/Bldgs/Land	\$157,575,147	\$98,823,442	\$52,048,616	\$81,785,211	\$86,258,705
Transfers/Other	\$24,413,537	\$20,714,617	\$406,956	\$416,714	\$570,000
Total Appropriations	\$226,518,737	\$143,583,301	\$75,651,207	\$136,682,447	\$143,855,044
Ending Fund Balance June 30 (Estimated)	\$75,804,191	\$60,680,870	\$115,459,822	\$100,979,399	\$108,136,598
Total Expenditures & Fund Balance	\$302,322,928	\$204,264,171	\$191,111,029	\$237,661,846	\$251,991,642

Note: The fourth multi-year building program (SPLOST 4) went into effect January 1, 2014. The fund balance for Capital Projects is expected to increase from 2015 to 2016 since construction startup costs (building design) at the beginning of the program are minimal. Once construction is under way the fund balance will decrease.

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

\$ Millions



CAPITAL PROJECT FUNDS CAPITAL PROJECTS DESCRIPTION

Capital Project Revenue Sources

The Georgia Legislature passed a law allowing school districts to establish a one-cent sales tax that would be used for capital projects or debt retirement. On September 15, 1998, Cobb County citizens voted and approved SPLOST 1 (Special Purpose Local Option Sales Tax), the five year funding source that assisted the School District in building new schools, supplying additional classrooms and equipment and providing for the technology needs of a growing school district. On September 16, 2003, the voters approved SPLOST 2, the renewal of this one-cent sales tax for an additional five years. Again, on September 16, 2008, the District held a referendum for an extension of current SPLOST, which also passed. This SPLOST 3 expired on December 31, 2013. On March 19, 2013, a fourth SPLOST was approved for the period January 1, 2014 – December 31, 2018.

SPLOST funding includes categories for facility improvements such as new and replacement schools, additions, modifications, renovations and maintenance; safety and support items such as school buses, textbooks, security fencing, access controls, surveillance cameras, furniture and equipment; and technology initiatives including audio visual equipment, interactive classrooms, district server, copier and printer replacement, computing devices for teachers and other staff, network maintenance, phone system enhancement and music equipment.

As many Cobb schools are more than 40 years old and have inadequate space and resources to best serve students. SPLOST 4 is focused on giving new life to existing facilities, replacing some of the District's oldest and least efficient school buildings and refreshing the District's technology resources and infrastructure.

Impact of Capital Investments and Nonrecurring Expenditures on Operating Budget of General Fund

With the opening of any new school, the General Fund is forced to absorb the additional costs of school operations. Examples of these include new school salaries, utilities costs and school supplies/equipment (New 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. All new schools that have been constructed since 2008 have been replacement facilities; thereby the effect on the General Fund Operating Budget has been minimal.

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

Replacement Schools

In SPLOST 4, budgets are included to replace two elementary schools, two high schools and one middle school. There is also a plan to open a new Career Academy. The first of these replacement schools is scheduled to open in fiscal year 2018.

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 3.

**CAPITAL PROJECT FUNDS
CAPITAL PROJECTS DESCRIPTION (Continued)**

In FY2013, two replacement elementary schools were opened. Mableton Replacement Elementary School was completed at a cost of \$22 million and funded from SPLOST 3. Clarkdale Elementary School was demolished after a catastrophic flood loss in 2009 and was replaced on a different site at a cost of \$19 million. Clarkdale Replacement Elementary School was funded from several revenue sources, but primarily from Casualty Loss Insurance funds.

In FY2012, East Side Replacement Elementary School was completed with SPLOST 3 funds at a total cost of \$20 million.

Capital Project Highlights of FY2015

Major Non-Construction Projects

The following non-construction projects accounted for major expenditures in FY2015:

- Buses/Vehicles
- Surveillance Cameras
- Audio Visual Equipment
- Music Instruments and Equipment
- Replacement of Obsolete Workstations and Audio Visual Equipment
- Replacement of Obsolete Interactive Classroom Equipment
- Replacement of Printers/Copiers/Duplicators
- Phone System Enhancements

Largest Projects during the Year

The District makes various contractual commitments on an ongoing basis for construction and remodeling of its fixed assets. The major outstanding commitments as of June 30, 2015, included additions and renovations to one elementary school and two high schools, and one new high school facility. As of June 30, 2015, the contract price and expenditures to date for the largest projects were as follows:

<u>Project</u>	<u>Contract Price</u>	<u>Expenditures To Date</u>
Additions/Renovations McEachern HS	\$11,912,049	\$ 2,500,444
Additions/Renovations Teasley ES	15,928,335	13,501,543
New Facility Walton HS	50,612,309	4,289,108
Additions/Renovations Wheeler HS	24,404,960	13,358,486
	<u>\$102,857,653</u>	<u>\$33,649,581</u>

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

Capital Project Highlights of FY2014

Major Non-Construction Projects

The following non-construction projects accounted for major expenditures in FY2014:

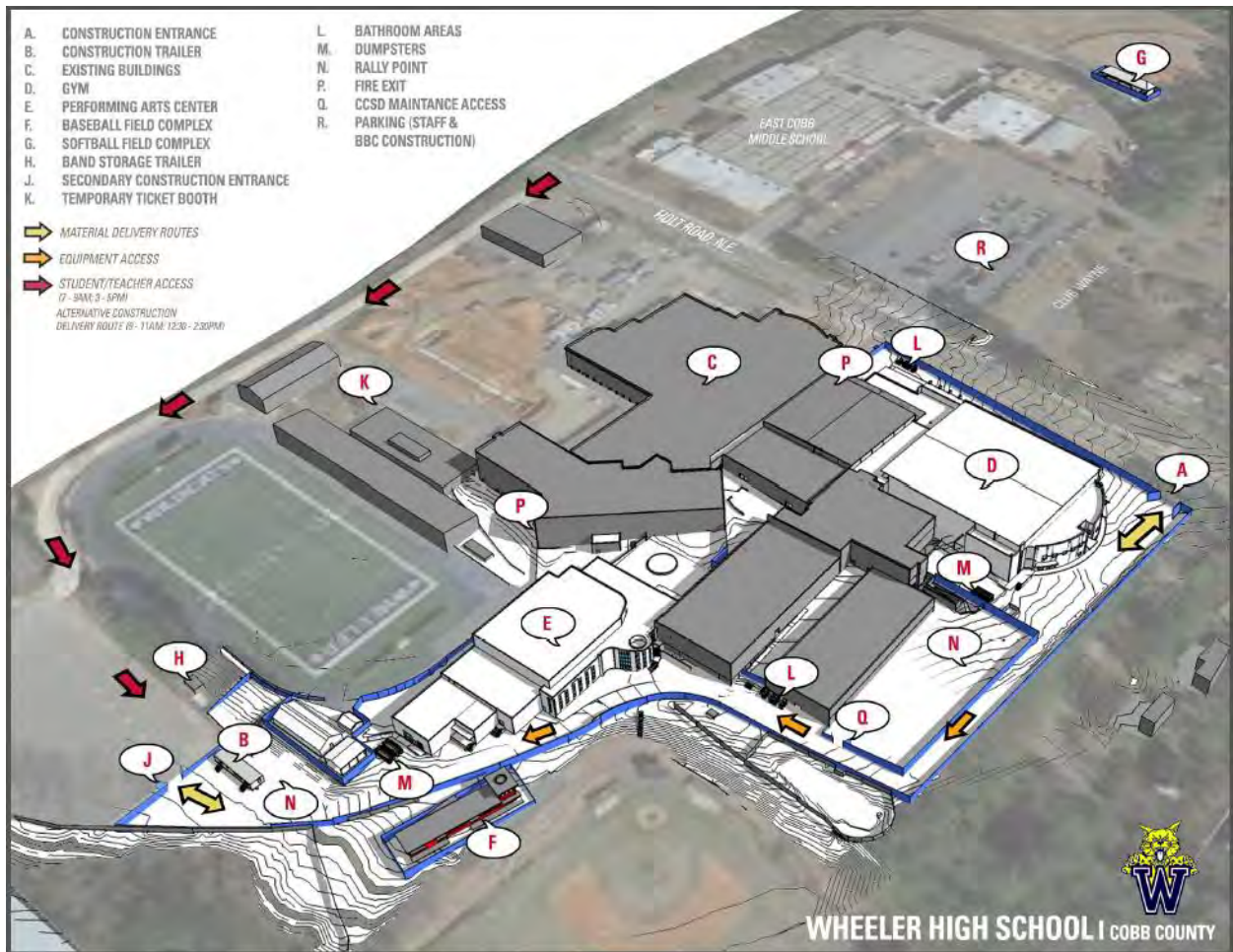
- Land for Replacement Schools
- Textbooks
- Buses
- Replacement of Human Resources/Payroll System Software
- Replacement of Obsolete Workstations and Audio Visual Equipment

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, 2014, included additions and renovations to two elementary schools and one high school. As of June 30, 2014, the contract price and expenditures to date for the largest projects were as follows:

<u>Project</u>	<u>Contract Price</u>	<u>Expenditures To Date</u>
Additions/Renovations Birney ES	\$ 3,005,570	\$ 2,582,152
Additions/Renovations Teasley ES	5,208,077	581,019
Additions/Renovations Wheeler HS	23,811,491	21,946,396
	<u>\$32,025,138</u>	<u>\$25,109,567</u>

CAPITAL PROJECTS FUND CAPITAL PROJECTS DESCRIPTION (Continued)



**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:

	<u>Per Person Days</u>
a. Certified Staff:	6 additional days at new schools 3 additional days at existing schools with new additions, limited to the number of staff directly affected by the move
Charge Code:	0100-621-2400-6153-1991-0#### (where #### is the school number)
b. Classified Staff:	6 additional days at new schools 3 additional days at existing schools with new additions, limited to the number of staff directly affected by the move
Charge Code:	0100-621-2400-6153-1991-0#### (where #### is the school number)
c. Certified Media Staff:	20 additional days
Charge Code:	0100-621-2400-6153-1991-0#### (where #### is the school number)

Note (1):

For existing employees, payment should be authorized on a supplemental pay request form and entered directly into CTMS as supplemental pay. Use the charge codes shown above and give a description of the work – e.g. “Kitchen Staff – extra days for new school opening”. If the employee is a new staff member, please contact Human Resources to determine whether a supplemental pay form or a revised start date is the most appropriate way to handle additional days.

**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. The per diem rate for an employee can be found on the CTMS supplemental pay screen.

4. Budget Services will issue an official projected County Allotment sheet for the new school before the school opening. The \$500.00 for supplies (see **I., 2.**) and any additional requested funds that were previously allotted via the budget adjustment will be deducted from this County Allotment. A final allotment will be distributed by December of the school year. The regular instructional materials allocation is \$32.00 per FTE for Elementary; \$40.00 per FTE for Middle; \$48.00 per FTE for High Schools.

II. Capital Projects Finance Section:

1. When a new school or addition is under construction, the Logistics Manager will meet with the Principal, and with any relevant Department Heads (School Improvement, Maintenance Department, Food and Nutrition Services, Safety and Security) to establish a furniture and equipment needs list along with the corresponding budgets for a standard set of accounts.
2. SPLOST Accountability Manager 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 Logistics Manager and to designated order entry personnel.
5. The SPLOST Division will be responsible for purchase order entry.
6. The school bookkeeper will be responsible for entering receivers at the direction of the Logistics Manager. In the absence of the bookkeeper, the Logistics Manager will assume responsibility of having the receivers entered.
7. Any budget adjustments that are needed will be requested by the Logistics Managers, approved by the Area Director, forwarded to SPLOST Accountability Manager for approval, and routed to the Capital Projects Finance Department for posting.
8. 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 9.

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

9. Each new school* will be provided with a **Finishes Account** to be used after all the standard furniture has been purchased and installed. Items purchased with these funds must be approved by the Logistics Manager and the SPLOST Area Director. Examples are: non-bid occasional tables (end tables, coffee tables, telephone stands, etc.); draperies (excluding stage curtains); fabric for draperies; murals, posters, artwork; magazine racks (for reception areas, media center magazine racks would not be included in Finish items); framing for artwork; lamps; decorative mirrors; silk plants and planters; fountains; statuary; and pottery. The funding limits for each level are:

Elementary Schools	\$3,000
Middle Schools	\$5,000
High Schools	\$10,000

*Schools undergoing additions and/or renovations will be granted funds for finish items on a case by case basis.

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. Prior approval from the SPLOST Department is recommended since any purchases deemed inappropriate for SPLOST funds or exceeding the funding limit will be not be processed. Purchases should be paid using school instruction funds and reimbursed via check request with appropriate documentation. All existing Purchasing Guidelines and procurement card guidelines must be followed.

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

**CAPITAL PROJECTS FUND
SUMMARY OF CAPITAL PROJECT FUNDS
FY2016 BUDGET**

Description	County-Wide Building	SPLOST 3	SPLOST 4	Total
Beginning Fund Balance July 1 (Estimated)	\$732,834	\$27,048,781	\$80,817,370	\$108,598,985
Revenue:				
Local	\$2,000	\$59,000	\$139,579,724	\$139,640,724
State	\$0	\$1,508,982	\$1,842,951	\$3,351,933
Federal	\$0	\$0	\$0	\$0
Transfers/Other	\$400,000	\$0	\$0	\$400,000
Total Revenue	<u>\$402,000</u>	<u>\$1,567,982</u>	<u>\$141,422,675</u>	<u>\$143,392,657</u>
Appropriations				
Instruction	\$0	\$0	\$0	\$0
Pupil Support Services	\$0	\$0	\$0	\$0
Improvement of Instr Svcs	\$0	\$0	\$0	\$0
General Administration	\$0	\$0	\$0	\$0
School Administration	\$0	\$0	\$0	\$0
Support Services-Business	\$0	\$0	\$0	\$0
Maint. & Oper. Of Plant Svcs	\$0	\$0	\$0	\$0
Student Transportation	\$0	\$0	\$0	\$0
Central Support Services	\$0	\$0	\$0	\$0
Facilities Acquisitions & Construction Svcs	\$25,000	\$9,713,935	\$133,546,109	\$143,285,044
Transfers/Other	\$570,000	\$0	\$0	\$570,000
Total Appropriations	<u>\$595,000</u>	<u>\$9,713,935</u>	<u>\$133,546,109</u>	<u>\$143,855,044</u>
Ending Fund Balance June 30 (Estimated)	<u>\$539,834</u>	<u>\$18,902,828</u>	<u>\$88,693,936</u>	<u>\$108,136,598</u>

SPLOST 3 PROJECTS

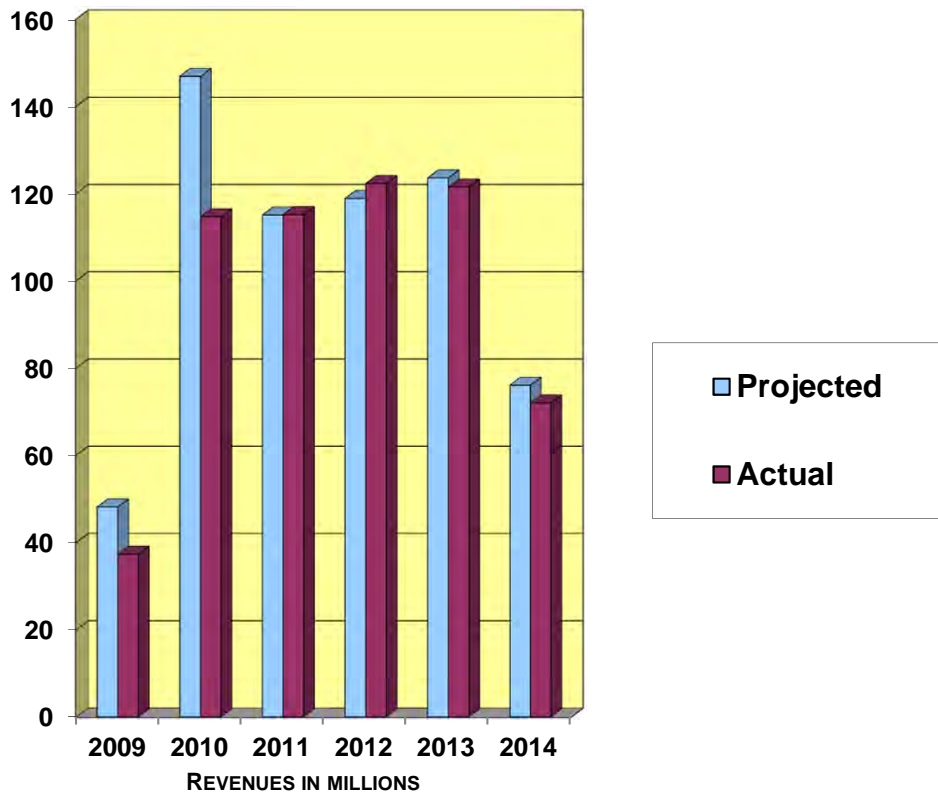
On September 16, 2008, Cobb County Citizens voted to approve another five year 1% sales tax to improve our school system facilities and programs. The tax became effective January 1, 2009, and expired December 31, 2013. Actual tax receipts were \$582,563,697 with additional construction funding from the State of Georgia for a total budget of \$633,210,553. Projects include replacing three elementary schools, building a new ninth grade center, school additions, maintenance (including parking lot repaving, re-flooring, painting, HVAC, roofing, fire suppression, etc.), and various electrical upgrades (fire alarm systems, emergency generators, etc.), curriculum technology (servers, network, etc.), safety and support (security fencing, surveillance cameras, access controls, etc.) and land. All projects are identified in priority order, with the highest priority being classroom space.



TEASLEY ELEMENTARY SCHOOL

- **NEW/REPLACEMENT FACILITIES:** SPLOST 3 funds were utilized to replace two of the county's oldest elementary schools: East Side and Mableton, and construct a new elementary school: Smyrna Elementary. A total of \$65,419,957 has been expended on new school construction and furniture and equipment since inception through June 30, 2015.
- **ADDITIONS/MODIFICATIONS:** Major additions/modifications/renovations in elementary, middle and high schools as well as the inclusion of special schools and support facilities continued with a new 9th grade center opening at Harrison HS. A total of \$244,520,942 has been expended as of June 30, 2015.
- **LAND:** Expenditures relating to land acquisitions total \$12,356,337 as of June 30, 2015.
- **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 \$84,004,158 as of June 30, 2015.
- **CURRICULUM, INSTRUCTION, AND TECHNOLOGY INITIATIVES:** Maintaining the existing technology infrastructure, upgrading servers, switches, and data center continue in 2015 as well as providing computing devices, and centralized video distribution. As of June 30, 2015, a total of \$94,977,838 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. Support functions include renovations for Accessibility for Disabled, school level furniture and equipment for growth and replacement, food service upgrades, and textbooks for students. A total of \$97,619,343 has been spent on Safety and Support Improvements through June 30, 2015.

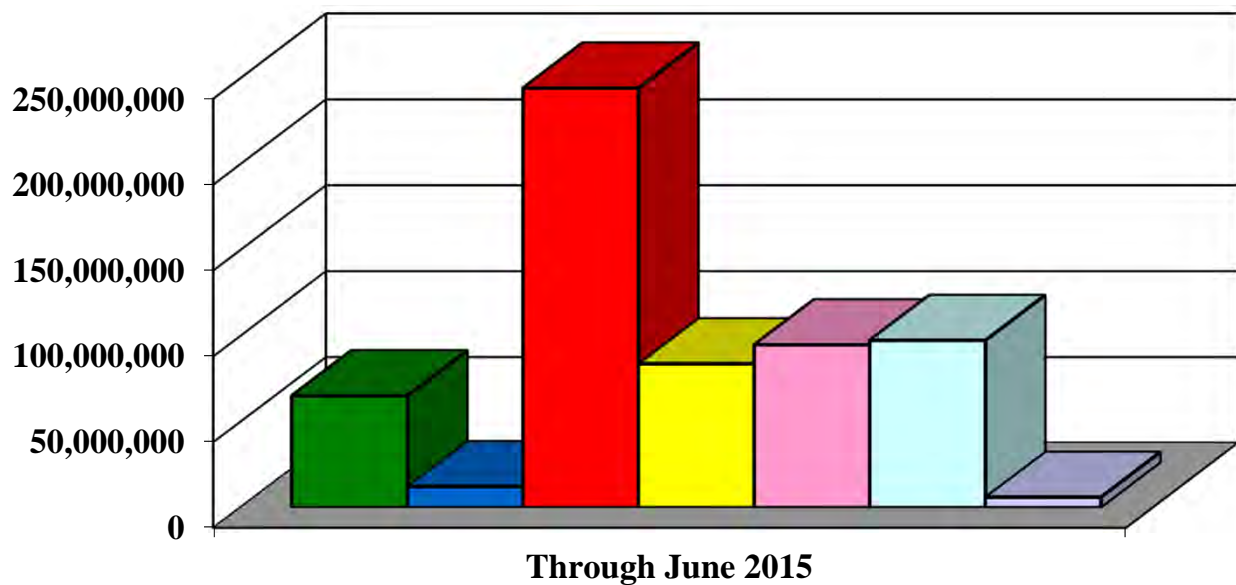
SPLOST 3 REVENUES



SPLOST 3 REVENUES BY FISCAL YEAR				
YEAR	PROJECTED	ACTUAL	OVER / UNDER	% CHANGE
			BUDGET	
FISCAL YEAR 2009	\$48,118,584	\$37,331,872	-\$10,786,712	-22.4%
FISCAL YEAR 2010	\$146,761,684	\$114,635,704	-\$32,125,980	-21.9%
FISCAL YEAR 2011	\$114,995,087	\$115,065,981	\$70,894	0.1%
FISCAL YEAR 2012	\$118,762,703	\$122,224,557	\$3,461,854	2.9%
FISCAL YEAR 2013	\$123,530,888	\$121,373,706	-\$2,157,182	-1.7%
FISCAL YEAR 2014	\$76,038,588	71,931,877	-\$4,106,711	-5.4%
TOTALS	\$628,207,534	\$582,563,697	-\$45,643,837	-7.3%

SPLOST 3 sales tax collections began January 1, 2009 with the first revenues received in March 2009. Due to economic decline, the original revenue projections were revised beginning calendar year 2010. The tax expired on December 31, 2013 with the last revenues received in January 2014. NOTE: The actual revenue figures do not include accruals.

SPLOST 3 EXPENDITURES BY CATEGORY (IN DOLLARS)



SPLOST 3 (SPECIAL PURPOSE LOCAL OPTION SALES TAX) PROJECTS

From Inception through June 30, 2015

* Projects in blue were active projects during Fiscal Year 2015

LOCATION/DESCRIPTION	Original Budget	Revised Budget	Expended Amount To Date	% Complete
ACWORTH INTERMEDIATE				
SAFE LOCK AND KEY	\$0	\$1,655	\$1,654.89	100%
LANDSCAPING/EROSION REPAIR INCLUDING: NEW WALKING TRACK ASPHALT PAVING/PLAYCOURT	\$471,961	\$178,812	\$178,811.10	100%
REPLACE KITCHEN CEILINGS	\$24,232	\$0	\$0.00	-
MUSIC RISERS AND SHELLS	\$0	\$682	\$682.00	100%
OBSOLETE WORKSTATION REPLACEMENT	\$0	\$118,391	\$118,390.38	100%
PRINTER/COPIER/DUPLICATOR REPLACEMENT	\$0	\$43,569	\$43,569.00	100%
DISTRICT SERVER REPLACEMENT	\$0	\$8,126	\$8,124.59	100%
REPL OBSOLETE TEACHER COMPUTING DEVICES	\$0	\$79,946	\$79,945.07	100%
MAINTAIN DISTRICT NETWORK	\$0	\$30,293	\$30,292.15	100%
CENTRALIZED VIDEO DISTRIBUTION SYSTEM	\$0	\$8,970	\$8,970.00	100%
AUDIO VISUAL EQUIPMENT	\$0	\$200,795	\$200,794.10	100%
INTERACTIVE CLASSROOM DEVICES	\$0	\$167,493	\$167,493.00	100%
ACCESS CONTROL	\$0	\$2,849	\$2,849.00	100%
SURVEILLANCE CAMERAS	\$0	\$30,277	\$30,276.59	100%
GROWTH AND REPLACEMENT F&E	\$0	\$3,376	\$3,375.13	100%
ACCOUNTING & DOCUMENT MGMT SYSTEM	\$0	\$1,500	\$1,101.86	73%
TEXTBOOKS/INSTRUCTIONAL MATERIALS	\$0	\$232,186	\$232,185.65	100%
TOTAL ACWORTH INTERMEDIATE	\$496,193	\$1,108,920	\$1,108,514.51	100%
ADDISON ELEMENTARY				
SAFE LOCK AND KEY	\$0	\$1,655	\$1,654.89	100%
DRIVEWAY MODIFICATIONS	\$441,000	\$135,925	\$135,923.55	100%
MODIFICATIONS/RENOVATIONS INCLUDING: PLAYGROUND EQUIPMENT REPLACE/CONVERT GENERATOR LIGHTING RETROFIT ADDL LIGHTING HALLS AND MEDIA CENTER ADDITIONAL SITE LIGHTING	\$602,331	\$452,978	\$452,976.75	100%
MUSIC RISERS AND SHELLS	\$0	\$4,920	\$4,920.00	100%
OBSOLETE WORKSTATION REPLACEMENT	\$0	\$213,936	\$213,935.49	100%
PRINTER/COPIER/DUPLICATOR REPLACEMENT	\$0	\$29,817	\$29,817.00	100%
DISTRICT SERVER REPLACEMENT	\$0	\$8,125	\$8,124.59	100%
REPL OBSOLETE TEACHER COMPUTING DEVICES	\$0	\$52,502	\$52,501.24	100%
MAINTAIN DISTRICT NETWORK	\$0	\$32,281	\$32,280.15	100%
CENTRALIZED VIDEO DISTRIBUTION SYSTEM	\$0	\$8,970	\$8,970.00	100%
AUDIO VISUAL EQUIPMENT	\$0	\$140,196	\$140,195.90	100%
INTERACTIVE CLASSROOM DEVICES	\$0	\$99,445	\$99,444.60	100%
ACCESS CONTROL	\$0	\$2,849	\$2,849.00	100%
SURVEILLANCE CAMERAS	\$0	\$31,427	\$31,426.54	100%
GROWTH AND REPLACEMENT F&E	\$0	\$9,245	\$9,244.15	100%
ACCOUNTING & DOCUMENT MGMT SYSTEM	\$0	\$3,000	\$2,193.77	73%
TEXTBOOKS/INSTRUCTIONAL MATERIALS	\$0	\$170,345	\$170,344.25	100%
TOTAL ADDISON ELEMENTARY	\$1,043,331	\$1,397,616	\$1,396,801.87	100%
ADULT EDUCATION CENTER				
SAFE LOCK AND KEY	\$0	\$752	\$751.50	100%
ADA DOOR CONTROLLERS	\$0	\$9,242	\$9,241.96	100%
MAINTENANCE/RENOVATIONS INCLUDING: FIRE SUPPRESSION/SPRINKLER REKEY ALL LOCKSETS REPLACE FIRE ALARM SYSTEM LIGHTING RETROFIT	\$313,504	\$480,236	\$480,235.04	100%
REPLACE INTERCOM SYSTEM	\$44,100	\$34,206	\$34,206.00	100%
OBSOLETE WORKSTATION REPLACEMENT	\$0	\$44,777	\$44,776.36	100%
PRINTER/COPIER/DUPLICATOR REPLACEMENT	\$0	\$30,588	\$30,588.00	100%
MAINTAIN DISTRICT NETWORK	\$0	\$1,450	\$1,449.50	100%
ACCESS CONTROL	\$0	\$651,066	\$635,066.00	98%
SURVEILLANCE CAMERAS	\$0	\$14,000	\$8,755.30	63%
BUSES, VEHICLES & EQUIPMENT	\$0	\$29,500	\$29,337.75	99%
GROWTH AND REPLACEMENT F&E	\$0	\$35,006	\$35,003.88	100%
ACCOUNTING & DOCUMENT MGMT SYSTEM	\$0	\$1,500	\$1,101.86	73%
DPS-RECORD MANAGEMENT SYSTEM	\$39,500	\$39,488	\$39,488.00	100%
TOTAL ADULT EDUCATION CENTER	\$397,104	\$1,371,811	\$1,350,001.15	98%
ALLATOONA HS				
SAFE LOCK AND KEY	\$0	\$752	\$751.50	100%
FENCING LACROSSE	\$0	\$30,488	\$30,487.10	100%
ADA SOUND SYSTEM	\$0	\$2,015	\$2,014.28	100%
CULINARY ARTS	\$0	\$7,005	\$7,005.00	100%
BAND TOWER	\$0	\$73,140	\$73,140.00	100%
FOOD SERVICE KITCHEN FRYER REPLACEMENT	\$0	\$12,609	\$12,608.90	100%
CONCESSION EXHAUST	\$0	\$1,271	\$1,270.37	100%
CALCULATORS	\$0	\$2,438	\$2,437.50	100%
OBSOLETE WORKSTATION REPLACEMENT	\$0	\$367,089	\$367,088.97	100%
PRINTER/COPIER/DUPLICATOR REPLACEMENT	\$0	\$6,273	\$6,272.10	100%
DISTRICT SERVER REPLACEMENT	\$0	\$8,449	\$8,448.93	100%
REPL OBSOLETE TEACHER COMPUTING DEVICES	\$0	\$118,128	\$118,127.79	100%
MAINTAIN DISTRICT NETWORK	\$0	\$28,447	\$28,446.23	100%
CENTRALIZED VIDEO DISTRIBUTION SYSTEM	\$0	\$8,970	\$8,970.00	100%
AUDIO VISUAL EQUIPMENT	\$0	\$178,538	\$178,537.50	100%
INTERACTIVE CLASSROOM DEVICES	\$0	\$204,066	\$204,066.00	100%
ACCESS CONTROL	\$0	\$9,500	\$7,693.12	81%
SURVEILLANCE CAMERAS	\$0	\$177,747	\$177,746.53	100%
GROWTH AND REPLACEMENT F&E	\$0	\$23,768	\$23,767.83	100%

SPLOST 3 (SPECIAL PURPOSE LOCAL OPTION SALES TAX) PROJECTS

From Inception through June 30, 2015

* Projects in blue were active projects during Fiscal Year 2015

LOCATION/DESCRIPTION	Original	Revised	Expended Amount	%
	Budget	Budget	To Date	Complete
ACCOUNTING & DOCUMENT MGMT SYSTEM	\$0	\$1,500	\$1,101.86	73%
PE/ATHLETIC FAC UPGR/ARTIFICIAL TURF	\$0	\$772,893	\$772,891.78	100%
TEXTBOOKS/INSTRUCTIONAL MATERIALS	\$0	\$431,862	\$431,861.86	100%
TOTAL ALLATOONA HIGH	\$0	\$2,466,948	\$2,464,735.15	100%
ARGYLE ES				
SAFE LOCK AND KEY	\$0	\$1,655	\$1,654.89	100%
PORTABLE CLASSROOM	\$0	\$14,211	\$14,210.25	100%
MODIFICATIONS/RENOVATIONS INCLUDING:	\$480,200	\$870,767	\$870,765.81	100%
REPLACE COOLER/FREEZER				
CONCRETE PAVING				
CANOPIES AT AUTO PICKUP				
UNDESIGNATED CLASSROOMS	\$0	\$41,600	\$41,600.00	100%
PLAYGROUND EQUIPMENT	\$122,500	\$145,700	\$145,700.00	100%
MODIFICATIONS/RENOVATIONS INCLUDING:	\$715,544	\$531,144	\$531,143.27	100%
SPRINKLER (FIRE SUPPRESSION)				
MARKER BOARDS				
TOILET PARTITIONS/DOORS/ACCESSORIES				
REPLACE CLOCK SYSTEM WITH GPS				
LIGHTING RETROFIT				
OBsolete WORKSTATION REPLACEMENT	\$0	\$42,814	\$42,813.01	100%
PRINTER/COPIER/DUPLICATOR REPLACEMENT	\$0	\$38,235	\$38,235.00	100%
DISTRICT SERVER REPLACEMENT	\$0	\$8,125	\$8,124.59	100%
REPL OBSOLETE TEACHER COMPUTING DEVICES	\$0	\$68,013	\$68,012.97	100%
MAINTAIN DISTRICT NETWORK	\$0	\$31,905	\$31,904.46	100%
CENTRALIZED VIDEO DISTRIBUTION SYSTEM	\$0	\$8,970	\$8,970.00	100%
AUDIO VISUAL EQUIPMENT	\$0	\$138,321	\$138,320.78	100%
INTERACTIVE CLASSROOM DEVICES	\$0	\$117,840	\$117,840.00	100%
ACCESS CONTROL	\$0	\$2,849	\$2,849.00	100%
SURVEILLANCE CAMERAS	\$0	\$31,211	\$31,210.10	100%
GROWTH AND REPLACEMENT F&E	\$0	\$1,968	\$1,966.55	100%
ACCOUNTING & DOCUMENT MGMT SYSTEM	\$0	\$1,500	\$1,101.86	73%
TEXTBOOKS/INSTRUCTIONAL MATERIALS	\$0	\$177,752	\$177,751.03	100%
TOTAL ARGYLE ELEMENTARY	\$1,318,244	\$2,274,580	\$2,274,173.57	100%
AUSTELL ELEMENTARY				
SAFE LOCK AND KEY	\$0	\$1,655	\$1,654.89	100%
MAINTENANCE RENOVATIONS INCLUDING:	\$113,337	\$53,927	\$53,926.11	100%
LANDSCAPING/EROSION REPAIR				
REPLACE CEILING GYM AND MEDIA CENTER				
STAGE FLOORING				
OBsolete WORKSTATION REPLACEMENT	\$0	\$125,147	\$125,146.06	100%
PRINTER/COPIER/DUPLICATOR REPLACEMENT	\$0	\$44,340	\$44,340.00	100%
DISTRICT SERVER REPLACEMENT	\$0	\$8,125	\$8,124.59	100%
REPL OBSOLETE TEACHER COMPUTING DEVICES	\$0	\$47,968	\$47,967.29	100%
MAINTAIN DISTRICT NETWORK	\$0	\$22,125	\$22,124.50	100%
CENTRALIZED VIDEO DISTRIBUTION SYSTEM	\$0	\$8,970	\$8,970.00	100%
AUDIO VISUAL EQUIPMENT	\$0	\$113,823	\$113,822.21	100%
INTERACTIVE CLASSROOM DEVICES	\$0	\$106,259	\$106,259.00	100%
ACCESS CONTROL	\$0	\$7,656	\$7,655.70	100%
SURVEILLANCE CAMERAS	\$0	\$24,749	\$24,748.40	100%
GROWTH AND REPLACEMENT F&E	\$0	\$8,778	\$8,776.55	100%
ACCOUNTING & DOCUMENT MGMT SYSTEM	\$0	\$3,000	\$2,193.77	73%
TEXTBOOKS/INSTRUCTIONAL MATERIALS	\$0	\$114,052	\$114,051.33	100%
TOTAL AUSTELL ELEMENTARY	\$113,337	\$690,574	\$689,760.40	100%
AWTREY MS				
SAFE LOCK AND KEY	\$0	\$1,655	\$1,654.89	100%
ADA SINK	\$0	\$16,044	\$16,043.33	100%
ADA DOORS	\$0	\$11,746	\$11,745.18	100%
COOLER FREEZER UPGRADE	\$0	\$7,816	\$7,815.55	100%
MODIFICATIONS/RENOVATIONS INCLUDING:	\$3,609,091	\$2,764,109	\$2,764,106.67	100%
ASPHALT PAVING				
SANITARY SEWER				
PAINTING				
TOILET PARTITIONS/DOORS/ACCESSORIES				
BASKETBALL GOAL RETRACTORS				
MUSIC CASEWORK				
WATER HEATERS				
PIPING				
SPRINKLER (FIRE SUPPRESSION)				
LIGHTING RETROFIT				
REPLACE THEATER LIGHTING SYSTEM				
FLOORING	\$545,715	\$624,159	\$624,157.04	100%
BAND AND ORCHESTRA EQUIPMENT	\$0	\$13,556	\$13,555.20	100%
CHORAL SOUND EQUIPMENT	\$0	\$6,656	\$6,655.55	100%
CALCULATORS	\$0	\$1,875	\$1,875.00	100%
MUSIC RISERS AND SHELLS	\$0	\$4,920	\$4,920.00	100%
OBsolete WORKSTATION REPLACEMENT	\$0	\$253,068	\$253,067.72	100%
PRINTER/COPIER/DUPLICATOR REPLACEMENT	\$0	\$29,817	\$29,817.00	100%
DISTRICT SERVER REPLACEMENT	\$0	\$8,125	\$8,124.59	100%
REPL OBSOLETE TEACHER COMPUTING DEVICES	\$0	\$77,559	\$77,558.65	100%
MAINTAIN DISTRICT NETWORK	\$0	\$29,579	\$29,578.38	100%
REPLACE/ENHANCE PHONE SYSTEM	\$0	\$22,477	\$22,476.90	100%
CENTRALIZED VIDEO DISTRIBUTION SYSTEM	\$0	\$8,970	\$8,970.00	100%
AUDIO VISUAL EQUIPMENT	\$0	\$203,778	\$203,777.12	100%
INTERACTIVE CLASSROOM DEVICES	\$0	\$117,344	\$117,344.00	100%
ACCESS CONTROL	\$0	\$27,075	\$27,074.87	100%

SPLOST 3 (SPECIAL PURPOSE LOCAL OPTION SALES TAX) PROJECTS

From Inception through June 30, 2015

* Projects in blue were active projects during Fiscal Year 2015

LOCATION/DESCRIPTION	Original	Revised	Expended Amount	%
	Budget	Budget	To Date	Complete
GROWTH AND REPLACEMENT F&E	\$0	\$12,910	\$12,908.48	100%
ACCOUNTING & DOCUMENT MGMT SYSTEM	\$0	\$1,500	\$1,101.86	73%
TEXTBOOKS/INSTRUCTIONAL MATERIALS	\$0	\$266,542	\$266,541.56	100%
TOTAL AWTREY MIDDLE	\$4,154,806	\$4,511,280	\$4,510,869.54	100%
BAKER ES				
SAFE LOCK AND KEY	\$0	\$1,655	\$1,654.89	100%
COOLER FREEZER UPGRADE	\$0	\$6,859	\$6,858.20	100%
MAINTENANCE RENOVATIONS INCLUDING:	\$3,294,475	\$3,304,353	\$3,304,351.84	100%
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	\$212,576	\$212,575.25	100%
PRINTER/COPIER/DUPLICATOR REPLACEMENT	\$0	\$67,281	\$67,281.00	100%
DISTRICT SERVER REPLACEMENT	\$0	\$8,125	\$8,124.59	100%
REPL OBSOLETE TEACHER COMPUTING DEVICES	\$0	\$71,593	\$71,592.60	100%
MAINTAIN DISTRICT NETWORK	\$0	\$22,125	\$22,124.50	100%
CENTRALIZED VIDEO DISTRIBUTION SYSTEM	\$0	\$8,970	\$8,970.00	100%
AUDIO VISUAL EQUIPMENT	\$0	\$209,570	\$209,569.73	100%
INTERACTIVE CLASSROOM DEVICES	\$0	\$154,072	\$154,072.00	100%
ACCESS CONTROL	\$0	\$2,849	\$2,849.00	100%
SURVEILLANCE CAMERAS	\$0	\$31,994	\$31,993.96	100%
GROWTH AND REPLACEMENT F&E	\$0	\$73,645	\$57,973.34	79%
ACCOUNTING & DOCUMENT MGMT SYSTEM	\$0	\$3,000	\$2,193.77	73%
TEXTBOOKS/INSTRUCTIONAL MATERIALS	\$0	\$211,397	\$211,396.98	100%
TOTAL BAKER ELEMENTARY	\$3,436,575	\$4,539,576	\$4,523,093.54	100%
BAKER ROAD BUS SHOP				
ASPHALT PAVING	\$683,550	\$768,241	\$632,002.70	82%
LIGHTING RETROFIT	\$37,975	\$26,801	\$26,800.11	100%
MAINTAIN DISTRICT NETWORK	\$0	\$1,450	\$1,449.50	100%
DATA CENTER EQUIPMENT REFRESH	\$0	\$878	\$878.00	100%
BUSES, VEHICLES & EQUIPMENT	\$0	\$37,602	\$37,152.70	99%
HUMAN RESOURCES/PAYROLL SYSTEM	\$0	\$3,632	\$3,631.86	100%
TOTAL BAKER ROAD BUS SHOP	\$721,525	\$838,604	\$701,914.87	84%
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:	\$651,496	\$266,373	\$266,372.40	100%
SAFETY FENCING AT SATELLITE DISH				
LANDSCAPE FRONT OF BUILDING				
PAINTING				
CALCULATORS	\$0	\$1,688	\$1,687.50	100%
OBSOLETE WORKSTATION REPLACEMENT	\$0	\$357,995	\$357,994.34	100%
PRINTER/COPIER/DUPLICATOR REPLACEMENT	\$0	\$66,510	\$66,510.00	100%
DISTRICT SERVER REPLACEMENT	\$0	\$8,125	\$8,124.59	100%
REPL OBSOLETE TEACHER COMPUTING DEVICES	\$0	\$155,370	\$155,369.83	100%
MAINTAIN DISTRICT NETWORK	\$0	\$32,226	\$32,225.90	100%
REPLACE/ENHANCE PHONE SYSTEM	\$0	\$31,068	\$31,067.02	100%
CENTRALIZED VIDEO DISTRIBUTION SYSTEM	\$0	\$8,970	\$8,970.00	100%
AUDIO VISUAL EQUIPMENT	\$0	\$215,386	\$215,385.02	100%
INTERACTIVE CLASSROOM DEVICES	\$0	\$111,610	\$111,610.00	100%
ACCESS CONTROL	\$0	\$27,104	\$27,103.04	100%
SURVEILLANCE CAMERAS	\$0	\$2,165	\$2,165.00	100%
GROWTH AND REPLACEMENT F&E	\$0	\$1,968	\$1,966.55	100%
ACCOUNTING & DOCUMENT MGMT SYSTEM	\$0	\$1,500	\$1,101.86	73%
TEXTBOOKS/INSTRUCTIONAL MATERIALS	\$0	\$282,101	\$282,100.58	100%
TOTAL BARBER MIDDLE	\$651,496	\$1,574,515	\$1,574,109.32	100%
BELLS FERRY ES				
SAFE LOCK AND KEY	\$0	\$1,655	\$1,654.89	100%
ADDITIONS/MODIF/RENOV INCLUDING:	\$7,076,214	\$5,609,634	\$5,609,625.40	100%
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				
OBSOLETE WORKSTATION REPLACEMENT	\$0	\$78,004	\$78,003.79	100%
PRINTER/COPIER/DUPLICATOR REPLACEMENT	\$0	\$37,464	\$37,464.00	100%
DISTRICT SERVER REPLACEMENT	\$0	\$8,125	\$8,124.59	100%
REPL OBSOLETE TEACHER COMPUTING DEVICES	\$0	\$52,502	\$52,501.24	100%
MAINTAIN DISTRICT NETWORK	\$0	\$30,343	\$30,292.15	100%
CENTRALIZED VIDEO DISTRIBUTION SYSTEM	\$0	\$8,970	\$8,970.00	100%
AUDIO VISUAL EQUIPMENT	\$0	\$102,318	\$102,317.92	100%
INTERACTIVE CLASSROOM DEVICES	\$0	\$68,494	\$68,494.00	100%
ACCESS CONTROL	\$0	\$3,144	\$3,144.00	100%
GROWTH AND REPLACEMENT F&E	\$0	\$2,452	\$2,451.05	100%

SPLOST 3 (SPECIAL PURPOSE LOCAL OPTION SALES TAX) PROJECTS

From Inception through June 30, 2015

* Projects in blue were active projects during Fiscal Year 2015

LOCATION/DESCRIPTION	Original	Revised	Expended Amount	%
	Budget	Budget	To Date	Complete
ACCOUNTING & DOCUMENT MGMT SYSTEM	\$0	\$1,500	\$1,101.86	73%
TEXTBOOKS/INSTRUCTIONAL MATERIALS	\$0	\$174,671	\$174,670.49	100%
TOTAL BELLS FERRY ELEMENTARY	\$7,076,214	\$6,179,276	\$6,178,815.38	100%
BELMONT HILLS ES				
SAFE LOCK AND KEY	\$0	\$1,655	\$1,654.89	100%
GYM ACCESS	\$0	\$1,340	\$1,340.00	100%
FIRE SPRINKLER HEAD REPLACEMENT	\$7,791	\$414	\$413.60	100%
MODIFICATIONS/RENOVATIONS INCLUDING:	\$1,319,772	\$763,450	\$763,448.97	100%
FENCING				
PAINTING				
MARKER BOARDS				
REPLACE CANOPIES				
REPLACE STAGE CURTAIN				
REPLACE WATER COOLERS				
SPRINKLER (FIRE SUPPRESSION)				
LIGHTING RETROFIT				
HAZARDOUS MATERIALS ABATEMENT				
MUSIC RISERS AND SHELLS	\$0	\$5,456	\$5,456.00	100%
OBSOLETE WORKSTATION REPLACEMENT	\$0	\$42,215	\$42,214.36	100%
PRINTER/COPIER/DUPLICATOR REPLACEMENT	\$0	\$44,340	\$44,340.00	100%
DISTRICT SERVER REPLACEMENT	\$0	\$8,125	\$8,124.59	100%
REPL OBSOLETE TEACHER COMPUTING DEVICES	\$0	\$73,980	\$73,979.02	100%
MAINTAIN DISTRICT NETWORK	\$0	\$28,564	\$28,563.48	100%
CENTRALIZED VIDEO DISTRIBUTION SYSTEM	\$0	\$8,970	\$8,970.00	100%
AUDIO VISUAL EQUIPMENT	\$0	\$113,425	\$113,424.78	100%
INTERACTIVE CLASSROOM DEVICES	\$0	\$120,617	\$120,617.00	100%
ACCESS CONTROL	\$0	\$2,849	\$2,849.00	100%
SURVEILLANCE CAMERAS	\$0	\$29,847	\$29,846.83	100%
GROWTH AND REPLACEMENT F&E	\$0	\$44,156	\$44,154.26	100%
ACCOUNTING & DOCUMENT MGMT SYSTEM	\$0	\$1,500	\$1,101.86	73%
TEXTBOOKS/INSTRUCTIONAL MATERIALS	\$0	\$185,494	\$185,493.92	100%
TOTAL BELMONT HILLS ELEMENTARY	\$1,327,563	\$1,476,397	\$1,475,992.56	100%
BIG SHANTY ES				
SAFE LOCK AND KEY	\$0	\$1,655	\$1,654.89	100%
ADA CURB CUT/RAMP	\$0	\$3,545	\$3,545.00	100%
ADA MODIFICATION	\$0	\$101,116	\$101,114.72	100%
MODIFICATIONS/RENOVATIONS INCLUDING:	\$2,013,432	\$1,335,329	\$1,335,327.67	100%
KITCHEN MODIFICATIONS				
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	\$149,721	\$149,719.95	100%
PRINTER/COPIER/DUPLICATOR REPLACEMENT	\$0	\$45,882	\$45,882.00	100%
DISTRICT SERVER REPLACEMENT	\$0	\$8,125	\$8,124.59	100%
REPL OBSOLETE TEACHER COMPUTING DEVICES	\$0	\$66,820	\$66,819.76	100%
MAINTAIN DISTRICT NETWORK	\$0	\$30,343	\$30,292.15	100%
CENTRALIZED VIDEO DISTRIBUTION SYSTEM	\$0	\$9,000	\$8,970.00	100%
AUDIO VISUAL EQUIPMENT	\$0	\$167,538	\$167,537.30	100%
INTERACTIVE CLASSROOM DEVICES	\$0	\$146,324	\$146,324.00	100%
ACCESS CONTROL	\$0	\$2,849	\$2,849.00	100%
SURVEILLANCE CAMERAS	\$0	\$31,498	\$31,497.79	100%
GROWTH AND REPLACEMENT F&E	\$0	\$17,138	\$17,136.68	100%
ACCOUNTING & DOCUMENT MGMT SYSTEM	\$0	\$3,000	\$2,193.77	73%
TEXTBOOKS/INSTRUCTIONAL MATERIALS	\$0	\$209,318	\$209,317.67	100%
TOTAL BIG SHANTY ELEMENTARY	\$2,013,432	\$2,336,581	\$2,335,686.94	100%
BIRNEY ES				
SAFE LOCK AND KEY	\$0	\$1,655	\$1,654.89	100%
PLAYGROUND EQUIPMENT	\$61,250	\$89,803	\$89,802.50	100%
MAINTENANCE RENOVATIONS INCLUDING:	\$3,881,571	\$2,935,054	\$2,935,052.84	100%
SANITARY SEWER				
REPLACE CEILING IN KITCHEN				
MARKER BOARDS				
REPLACE LEAKING CANOPIES				
REPLACE HVAC				
REPLACE WATER COOLERS				
SPRINKLER (FIRE SUPPRESSION)				
REPLACE FIRE ALARM SYSTEM				
LIGHTING RETROFIT				
PROVIDE HAND DRYERS				
OBSOLETE WORKSTATION REPLACEMENT	\$0	\$100,309	\$100,307.97	100%
PRINTER/COPIER/DUPLICATOR REPLACEMENT	\$0	\$38,235	\$38,235.00	100%
DISTRICT SERVER REPLACEMENT	\$0	\$7,599	\$7,598.94	100%
REPL OBSOLETE TEACHER COMPUTING DEVICES	\$0	\$84,718	\$84,717.91	100%
MAINTAIN DISTRICT NETWORK	\$0	\$30,343	\$30,292.15	100%
CENTRALIZED VIDEO DISTRIBUTION SYSTEM	\$0	\$8,970	\$8,970.00	100%
AUDIO VISUAL EQUIPMENT	\$0	\$179,650	\$179,649.16	100%
INTERACTIVE CLASSROOM DEVICES	\$0	\$147,929	\$147,929.00	100%
ACCESS CONTROL	\$0	\$2,848	\$2,848.00	100%
SURVEILLANCE CAMERAS	\$0	\$35,949	\$35,948.23	100%
GROWTH AND REPLACEMENT F&E	\$0	\$3,875	\$3,873.59	100%

SPLOST 3 (SPECIAL PURPOSE LOCAL OPTION SALES TAX) PROJECTS

From Inception through June 30, 2015

* Projects in blue were active projects during Fiscal Year 2015

LOCATION/DESCRIPTION	Original	Revised	Expended Amount	%
	Budget	Budget	To Date	Complete
ACCOUNTING & DOCUMENT MGMT SYSTEM	\$0	\$1,500	\$1,101.86	73%
TEXTBOOKS/INSTRUCTIONAL MATERIALS	\$0	\$232,424	\$232,423.74	100%
TOTAL BIRNEY ELEMENTARY	\$3,942,821	\$3,900,861	\$3,900,405.78	100%
BLACKWELL ES				
SAFE LOCK AND KEY	\$0	\$752	\$751.51	100%
PLAYGROUND/SECURITY FENCING	\$2,075	\$7,441	\$7,440.55	100%
CONSTRUCT RAMP TO LOADING DOCK	\$3,399	\$0	\$0.00	-
MARKER BOARDS	\$139,650	\$0	\$0.00	-
KITCHEN HVAC	\$183,750	\$298,148	\$298,146.69	100%
FIRE SPRINKLER HEAD REPLACEMENT	\$48,510	\$24,816	\$24,816.00	100%
OBSOLETE WORKSTATION REPLACEMENT	\$0	\$154,499	\$154,498.81	100%
PRINTER/COPIER/DUPLICATOR REPLACEMENT	\$0	\$37,464	\$37,464.00	100%
DISTRICT SERVER REPLACEMENT	\$0	\$7,599	\$7,598.94	100%
REPL OBSOLETE TEACHER COMPUTING DEVICES	\$0	\$71,593	\$71,592.60	100%
MAINTAIN DISTRICT NETWORK	\$0	\$28,616	\$28,565.03	100%
CENTRALIZED VIDEO DISTRIBUTION SYSTEM	\$0	\$10,000	\$8,970.00	90%
AUDIO VISUAL EQUIPMENT	\$0	\$187,019	\$187,019.23	100%
INTERACTIVE CLASSROOM DEVICES	\$0	\$135,293	\$135,292.42	100%
ACCESS CONTROL	\$0	\$2,849	\$2,849.00	100%
SURVEILLANCE CAMERAS	\$0	\$29,099	\$29,098.90	100%
GROWTH AND REPLACEMENT F&E	\$0	\$6,427	\$6,426.37	100%
ACCOUNTING & DOCUMENT MGMT SYSTEM	\$0	\$1,500	\$1,101.86	73%
TEXTBOOKS/INSTRUCTIONAL MATERIALS	\$0	\$202,980	\$202,979.07	100%
TOTAL BLACKWELL ELEMENTARY	\$377,384	\$1,206,095	\$1,204,610.98	100%
BROWN ES (TEASLEY PRIMARY)				
SAFE LOCK AND KEY	\$0	\$1,655	\$1,654.89	100%
FLOOR REPLACEMENT	\$0	\$60,798	\$60,797.05	100%
MODIFICATIONS/RENOVATIONS INCLUDING:	\$1,077,413	\$186,174	\$186,170.89	100%
REPLACE PLAYGROUND SURFACING				
EXTERIOR PAINTING				
MARKER BOARDS				
TOILET PARTITIONS/DOORS/ACCESSORIES				
SPRINKLER (FIRE SUPPRESSION)				
REPLACE FIRE ALARM SYSTEM				
LIGHTING RETROFIT				
ADDITIONAL POWER OUTLETS				
OBSOLETE WORKSTATION REPLACEMENT	\$0	\$111,473	\$111,472.38	100%
PRINTER/COPIER/DUPLICATOR REPLACEMENT	\$0	\$15,294	\$15,294.00	100%
REPL OBSOLETE TEACHER COMPUTING DEVICES	\$0	\$75,179	\$75,178.43	100%
MAINTAIN DISTRICT NETWORK	\$0	\$22,175	\$20,675.00	93%
CENTRALIZED VIDEO DISTRIBUTION SYSTEM	\$0	\$8,970	\$8,970.00	100%
AUDIO VISUAL EQUIPMENT	\$0	\$76,650	\$76,649.16	100%
INTERACTIVE CLASSROOM DEVICES	\$0	\$52,554	\$52,553.24	100%
ACCESS CONTROL	\$0	\$2,849	\$2,849.00	100%
SURVEILLANCE CAMERAS	\$0	\$21,221	\$21,220.51	100%
GROWTH AND REPLACEMENT F&E	\$0	\$1,737	\$1,736.73	100%
ACCOUNTING & DOCUMENT MGMT SYSTEM	\$0	\$1,500	\$1,101.86	73%
TEXTBOOKS/INSTRUCTIONAL MATERIALS	\$0	\$93,354	\$93,353.80	100%
TOTAL BROWN ELEMENTARY	\$1,077,413	\$731,583	\$729,676.94	100%
BRUMBY ES				
ADA CLASSROOM MODIFICATIONS	\$0	\$56,862	\$56,861.06	100%
TRAFFIC GATES	\$0	\$6,473	\$6,473.00	100%
SAFE LOCK AND KEY	\$0	\$1,655	\$1,654.89	100%
SECURITY FENCING	\$0	\$24,327	\$24,326.40	100%
MODIFICATIONS/RENOVATIONS INCLUDING:	\$565,125	\$20,279	\$20,278.75	100%
ENCLOSE WALKWAY				
MARKER BOARDS				
REPLACE AND EXTEND CANOPY/SIDEWALK				
TOILET PARTITIONS/DOORS/ACCESSORIES				
SPRINKLER (FIRE SUPPRESSION)				
LIGHTING RETROFIT				
FIRE SPRINKLER HEAD REPLACEMENT	\$19,110	\$11,348	\$11,348.00	100%
SPRINKLER (FIRE SUPPRESSION)	\$377,253	\$30,218	\$30,217.20	100%
ASPHALT PAVING/PLAYGROUND SURFACING	\$119,437	\$142,169	\$142,168.98	100%
OBSOLETE WORKSTATION REPLACEMENT	\$0	\$98,816	\$98,815.85	100%
PRINTER/COPIER/DUPLICATOR REPLACEMENT	\$0	\$68,823	\$68,823.00	100%
DISTRICT SERVER REPLACEMENT	\$0	\$8,125	\$8,124.59	100%
REPL OBSOLETE TEACHER COMPUTING DEVICES	\$0	\$122,901	\$122,900.63	100%
MAINTAIN DISTRICT NETWORK	\$0	\$36,864	\$36,862.31	100%
CENTRALIZED VIDEO DISTRIBUTION SYSTEM	\$0	\$8,970	\$8,970.00	100%
AUDIO VISUAL EQUIPMENT	\$0	\$188,916	\$188,915.40	100%
INTERACTIVE CLASSROOM DEVICES	\$0	\$234,649	\$234,648.32	100%
ACCESS CONTROL	\$0	\$2,848	\$2,848.00	100%
SURVEILLANCE CAMERAS	\$0	\$27,881	\$27,880.65	100%
GROWTH AND REPLACEMENT F&E	\$0	\$62,192	\$62,190.50	100%
ACCOUNTING & DOCUMENT MGMT SYSTEM	\$0	\$1,500	\$1,101.86	73%
TEXTBOOKS/INSTRUCTIONAL MATERIALS	\$0	\$273,351	\$273,350.99	100%
TOTAL BRUMBY ELEMENTARY	\$1,080,925	\$1,429,167	\$1,428,760.38	100%
BRUMBY REPLACEMENT ES				
LAND ACQUISITION	\$0	\$3,306,941	\$3,306,941.00	100%
TOTAL BRUMBY REPLACEMENT ES	\$0	\$3,306,941	\$3,306,941.00	100%
BRYANT ES				
ADA PLAYGROUND FENCING	\$0	\$3,638	\$3,637.75	100%

SPLOST 3 (SPECIAL PURPOSE LOCAL OPTION SALES TAX) PROJECTS

From Inception through June 30, 2015

* Projects in blue were active projects during Fiscal Year 2015

LOCATION/DESCRIPTION	Original	Revised	Expended Amount	%
	Budget	Budget	To Date	Complete
SAFE LOCK AND KEY	\$0	\$1,655	\$1,654.89	100%
PLAYGROUND FENCING	\$0	\$727	\$726.75	100%
ASPHALT PAVING/PLAYGROUND SURFACING	\$183,750	\$426,398	\$426,397.15	100%
PLAYGROUND SURFACING	\$73,500	\$17,363	\$15,573.00	90%
MODIFICATIONS/RENOVATIONS INCLUDING:	\$716,625	\$547,048	\$547,046.72	100%
REPLACE KITCHEN CEILING AND LIGHTING				
MARKER BOARDS				
ADD BUS CANOPY				
LIGHTING RETROFIT				
FIRE SPRINKLER HEAD REPLACEMENT	\$66,150	\$6,091	\$6,091.00	100%
LAND ACQUISITION	\$0	\$203,261	\$203,260.89	100%
MUSIC RISERS AND SHELLS	\$0	\$5,054	\$5,054.00	100%
OBSOLETE WORKSTATION REPLACEMENT	\$0	\$179,027	\$179,026.36	100%
PRINTER/COPIER/DUPLICATOR REPLACEMENT	\$0	\$90,222	\$90,222.00	100%
DISTRICT SERVER REPLACEMENT	\$0	\$8,125	\$8,124.59	100%
REPL OBSOLETE TEACHER COMPUTING DEVICES	\$0	\$76,366	\$76,365.44	100%
MAINTAIN DISTRICT NETWORK	\$0	\$33,010	\$32,959.40	100%
CENTRALIZED VIDEO DISTRIBUTION SYSTEM	\$0	\$8,970	\$8,970.00	100%
AUDIO VISUAL EQUIPMENT	\$0	\$183,636	\$183,635.24	100%
INTERACTIVE CLASSROOM DEVICES	\$0	\$190,755	\$190,755.00	100%
ACCESS CONTROL	\$0	\$14,848	\$13,171.70	89%
SURVEILLANCE CAMERAS	\$0	\$27,465	\$27,464.96	100%
GROWTH AND REPLACEMENT F&E	\$0	\$15,664	\$15,662.68	100%
ACCOUNTING & DOCUMENT MGMT SYSTEM	\$0	\$1,500	\$1,101.86	73%
TEXTBOOKS/INSTRUCTIONAL MATERIALS	\$0	\$221,100	\$221,099.23	100%
TOTAL BRYANT ELEMENTARY	\$1,040,025	\$2,261,923	\$2,258,000.61	100%
BULLARD ES				
SAFE LOCK AND KEY	\$0	\$1,655	\$1,654.89	100%
MODIFICATIONS/RENOVATIONS INCLUDING:	\$106,366	\$161,267	\$161,266.77	100%
ADD PARKING				
ADDITIONAL PLAYGROUND EQUIPMENT				
CAFETERIA AND MEDIA CENTER BLINDS				
MUSIC RISERS AND SHELLS	\$0	\$2,460	\$2,460.00	100%
OBSOLETE WORKSTATION REPLACEMENT	\$0	\$126,293	\$126,292.29	100%
PRINTER/COPIER/DUPLICATOR REPLACEMENT	\$0	\$23,589	\$23,588.60	100%
DISTRICT SERVER REPLACEMENT	\$0	\$8,189	\$8,188.01	100%
REPL OBSOLETE TEACHER COMPUTING DEVICES	\$0	\$82,332	\$82,331.49	100%
MAINTAIN DISTRICT NETWORK	\$0	\$22,175	\$22,124.50	100%
CENTRALIZED VIDEO DISTRIBUTION SYSTEM	\$0	\$10,000	\$8,970.00	90%
AUDIO VISUAL EQUIPMENT	\$0	\$214,455	\$214,455.21	100%
INTERACTIVE CLASSROOM DEVICES	\$0	\$178,291	\$178,290.04	100%
ACCESS CONTROL	\$0	\$2,849	\$2,849.00	100%
SURVEILLANCE CAMERAS	\$0	\$26,586	\$26,585.90	100%
GROWTH AND REPLACEMENT F&E	\$0	\$14,741	\$14,740.19	100%
ACCOUNTING & DOCUMENT MGMT SYSTEM	\$0	\$3,000	\$2,193.77	73%
TEXTBOOKS/INSTRUCTIONAL MATERIALS	\$0	\$254,661	\$254,660.12	100%
TOTAL BULLARD ELEMENTARY	\$106,366	\$1,132,543	\$1,130,650.78	100%
CAMPBELL HS				
BAND & ORCHESTRA EQUIP GRFE	\$0	\$1,918	\$1,917.20	100%
CHORAL EQUIP GRFE	\$0	\$784	\$783.60	100%
SAFE LOCK AND KEY	\$0	\$1,248	\$1,248.19	100%
BASEBALL FIELD FENCING INFIELD & GATE	\$0	\$9,834	\$9,833.70	100%
HORTICULTURE GARDEN FENCING	\$0	\$5,003	\$5,002.45	100%
BASEBALL FIELD FENCING REPLACEMENT	\$0	\$19,301	\$19,300.75	100%
FOOD SERVICE KITCHEN FRYER REPLACEMENT	\$0	\$15,099	\$15,099.51	100%
ENTRANCE/EXIT TRAFFIC GATES	\$0	\$8,705	\$8,704.80	100%
MODIFICATIONS/RENOVATIONS INCLUDING:	\$2,163,857	\$995,491	\$995,489.80	100%
SOFTBALL FIELD IRRIGATION				
MARKER BOARDS				
COVERED WALKWAY BETWEEN BUILDINGS				
TOILET PARTITIONS/DOORS/ACCESSORIES				
BASKETBALL GOAL RETRACTORS				
REPLACE HVAC	\$2,695,000	\$1,152,432	\$1,152,430.68	100%
REPLACE STADIUM SOUND SYSTEM	\$24,500	\$27,967	\$27,966.93	100%
CALCULATORS	\$0	\$4,875	\$4,875.00	100%
OBSOLETE WORKSTATION REPLACEMENT	\$0	\$775,590	\$775,589.73	100%
PRINTER/COPIER/DUPLICATOR REPLACEMENT	\$0	\$140,064	\$140,063.10	100%
DISTRICT SERVER REPLACEMENT	\$0	\$8,975	\$8,974.58	100%
REPL OBSOLETE TEACHER COMPUTING DEVICES	\$0	\$209,000	\$208,999.54	100%
MAINTAIN DISTRICT NETWORK	\$0	\$39,848	\$39,847.64	100%
REPLACE/ENHANCE PHONE SYSTEM	\$0	\$43,562	\$43,561.74	100%
CENTRALIZED VIDEO DISTRIBUTION SYSTEM	\$0	\$10,000	\$8,970.00	90%
AUDIO VISUAL EQUIPMENT	\$0	\$398,290	\$398,289.65	100%
INTERACTIVE CLASSROOM DEVICES	\$0	\$244,202	\$244,202.00	100%
ACCESS CONTROL	\$0	\$13,000	\$10,554.53	81%
SURVEILLANCE CAMERAS	\$0	\$193,488	\$193,487.95	100%
GROWTH AND REPLACEMENT F&E	\$0	\$130,632	\$130,630.93	100%
ACCOUNTING & DOCUMENT MGMT SYSTEM	\$0	\$1,500	\$1,101.86	73%
PE/ATHLETIC FAC UPGR/ARTIFICIAL TURF	\$0	\$74,391	\$74,389.92	100%
TEXTBOOKS/INSTRUCTIONAL MATERIALS	\$0	\$515,246	\$515,245.08	100%
TOTAL CAMPBELL HIGH	\$4,883,357	\$5,740,445	\$5,736,560.86	100%
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%

SPLOST 3 (SPECIAL PURPOSE LOCAL OPTION SALES TAX) PROJECTS

From Inception through June 30, 2015

* Projects in blue were active projects during Fiscal Year 2015

LOCATION/DESCRIPTION	Original	Revised	Expended Amount	%
	Budget	Budget	To Date	Complete
ADA RAMP	\$0	\$6,836	\$6,836.00	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	\$5,179,136	\$5,179,133.87	100%
CALCULATORS	\$0	\$2,438	\$2,437.50	100%
MUSIC RISERS AND SHELLS	\$0	\$7,380	\$7,380.00	100%
OBSOLETE WORKSTATION REPLACEMENT	\$0	\$291,872	\$291,871.46	100%
PRINTER/COPIER/DUPLICATOR REPLACEMENT	\$0	\$97,869	\$97,869.00	100%
DISTRICT SERVER REPLACEMENT	\$0	\$8,125	\$8,124.59	100%
REPL OBSOLETE TEACHER COMPUTING DEVICES	\$0	\$106,196	\$106,195.69	100%
MAINTAIN DISTRICT NETWORK	\$0	\$22,175	\$22,124.50	100%
REPLACE/ENHANCE PHONE SYSTEM	\$0	\$27,944	\$27,943.34	100%
CENTRALIZED VIDEO DISTRIBUTION SYSTEM	\$0	\$8,970	\$8,970.00	100%
AUDIO VISUAL EQUIPMENT	\$0	\$263,470	\$263,469.89	100%
INTERACTIVE CLASSROOM DEVICES	\$0	\$128,050	\$128,050.00	100%
ACCESS CONTROL	\$0	\$27,042	\$27,041.76	100%
SURVEILLANCE CAMERAS	\$0	\$15,736	\$15,735.83	100%
GROWTH AND REPLACEMENT F&E	\$0	\$50,325	\$50,324.03	100%
ACCOUNTING & DOCUMENT MGMT SYSTEM	\$0	\$1,500	\$1,101.86	73%
TEXTBOOKS/INSTRUCTIONAL MATERIALS	\$0	\$312,347	\$312,346.06	100%
TOTAL CAMPBELL MIDDLE	\$5,799,494	\$6,585,672	\$6,585,216.02	100%
CHALKER ES				
SAFE LOCK AND KEY	\$0	\$1,655	\$1,654.89	100%
RETENTION POND FENCING	\$0	\$11,823	\$11,822.70	100%
RESURFACE PARKING AND BUS PORT	\$537,677	\$372,381	\$372,380.73	100%
FLOORING AND PAINTING	\$867,205	\$540,309	\$540,308.04	100%
FIRE SPRINKLER HEAD REPLACEMENT	\$44,394	\$23,124	\$23,124.00	100%
OBSOLETE WORKSTATION REPLACEMENT	\$0	\$223,122	\$223,121.84	100%
PRINTER/COPIER/DUPLICATOR REPLACEMENT	\$0	\$52,758	\$52,758.00	100%
DISTRICT SERVER REPLACEMENT	\$0	\$8,125	\$8,124.59	100%
REPL OBSOLETE TEACHER COMPUTING DEVICES	\$0	\$71,593	\$71,592.60	100%
MAINTAIN DISTRICT NETWORK	\$0	\$32,664	\$32,613.15	100%
CENTRALIZED VIDEO DISTRIBUTION SYSTEM	\$0	\$8,970	\$8,970.00	100%
AUDIO VISUAL EQUIPMENT	\$0	\$202,926	\$202,925.56	100%
INTERACTIVE CLASSROOM DEVICES	\$0	\$131,817	\$131,817.00	100%
ACCESS CONTROL	\$0	\$8,749	\$8,748.50	100%
SURVEILLANCE CAMERAS	\$0	\$30,936	\$30,935.52	100%
GROWTH AND REPLACEMENT F&E	\$0	\$16,056	\$16,054.26	100%
ACCOUNTING & DOCUMENT MGMT SYSTEM	\$0	\$1,500	\$1,101.86	73%
TEXTBOOKS/INSTRUCTIONAL MATERIALS	\$0	\$197,298	\$197,297.70	100%
TOTAL CHALKER ELEMENTARY	\$1,449,276	\$1,935,806	\$1,935,350.94	100%
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	\$2,443,236	\$2,443,230.39	100%
UNDESIGNATED CLASSROOMS	\$0	\$40,500	\$40,500.00	100%
FIRE SPRINKLER HEAD REPLACEMENT	\$49,098	\$26,237	\$26,237.00	100%
MUSIC RISERS AND SHELLS	\$0	\$2,046	\$2,046.00	100%
OBSOLETE WORKSTATION REPLACEMENT	\$0	\$146,812	\$146,811.57	100%
PRINTER/COPIER/DUPLICATOR REPLACEMENT	\$0	\$66,510	\$66,510.00	100%
DISTRICT SERVER REPLACEMENT	\$0	\$7,599	\$7,598.94	100%
REPL OBSOLETE TEACHER COMPUTING DEVICES	\$0	\$101,423	\$101,422.85	100%
MAINTAIN DISTRICT NETWORK	\$0	\$32,987	\$32,935.80	100%
CENTRALIZED VIDEO DISTRIBUTION SYSTEM	\$0	\$8,970	\$8,970.00	100%
AUDIO VISUAL EQUIPMENT	\$0	\$209,933	\$209,932.75	100%
INTERACTIVE CLASSROOM DEVICES	\$0	\$199,765	\$199,765.00	100%
ACCESS CONTROL	\$0	\$2,849	\$2,849.00	100%
GROWTH AND REPLACEMENT F&E	\$0	\$1,819	\$1,818.18	100%
ACCOUNTING & DOCUMENT MGMT SYSTEM	\$0	\$1,500	\$1,101.86	73%
TEXTBOOKS/INSTRUCTIONAL MATERIALS	\$0	\$298,103	\$298,102.55	100%
TOTAL CHEATHAM HILL ELEMENTARY	\$3,113,452	\$3,591,944	\$3,591,486.78	100%
CLARKDALE ES				
ADD STORAGE/MODIFY RESTROOM	\$67,255	\$0	\$0.00	-
REPLACE DOORS AND HARDWARE	\$84,672	\$0	\$0.00	-
ADD CANOPIES	\$251,303	\$0	\$0.00	-
SPRINKLER (FIRE SUPPRESSION)	\$326,428	\$0	\$0.00	-
REPLACE FIRE ALARM SYSTEM	\$46,243	\$0	\$0.00	-
LIGHTING RETROFIT	\$170,887	\$0	\$0.00	-
AUDIO VISUAL EQUIPMENT	\$0	\$81,003	\$81,003.00	100%
GROWTH AND REPLACEMENT F&E	\$0	\$438	\$437.84	100%
TEXTBOOKS/INSTRUCTIONAL MATERIALS	\$0	\$102,666	\$102,665.90	100%
TOTAL CLARKDALE ELEMENTARY	\$946,788	\$184,107	\$184,106.74	100%
CLARKDALE REPLACEMENT ES				
GROWTH AND REPLACEMENT ADDITIONAL UNITS	\$0	\$517,331	\$517,329.52	100%
ADA GARDEN ACCESS	\$0	\$21,526	\$21,525.18	100%

SPLOST 3 (SPECIAL PURPOSE LOCAL OPTION SALES TAX) PROJECTS

From Inception through June 30, 2015

* Projects in blue were active projects during Fiscal Year 2015

LOCATION/DESCRIPTION	Original	Revised	Expended Amount	%
	Budget	Budget	To Date	Complete
ADDITIONS/MODIF/RENOV	\$0	\$5,240.530	\$5,240.530.00	100%
LAND ACQUISITION	\$0	\$110.737	\$110.736.74	100%
REPL OBSOLETE TEACHER COMPUTING DEVICES	\$0	\$35,797	\$35,796.30	100%
MAINTAIN DISTRICT NETWORK	\$0	\$22,175	\$22,124.50	100%
CENTRALIZED VIDEO DISTRIBUTION SYSTEM	\$0	\$8,970	\$8,970.00	100%
AUDIO VISUAL EQUIPMENT	\$0	\$28,670	\$28,670.00	100%
INTERACTIVE CLASSROOM DEVICES	\$0	\$3,188	\$3,188.00	100%
ACCESS CONTROL	\$0	\$2,849	\$2,849.00	100%
ACCOUNTING & DOCUMENT MGMT SYSTEM	\$0	\$1,500	\$1,101.86	73%
TEXTBOOKS/INSTRUCTIONAL MATERIALS	\$0	\$53,608	\$53,607.07	100%
TOTAL CLARKDALE REPLACEMENT ELEMENTARY	\$0	\$6,046,881	\$6,046,428.17	100%
CLAY ES				
SAFE LOCK AND KEY	\$0	\$1,655	\$1,654.89	100%
MODIFICATIONS/RENOVATIONS INCLUDING: DRAINAGE IMPROVEMENTS AT GYM FENCING PLAYGROUND EQUIPMENT REPLACE PLAYGROUND SURFACING REPLACE GYM CARPET TOILET PARTITIONS/DOORS/ACCESSORIES LIGHTING RETROFIT	\$514.377	\$424.393	\$424,392.55	100%
MUSIC RISERS AND SHELLS	\$0	\$2,460	\$2,460.00	100%
OBSOLETE WORKSTATION REPLACEMENT	\$0	\$82,400	\$82,399.96	100%
PRINTER/COPIER/DUPLICATOR REPLACEMENT	\$0	\$14,523	\$14,523.00	100%
DISTRICT SERVER REPLACEMENT	\$0	\$8,125	\$8,124.59	100%
REPL OBSOLETE TEACHER COMPUTING DEVICES	\$0	\$57,275	\$57,274.08	100%
MAINTAIN DISTRICT NETWORK	\$0	\$33,145	\$33,093.85	100%
CENTRALIZED VIDEO DISTRIBUTION SYSTEM	\$0	\$8,970	\$8,970.00	100%
AUDIO VISUAL EQUIPMENT	\$0	\$79,232	\$79,231.01	100%
INTERACTIVE CLASSROOM DEVICES	\$0	\$78,917	\$78,917.00	100%
ACCESS CONTROL	\$0	\$3,203	\$3,203.00	100%
SURVEILLANCE CAMERAS	\$0	\$27,163	\$27,162.49	100%
GROWTH AND REPLACEMENT F&E	\$0	\$16,035	\$16,033.32	100%
ACCOUNTING & DOCUMENT MGMT SYSTEM	\$0	\$1,500	\$1,101.86	73%
TEXTBOOKS/INSTRUCTIONAL MATERIALS	\$0	\$149,305	\$149,304.25	100%
TOTAL CLAY ELEMENTARY	\$514,377	\$988,301	\$987,845.85	100%
COMPTON ES				
CLARKDALE @ COMPTON RESTROOM RENOV	\$0	\$73.908	\$73,907.57	100%
SAFE LOCK AND KEY	\$0	\$1,655	\$1,654.89	100%
PLAYGROUND EQUIPMENT	\$122,500	\$146,326	\$146,325.25	100%
MODIFICATIONS/RENOVATIONS INCLUDING: REROOF ANNEX BUILDING REPLACE CEILING IN ANNEX BUILDING REPLACE PLUMBING FIXTURES AND VALVES REPLACE PIPING SPRINKLER (FIRE SUPPRESSION) REPLACE CLOCK SYSTEM WITH GPS ELECTRICAL SYSTEM UPGRADES	\$1,304,939	\$983,962	\$969,961.90	99%
MUSIC RISERS AND SHELLS	\$0	\$4,920	\$4,920.00	100%
OBSOLETE WORKSTATION REPLACEMENT	\$0	\$95,261	\$95,260.57	100%
PRINTER/COPIER/DUPLICATOR REPLACEMENT	\$0	\$53,529	\$53,529.00	100%
DISTRICT SERVER REPLACEMENT	\$0	\$7,599	\$7,598.94	100%
REPL OBSOLETE TEACHER COMPUTING DEVICES	\$0	\$65,627	\$65,626.55	100%
MAINTAIN DISTRICT NETWORK	\$0	\$22,175	\$22,124.50	100%
CENTRALIZED VIDEO DISTRIBUTION SYSTEM	\$0	\$8,970	\$8,970.00	100%
AUDIO VISUAL EQUIPMENT	\$0	\$184,179	\$184,178.72	100%
INTERACTIVE CLASSROOM DEVICES	\$0	\$161,435	\$161,434.60	100%
ACCESS CONTROL	\$0	\$2,849	\$2,849.00	100%
SURVEILLANCE CAMERAS	\$0	\$30,349	\$30,348.55	100%
GROWTH AND REPLACEMENT F&E	\$0	\$30,744	\$30,743.09	100%
ACCOUNTING & DOCUMENT MGMT SYSTEM	\$0	\$1,500	\$1,101.86	73%
TEXTBOOKS/INSTRUCTIONAL MATERIALS	\$0	\$158,665	\$158,664.97	100%
TOTAL COMPTON ELEMENTARY	\$1,427,439	\$2,033,653	\$2,019,199.96	99%
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	\$253,160	\$253,159.58	100%
PRINTER/COPIER/DUPLICATOR REPLACEMENT	\$0	\$59,168	\$59,168.00	100%
DISTRICT SERVER REPLACEMENT	\$0	\$8,189	\$8,188.01	100%
REPL OBSOLETE TEACHER COMPUTING DEVICES	\$0	\$90,684	\$90,683.96	100%
MAINTAIN DISTRICT NETWORK	\$0	\$22,175	\$22,124.50	100%
REPLACE/ENHANCE PHONE SYSTEM	\$0	\$31,068	\$31,067.02	100%
CENTRALIZED VIDEO DISTRIBUTION SYSTEM	\$0	\$8,970	\$8,970.00	100%
AUDIO VISUAL EQUIPMENT	\$0	\$223,959	\$223,958.19	100%
INTERACTIVE CLASSROOM DEVICES	\$0	\$140,064	\$140,064.00	100%
ACCESS CONTROL	\$0	\$27,222	\$27,221.37	100%

SPLOST 3 (SPECIAL PURPOSE LOCAL OPTION SALES TAX) PROJECTS

From Inception through June 30, 2015

* Projects in blue were active projects during Fiscal Year 2015

LOCATION/DESCRIPTION	Original	Revised	Expended Amount	%
	Budget	Budget	To Date	Complete
SURVEILLANCE CAMERAS	\$0	\$6,756	\$6,755.44	100%
GROWTH AND REPLACEMENT F&E	\$0	\$36,477	\$36,475.88	100%
ACCOUNTING & DOCUMENT MGMT SYSTEM	\$0	\$1,500	\$1,101.86	73%
TEXTBOOKS/INSTRUCTIONAL MATERIALS	\$0	\$274,330	\$274,329.64	100%
TOTAL COOPER MIDDLE	\$1,101,700	\$1,907,843	\$1,907,386.13	100%
DANIELL MS				
SAFE LOCK AND KEY	\$0	\$1,655	\$1,654.89	100%
FOYER DOOR UPGRADE	\$0	\$479	\$478.40	100%
PERMIETER FENCING	\$0	\$18,133	\$18,132.90	100%
ADA BLEACHER ACCESS	\$0	\$6,000	\$5,999.64	100%
ADA RESTROOM RENOVATION	\$0	\$12,282	\$12,281.04	100%
MODIFICATIONS/RENOVATIONS INCLUDING:	\$6,180.190	\$5,161.284	\$5,161,281.59	100%
ADDITION TO CAFETERIA AND KITCHEN				
ADD PARKING				
ADD IRRIGATION SYSTEM				
CANOPY FOR BUS AREA				
MUSICAL INSTRUMENT LOCKERS				
REPLACE HVAC				
REPLACE WATER COOLERS				
REPLACE FLUSH VALVES				
SPRINKLER (FIRE SUPPRESSION)				
LIGHTING RETROFIT				
REPLACE THEATER LIGHTING SYSTEMS				
BAND AND ORCHESTRA EQUIPMENT	\$0	\$13,556	\$13,555.20	100%
CHORAL SOUND EQUIPMENT	\$0	\$6,656	\$6,655.55	100%
CALCULATORS	\$0	\$2,438	\$2,437.50	100%
MUSIC RISERS AND SHELLS	\$0	\$3,690	\$3,690.00	100%
OBSOLETE WORKSTATION REPLACEMENT	\$0	\$272,834	\$272,833.60	100%
PRINTER/COPIER/DUPLICATOR REPLACEMENT	\$0	\$37,769	\$37,769.00	100%
DISTRICT SERVER REPLACEMENT	\$0	\$8,189	\$8,188.01	100%
REPL OBSOLETE TEACHER COMPUTING DEVICES	\$0	\$81,139	\$81,138.28	100%
MAINTAIN DISTRICT NETWORK	\$0	\$32,270	\$32,269.90	100%
REPLACE/ENHANCE PHONE SYSTEM	\$0	\$23,649	\$23,648.28	100%
CENTRALIZED VIDEO DISTRIBUTION SYSTEM	\$0	\$8,970	\$8,970.00	100%
AUDIO VISUAL EQUIPMENT	\$0	\$246,882	\$246,881.33	100%
INTERACTIVE CLASSROOM DEVICES	\$0	\$117,635	\$117,635.00	100%
ACCESS CONTROL	\$0	\$57,648	\$57,647.74	100%
SURVEILLANCE CAMERAS	\$0	\$1,552	\$1,552.00	100%
GROWTH AND REPLACEMENT F&E	\$0	\$10,301	\$10,299.55	100%
ACCOUNTING & DOCUMENT MGMT SYSTEM	\$0	\$1,500	\$1,101.86	73%
TEXTBOOKS/INSTRUCTIONAL MATERIALS	\$0	\$292,876	\$292,875.53	100%
TOTAL DANIELL MIDDLE	\$6,180,190	\$6,419,387	\$6,418,976.79	100%
DAVIS ES				
SAFE LOCK AND KEY	\$0	\$1,655	\$1,654.89	100%
ADA PLAYScape FENCING	\$0	\$4,622	\$4,621.25	100%
REPLACE AND REKEY DOOR HARDWARE	\$55,737	\$43,233	\$0.00	0%
PAINTING	\$295,651	\$141,600	\$141,599.21	100%
MODIFICATIONS/RENOVATIONS INCLUDING:	\$3,314,625	\$2,096,452	\$2,096,450.99	100%
REPLACE HVAC				
REPLACE CLOCKS				
EMERGENCY GENERATOR				
FIRE ALARM				
SITE LIGHTING				
LIGHTING RETROFIT				
UPGRADE ELECTRICAL SYSTEM				
REPLACE INTERCOM SYSTEM	\$161,227	\$92,208	\$92,207.33	100%
MUSIC RISERS AND SHELLS	\$0	\$8,610	\$8,610.00	100%
OBSOLETE WORKSTATION REPLACEMENT	\$0	\$253,305	\$253,304.33	100%
PRINTER/COPIER/DUPLICATOR REPLACEMENT	\$0	\$15,294	\$15,294.00	100%
DISTRICT SERVER REPLACEMENT	\$0	\$7,599	\$7,598.94	100%
REPL OBSOLETE TEACHER COMPUTING DEVICES	\$0	\$51,309	\$51,308.03	100%
MAINTAIN DISTRICT NETWORK	\$0	\$22,175	\$22,124.50	100%
CENTRALIZED VIDEO DISTRIBUTION SYSTEM	\$0	\$8,970	\$8,970.00	100%
AUDIO VISUAL EQUIPMENT	\$0	\$148,243	\$148,242.34	100%
INTERACTIVE CLASSROOM DEVICES	\$0	\$110,275	\$110,275.00	100%
ACCESS CONTROL	\$0	\$2,849	\$2,849.00	100%
SURVEILLANCE CAMERAS	\$0	\$27,511	\$27,510.03	100%
GROWTH AND REPLACEMENT F&E	\$0	\$25,286	\$25,284.77	100%
ACCOUNTING & DOCUMENT MGMT SYSTEM	\$0	\$1,500	\$1,101.86	73%
TEXTBOOKS/INSTRUCTIONAL MATERIALS	\$0	\$159,033	\$159,032.13	100%
TOTAL DAVIS ELEMENTARY	\$3,827,240	\$3,221,729	\$3,178,038.60	99%
DICKERSON MS				
BAND & ORCHESTRA EQUIP GRFE	\$0	\$1,918	\$1,917.20	100%
CHORAL EQUIP GRFE	\$0	\$784	\$783.60	100%
SIDEWALK & RAMPS	\$0	\$31,034	\$31,033.67	100%
SAFE LOCK AND KEY	\$0	\$1,655	\$1,654.89	100%
ADA CANOPY	\$0	\$4,700	\$4,700.00	100%
ADA DOOR CONTROL	\$0	\$7,217	\$7,216.06	100%
MODIFICATIONS/RENOVATIONS INCLUDING:	\$1,865,933	\$1,008,844	\$1,008,841.56	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%

SPLOST 3 (SPECIAL PURPOSE LOCAL OPTION SALES TAX) PROJECTS

From Inception through June 30, 2015

* Projects in blue were active projects during Fiscal Year 2015

LOCATION/DESCRIPTION	Original	Revised	Expended Amount	%
	Budget	Budget	To Date	Complete
OBSOLETE WORKSTATION REPLACEMENT	\$0	\$302,765	\$302,764.66	100%
PRINTER/COPIER/DUPLICATOR REPLACEMENT	\$0	\$109,152	\$109,151.34	100%
DISTRICT SERVER REPLACEMENT	\$0	\$8,125	\$8,124.59	100%
REPL OBSOLETE TEACHER COMPUTING DEVICES	\$0	\$99,037	\$99,036.43	100%
MAINTAIN DISTRICT NETWORK	\$0	\$22,175	\$22,124.50	100%
REPLACE/ENHANCE PHONE SYSTEM	\$0	\$28,725	\$28,724.26	100%
CENTRALIZED VIDEO DISTRIBUTION SYSTEM	\$0	\$8,970	\$8,970.00	100%
AUDIO VISUAL EQUIPMENT	\$0	\$235,455	\$235,454.10	100%
INTERACTIVE CLASSROOM DEVICES	\$0	\$134,900	\$134,900.00	100%
ACCESS CONTROL	\$0	\$26,972	\$26,971.01	100%
SURVEILLANCE CAMERAS	\$0	\$2,536	\$2,535.93	100%
GROWTH AND REPLACEMENT F&E	\$0	\$28,024	\$28,022.39	100%
ACCOUNTING & DOCUMENT MGMT SYSTEM	\$0	\$1,500	\$1,101.86	73%
TEXTBOOKS/INSTRUCTIONAL MATERIALS	\$0	\$350,616	\$350,616.00	100%
TOTAL DICKERSON MIDDLE	\$1,885,533	\$2,438,170	\$2,437,709.55	100%
DODGEN MS				
TRAFFIC ARROWS AND SIGNAGE	\$0	\$1,000	\$1,000.00	100%
BAND & ORCHESTRA EQUIP GRFE	\$0	\$1,918	\$1,917.20	100%
CHORAL EQUIP GRFE	\$0	\$784	\$783.60	100%
ADA CLASSROOM PROJECTOR	\$0	\$1,874	\$1,873.24	100%
ADA RESTROOM RENOVATIONS	\$0	\$68,961	\$68,960.73	100%
ADA OUTDOOR CLASSROOM	\$0	\$137,965	\$137,964.81	100%
SAFE LOCK AND KEY	\$0	\$1,655	\$1,654.89	100%
FENCE SEWELL MILL RD	\$0	\$14,653	\$14,652.90	100%
MODIFICATIONS/RENOVATIONS INCLUDING:	\$620,554	\$517,959	\$517,957.49	100%
MODIFY/RENOVATE THEATER				
TOILET PARTITIONS/DOORS/ACCESSORIES				
BASKETBALL GOAL RETRACTORS				
REPLACE AUDITORIUM SEATING				
FLOORING	\$425,320	\$271,821	\$271,819.97	100%
PAINTING	\$616,429	\$112,132	\$112,130.20	100%
CALCULATORS	\$0	\$2,813	\$2,812.50	100%
OBSOLETE WORKSTATION REPLACEMENT	\$0	\$302,014	\$302,013.70	100%
PRINTER/COPIER/DUPLICATOR REPLACEMENT	\$0	\$110,079	\$110,079.00	100%
DISTRICT SERVER REPLACEMENT	\$0	\$8,189	\$8,188.01	100%
REPL OBSOLETE TEACHER COMPUTING DEVICES	\$0	\$110,969	\$110,968.53	100%
MAINTAIN DISTRICT NETWORK	\$0	\$33,982	\$33,931.09	100%
REPLACE/ENHANCE PHONE SYSTEM	\$0	\$30,287	\$30,286.10	100%
CENTRALIZED VIDEO DISTRIBUTION SYSTEM	\$0	\$8,970	\$8,970.00	100%
AUDIO VISUAL EQUIPMENT	\$0	\$254,260	\$254,259.72	100%
INTERACTIVE CLASSROOM DEVICES	\$0	\$161,661	\$161,661.00	100%
ACCESS CONTROL	\$0	\$27,036	\$27,035.74	100%
GROWTH AND REPLACEMENT F&E	\$0	\$47,326	\$47,325.05	100%
ACCOUNTING & DOCUMENT MGMT SYSTEM	\$0	\$1,500	\$1,101.86	73%
TEXTBOOKS/INSTRUCTIONAL MATERIALS	\$0	\$345,469	\$345,468.06	100%
TOTAL DODGEN MIDDLE	\$1,662,303	\$2,575,277	\$2,574,815.39	100%
DOWELL ES				
SAFE LOCK AND KEY	\$0	\$1,655	\$1,654.89	100%
ADD DRAIN PIPE	\$0	\$17,815	\$17,815.00	100%
PLAYGROUND EQUIPMENT & FENCING	\$127,216	\$130,461	\$130,460.60	100%
REROOF BUILDING 2610	\$1,262,497	\$722,988	\$722,987.12	100%
MODIFICATIONS/RENOVATIONS INCLUDING:	\$809,084	\$551,473	\$551,471.36	100%
REPLACE COAT RACKS				
MARKER BOARDS				
REPLACE/UPGRADE GENERATOR				
REPLACE FIRE ALARM SYSTEM				
LIGHTING RETROFIT				
MUSIC RISERS AND SHELLS	\$0	\$4,920	\$4,920.00	100%
OBSOLETE WORKSTATION REPLACEMENT	\$0	\$100,214	\$100,213.87	100%
PRINTER/COPIER/DUPLICATOR REPLACEMENT	\$0	\$43,569	\$43,569.00	100%
DISTRICT SERVER REPLACEMENT	\$0	\$7,599	\$7,598.94	100%
REPL OBSOLETE TEACHER COMPUTING DEVICES	\$0	\$110,969	\$110,968.53	100%
MAINTAIN DISTRICT NETWORK	\$0	\$32,337	\$32,286.15	100%
CENTRALIZED VIDEO DISTRIBUTION SYSTEM	\$0	\$8,970	\$8,970.00	100%
AUDIO VISUAL EQUIPMENT	\$0	\$222,821	\$222,820.84	100%
INTERACTIVE CLASSROOM DEVICES	\$0	\$201,330	\$201,330.00	100%
ACCESS CONTROL	\$0	\$2,849	\$2,849.00	100%
SURVEILLANCE CAMERAS	\$0	\$30,496	\$30,495.66	100%
GROWTH AND REPLACEMENT F&E	\$0	\$47,574	\$47,572.61	100%
ACCOUNTING & DOCUMENT MGMT SYSTEM	\$0	\$3,000	\$2,193.77	73%
TEXTBOOKS/INSTRUCTIONAL MATERIALS	\$0	\$272,376	\$272,375.21	100%
TOTAL DOWELL ELEMENTARY	\$2,198,797	\$2,513,416	\$2,512,552.55	100%
DUE WEST ES				
SAFE LOCK AND KEY	\$0	\$1,655	\$1,654.89	100%
ADA ACCESS CONTROL	\$0	\$28,935	\$28,934.59	100%
MODIFICATIONS/RENOVATIONS INCLUDING:	\$818,581	\$602,804	\$602,803.03	100%
REPAVE PARKING AND BUS AREAS				
PLAYGROUND EQUIPMENT				
REPLACE KITCHEN FLOORING				
FLOORING				
PAINTING				
TOILET PARTITIONS/DOORS/ACCESSORIES				
ADDITIONS/MODIF/RENOV INCLUDING:	\$391,455	\$296,583	\$296,581.49	100%
REPLACE PIPING AND VALVES				
REPLACE CLOCK SYSTEM WITH GPS				

SPLOST 3 (SPECIAL PURPOSE LOCAL OPTION SALES TAX) PROJECTS

From Inception through June 30, 2015

* Projects in blue were active projects during Fiscal Year 2015

LOCATION/DESCRIPTION	Original	Revised	Expended Amount	%
	Budget	Budget	To Date	Complete
REPLACE FIRE ALARM SYSTEM				
LIGHTING RETROFIT				
MUSIC RISERS AND SHELLS	\$0	\$7,380	\$7,380.00	100%
OBSOLETE WORKSTATION REPLACEMENT	\$0	\$139,758	\$139,757.65	100%
PRINTER/COPIER/DUPLICATOR REPLACEMENT	\$0	\$24,410	\$24,409.78	100%
DISTRICT SERVER REPLACEMENT	\$0	\$8,189	\$8,188.01	100%
REPL OBSOLETE TEACHER COMPUTING DEVICES	\$0	\$52,502	\$52,501.24	100%
MAINTAIN DISTRICT NETWORK	\$0	\$22,175	\$22,124.50	100%
CENTRALIZED VIDEO DISTRIBUTION SYSTEM	\$0	\$10,000	\$8,970.00	90%
AUDIO VISUAL EQUIPMENT	\$0	\$136,229	\$136,229.05	100%
INTERACTIVE CLASSROOM DEVICES	\$0	\$61,935	\$61,935.00	100%
ACCESS CONTROL	\$0	\$2,849	\$2,849.00	100%
SURVEILLANCE CAMERAS	\$0	\$30,124	\$30,123.36	100%
GROWTH AND REPLACEMENT F&E	\$0	\$17,680	\$17,678.44	100%
ACCOUNTING & DOCUMENT MGMT SYSTEM	\$0	\$1,500	\$1,101.86	73%
TEXTBOOKS/INSTRUCTIONAL MATERIALS	\$0	\$154,622	\$154,621.84	100%
TOTAL DUE WEST ELEMENTARY	\$1,210,036	\$1,599,330	\$1,597,843.73	100%
DURHAM MS				
SAFE LOCK AND KEY	\$0	\$1,655	\$1,654.89	100%
MAINTENANCE RENOVATIONS INCLUDING:	\$1,191,345	\$770,436	\$770,434.67	100%
WINDOW REPLACEMENT				
HEAT REDUCING FILM ON SKYLIGHTS				
FLOORING				
PAINTING				
WATER HEATING PIPING UPGRADE				
BALANCE HVAC SYSTEM	\$212,521	\$116,964	\$116,963.29	100%
FIRE SPRINKLER HEAD REPLACEMENT	\$56,448	\$26,871	\$26,871.00	100%
BAND AND ORCHESTRA EQUIPMENT	\$0	\$13,556	\$13,555.20	100%
CHORAL SOUND EQUIPMENT	\$0	\$5,651	\$5,650.55	100%
CALCULATORS	\$0	\$2,063	\$2,062.50	100%
MUSIC RISERS AND SHELLS	\$0	\$12,570	\$12,570.00	100%
OBSOLETE WORKSTATION REPLACEMENT	\$0	\$498,342	\$498,341.26	100%
PRINTER/COPIER/DUPLICATOR REPLACEMENT	\$0	\$68,052	\$68,052.00	100%
DISTRICT SERVER REPLACEMENT	\$0	\$8,125	\$8,124.59	100%
REPL OBSOLETE TEACHER COMPUTING DEVICES	\$0	\$93,259	\$93,258.17	100%
MAINTAIN DISTRICT NETWORK	\$0	\$33,799	\$33,748.06	100%
REPLACE/ENHANCE PHONE SYSTEM	\$0	\$28,334	\$28,333.80	100%
CENTRALIZED VIDEO DISTRIBUTION SYSTEM	\$0	\$8,970	\$8,970.00	100%
AUDIO VISUAL EQUIPMENT	\$0	\$210,913	\$210,912.62	100%
INTERACTIVE CLASSROOM DEVICES	\$0	\$136,558	\$136,558.00	100%
ACCESS CONTROL	\$0	\$27,418	\$27,417.71	100%
SURVEILLANCE CAMERAS	\$0	\$2,175	\$2,174.60	100%
GROWTH AND REPLACEMENT F&E	\$0	\$24,095	\$24,093.62	100%
ACCOUNTING & DOCUMENT MGMT SYSTEM	\$0	\$1,500	\$1,101.86	73%
TEXTBOOKS/INSTRUCTIONAL MATERIALS	\$0	\$331,326	\$331,325.50	100%
TOTAL DURHAM MIDDLE	\$1,460,314	\$2,422,632	\$2,422,173.89	100%
EAST COBB MS				
SAFE LOCK AND KEY	\$0	\$1,248	\$1,248.20	100%
PARKING LOT RESTRIPIING FOR WHEELER STAFF	\$0	\$2,800	\$2,800.00	100%
SECURITY FENCING	\$46,550	\$0	\$0.00	-
SANITY SEWER UPGRADE	\$49,000	\$0	\$0.00	-
REPLACE EXTERIOR DOORS	\$107,800	\$0	\$0.00	-
REPLACE EXTERIOR WINDOWS	\$251,125	\$0	\$0.00	-
PAINTING	\$556,641	\$20,844	\$20,843.70	100%
TOILET PARTITIONS/DOORS/ACCESSORIES	\$132,300	\$111,829	\$111,828.13	100%
BASKETBALL GOAL RETRACTORS	\$30,870	\$0	\$0.00	-
MUSICAL INSTRUMENT LOCKERS	\$73,500	\$0	\$0.00	-
REPLACE KITCHEN HVAC	\$115,762	\$0	\$0.00	-
REPLACE HVAC AND UPGRADE KITCHEN HVAC	\$551,491	\$690,276	\$690,274.21	100%
FIRE SPRINKLER HEAD REPLACEMENT	\$17,272	\$10,133	\$10,132.50	100%
SPRINKLER (FIRE SUPPRESSION)	\$979,659	\$0	\$0.00	-
REPLACE INTERCOM SYSTEM	\$333,639	\$0	\$0.00	-
REPLACE THEATER LIGHTING SYSTEMS	\$367,500	\$0	\$0.00	-
BAND AND ORCHESTRA EQUIPMENT	\$0	\$12,666	\$12,665.20	100%
CHORAL SOUND EQUIPMENT	\$0	\$6,656	\$6,655.55	100%
CALCULATORS	\$0	\$2,625	\$2,625.00	100%
MUSIC RISERS AND SHELLS	\$0	\$4,920	\$4,920.00	100%
OBSOLETE WORKSTATION REPLACEMENT	\$0	\$199,279	\$199,278.14	100%
PRINTER/COPIER/DUPLICATOR REPLACEMENT	\$0	\$74,928	\$74,928.00	100%
DISTRICT SERVER REPLACEMENT	\$0	\$7,599	\$7,598.94	100%
REPL OBSOLETE TEACHER COMPUTING DEVICES	\$0	\$110,969	\$110,968.53	100%
MAINTAIN DISTRICT NETWORK	\$0	\$30,493	\$30,441.98	100%
REPLACE/ENHANCE PHONE SYSTEM	\$0	\$28,725	\$28,724.26	100%
CENTRALIZED VIDEO DISTRIBUTION SYSTEM	\$0	\$8,970	\$8,970.00	100%
AUDIO VISUAL EQUIPMENT	\$0	\$274,024	\$274,023.32	100%
INTERACTIVE CLASSROOM DEVICES	\$0	\$256,865	\$256,865.00	100%
ACCESS CONTROL	\$0	\$26,791	\$26,790.56	100%
SURVEILLANCE CAMERAS	\$0	\$103,147	\$103,146.52	100%
GROWTH AND REPLACEMENT F&E	\$0	\$36,853	\$36,851.97	100%
ACCOUNTING & DOCUMENT MGMT SYSTEM	\$0	\$1,500	\$1,101.86	73%
TEXTBOOKS/INSTRUCTIONAL MATERIALS	\$0	\$321,831	\$321,830.86	100%
TOTAL EAST COBB MIDDLE	\$3,613,109	\$2,345,971	\$2,345,512.43	100%
EAST SIDE ES				
SAFE LOCK AND KEY	\$0	\$752	\$751.51	100%
OBSOLETE WORKSTATION REPLACEMENT	\$0	\$847	\$846.86	100%

SPLOST 3 (SPECIAL PURPOSE LOCAL OPTION SALES TAX) PROJECTS

From Inception through June 30, 2015

* Projects in blue were active projects during Fiscal Year 2015

LOCATION/DESCRIPTION	Original	Revised	Expended Amount	%
	Budget	Budget	To Date	Complete
PRINTER/COPIER/DUPLICATOR REPLACEMENT	\$0	\$7,647	\$7,647.00	100%
REPL OBSOLETE TEACHER COMPUTING DEVICES	\$0	\$83,525	\$83,524.70	100%
AUDIO VISUAL EQUIPMENT	\$0	\$167,717	\$167,716.74	100%
INTERACTIVE CLASSROOM DEVICES	\$0	\$155,408	\$155,407.80	100%
GROWTH AND REPLACEMENT F&E	\$0	\$1,591	\$1,590.50	100%
TEXTBOOKS/INSTRUCTIONAL MATERIALS	\$0	\$124,155	\$124,154.42	100%
TOTAL EAST SIDE ELEMENTARY	\$0	\$541,642	\$541,639.53	100%
EAST SIDE REPLACEMENT ES				
SAFE LOCK AND KEY	\$0	\$903	\$903.38	100%
DRIVEWAY IMPROVEMENTS	\$0	\$20,000	\$20,000.00	100%
NEW REPLACEMENT ELEMENTARY SCHOOL	\$27,030,976	\$20,007,036	\$20,007,027.72	100%
MAINTAIN DISTRICT NETWORK	\$0	\$22,175	\$22,124.50	100%
CENTRALIZED VIDEO DISTRIBUTION SYSTEM	\$0	\$8,970	\$8,970.00	100%
INTERACTIVE CLASSROOM DEVICES	\$0	\$6,864	\$6,864.00	100%
ACCESS CONTROL	\$0	\$2,848	\$2,848.00	100%
GROWTH AND REPLACEMENT F&E	\$0	\$2,253	\$2,252.61	100%
ACCOUNTING & DOCUMENT MGMT SYSTEM	\$0	\$3,000	\$2,193.77	73%
TEXTBOOKS/INSTRUCTIONAL MATERIALS	\$0	\$156,296	\$156,295.37	100%
TOTAL EAST SIDE REPLACEMENT ELEMENTARY	\$27,030,976	\$20,230,345	\$20,229,479.35	100%
EASTVALLEY ES				
ADA ACCESS CONTROL	\$0	\$5,900	\$5,899.51	100%
SAFE LOCK AND KEY	\$0	\$1,655	\$1,654.89	100%
REPLACE FENCING	\$3,675	\$8,644	\$8,643.50	100%
MAINTENANCE RENOVATIONS INCLUDING:	\$988,119	\$767,677	\$767,676.17	100%
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				
OBSOLETE WORKSTATION REPLACEMENT	\$0	\$144,917	\$144,916.33	100%
PRINTER/COPIER/DUPLICATOR REPLACEMENT	\$0	\$22,475	\$22,475.00	100%
DISTRICT SERVER REPLACEMENT	\$0	\$8,125	\$8,124.59	100%
REPL OBSOLETE TEACHER COMPUTING DEVICES	\$0	\$70,400	\$70,399.39	100%
MAINTAIN DISTRICT NETWORK	\$0	\$22,175	\$22,124.50	100%
CENTRALIZED VIDEO DISTRIBUTION SYSTEM	\$0	\$8,970	\$8,970.00	100%
AUDIO VISUAL EQUIPMENT	\$0	\$115,952	\$115,951.13	100%
INTERACTIVE CLASSROOM DEVICES	\$0	\$96,876	\$96,876.00	100%
ACCESS CONTROL	\$0	\$8,749	\$8,748.50	100%
SURVEILLANCE CAMERAS	\$0	\$28,685	\$28,684.37	100%
GROWTH AND REPLACEMENT F&E	\$0	\$17,083	\$17,081.79	100%
ACCOUNTING & DOCUMENT MGMT SYSTEM	\$0	\$1,500	\$1,101.86	73%
TEXTBOOKS/INSTRUCTIONAL MATERIALS	\$0	\$176,893	\$176,892.03	100%
TOTAL EASTVALLEY ELEMENTARY	\$991,794	\$1,506,676	\$1,506,219.56	100%
FAIR OAKS ES				
SAFE LOCK AND KEY	\$0	\$1,248	\$1,248.20	100%
ADA GARDEN ACCESS	\$0	\$25,180	\$25,179.08	100%
MODIFICATIONS/RENOVATIONS INCLUDING:	\$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	\$125,181	\$125,180.78	100%
PRINTER/COPIER/DUPLICATOR REPLACEMENT	\$0	\$73,386	\$73,386.00	100%
DISTRICT SERVER REPLACEMENT	\$0	\$7,599	\$7,598.94	100%
REPL OBSOLETE TEACHER COMPUTING DEVICES	\$0	\$97,844	\$97,843.22	100%
MAINTAIN DISTRICT NETWORK	\$0	\$22,175	\$21,382.20	96%
CENTRALIZED VIDEO DISTRIBUTION SYSTEM	\$0	\$8,970	\$8,970.00	100%
AUDIO VISUAL EQUIPMENT	\$0	\$182,030	\$182,029.28	100%
INTERACTIVE CLASSROOM DEVICES	\$0	\$108,267	\$108,267.00	100%
ACCESS CONTROL	\$0	\$4,240	\$4,239.13	100%
SURVEILLANCE CAMERAS	\$0	\$29,583	\$29,582.68	100%
GROWTH AND REPLACEMENT F&E	\$0	\$6,553	\$6,552.03	100%
ACCOUNTING & DOCUMENT MGMT SYSTEM	\$0	\$1,500	\$1,101.86	73%
TEXTBOOKS/INSTRUCTIONAL MATERIALS	\$0	\$236,181	\$236,180.10	100%
TOTAL FAIR OAKS ELEMENTARY	\$1,455,706	\$1,537,210	\$1,536,014.03	100%
FLOYD MS				
BAND & ORCHESTRA EQUIP GRFE	\$0	\$1,918	\$1,917.20	100%
CHORAL EQUIP GRFE	\$0	\$784	\$783.60	100%
SAFE LOCK AND KEY	\$0	\$1,655	\$1,654.89	100%
ADA CONCRETE PATH	\$0	\$772	\$772.00	100%
COOLER/FREEZER UPGRADE	\$0	\$190,350	\$39,091.44	21%
MAINTENANCE/RENOVATIONS INCLUDING:	\$1,215,595	\$689,368	\$689,367.30	100%
PAINTING				
MAIN ENTRY DOOR REPLACEMENT				
FLOORING				
MAINTENANCE/RENOVATIONS INCLUDING:	\$1,043,969	\$1,333,235	\$1,333,234.85	100%
ADD PARKING				
DRAINAGE UPGRADE AT THEATER				

SPLOST 3 (SPECIAL PURPOSE LOCAL OPTION SALES TAX) PROJECTS

From Inception through June 30, 2015

* Projects in blue were active projects during Fiscal Year 2015

LOCATION/DESCRIPTION	Original	Revised	Expended Amount	%
	Budget	Budget	To Date	Complete
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%
OBSELETE WORKSTATION REPLACEMENT	\$0	\$217,975	\$217,974.66	100%
PRINTER/COPIER/DUPLICATOR REPLACEMENT	\$0	\$90,149	\$90,148.78	100%
DISTRICT SERVER REPLACEMENT	\$0	\$7,599	\$7,598.94	100%
REPL OBSELETE TEACHER COMPUTING DEVICES	\$0	\$75,173	\$75,172.23	100%
MAINTAIN DISTRICT NETWORK	\$0	\$22,065	\$22,064.25	100%
REPLACE/ENHANCE PHONE SYSTEM	\$0	\$26,772	\$26,771.96	100%
CENTRALIZED VIDEO DISTRIBUTION SYSTEM	\$0	\$8,970	\$8,970.00	100%
AUDIO VISUAL EQUIPMENT	\$0	\$210,558	\$210,557.23	100%
INTERACTIVE CLASSROOM DEVICES	\$0	\$115,085	\$115,085.00	100%
ACCESS CONTROL	\$0	\$33,343	\$33,342.30	100%
SURVEILLANCE CAMERAS	\$0	\$6,650	\$6,650.00	100%
GROWTH AND REPLACEMENT F&E	\$0	\$28,254	\$28,253.22	100%
ACCOUNTING & DOCUMENT MGMT SYSTEM	\$0	\$1,500	\$1,101.86	73%
TEXTBOOKS/INSTRUCTIONAL MATERIALS	\$0	\$273,980	\$273,979.78	100%
TOTAL FLOYD MIDDLE	\$2,259,564	\$3,340,678	\$3,189,013.99	95%
FORD ES				
SAFE LOCK AND KEY	\$0	\$1,248	\$1,248.20	100%
PLAYGROUND EQUIPMENT	\$122,500	\$158,729	\$158,728.29	100%
REPLACE GYM FLOOR	\$39,822	\$25,574	\$25,573.02	100%
PAINTING	\$306,989	\$142,631	\$142,630.31	100%
MAINTENANCE RENOVATIONS INCLUDING:	\$3,066,249	\$2,871,473	\$2,871,471.98	100%
REPLACE HVAC				
REPLACE GENERATOR				
REPLACE FIRE ALARM SYSTEM				
LIGHTING RETROFIT				
MUSIC RISERS AND SHELLS	\$0	\$4,920	\$4,920.00	100%
OBSELETE WORKSTATION REPLACEMENT	\$0	\$105,710	\$105,709.55	100%
PRINTER/COPIER/DUPLICATOR REPLACEMENT	\$0	\$51,987	\$51,987.00	100%
DISTRICT SERVER REPLACEMENT	\$0	\$7,599	\$7,598.94	100%
REPL OBSELETE TEACHER COMPUTING DEVICES	\$0	\$70,400	\$70,399.39	100%
MAINTAIN DISTRICT NETWORK	\$0	\$22,175	\$22,124.50	100%
CENTRALIZED VIDEO DISTRIBUTION SYSTEM	\$0	\$10,000	\$8,970.00	90%
AUDIO VISUAL EQUIPMENT	\$0	\$179,331	\$179,331.18	100%
INTERACTIVE CLASSROOM DEVICES	\$0	\$137,261	\$137,261.00	100%
ACCESS CONTROL	\$0	\$2,849	\$2,849.00	100%
SURVEILLANCE CAMERAS	\$0	\$28,685	\$28,684.94	100%
GROWTH AND REPLACEMENT F&E	\$0	\$20,029	\$20,028.01	100%
ACCOUNTING & DOCUMENT MGMT SYSTEM	\$0	\$3,000	\$2,193.77	73%
TEXTBOOKS/INSTRUCTIONAL MATERIALS	\$0	\$199,550	\$199,549.91	100%
TOTAL FORD ELEMENTARY	\$3,535,560	\$4,043,151	\$4,041,258.99	100%
FREY ES				
SAFE LOCK AND KEY	\$0	\$1,655	\$1,654.89	100%
ADA PLAYScape FENCING	\$0	\$8,053	\$8,052.50	100%
MAINTENANCE RENOVATIONS INCLUDING:	\$1,216,014	\$674,473	\$674,471.25	100%
PLAYGROUND EQUIPMENT				
FLOORING				
PAINTING				
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	\$57,960.90	100%
OBSELETE WORKSTATION REPLACEMENT	\$0	\$117,247	\$117,246.93	100%
PRINTER/COPIER/DUPLICATOR REPLACEMENT	\$0	\$51,987	\$51,987.00	100%
DISTRICT SERVER REPLACEMENT	\$0	\$8,125	\$8,124.59	100%
REPL OBSELETE TEACHER COMPUTING DEVICES	\$0	\$56,081	\$56,080.87	100%
MAINTAIN DISTRICT NETWORK	\$0	\$32,664	\$32,580.03	100%
CENTRALIZED VIDEO DISTRIBUTION SYSTEM	\$0	\$10,000	\$8,970.00	90%
AUDIO VISUAL EQUIPMENT	\$0	\$184,104	\$184,103.92	100%
INTERACTIVE CLASSROOM DEVICES	\$0	\$115,793	\$115,793.00	100%
ACCESS CONTROL	\$0	\$2,849	\$2,849.00	100%
SURVEILLANCE CAMERAS	\$0	\$31,352	\$31,351.98	100%
GROWTH AND REPLACEMENT F&E	\$0	\$3,209	\$3,208.15	100%
ACCOUNTING & DOCUMENT MGMT SYSTEM	\$0	\$3,000	\$2,193.77	73%
TEXTBOOKS/INSTRUCTIONAL MATERIALS	\$0	\$181,254	\$181,253.07	100%
TOTAL FREY ELEMENTARY	\$1,335,206	\$1,564,571	\$1,562,645.68	100%
GARRETT MS				
SAFE LOCK AND KEY	\$0	\$1,655	\$1,654.89	100%
ADDITIONS/MODIF/RENOV INCLUDING:	\$14,734,437	\$9,941,758	\$9,941,751.95	100%
12 CLASSROOM ADDITION				
HAZARDOUS MATERIALS ABATEMENT				
ASPHALT PAVING				
ADD PARKING				
FLOORING				
PAINTING				
MUSICAL INSTRUMENT LOCKERS				
REPLACE WATER STORAGE TANK				
REPLACE FIRE ALARM SYSTEM				
BAND AND ORCHESTRA EQUIPMENT	\$0	\$13,556	\$13,555.20	100%
CHORAL SOUND EQUIPMENT	\$0	\$6,656	\$6,655.55	100%
CALCULATORS	\$0	\$3,000	\$3,000.00	100%
OBSELETE WORKSTATION REPLACEMENT	\$0	\$187,938	\$187,937.36	100%

SPLOST 3 (SPECIAL PURPOSE LOCAL OPTION SALES TAX) PROJECTS

From Inception through June 30, 2015

* Projects in blue were active projects during Fiscal Year 2015

LOCATION/DESCRIPTION	Original	Revised	Expended Amount	%
	Budget	Budget	To Date	Complete
PRINTER/COPIER/DUPLICATOR REPLACEMENT	\$0	\$44,340	\$44,340.00	100%
DISTRICT SERVER REPLACEMENT	\$0	\$8,189	\$8,188.01	100%
REPL OBSOLETE TEACHER COMPUTING DEVICES	\$0	\$80,133	\$80,132.86	100%
MAINTAIN DISTRICT NETWORK	\$0	\$30,065	\$29,550.23	98%
REPLACE/ENHANCE PHONE SYSTEM	\$0	\$25,992	\$25,991.04	100%
CENTRALIZED VIDEO DISTRIBUTION SYSTEM	\$0	\$8,970	\$8,970.00	100%
AUDIO VISUAL EQUIPMENT	\$0	\$158,161	\$158,160.49	100%
INTERACTIVE CLASSROOM DEVICES	\$0	\$107,997	\$107,997.00	100%
ACCESS CONTROL	\$0	\$47,463	\$47,462.64	100%
SURVEILLANCE CAMERAS	\$0	\$12,451	\$12,450.83	100%
GROWTH AND REPLACEMENT F&E	\$0	\$3,698	\$3,696.41	100%
ACCOUNTING & DOCUMENT MGMT SYSTEM	\$0	\$1,500	\$1,101.86	73%
TEXTBOOKS/INSTRUCTIONAL MATERIALS	\$0	\$277,537	\$277,536.30	100%
TOTAL GARRETT MIDDLE	\$14,734,437	\$10,961,059	\$10,960,132.62	100%
GARRISON MILL ES				
SAFE LOCK AND KEY	\$0	\$1,655	\$1,654.89	100%
REPLACE COOLER/FREEZER	\$0	\$15,357	\$15,356.89	100%
PLAYGROUND EQUIPMENT	\$122,500	\$133,100	\$133,099.99	100%
FLOORING	\$41,529	\$25,975	\$25,974.20	100%
PAINTING	\$288,954	\$132,009	\$132,007.90	100%
REPLACE FLOORING IN COOLER	\$3,215	\$10,365	\$0.00	0%
REPLACE WINDOW BLINDS	\$5,953	\$4,618	\$3,669.00	79%
ADDITIONS/MODIF/RENOV INCLUDING:	\$3,334,259	\$3,046,690	\$3,046,580.89	100%
REPLACE HVAC				
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	\$130,872	\$130,871.31	100%
PRINTER/COPIER/DUPLICATOR REPLACEMENT	\$0	\$45,416	\$45,416.00	100%
DISTRICT SERVER REPLACEMENT	\$0	\$8,125	\$8,124.59	100%
REPL OBSOLETE TEACHER COMPUTING DEVICES	\$0	\$60,854	\$60,853.71	100%
MAINTAIN DISTRICT NETWORK	\$0	\$22,175	\$21,660.75	98%
CENTRALIZED VIDEO DISTRIBUTION SYSTEM	\$0	\$8,970	\$8,970.00	100%
AUDIO VISUAL EQUIPMENT	\$0	\$145,813	\$145,812.24	100%
INTERACTIVE CLASSROOM DEVICES	\$0	\$81,180	\$81,180.00	100%
ACCESS CONTROL	\$0	\$2,849	\$2,849.00	100%
SURVEILLANCE CAMERAS	\$0	\$31,590	\$31,589.80	100%
GROWTH AND REPLACEMENT F&E	\$0	\$16,311	\$16,309.98	100%
ACCOUNTING & DOCUMENT MGMT SYSTEM	\$0	\$3,000	\$2,193.77	73%
TEXTBOOKS/INSTRUCTIONAL MATERIALS	\$0	\$191,405	\$191,404.78	100%
TOTAL GARRISON MILL ELEMENTARY	\$3,796,410	\$4,125,709	\$4,112,959.69	100%
GREEN ACRES ES				
SAFE LOCK AND KEY	\$0	\$1,655	\$1,654.89	100%
MAINTENANCE RENOVATIONS INCLUDING:	\$1,237,190	\$964,691	\$964,690.22	100%
PROVIDE ADA SIDEWALK				
PROVIDE BARRIER LANDSCAPING				
PLAYGROUND EQUIPMENT				
FLOORING				
PAINTING				
LIGHTING RETROFIT				
MUSIC RISERS AND SHELLS	\$0	\$4,092	\$4,092.00	100%
OBSOLETE WORKSTATION REPLACEMENT	\$0	\$99,909	\$99,908.26	100%
PRINTER/COPIER/DUPLICATOR REPLACEMENT	\$0	\$44,340	\$44,340.00	100%
DISTRICT SERVER REPLACEMENT	\$0	\$8,125	\$8,124.59	100%
REPL OBSOLETE TEACHER COMPUTING DEVICES	\$0	\$81,139	\$81,138.28	100%
MAINTAIN DISTRICT NETWORK	\$0	\$29,592	\$29,591.73	100%
CENTRALIZED VIDEO DISTRIBUTION SYSTEM	\$0	\$8,970	\$8,970.00	100%
AUDIO VISUAL EQUIPMENT	\$0	\$156,986	\$156,985.22	100%
INTERACTIVE CLASSROOM DEVICES	\$0	\$75,956	\$75,956.00	100%
ACCESS CONTROL	\$0	\$2,849	\$2,849.00	100%
SURVEILLANCE CAMERAS	\$0	\$31,982	\$31,981.57	100%
GROWTH AND REPLACEMENT F&E	\$0	\$25,057	\$25,055.48	100%
ACCOUNTING & DOCUMENT MGMT SYSTEM	\$0	\$3,000	\$2,193.77	73%
TEXTBOOKS/INSTRUCTIONAL MATERIALS	\$0	\$212,035	\$212,034.55	100%
TOTAL GREEN ACRES ELEMENTARY	\$1,237,190	\$1,750,378	\$1,749,565.56	100%
GRIFFIN MS				
BAND & ORCHESTRA EQUIP GRFE	\$0	\$1,918	\$1,917.20	100%
CHORAL EQUIP GRFE	\$0	\$784	\$783.60	100%
SAFE LOCK AND KEY	\$0	\$1,248	\$1,248.20	100%
MODIFICATIONS/RENOVATIONS INCLUDING:	\$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	\$371,980	\$371,979.67	100%
PRINTER/COPIER/DUPLICATOR REPLACEMENT	\$0	\$97,098	\$97,098.00	100%
DISTRICT SERVER REPLACEMENT	\$0	\$8,189	\$8,188.01	100%

SPLOST 3 (SPECIAL PURPOSE LOCAL OPTION SALES TAX) PROJECTS

From Inception through June 30, 2015

* Projects in blue were active projects during Fiscal Year 2015

LOCATION/DESCRIPTION	Original	Revised	Expended Amount	%
	Budget	Budget	To Date	Complete
REPL OBSOLETE TEACHER COMPUTING DEVICES	\$0	\$88,298	\$88,297.54	100%
MAINTAIN DISTRICT NETWORK	\$0	\$22,175	\$22,124.50	100%
REPLACE/ENHANCE PHONE SYSTEM	\$0	\$26,772	\$26,771.96	100%
CENTRALIZED VIDEO DISTRIBUTION SYSTEM	\$0	\$8,970	\$8,970.00	100%
AUDIO VISUAL EQUIPMENT	\$0	\$221,163	\$221,162.93	100%
INTERACTIVE CLASSROOM DEVICES	\$0	\$109,451	\$109,451.00	100%
ACCESS CONTROL	\$0	\$68,652	\$68,649.42	100%
SURVEILLANCE CAMERAS	\$0	\$5,111	\$5,110.44	100%
GROWTH AND REPLACEMENT F&E	\$0	\$33,938	\$33,936.73	100%
ACCOUNTING & DOCUMENT MGMT SYSTEM	\$0	\$1,500	\$1,101.86	73%
TEXTBOOKS/INSTRUCTIONAL MATERIALS	\$0	\$286,364	\$286,363.31	100%
TOTAL GRIFFIN MIDDLE	\$2,064,731	\$2,392,842	\$2,392,382.82	100%
HARMONY LELAND ES				
ADA CURB CUT	\$0	\$9,985	\$9,985.00	100%
SAFE LOCK AND KEY	\$0	\$1,655	\$1,654.89	100%
PLAYGROUND EQUIPMENT	\$122,500	\$129,936	\$129,935.85	100%
MODIFICATIONS/RENOVATIONS INCLUDING:	\$469,360	\$546,790	\$546,788.70	100%
ADDITIONAL PARKING/PAVING				
RETENTION POND DRAINAGE				
REPLACE WINDOWS IN BREEZEWAY				
CURTAINS FOR CAFETERIA STAGE				
REPLACE CLOCK SYSTEM WITH GPS				
ADD LIGHTING TO WALK IN FREEZER				
LIGHTING RETROFIT				
ADD LIGHTING FOR STAGE AREA				
MUSIC RISERS AND SHELLS	\$0	\$2,460	\$2,460.00	100%
OBSOLETE WORKSTATION REPLACEMENT	\$0	\$57,768	\$57,767.01	100%
PRINTER/COPIER/DUPLICATOR REPLACEMENT	\$0	\$44,340	\$44,340.00	100%
DISTRICT SERVER REPLACEMENT	\$0	\$8,189	\$8,188.01	100%
REPL OBSOLETE TEACHER COMPUTING DEVICES	\$0	\$56,081	\$56,080.87	100%
MAINTAIN DISTRICT NETWORK	\$0	\$22,175	\$22,124.50	100%
CENTRALIZED VIDEO DISTRIBUTION SYSTEM	\$0	\$8,970	\$8,970.00	100%
AUDIO VISUAL EQUIPMENT	\$0	\$118,431	\$118,430.92	100%
INTERACTIVE CLASSROOM DEVICES	\$0	\$92,868	\$92,867.20	100%
ACCESS CONTROL	\$0	\$2,849	\$2,849.00	100%
SURVEILLANCE CAMERAS	\$0	\$28,835	\$28,834.65	100%
GROWTH AND REPLACEMENT F&E	\$0	\$16,440	\$16,438.47	100%
ACCOUNTING & DOCUMENT MGMT SYSTEM	\$0	\$1,500	\$1,101.86	73%
TEXTBOOKS/INSTRUCTIONAL MATERIALS	\$0	\$172,749	\$172,748.68	100%
TOTAL HARMONY LELAND ELEMENTARY	\$591,860	\$1,322,021	\$1,321,565.61	100%
HARRISON HS				
ADA CLASSROOM MODIFICATIONS	\$0	\$22,957	\$22,956.10	100%
BROADCAST MEDIA LAB	\$0	\$285,853	\$285,851.94	100%
ADA AUTOMATIC DOOR OPENERS	\$0	\$19,468	\$19,467.81	100%
SAFE LOCK AND KEY	\$0	\$1,248	\$1,248.19	100%
SECURITY FENCING	\$0	\$20,705	\$20,703.75	100%
TRAFFIC GATES	\$0	\$1,817	\$1,816.50	100%
TENNIS COURT RENOVATION	\$0	\$9,200	\$9,200.00	100%
CREEK PERIMETER FENCING	\$0	\$12,748	\$12,748.00	100%
FIRE MARSHAL REQUIREMENTS PRESSBOX REPL	\$0	\$21,512	\$21,512.00	100%
PRESSBOX	\$0	\$58,008	\$58,008.00	100%
FNS FRYER REPLACEMENT	\$0	\$12,223	\$12,222.85	100%
MARKETING EVENTS MGMT PROG RENOVATION	\$0	\$192,607	\$192,606.59	100%
ADDITIONS/MODIF/RENOV INCLUDING:	\$22,212,568	\$17,934,452	\$17,934,447.66	100%
WEST COBB 9TH GRADE CENTER ADDITION				
CAFETERIA ADDITION				
THEATER AND MUSIC ROOM MODIFICATIONS				
RENOVATE PE FIELD				
MOVE FIELD IRRIGATION TO DOMESTIC				
FLOORING				
REPLACE/CONVERT GENERATOR				
ELECTRICAL SYSTEM UPGRADE				
REPLACE FOOTBALL FIELD LIGHTING				
TRACK RESURFACING	\$306,250	\$10,152	\$10,151.21	100%
REPLACE STADIUM PA SYSTEM	\$24,500	\$38,197	\$38,196.02	100%
BAND AND ORCHESTRA EQUIPMENT	\$0	\$17,128	\$17,127.10	100%
CALCULATORS	\$0	\$3,938	\$3,937.50	100%
MUSIC RISERS AND SHELLS	\$0	\$25,778	\$25,778.00	100%
OBSOLETE WORKSTATION REPLACEMENT	\$0	\$553,439	\$553,438.43	100%
PRINTER/COPIER/DUPLICATOR REPLACEMENT	\$0	\$182,655	\$182,654.26	100%
DISTRICT SERVER REPLACEMENT	\$0	\$8,449	\$8,448.93	100%
REPL OBSOLETE TEACHER COMPUTING DEVICES	\$0	\$159,891	\$159,890.14	100%
MAINTAIN DISTRICT NETWORK	\$0	\$30,232	\$30,231.90	100%
REPLACE/ENHANCE PHONE SYSTEM	\$0	\$42,391	\$42,390.36	100%
AUDIO VISUAL EQUIPMENT	\$0	\$331,898	\$331,898.00	100%
INTERACTIVE CLASSROOM DEVICES	\$0	\$215,657	\$215,657.00	100%
ACCESS CONTROL	\$0	\$34,000	\$33,634.94	99%
SURVEILLANCE CAMERAS	\$0	\$22,102	\$22,100.99	100%
GROWTH AND REPLACEMENT F&E	\$0	\$212,188	\$212,186.73	100%
ACCOUNTING & DOCUMENT MGMT SYSTEM	\$0	\$1,500	\$1,101.86	73%
PE/ATHLETIC FAC UPGR/ARTIFICIAL TURF	\$0	\$753,000	\$752,998.97	100%
TEXTBOOKS/INSTRUCTIONAL MATERIALS	\$0	\$380,711	\$380,710.33	100%
TOTAL HARRISON HIGH	\$22,543,318	\$21,616,104	\$21,615,322.06	100%
HAVEN @ SKY VIEW				
ACCESS CONTROL	\$0	\$5,900	\$5,899.50	100%

SPLOST 3 (SPECIAL PURPOSE LOCAL OPTION SALES TAX) PROJECTS

From Inception through June 30, 2015

* Projects in blue were active projects during Fiscal Year 2015

LOCATION/DESCRIPTION	Original	Revised	Expended Amount	%
	Budget	Budget	To Date	Complete
SURVEILLANCE CAMERAS	\$0	\$15,000	\$9,706.47	65%
	\$0	\$20,900	\$15,605.97	75%
HAVEN AT FITZHUGH LEE				
FENCING	\$0	\$8,394	\$8,393.20	100%
UPGRADE RESTROOMS	\$322,899	\$0	\$0.00	-
PAVE EMERGENCY ACCESS DRIVE	\$4,410	\$0	\$0.00	-
LANDSCAPING	\$36,750	\$0	\$0.00	-
PLAYGROUND EQUIPMENT	\$73,500	\$0	\$0.00	-
REPLACE CAST IRON SEWER PIPING	\$30,625	\$0	\$0.00	-
HVAC UPGRADE	\$983,540	\$0	\$0.00	-
REPLACE WATER SUPPLY PIPING	\$85,750	\$0	\$0.00	-
REPLACE FIRE ALARM SYSTEM	\$37,155	\$0	\$0.00	-
LIGHTING RETROFIT	\$136,710	\$0	\$0.00	-
OBsolete WORKSTATION REPLACEMENT	\$0	\$19,814	\$19,813.20	100%
PRINTER/COPIER/DUPLICATOR REPLACEMENT	\$0	\$22,941	\$22,941.00	100%
DISTRICT SERVER REPLACEMENT	\$0	\$8,189	\$8,188.01	100%
REPL OBSOLETE TEACHER COMPUTING DEVICES	\$0	\$141,992	\$141,991.99	100%
DATA CENTER EQUIPMENT REFRESH	\$0	\$12,226	\$12,226.00	100%
REPLACE/ENHANCE PHONE SYSTEM	\$0	\$16,230	\$16,229.54	100%
AUDIO VISUAL EQUIPMENT	\$0	\$48,577	\$48,576.12	100%
INTERACTIVE CLASSROOM DEVICES	\$0	\$7,618	\$7,618.00	100%
SURVEILLANCE CAMERAS	\$0	\$710	\$710.00	100%
GROWTH AND REPLACEMENT F&E	\$0	\$1,718	\$1,717.09	100%
TEXTBOOKS/INSTRUCTIONAL MATERIALS	\$0	\$24,255	\$24,254.48	100%
TOTAL HAVEN AT FITZHUGH LEE	\$1,711,339	\$312,664	\$312,658.63	100%
HAVEN AT HAWTHORNE				
BUILDING MODIFICATIONS INCLUDING: REMOVE TIME OUT ROOMS/MODIFY OFFICE UPDATE DOOR AND WINDOW FRAMES INSTALL HVAC CONTROLS SPRINKLER (FIRE SUPPRESSION) LIGHTING RETROFIT	\$1,100,656	\$1,411,089	\$1,377,659.42	98%
OBsolete WORKSTATION REPLACEMENT	\$0	\$43,590	\$42,681.85	98%
DISTRICT SERVER REPLACEMENT	\$0	\$8,189	\$8,188.01	100%
REPL OBSOLETE TEACHER COMPUTING DEVICES	\$0	\$93,071	\$93,070.38	100%
MAINTAIN DISTRICT NETWORK	\$0	\$1,500	\$1,449.50	97%
DATA CENTER EQUIPMENT REFRESH	\$0	\$8,966	\$8,966.00	100%
REPLACE/ENHANCE PHONE SYSTEM	\$0	\$20,916	\$20,915.06	100%
AUDIO VISUAL EQUIPMENT	\$0	\$50,055	\$50,054.10	100%
INTERACTIVE CLASSROOM DEVICES	\$0	\$11,676	\$11,676.00	100%
ACCESS CONTROL	\$0	\$25,000	\$22,165.08	89%
SURVEILLANCE CAMERAS	\$0	\$35,057	\$35,055.68	100%
GROWTH AND REPLACEMENT F&E	\$0	\$7,214	\$7,213.87	100%
TEXTBOOKS/INSTRUCTIONAL MATERIALS	\$0	\$17,490	\$17,489.64	100%
TOTAL HAVEN AT HAWTHORNE	\$1,100,656	\$1,733,813	\$1,696,584.59	98%
HAYES ES				
SAFE LOCK AND KEY	\$0	\$1,655	\$1,654.89	100%
MAINTENANCE RENOVATIONS INCLUDING: ENTRY DRIVE MODIFICATION ADDITIONAL PARKING PLAYGROUND EQUIPMENT SHADING FILM FOR WINDOWS REPLACE DISH MACHINE EXHAUST WINDOW FILM	\$780,325	\$508,866	\$508,865.66	100%
ADDITIONAL PARKING	\$30,625	\$3,240	\$3,240.00	100%
GYM FLOORING	\$205,065	\$23,081	\$23,080.94	100%
MUSIC RISERS AND SHELLS	\$0	\$4,920	\$4,920.00	100%
OBsolete WORKSTATION REPLACEMENT	\$0	\$169,793	\$169,792.18	100%
PRINTER/COPIER/DUPLICATOR REPLACEMENT	\$0	\$58,863	\$58,863.00	100%
DISTRICT SERVER REPLACEMENT	\$0	\$8,125	\$8,124.59	100%
REPL OBSOLETE TEACHER COMPUTING DEVICES	\$0	\$94,264	\$94,263.59	100%
MAINTAIN DISTRICT NETWORK	\$0	\$30,343	\$30,292.15	100%
CENTRALIZED VIDEO DISTRIBUTION SYSTEM	\$0	\$8,970	\$8,970.00	100%
AUDIO VISUAL EQUIPMENT	\$0	\$195,782	\$195,781.22	100%
INTERACTIVE CLASSROOM DEVICES	\$0	\$181,580	\$181,580.00	100%
ACCESS CONTROL	\$0	\$2,849	\$2,849.00	100%
SURVEILLANCE CAMERAS	\$0	\$29,308	\$29,307.80	100%
GROWTH AND REPLACEMENT F&E	\$0	\$29,210	\$29,208.80	100%
ACCOUNTING & DOCUMENT MGMT SYSTEM	\$0	\$3,000	\$2,193.77	73%
TEXTBOOKS/INSTRUCTIONAL MATERIALS	\$0	\$263,610	\$263,609.87	100%
TOTAL HAYES ELEMENTARY	\$1,016,015	\$1,617,459	\$1,616,597.46	100%
HENDRICKS ELEMENTARY				
SAFE LOCK AND KEY	\$0	\$1,655	\$1,654.89	100%
RETROFIT FURNITURE & EQUIPMENT	\$0	\$30,000	\$30,000.00	100%
MAINTENANCE/RENOVATIONS INCLUDING: DRAINAGE IMPROVEMENTS REPLACE GYM FLOORING PAINTING	\$282,202	\$123,383	\$123,382.22	100%
OBsolete WORKSTATION REPLACEMENT	\$0	\$126,193	\$126,192.19	100%
PRINTER/COPIER/DUPLICATOR REPLACEMENT	\$0	\$59,168	\$59,168.00	100%
DISTRICT SERVER REPLACEMENT	\$0	\$8,125	\$8,124.59	100%
REPL OBSOLETE TEACHER COMPUTING DEVICES	\$0	\$56,081	\$56,080.87	100%
MAINTAIN DISTRICT NETWORK	\$0	\$22,175	\$22,124.50	100%

SPLOST 3 (SPECIAL PURPOSE LOCAL OPTION SALES TAX) PROJECTS

From Inception through June 30, 2015

* Projects in blue were active projects during Fiscal Year 2015

LOCATION/DESCRIPTION	Original	Revised	Expended Amount	%
	Budget	Budget	To Date	Complete
CENTRALIZED VIDEO DISTRIBUTION SYSTEM	\$0	\$8,970	\$8,970.00	100%
AUDIO VISUAL EQUIPMENT	\$0	\$191,867	\$191,866.09	100%
INTERACTIVE CLASSROOM DEVICES	\$0	\$154,939	\$154,939.00	100%
ACCESS CONTROL	\$0	\$2,765	\$2,764.31	100%
SURVEILLANCE CAMERAS	\$0	\$28,555	\$28,554.95	100%
GROWTH AND REPLACEMENT F&E	\$0	\$13,345	\$13,343.47	100%
ACCOUNTING & DOCUMENT MGMT SYSTEM	\$0	\$3,000	\$2,193.77	73%
TEXTBOOKS/INSTRUCTIONAL MATERIALS	\$0	\$167,119	\$167,118.69	100%
TOTAL HENDRICKS ELEMENTARY	\$282,202	\$997,340	\$996,477.54	100%
HIGHTOWER TRAIL MS				
BAND & ORCHESTRA EQUIP GRFE	\$0	\$1,918	\$1,917.20	100%
CHORAL EQUIP GRFE	\$0	\$784	\$783.60	100%
SAFE LOCK AND KEY	\$0	\$1,655	\$1,654.89	100%
MODIFICATIONS/RENOVATIONS INCLUDING: DOOR/WINDOW/OFFICE MODIFICATIONS	\$5,280.637	\$2,703.674	\$2,703,670.54	100%
REPLACE AUDITORIUM SEATING				
REPLACE HVAC				
LIGHTING RETROFIT				
CALCULATORS	\$0	\$2,250	\$2,250.00	100%
OBsolete WORKSTATION REPLACEMENT	\$0	\$191,169	\$191,168.71	100%
PRINTER/COPIER/DUPLICATOR REPLACEMENT	\$0	\$58,863	\$58,863.00	100%
DISTRICT SERVER REPLACEMENT	\$0	\$8,189	\$8,188.01	100%
REPL OBSOLETE TEACHER COMPUTING DEVICES	\$0	\$82,332	\$82,331.49	100%
MAINTAIN DISTRICT NETWORK	\$0	\$22,175	\$22,124.50	100%
REPLACE/ENHANCE PHONE SYSTEM	\$0	\$27,163	\$27,162.42	100%
CENTRALIZED VIDEO DISTRIBUTION SYSTEM	\$0	\$8,970	\$8,970.00	100%
AUDIO VISUAL EQUIPMENT	\$0	\$209,443	\$209,442.79	100%
INTERACTIVE CLASSROOM DEVICES	\$0	\$144,754	\$144,754.00	100%
ACCESS CONTROL	\$0	\$27,212	\$27,211.29	100%
SURVEILLANCE CAMERAS	\$0	\$775	\$775.00	100%
GROWTH AND REPLACEMENT F&E	\$0	\$77,414	\$77,413.06	100%
ACCOUNTING & DOCUMENT MGMT SYSTEM	\$0	\$1,500	\$1,101.86	73%
TEXTBOOKS/INSTRUCTIONAL MATERIALS	\$0	\$326,281	\$326,280.96	100%
TOTAL HIGHTOWER TRAIL MIDDLE	\$5,280,637	\$3,896,521	\$3,896,063.32	100%
HILLGROVE HS				
ADA TRANSITION ACADEMY KITCHEN	\$0	\$34,852	\$34,851.50	100%
ADA AUTOMATIC DOOR OPENERS	\$0	\$18,226	\$18,225.67	100%
SAFE LOCK AND KEY	\$0	\$1,248	\$1,248.19	100%
EMERGENCY LIGHTS	\$0	\$21,515	\$21,514.15	100%
VISITOR STAND FENCE	\$0	\$2,116	\$2,115.50	100%
PRACTICE FIELD FENCE	\$0	\$16,962	\$16,961.10	100%
FNS FRYER REPLACEMENT	\$0	\$14,914	\$14,913.68	100%
PAVE SIDEWALK	\$35,280	\$17,970	\$17,970.00	100%
PERIMETER FENCING	\$75,460	\$17,274	\$17,273.75	100%
ADD STADIUM SECURITY LIGHTING	\$66,150	\$69,065	\$69,064.51	100%
CALCULATORS	\$0	\$3,563	\$3,562.50	100%
OBsolete WORKSTATION REPLACEMENT	\$0	\$512,323	\$512,322.61	100%
PRINTER/COPIER/DUPLICATOR REPLACEMENT	\$0	\$87,916	\$87,915.10	100%
DISTRICT SERVER REPLACEMENT	\$0	\$8,975	\$8,974.58	100%
REPL OBSOLETE TEACHER COMPUTING DEVICES	\$0	\$140,799	\$140,798.78	100%
MAINTAIN DISTRICT NETWORK	\$0	\$22,065	\$22,064.25	100%
REPLACE/ENHANCE PHONE SYSTEM	\$0	\$41,219	\$41,218.98	100%
CENTRALIZED VIDEO DISTRIBUTION SYSTEM	\$0	\$8,970	\$8,970.00	100%
AUDIO VISUAL EQUIPMENT	\$0	\$286,832	\$286,831.16	100%
INTERACTIVE CLASSROOM DEVICES	\$0	\$168,249	\$168,249.00	100%
SURVEILLANCE CAMERAS	\$0	\$179,435	\$179,434.57	100%
GROWTH AND REPLACEMENT F&E	\$0	\$77,180	\$77,179.06	100%
ACCOUNTING & DOCUMENT MGMT SYSTEM	\$0	\$1,500	\$1,101.86	73%
PE/ATHLETIC FAC UPGR/ARTIFICIAL TURF	\$0	\$777,912	\$777,911.90	100%
TEXTBOOKS/INSTRUCTIONAL MATERIALS	\$0	\$479,702	\$479,701.30	100%
TOTAL HILLGROVE HIGH	\$176,890	\$3,010,782	\$3,010,373.70	100%
HOLLYDALE ES				
SAFE LOCK AND KEY	\$0	\$1,655	\$1,654.89	100%
REPLACE SOFTBALL FENCE	\$0	\$4,221	\$4,220.35	100%
MAINTENANCE RENOVATIONS INCLUDING: PLAYGROUND EQUIPMENT	\$1,061,830	\$529,425	\$529,424.01	100%
SPRINKLER (FIRE SUPPRESSION)				
LIGHTING RETROFIT				
SECURITY LIGHTING FOR BUILDING				
CAFETERIA STAGE LIGHTING SYSTEM				
REPLACE ELECTRICAL PANELS				
OBsolete WORKSTATION REPLACEMENT	\$0	\$83,759	\$83,757.43	100%
PRINTER/COPIER/DUPLICATOR REPLACEMENT	\$0	\$60,405	\$60,405.00	100%
DISTRICT SERVER REPLACEMENT	\$0	\$8,125	\$8,124.59	100%
REPL OBSOLETE TEACHER COMPUTING DEVICES	\$0	\$77,559	\$77,558.65	100%
MAINTAIN DISTRICT NETWORK	\$0	\$22,175	\$22,124.50	100%
CENTRALIZED VIDEO DISTRIBUTION SYSTEM	\$0	\$8,970	\$8,970.00	100%
AUDIO VISUAL EQUIPMENT	\$0	\$177,601	\$177,600.18	100%
INTERACTIVE CLASSROOM DEVICES	\$0	\$119,250	\$119,250.00	100%
ACCESS CONTROL	\$0	\$2,849	\$2,848.99	100%
SURVEILLANCE CAMERAS	\$0	\$28,243	\$28,242.19	100%
GROWTH AND REPLACEMENT F&E	\$0	\$45,259	\$45,257.79	100%
ACCOUNTING & DOCUMENT MGMT SYSTEM	\$0	\$1,500	\$1,101.86	73%
TEXTBOOKS/INSTRUCTIONAL MATERIALS	\$0	\$218,377	\$218,376.97	100%
TOTAL HOLLYDALE ELEMENTARY	\$1,061,830	\$1,389,373	\$1,388,917.40	100%

SPLOST 3 (SPECIAL PURPOSE LOCAL OPTION SALES TAX) PROJECTS

From Inception through June 30, 2015

* Projects in blue were active projects during Fiscal Year 2015

LOCATION/DESCRIPTION	Original Budget	Revised Budget	Expended Amount To Date	% Complete
KEHELEY ES				
FENCING	\$0	\$14,251	\$14,250.20	100%
SAFE LOCK AND KEY	\$0	\$1,655	\$1,654.89	100%
FIRE DOOR HARDWARE	\$0	\$15,520	\$15,519.52	100%
MODIFICATIONS/RENOVATIONS INCLUDING: RESTROOM AND OFFICE MODIFICATIONS	\$1,076.726	\$1,249.023	\$1,249.020.92	100%
REPLACE PLAYGROUND SURFACING				
REPLACE GLASS IN ATRIUM WINDOWS				
REPLACE HVAC AND FIRE ALARM SYSTEM	\$1,754.628	\$1,037.197	\$1,037,196.61	100%
MAINTENANCE RENOVATIONS INCLUDING: SPRINKLER (FIRE SUPPRESSION)	\$677.430	\$425.664	\$425,662.81	100%
REPLACE PARKING LOT LIGHTING				
ADD WALK-IN FREEZER LIGHTING				
OBSOLETE WORKSTATION REPLACEMENT	\$0	\$227.117	\$227,116.56	100%
PRINTER/COPIER/DUPLICATOR REPLACEMENT	\$0	\$14,523	\$14,523.00	100%
DISTRICT SERVER REPLACEMENT	\$0	\$8,189	\$8,188.01	100%
REPL OBSOLETE TEACHER COMPUTING DEVICES	\$0	\$89,890	\$89,889.18	100%
MAINTAIN DISTRICT NETWORK	\$0	\$22,175	\$22,124.50	100%
CENTRALIZED VIDEO DISTRIBUTION SYSTEM	\$0	\$8,970	\$8,970.00	100%
AUDIO VISUAL EQUIPMENT	\$0	\$127,233	\$127,232.38	100%
INTERACTIVE CLASSROOM DEVICES	\$0	\$97,147	\$97,147.00	100%
ACCESS CONTROL	\$0	\$3,299	\$3,254.00	99%
SURVEILLANCE CAMERAS	\$0	\$28,394	\$28,393.67	100%
GROWTH AND REPLACEMENT F&E	\$0	\$19,669	\$19,667.71	100%
ACCOUNTING & DOCUMENT MGMT SYSTEM	\$0	\$3,000	\$2,193.77	73%
TEXTBOOKS/INSTRUCTIONAL MATERIALS	\$0	\$150,083	\$150,082.97	100%
TOTAL KEHELEY ELEMENTARY	\$3,508,784	\$3,542,999	\$3,542,087.70	100%
KELL HS				
BAND & ORCHESTRA EQUIP GRFE	\$0	\$1,918	\$1,917.20	100%
CHORAL EQUIP GRFE	\$0	\$784	\$783.60	100%
ADA AUTOMATIC DOOR OPENERS	\$0	\$26,699	\$26,699.00	100%
SAFE LOCK AND KEY	\$0	\$1,654	\$1,654.88	100%
ADA FLOORING	\$0	\$1,826	\$1,826.00	100%
FNS FRYER REPLACEMENT	\$0	\$9,809	\$9,809.17	100%
MODIFICATIONS/RENOVATIONS INCLUDING: RELOCATE LOCKERS	\$446,849	\$503,701	\$503,699.73	100%
ADD DOOR AND GRILLES				
ADD BUS CANOPY				
PROVIDE STAGE LIGHTING LIFT SYSTEM				
CALCULATORS	\$0	\$3,375	\$3,375.00	100%
OBSOLETE WORKSTATION REPLACEMENT	\$0	\$488,562	\$488,561.38	100%
PRINTER/COPIER/DUPLICATOR REPLACEMENT	\$0	\$72,012	\$72,011.10	100%
DISTRICT SERVER REPLACEMENT	\$0	\$8,449	\$8,448.93	100%
REPL OBSOLETE TEACHER COMPUTING DEVICES	\$0	\$165,039	\$165,038.56	100%
MAINTAIN DISTRICT NETWORK	\$0	\$22,065	\$22,064.25	100%
REPLACE/ENHANCE PHONE SYSTEM	\$0	\$43,562	\$43,561.74	100%
CENTRALIZED VIDEO DISTRIBUTION SYSTEM	\$0	\$10,000	\$8,970.00	90%
AUDIO VISUAL EQUIPMENT	\$0	\$296,243	\$296,243.49	100%
INTERACTIVE CLASSROOM DEVICES	\$0	\$180,925	\$180,925.00	100%
SURVEILLANCE CAMERAS	\$0	\$164,885	\$164,884.24	100%
GROWTH AND REPLACEMENT F&E	\$0	\$12,360	\$12,358.29	100%
ACCOUNTING & DOCUMENT MGMT SYSTEM	\$0	\$1,500	\$1,101.86	73%
PE/ATHLETIC FAC UPGR/ARTIFICIAL TURF	\$0	\$774,512	\$771,969.32	100%
TEXTBOOKS/INSTRUCTIONAL MATERIALS	\$0	\$480,181	\$480,180.92	100%
TOTAL KELL HIGH	\$446,849	\$3,270,061	\$3,266,083.66	100%
KEMP ES				
SAFE LOCK AND KEY	\$0	\$1,655	\$1,654.89	100%
BUS LOT FENCING	\$0	\$7,267	\$7,266.25	100%
FENCING/GATE	\$1,225	\$950	\$0.00	0%
GYM FLOORING	\$467,092	\$29,830	\$29,829.71	100%
PAINTING AND FLOORING	\$414,356	\$423,508	\$423,506.50	100%
OBSOLETE WORKSTATION REPLACEMENT	\$0	\$146,287	\$146,286.46	100%
PRINTER/COPIER/DUPLICATOR REPLACEMENT	\$0	\$44,179	\$44,179.00	100%
DISTRICT SERVER REPLACEMENT	\$0	\$8,125	\$8,124.59	100%
REPL OBSOLETE TEACHER COMPUTING DEVICES	\$0	\$82,332	\$82,331.49	100%
MAINTAIN DISTRICT NETWORK	\$0	\$22,175	\$22,124.50	100%
CENTRALIZED VIDEO DISTRIBUTION SYSTEM	\$0	\$8,970	\$8,970.00	100%
AUDIO VISUAL EQUIPMENT	\$0	\$203,641	\$203,640.86	100%
INTERACTIVE CLASSROOM DEVICES	\$0	\$166,254	\$166,254.00	100%
ACCESS CONTROL	\$0	\$2,849	\$2,849.00	100%
SURVEILLANCE CAMERAS	\$0	\$28,697	\$28,696.05	100%
GROWTH AND REPLACEMENT F&E	\$0	\$15,137	\$15,136.01	100%
ACCOUNTING & DOCUMENT MGMT SYSTEM	\$0	\$3,000	\$2,193.77	73%
TEXTBOOKS/INSTRUCTIONAL MATERIALS	\$0	\$240,933	\$240,932.47	100%
TOTAL KEMP ELEMENTARY	\$882,673	\$1,435,789	\$1,433,975.55	100%
KENNESAW ES				
SAFE LOCK AND KEY	\$0	\$1,655	\$1,654.89	100%
COOLER/FREEZER UPGRADE	\$0	\$176,750	\$24,817.44	14%
ADA PARKING ACCESS	\$0	\$6,204	\$6,204.00	100%
ADD BOLLARDS	\$0	\$521	\$521.00	100%
PARKING LOT PAVING AND SITE LIGHTING	\$26,950	\$77,447	\$77,446.11	100%
ROOFING	\$1,538,355	\$618,511	\$618,509.71	100%
MAINTENANCE RENOVATIONS INCLUDING: LIGHTING RETROFIT	\$695,374	\$819,530	\$819,528.68	100%

SPLOST 3 (SPECIAL PURPOSE LOCAL OPTION SALES TAX) PROJECTS

From Inception through June 30, 2015

* Projects in blue were active projects during Fiscal Year 2015

LOCATION/DESCRIPTION	Original Budget	Revised Budget	Expended Amount To Date	% Complete
WINDOW REPLACEMENT				
REPLACE FIRE ALARM SYSTEM				
MUSIC RISERS AND SHELLS	\$0	\$3,690	\$3,690.00	100%
OBSOLETE WORKSTATION REPLACEMENT	\$0	\$106,795	\$106,794.31	100%
PRINTER/COPIER/DUPLICATOR REPLACEMENT	\$0	\$37,464	\$37,464.00	100%
DISTRICT SERVER REPLACEMENT	\$0	\$8,189	\$8,188.01	100%
REPL OBSOLETE TEACHER COMPUTING DEVICES	\$0	\$81,139	\$81,138.28	100%
MAINTAIN DISTRICT NETWORK	\$0	\$33,245	\$33,193.97	100%
CENTRALIZED VIDEO DISTRIBUTION SYSTEM	\$0	\$8,970	\$8,970.00	100%
AUDIO VISUAL EQUIPMENT	\$0	\$192,262	\$192,261.27	100%
INTERACTIVE CLASSROOM DEVICES	\$0	\$142,848	\$142,847.92	100%
ACCESS CONTROL	\$0	\$2,849	\$2,849.00	100%
SURVEILLANCE CAMERAS	\$0	\$29,040	\$29,039.18	100%
GROWTH AND REPLACEMENT F&E	\$0	\$36,867	\$36,865.59	100%
ACCOUNTING & DOCUMENT MGMT SYSTEM	\$0	\$3,000	\$2,193.77	73%
TEXTBOOKS/INSTRUCTIONAL MATERIALS	\$0	\$212,275	\$212,274.59	100%
TOTAL KENNESAW ELEMENTARY	\$2,260,679	\$2,599,251	\$2,446,451.72	94%
KENNESAW MOUNTAIN HS				
BAND & ORCHESTRA EQUIP GRFE	\$0	\$8,328	\$8,327.15	100%
CHORAL EQUIP GRFE	\$0	\$784	\$783.60	100%
ADA TRANSITION ACADEMY KITCHEN	\$0	\$31,090	\$31,089.65	100%
ADA AUTOMATIC DOOR OPENERS	\$0	\$64,669	\$64,668.13	100%
SAFE LOCK AND KEY	\$0	\$1,654	\$1,654.88	100%
ADA RESTROOM	\$0	\$6,169	\$6,168.97	100%
ADA CHAIR LIFT	\$0	\$133,759	\$133,758.78	100%
FNS FRYER REPLACEMENT	\$0	\$14,228	\$14,227.80	100%
MAINTENANCE RENOVATIONS INCLUDING:	\$3,347,006	\$2,531,381	\$2,531,380.07	100%
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	\$657,418	\$657,417.59	100%
PRINTER/COPIER/DUPLICATOR REPLACEMENT	\$0	\$146,866	\$146,865.88	100%
DISTRICT SERVER REPLACEMENT	\$0	\$8,449	\$8,448.93	100%
REPL OBSOLETE TEACHER COMPUTING DEVICES	\$0	\$161,272	\$161,271.14	100%
MAINTAIN DISTRICT NETWORK	\$0	\$29,691	\$29,690.48	100%
REPLACE/ENHANCE PHONE SYSTEM	\$0	\$46,686	\$46,685.42	100%
CENTRALIZED VIDEO DISTRIBUTION SYSTEM	\$0	\$8,970	\$8,970.00	100%
AUDIO VISUAL EQUIPMENT	\$0	\$306,816	\$306,815.09	100%
INTERACTIVE CLASSROOM DEVICES	\$0	\$183,483	\$183,483.00	100%
ACCESS CONTROL	\$0	\$71,552	\$71,551.01	100%
SURVEILLANCE CAMERAS	\$0	\$185,199	\$185,198.22	100%
GROWTH AND REPLACEMENT F&E	\$0	\$56,783	\$56,782.18	100%
ACCOUNTING & DOCUMENT MGMT SYSTEM	\$0	\$1,500	\$1,101.86	73%
PE/ATHLETIC FAC UPGR/ARTIFICIAL TURF	\$0	\$772,564	\$772,562.70	100%
TEXTBOOKS/INSTRUCTIONAL MATERIALS	\$0	\$451,227	\$451,226.84	100%
TOTAL KENNESAW MOUNTAIN HIGH	\$3,347,006	\$5,890,938	\$5,890,529.37	100%
KENNESAW WAREHOUSE				
PROGRAM MANAGEMENT	\$0	\$12,922	\$12,922.00	100%
FOOD SERVICE MODIFICATIONS	\$0	\$48,119	\$48,118.90	100%
CONSTRUCT COOLER IN WAREHOUSE	\$2,244,784	\$1,754,970	\$1,754,968.47	100%
AUDIOLOGY EQUIPMENT	\$0	\$239,841	\$239,840.32	100%
OBSOLETE WORKSTATION REPLACEMENT	\$0	\$88,938	\$88,937.74	100%
PRINTER/COPIER/DUPLICATOR REPLACEMENT	\$0	\$68,052	\$68,052.00	100%
DISTRICT SERVER REPLACEMENT	\$0	\$957,614	\$917,782.81	96%
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	\$2,102,461	\$2,102,460.51	100%
DATA CENTER DISASTER RECOVERY	\$4,000,000	\$97,820	\$97,819.40	100%
REPLACE/ENHANCE PHONE SYSTEM	\$0	\$201,427	\$201,426.97	100%
ACCESS CONTROL	\$0	\$25,335	\$25,108.09	99%
SURVEILLANCE CAMERAS	\$0	\$454,000	\$453,666.51	100%
GROWTH AND REPLACEMENT F&E	\$0	\$6,371	\$6,370.33	100%
HUMAN RESOURCES/PAYROLL SYSTEM	\$9,000,000	\$7,185,668	\$2,738,139.23	38%
STUDENT INFORMATION SYSTEM	\$3,000,000	\$2,400,000	\$485,536.18	20%
TEXTBOOKS/INSTRUCTIONAL MATERIALS	\$0	\$7,679,649	\$7,297,468.37	95%
TOTAL KENNESAW WAREHOUSE	\$21,244,784	\$23,328,830	\$16,542,760.83	71%
KINCAID ES				
SAFE LOCK AND KEY	\$0	\$1,655	\$1,654.89	100%
MODIFICATIONS/RENOVATIONS INCLUDING:	\$1,036,649	\$755,979	\$755,977.40	100%
ADD STORAGE AND TOILETS/MODIFY KITCHEN				
REPAIR FRONT PLAYGROUND				
PLAYGROUND EQUIPMENT				
SPRINKLER (FIRE SUPPRESSION)				
HVAC REPLACEMENT AND LIGHTING RETROFIT	\$2,421,359	\$1,897,341	\$1,897,339.45	100%
MUSIC RISERS AND SHELLS	\$0	\$7,380	\$7,380.00	100%
OBSOLETE WORKSTATION REPLACEMENT	\$0	\$73,513	\$73,512.73	100%
PRINTER/COPIER/DUPLICATOR REPLACEMENT	\$0	\$67,281	\$67,281.00	100%
DISTRICT SERVER REPLACEMENT	\$0	\$8,189	\$8,188.01	100%
REPL OBSOLETE TEACHER COMPUTING DEVICES	\$0	\$77,559	\$77,558.65	100%
MAINTAIN DISTRICT NETWORK	\$0	\$22,175	\$22,170.00	100%
CENTRALIZED VIDEO DISTRIBUTION SYSTEM	\$0	\$8,970	\$8,970.00	100%

SPLOST 3 (SPECIAL PURPOSE LOCAL OPTION SALES TAX) PROJECTS

From Inception through June 30, 2015

* Projects in blue were active projects during Fiscal Year 2015

LOCATION/DESCRIPTION	Original	Revised	Expended Amount	%
	Budget	Budget	To Date	Complete
AUDIO VISUAL EQUIPMENT	\$0	\$141,543	\$141,542.07	100%
INTERACTIVE CLASSROOM DEVICES	\$0	\$141,607	\$141,607.00	100%
ACCESS CONTROL	\$0	\$2,849	\$2,849.00	100%
SURVEILLANCE CAMERAS	\$0	\$31,078	\$28,877.27	93%
GROWTH AND REPLACEMENT F&E	\$0	\$27,455	\$27,454.16	100%
ACCOUNTING & DOCUMENT MGMT SYSTEM	\$0	\$1,500	\$1,101.86	73%
TEXTBOOKS/INSTRUCTIONAL MATERIALS	\$0	\$195,336	\$195,335.46	100%
TOTAL KINCAID ELEMENTARY	\$3,458,008	\$3,461,410	\$3,458,798.95	100%
KING SPRINGS ES				
ADA CURB CUT	\$0	\$4,004	\$4,003.50	100%
SAFE LOCK AND KEY	\$0	\$1,850	\$1,849.89	100%
MODIFICATIONS/RENOVATIONS INCLUDING:	\$2,570,192	\$2,479,414	\$2,479,411.52	100%
ADMIN ADDITION/RESTROOM MODIFY				
SPORTS COURT GYM FLOORING				
FLOORING				
HVAC UPGRADE				
REPLACE WATER COOLER				
SPRINKLER (FIRE SUPPRESSION)				
REPLACE CLOCK SYSTEM WITH GPS				
REPLACE FIRE ALARM SYSTEM				
LIGHTING RETROFIT				
MUSIC RISERS AND SHELLS	\$0	\$4,092	\$4,092.00	100%
OBSOLETE WORKSTATION REPLACEMENT	\$0	\$82,566	\$82,565.14	100%
PRINTER/COPIER/DUPLICATOR REPLACEMENT	\$0	\$52,758	\$52,758.00	100%
DISTRICT SERVER REPLACEMENT	\$0	\$7,599	\$7,598.94	100%
REPL OBSOLETE TEACHER COMPUTING DEVICES	\$0	\$51,309	\$51,308.03	100%
MAINTAIN DISTRICT NETWORK	\$0	\$20,675	\$20,675.00	100%
CENTRALIZED VIDEO DISTRIBUTION SYSTEM	\$0	\$8,970	\$8,970.00	100%
AUDIO VISUAL EQUIPMENT	\$0	\$118,554	\$118,553.83	100%
INTERACTIVE CLASSROOM DEVICES	\$0	\$97,511	\$97,511.00	100%
ACCESS CONTROL	\$0	\$2,849	\$2,849.00	100%
SURVEILLANCE CAMERAS	\$0	\$2,188	\$2,187.16	100%
GROWTH AND REPLACEMENT F&E	\$0	\$50,963	\$38,862.03	76%
ACCOUNTING & DOCUMENT MGMT SYSTEM	\$0	\$3,000	\$2,193.77	73%
TEXTBOOKS/INSTRUCTIONAL MATERIALS	\$0	\$199,919	\$189,918.73	95%
TOTAL KING SPRINGS ELEMENTARY	\$2,570,192	\$3,188,221	\$3,165,307.54	99%
LABELLE ES				
WHEELCHAIR LIFT	\$0	\$11,451	\$11,451.00	100%
SAFE LOCK AND KEY	\$0	\$1,655	\$1,654.89	100%
MODIFICATIONS/RENOVATIONS INCLUDING:	\$537,008	\$606,477	\$606,476.21	100%
KITCHEN RENOVATION				
HAZARDOUS MATERIAL ABATEMENT				
ADD PARKING				
PLAYGROUND EQUIPMENT				
SCHOOL SITE SIGN				
CAFETERIA STAGE CURTAINS				
LIGHTING RETROFIT				
MUSIC RISERS AND SHELLS	\$0	\$1,364	\$1,364.00	100%
OBSOLETE WORKSTATION REPLACEMENT	\$0	\$127,410	\$127,409.50	100%
PRINTER/COPIER/DUPLICATOR REPLACEMENT	\$0	\$29,817	\$29,817.00	100%
DISTRICT SERVER REPLACEMENT	\$0	\$7,599	\$7,598.94	100%
REPL OBSOLETE TEACHER COMPUTING DEVICES	\$0	\$65,627	\$65,626.55	100%
MAINTAIN DISTRICT NETWORK	\$0	\$22,175	\$22,170.00	100%
CENTRALIZED VIDEO DISTRIBUTION SYSTEM	\$0	\$8,970	\$8,970.00	100%
AUDIO VISUAL EQUIPMENT	\$0	\$143,343	\$143,342.30	100%
INTERACTIVE CLASSROOM DEVICES	\$0	\$86,518	\$86,518.00	100%
ACCESS CONTROL	\$0	\$2,849	\$2,849.00	100%
SURVEILLANCE CAMERAS	\$0	\$6,868	\$6,867.80	100%
GROWTH AND REPLACEMENT F&E	\$0	\$7,022	\$7,021.01	100%
ACCOUNTING & DOCUMENT MGMT SYSTEM	\$0	\$1,500	\$1,101.86	73%
TEXTBOOKS/INSTRUCTIONAL MATERIALS	\$0	\$159,613	\$159,612.66	100%
TOTAL LABELLE ELEMENTARY	\$537,008	\$1,290,258	\$1,289,850.72	100%
LASSITER HS				
BAND & ORCHESTRA EQUIP GRFE	\$0	\$1,918	\$1,917.20	100%
SAFE LOCK AND KEY	\$0	\$1,248	\$1,248.19	100%
STADIUM FENCING	\$0	\$61,459	\$61,459.00	100%
ADA HVAC	\$0	\$9,599	\$9,599.00	100%
VISITOR FENCE & GATE	\$0	\$25,894	\$25,893.80	100%
FNS FRYER REPLACEMENT	\$0	\$11,334	\$11,333.81	100%
ADDITIONS/MODIF/RENOV INCLUDING:	\$19,710,822	\$17,864,077	\$17,864,070.43	100%
THEATRE ADDITION				
REPAVE PARKING LOTS				
TENNIS COURT RESURFACING				
MOVE FIELD IRRIGATION TO DOMESTIC				
HVAC UPGRADE				
LIGHTING RETROFIT				
SECURITY LIGHTING FOR PARKING LOTS				
REPLACE FOOTBALL FIELD LIGHTING				
REPLACE SOFTBALL FIELD LIGHTING				
CALCULATORS	\$0	\$3,938	\$3,937.50	100%
MUSIC RISERS AND SHELLS	\$0	\$12,600	\$12,600.00	100%
OBSOLETE WORKSTATION REPLACEMENT	\$0	\$433,817	\$433,816.65	100%
PRINTER/COPIER/DUPLICATOR REPLACEMENT	\$0	\$180,612	\$180,611.10	100%
DISTRICT SERVER REPLACEMENT	\$0	\$8,449	\$8,448.93	100%
REPL OBSOLETE TEACHER COMPUTING DEVICES	\$0	\$163,470	\$163,469.77	100%

SPLOST 3 (SPECIAL PURPOSE LOCAL OPTION SALES TAX) PROJECTS

From Inception through June 30, 2015

* Projects in blue were active projects during Fiscal Year 2015

LOCATION/DESCRIPTION	Original	Revised	Expended Amount	%
	Budget	Budget	To Date	Complete
MAINTAIN DISTRICT NETWORK	\$0	\$30,176	\$30,161.98	100%
REPLACE/ENHANCE PHONE SYSTEM	\$0	\$40,439	\$40,438.06	100%
CENTRALIZED VIDEO DISTRIBUTION SYSTEM	\$0	\$10,000	\$8,970.00	90%
AUDIO VISUAL EQUIPMENT	\$0	\$336,647	\$336,646.94	100%
INTERACTIVE CLASSROOM DEVICES	\$0	\$198,156	\$198,156.00	100%
SURVEILLANCE CAMERAS	\$0	\$114,433	\$114,432.34	100%
GROWTH AND REPLACEMENT F&E	\$0	\$80,340	\$77,338.10	96%
ACCOUNTING & DOCUMENT MGMT SYSTEM	\$0	\$1,500	\$1,101.86	73%
PE/ATHLETIC FAC UPGR/ARTIFICIAL TURF	\$0	\$774,512	\$774,512.00	100%
TEXTBOOKS/INSTRUCTIONAL MATERIALS	\$0	\$557,003	\$557,002.20	100%
TOTAL LASSITER HIGH	\$19,710,822	\$20,921,621	\$20,917,164.86	100%

LEWIS ES

TRAFFIC GATES	\$0	\$1,980	\$1,980.00	100%
SAFE LOCK AND KEY	\$0	\$1,655	\$1,654.89	100%
PLAYGROUND FENCING	\$0	\$4,606	\$4,605.50	100%
PERIMETER FENCING	\$0	\$39,830	\$39,829.10	100%
FIRE SPRINKLER HEAD REPLACEMENT	\$18,228	\$10,335	\$10,335.00	100%
MAINTENANCE RENOVATIONS INCLUDING:	\$1,060,605	\$1,216,495	\$1,216,493.80	100%
PLAYGROUND EQUIPMENT				
SANITARY SEWER LIFT STATION UPGRADES				
REPLACE COOLER/FREEZER				
ADD HVAC TO KITCHEN				
REPLACE WATER STORAGE TANK				
REPLACE EMERGENCY GENERATOR				
LIGHTING RETROFIT				
MUSIC RISERS AND SHELLS	\$0	\$3,690	\$3,690.00	100%
OBSOLETE WORKSTATION REPLACEMENT	\$0	\$162,446	\$162,445.22	100%
PRINTER/COPIER/DUPLICATOR REPLACEMENT	\$0	\$45,111	\$45,111.00	100%
DISTRICT SERVER REPLACEMENT	\$0	\$7,599	\$7,598.94	100%
REPL OBSOLETE TEACHER COMPUTING DEVICES	\$0	\$73,980	\$73,979.02	100%
MAINTAIN DISTRICT NETWORK	\$0	\$30,057	\$30,042.98	100%
CENTRALIZED VIDEO DISTRIBUTION SYSTEM	\$0	\$8,970	\$8,970.00	100%
AUDIO VISUAL EQUIPMENT	\$0	\$194,069	\$194,068.46	100%
INTERACTIVE CLASSROOM DEVICES	\$0	\$145,500	\$145,500.00	100%
ACCESS CONTROL	\$0	\$2,849	\$2,849.00	100%
SURVEILLANCE CAMERAS	\$0	\$33,064	\$33,063.83	100%
GROWTH AND REPLACEMENT F&E	\$0	\$16,484	\$16,482.55	100%
ACCOUNTING & DOCUMENT MGMT SYSTEM	\$0	\$13,419	\$12,611.83	94%
TEXTBOOKS/INSTRUCTIONAL MATERIALS	\$0	\$218,498	\$218,497.18	100%
TOTAL LEWIS ELEMENTARY	\$1,078,833	\$2,230,637	\$2,229,808.30	100%

LINDLEY 6TH GRADE ACADEMY

BAND & ORCHESTRA EQUIP GRFE	\$0	\$1,568	\$1,567.20	100%
CHORAL EQUIP GRFE	\$0	\$784	\$783.60	100%
SAFE LOCK AND KEY	\$0	\$1,248	\$1,248.20	100%
MODIFICATIONS/RENOVATIONS INCLUDING:	\$2,194,040	\$1,461,029	\$1,461,027.01	100%
KITCHEN/RESTROOM MODIFICATIONS				
SPRINKLER (FIRE SUPPRESSION)				
REPLACE FIRE ALARM SYSTEM				
CALCULATORS	\$0	\$938	\$937.50	100%
OBSOLETE WORKSTATION REPLACEMENT	\$0	\$169,335	\$169,334.77	100%
PRINTER/COPIER/DUPLICATOR REPLACEMENT	\$0	\$30,588	\$30,588.00	100%
DISTRICT SERVER REPLACEMENT	\$0	\$8,125	\$8,124.59	100%
REPL OBSOLETE TEACHER COMPUTING DEVICES	\$0	\$52,502	\$52,501.24	100%
MAINTAIN DISTRICT NETWORK	\$0	\$29,670	\$29,665.48	100%
REPLACE/ENHANCE PHONE SYSTEM	\$0	\$26,772	\$26,771.96	100%
CENTRALIZED VIDEO DISTRIBUTION SYSTEM	\$0	\$8,970	\$8,970.00	100%
AUDIO VISUAL EQUIPMENT	\$0	\$144,017	\$144,016.65	100%
INTERACTIVE CLASSROOM DEVICES	\$0	\$61,392	\$61,392.00	100%
ACCESS CONTROL	\$0	\$4,799	\$4,799.00	100%
SURVEILLANCE CAMERAS	\$0	\$1,155	\$1,155.00	100%
GROWTH AND REPLACEMENT F&E	\$0	\$45,541	\$45,540.13	100%
ACCOUNTING & DOCUMENT MGMT SYSTEM	\$0	\$1,500	\$1,101.86	73%
TEXTBOOKS/INSTRUCTIONAL MATERIALS	\$0	\$144,240	\$144,239.40	100%
TOTAL LINDLEY 6TH GRADE ACADEMY	\$2,194,040	\$2,194,173	\$2,193,763.59	100%

LINDLEY MS

BAND & ORCHESTRA EQUIP GRFE	\$0	\$1,568	\$1,567.20	100%
CHORAL EQUIP GRFE	\$0	\$784	\$783.60	100%
SAFE LOCK AND KEY	\$0	\$1,655	\$1,654.89	100%
CARPET REPLACEMENT	\$645,575	\$408,248	\$408,247.06	100%
LANDSCAPING/EROSION/SITE LIGHTING	\$101,920	\$92,859	\$92,858.42	100%
CALCULATORS	\$0	\$1,500	\$1,500.00	100%
OBSOLETE WORKSTATION REPLACEMENT	\$0	\$213,589	\$213,588.29	100%
PRINTER/COPIER/DUPLICATOR REPLACEMENT	\$0	\$51,216	\$51,216.00	100%
DISTRICT SERVER REPLACEMENT	\$0	\$7,599	\$7,598.94	100%
REPL OBSOLETE TEACHER COMPUTING DEVICES	\$0	\$94,264	\$94,263.59	100%
MAINTAIN DISTRICT NETWORK	\$0	\$22,175	\$22,171.00	100%
REPLACE/ENHANCE PHONE SYSTEM	\$0	\$32,629	\$32,628.86	100%
CENTRALIZED VIDEO DISTRIBUTION SYSTEM	\$0	\$8,970	\$8,970.00	100%
AUDIO VISUAL EQUIPMENT	\$0	\$232,559	\$232,558.12	100%
INTERACTIVE CLASSROOM DEVICES	\$0	\$140,830	\$140,830.00	100%
ACCESS CONTROL	\$0	\$29,164	\$29,163.25	100%
SURVEILLANCE CAMERAS	\$0	\$96,020	\$96,019.04	100%
GROWTH AND REPLACEMENT F&E	\$0	\$86,102	\$86,100.99	100%
ACCOUNTING & DOCUMENT MGMT SYSTEM	\$0	\$1,500	\$1,101.86	73%
TEXTBOOKS/INSTRUCTIONAL MATERIALS	\$0	\$253,992	\$253,991.81	100%

SPLOST 3 (SPECIAL PURPOSE LOCAL OPTION SALES TAX) PROJECTS

From Inception through June 30, 2015

* Projects in blue were active projects during Fiscal Year 2015

LOCATION/DESCRIPTION	Original	Revised	Expended Amount	%
	Budget	Budget	To Date	Complete
TOTAL LINDLEY MIDDLE	\$747,495	\$1,777,223	\$1,776,812.92	100%
LOST MOUNTAIN MS				
BAND & ORCHESTRA EQUIP GRFE	\$0	\$1,918	\$1,917.20	100%
CHORAL EQUIP GRFE	\$0	\$784	\$783.60	100%
SAFE LOCK AND KEY	\$0	\$1,655	\$1,654.89	100%
MAINTENANCE RENOVATIONS INCLUDING: ADA MODIFICATIONS NETWORK LAB MODIFICATIONS LIGHTING RETROFIT	\$837,471	\$599,529	\$599,527.77	100%
ASPHALT PAVING INCLUDING FIRE LANE	\$496,982	\$425,504	\$425,502.81	100%
PAINTING	\$552,835	\$95,814	\$95,815.59	100%
REPLACE HVAC	\$654,150	\$394,217	\$394,216.70	100%
CALCULATORS	\$0	\$2,625	\$2,625.00	100%
OBsolete WORKSTATION REPLACEMENT	\$0	\$205,595	\$205,594.12	100%
PRINTER/COPIER/DUPLICATOR REPLACEMENT	\$0	\$30,588	\$30,588.00	100%
DISTRICT SERVER REPLACEMENT	\$0	\$7,599	\$7,598.94	100%
REPL OBSOLETE TEACHER COMPUTING DEVICES	\$0	\$85,912	\$85,911.12	100%
MAINTAIN DISTRICT NETWORK	\$0	\$33,833	\$33,821.64	100%
CENTRALIZED VIDEO DISTRIBUTION SYSTEM	\$0	\$10,000	\$8,970.00	90%
AUDIO VISUAL EQUIPMENT	\$0	\$225,043	\$225,043.63	100%
INTERACTIVE CLASSROOM DEVICES	\$0	\$131,370	\$131,370.00	100%
ACCESS CONTROL	\$0	\$37,308	\$37,307.69	100%
SURVEILLANCE CAMERAS	\$0	\$3,721	\$3,721.00	100%
GROWTH AND REPLACEMENT F&E	\$0	\$83,859	\$83,858.45	100%
ACCOUNTING & DOCUMENT MGMT SYSTEM	\$0	\$1,500	\$1,101.86	73%
TEXTBOOKS/INSTRUCTIONAL MATERIALS	\$0	\$279,725	\$279,724.45	100%
TOTAL LOST MOUNTAIN MIDDLE	\$2,541,438	\$2,658,099	\$2,656,654.46	100%
LOVINGGOOD MS				
BAND & ORCHESTRA EQUIP GRFE	\$0	\$1,918	\$1,917.20	100%
CHORAL EQUIP GRFE	\$0	\$784	\$783.60	100%
SAFE LOCK AND KEY	\$0	\$1,654	\$1,654.89	100%
ADA DOORS	\$0	\$2,543	\$2,543.00	100%
PLAYFIELD UPGRADE	\$0	\$177,385	\$177,385.00	100%
MAINTENANCE RENOVATIONS INCLUDING: ELECTRONIC MESSAGE BOARD PROVIDE WALKWAY LIGHTING	\$73,500	\$76,752	\$76,751.60	100%
CALCULATORS	\$0	\$1,688	\$1,687.50	100%
OBsolete WORKSTATION REPLACEMENT	\$0	\$270,634	\$270,633.16	100%
PRINTER/COPIER/DUPLICATOR REPLACEMENT	\$0	\$59,473	\$59,473.00	100%
DISTRICT SERVER REPLACEMENT	\$0	\$8,125	\$8,124.59	100%
REPL OBSOLETE TEACHER COMPUTING DEVICES	\$0	\$126,481	\$126,480.26	100%
MAINTAIN DISTRICT NETWORK	\$0	\$29,693	\$29,178.75	98%
CENTRALIZED VIDEO DISTRIBUTION SYSTEM	\$0	\$8,970	\$8,970.00	100%
AUDIO VISUAL EQUIPMENT	\$0	\$203,291	\$203,290.92	100%
INTERACTIVE CLASSROOM DEVICES	\$0	\$131,375	\$131,375.00	100%
ACCESS CONTROL	\$0	\$27,100	\$27,099.25	100%
SURVEILLANCE CAMERAS	\$0	\$1,155	\$1,155.00	100%
GROWTH AND REPLACEMENT F&E	\$0	\$18,142	\$18,140.33	100%
ACCOUNTING & DOCUMENT MGMT SYSTEM	\$0	\$1,500	\$1,101.86	73%
TEXTBOOKS/INSTRUCTIONAL MATERIALS	\$0	\$351,106	\$351,105.72	100%
TRANSLATOR EQUIPMENT AND HEADSETS	\$5,000	\$0	\$0.00	-
TOTAL LOVINGGOOD MIDDLE	\$78,500	\$1,499,769	\$1,498,850.63	100%
MABLETON ES				
SAFE LOCK AND KEY	\$0	\$1,655	\$1,654.89	100%
OBsolete WORKSTATION REPLACEMENT	\$0	\$847	\$846.86	100%
PRINTER/COPIER/DUPLICATOR REPLACEMENT	\$0	\$30,588	\$30,588.00	100%
REPL OBSOLETE TEACHER COMPUTING DEVICES	\$0	\$52,502	\$52,501.24	100%
DATA CENTER EQUIPMENT REFRESH	\$0	\$12,643	\$12,643.00	100%
AUDIO VISUAL EQUIPMENT	\$0	\$86,665	\$86,664.80	100%
INTERACTIVE CLASSROOM DEVICES	\$0	\$84,827	\$84,827.00	100%
GROWTH AND REPLACEMENT F&E	\$0	\$3,048	\$3,046.60	100%
TEXTBOOKS/INSTRUCTIONAL MATERIALS	\$0	\$97,995	\$97,994.38	100%
TOTAL MABLETON ELEMENTARY	\$0	\$370,770	\$370,766.77	100%
MABLETON REPLACEMENT ES				
TRAFFIC SIGNS	\$0	\$300	\$300.00	100%
NEW REPLACEMENT ELEMENTARY SCHOOL	\$28,150,542	\$21,900,776	\$21,900,771.06	100%
OBsolete WORKSTATION REPLACEMENT	\$0	\$3,963	\$3,962.64	100%
PRINTER/COPIER/DUPLICATOR REPLACEMENT	\$0	\$14,523	\$14,523	100%
MAINTAIN DISTRICT NETWORK	\$0	\$22,175	\$21,979.94	99%
CENTRALIZED VIDEO DISTRIBUTION SYSTEM	\$0	\$8,970	\$8,970.00	100%
AUDIO VISUAL EQUIPMENT	\$0	\$43,965	\$43,965.00	100%
ACCESS CONTROL	\$0	\$2,849	\$2,849.00	100%
SURVEILLANCE CAMERAS	\$0	\$30,250	\$30,249.95	100%
ACCOUNTING & DOCUMENT MGMT SYSTEM	\$0	\$1,500	\$1,101.86	73%
TEXTBOOKS/INSTRUCTIONAL MATERIALS	\$0	\$85,809	\$85,808.67	100%
TOTAL MABLETON REPLACEMENT ELEMENTARY	\$28,150,542	\$22,115,080	\$22,114,481.12	100%
MABRY MS				
SAFE LOCK AND KEY	\$0	\$1,655	\$1,654.89	100%
ADDITIONS/MODIF/RENOV INCLUDING: MUSIC CLASSROOM MODIFICATIONS MARKER BOARDS INSTRUMENT LOCKERS FOR ORCHESTRA	\$922,084	\$1,633,788	\$44,733.00	3%
FLOORING	\$569,625	\$289,233	\$289,231.74	100%

SPLOST 3 (SPECIAL PURPOSE LOCAL OPTION SALES TAX) PROJECTS

From Inception through June 30, 2015

* Projects in blue were active projects during Fiscal Year 2015

LOCATION/DESCRIPTION	Original	Revised	Expended Amount	%
	Budget	Budget	To Date	Complete
PAINTING	\$533,723	\$89,967	\$89,966.77	100%
REPLACE HVAC	\$2,899,905	\$2,149,934	\$2,149,932.81	100%
BAND AND ORCHESTRA EQUIPMENT	\$0	\$7,562	\$7,561.20	100%
CALCULATORS	\$0	\$2,250	\$2,250.00	100%
OBSOLETE WORKSTATION REPLACEMENT	\$0	\$466,925	\$466,923.63	100%
PRINTER/COPIER/DUPLICATOR REPLACEMENT	\$0	\$110,850	\$110,850.00	100%
DISTRICT SERVER REPLACEMENT	\$0	\$12,132	\$12,131.94	100%
REPL OBSOLETE TEACHER COMPUTING DEVICES	\$0	\$160,290	\$160,289.22	100%
MAINTAIN DISTRICT NETWORK	\$0	\$22,175	\$21,660.75	98%
CENTRALIZED VIDEO DISTRIBUTION SYSTEM	\$0	\$8,970	\$8,970.00	100%
AUDIO VISUAL EQUIPMENT	\$0	\$226,435	\$226,434.45	100%
INTERACTIVE CLASSROOM DEVICES	\$0	\$111,533	\$111,533.00	100%
ACCESS CONTROL	\$0	\$65,322	\$65,321.84	100%
SURVEILLANCE CAMERAS	\$0	\$6,495	\$6,495.00	100%
GROWTH AND REPLACEMENT F&E	\$0	\$8,002	\$8,000.75	100%
ACCOUNTING & DOCUMENT MGMT SYSTEM	\$0	\$1,500	\$1,101.86	73%
TEXTBOOKS/INSTRUCTIONAL MATERIALS	\$0	\$302,661	\$302,660.98	100%
TOTAL MABRY MIDDLE	\$4,925,337	\$5,677,679	\$4,087,703.83	72%
MAINTENANCE FACILITY ARGO ROAD				
ADDITIONS/MODIF/RENOV INCLUDING:	\$1,327,752	\$1,020,672	\$1,020,670.36	100%
ADDL FACILITY/GROUNDS AND WELDING				
REPLACE HVAC				
LIGHTING RETROFIT				
PRINTER/COPIER/DUPLICATOR REPLACEMENT	\$0	\$7,647	\$7,647.00	100%
MAINTAIN DISTRICT NETWORK	\$0	\$1,500	\$0.00	0%
DATA CENTER EQUIPMENT REFRESH	\$0	\$1,756	\$1,756.00	100%
REPLACE/ENHANCE PHONE SYSTEM	\$0	\$21,306	\$21,305.52	100%
SURVEILLANCE CAMERAS	\$0	\$1,100	\$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	\$19,125	\$19,124.39	100%
MAINTAIN DISTRICT NETWORK	\$0	\$1,500	\$0.00	0%
DATA CENTER EQUIPMENT REFRESH	\$0	\$878	\$878.00	100%
BUSES, VEHICLES & EQUIPMENT	\$0	\$29,914	\$29,543.39	99%
HUMAN RESOURCES PAYROLL SYSTEM	\$0	\$3,632	\$3,631.86	100%
TOTAL MARS HILL ROAD BUS SHOP	\$820,382	\$700,343	\$698,471.55	100%
MARTHA MOORE EDUCATION CENTER				
HAZARDOUS MATERIALS ABATEMENT	\$0	\$38,042	\$38,041.93	100%
SPRINKLER (FIRE SUPPRESSION)	\$268,752	\$0	\$0.00	-
REPLACE FIRE ALARM SYSTEM	\$98,000	\$0	\$0.00	-
LIGHTING RETROFIT	\$151,900	\$0	\$0.00	-
SPECIAL EDUCATION EQUIPMENT	\$0	\$212,421	\$212,420.42	100%
VISION EQUIPMENT	\$0	\$70,602	\$70,601.25	100%
PRINTER/COPIER/DUPLICATOR REPLACEMENT	\$0	\$104,745	\$104,745.00	100%
DATA CENTER EQUIPMENT REFRESH	\$0	\$10,098	\$10,098.00	100%
REPLACE/ENHANCE PHONE SYSTEM	\$0	\$52,517	\$52,516.40	100%
GROWTH AND REPLACEMENT F&E	\$0	\$28,477	\$28,475.66	100%
TOTAL MARTH MOORE EDUCATION CENTER	\$518,652	\$516,902	\$516,898.66	100%
MCCALL PRIMARY				
SAFE LOCK AND KEY	\$0	\$1,655	\$1,654.89	100%
MAINTENANCE RENOVATIONS INCLUDING:	\$110,691	\$47,336	\$47,335.09	100%
LANDSCAPE REPAIR				
REGRADE AND REGRASS PLAYFIELD				
ADD GYM ACOUSTICAL SYSTEM				
OBSOLETE WORKSTATION REPLACEMENT	\$0	\$150,117	\$150,116.86	100%
PRINTER/COPIER/DUPLICATOR REPLACEMENT	\$0	\$37,464	\$37,464.00	100%
DISTRICT SERVER REPLACEMENT	\$0	\$8,125	\$8,124.59	100%
REPL OBSOLETE TEACHER COMPUTING DEVICES	\$0	\$116,707	\$116,706.85	100%
MAINTAIN DISTRICT NETWORK	\$0	\$22,175	\$21,660.75	98%
CENTRALIZED VIDEO DISTRIBUTION SYSTEM	\$0	\$8,970	\$8,970.00	100%
AUDIO VISUAL EQUIPMENT	\$0	\$121,425	\$121,424.40	100%
INTERACTIVE CLASSROOM DEVICES	\$0	\$72,466	\$72,466.00	100%
ACCESS CONTROL	\$0	\$2,849	\$2,849.00	100%
SURVEILLANCE CAMERAS	\$0	\$26,463	\$26,462.14	100%
GROWTH AND REPLACEMENT F&E	\$0	\$7,966	\$7,965.15	100%
ACCOUNTING & DOCUMENT MGMT SYSTEM	\$0	\$3,000	\$2,193.77	73%
TEXTBOOKS/INSTRUCTIONAL MATERIALS	\$0	\$131,464	\$131,463.45	100%
TOTAL MCCALL PRIMARY	\$110,691	\$758,182	\$756,856.94	100%
MCCLESKEY MS				
SAFE LOCK AND KEY	\$0	\$1,655	\$1,654.89	100%
THEATRE MODIFICATIONS	\$0	\$60,468	\$60,467.40	100%
ADDITIONS/MODIF/RENOV INCLUDING:	\$18,473.164	\$10,746.355	\$10,746,349.79	100%
12 CLASSROOMS/KITCHEN ADDITION				
ADD PARKING				
FLOORING				
TOILET PARTITIONS/DOORS/ACCESSORIES				
MUSICAL INSTRUMENT LOCKERS				
REPLACE HVAC				
REPLACE RESTROOM PLUMBING FIXTURES				
REPLACE EMERGENCY GENERATOR				
GYM FLOORING	\$431,110	\$23,905	\$23,904.50	100%
CALCULATORS	\$0	\$2,625	\$2,625.00	100%

SPLOST 3 (SPECIAL PURPOSE LOCAL OPTION SALES TAX) PROJECTS

From Inception through June 30, 2015

* Projects in blue were active projects during Fiscal Year 2015

LOCATION/DESCRIPTION	Original	Revised	Expended Amount	%
	Budget	Budget	To Date	Complete
MUSIC RISERS AND SHELLS	\$0	\$4,920	\$4,920.00	100%
OBSOLETE WORKSTATION REPLACEMENT	\$0	\$239,129	\$239,128.43	100%
PRINTER/COPIER/DUPLICATOR REPLACEMENT	\$0	\$22,170	\$22,170.00	100%
DISTRICT SERVER REPLACEMENT	\$0	\$8,189	\$8,188.01	100%
REPL OBSOLETE TEACHER COMPUTING DEVICES	\$0	\$68,013	\$68,012.97	100%
MAINTAIN DISTRICT NETWORK	\$0	\$22,175	\$21,660.75	98%
CENTRALIZED VIDEO DISTRIBUTION SYSTEM	\$0	\$8,970	\$8,970.00	100%
AUDIO VISUAL EQUIPMENT	\$0	\$176,051	\$176,050.81	100%
INTERACTIVE CLASSROOM DEVICES	\$0	\$100,698	\$100,698.00	100%
ACCESS CONTROL	\$0	\$27,070	\$27,069.31	100%
SURVEILLANCE CAMERAS	\$0	\$15,126	\$15,125.83	100%
GROWTH AND REPLACEMENT F&E	\$0	\$46,194	\$46,192.84	100%
ACCOUNTING & DOCUMENT MGMT SYSTEM	\$0	\$1,500	\$1,101.86	73%
TEXTBOOKS/INSTRUCTIONAL MATERIALS	\$0	\$239,367	\$239,366.65	100%
TOTAL MCCLESKEY MIDDLE	\$18,904.274	\$11,814.580	\$11,813,657.04	100%
MCCLURE MS				
BAND & ORCHESTRA EQUIP GRFE	\$0	\$1,918	\$1,917.20	100%
CHORAL EQUIP GRFE	\$0	\$784	\$783.60	100%
SAFE LOCK AND KEY	\$0	\$1,654	\$1,654.89	100%
FOYER DOOR UPGRADE	\$0	\$2,110	\$2,110.00	100%
MAINTENANCE RENOVATIONS INCLUDING: LANDSCAPING ADD METAL MEZZANINE PAINTING	\$690,684	\$327,060	\$327,059.07	100%
CALCULATORS	\$0	\$3,000	\$3,000.00	100%
OBSOLETE WORKSTATION REPLACEMENT	\$0	\$277,023	\$277,022.08	100%
PRINTER/COPIER/DUPLICATOR REPLACEMENT	\$0	\$54,104	\$54,103.38	100%
DISTRICT SERVER REPLACEMENT	\$0	\$8,125	\$8,124.59	100%
REPL OBSOLETE TEACHER COMPUTING DEVICES	\$0	\$127,674	\$127,673.47	100%
MAINTAIN DISTRICT NETWORK	\$0	\$22,175	\$20,675.00	93%
CENTRALIZED VIDEO DISTRIBUTION SYSTEM	\$0	\$10,000	\$8,970.00	90%
AUDIO VISUAL EQUIPMENT	\$0	\$222,356	\$222,355.91	100%
INTERACTIVE CLASSROOM DEVICES	\$0	\$141,258	\$141,258.00	100%
ACCESS CONTROL	\$0	\$26,794	\$26,793.60	100%
SURVEILLANCE CAMERAS	\$0	\$755	\$755.00	100%
GROWTH AND REPLACEMENT F&E	\$0	\$8,579	\$8,577.99	100%
ACCOUNTING & DOCUMENT MGMT SYSTEM	\$0	\$1,500	\$1,101.86	73%
TEXTBOOKS/INSTRUCTIONAL MATERIALS	\$0	\$339,927	\$339,926.22	100%
TOTAL MCCLURE MIDDLE	\$690,684	\$1,576,796	\$1,573,861.86	100%
MCEACHERN HS				
BAND & ORCHESTRA EQUIP GRFE	\$0	\$8,564	\$8,563.55	100%
SAFE LOCK AND KEY	\$0	\$1,248	\$1,248.20	100%
FNS FRYER REPLACEMENT	\$0	\$10,182	\$10,181.83	100%
MAINTENANCE SITE RENOVATIONS INCLUDING: RFP/AVF PARKING LOTS AND BUS ARFA SANITARY SEWER STATION LIFT UPGRADE	\$1,482,250	\$973,307	\$973,306.69	100%
MAINTENANCE RENOVATIONS INCLUDING: REPLACE EXTERIOR DOORS FLOORING REPLACE HVAC REPLACE CLOCK SYSTEM WITH GPS REPLACE FIRE ALARM SYSTEM LIGHTING RETROFIT	\$3,385,164	\$4,074,727	\$2,233,148.11	55%
FIRE SPRINKLER HEAD REPLACEMENT	\$77,910	\$13,009	\$13,009.00	100%
CHORAL SOUND EQUIPMENT	\$0	\$784	\$783.60	100%
CALCULATORS	\$0	\$4,125	\$4,125.00	100%
MUSIC RISERS AND SHELLS	\$0	\$7,380	\$7,380.00	100%
OBSOLETE WORKSTATION REPLACEMENT	\$0	\$608,183	\$608,182.62	100%
PRINTER/COPIER/DUPLICATOR REPLACEMENT	\$0	\$280,023	\$280,022.10	100%
DISTRICT SERVER REPLACEMENT	\$0	\$8,449	\$8,448.92	100%
REPL OBSOLETE TEACHER COMPUTING DEVICES	\$0	\$189,721	\$189,720.39	100%
MAINTAIN DISTRICT NETWORK	\$0	\$22,109	\$22,108.25	100%
REPLACE/ENHANCE PHONE SYSTEM	\$0	\$50,565	\$50,564.10	100%
CENTRALIZED VIDEO DISTRIBUTION SYSTEM	\$0	\$8,970	\$8,970.00	100%
AUDIO VISUAL EQUIPMENT	\$0	\$398,818	\$398,817.64	100%
INTERACTIVE CLASSROOM DEVICES	\$0	\$213,194	\$213,194.00	100%
ACCESS CONTROL	\$0	\$2,300	\$1,813.00	79%
SURVEILLANCE CAMERAS	\$0	\$357,909	\$353,808.32	99%
GROWTH AND REPLACEMENT F&E	\$0	\$101,854	\$101,853.17	100%
ACCOUNTING & DOCUMENT MGMT SYSTEM	\$0	\$1,500	\$1,101.86	73%
PE/ATHLETIC FAC UPGR/ARTIFICIAL TURF	\$0	\$774,512	\$774,511.24	100%
TEXTBOOKS/INSTRUCTIONAL MATERIALS	\$0	\$629,119	\$629,118.83	100%
TOTAL MCEACHERN HIGH	\$4,945,324	\$8,740,552	\$6,893,980.42	79%
MILFORD ES				
SAFE LOCK AND KEY	\$0	\$1,655	\$1,654.89	100%
MAINTENANCE RENOVATIONS INCLUDING: RENOVATE PLAYFIELD REPLACE PLAYGROUND EQUIPMENT LIGHTING RETROFIT	\$758,887	\$441,907	\$441,905.61	100%
REPLACE GYM FLOOR	\$27,440	\$19,416	\$19,416.00	100%
REPLACE INTERCOM SYSTEM	\$128,213	\$85,000	\$81,727.35	96%
MUSIC RISERS AND SHELLS	\$0	\$7,380	\$7,380.00	100%
OBSOLETE WORKSTATION REPLACEMENT	\$0	\$110,684	\$110,683.84	100%
PRINTER/COPIER/DUPLICATOR REPLACEMENT	\$0	\$45,882	\$45,882.00	100%
DISTRICT SERVER REPLACEMENT	\$0	\$7,599	\$7,598.94	100%

SPLOST 3 (SPECIAL PURPOSE LOCAL OPTION SALES TAX) PROJECTS

From Inception through June 30, 2015

* Projects in blue were active projects during Fiscal Year 2015

LOCATION/DESCRIPTION	Original	Revised	Expended Amount	%
	Budget	Budget	To Date	Complete
REPL OBSOLETE TEACHER COMPUTING DEVICES	\$0	\$76,366	\$76,365.44	100%
MAINTAIN DISTRICT NETWORK	\$0	\$30,343	\$28,842.65	95%
CENTRALIZED VIDEO DISTRIBUTION SYSTEM	\$0	\$8,970	\$8,970.00	100%
AUDIO VISUAL EQUIPMENT	\$0	\$148,718	\$148,717.50	100%
INTERACTIVE CLASSROOM DEVICES	\$0	\$80,635	\$80,635.00	100%
ACCESS CONTROL	\$0	\$8,848	\$8,747.50	99%
SURVEILLANCE CAMERAS	\$0	\$30,959	\$30,958.56	100%
GROWTH AND REPLACEMENT F&E	\$0	\$24,179	\$24,178.45	100%
ACCOUNTING & DOCUMENT MGMT SYSTEM	\$0	\$1,500	\$1,101.86	73%
TEXTBOOKS/INSTRUCTIONAL MATERIALS	\$0	\$183,442	\$183,441.87	100%
TOTAL MILFORD ELEMENTARY	\$914,540	\$1,313,483	\$1,308,207.46	100%
MOUNTAIN VIEW ES				
ADA ACCESS FENCING	\$0	\$14,147	\$14,146.20	100%
SAFE LOCK AND KEY	\$0	\$1,655	\$1,654.89	100%
ADA FLOORING	\$0	\$4,317	\$4,316.30	100%
COOLER/FREEZER UPGRADE	\$0	\$17,447	\$17,446.68	100%
PARKING MODIFICATIONS	\$897,159	\$54,130	\$54,128.60	100%
ADD HVAC TO KITCHEN/REPLACE FIRE ALARM	\$306,250	\$171,016	\$171,015.28	100%
FIRE SPRINKLER HEAD REPLACEMENT	\$2,572	\$1,203	\$1,203.00	100%
MAINTENANCE RENOVATIONS INCLUDING:	\$877,651	\$698,372	\$698,370.48	100%
LIGHTING RETROFIT				
UPGRADE DRAINAGE AROUND GYM				
UPGRADE PLAYGROUND				
SPRINKLER (FIRE SUPPRESSION)				
REPLACE EMERGENCY GENERATOR				
KITCHEN MODIFICATIONS				
MUSIC RISERS AND SHELLS	\$0	\$4,920	\$4,920.00	100%
OBSOLETE WORKSTATION REPLACEMENT	\$0	\$316,050	\$316,049.08	100%
PRINTER/COPIER/DUPLICATOR REPLACEMENT	\$0	\$44,340	\$44,340.00	100%
DISTRICT SERVER REPLACEMENT	\$0	\$8,189	\$8,188.01	100%
REPL OBSOLETE TEACHER COMPUTING DEVICES	\$0	\$73,980	\$73,979.02	100%
MAINTAIN DISTRICT NETWORK	\$0	\$30,343	\$28,842.65	95%
CENTRALIZED VIDEO DISTRIBUTION SYSTEM	\$0	\$8,970	\$8,970.00	100%
AUDIO VISUAL EQUIPMENT	\$0	\$163,347	\$163,346.08	100%
INTERACTIVE CLASSROOM DEVICES	\$0	\$144,452	\$144,452.00	100%
ACCESS CONTROL	\$0	\$8,749	\$8,748.50	100%
SURVEILLANCE CAMERAS	\$0	\$28,753	\$28,752.96	100%
GROWTH AND REPLACEMENT F&E	\$0	\$13,376	\$13,375.19	100%
ACCOUNTING & DOCUMENT MGMT SYSTEM	\$0	\$1,500	\$1,101.86	73%
TEXTBOOKS/INSTRUCTIONAL MATERIALS	\$0	\$214,955	\$214,954.75	100%
TOTAL MOUNTAIN VIEW ELEMENTARY	\$2,083,632	\$2,024,211	\$2,022,301.53	100%
MOUNTAIN VIEW REPLACEMENT ES				
LAND ACQUISITION	\$0	\$356,339	\$356,338.01	100%
TOTAL MOUNTAIN VIEW REPLACEMENT ES	\$0	\$356,339	\$356,338.01	100%
MT BETHEL ES				
SAFE LOCK AND KEY	\$0	\$1,655	\$1,654.89	100%
FENCE AT SIGN	\$0	\$21,671	\$21,670.15	100%
ADA RESTROOM PARTITION	\$0	\$552	\$551.99	100%
COOLER/FREEZER	\$0	\$10,598	\$10,597.83	100%
RESURFACE PARKING AREAS AND DRIVES	\$876,242	\$525,594	\$525,593.39	100%
PLAYGROUND EQUIPMENT	\$183,750	\$160,961	\$160,960.93	100%
GYM FLOORING	\$398,797	\$17,572	\$17,571.43	100%
PAINTING AND FLOORING	\$353,772	\$532,751	\$532,750.64	100%
MAINTENANCE RENOVATIONS INCLUDING:	\$620,579	\$514,691	\$514,689.81	100%
INSTALL NEW SHUT OFF VALVES				
SPRINKLER (FIRE SUPPRESSION)				
REPLACE TRANSFER SWITCH				
LIGHTING RETROFIT				
MUSIC RISERS AND SHELLS	\$0	\$7,380	\$7,380.00	100%
OBSOLETE WORKSTATION REPLACEMENT	\$0	\$161,406	\$161,405.29	100%
PRINTER/COPIER/DUPLICATOR REPLACEMENT	\$0	\$53,063	\$53,063.00	100%
DISTRICT SERVER REPLACEMENT	\$0	\$8,125	\$8,124.59	100%
REPL OBSOLETE TEACHER COMPUTING DEVICES	\$0	\$89,491	\$89,490.75	100%
MAINTAIN DISTRICT NETWORK	\$0	\$30,343	\$28,842.65	95%
CENTRALIZED VIDEO DISTRIBUTION SYSTEM	\$0	\$8,970	\$8,970.00	100%
AUDIO VISUAL EQUIPMENT	\$0	\$189,942	\$189,941.67	100%
INTERACTIVE CLASSROOM DEVICES	\$0	\$85,619	\$85,619.00	100%
ACCESS CONTROL	\$0	\$2,849	\$2,849.00	100%
SURVEILLANCE CAMERAS	\$0	\$30,420	\$30,419.13	100%
GROWTH AND REPLACEMENT F&E	\$0	\$13,674	\$13,672.58	100%
ACCOUNTING & DOCUMENT MGMT SYSTEM	\$0	\$3,000	\$2,193.77	73%
TEXTBOOKS/INSTRUCTIONAL MATERIALS	\$0	\$249,756	\$249,755.35	100%
TOTAL MT BETHEL ELEMENTARY	\$2,433,140	\$2,720,083	\$2,717,767.84	100%
MURDOCK ES				
SAFE LOCK AND KEY	\$0	\$1,655	\$1,654.89	100%
FENCING	\$0	\$960	\$960.00	100%
BUILDING MODIFICATIONS INCLUDING:	\$472,489	\$262,350	\$262,348.61	100%
RESTROOM MODIFICATIONS				
REPLACE WALK-IN COOLER				
HAZARDOUS MATERIALS ABATEMENT	\$612,500	\$270,504	\$270,502.80	100%
PLAYGROUND EQUIPMENT	\$122,500	\$168,708	\$168,707.85	100%
FLOORING	\$324,465	\$261,630	\$261,628.23	100%
REPLACE HVAC	\$2,230,715	\$1,466,992	\$1,466,990.58	100%
SPRINKLER (FIRE SUPPRESSION)	\$65,856	\$188,069	\$188,067.38	100%

SPLOST 3 (SPECIAL PURPOSE LOCAL OPTION SALES TAX) PROJECTS

From Inception through June 30, 2015

* Projects in blue were active projects during Fiscal Year 2015

LOCATION/DESCRIPTION	Original	Revised	Expended Amount	%
	Budget	Budget	To Date	Complete
OBSOLETE WORKSTATION REPLACEMENT	\$0	\$291,947	\$291,946.65	100%
PRINTER/COPIER/DUPLICATOR REPLACEMENT	\$0	\$58,863	\$58,863.00	100%
DISTRICT SERVER REPLACEMENT	\$0	\$8,189	\$8,188.01	100%
REPL OBSOLETE TEACHER COMPUTING DEVICES	\$0	\$79,946	\$79,945.07	100%
MAINTAIN DISTRICT NETWORK	\$0	\$22,175	\$20,675.00	93%
CENTRALIZED VIDEO DISTRIBUTION SYSTEM	\$0	\$8,970	\$8,970.00	100%
AUDIO VISUAL EQUIPMENT	\$0	\$228,448	\$228,447.20	100%
INTERACTIVE CLASSROOM DEVICES	\$0	\$98,262	\$98,262.00	100%
ACCESS CONTROL	\$0	\$2,849	\$2,849.00	100%
SURVEILLANCE CAMERAS	\$0	\$26,487	\$26,486.21	100%
GROWTH AND REPLACEMENT F&E	\$0	\$4,127	\$4,125.55	100%
ACCOUNTING & DOCUMENT MGMT SYSTEM	\$0	\$3,000	\$2,193.77	73%
TEXTBOOKS/INSTRUCTIONAL MATERIALS	\$0	\$238,987	\$238,986.70	100%
TOTAL MURDOCK ELEMENTARY	\$3,828,525	\$3,693,118	\$3,690,798.50	100%
NICHOLSON ES				
ADA PLAYScape	\$0	\$50,192	\$50,191.03	100%
SAFE LOCK AND KEY	\$0	\$1,655	\$1,654.89	100%
ADA HOT WATER	\$0	\$1,526	\$1,525.64	100%
ADA SIDEWALK FENCE	\$0	\$8,250	\$8,249.75	100%
MAINTENANCE RENOVATIONS INCLUDING:	\$937,614	\$584,531	\$584,529.26	100%
REPLACE FLOORING IN WALK-IN COOLER				
REPLACE MEDIA CENTER 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	\$107,206	\$107,205.91	100%
PRINTER/COPIER/DUPLICATOR REPLACEMENT	\$0	\$44,340	\$44,340.00	100%
DISTRICT SERVER REPLACEMENT	\$0	\$8,189	\$8,188.01	100%
REPL OBSOLETE TEACHER COMPUTING DEVICES	\$0	\$53,695	\$53,694.45	100%
MAINTAIN DISTRICT NETWORK	\$0	\$32,621	\$31,120.43	95%
CENTRALIZED VIDEO DISTRIBUTION SYSTEM	\$0	\$8,970	\$8,970.00	100%
AUDIO VISUAL EQUIPMENT	\$0	\$120,060	\$120,059.52	100%
INTERACTIVE CLASSROOM DEVICES	\$0	\$95,493	\$95,493.00	100%
ACCESS CONTROL	\$0	\$2,849	\$2,849.00	100%
SURVEILLANCE CAMERAS	\$0	\$25,923	\$25,922.87	100%
GROWTH AND REPLACEMENT F&E	\$0	\$7,771	\$7,770.12	100%
ACCOUNTING & DOCUMENT MGMT SYSTEM	\$0	\$1,500	\$1,101.86	73%
TEXTBOOKS/INSTRUCTIONAL MATERIALS	\$0	\$152,087	\$152,086.24	100%
TOTAL NICHOLSON ELEMENTARY	\$937,614	\$1,312,314	\$1,310,407.98	100%
NICKAJACK ES				
ADA KINDERGARTEN CLASSROOM	\$0	\$2,251	\$2,251.00	100%
SAFE LOCK AND KEY	\$0	\$1,248	\$1,248.20	100%
ADDITIONS/MODIF/RENOV INCLUDING:	\$2,961,804	\$1,607,959	\$1,607,956.42	100%
8 CLASSROOM ADDITION				
ADD PARKING				
REPLACE CEILINGS				
REPLACE CARPET				
CURTAINS FOR CAFETERIA STAGE				
UPGRADE HVAC IN TEACHER WORK AREA				
REPLACE EMERGENCY GENERATOR				
FIRE SPRINKLER HEAD REPLACEMENT	\$45,129	\$21,161	\$21,161.00	100%
MUSIC RISERS AND SHELLS	\$0	\$7,380	\$7,380.00	100%
OBSOLETE WORKSTATION REPLACEMENT	\$0	\$197,441	\$197,439.58	100%
PRINTER/COPIER/DUPLICATOR REPLACEMENT	\$0	\$37,464	\$37,464.00	100%
DISTRICT SERVER REPLACEMENT	\$0	\$8,125	\$8,124.59	100%
REPL OBSOLETE TEACHER COMPUTING DEVICES	\$0	\$77,559	\$77,558.65	100%
MAINTAIN DISTRICT NETWORK	\$0	\$32,129	\$30,629.00	95%
CENTRALIZED VIDEO DISTRIBUTION SYSTEM	\$0	\$8,970	\$8,970.00	100%
AUDIO VISUAL EQUIPMENT	\$0	\$169,504	\$169,503.20	100%
INTERACTIVE CLASSROOM DEVICES	\$0	\$122,996	\$122,995.72	100%
ACCESS CONTROL	\$0	\$2,849	\$2,849.00	100%
GROWTH AND REPLACEMENT F&E	\$0	\$18,931	\$18,930.54	100%
ACCOUNTING & DOCUMENT MGMT SYSTEM	\$0	\$1,600	\$1,174.23	73%
TEXTBOOKS/INSTRUCTIONAL MATERIALS	\$0	\$230,036	\$230,035.19	100%
TOTAL NICKAJACK ELEMENTARY	\$3,006,933	\$2,547,603	\$2,545,670.32	100%
NORTH COBB HS				
BAND & ORCHESTRA EQUIP GRFE	\$0	\$1,918	\$1,917.20	100%
CHORAL EQUIP GRFE	\$0	\$784	\$783.60	100%
SAFE LOCK AND KEY	\$0	\$1,248	\$1,248.20	100%
FNS FRYER REPLACEMENT	\$0	\$9,454	\$9,454.17	100%
ADDITIONS/MODIF/RENOV INCLUDING:	\$29,122,749	\$18,198,057	\$18,198,048.23	100%
9TH GRADE CENTER ADDITION				
ADD PARKING				
ADD PRESCHOOL PLAYScape AND SURFACING				
REPLACE EXTERIOR WATER PIPING				
MOVE FIELD IRRIGATION TO DOMESTIC				
REKEY ENTIRE BUILDING				
REPLACE HVAC				
UPGRADE WATER PIPING SYSTEM				
SPRINKLER (FIRE SUPPRESSION)				
REPLACE CLOCK SYSTEM WITH GPS				
LIGHTING RETROFIT				
REPLACE THEATER LIGHTING SYSTEM				

SPLOST 3 (SPECIAL PURPOSE LOCAL OPTION SALES TAX) PROJECTS

From Inception through June 30, 2015

* Projects in blue were active projects during Fiscal Year 2015

LOCATION/DESCRIPTION	Original	Revised	Expended Amount	%
	Budget	Budget	To Date	Complete
UPGRADE ELECTRICAL SYSTEM				
REPLACE STADIUM PA SYSTEM				
HAZARDOUS MATERIALS ABATEMENT	\$56,962	\$51,807	\$51,806.11	100%
FIRE SPRINKLER HEAD REPLACEMENT	\$42,115	\$21,056	\$21,056.00	100%
REPLACE INTERCOM SYSTEM	\$589,352	\$259,538	\$259,537.45	100%
CALCULATORS	\$0	\$4,875	\$4,875.00	100%
OBSOLETE WORKSTATION REPLACEMENT	\$0	\$668,200	\$668,199.99	100%
PRINTER/COPIER/DUPLICATOR REPLACEMENT	\$0	\$216,534	\$216,533.10	100%
DISTRICT SERVER REPLACEMENT	\$0	\$8,449	\$8,448.93	100%
REPL OBSOLETE TEACHER COMPUTING DEVICES	\$0	\$194,494	\$194,493.23	100%
MAINTAIN DISTRICT NETWORK	\$0	\$22,109	\$22,108.25	100%
CENTRALIZED VIDEO DISTRIBUTION SYSTEM	\$0	\$8,970	\$8,970.00	100%
AUDIO VISUAL EQUIPMENT	\$0	\$338,834	\$338,833.23	100%
INTERACTIVE CLASSROOM DEVICES	\$0	\$255,790	\$255,790.00	100%
ACCESS CONTROL	\$0	\$8,000	\$6,047.22	76%
SURVEILLANCE CAMERAS	\$0	\$17,396	\$17,395.83	100%
GROWTH AND REPLACEMENT F&E	\$0	\$49,019	\$49,017.85	100%
ACCOUNTING & DOCUMENT MGMT SYSTEM	\$0	\$3,000	\$2,203.72	73%
PE/ATHLETIC FAC UPGR/ARTIFICIAL TURF	\$0	\$776,355	\$776,354.62	100%
TEXTBOOKS/INSTRUCTIONAL MATERIALS	\$0	\$578,197	\$578,196.07	100%
TOTAL NORTH COBB HIGH	\$29,811,178	\$21,694,084	\$21,691,318.00	100%
NORTON PARK ES				
SAFE LOCK AND KEY	\$0	\$1,655	\$1,654.89	100%
ADA WATER HEATER	\$0	\$462	\$461.44	100%
ADDITIONS/MODIF/RENOV INCLUDING:	\$1,436,153	\$1,199,086	\$1,113,901.55	93%
KITCHEN AND ENTRY MODIFICATIONS				
PLAYGROUND EQUIPMENT				
SOUND SYSTEM FOR MUSIC ROOM				
HVAC AND SPRINKLER (FIRE SUPPRESSION)	\$487,856	\$931,216	\$931,214.80	100%
MUSIC RISERS AND SHELLS	\$0	\$7,380	\$7,380.00	100%
OBSOLETE WORKSTATION REPLACEMENT	\$0	\$93,056	\$93,055.11	100%
PRINTER/COPIER/DUPLICATOR REPLACEMENT	\$0	\$33,526	\$33,525.56	100%
DISTRICT SERVER REPLACEMENT	\$0	\$8,189	\$8,188.01	100%
REPL OBSOLETE TEACHER COMPUTING DEVICES	\$0	\$79,946	\$79,945.07	100%
MAINTAIN DISTRICT NETWORK	\$0	\$30,343	\$28,842.65	95%
CENTRALIZED VIDEO DISTRIBUTION SYSTEM	\$0	\$8,970	\$8,970.00	100%
AUDIO VISUAL EQUIPMENT	\$0	\$159,107	\$159,106.78	100%
INTERACTIVE CLASSROOM DEVICES	\$0	\$140,568	\$140,568.00	100%
ACCESS CONTROL	\$0	\$2,849	\$2,849.00	100%
SURVEILLANCE CAMERAS	\$0	\$29,652	\$27,451.77	93%
GROWTH AND REPLACEMENT F&E	\$0	\$11,064	\$11,062.85	100%
ACCOUNTING & DOCUMENT MGMT SYSTEM	\$0	\$1,500	\$1,101.86	73%
TEXTBOOKS/INSTRUCTIONAL MATERIALS	\$0	\$218,585	\$218,584.39	100%
TOTAL NORTON PARK ELEMENTARY	\$1,924,009	\$2,957,154	\$2,867,863.73	97%
OAKWOOD SCHOOL				
ADD FENCE AND GATE	\$0	\$5,920	\$5,920.00	100%
SAFE LOCK AND KEY	\$0	\$1,654	\$1,654.88	100%
TELEPHONE UPGRADE	\$0	\$4,193	\$4,192.79	100%
ADDITIONS/MODIF/RENOV INCLUDING:	\$772,510	\$407,873	\$407,871.93	100%
OFFICE AND CLASSROOM MODIFICATIONS				
REPLACE WINDOWS				
REPLACE FIRE ALARM SYSTEM				
CALCULATORS	\$0	\$750	\$750.00	100%
OBSOLETE WORKSTATION REPLACEMENT	\$0	\$130,744	\$130,743.87	100%
PRINTER/COPIER/DUPLICATOR REPLACEMENT	\$0	\$38,235	\$38,235.00	100%
DISTRICT SERVER REPLACEMENT	\$0	\$7,599	\$7,598.94	100%
REPL OBSOLETE TEACHER COMPUTING DEVICES	\$0	\$13,126	\$13,125.31	100%
MAINTAIN DISTRICT NETWORK	\$0	\$31,407	\$31,406.22	100%
REPLACE/ENHANCE PHONE SYSTEM	\$0	\$28,725	\$28,724.26	100%
AUDIO VISUAL EQUIPMENT	\$0	\$73,714	\$73,713.28	100%
INTERACTIVE CLASSROOM DEVICES	\$0	\$10,672	\$10,672.00	100%
SURVEILLANCE CAMERAS	\$0	\$2,275	\$2,275.00	100%
GROWTH AND REPLACEMENT F&E	\$0	\$27,456	\$27,454.29	100%
TEXTBOOKS/INSTRUCTIONAL MATERIALS	\$0	\$9,935	\$9,934.19	100%
TOTAL OAKWOOD SCHOOL	\$772,510	\$794,278	\$794,271.96	100%
OSBORNE HS				
BAND & ORCHESTRA EQUIP GRFE	\$0	\$1,918	\$1,917.20	100%
CHORAL EQUIP GRFE	\$0	\$784	\$783.60	100%
ADA TRANSITION ACADEMY KITCHEN	\$0	\$3,151	\$3,149.40	100%
SAFE LOCK AND KEY	\$0	\$1,248	\$1,248.20	100%
ATHLETIC FIELD FENCING	\$0	\$2,434	\$2,433.70	100%
SOFTBALL & BASEBALL FIELD SECURITY FENCING	\$0	\$22,841	\$22,840.05	100%
FNS FRYER REPLACEMENT	\$0	\$10,741	\$10,740.89	100%
MODIFICATIONS/RENOVATIONS INCLUDING:	\$7,250,559	\$216,432	\$216,430.67	100%
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				

SPLOST 3 (SPECIAL PURPOSE LOCAL OPTION SALES TAX) PROJECTS

From Inception through June 30, 2015

* Projects in blue were active projects during Fiscal Year 2015

LOCATION/DESCRIPTION	Original	Revised	Expended Amount	%
	Budget	Budget	To Date	Complete
LIGHTING RETROFIT				
UPGRADE ELECTRICAL SYSTEM				
UPGRADE POWER				
FIRE SPRINKLER HEAD REPLACEMENT	\$24,549	\$20,191	\$20,191.00	100%
REPLACE STADIUM PA SYSTEM	\$24,500	\$29,253	\$29,252.67	100%
CALCULATORS	\$0	\$4,875	\$4,875.00	100%
MUSIC RISERS AND SHELLS	\$0	\$16,760	\$16,760.00	100%
OBSOLETE WORKSTATION REPLACEMENT	\$0	\$636,740	\$636,739.80	100%
PRINTER/COPIER/DUPLICATOR REPLACEMENT	\$0	\$256,311	\$256,310.10	100%
DISTRICT SERVER REPLACEMENT	\$0	\$8,449	\$8,448.93	100%
REPL OBSOLETE TEACHER COMPUTING DEVICES	\$0	\$171,823	\$171,822.24	100%
MAINTAIN DISTRICT NETWORK	\$0	\$22,065	\$22,064.25	100%
REPLACE/ENHANCE PHONE SYSTEM	\$0	\$40,439	\$40,438.06	100%
CENTRALIZED VIDEO DISTRIBUTION SYSTEM	\$0	\$9,000	\$8,970.00	100%
AUDIO VISUAL EQUIPMENT	\$0	\$328,829	\$328,828.95	100%
INTERACTIVE CLASSROOM DEVICES	\$0	\$176,207	\$176,207.00	100%
ACCESS CONTROL	\$0	\$13,000	\$10,412.69	80%
SURVEILLANCE CAMERAS	\$0	\$214,961	\$214,960.45	100%
GROWTH AND REPLACEMENT F&E	\$0	\$118,781	\$118,780.80	100%
ACCOUNTING & DOCUMENT MGMT SYSTEM	\$0	\$1,500	\$1,101.86	73%
PE/ATHLETIC FAC UPGR/ARTIFICIAL TURF	\$0	\$774,512	\$770,991.83	100%
TEXTBOOKS/INSTRUCTIONAL MATERIALS	\$0	\$441,624	\$441,623.45	100%
TOTAL OSBORNE HIGH	\$7,299,608	\$3,544,869	\$3,538,322.79	100%
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	\$166,163	\$166,162.20	100%
PRINTER/COPIER/DUPLICATOR REPLACEMENT	\$0	\$58,863	\$58,863.00	100%
DISTRICT SERVER REPLACEMENT	\$0	\$7,599	\$7,598.94	100%
REPL OBSOLETE TEACHER COMPUTING DEVICES	\$0	\$81,168	\$81,167.28	100%
MAINTAIN DISTRICT NETWORK	\$0	\$22,175	\$20,675.00	93%
CENTRALIZED VIDEO DISTRIBUTION SYSTEM	\$0	\$8,970	\$8,970.00	100%
AUDIO VISUAL EQUIPMENT	\$0	\$231,883	\$231,882.37	100%
INTERACTIVE CLASSROOM DEVICES	\$0	\$129,548	\$129,548.00	100%
ACCESS CONTROL	\$0	\$27,377	\$27,376.35	100%
SURVEILLANCE CAMERAS	\$0	\$2,125	\$2,125.00	100%
GROWTH AND REPLACEMENT F&E	\$0	\$11,884	\$11,882.82	100%
ACCOUNTING & DOCUMENT MGMT SYSTEM	\$0	\$1,500	\$1,101.86	73%
TEXTBOOKS/INSTRUCTIONAL MATERIALS	\$0	\$289,751	\$289,750.01	100%
TOTAL PALMER MIDDLE	\$63,477	\$1,098,991	\$1,047,849.52	95%
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	\$40,811	\$40,810.30	100%
ADA FLOORING	\$0	\$1,587	\$1,586.43	100%
REPLACE TRACK FENCING	\$0	\$3,617	\$3,617.00	100%
EMERGENCY LIGHTING	\$0	\$8,600	\$8,599.21	100%
FENCE BACK CAMP	\$0	\$20,743	\$20,743.00	100%
ADA SID/PED CLASSROOM	\$0	\$28,162	\$28,162.00	100%
FNS FRYER REPLACEMENT	\$0	\$12,926	\$12,926.16	100%
MODIFICATIONS/RENOVATIONS INCLUDING:	\$2,969,493	\$2,938,555	\$2,938,554.11	100%
MODIFY ADMIN AND HOME EC AREAS				
FENCE AROUND THEATER				
IRRIGATE FOOTBALL FIELD				
INSTALL IRRIGATION METER				
REMOVE MEDIA CENTER SKYLIGHTS				
REPLACE HVAC				
REPLACE WATER COOLERS				
REPLACE CLOCK SYSTEM WITH GPS				
ELECTRICAL SYSTEM UPGRADE				
RESURFACE TRACK	\$306,250	\$338,265	\$338,263.90	100%
REPLACE STADIUM PA SYSTEM	\$24,500	\$34,633	\$34,633.00	100%
BAND AND ORCHESTRA EQUIPMENT	\$0	\$17,248	\$17,247.20	100%
CALCULATORS	\$0	\$3,000	\$3,000.00	100%
MUSIC RISERS AND SHELLS	\$0	\$29,855	\$29,855.00	100%
OBSOLETE WORKSTATION REPLACEMENT	\$0	\$506,133	\$506,132.73	100%
PRINTER/COPIER/DUPLICATOR REPLACEMENT	\$0	\$217,305	\$217,304.10	100%
DISTRICT SERVER REPLACEMENT	\$0	\$8,449	\$8,448.93	100%
REPL OBSOLETE TEACHER COMPUTING DEVICES	\$0	\$150,345	\$150,344.46	100%
MAINTAIN DISTRICT NETWORK	\$0	\$119,908	\$119,907.39	100%
REPLACE/ENHANCE PHONE SYSTEM	\$0	\$38,486	\$38,485.76	100%
CENTRALIZED VIDEO DISTRIBUTION SYSTEM	\$0	\$8,970	\$8,970.00	100%
AUDIO VISUAL EQUIPMENT	\$0	\$252,894	\$252,894.52	100%
INTERACTIVE CLASSROOM DEVICES	\$0	\$179,182	\$179,182.00	100%
ACCESS CONTROL	\$0	\$32,000	\$30,741.83	96%
SURVEILLANCE CAMERAS	\$0	\$207,153	\$205,384.18	99%

SPLOST 3 (SPECIAL PURPOSE LOCAL OPTION SALES TAX) PROJECTS

From Inception through June 30, 2015

* Projects in blue were active projects during Fiscal Year 2015

LOCATION/DESCRIPTION	Original	Revised	Expended Amount	%
	Budget	Budget	To Date	Complete
GROWTH AND REPLACEMENT F&E	\$0	\$145,805	\$141,865.72	97%
ACCOUNTING & DOCUMENT MGMT SYSTEM	\$0	\$1,500	\$1,101.86	73%
PE/ATHLETIC FAC UPGR/ARTIFICIAL TURF	\$0	\$778,438	\$778,436.94	100%
TEXTBOOKS/INSTRUCTIONAL MATERIALS	\$0	\$514,384	\$514,383.36	100%
TOTAL PEBBLEBROOK HIGH	\$3,300,243	\$6,823,255	\$6,815,880.89	100%
PICKETT'S MILLS				
SAFE LOCK AND KEY	\$0	\$752	\$751.51	100%
REPL OBSOLETE TEACHER COMPUTING DEVICES	\$0	\$86,775	\$86,774.24	100%
DISTRICT SERVER REPLACEMENT	\$0	\$8,189	\$8,188.01	100%
OBSOLETE WORKSTATION REPLACEMENT	\$0	\$60,854	\$60,853.71	100%
MAINTAIN DISTRICT NETWORK	\$0	\$22,175	\$21,966.89	99%
CENTRALIZED VIDEO DISTRIBUTION SYSTEM	\$0	\$8,970	\$8,970.00	100%
AUDIO VISUAL EQUIPMENT	\$0	\$192,183	\$192,183.00	100%
INTERACTIVE CLASSROOM DEVICES	\$0	\$80,226	\$80,226.00	100%
ACCESS CONTROL	\$0	\$4,049	\$4,049.00	100%
SURVEILLANCE CAMERAS	\$0	\$27,168	\$27,167.38	100%
GROWTH AND REPLACEMENT F&E	\$0	\$249	\$248.12	100%
ACCOUNTING & DOCUMENT MGMT SYSTEM	\$0	\$3,000	\$2,193.77	73%
TEXTBOOKS/INSTRUCTIONAL MATERIALS	\$0	\$199,940	\$199,939.96	100%
TOTAL PICKETT'S MILL ELEMENTARY	\$0	\$694,530	\$693,511.59	100%
PINE MOUNTAIN MS				
BAND & ORCHESTRA EQUIP GRFE	\$0	\$1,568	\$1,567.20	100%
CHORAL EQUIP GRFE	\$0	\$784	\$783.60	100%
SAFE LOCK AND KEY	\$0	\$1,655	\$1,654.89	100%
ART ROOM SINK	\$0	\$6,481	\$6,481.00	100%
ADA CARPET	\$0	\$7,417	\$7,416.40	100%
ADDITIONS/MODIF/RENOV INCLUDING:	\$17,072,723	\$8,008,155	\$8,008,148.70	100%
9 SCIENCE CLASSROOM ADDITION				
KITCHEN/CAFETERIA/ADMIN ADDITION				
REPAVE PARKING LOTS				
ADD PARKING				
FLOORING				
ADD BUS CANOPY				
REPLACE AUDITORIUM SEATING				
REPLACE SHUT-OFF/FLUSH VALVES				
REPLACE WATER COOLERS				
REPLACE CLOCK SYSTEM WITH GPS				
REPLACE PARKING LOT LIGHTING				
LIGHTING RETROFIT				
REPLACE THEATER LIGHTING SYSTEMS				
CALCULATORS	\$0	\$1,125	\$1,125.00	100%
OBSOLETE WORKSTATION REPLACEMENT	\$0	\$210,381	\$210,380.00	100%
PRINTER/COPIER/DUPLICATOR REPLACEMENT	\$0	\$45,882	\$45,882.00	100%
DISTRICT SERVER REPLACEMENT	\$0	\$7,599	\$7,598.94	100%
REPL OBSOLETE TEACHER COMPUTING DEVICES	\$0	\$68,013	\$68,012.97	100%
MAINTAIN DISTRICT NETWORK	\$0	\$30,343	\$28,842.65	95%
CENTRALIZED VIDEO DISTRIBUTION SYSTEM	\$0	\$8,970	\$8,970.00	100%
AUDIO VISUAL EQUIPMENT	\$0	\$185,923	\$185,922.42	100%
INTERACTIVE CLASSROOM DEVICES	\$0	\$196,484	\$196,484.00	100%
ACCESS CONTROL	\$0	\$27,121	\$27,120.40	100%
SURVEILLANCE CAMERAS	\$0	\$2,275	\$2,275.00	100%
GROWTH AND REPLACEMENT F&E	\$0	\$15,930	\$15,928.42	100%
ACCOUNTING & DOCUMENT MGMT SYSTEM	\$0	\$1,500	\$1,101.86	73%
TEXTBOOKS/INSTRUCTIONAL MATERIALS	\$0	\$245,654	\$245,653.48	100%
TOTAL PINE MOUNTAIN MIDDLE	\$17,072,723	\$9,073,260	\$9,071,348.93	100%
PITNER ES				
SAFE LOCK AND KEY	\$0	\$1,655	\$1,654.89	100%
PLAYGROUND EQUIPMENT	\$61,250	\$11,984	\$11,984.00	100%
GYM FLOORING	\$408,041	\$34,158	\$34,158.00	100%
PAINTING AND FLOORING	\$457,476	\$408,614	\$408,576.82	100%
MUSIC RISERS AND SHELLS	\$0	\$1,364	\$1,364.00	100%
OBSOLETE WORKSTATION REPLACEMENT	\$0	\$162,467	\$162,466.70	100%
PRINTER/COPIER/DUPLICATOR REPLACEMENT	\$0	\$22,170	\$22,170.00	100%
DISTRICT SERVER REPLACEMENT	\$0	\$8,189	\$8,188.01	100%
REPL OBSOLETE TEACHER COMPUTING DEVICES	\$0	\$84,718	\$84,717.91	100%
MAINTAIN DISTRICT NETWORK	\$0	\$22,175	\$20,675.00	93%
CENTRALIZED VIDEO DISTRIBUTION SYSTEM	\$0	\$8,970	\$8,970.00	100%
AUDIO VISUAL EQUIPMENT	\$0	\$209,036	\$209,035.76	100%
INTERACTIVE CLASSROOM DEVICES	\$0	\$174,717	\$174,717.00	100%
ACCESS CONTROL	\$0	\$2,849	\$2,849.00	100%
SURVEILLANCE CAMERAS	\$0	\$26,294	\$26,293.81	100%
GROWTH AND REPLACEMENT F&E	\$0	\$14,748	\$14,430.31	98%
ACCOUNTING & DOCUMENT MGMT SYSTEM	\$0	\$3,000	\$2,193.77	73%
TEXTBOOKS/INSTRUCTIONAL MATERIALS	\$0	\$250,679	\$250,678.14	100%
TOTAL PITNER ELEMENTARY	\$926,767	\$1,447,787	\$1,445,123.12	100%
PITTS TRANSPORTATION CENTER				
RELOCATE FENCE	\$0	\$7,343	\$7,343.00	100%
ADDITIONS/MODIF/RENOV INCLUDING:	\$1,864,099	\$1,658,008	\$1,658,004.91	100%
BUS DRIVER TRAINING BUILDING ADDITION				
REPLACE OVERHEAD DOORS				
LIGHTING RETROFIT				
REPAVE BUS AND AUTO PARKING	\$1,085,350	\$1,334,759	\$1,334,757.91	100%
PRINTER/COPIER/DUPLICATOR REPLACEMENT	\$0	\$30,588	\$30,588.00	100%
MAINTAIN DISTRICT NETWORK	\$0	\$606	\$605.55	100%

SPLOST 3 (SPECIAL PURPOSE LOCAL OPTION SALES TAX) PROJECTS

From Inception through June 30, 2015

* Projects in blue were active projects during Fiscal Year 2015

LOCATION/DESCRIPTION	Original	Revised	Expended Amount	%
	Budget	Budget	To Date	Complete
DATA CENTER EQUIPMENT REFRESH	\$0	\$2,634	\$2,634.00	100%
REPLACE/ENHANCE PHONE SYSTEM	\$0	\$44,734	\$44,733.12	100%
BUSES, VEHICLES & EQUIPMENT	\$24,000,000	\$19,067,033	\$19,055,937.60	100%
GROWTH AND REPLACEMENT F&E	\$0	\$22,987	\$22,986.81	100%
HUMAN RESOURCES/PAYROLL SYSTEM	\$0	\$3,632	\$3,631.86	100%
TOTAL PITTS TRANSPORTATION	\$26,949,449	\$22,172,324	\$22,161,222.76	100%
POPE HS				
BAND & ORCHESTRA EQUIP GRFE	\$0	\$9,348	\$9,347.15	100%
ADA RESTROOM RENOVATIONS	\$0	\$25,202	\$25,201.91	100%
ADA RESTROOM MODIFICATION	\$0	\$6,758	\$6,757.92	100%
ADA AUTOMATIC DOOR OPENERS	\$0	\$19,660	\$19,659.81	100%
SAFE LOCK AND KEY	\$0	\$1,248	\$1,248.19	100%
FENCE AND GATES	\$0	\$44,150	\$44,149.90	100%
FIRE DOOR REPLACEMENT	\$0	\$209,900	\$209,899.35	100%
SOFTBALL FIELD FENCING	\$0	\$33,955	\$33,954.25	100%
SOFTBALL FIELD RENOVATION	\$0	\$300	\$300.00	100%
FNS FRYER REPLACEMENT	\$0	\$6,916	\$6,916.29	100%
ADDITIONS/MODIF/RENOV INCLUDING:	\$16,438,539	\$10,468,297	\$10,468,292.20	100%
CULINARY ARTS ADDITION				
CLASSROOM/KITCHEN/LOCKER ROOM MODIF				
MOVE FIELD IRRIGATION TO DOMESTIC				
REPLACE RETAINING WALL				
INTERIOR PAINTING				
REPLACE HVAC				
REPLACE EMERGENCY GENERATOR				
REPLACE FIRE ALARM SYSTEM				
ELECTRICAL SYSTEM UPGRADE				
DRIVEWAY MODIFICATIONS	\$1,311,975	\$0	\$0.00	-
UPDATE LANGUAGE LAB EQUIPMENT	\$50,225	\$45,765	\$45,764.06	100%
FIRE SPRINKLER HEAD REPLACEMENT	\$3,822	\$2,482	\$2,481.60	100%
LAND ACQUISITION	\$0	\$17,596	\$17,596.00	100%
CHORAL SOUND EQUIPMENT	\$0	\$8,075	\$8,074.55	100%
CALCULATORS	\$0	\$3,750	\$3,750.00	100%
MUSIC RISERS AND SHELLS	\$0	\$22,088	\$22,088.00	100%
OBSOLETE WORKSTATION REPLACEMENT	\$0	\$717,251	\$717,250.70	100%
PRINTER/COPIER/DUPLICATOR REPLACEMENT	\$0	\$163,454	\$163,453.10	100%
DISTRICT SERVER REPLACEMENT	\$0	\$8,975	\$8,974.58	100%
REPL OBSOLETE TEACHER COMPUTING DEVICES	\$0	\$143,186	\$143,185.20	100%
MAINTAIN DISTRICT NETWORK	\$0	\$26,181	\$24,680.25	94%
REPLACE/ENHANCE PHONE SYSTEM	\$0	\$34,582	\$34,581.16	100%
CENTRALIZED VIDEO DISTRIBUTION SYSTEM	\$0	\$10,000	\$8,970.00	90%
AUDIO VISUAL EQUIPMENT	\$0	\$280,437	\$280,436.51	100%
INTERACTIVE CLASSROOM DEVICES	\$0	\$205,344	\$205,344.00	100%
ACCESS CONTROL	\$0	\$14,000	\$12,270.50	88%
SURVEILLANCE CAMERAS	\$0	\$19,011	\$19,010.79	100%
GROWTH AND REPLACEMENT F&E	\$0	\$150,244	\$150,242.90	100%
ACCOUNTING & DOCUMENT MGMT SYSTEM	\$0	\$1,500	\$1,101.86	73%
PE/ATHLETIC FAC UPGR/ARTIFICIAL TURF	\$0	\$854,488	\$854,486.87	100%
TEXTBOOKS/INSTRUCTIONAL MATERIALS	\$0	\$527,264	\$527,263.27	100%
TOTAL POPE HIGH	\$17,804,561	\$14,081,407	\$14,076,732.87	100%
POWDER SPRINGS ES				
SAFE LOCK AND KEY	\$0	\$1,655	\$1,654.89	100%
ASPHALT PAVING/ADDITIONAL PARKING	\$514,500	\$364,518	\$364,517.58	100%
REPLACE HVAC	\$2,807,791	\$3,038,585	\$781,461.56	26%
FIRE SPRINKLER HEAD REPLACEMENT	\$58,653	\$8,723	\$8,723.00	100%
BUILDING AND SITE MODIFICATIONS INCLUDING:	\$361,389	\$403,589	\$403,587.59	100%
FIRE ALARM				
SITE LIGHTING				
RENOVATE RETENTION POND				
PLAYGROUND EQUIPMENT				
PROVIDE NEW SITE SIGN WITH MESSAGEBOARD				
ADD CLINIC DOOR				
MUSIC RISERS AND SHELLS	\$0	\$4,920	\$4,920.00	100%
OBSOLETE WORKSTATION REPLACEMENT	\$0	\$91,299	\$91,297.93	100%
PRINTER/COPIER/DUPLICATOR REPLACEMENT	\$0	\$51,216	\$51,216.00	100%
DISTRICT SERVER REPLACEMENT	\$0	\$8,189	\$8,188.01	100%
REPL OBSOLETE TEACHER COMPUTING DEVICES	\$0	\$82,332	\$82,331.49	100%
MAINTAIN DISTRICT NETWORK	\$0	\$30,343	\$28,842.65	95%
CENTRALIZED VIDEO DISTRIBUTION SYSTEM	\$0	\$8,970	\$8,970.00	100%
AUDIO VISUAL EQUIPMENT	\$0	\$164,937	\$164,936.37	100%
INTERACTIVE CLASSROOM DEVICES	\$0	\$153,308	\$153,308.00	100%
ACCESS CONTROL	\$0	\$2,849	\$2,849.00	100%
SURVEILLANCE CAMERAS	\$0	\$30,491	\$30,490.81	100%
GROWTH AND REPLACEMENT F&E	\$0	\$38,073	\$38,071.81	100%
ACCOUNTING & DOCUMENT MGMT SYSTEM	\$0	\$1,500	\$1,101.86	73%
TEXTBOOKS/INSTRUCTIONAL MATERIALS	\$0	\$218,095	\$218,094.88	100%
TOTAL POWDER SPRINGS ELEMENTARY	\$3,742,333	\$4,703,592	\$2,444,563.43	52%
POWERS FERRY ES				
SAFE LOCK AND KEY	\$0	\$1,655	\$1,654.89	100%
MAINTENANCE RENOVATIONS INCLUDING:	\$657,886	\$492,503	\$492,501.96	100%
ADD FRONT SIDEWALK				
RENOVATE RETENTION POND				
INSTALL PERIMETER FENCE				
PLAYGROUND EQUIPMENT				
ADD RAILING ALONG BUS LOOP				

SPLOST 3 (SPECIAL PURPOSE LOCAL OPTION SALES TAX) PROJECTS

From Inception through June 30, 2015

* Projects in blue were active projects during Fiscal Year 2015

LOCATION/DESCRIPTION	Original Budget	Revised Budget	Expended Amount To Date	% Complete
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	\$113,702	\$113,701.37	100%
PRINTER/COPIER/DUPLICATOR REPLACEMENT	\$0	\$37,464	\$37,464.00	100%
DISTRICT SERVER REPLACEMENT	\$0	\$8,125	\$8,124.59	100%
REPL OBSOLETE TEACHER COMPUTING DEVICES	\$0	\$71,593	\$71,592.60	100%
MAINTAIN DISTRICT NETWORK	\$0	\$22,175	\$20,675.00	93%
CENTRALIZED VIDEO DISTRIBUTION SYSTEM	\$0	\$8,970	\$8,970.00	100%
AUDIO VISUAL EQUIPMENT	\$0	\$110,813	\$110,812.14	100%
INTERACTIVE CLASSROOM DEVICES	\$0	\$75,702	\$75,702.00	100%
ACCESS CONTROL	\$0	\$2,848	\$2,848.00	100%
SURVEILLANCE CAMERAS	\$0	\$28,610	\$28,609.58	100%
GROWTH AND REPLACEMENT F&E	\$0	\$20,645	\$20,643.42	100%
ACCOUNTING & DOCUMENT MGMT SYSTEM	\$0	\$1,500	\$1,101.86	73%
TEXTBOOKS/INSTRUCTIONAL MATERIALS	\$0	\$144,796	\$144,795.72	100%
TOTAL POWERS FERRY ELEMENTARY	\$657,886	\$1,146,021	\$1,144,117.13	100%
RIVERSIDE INTERMEDIATE				
SAFE LOCK AND KEY	\$0	\$1,248	\$1,248.20	100%
GYM FLOORING	\$467,092	\$29,408	\$29,407.64	100%
FLOORING/PAINTING/EXTERIOR LIGHTING	\$429,056	\$434,801	\$434,799.60	100%
OBSOLETE WORKSTATION REPLACEMENT	\$0	\$108,845	\$108,844.53	100%
PRINTER/COPIER/DUPLICATOR REPLACEMENT	\$0	\$51,216	\$51,216.00	100%
DISTRICT SERVER REPLACEMENT	\$0	\$8,189	\$8,188.01	100%
REPL OBSOLETE TEACHER COMPUTING DEVICES	\$0	\$69,207	\$69,206.18	100%
MAINTAIN DISTRICT NETWORK	\$0	\$22,175	\$20,675.00	93%
CENTRALIZED VIDEO DISTRIBUTION SYSTEM	\$0	\$8,970	\$8,970.00	100%
AUDIO VISUAL EQUIPMENT	\$0	\$199,535	\$199,534.85	100%
INTERACTIVE CLASSROOM DEVICES	\$0	\$166,381	\$166,381.00	100%
ACCESS CONTROL	\$0	\$2,849	\$2,849.00	100%
SURVEILLANCE CAMERAS	\$0	\$30,292	\$30,291.78	100%
GROWTH AND REPLACEMENT F&E	\$0	\$9,430	\$9,428.37	100%
ACCOUNTING & DOCUMENT MGMT SYSTEM	\$0	\$1,500	\$1,101.86	73%
TEXTBOOKS/INSTRUCTIONAL MATERIALS	\$0	\$250,565	\$250,564.70	100%
TOTAL RIVERSIDE INTERMEDIATE	\$896,148	\$1,394,611	\$1,392,706.72	100%
RIVERSIDE PRIMARY SCHOOL				
SAFE LOCK AND KEY	\$0	\$1,248	\$1,248.20	100%
ADA PARKING	\$0	\$6,899	\$6,899.00	100%
MAINTENANCE RENOVATIONS INCLUDING:	\$323,888	\$98,315	\$98,314.33	100%
ADD SPEED BUMPS				
PAINTING				
ADD SAFETY SIGNS AND MARKERS				
OBSOLETE WORKSTATION REPLACEMENT	\$0	\$125,993	\$125,991.72	100%
PRINTER/COPIER/DUPLICATOR REPLACEMENT	\$0	\$37,464	\$37,464.00	100%
DISTRICT SERVER REPLACEMENT	\$0	\$8,125	\$8,124.59	100%
REPL OBSOLETE TEACHER COMPUTING DEVICES	\$0	\$73,503	\$73,502.48	100%
MAINTAIN DISTRICT NETWORK	\$0	\$22,175	\$20,675.00	93%
CENTRALIZED VIDEO DISTRIBUTION SYSTEM	\$0	\$8,970	\$8,970.00	100%
AUDIO VISUAL EQUIPMENT	\$0	\$113,274	\$113,273.10	100%
INTERACTIVE CLASSROOM DEVICES	\$0	\$44,648	\$44,648.00	100%
ACCESS CONTROL	\$0	\$2,849	\$2,849.00	100%
SURVEILLANCE CAMERAS	\$0	\$25,179	\$25,178.55	100%
GROWTH AND REPLACEMENT F&E	\$0	\$13,620	\$13,619.07	100%
ACCOUNTING & DOCUMENT MGMT SYSTEM	\$0	\$1,500	\$1,101.86	73%
TEXTBOOKS/INSTRUCTIONAL MATERIALS	\$0	\$140,831	\$140,830.69	100%
TOTAL RIVERSIDE PRIMARY	\$323,888	\$724,593	\$722,689.59	100%
ROCKY MOUNT ES				
ADA KINDERGARTEN RESTROOM	\$0	\$7,283	\$7,282.26	100%
SAFE LOCK AND KEY	\$0	\$1,655	\$1,654.89	100%
SECURITY FENCE	\$0	\$35,272	\$35,271.50	100%
MAINTENANCE RENOVATIONS INCLUDING:	\$1,163,940	\$1,855,565	\$1,855,563.38	100%
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				
EROSION CONTROL AND PLAYGROUND SURFACING	\$143,325	\$75,717	\$75,716.60	100%
LIGHTING RETROFIT	\$303,800	\$200,121	\$200,120.10	100%
OBSOLETE WORKSTATION REPLACEMENT	\$0	\$102,356	\$102,355.78	100%
PRINTER/COPIER/DUPLICATOR REPLACEMENT	\$0	\$37,464	\$37,464.00	100%
DISTRICT SERVER REPLACEMENT	\$0	\$8,189	\$8,188.01	100%
REPL OBSOLETE TEACHER COMPUTING DEVICES	\$0	\$58,468	\$58,467.29	100%
MAINTAIN DISTRICT NETWORK	\$0	\$30,343	\$28,842.65	95%
CENTRALIZED VIDEO DISTRIBUTION SYSTEM	\$0	\$8,970	\$8,970.00	100%
AUDIO VISUAL EQUIPMENT	\$0	\$143,398	\$143,397.70	100%
INTERACTIVE CLASSROOM DEVICES	\$0	\$101,989	\$101,989.00	100%
ACCESS CONTROL	\$0	\$2,849	\$2,849.00	100%
SURVEILLANCE CAMERAS	\$0	\$29,489	\$29,488.06	100%
GROWTH AND REPLACEMENT F&E	\$0	\$33,501	\$33,500.45	100%
ACCOUNTING & DOCUMENT MGMT SYSTEM	\$0	\$1,600	\$1,174.23	73%
TEXTBOOKS/INSTRUCTIONAL MATERIALS	\$0	\$164,376	\$164,375.37	100%
TOTAL ROCKY MOUNT ELEMENTARY	\$1,611,065	\$2,898,605	\$2,896,670.27	100%

SPLOST 3 (SPECIAL PURPOSE LOCAL OPTION SALES TAX) PROJECTS

From Inception through June 30, 2015

* Projects in blue were active projects during Fiscal Year 2015

LOCATION/DESCRIPTION	Original Budget	Revised Budget	Expended Amount To Date	% Complete
ROSE GARDEN SCHOOL				
REPAVE BACK PARKING LOT	\$49,000	\$42,007	\$10,359.54	25%
MAINTENANCE RENOVATIONS INCLUDING: SPRINKLER (FIRE SUPPRESSION) REPLACE FIRE ALARM SYSTEM LIGHTING RETROFIT	\$323,663	\$366,970	\$366,969.54	100%
PRINTER/COPIER/DUPLICATOR REPLACEMENT	\$0	\$7,647	\$7,647.00	100%
MAINTAIN DISTRICT NETWORK	\$0	\$1,500	\$0.00	0%
DATA CENTER EQUIPMENT REFRESH	\$0	\$6,056	\$6,056.00	100%
REPLACE/ENHANCE PHONE SYSTEM	\$0	\$27,944	\$27,943.34	100%
GROWTH AND REPLACEMENT F&E	\$0	\$892	\$891.33	100%
TOTAL ROSE GARDEN SCHOOL	\$372,663	\$453,016	\$419,866.75	93%
RUSSELL ES				
ADA DOOR MODIFICATIONS	\$0	\$23,142	\$23,141.73	100%
SAFE LOCK AND KEY	\$0	\$1,655	\$1,654.89	100%
ADA CURB CUT	\$0	\$3,610	\$3,610.00	100%
MAINTENANCE RENOVATIONS INCLUDING: ENCLOSE WALKWAY PLAYGROUND EQUIPMENT SPRINKLER (FIRE SUPPRESSION) REPLACE CLOCK SYSTEM WITH GPS	\$779,802	\$854,826	\$854,825.03	100%
PROVIDE BUS CANOPY LIGHTING	\$2,940	\$8,280	\$8,279.11	100%
PROVIDE ENCLOSED WALKWAY LIGHTING	\$3,797	\$3,690	\$3,689.35	100%
OBsolete WORKSTATION REPLACEMENT	\$0	\$149,190	\$149,189.38	100%
PRINTER/COPIER/DUPLICATOR REPLACEMENT	\$0	\$90,920	\$90,919.78	100%
DISTRICT SERVER REPLACEMENT	\$0	\$8,189	\$8,188.01	100%
REPL OBSOLETE TEACHER COMPUTING DEVICES	\$0	\$73,980	\$73,979.02	100%
MAINTAIN DISTRICT NETWORK	\$0	\$30,446	\$28,945.96	95%
CENTRALIZED VIDEO DISTRIBUTION SYSTEM	\$0	\$8,970	\$8,970.00	100%
AUDIO VISUAL EQUIPMENT	\$0	\$203,147	\$203,146.44	100%
INTERACTIVE CLASSROOM DEVICES	\$0	\$147,679	\$147,679.00	100%
ACCESS CONTROL	\$0	\$8,848	\$8,747.50	99%
SURVEILLANCE CAMERAS	\$0	\$30,165	\$30,164.63	100%
GROWTH AND REPLACEMENT F&E	\$0	\$7,471	\$7,469.49	100%
ACCOUNTING & DOCUMENT MGMT SYSTEM	\$0	\$1,500	\$1,101.86	73%
TEXTBOOKS/INSTRUCTIONAL MATERIALS	\$0	\$197,756	\$197,755.34	100%
TOTAL RUSSELL ELEMENTARY	\$786,539	\$1,853,464	\$1,851,456.52	100%
SANDERS ES				
SAFE LOCK AND KEY	\$0	\$1,840	\$1,839.89	100%
UNDESIGNATED CLASSROOMS	\$0	\$45,352	\$45,352.00	100%
MAINTENANCE RENOVATIONS INCLUDING: ADD IRRIGATION AND LANDSCAPING PLAYGROUND EQUIPMENT FLOORING PAINTING	\$1,421,447	\$734,442	\$734,441.89	100%
FIRE SPRINKLER HEAD REPLACEMENT	\$25,137	\$22,221	\$22,221.00	100%
MUSIC RISERS AND SHELLS	\$0	\$5,456	\$5,456.00	100%
OBsolete WORKSTATION REPLACEMENT	\$0	\$104,007	\$104,007.00	100%
PRINTER/COPIER/DUPLICATOR REPLACEMENT	\$0	\$51,987	\$51,987.00	100%
DISTRICT SERVER REPLACEMENT	\$0	\$8,125	\$8,124.59	100%
REPL OBSOLETE TEACHER COMPUTING DEVICES	\$0	\$91,878	\$91,877.17	100%
MAINTAIN DISTRICT NETWORK	\$0	\$32,767	\$31,266.96	95%
CENTRALIZED VIDEO DISTRIBUTION SYSTEM	\$0	\$8,970	\$8,970.00	100%
AUDIO VISUAL EQUIPMENT	\$0	\$177,035	\$177,034.24	100%
INTERACTIVE CLASSROOM DEVICES	\$0	\$155,330	\$155,330.00	100%
ACCESS CONTROL	\$0	\$3,928	\$3,928.00	100%
SURVEILLANCE CAMERAS	\$0	\$28,209	\$28,208.15	100%
GROWTH AND REPLACEMENT F&E	\$0	\$21,864	\$21,863.16	100%
ACCOUNTING & DOCUMENT MGMT SYSTEM	\$0	\$1,500	\$1,101.86	73%
TEXTBOOKS/INSTRUCTIONAL MATERIALS	\$0	\$250,618	\$250,617.02	100%
TOTAL SANDERS ELEMENTARY	\$1,446,584	\$1,745,529	\$1,743,625.93	100%
SANDERS ROAD FLEET MAINTENANCE				
MAINTENANCE RENOVATIONS INCLUDING: PAVE BUS AND AUTO PARKING ADD BUS PARKING CONNECT TO SEWER LINE/REMOVE SEPTIC	\$1,016,750	\$796,048	\$796,047.08	100%
REPLACE HVAC/EXPAND RESTROOMS/LIGHTING	\$399,231	\$174,868	\$174,866.13	100%
MAINTAIN DISTRICT NETWORK	\$0	\$1,500	\$0.00	0%
DATA CENTER EQUIPMENT REFRESH	\$0	\$878	\$878.00	100%
BUSES, VEHICLES & EQUIPMENT	\$0	\$35,951	\$35,814.13	100%
HUMAN RESOURCES/PAYROLL SYSTEM	\$0	\$3,436	\$3,435.86	100%
TOTAL SANDERS ROAD FLEET MAINTENANCE	\$1,415,981	\$1,012,681	\$1,011,041.20	100%
SEDALIA PARK ES				
SAFE LOCK AND KEY	\$0	\$1,248	\$1,248.20	100%
MAINTENANCE RENOVATIONS INCLUDING: PAINTING ADD EXTERIOR SPEAKERS LIGHTING RETROFIT PROVIDE FRONT ENTRY LIGHTING PROVIDE LIGHTED CANOPIES	\$1,037,394	\$503,017	\$503,016.39	100%
FIRE SPRINKLER HEAD REPLACEMENT	\$20,359	\$11,429	\$11,429.00	100%
MUSIC RISERS AND SHELLS	\$0	\$4,920	\$4,920.00	100%
OBsolete WORKSTATION REPLACEMENT	\$0	\$151,494	\$151,493.31	100%

SPLOST 3 (SPECIAL PURPOSE LOCAL OPTION SALES TAX) PROJECTS

From Inception through June 30, 2015

* Projects in blue were active projects during Fiscal Year 2015

LOCATION/DESCRIPTION	Original	Revised	Expended Amount	%
	Budget	Budget	To Date	Complete
PRINTER/COPIER/DUPLICATOR REPLACEMENT	\$0	\$67,425	\$67,425.00	100%
DISTRICT SERVER REPLACEMENT	\$0	\$8,189	\$8,188.01	100%
REPL OBSOLETE TEACHER COMPUTING DEVICES	\$0	\$87,105	\$87,104.33	100%
MAINTAIN DISTRICT NETWORK	\$0	\$30,343	\$28,842.65	95%
CENTRALIZED VIDEO DISTRIBUTION SYSTEM	\$0	\$8,970	\$8,970.00	100%
AUDIO VISUAL EQUIPMENT	\$0	\$176,580	\$176,579.47	100%
INTERACTIVE CLASSROOM DEVICES	\$0	\$128,969	\$128,969.00	100%
ACCESS CONTROL	\$0	\$2,849	\$2,849.00	100%
SURVEILLANCE CAMERAS	\$0	\$31,971	\$31,970.61	100%
GROWTH AND REPLACEMENT F&E	\$0	\$11,216	\$11,214.92	100%
ACCOUNTING & DOCUMENT MGMT SYSTEM	\$0	\$1,500	\$1,101.86	73%
TEXTBOOKS/INSTRUCTIONAL MATERIALS	\$0	\$217,371	\$217,370.66	100%
TOTAL SEDALIA PARK ELEMENTARY	\$1,057,753	\$1,444,596	\$1,442,692.41	100%
SHALLOWFORD FALLS ES				
SAFE LOCK AND KEY	\$0	\$1,655	\$1,654.89	100%
SAFETY FENCE	\$0	\$11,167	\$11,166.20	100%
ADD PARKING	\$147,000	\$89,521	\$89,520.14	100%
FLOORING	\$430,985	\$375,315	\$375,314.17	100%
MEDIA CENTER SHELVING	\$36,750	\$8,800	\$8,800.00	100%
LIGHTING RETROFIT	\$284,812	\$203,445	\$203,443.57	100%
OBSOLETE WORKSTATION REPLACEMENT	\$0	\$150,268	\$150,267.07	100%
PRINTER/COPIER/DUPLICATOR REPLACEMENT	\$0	\$75,699	\$75,699.00	100%
DISTRICT SERVER REPLACEMENT	\$0	\$8,189	\$8,188.01	100%
REPL OBSOLETE TEACHER COMPUTING DEVICES	\$0	\$63,241	\$63,240.13	100%
MAINTAIN DISTRICT NETWORK	\$0	\$26,515	\$25,014.65	94%
CENTRALIZED VIDEO DISTRIBUTION SYSTEM	\$0	\$8,970	\$8,970.00	100%
AUDIO VISUAL EQUIPMENT	\$0	\$199,173	\$199,172.49	100%
INTERACTIVE CLASSROOM DEVICES	\$0	\$89,013	\$89,013.00	100%
ACCESS CONTROL	\$0	\$2,849	\$2,849.00	100%
SURVEILLANCE CAMERAS	\$0	\$30,390	\$30,389.69	100%
GROWTH AND REPLACEMENT F&E	\$0	\$6,589	\$6,587.50	100%
ACCOUNTING & DOCUMENT MGMT SYSTEM	\$0	\$1,500	\$1,101.86	73%
TEXTBOOKS/INSTRUCTIONAL MATERIALS	\$0	\$179,973	\$179,972.49	100%
TOTAL SHALLOWFORD FALLS ELEMENTARY	\$899,547	\$1,532,272	\$1,530,363.86	100%
SIMPSON MS				
SAFE LOCK AND KEY	\$0	\$1,655	\$1,654.89	100%
ADDITIONS/MODIF/RENOV INCLUDING: 3 FINE ARTS CLASSROOM ADDITION 9 SCIENCE CLASSROOM ADDITION KITCHEN/CAFETERIA MODIFICATIONS ADD PARKING REPAIR EROSION BEHIND BUILDING MARKER BOARDS ADD MUSICAL INSTRUMENT LOCKERS REPLACE HVAC REPLACE EMERGENCY GENERATOR REPLACE FIRE ALARM SYSTEM LIGHTING RETROFIT REPLACE THEATER LIGHTING SYSTEMS ADD HAND DRYERS IN STUDENT RESTROOMS	\$19,920,740	\$10,254,103	\$10,254,096.43	100%
CALCULATORS	\$0	\$2,063	\$2,062.50	100%
MUSIC RISERS AND SHELLS	\$0	\$7,380	\$7,380.00	100%
OBSOLETE WORKSTATION REPLACEMENT	\$0	\$183,504	\$183,503.54	100%
PRINTER/COPIER/DUPLICATOR REPLACEMENT	\$0	\$29,817	\$29,817.00	100%
DISTRICT SERVER REPLACEMENT	\$0	\$8,189	\$8,188.01	100%
REPL OBSOLETE TEACHER COMPUTING DEVICES	\$0	\$76,366	\$76,365.44	100%
MAINTAIN DISTRICT NETWORK	\$0	\$30,654	\$29,153.48	95%
CENTRALIZED VIDEO DISTRIBUTION SYSTEM	\$0	\$8,970	\$8,970.00	100%
AUDIO VISUAL EQUIPMENT	\$0	\$190,682	\$190,681.63	100%
INTERACTIVE CLASSROOM DEVICES	\$0	\$112,677	\$112,677.00	100%
ACCESS CONTROL	\$0	\$33,103	\$33,102.60	100%
SURVEILLANCE CAMERAS	\$0	\$13,051	\$13,050.83	100%
GROWTH AND REPLACEMENT F&E	\$0	\$38,271	\$38,269.92	100%
ACCOUNTING & DOCUMENT MGMT SYSTEM	\$0	\$1,500	\$1,101.86	73%
TEXTBOOKS/INSTRUCTIONAL MATERIALS	\$0	\$287,093	\$287,092.10	100%
TOTAL SIMPSON MIDDLE	\$19,920,740	\$11,279,078	\$11,277,167.23	100%
SKY VIEW ADMINISTRATION				
HAZARDOUS MATERIALS ABATEMENT	\$0	\$176,947	\$176,946.87	100%
SPECIAL ED EQUIPMENT	\$0	\$32,839	\$32,838.35	100%
DISTRICT SERVER REPLACEMENT	\$0	\$7,599	\$7,598.94	100%
MAINTAIN DISTRICT NETWORK	\$0	\$22,175	\$20,675.00	93%
GROWTH AND REPLACEMENT F&E	\$0	\$4,135	\$4,134.02	100%
TOTAL SKY VIEW ADMINISTRATION	\$0	\$243,695	\$242,193.18	99%
SKY VIEW ES				
SAFE LOCK AND KEY	\$0	\$1,655	\$1,654.89	100%
ADD AND MODIFY EXTERIOR LIGHTING	\$6,989	\$0	\$0.00	-
ADD PARKING	\$107,187	\$0	\$0.00	-
REPLACE EXISTING FENCE	\$49,000	\$0	\$0.00	-
PLAYGROUND EQUIPMENT	\$122,500	\$0	\$0.00	-
REPLACE WINDOWS	\$137,200	\$0	\$0.00	-
REPLACE COOLER/FREEZER	\$220,500	\$0	\$0.00	-
SPRINKLER (FIRE SUPPRESSION)	\$369,484	\$0	\$0.00	-
REPLACE FIRE ALARM	\$52,343	\$0	\$0.00	-
LIGHTING RETROFIT	\$197,470	\$0	\$0.00	-

SPLOST 3 (SPECIAL PURPOSE LOCAL OPTION SALES TAX) PROJECTS

From Inception through June 30, 2015

* Projects in blue were active projects during Fiscal Year 2015

LOCATION/DESCRIPTION	Original	Revised	Expended Amount	%
	Budget	Budget	To Date	Complete
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:	\$1,071,856	\$1,644,993	\$1,644,992.52	100%
REPLACE PARTITIONS				
REPLACE AUDITORIUM SEATING				
PROVIDE WINDOW BLINDS				
REPLACE EMERGENCY GENERATOR				
LIGHTING RETROFIT				
REPLACE STAGE LIGHTING SYSTEM				
REPLACE THEATER SOUND SYSTEM				
REPLACE HVAC	\$4,400,765	\$4,864,975	\$1,547,508.82	32%
CALCULATORS	\$0	\$2,063	\$2,062.50	100%
OBSOLETE WORKSTATION REPLACEMENT	\$0	\$177,951	\$177,950.34	100%
PRINTER/COPIER/DUPLICATOR REPLACEMENT	\$0	\$52,758	\$52,758.00	100%
DISTRICT SERVER REPLACEMENT	\$0	\$8,189	\$8,188.01	100%
REPL OBSOLETE TEACHER COMPUTING DEVICES	\$0	\$100,230	\$100,229.64	100%
MAINTAIN DISTRICT NETWORK	\$0	\$22,175	\$20,675.00	93%
CENTRALIZED VIDEO DISTRIBUTION SYSTEM	\$0	\$8,970	\$8,970.00	100%
AUDIO VISUAL EQUIPMENT	\$0	\$222,790	\$222,789.69	100%
INTERACTIVE CLASSROOM DEVICES	\$0	\$124,994	\$124,994.00	100%
ACCESS CONTROL	\$0	\$34,751	\$34,750.72	100%
SURVEILLANCE CAMERAS	\$0	\$104,436	\$103,253.73	99%
GROWTH AND REPLACEMENT F&E	\$0	\$10,883	\$10,881.39	100%
ACCOUNTING & DOCUMENT MGMT SYSTEM	\$0	\$1,500	\$1,101.86	73%
TEXTBOOKS/INSTRUCTIONAL MATERIALS	\$0	\$265,566	\$265,565.55	100%
TOTAL SMITHA MIDDLE	\$5,472,621	\$7,667,381	\$4,346,827.16	57%
SMYRNA AREA REPLACEMENT ES				
NEW REPLACEMENT ELEMENTARY SCHOOL	\$28,170,146	\$23,282,966	\$23,282,958.68	100%
LAND ACQUISITION	\$0	\$8,361,465	\$8,361,464.58	100%
MAINTAIN DISTRICT NETWORK	\$0	\$21,000	\$20,920.00	100%
ACCESS CONTROL	\$0	\$2,849	\$2,849.00	100%
ACCOUNTING & DOCUMENT MGMT SYSTEM	\$0	\$1,500	\$1,101.86	73%
TEXTBOOKS/INSTRUCTIONAL MATERIALS	\$0	\$79,654	\$79,653.54	100%
TOTAL SMYRNA AREA REPLACEMENT ELEMENTARY	\$28,170,146	\$31,749,434	\$31,748,947.66	100%
SOPE CREEK ES				
ADA AUTOMATIC DOOR OPENERS	\$0	\$30,044	\$30,043.41	100%
SAFE LOCK AND KEY	\$0	\$1,248	\$1,248.20	100%
ADDITIONS/MODIF/RENOV INCLUDING:	\$6,227,104	\$4,212,771	\$4,212,765.31	100%
DEMOLISH ANNEX/BUILD 12 CLASSROOMS				
REROOF BUILDING 2A7B				
GYM FLOORING				
PAINTING				
REPLACE HVAC IN COVERED PLAY AREA				
SPRINKLER (FIRE SUPPRESSION)				
REPLACE EMERGENCY GENERATOR				
REPLACE PARKING LOT LIGHTING				
LIGHTING RETROFIT				
OBSOLETE WORKSTATION REPLACEMENT	\$0	\$210,289	\$210,288.19	100%
PRINTER/COPIER/DUPLICATOR REPLACEMENT	\$0	\$68,052	\$68,052.00	100%
DISTRICT SERVER REPLACEMENT	\$0	\$8,125	\$8,124.59	100%
REPL OBSOLETE TEACHER COMPUTING DEVICES	\$0	\$114,549	\$114,548.16	100%
MAINTAIN DISTRICT NETWORK	\$0	\$28,705	\$27,204.79	95%
CENTRALIZED VIDEO DISTRIBUTION SYSTEM	\$0	\$8,970	\$8,970.00	100%
AUDIO VISUAL EQUIPMENT	\$0	\$235,092	\$235,091.94	100%
INTERACTIVE CLASSROOM DEVICES	\$0	\$117,416	\$117,416.00	100%
ACCESS CONTROL	\$0	\$5,698	\$5,698.00	100%
SURVEILLANCE CAMERAS	\$0	\$30,303	\$30,302.99	100%
GROWTH AND REPLACEMENT F&E	\$0	\$6,256	\$6,254.31	100%
ACCOUNTING & DOCUMENT MGMT SYSTEM	\$0	\$3,000	\$2,193.77	73%
TEXTBOOKS/INSTRUCTIONAL MATERIALS	\$0	\$284,869	\$284,868.75	100%
TOTAL SOPE CREEK ELEMENTARY	\$6,227,104	\$5,365,387	\$5,363,070.41	100%
SOUTH COBB HS				
SAFE LOCK AND KEY	\$0	\$1,248	\$1,248.20	100%
STADIUM FENCING	\$0	\$14,773	\$14,772.25	100%
COURTYARD FENCING	\$0	\$29,630	\$29,630.00	100%
ATHLETIC FENCING	\$0	\$9,972	\$9,971.50	100%
FNS FRYER REPLACEMENT	\$0	\$8,328	\$8,328.32	100%
ADDITIONS/MODIF/RENOV INCLUDING:	\$28,063,345	\$22,813,077	\$22,813,070.04	100%
NEW 9TH GRADE CENTER BUILDING				
ADD CHORAL AND ORCHESTRA CLASSROOMS				
REPAVE BACK PARKING LOT				

SPLOST 3 (SPECIAL PURPOSE LOCAL OPTION SALES TAX) PROJECTS

From Inception through June 30, 2015

* Projects in blue were active projects during Fiscal Year 2015

LOCATION/DESCRIPTION	Original Budget	Revised Budget	Expended Amount To Date	% Complete
ADD BUS PARKING				
ADD PARKING				
IRRIGATE BASEBALL FIELD				
REPLACE SEWER LINE PIPING				
MOVE FIELD IRRIGATION TO DOMESTIC				
INSTALL ENERGY MANAGEMENT SYSTEM				
REPLACE WATER HEATERS				
REPLACE CLOCK SYSTEM WITH GPS				
LIGHTING RETROFIT				
INCREASE ELECTRICAL CAPACITY				
REPLACE STADIUM PA SYSTEM				
HAZARDOUS MATERIALS ABATEMENT	\$455,700	\$189,326	\$189,326.45	100%
BAND AND ORCHESTRA EQUIPMENT	\$0	\$1,134	\$1,133.60	100%
CALCULATORS	\$0	\$3,375	\$3,375.00	100%
OBsolete WORKSTATION REPLACEMENT	\$0	\$529,997	\$529,996.56	100%
PRINTER/COPIER/DUPLICATOR REPLACEMENT	\$0	\$150,024	\$150,023.10	100%
DISTRICT SERVER REPLACEMENT	\$0	\$8,449	\$8,448.93	100%
REPL OBSOLETE TEACHER COMPUTING DEVICES	\$0	\$169,436	\$169,435.82	100%
MAINTAIN DISTRICT NETWORK	\$0	\$122,079	\$121,777.86	100%
REPLACE/ENHANCE PHONE SYSTEM	\$0	\$47,467	\$47,466.34	100%
CENTRALIZED VIDEO DISTRIBUTION SYSTEM	\$0	\$8,970	\$8,970.00	100%
AUDIO VISUAL EQUIPMENT	\$0	\$286,932	\$286,931.12	100%
INTERACTIVE CLASSROOM DEVICES	\$0	\$184,724	\$184,724.00	100%
ACCESS CONTROL	\$0	\$11,500	\$9,676.10	84%
SURVEILLANCE CAMERAS	\$0	\$15,564	\$15,563.27	100%
GROWTH AND REPLACEMENT F&E	\$0	\$78,356	\$78,354.71	100%
ACCOUNTING & DOCUMENT MGMT SYSTEM	\$0	\$1,500	\$1,101.86	73%
PE/ATHLETIC FAC UPGR/ARTIFICIAL TURF	\$0	\$774,512	\$774,510.65	100%
TEXTBOOKS/INSTRUCTIONAL MATERIALS	\$0	\$442,524	\$442,523.47	100%
TOTAL SOUTH COBB HIGH	\$28,519,045	\$25,902,897	\$25,900,359.15	100%
SPRAYBERRY HS				
SAFE LOCK AND KEY	\$0	\$1,248	\$1,248.20	100%
STADIUM FENCING	\$0	\$24,479	\$24,478.50	100%
GUARDRAIL & FENCE	\$0	\$11,968	\$11,967.30	100%
DUMPSTER GATES	\$0	\$3,647	\$3,647.00	100%
SOFTBALL FENCE	\$0	\$18,120	\$18,119.50	100%
FNS FRYER REPLACEMENT	\$0	\$8,336	\$8,335.51	100%
ADDITIONS/MODIF/RENOV INCLUDING:	\$25,179,931	\$12,957,075	\$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				
SPRINKLER (FIRE SUPPRESSION)				
REPLACE CLOCK SYSTEM WITH GPS				
LIGHTING RETROFIT				
UPGRADE ELECTRICAL SYSTEM				
REPLACE STADIUM PA SYSTEM				
REPLACE BASEBALL FIELD LIGHTING				
DRIVEWAY MODIFICATIONS	\$153,125	\$153,125	\$153,125.00	100%
CALCULATORS	\$0	\$3,938	\$3,937.50	100%
OBsolete WORKSTATION REPLACEMENT	\$0	\$544,393	\$544,392.73	100%
PRINTER/COPIER/DUPLICATOR REPLACEMENT	\$0	\$205,792	\$205,791.88	100%
DISTRICT SERVER REPLACEMENT	\$0	\$8,449	\$8,448.93	100%
REPL OBSOLETE TEACHER COMPUTING DEVICES	\$0	\$156,311	\$156,310.51	100%
MAINTAIN DISTRICT NETWORK	\$0	\$27,180	\$27,012.98	99%
CENTRALIZED VIDEO DISTRIBUTION SYSTEM	\$0	\$9,000	\$8,970.00	100%
AUDIO VISUAL EQUIPMENT	\$0	\$250,110	\$250,109.88	100%
INTERACTIVE CLASSROOM DEVICES	\$0	\$60,559	\$60,559.00	100%
ACCESS CONTROL	\$0	\$10,000	\$8,025.82	80%
SURVEILLANCE CAMERAS	\$0	\$31,071	\$31,070.24	100%
GROWTH AND REPLACEMENT F&E	\$0	\$202,035	\$202,034.00	100%
ACCOUNTING & DOCUMENT MGMT SYSTEM	\$0	\$1,500	\$1,101.86	73%
PE/ATHLETIC FAC UPGR/ARTIFICIAL TURF	\$0	\$773,322	\$773,321.67	100%
TEXTBOOKS/INSTRUCTIONAL MATERIALS	\$0	\$401,608	\$401,607.31	100%
TOTAL SPRAYBERRY HIGH	\$25,333,056	\$15,863,266	\$15,860,683.16	100%
STILLES				
HEARING IMPAIRED FURNITURE AND EQUIPMENT	\$0	\$46,607	\$46,606.98	100%
SAFE LOCK AND KEY	\$0	\$1,655	\$1,654.89	100%
ADDITIONS/MODIF/RENOV INCLUDING:	\$970,841	\$1,525,898	\$1,450,282.48	95%
MODIFY KITCHEN AND SERVING LINES				
REPLACE CEILING IN CAFETERIA				
PROJECTION SCREEN FOR MEDIA CENTER				
MEDIA CENTER RENOVATIONS				
REPLACE PARKING LOT LIGHTING				
OBsolete WORKSTATION REPLACEMENT	\$0	\$165,304	\$165,303.30	100%
PRINTER/COPIER/DUPLICATOR REPLACEMENT	\$0	\$44,340	\$44,340.00	100%
DISTRICT SERVER REPLACEMENT	\$0	\$8,189	\$8,188.01	100%
REPL OBSOLETE TEACHER COMPUTING DEVICES	\$0	\$93,071	\$93,070.38	100%
MAINTAIN DISTRICT NETWORK	\$0	\$22,175	\$20,675.00	93%
CENTRALIZED VIDEO DISTRIBUTION SYSTEM	\$0	\$8,970	\$8,970.00	100%
AUDIO VISUAL EQUIPMENT	\$0	\$183,015	\$183,014.32	100%

SPLOST 3 (SPECIAL PURPOSE LOCAL OPTION SALES TAX) PROJECTS

From Inception through June 30, 2015

* Projects in blue were active projects during Fiscal Year 2015

LOCATION/DESCRIPTION	Original	Revised	Expended Amount	%
	Budget	Budget	To Date	Complete
INTERACTIVE CLASSROOM DEVICES	\$0	\$102,271	\$102,271.00	100%
ACCESS CONTROL	\$0	\$2,849	\$2,849.00	100%
SURVEILLANCE CAMERAS	\$0	\$31,785	\$31,784.39	100%
GROWTH AND REPLACEMENT F&E	\$0	\$1,720	\$1,718.69	100%
ACCOUNTING & DOCUMENT MGMT SYSTEM	\$0	\$1,500	\$1,101.86	73%
TEXTBOOKS/INSTRUCTIONAL MATERIALS	\$0	\$208,149	\$208,148.06	100%
TOTAL STILL ELEMENTARY	\$970,841	\$2,447,498	\$2,369,978.36	97%
SYSTEMWIDE				
SPLOST 3 GENERAL CONTINGENCY	\$0	\$4,426,759	\$0.00	-
UNDESIGNATED CLASSROOMS	\$14,588,963	\$0	\$0.00	-
FIRE MARSHAL REQUIREMENTS	\$2,450,000	\$0	\$0.00	-
IRRIGATION	\$122,500	\$94,877	\$0.00	-
FOOD SERVICE EQUIPMENT	\$98,000	\$75,902	\$0.00	-
LAND ACQUISITION	\$15,000,000	\$0	\$0.00	-
BAND AND ORCHESTRA EQUIPMENT	\$307,000	\$0	\$0.00	-
CHORAL SOUND EQUIPMENT	\$144,825	\$0	\$0.00	-
SPECIAL EDUCATION EQUIPMENT	\$310,000	\$0	\$0.00	-
AUDIOLOGY EQUIPMENT	\$300,000	\$0	\$0.00	-
VISION EQUIPMENT	\$126,000	\$0	\$0.00	-
CALCULATORS	\$123,175	\$0	\$0.00	-
MUSIC RISERS AND SHELLS	\$225,000	\$0	\$0.00	-
OBSOLETE WORKSTATION REPLACEMENT	\$36,234,000	\$0	\$0.00	-
PRINTER/COPIER/DUPLICATOR REPLACEMENT	\$10,000,000	\$0	\$0.00	-
DISTRICT SERVER REPLACEMENT	\$2,000,000	\$0	\$0.00	-
REPL OBSOLETE TEACHER COMPUTING DEVICES	\$13,000,000	\$0	\$0.00	-
MAINTAIN DISTRICT NETWORK	\$4,000,000	\$9,491	\$0.00	-
REPLACE/ENHANCE PHONE SYSTEM	\$2,000,000	\$0	\$0.00	-
CENTRALIZED VIDEO DISTRIBUTION SYSTEM	\$2,000,000	\$21,114	\$0.00	-
AUDIO VISUAL EQUIPMENT	\$18,000,000	\$0	\$0.00	-
INTERACTIVE CLASSROOM DEVICES	\$14,000,000	\$551,217	\$0.00	-
ACCESS CONTROL	\$3,000,000	\$135,414	\$0.00	-
SECURITY FENCING/SIGNAGE/TRAFFIC CNTR	\$1,000,000	\$766	\$0.00	-
SURVEILLANCE CAMERAS	\$5,000,000	\$25,238	\$0.00	-
FOOD SERVICE UPGRADES	\$1,000,000	\$5,427	\$0.00	-
EXPENSES INCIDENTAL TO CAPITAL PROJECTS	\$11,000,000	\$8,800,000	\$8,800,000.00	100%
GROWTH AND REPLACEMENT F&E	\$5,970,000	\$3,972	\$0.00	-
RENOVATIONS FOR ADA	\$2,000,000	\$7,785	\$0.00	-
MODIF/RENOV/FACILITY UPGRADES	\$1,000,000	\$31,231	\$0.00	-
PROGRAM ADMINISTRATIVE COSTS	\$400,000	\$605,000	\$204,989.63	34%
ACCOUNTING & DOCUMENT MGMT SYSTEM	\$4,500,000	\$0	\$0.00	-
PE/ATHLETIC FAC UPGR/ARTIFICIAL TURF	\$16,000,000	\$4,883	\$0.00	-
TEXTBOOKS/INSTRUCTIONAL MATERIALS	\$45,369,981	\$0	\$0.00	-
TOTAL SYSTEMWIDE	\$231,269,444	\$14,799,076	\$9,004,989.63	61%
TAPP MS				
SAFE LOCK AND KEY	\$0	\$1,655	\$1,654.89	100%
GYM FLOORING	\$597,858	\$26,636	\$26,635.24	100%
MAINTENANCE RENOVATIONS INCLUDING: REFLOORING	\$412,825	\$725,942	\$725,939.94	100%
REKEYING				
MUSICAL INSTRUMENT CASEWORK				
CANOPY BETWEEN PODS				
REPLACE WALK IN COOLER AND SHELVING				
MAINTENANCE RENOVATIONS INCLUDING: REPLACE HVAC	\$5,629,450	\$3,922,005	\$3,922,004.40	100%
REPLACE WATER STORAGE TANK				
SPRINKLER (FIRE SUPPRESSION)				
REPLACE THEATER LIGHTING				
BAND AND ORCHESTRA EQUIPMENT	\$0	\$13,556	\$13,555.20	100%
CHORAL SOUND EQUIPMENT	\$0	\$5,651	\$5,650.55	100%
CALCULATORS	\$0	\$2,063	\$2,062.50	100%
MUSIC RISERS AND SHELLS	\$0	\$7,380	\$7,380.00	100%
OBSOLETE WORKSTATION REPLACEMENT	\$0	\$234,805	\$234,804.29	100%
PRINTER/COPIER/DUPLICATOR REPLACEMENT	\$0	\$90,993	\$90,993.00	100%
DISTRICT SERVER REPLACEMENT	\$0	\$7,599	\$7,598.94	100%
REPL OBSOLETE TEACHER COMPUTING DEVICES	\$0	\$59,661	\$59,660.50	100%
MAINTAIN DISTRICT NETWORK	\$0	\$22,175	\$20,675.00	93%
CENTRALIZED VIDEO DISTRIBUTION SYSTEM	\$0	\$8,970	\$8,970.00	100%
AUDIO VISUAL EQUIPMENT	\$0	\$219,792	\$219,791.38	100%
INTERACTIVE CLASSROOM DEVICES	\$0	\$144,903	\$144,903.00	100%
ACCESS CONTROL	\$0	\$61,000	\$54,503.32	89%
SURVEILLANCE CAMERAS	\$0	\$95,799	\$95,798.34	100%
GROWTH AND REPLACEMENT F&E	\$0	\$91,721	\$91,720.67	100%
ACCOUNTING & DOCUMENT MGMT SYSTEM	\$0	\$1,500	\$1,101.86	73%
TEXTBOOKS/INSTRUCTIONAL MATERIALS	\$0	\$264,164	\$264,163.77	100%
TOTAL TAPP MIDDLE	\$6,640,133	\$6,007,970	\$5,999,566.79	100%
TEASLEY ES				
SAFE LOCK AND KEY	\$0	\$1,655	\$1,654.89	100%
RETAINING WALL FENCE	\$0	\$8,216	\$8,215.75	100%
ADDITION/MODIFICATIONS INCLUDING: REPLACE SHUT-OFF/FLUSH VALVES	\$943,778	\$11,542,278	\$11,313,257.57	98%
REPLACE WATER COOLERS				
SPRINKLER (FIRE SUPPRESSION)				
REPLACE CLOCK SYSTEM WITH GPS				
ELECTRICAL SYSTEM UPGRADE				
SITWORK MODIFICATIONS INCLUDING:	\$716,625	\$694,818	\$694,817.02	100%

SPLOST 3 (SPECIAL PURPOSE LOCAL OPTION SALES TAX) PROJECTS

From Inception through June 30, 2015

* Projects in blue were active projects during Fiscal Year 2015

LOCATION/DESCRIPTION	Original Budget	Revised Budget	Expended Amount To Date	% Complete
ADD PARKING				
BUS DRIVE MODIFICATION				
IMPROVE DRAINAGE AT PLAYSCAPES				
LANDSCAPE TO IMPROVE EROSION				
PLAYGROUND EQUIPMENT	\$122,500	\$152,937	\$152,936.83	100%
MUSIC RISERS AND SHELLS	\$0	\$4,920	\$4,920.00	100%
OBSOLETE WORKSTATION REPLACEMENT	\$0	\$84,941	\$84,940.85	100%
PRINTER/COPIER/DUPLICATOR REPLACEMENT	\$0	\$30,122	\$30,122.00	100%
DISTRICT SERVER REPLACEMENT	\$0	\$8,125	\$8,124.59	100%
REPL OBSOLETE TEACHER COMPUTING DEVICES	\$0	\$58,468	\$58,467.29	100%
MAINTAIN DISTRICT NETWORK	\$0	\$32,987	\$31,486.30	95%
CENTRALIZED VIDEO DISTRIBUTION SYSTEM	\$0	\$8,970	\$8,970.00	100%
AUDIO VISUAL EQUIPMENT	\$0	\$129,306	\$129,305.04	100%
INTERACTIVE CLASSROOM DEVICES	\$0	\$97,070	\$97,069.08	100%
ACCESS CONTROL	\$0	\$8,749	\$8,748.50	100%
SURVEILLANCE CAMERAS	\$0	\$32,866	\$29,865.62	91%
GROWTH AND REPLACEMENT F&E	\$0	\$58,042	\$58,040.72	100%
ACCOUNTING & DOCUMENT MGMT SYSTEM	\$0	\$3,000	\$2,193.77	73%
TEXTBOOKS/INSTRUCTIONAL MATERIALS	\$0	\$162,778	\$162,777.85	100%
TOTAL TEASLEY ELEMENTARY	\$1,782,903	\$13,120,248	\$12,885,913.67	98%
TIMBER RIDGE ES				
SAFE LOCK AND KEY	\$0	\$1,248	\$1,248.20	100%
PLAYGROUND EQUIPMENT	\$122,500	\$136,627	\$136,626.17	100%
PAINTING	\$247,434	\$109,725	\$109,724.28	100%
INSTALL TACK STRIPS IN CORRIDORS	\$4,900	\$4,647	\$4,647.00	100%
LIGHTING RETROFIT/EMERGENCY GENERATOR	\$395,062	\$262,186	\$262,184.99	100%
MUSIC RISERS AND SHELLS	\$0	\$2,728	\$2,728.00	100%
OBSOLETE WORKSTATION REPLACEMENT	\$0	\$96,949	\$94,966.85	98%
PRINTER/COPIER/DUPLICATOR REPLACEMENT	\$0	\$54,764	\$54,763.56	100%
DISTRICT SERVER REPLACEMENT	\$0	\$8,189	\$8,188.01	100%
REPL OBSOLETE TEACHER COMPUTING DEVICES	\$0	\$54,888	\$54,887.66	100%
MAINTAIN DISTRICT NETWORK	\$0	\$26,726	\$25,225.93	94%
CENTRALIZED VIDEO DISTRIBUTION SYSTEM	\$0	\$8,970	\$8,970.00	100%
AUDIO VISUAL EQUIPMENT	\$0	\$107,071	\$107,070.42	100%
INTERACTIVE CLASSROOM DEVICES	\$0	\$49,867	\$49,867.00	100%
ACCESS CONTROL	\$0	\$2,849	\$2,849.00	100%
SURVEILLANCE CAMERAS	\$0	\$27,309	\$27,308.30	100%
GROWTH AND REPLACEMENT F&E	\$0	\$23,792	\$23,791.11	100%
ACCOUNTING & DOCUMENT MGMT SYSTEM	\$0	\$1,500	\$1,101.86	73%
TEXTBOOKS/INSTRUCTIONAL MATERIALS	\$0	\$157,521	\$157,520.70	100%
TOTAL TIMBER RIDGE ELEMENTARY	\$769,896	\$1,137,556	\$1,133,669.04	100%
TRITT ES				
SAFE LOCK AND KEY	\$0	\$1,655	\$1,654.89	100%
MODIFICATIONS/RENOVATIONS INCLUDING:	\$1,102,911	\$818,953	\$818,952.24	100%
ADD ENCLOSED WALKWAY				
PLAYGROUND EQUIPMENT				
SPRINKLER (FIRE SUPPRESSION)				
REPLACE CLOCK SYSTEM WITH GPS				
REPLACE FIRE ALARM SYSTEM				
FLOORING				
PAINTING	\$370,266	\$83,867	\$83,867.37	100%
MUSIC RISERS AND SHELLS	\$0	\$2,460	\$2,460.00	100%
OBSOLETE WORKSTATION REPLACEMENT	\$0	\$251,953	\$251,952.31	100%
PRINTER/COPIER/DUPLICATOR REPLACEMENT	\$0	\$69,776	\$69,775.60	100%
DISTRICT SERVER REPLACEMENT	\$0	\$8,189	\$8,188.01	100%
REPL OBSOLETE TEACHER COMPUTING DEVICES	\$0	\$76,366	\$76,365.44	100%
MAINTAIN DISTRICT NETWORK	\$0	\$22,175	\$20,675.00	93%
CENTRALIZED VIDEO DISTRIBUTION SYSTEM	\$0	\$8,970	\$8,970.00	100%
AUDIO VISUAL EQUIPMENT	\$0	\$182,286	\$182,285.76	100%
INTERACTIVE CLASSROOM DEVICES	\$0	\$111,878	\$111,878.00	100%
ACCESS CONTROL	\$0	\$2,849	\$2,849.00	100%
SURVEILLANCE CAMERAS	\$0	\$26,505	\$26,504.14	100%
GROWTH AND REPLACEMENT F&E	\$0	\$81,977	\$81,976.34	100%
ACCOUNTING & DOCUMENT MGMT SYSTEM	\$0	\$3,000	\$2,193.77	73%
TEXTBOOKS/INSTRUCTIONAL MATERIALS	\$0	\$225,183	\$225,182.19	100%
TOTAL TRITT ELEMENTARY	\$1,473,177	\$1,978,042	\$1,975,730.06	100%
VARNER ES				
SAFE LOCK AND KEY	\$0	\$1,655	\$1,654.89	100%
ADA RESTROOM DOOR	\$0	\$13,140	\$13,139.45	100%
MAINTENANCE RENOVATIONS INCLUDING:	\$1,043,323	\$449,503	\$449,501.81	100%
ADD PERMANENT STAGE IN CAFETERIA				
FLOORING				
TOILET PARTITIONS/DOORS/ACCESSORIES				
ADD HAND DRYERS IN STUDENT RESTROOMS				
HVAC/FIRE ALARM/SPRINKLER/LIGHTING	\$3,027,106	\$1,864,395	\$1,864,393.74	100%
MUSIC RISERS AND SHELLS	\$0	\$6,150	\$6,150.00	100%
OBSOLETE WORKSTATION REPLACEMENT	\$0	\$111,163	\$111,162.06	100%
PRINTER/COPIER/DUPLICATOR REPLACEMENT	\$0	\$78,476	\$78,475.56	100%
DISTRICT SERVER REPLACEMENT	\$0	\$8,189	\$8,188.01	100%
REPL OBSOLETE TEACHER COMPUTING DEVICES	\$0	\$77,559	\$77,558.65	100%
MAINTAIN DISTRICT NETWORK	\$0	\$22,175	\$20,675.00	93%
CENTRALIZED VIDEO DISTRIBUTION SYSTEM	\$0	\$8,970	\$8,970.00	100%
AUDIO VISUAL EQUIPMENT	\$0	\$203,044	\$203,043.08	100%
INTERACTIVE CLASSROOM DEVICES	\$0	\$151,245	\$151,245.00	100%
ACCESS CONTROL	\$0	\$2,849	\$2,849.00	100%

SPLOST 3 (SPECIAL PURPOSE LOCAL OPTION SALES TAX) PROJECTS

From Inception through June 30, 2015

*** Projects in blue were active projects during Fiscal Year 2015**

LOCATION/DESCRIPTION	Original	Revised	Expended Amount	%
	Budget	Budget	To Date	Complete
SURVEILLANCE CAMERAS	\$0	\$31,820	\$31,819.48	100%
GROWTH AND REPLACEMENT F&E	\$0	\$35,767	\$35,765.27	100%
ACCOUNTING & DOCUMENT MGMT SYSTEM	\$0	\$1,500	\$1,101.86	73%
TEXTBOOKS/INSTRUCTIONAL MATERIALS	\$0	\$204,859	\$204,858.50	100%
TOTAL VARNER ELEMENTARY	\$4,070,429	\$3,272,459	\$3,270,551.36	100%

VAUGHAN ES

SAFE LOCK AND KEY	\$0	\$1,655	\$1,654.89	100%
MAINTENANCE RENOVATIONS INCLUDING: REPAVE PARKING LOTS PLAYGROUND EQUIPMENT SEWER LIFT STATION UPGRADES	\$512,050	\$395,897	\$395,896.76	100%
FIRE SPRINKLER HEAD REPLACEMENT	\$76,440	\$39,668	\$39,668.00	100%
OBSOLETE WORKSTATION REPLACEMENT	\$0	\$165,130	\$165,129.56	100%
PRINTER/COPIER/DUPLICATOR REPLACEMENT	\$0	\$75,699	\$75,699.00	100%
DISTRICT SERVER REPLACEMENT	\$0	\$8,189	\$8,188.01	100%
REPL OBSOLETE TEACHER COMPUTING DEVICES	\$0	\$63,241	\$63,240.13	100%
MAINTAIN DISTRICT NETWORK	\$0	\$30,343	\$28,842.65	95%
CENTRALIZED VIDEO DISTRIBUTION SYSTEM	\$0	\$10,000	\$8,970.00	90%
AUDIO VISUAL EQUIPMENT	\$0	\$191,536	\$191,535.91	100%
INTERACTIVE CLASSROOM DEVICES	\$0	\$154,993	\$154,992.60	100%
ACCESS CONTROL	\$0	\$2,849	\$2,849.00	100%
SURVEILLANCE CAMERAS	\$0	\$30,040	\$30,035.38	100%
GROWTH AND REPLACEMENT F&E	\$0	\$4,560	\$4,558.73	100%
ACCOUNTING & DOCUMENT MGMT SYSTEM	\$0	\$3,000	\$2,193.77	73%
TEXTBOOKS/INSTRUCTIONAL MATERIALS	\$0	\$191,220	\$191,219.10	100%
PROVIDE OUTDOOR FURNITURE	\$25,000	\$17,202	\$17,201.03	100%
TOTAL VAUGHAN ELEMENTARY	\$613,490	\$1,385,222	\$1,381,874.52	100%

WALTON HS

CHORAL EQUIPMENT GRFE	\$0	\$784	\$783.60	100%
ADA AUTOMATIC DOOR OPENERS	\$0	\$31,230	\$31,229.55	100%
SAFE LOCK AND KEY	\$0	\$1,248	\$1,248.20	100%
FIELD HOUSE FENCING	\$0	\$1,850	\$1,850.00	100%
ADA RAMP	\$0	\$20,731	\$20,731.00	100%
FNS FRYER REPLACEMENT	\$0	\$15,551	\$15,551.47	100%
MODIFICATIONS/RENOVATIONS INCLUDING: 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	\$3,456,045	\$3,844,919	\$3,844,916.96	100%
BAND AND ORCHESTRA EQUIPMENT	\$0	\$17,128	\$17,127.10	100%
CALCULATORS	\$0	\$5,250	\$5,250.00	100%
MUSIC RISERS AND SHELLS	\$0	\$3,150	\$3,150.00	100%
OBSOLETE WORKSTATION REPLACEMENT	\$0	\$503,933	\$503,932.77	100%
PRINTER/COPIER/DUPLICATOR REPLACEMENT	\$0	\$337,270	\$337,269.88	100%
DISTRICT SERVER REPLACEMENT	\$0	\$8,449	\$8,448.93	100%
REPL OBSOLETE TEACHER COMPUTING DEVICES	\$0	\$192,295	\$192,294.60	100%
MAINTAIN DISTRICT NETWORK	\$0	\$22,175	\$20,675.00	93%
REPLACE/ENHANCE PHONE SYSTEM	\$0	\$39,658	\$39,657.14	100%
CENTRALIZED VIDEO DISTRIBUTION SYSTEM	\$0	\$8,970	\$8,970.00	100%
AUDIO VISUAL EQUIPMENT	\$0	\$367,525	\$367,524.58	100%
INTERACTIVE CLASSROOM DEVICES	\$0	\$286,959	\$286,959.00	100%
ACCESS CONTROL	\$0	\$11,650	\$9,882.34	85%
SURVEILLANCE CAMERAS	\$0	\$35,615	\$35,614.21	100%
GROWTH AND REPLACEMENT F&E	\$0	\$17,418	\$17,417.00	100%
ACCOUNTING & DOCUMENT MGMT SYSTEM	\$0	\$1,600	\$1,184.18	74%
PE/ATHLETIC FAC UPGR/ARTIFICIAL TURF	\$0	\$774,512	\$772,511.61	100%
TEXTBOOKS/INSTRUCTIONAL MATERIALS	\$0	\$748,545	\$748,544.81	100%
TOTAL WALTON HIGH	\$3,456,045	\$7,298,415	\$7,292,723.93	100%

WHEELER HS

STADIUM FENCING	\$0	\$8,153	\$8,152.50	100%
SAFE LOCK AND KEY	\$0	\$1,248	\$1,248.20	100%
BROADCAST MEDIA LAB	\$0	\$11,530	\$11,529.12	100%
FNS FRYER REPLACEMENT	\$0	\$5,334	\$5,333.52	100%
BUILDING MODIFICATIONS INCLUDING: OFFICE/CLASSROOM RENOVATIONS CAFETERIA/KITCHEN RENOVATIONS ADD ENCLOSED CORRIDOR REPAVE PARKING LOTS INSTALL IRRIGATION AND METER REPLACE RETAINING WALL REPLACE EXTERIOR DOORS REPLACE CEILINGS FLOORING REPLACE HVAC REPLACE SHUT-OFF/FLUSH VALVES REPLACE WATER STORAGE TANK REPLACE CLOCK SYSTEM WITH GPS	\$9,322,995	\$26,062,565	\$25,660,610.01	98%
FIRE SPRINKLER HEAD REPLACEMENT	\$61,593	\$15,716	\$15,716.00	100%
REPLACE STADIUM PA SYSTEM	\$24,500	\$35,918	\$35,917.61	100%

SPLOST 3 (SPECIAL PURPOSE LOCAL OPTION SALES TAX) PROJECTS

From Inception through June 30, 2015

* Projects in blue were active projects during Fiscal Year 2015

LOCATION/DESCRIPTION	Original	Revised	Expended Amount	%
	Budget	Budget	To Date	Complete
BAND AND ORCHESTRA EQUIPMENT	\$0	\$17,248	\$17,247.20	100%
CHORAL SOUND EQUIPMENT	\$0	\$8,135	\$8,134.60	100%
CALCULATORS	\$0	\$3,938	\$3,937.50	100%
MUSIC RISERS AND SHELLS	\$0	\$12,570	\$12,570.00	100%
OBSOLETE WORKSTATION REPLACEMENT	\$0	\$864,129	\$864,128.68	100%
PRINTER/COPIER/DUPLICATOR REPLACEMENT	\$0	\$141,140	\$141,139.10	100%
DISTRICT SERVER REPLACEMENT	\$0	\$8,449	\$8,448.93	100%
REPL OBSOLETE TEACHER COMPUTING DEVICES	\$0	\$174,267	\$174,266.66	100%
MAINTAIN DISTRICT NETWORK	\$0	\$27,077	\$27,012.98	100%
REPLACE/ENHANCE PHONE SYSTEM	\$0	\$44,343	\$44,342.66	100%
CENTRALIZED VIDEO DISTRIBUTION SYSTEM	\$0	\$8,970	\$8,970.00	100%
AUDIO VISUAL EQUIPMENT	\$0	\$295,059	\$295,058.60	100%
INTERACTIVE CLASSROOM DEVICES	\$0	\$206,501	\$206,501.00	100%
ACCESS CONTROL	\$0	\$9,000	\$7,292.49	81%
SURVEILLANCE CAMERAS	\$0	\$192,386	\$191,906.74	100%
GROWTH AND REPLACEMENT F&E	\$0	\$50,528	\$50,527.22	100%
ACCOUNTING & DOCUMENT MGMT SYSTEM	\$0	\$1,500	\$1,101.86	73%
PE/ATHLETIC FAC UPGR/ARTIFICIAL TURF	\$0	\$774,496	\$774,495.08	100%
TEXTBOOKS/INSTRUCTIONAL MATERIALS	\$0	\$549,558	\$549,557.60	100%
TOTAL WHEELER HIGH	\$9,409,088	\$29,529,758	\$29,125,145.86	99%
440 GLOVER STREET				
PROGRAM MANAGEMENT FEES/DEBT SERVICE	\$0	\$6,090,559	\$5,897,981.33	97%
WEB-BASED PROGRAM MANAGEMENT SOFTWARE	\$0	\$500,000	\$416,950.00	83%
SAFE LOCK AND KEY	\$0	\$6,634	\$6,633.80	100%
FLOORING	\$97,975	\$150,970	\$150,969.58	100%
FIRE SPRINKLER HEAD REPLACEMENT	\$8,070	\$489	\$488.80	100%
LIGHTING RETROFIT	\$212,660	\$163,857	\$772.17	0%
OBSOLETE WORKSTATION REPLACEMENT	\$0	\$1,433	\$1,432.10	100%
PRINTER/COPIER/DUPLICATOR REPLACEMENT	\$0	\$76,814	\$76,813.29	100%
MAINTAIN DISTRICT NETWORK	\$0	\$27,112	\$27,111.98	100%
DISASTER RECOVERY/BUS CONTINUITY	\$0	\$22,113	\$21,662.10	98%
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	\$55,956	\$55,955.52	100%
ACCOUNTING & DOCUMENT MGMT SYSTEM	\$0	\$3,382,281	\$1,685,955.43	50%
TOTAL 440 GLOVER STREET	\$318,705	\$10,512,793	\$8,376,776.10	80%
514 GLOVER STREET				
REPAVE GLOVER ST PARKING LOTS	\$183,750	\$141,594	\$32,781.41	23%
FLOORING	\$169,368	\$266,371	\$89,935.78	34%
LIGHTING RETROFIT & REPLACE HVAC UNITS	\$261,243	\$201,170	\$1,525.92	1%
VISION EQUIPMENT	\$0	\$29,832	\$29,831.58	100%
CALCULATORS	\$0	\$4,500	\$4,500.00	100%
OBSOLETE WORKSTATION REPLACEMENT	\$0	\$5,581,384	\$3,365,098.08	60%
PRINTER/COPIER/DUPLICATOR REPLACEMENT	\$0	\$158,494	\$158,493.01	100%
REPL OBSOLETE TEACHER COMPUTING DEVICES	\$0	\$219,393	\$219,392.82	100%
MAINTAIN DISTRICT NETWORK	\$0	\$1,894	\$1,894.00	100%
REPLACE/ENHANCE PHONE SYSTEM	\$0	\$213,283	\$213,282.24	100%
CENTRALIZED VIDEO DISTRIBUTION SYSTEM	\$0	\$6,646	\$6,645.25	100%
AUDIO VISUAL EQUIPMENT	\$0	\$737,100	\$737,100.00	100%
GROWTH AND REPLACEMENT F&E	\$0	\$45,021	\$45,019.63	100%
TOTAL 514 GLOVER STREET	\$614,361	\$7,606,682	\$4,905,499.72	64%
538 GLOVER STREET				
SECURITY FENCING	\$0	\$11,934	\$11,933.30	100%
REPLACE FUEL STORAGE TANKS	\$98,000	\$277,844	\$277,843.60	100%
LIGHTING RETROFIT	\$70,253	\$53,819	\$2,517.10	5%
PRINTER/COPIER/DUPLICATOR REPLACEMENT	\$0	\$7,647	\$7,647.00	100%
MAINTAIN DISTRICT NETWORK	\$0	\$1,500	\$1,332.26	89%
DATA CENTER EQUIPMENT REFRESH	\$0	\$1,756	\$1,756.00	100%
ACCESS CONTROL	\$0	\$149,601	\$124,484.16	83%
SURVEILLANCE CAMERAS	\$0	\$6,875	\$6,008.28	87%
TOTAL 538 GLOVER STREET	\$168,253	\$510,976	\$433,521.70	85%
590 COMMERCE PARK DRIVE				
PRINTER/COPIER/DUPLICATOR REPLACEMENT	\$0	\$22,941	\$22,941.00	100%
MAINTAIN DISTRICT NETWORK	\$0	\$1,500	\$0.00	0%
DATA CENTER EQUIPMENT REFRESH	\$0	\$1,756	\$1,756.00	100%
ACCESS CONTROL	\$0	\$52,279	\$52,261.56	100%
GROWTH AND REPLACEMENT F&E	\$0	\$1,388	\$1,387.05	100%
TOTAL 590 COMMERCE PARK DRIVE	\$0	\$79,864	\$78,345.61	98%
FUND TOTALS	\$797,656,675	\$633,210,553	\$605,015,524.73	96%

SPLOST 4 PROJECTS

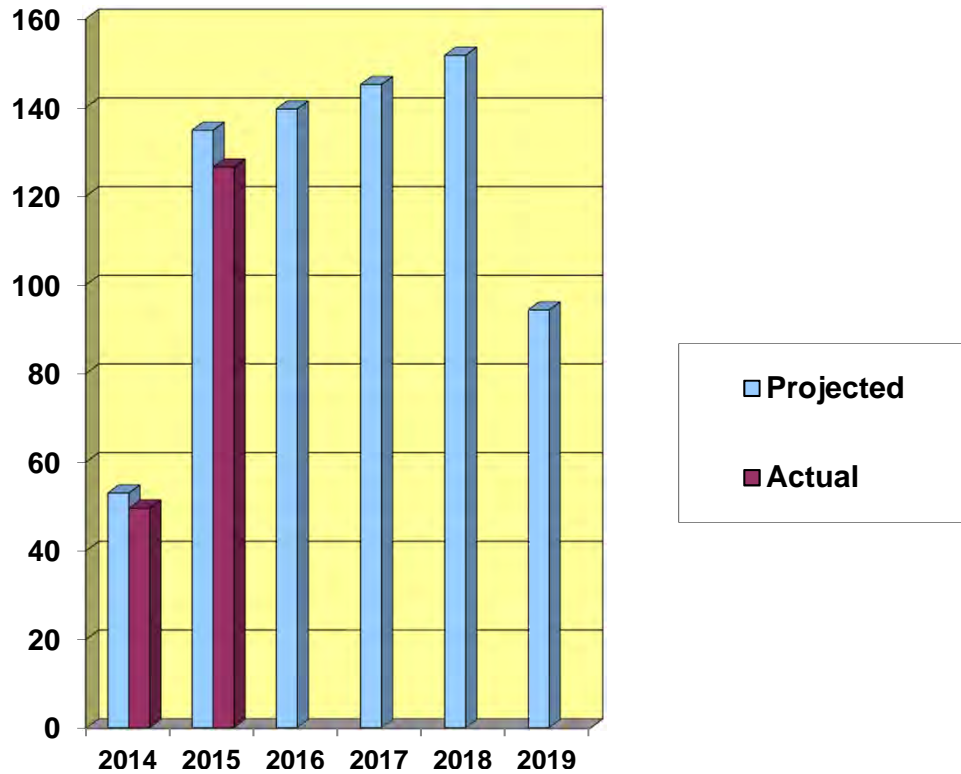
On March 19, 2013, Cobb County Citizens voted to approve another five year 1% sales tax to improve our school system facilities and programs. Tax receipts are projected to be \$717,844,707 with additional funding from the State of Georgia. The tax became effective January 1, 2014, and will expire on December 31, 2018. Projects include replacing five schools, building a Career Academy, school additions and modifications, renovations and maintenance; safety and support items such as school buses, textbooks, security fencing, access controls, surveillance cameras, furniture and equipment; and technology initiatives including audio visual equipment, interactive classrooms, district server replacement, copiers and printers, computing devices for teachers and other staff, network maintenance, phone system enhancement and music equipment.



BLACKWELL ES PLAYScape

- **NEW/REPLACEMENT FACILITIES:** SPLOST 4 funds are being used to replace two elementary schools, an East Cobb middle school, Osborne HS, Walton HS and a Career Academy. A total of \$4,353,767 has been expended on new school construction as of June 30, 2015.
- **LAND:** A total of \$9,999,980 has been spent for expenses relating to land acquisitions as of June 30, 2015.
- **ADDITIONS/MODIFICATIONS:** Major additions/modifications/renovations are in progress at the following locations: Kincaid ES, Mount Bethel ES, Sope Creek ES, Tapp MS, Teasley ES, Tritt ES and Wheeler HS. A total of \$13,849,630 has been expended on additions and modifications as of June 30, 2015.
- **INFRASTRUCTURE/INDIVIDUAL SCHOOL NEEDS:** Projects include Athletic ADA/Individual school needs, sitework, roofing, doors, windows and hardware, flooring, painting, auditorium seating replacement, and various mechanical and electrical upgrades. A total of \$3,834,486 has been expended on infrastructure and individual school needs as of June 30, 2015.
- **SAFETY AND SUPPORT IMPROVEMENTS:** School Safety improvements continue with access controls, security fencing, signage, and traffic controls, surveillance cameras, and communication radios. Support improvements include buses, vehicles and equipment, school level furniture and equipment for growth and replacement, food service upgrades and textbooks for students. A total of \$16,195,002 has been expended on safety and support improvements as of June 30, 2015.
- **CURRICULUM, INSTRUCTION AND TECHNOLOGY INITIATIVES:** Funds are being used to maintain the existing technology infrastructure, as well as data center equipment, phone systems, replacing obsolete audio visual equipment, computing devices, interactive classroom devices, printers, copiers, and graphing calculators for math classes. Funding continues to provide equipment and software enhancements for existing programs such as Special Education, Choral and Music. A total of \$56,352,746 has been expended on curriculum, instruction and technology initiatives as of June 30, 2015.

SPLOST 4 REVENUES

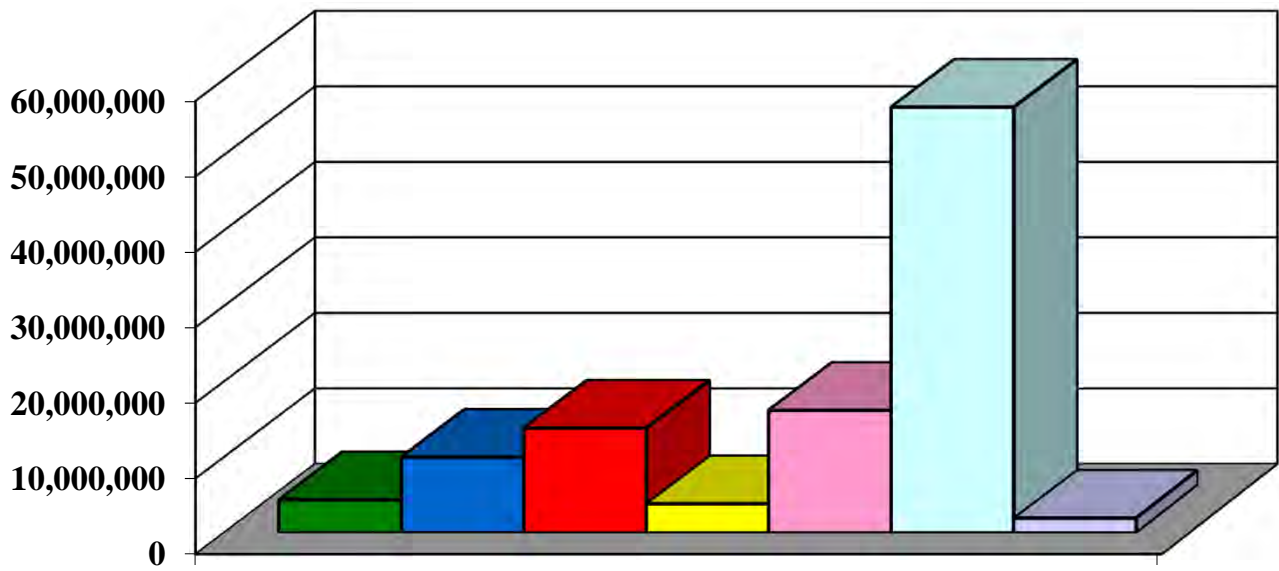


REVENUES IN MILLIONS

SPLOST REVENUES BY FISCAL YEAR				
YEAR	PROJECTED	ACTUAL	OVER / UNDER BUDGET	%CHANGE
FISCAL YEAR 2014	\$52,890,320	\$49,460,990	-\$3,429,330	-6.5%
FISCAL YEAR 2015	\$134,729,710	\$126,374,557	-\$8,355,153	-6.2%
FISCAL YEAR 2016				
FISCAL YEAR 2017				
FISCAL YEAR 2018				
FISCAL YEAR 2019				
TOTALS	\$187,620,030	\$175,835,547	-\$11,784,483	-6.3%

SPLOST 4 sales tax collections began January 1, 2014, with the first revenues received in February 2014. Revenue collections are expected to be \$717,844,707 for the period 2014 through 2019. NOTE: The actual revenue figures do not include accruals.

SPLOST 4 EXPENDITURES BY CATEGORY (IN DOLLARS)



THROUGH JUNE 2015

- | | |
|------------------------------|-----------------------------------|
| ■ New/Replacement Facilities | ■ Land |
| ■ Additions/Modifications | ■ Infrastructure/Ind School Needs |
| ■ Safety and Support | ■ Curriculum/Instr/Technology |
| ■ Program Management | |

SPLOST 4 (SPECIAL PURPOSE LOCAL OPTION SALES TAX) PROJECTS

From Inception through June 30, 2015

* Projects in blue were active projects during Fiscal Year 2015

LOCATION/DESCRIPTION	Original Budget	Revised Budget	Expended Amount To Date	% Complete
ACWORTH INTERMEDIATE				
PLAYGROUND SURFACE REPLACEMENT	\$85,000	\$83,522	\$0.00	0%
OBSOLETE COMPUTING DEVICE REPL-DISTRICT	\$0	\$215,860	\$0.00	0%
OBSOLETE COMPUTING DEVICE REPL-TEACHERS	\$0	\$76,700	\$75,600.00	99%
PRINTERS, COPIERS, DUPLICATORS	\$0	\$80,704	\$0.00	0%
AUDIO VISUAL EQUIPMENT	\$0	\$195,000	\$194,942.00	100%
INTERACTIVE CLASSROOM EQUIPMENT	\$0	\$90,216	\$90,216.00	100%
CHORAL MUSIC INSTRUMENTS/EQUIPMENT	\$0	\$17,988	\$17,987.20	100%
FLOORING	\$423,194	\$415,834	\$0.00	0%
TOTAL ACWORTH INTERMEDIATE	\$508,194	\$1,175,824	\$378,745.20	32%
ADDISON ELEMENTARY				
ADA SIDEWALK IMPROVEMENTS	\$0	\$28,690	\$28,690.00	100%
HVAC REPLACEMENT	\$1,830,015	\$1,798,189	\$0.00	0%
PLAYGROUND REPLACEMENT	\$85,000	\$83,522	\$0.00	0%
OBSOLETE COMPUTING DEVICE REPL-DISTRICT	\$0	\$60,257	\$0.00	0%
OBSOLETE COMPUTING DEVICE REPL-TEACHERS	\$0	\$59,800	\$57,600.00	96%
PRINTERS, COPIERS, DUPLICATORS	\$0	\$59,488	\$14,022.17	24%
AUDIO VISUAL EQUIPMENT	\$0	\$144,000	\$143,879.00	100%
INTERACTIVE CLASSROOM EQUIPMENT	\$0	\$43,967	\$43,967.00	100%
CHORAL MUSIC INSTRUMENTS & EQUIPMENT	\$0	\$22,942	\$22,941.20	100%
PAINTING & FLOORING	\$417,452	\$376,318	\$0.00	0%
REPLACE GYM CARPET	\$0	\$33,874	\$33,873.60	100%
TOTAL ADDISON ELEMENTARY	\$2,332,467	\$2,711,047	\$344,972.97	13%
ADULT EDUCATION CENTER				
FENCE REPLACEMENT	\$0	\$8,100	\$8,065.50	100%
INTERIOR PAINTING	\$65,782	\$64,638	\$0.00	0%
REPAVE & ADD PARKING	\$78,200	\$76,840	\$0.00	0%
COMMUNICATION RADIOS FOR SCHOOLS	\$0	\$169,500	\$169,121.16	100%
FURNITURE & EQUIPMENT REPLACEMENT	\$0	\$5,500	\$5,295.95	96%
PHONE SYSTEM ENHANCEMENT	\$0	\$72,000	\$63,446.36	88%
PRINTERS, COPIERS, DUPLICATORS	\$0	\$20,000	\$595.18	3%
TOTAL ADULT EDUCATION CENTER	\$143,982	\$416,578	\$246,524.15	59%
ALLATOONA HS				
INSTALL TRAFFIC GATES	\$0	\$3,656	\$3,655.60	100%
EMERGENCY LIGHTING AT FIELDS	\$70,000	\$68,783	\$0.00	0%
TENNIS COURT RESURFACING	\$90,000	\$88,435	\$0.00	0%
OBSOLETE COMPUTING DEVICE REPL-DISTRICT	\$0	\$504,780	\$0.00	0%
OBSOLETE COMPUTING DEVICE REPL-TEACHERS	\$0	\$131,300	\$122,400.00	93%
DISTRICT NETWORK ENHANCEMENTS	\$0	\$217,122	\$217,121.88	100%
PRINTERS, COPIERS, DUPLICATORS	\$0	\$186,160	\$0.00	0%
AUDIO VISUAL EQUIPMENT	\$0	\$315,266	\$312,266.00	99%
INTERACTIVE CLASSROOM EQUIPMENT	\$0	\$169,890	\$19,502.00	11%
MUSIC INSTRUMENTS & EQUIPMENT	\$0	\$77,859	\$9,150.00	12%
CHORAL MUSIC INSTRUMENTS & EQUIPMENT	\$0	\$10,330	\$10,330.00	100%
FLOORING IN FINE ARTS ROOMS	\$54,867	\$53,913	\$0.00	0%
STADIUM ADA ACCESS	\$70,902	\$69,669	\$0.00	0%
TOTAL ALLATOONA HIGH	\$285,769	\$1,897,163	\$694,425.48	37%
ARGYLE ES				
FOOD SERVICE COMPUTERS	\$0	\$1,545	\$1,545.00	100%
NEW WATER HEATERS	\$52,451	\$51,539	\$0.00	0%
PAVING	\$45,800	\$45,003	\$0.00	0%
PLAYGROUND REPLACEMENT	\$85,000	\$0	\$0.00	-
OBSOLETE COMPUTING DEVICE REPL-DISTRICT	\$0	\$128,303	\$0.00	0%
OBSOLETE COMPUTING DEVICE REPL-TEACHERS	\$0	\$58,500	\$57,600.00	98%
PRINTERS, COPIERS, DUPLICATORS	\$0	\$48,048	\$0.00	0%
AUDIO VISUAL EQUIPMENT	\$0	\$120,000	\$119,835.00	100%
INTERACTIVE CLASSROOM EQUIPMENT	\$0	\$18,648	\$18,648.00	100%
CHORAL MUSIC INSTRUMENTS & EQUIPMENT	\$0	\$19,414	\$19,413.20	100%
FRONT OFFICE RENOVATION	\$64,157	\$63,041	\$0.00	0%
TOTAL ARGYLE ELEMENTARY	\$247,408	\$554,041	\$217,041.20	39%
AUSTELL ELEMENTARY				
GYM LIGHT REPLACEMENT	\$210,210	\$206,554	\$0.00	0%
OBSOLETE COMPUTING DEVICE REPL-DISTRICT	\$0	\$139,728	\$0.00	0%
OBSOLETE COMPUTING DEVICE REPL-TEACHERS	\$0	\$53,300	\$52,800.00	99%
PRINTERS, COPIERS, DUPLICATORS	\$0	\$51,896	\$50,422.98	97%
AUDIO VISUAL EQUIPMENT	\$0	\$114,000	\$113,881.00	100%
INTERACTIVE CLASSROOM EQUIPMENT	\$0	\$46,179	\$46,179.00	100%
CHORAL MUSIC INSTRUMENTS & EQUIPMENT	\$0	\$18,864	\$18,863.20	100%
WINDOW BLINDS	\$1,925	\$1,892	\$0.00	0%
TOTAL AUSTELL ELEMENTARY	\$212,135	\$632,413	\$282,146.18	45%
AWTREY MS				
ADA AUTOMATIC DOOR REPLACEMENT	\$0	\$20,000	\$16,858.00	84%
ADA BUS RAMP	\$0	\$250	\$189.00	76%
GYM LIGHT REPLACEMENT	\$210,210	\$206,554	\$0.00	0%
HVAC CONTROL REPLACEMENT	\$382,872	\$376,213	\$0.00	0%
HVAC REPLACEMENT	\$3,062,976	\$3,009,707	\$0.00	0%
SURVEILLANCE CAMERAS	\$0	\$93,000	\$91,764.94	99%
OBSOLETE COMPUTING DEVICE REPL-DISTRICT	\$0	\$229,808	\$0.00	0%
OBSOLETE COMPUTING DEVICE REPL-TEACHERS	\$0	\$71,500	\$69,600.00	97%
DISTRICT NETWORK ENHANCEMENTS	\$0	\$100,827	\$100,826.96	100%
PRINTERS, COPIERS, DUPLICATORS	\$0	\$86,944	\$0.00	0%

SPLOST 4 (SPECIAL PURPOSE LOCAL OPTION SALES TAX) PROJECTS

From Inception through June 30, 2015

* Projects in blue were active projects during Fiscal Year 2015

LOCATION/DESCRIPTION	Original Budget	Revised Budget	Expended Amount To Date	% Complete
AUDIO VISUAL EQUIPMENT	\$0	\$201,000	\$200,982.00	100%
INTERACTIVE CLASSROOM EQUIPMENT	\$0	\$107,150	\$54,484.00	51%
MUSIC INSTRUMENTS & EQUIPMENT	\$0	\$72,736	\$55,267.00	76%
CHORAL MUSIC INSTRUMENTS & EQUIPMENT	\$0	\$11,634	\$11,634.00	100%
GYM FLOORING	\$76,989	\$75,650	\$0.00	0%
TOTAL AWTREY MIDDLE	\$3,733,047	\$4,662,973	\$601,605.90	13%
BAKER ES				
GYM LIGHT REPLACEMENT	\$210,210	\$206,554	\$0.00	0%
ELECTRICAL SYSTEM UPGRADE	\$300,000	\$294,783	\$0.00	0%
PAVING	\$45,800	\$45,003	\$0.00	0%
FURNITURE & EQUIPMENT REPLACEMENT	\$0	\$7,525	\$7,274.68	97%
OBSOLETE COMPUTING DEVICE REPL-DISTRICT	\$0	\$196,402	\$0.00	0%
OBSOLETE COMPUTING DEVICE REPL-TEACHERS	\$0	\$78,000	\$78,000.00	100%
PRINTERS, COPIERS, DUPLICATORS	\$0	\$73,528	\$3,852.58	5%
AUDIO VISUAL EQUIPMENT	\$0	\$200,921	\$198,555.00	99%
INTERACTIVE CLASSROOM EQUIPMENT	\$0	\$71,883	\$71,883.00	100%
CHORAL MUSIC INSTRUMENTS & EQUIPMENT	\$0	\$25,542	\$25,541.20	100%
INTERIOR PAINTING	\$205,355	\$201,784	\$0.00	0%
GYM FLOORING	\$0	\$30,048	\$26,547.86	88%
TOTAL BAKER ELEMENTARY	\$761,365	\$1,431,973	\$411,654.32	29%
BARBER MS				
PAVING	\$59,200	\$58,170	\$0.00	0%
SURVEILLANCE CAMERAS	\$0	\$100,000	\$47,787.77	48%
FURNITURE & EQUIPMENT REPL	\$0	\$1,200	\$1,159.50	97%
OBSOLETE COMPUTING DEVICE REPL-DISTRICT	\$0	\$275,232	\$0.00	0%
OBSOLETE COMPUTING DEVICE REPL-TEACHERS	\$0	\$71,500	\$70,800.00	99%
DISTRICT NETWORK ENHANCEMENTS	\$0	\$110,504	\$110,503.36	100%
PRINTERS, COPIERS, DUPLICATORS	\$0	\$101,504	\$0.00	0%
AUDIO VISUAL EQUIPMENT	\$0	\$207,000	\$206,841.00	100%
INTERACTIVE CLASSROOM EQUIPMENT	\$0	\$110,740	\$29,279.00	26%
MUSIC INSTRUMENTS & EQUIPMENT	\$0	\$62,472	\$47,749.00	76%
CHORAL MUSIC INSTRUMENTS & EQUIPMENT	\$0	\$11,118	\$0.00	0%
CAREER READINESS CLASSROOM MODIFICATION	\$102,972	\$101,181	\$0.00	0%
TOTAL BARBER MIDDLE	\$162,172	\$1,210,621	\$514,119.63	42%
BELLS FERRY ES				
FOOD SERVICE COMPUTERS	\$0	\$773	\$772.50	100%
FURNITURE & EQUIPMENT REPLACEMENT	\$0	\$1,707	\$1,706.50	100%
OBSOLETE COMPUTING DEVICE REPL-DISTRICT	\$0	\$157,175	\$0.00	0%
OBSOLETE COMPUTING DEVICE REPL-TEACHERS	\$0	\$55,900	\$55,200.00	99%
PRINTERS, COPIERS, DUPLICATORS	\$0	\$61,984	\$13,519.54	22%
AUDIO VISUAL EQUIPMENT	\$0	\$147,535	\$147,375.00	100%
INTERACTIVE CLASSROOM EQUIPMENT	\$0	\$71,001	\$71,001.00	100%
CHORAL MUSIC INSTRUMENTS & EQUIPMENT	\$0	\$17,988	\$17,987.20	100%
ROOFING	\$292,368	\$287,283	\$0.00	0%
REPLACE GYM CARPET	\$0	\$20,954	\$20,953.30	100%
TOTAL BELLS FERRY ELEMENTARY	\$292,368	\$822,300	\$328,515.04	40%
BELMONT HILLS ES				
FOOD SERVICE COMPUTERS	\$0	\$772	\$772.50	100%
ADA ACCESS TO PLAYGROUND	\$0	\$30,571	\$0.00	0%
FURNITURE & EQUIPMENT REPLACEMENT	\$0	\$5,661	\$2,651.16	47%
OBSOLETE COMPUTING DEVICE REPL-DISTRICT	\$0	\$112,359	\$51,393.90	46%
OBSOLETE COMPUTING DEVICE REPL-TEACHERS	\$0	\$46,800	\$46,800.00	100%
PRINTERS, COPIERS, DUPLICATORS	\$0	\$31,928	\$12,531.59	39%
AUDIO VISUAL EQUIPMENT	\$0	\$116,535	\$116,535.00	100%
INTERACTIVE CLASSROOM EQUIPMENT	\$0	\$60,165	\$60,165.00	100%
CHORAL MUSIC INSTRUMENTS & EQUIPMENT	\$0	\$21,368	\$21,367.43	100%
CONSTRUCT COVERED BUS LOADING AREA	\$25,663	\$0	\$0.00	-
GYM FLOORING	\$0	\$20,694	\$20,693.80	100%
TOTAL BELMONT HILLS ELEMENTARY	\$25,663	\$446,853	\$332,910.38	75%
BIG SHANTY ES				
ADA POD FLOORING	\$0	\$12,470	\$707.25	6%
ADA STAGE ACCESS	\$0	\$9,320	\$9,320.00	100%
IMPROVE TRAFFIC FLOW	\$0	\$20,557	\$0.00	0%
PLUMBING	\$160,392	\$157,603	\$0.00	0%
PAVING	\$45,800	\$45,003	\$0.00	0%
PLAYGROUND REPLACEMENT	\$85,000	\$83,522	\$0.00	0%
KITCHEN AREA ROOFING	\$75,650	\$74,334	\$0.00	0%
FURNITURE & EQUIPMENT REPLACEMENT	\$0	\$25,000	\$6,051.08	24%
OBSOLETE COMPUTING DEVICE REPL-DISTRICT	\$0	\$217,140	\$79,798.39	37%
OBSOLETE COMPUTING DEVICE REPL-TEACHERS	\$0	\$71,500	\$70,800.00	99%
PRINTERS, COPIERS, DUPLICATORS	\$0	\$80,080	\$0.00	0%
AUDIO VISUAL EQUIPMENT	\$0	\$171,000	\$168,526.00	99%
INTERACTIVE CLASSROOM EQUIPMENT	\$0	\$53,818	\$53,818.00	100%
CHORAL MUSIC INSTRUMENTS & EQUIPMENT	\$0	\$24,430	\$24,429.76	100%
FRONT OFFICE RENOVATION	\$192,470	\$189,123	\$0.00	0%
GYM FLOORING	\$0	\$21,100	\$18,651.30	88%
TOTAL BIG SHANTY ELEMENTARY	\$559,312	\$1,256,000	\$432,101.78	34%
BIRNEY ES				
ADA RESTROOM MODIFICATIONS	\$0	\$54,767	\$54,766.25	100%
PAINTING	\$291,186	\$286,122	\$0.00	0%
OBSOLETE COMPUTING DEVICE REPL-DISTRICT	\$59,200	\$58,170	\$0.00	0%

SPLOST 4 (SPECIAL PURPOSE LOCAL OPTION SALES TAX) PROJECTS

From Inception through June 30, 2015

* Projects in blue were active projects during Fiscal Year 2015

LOCATION/DESCRIPTION	Original Budget	Revised Budget	Expended Amount To Date	% Complete
PLAYGROUND REPLACEMENT	\$85,000	\$0	\$0.00	-
OBSOLETE COMPUTING DEVICE REPL-DISTRICT	\$0	\$198,506	\$0.00	0%
OBSOLETE COMPUTING DEVICE REPL-TEACHERS	\$0	\$81,900	\$80,400.00	98%
PRINTERS, COPIERS, DUPLICATORS	\$0	\$75,400	\$22,274.06	30%
AUDIO VISUAL EQUIPMENT	\$0	\$177,000	\$176,738.00	100%
INTERACTIVE CLASSROOM EQUIPMENT	\$0	\$86,247	\$86,247.00	100%
CHORAL MUSIC INSTRUMENTS & EQUIPMENT	\$0	\$26,659	\$26,658.20	100%
ADDITIONAL PARKING LOT LIGHTING	\$25,663	\$25,217	\$0.00	0%
TOTAL BIRNEY ELEMENTARY	\$461,049	\$1,069,988	\$447,083.51	42%
BLACKWELL ES				
FENCING	\$0	\$2,049	\$2,048.10	100%
PLAYGROUND REPLACEMENT	\$85,000	\$83,522	\$0.00	0%
FURNITURE & EQUIPMENT REPLACEMENT	\$0	\$1,350	\$1,298.21	96%
OBSOLETE COMPUTING DEVICE REPL-DISTRICT	\$0	\$180,299	\$0.00	0%
OBSOLETE COMPUTING DEVICE REPL-TEACHERS	\$0	\$70,200	\$69,600.00	99%
PRINTERS, COPIERS, DUPLICATORS	\$0	\$70,512	\$0.00	0%
AUDIO VISUAL EQUIPMENT	\$0	\$192,000	\$177,612.00	93%
INTERACTIVE CLASSROOM EQUIPMENT	\$0	\$65,205	\$65,205.00	100%
CHORAL MUSIC INSTRUMENTS & EQUIPMENT	\$0	\$22,189	\$22,188.23	100%
WINDOW REPLACEMENT	\$64,157	\$63,041	\$0.00	0%
TOTAL BLACKWELL ELEMENTARY	\$149,157	\$750,367	\$337,951.54	45%
BRUMBY ES				
FNS COMPUTERS	\$0	\$1,545	\$1,545.00	100%
PLAYGROUND REPLACEMENT	\$85,000	\$83,522	\$0.00	0%
FURNITURE & EQUIPMENT REPLACEMENT	\$0	\$10,275	\$6,755.35	66%
OBSOLETE COMPUTING DEVICE REPL-DISTRICT	\$0	\$271,000	\$187,959.42	69%
OBSOLETE COMPUTING DEVICE REPL-TEACHERS	\$0	\$109,200	\$109,200.00	100%
PRINTERS, COPIERS, DUPLICATORS	\$0	\$107,432	\$54,233.75	50%
AUDIO VISUAL EQUIPMENT	\$0	\$182,230	\$182,230.00	100%
INTERACTIVE CLASSROOM EQUIPMENT	\$0	\$84,798	\$84,798.00	100%
CHORAL MUSIC INSTRUMENTS & EQUIPMENT	\$0	\$20,460	\$20,459.23	100%
FLOORING	\$318,159	\$312,626	\$0.00	0%
TOTAL BRUMBY ELEMENTARY	\$403,159	\$1,183,088	\$647,180.75	55%
BRUMBY REPLACEMENT ES				
SECURITY FENCING	\$0	\$10,194	\$10,193.30	100%
ELEMENTARY SCHOOL REPLACEMENT	\$23,330,216	\$22,946,539	\$40,298.53	0%
LAND ACQUISITION FOR NEW SCHOOL	\$0	\$5,303,903	\$5,303,902.18	100%
TOTAL BRUMBY REPLACEMENT ES	\$23,330,216	\$28,260,636	\$5,354,394.01	19%
BRYANT ES				
GYM LIGHTING	\$210,210	\$206,554	\$0.00	0%
EMERGENCY LIGHTING	\$146,000	\$143,461	\$0.00	0%
HVAC REPLACEMENT	\$2,785,704	\$2,737,257	\$0.00	0%
PAVING	\$59,200	\$58,170	\$0.00	0%
PLAYGROUND REPLACEMENT	\$85,000	\$83,522	\$77,500.00	93%
OBSOLETE COMPUTING DEVICE REPL-DISTRICT	\$0	\$267,039	\$226,897.94	85%
OBSOLETE COMPUTING DEVICE REPL-TEACHERS	\$0	\$109,200	\$108,000.00	99%
PRINTERS, COPIERS, DUPLICATORS	\$0	\$99,944	\$57,898.10	58%
AUDIO VISUAL EQUIPMENT	\$0	\$202,954	\$202,954.00	100%
INTERACTIVE CLASSROOM EQUIPMENT	\$0	\$32,256	\$19,981.00	62%
CHORAL MUSIC INSTRUMENTS & EQUIPMENT	\$0	\$22,978	\$22,977.23	100%
CONSTRUCT COVERED BUS LOADING AREA	\$25,663	\$0	\$0.00	-
TOTAL BRYANT ELEMENTARY	\$3,311,777	\$3,963,335	\$716,208.27	18%
BULLARD ES				
GYM LIGHTING	\$210,210	\$206,554	\$0.00	0%
PLAYGROUND REPLACEMENT	\$85,000	\$83,522	\$0.00	0%
OBSOLETE COMPUTING DEVICE REPL-DISTRICT	\$0	\$239,678	\$0.00	0%
OBSOLETE COMPUTING DEVICE REPL-TEACHERS	\$0	\$80,600	\$80,400.00	100%
PRINTERS, COPIERS, DUPLICATORS	\$0	\$90,584	\$28,864.71	32%
AUDIO VISUAL EQUIPMENT	\$0	\$220,041	\$220,041.00	100%
INTERACTIVE CLASSROOM EQUIPMENT	\$0	\$82,593	\$82,593.00	100%
CHORAL MUSIC INSTRUMENTS & EQUIPMENT	\$0	\$17,988	\$17,987.20	100%
PAVING-ADD NEW ENTRANCE LANE	\$192,470	\$189,123	\$0.00	0%
TOTAL BULLARD ELEMENTARY	\$487,680	\$1,210,683	\$429,885.91	36%
CAMPBELL HS				
FOOD SERVICE COMPUTERS	\$0	\$1,545	\$1,545.00	100%
MAIN GYM REPLACEMENT	\$12,708,800	\$12,492,480	\$0.00	0%
FLOORING	\$1,117,717	\$1,098,278	\$0.00	0%
HVAC REPLACEMENT	\$8,112,465	\$7,971,379	\$0.00	0%
PAVING	\$45,800	\$45,003	\$0.00	0%
TENNIS COURT RESURFACING	\$90,000	\$88,435	\$0.00	0%
TRACK RESURFACING	\$350,000	\$343,913	\$0.00	0%
CONCESSION STAND ROOFING	\$2,704,155	\$2,657,126	\$0.00	0%
FURNITURE & EQUIPMENT REPLACEMENT	\$0	\$8,000	\$7,460.69	93%
OBSOLETE COMPUTING DEVICE REPL-DISTRICT	\$0	\$664,211	\$0.00	0%
OBSOLETE COMPUTING DEVICE REPL-TEACHERS	\$0	\$191,100	\$181,200.00	95%
DISTRICT NETWORK ENHANCEMENTS	\$0	\$243,871	\$243,870.08	100%
PRINTERS, COPIERS, DUPLICATORS	\$0	\$248,976	\$0.00	0%
AUDIO VISUAL EQUIPMENT	\$0	\$389,970	\$389,970.00	100%
INTERACTIVE CLASSROOM EQUIPMENT	\$0	\$359,998	\$194,693.00	54%
MUSIC INSTRUMENTS & EQUIPMENT	\$0	\$161,925	\$94,887.30	59%
CHORAL MUSIC INSTRUMENTS & EQUIPMENT	\$0	\$19,800	\$19,800.00	100%

SPLOST 4 (SPECIAL PURPOSE LOCAL OPTION SALES TAX) PROJECTS

From Inception through June 30, 2015

* Projects in blue were active projects during Fiscal Year 2015

LOCATION/DESCRIPTION	Original Budget	Revised Budget	Expended Amount To Date	% Complete
PAINTING	\$706,524	\$694,237	\$64,551.10	9%
BASEBALL MEN'S RESTROOM ADA ACCESS	\$79,212	\$77,834	\$0.00	0%
BASEBALL WOMEN'S RESTROOM ADA ACCESS	\$79,212	\$77,834	\$0.00	0%
BASEBALL FIELD PRESSBOX UPGRADE	\$40,710	\$40,002	\$0.00	0%
TOTAL CAMPBELL HIGH	\$26,034,595	\$27,875,917	\$1,197,977.17	4%
CAMPBELL MS				
SPECTATOR STAND SURVEY	\$0	\$1,930	\$1,929.12	100%
FLOORING	\$633,057	\$622,047	\$0.00	0%
AUDITORIUM SEAT REPLACEMENT	\$150,000	\$147,391	\$0.00	0%
BUILDING MODIFICATIONS TO INCLUDE:	\$5,164,731	\$5,074,910	\$0.00	0%
HVAC REPLACEMENT				
GYM LIGHTING				
ELECTRICAL UPGRADE				
PLUMBING				
PAVING	\$45,800	\$45,003	\$0.00	0%
FURNITURE & EQUIPMENT REPLACEMENT	\$0	\$2,700	\$2,695.00	100%
OBSOLETE COMPUTING DEVICE REPL-DISTRICT	\$0	\$361,921	\$242,056.36	67%
OBSOLETE COMPUTING DEVICE REPL-TEACHERS	\$0	\$110,500	\$110,400.00	100%
DISTRICT NETWORK ENHANCEMENTS	\$0	\$142,366	\$142,365.96	100%
PRINTERS, COPIERS, DUPLICATORS	\$0	\$136,032	\$87,001.86	64%
AUDIO VISUAL EQUIPMENT	\$0	\$261,000	\$246,979.00	95%
INTERACTIVE CLASSROOM EQUIPMENT	\$0	\$119,180	\$22,875.00	19%
MUSIC INSTRUMENTS & EQUIPMENT	\$0	\$81,954	\$50,200.00	61%
CHORAL MUSIC INSTRUMENTS & EQUIPMENT	\$0	\$23,385	\$22,196.35	95%
ADD SKYLIGHTS	\$39,008	\$38,330	\$0.00	0%
TOTAL CAMPBELL MIDDLE	\$6,032,596	\$7,168,649	\$928,698.65	13%
CHALKER ES				
GYM LIGHTING	\$210,210	\$206,554	\$0.00	0%
PAVING	\$37,000	\$36,357	\$0.00	0%
PLAYGROUND REPLACEMENT	\$85,000	\$83,522	\$0.00	0%
OBSOLETE COMPUTING DEVICE REPL-DISTRICT	\$0	\$150,768	\$0.00	0%
OBSOLETE COMPUTING DEVICE REPL-TEACHERS	\$0	\$59,800	\$58,800.00	98%
PRINTERS, COPIERS, DUPLICATORS	\$0	\$65,832	\$979.75	1%
AUDIO VISUAL EQUIPMENT	\$0	\$208,000	\$200,514.00	96%
INTERACTIVE CLASSROOM EQUIPMENT	\$0	\$66,150	\$66,150.00	100%
CHORAL MUSIC INSTRUMENTS & EQUIPMENT	\$0	\$21,765	\$21,764.20	100%
ATOMIC CLOCKS FOR HALLWAYS	\$39,825	\$39,132	\$0.00	0%
TOTAL CHALKER ELEMENTARY	\$372,035	\$937,880	\$348,207.95	37%
CHEATHAM HILL ES				
CLASSROOM MODIFICATION	\$0	\$14,116	\$14,116.00	100%
FOOD SERVICE COMPUTERS	\$0	\$772	\$772.50	100%
GYM LIGHTING	\$210,210	\$206,554	\$0.00	0%
SIDEWALK REPAIR	\$2,400	\$2,358	\$0.00	0%
PLAYGROUND SURFACE REPLACEMENT	\$85,000	\$83,522	\$0.00	0%
OBSOLETE COMPUTING DEVICE REPL-DISTRICT	\$0	\$307,662	\$0.00	0%
OBSOLETE COMPUTING DEVICE REPL-TEACHERS	\$0	\$97,500	\$97,200.00	100%
DISTRICT NETWORK ENHANCEMENTS	\$0	\$103,848	\$103,847.50	100%
PRINTERS, COPIERS, DUPLICATORS	\$0	\$113,464	\$64,858.00	57%
AUDIO VISUAL EQUIPMENT	\$0	\$229,000	\$227,416.00	99%
INTERACTIVE CLASSROOM EQUIPMENT	\$0	\$94,311	\$93,735.00	99%
CHORAL MUSIC INSTRUMENTS & EQUIPMENT	\$0	\$26,278	\$26,277.20	100%
ROOFING	\$706,611	\$694,322	\$0.00	0%
TOTAL CHEATHAM HILL ELEMENTARY	\$1,004,221	\$1,973,707	\$628,222.20	32%
CLARKDALE ES				
OBSOLETE COMPUTING DEVICE REPL-DISTRICT	\$0	\$173,712	\$0.00	0%
OBSOLETE COMPUTING DEVICE REPL-TEACHERS	\$0	\$61,100	\$60,000.00	98%
PRINTERS, COPIERS, DUPLICATORS	\$0	\$55,640	\$0.00	0%
INTERACTIVE CLASSROOM EQUIPMENT	\$0	\$54,243	\$54,017.00	100%
CHORAL MUSIC INSTRUMENTS & EQUIPMENT	\$0	\$27,631	\$27,630.23	100%
TOTAL CLARKDALE ELEMENTARY	\$0	\$372,326	\$141,647.23	38%
CLAY ES				
FOOD SERVICE COMPUTERS	\$0	\$772	\$772.50	100%
DOOR REPLACEMENT	\$482,505	\$474,114	\$0.00	0%
FLOORING	\$157,449	\$154,711	\$0.00	0%
PAINTING	\$203,160	\$199,627	\$0.00	0%
PAVING	\$91,800	\$90,203	\$0.00	0%
SIDEWALK REPAIR	\$8,800	\$8,647	\$0.00	0%
FURNITURE & EQUIPMENT REPLACEMENT	\$0	\$14,140	\$12,397.80	88%
OBSOLETE COMPUTING DEVICE REPL-DISTRICT	\$0	\$95,309	\$0.00	0%
OBSOLETE COMPUTING DEVICE REPL-TEACHERS	\$0	\$45,500	\$44,400.00	98%
PRINTERS, COPIERS, DUPLICATORS	\$0	\$35,880	\$2,366.06	7%
AUDIO VISUAL EQUIPMENT	\$0	\$87,000	\$86,496.00	99%
INTERACTIVE CLASSROOM EQUIPMENT	\$0	\$69,174	\$69,174.00	100%
CHORAL MUSIC INSTRUMENTS & EQUIPMENT	\$0	\$20,460	\$20,459.23	100%
HVAC UPGRADE	\$458,724	\$450,746	\$0.00	0%
TOTAL CLAY ELEMENTARY	\$1,402,438	\$1,746,283	\$236,065.59	14%
COMPTON ES				
GYM LIGHTING	\$210,210	\$206,554	\$0.00	0%
PLUMBING	\$189,905	\$186,602	\$0.00	0%
PAVING	\$37,000	\$36,357	\$0.00	0%
PLAYGROUND REPLACEMENT	\$85,000	\$83,522	\$0.00	0%

SPLOST 4 (SPECIAL PURPOSE LOCAL OPTION SALES TAX) PROJECTS

From Inception through June 30, 2015

* Projects in blue were active projects during Fiscal Year 2015

LOCATION/DESCRIPTION	Original Budget	Revised Budget	Expended Amount To Date	% Complete
FURNITURE & EQUIPMENT REPLACEMENT	\$0	\$1,300	\$279.21	21%
OBSOLETE COMPUTING DEVICE REPL-DISTRICT	\$0	\$146,336	\$0.00	0%
OBSOLETE COMPUTING DEVICE REPL-TEACHERS	\$0	\$65,000	\$64,800.00	100%
PRINTERS, COPIERS, DUPLICATORS	\$0	\$56,160	\$51,365.31	91%
AUDIO VISUAL EQUIPMENT	\$0	\$192,000	\$184,378.00	96%
INTERACTIVE CLASSROOM EQUIPMENT	\$0	\$40,889	\$40,889.00	100%
CHORAL MUSIC INSTRUMENTS & EQUIPMENT	\$0	\$19,339	\$19,338.90	21%
PAINTING	\$191,368	\$188,040	\$0.00	0%
TOTAL COMPTON ELEMENTARY	\$713,483	\$1,222,099	\$361,050.42	30%
COOPER MS				
GYM LIGHTING	\$223,561	\$219,673	\$0.00	0%
HVAC CONTROL REPLACEMENT	\$512,715	\$503,798	\$0.00	0%
SURVEILLANCE CAMERAS	\$0	\$90,000	\$86,849.33	96%
FURNITURE & EQUIPMENT REPLACEMENT	\$0	\$14,152	\$13,468.28	95%
OBSOLETE COMPUTING DEVICE REPL-DISTRICT	\$0	\$265,362	\$0.00	0%
OBSOLETE COMPUTING DEVICE REPL-TEACHERS	\$0	\$71,500	\$70,800.00	99%
DISTRICT NETWORK ENHANCEMENTS	\$0	\$138,606	\$138,605.88	100%
PRINTERS, COPIERS, DUPLICATORS	\$0	\$97,864	\$0.00	0%
AUDIO VISUAL EQUIPMENT	\$0	\$228,000	\$219,943.00	96%
INTERACTIVE CLASSROOM EQUIPMENT	\$0	\$192,543	\$112,081.00	58%
MUSIC INSTRUMENTS & EQUIPMENT	\$0	\$78,812	\$71,188.00	90%
CHORAL MUSIC INSTRUMENTS & EQUIPMENT	\$0	\$24,433	\$24,432.15	100%
THEATER SOUND & LIGHTING REPLACEMENT	\$235,777	\$231,677	\$0.00	0%
TOTAL COOPER MIDDLE	\$972,053	\$2,156,420	\$737,367.64	34%
DANIELL MS				
ADA KITCHEN AND RESTROOM RENOVATION	\$0	\$74,013	\$74,013.00	100%
EXTERIOR DOOR REPLACEMENT	\$224,233	\$220,333	\$0.00	0%
GYM LIGHTING	\$223,561	\$219,673	\$0.00	0%
ELECTRICAL SYSTEM UPGRADE	\$300,000	\$294,783	\$0.00	0%
HVAC CONTROL REPLACEMENT	\$531,528	\$0	\$0.00	-
HVAC REPLACEMENT	\$3,986,460	\$0	\$0.00	-
SURVEILLANCE CAMERAS	\$0	\$92,000	\$90,595.39	98%
FURNITURE & EQUIPMENT REPLACEMENT	\$0	\$39,733	\$36,325.10	91%
OBSOLETE COMPUTING DEVICE REPL-DISTRICT	\$0	\$252,454	\$11,832.00	5%
OBSOLETE COMPUTING DEVICE REPL-TEACHERS	\$0	\$71,500	\$69,600.00	97%
DISTRICT NETWORK ENHANCEMENTS	\$0	\$130,534	\$130,533.32	100%
PRINTERS, COPIERS, DUPLICATORS	\$0	\$100,776	\$27,880.13	28%
AUDIO VISUAL EQUIPMENT	\$0	\$228,000	\$227,848.00	100%
INTERACTIVE CLASSROOM EQUIPMENT	\$0	\$54,302	\$51,727.00	95%
MUSIC INSTRUMENTS & EQUIPMENT	\$0	\$73,028	\$14,631.03	20%
CHORAL MUSIC INSTRUMENTS & EQUIPMENT	\$0	\$16,324	\$16,324.00	100%
LOBBY REDESIGN FOR SAFETY	\$38,494	\$37,825	\$0.00	0%
TOTAL DANIELL MIDDLE	\$5,304,276	\$1,905,278	\$751,308.97	39%
DAVIS ES				
FOOD SERVICE COMPUTERS	\$0	\$773	\$772.50	100%
GYM LIGHTING	\$210,210	\$206,554	\$0.00	0%
PLUMBING	\$164,510	\$161,649	\$0.00	0%
PLAYGROUND REPLACEMENT	\$85,000	\$83,522	\$0.00	0%
FURNITURE & EQUIPMENT REPLACEMENT	\$0	\$1,400	\$1,388.51	99%
OBSOLETE COMPUTING DEVICE REPL-DISTRICT	\$0	\$149,507	\$0.00	0%
OBSOLETE COMPUTING DEVICE REPL-TEACHERS	\$0	\$57,200	\$56,400.00	99%
PRINTERS, COPIERS, DUPLICATORS	\$0	\$57,512	\$0.00	0%
AUDIO VISUAL EQUIPMENT	\$0	\$147,000	\$145,951.00	99%
INTERACTIVE CLASSROOM EQUIPMENT	\$0	\$43,029	\$43,029.00	100%
CHORAL MUSIC INSTRUMENTS & EQUIPMENT	\$0	\$20,460	\$20,459.23	100%
WINDOW REPLACEMENT	\$115,483	\$113,475	\$0.00	0%
TOTAL DAVIS ELEMENTARY	\$575,203	\$1,042,081	\$268,000.24	26%
DICKERSON MS				
GYM LIGHTING	\$223,561	\$219,673	\$0.00	0%
ROOFING	\$1,100,000	\$1,080,870	\$0.00	0%
SURVEILLANCE CAMERAS	\$0	\$105,000	\$49,138.92	47%
FURNITURE & EQUIPMENT REPLACEMENT	\$0	\$9,743	\$9,702.00	100%
OBSOLETE COMPUTING DEVICE REPL-DISTRICT	\$0	\$341,191	\$0.00	0%
OBSOLETE COMPUTING DEVICE REPL-TEACHERS	\$0	\$98,800	\$97,200.00	98%
DISTRICT NETWORK ENHANCEMENTS	\$0	\$120,118	\$120,117.38	100%
PRINTERS, COPIERS, DUPLICATORS	\$0	\$128,752	\$55,186.54	43%
AUDIO VISUAL EQUIPMENT	\$0	\$225,000	\$224,971.00	100%
INTERACTIVE CLASSROOM EQUIPMENT	\$0	\$115,650	\$60,315.00	52%
MUSIC INSTRUMENTS & EQUIPMENT	\$0	\$96,314	\$63,476.00	66%
GYM FLOORING	\$68,250	\$67,063	\$0.00	0%
TOTAL DICKERSON MIDDLE	\$1,391,811	\$2,608,174	\$680,106.84	26%
DODGEN MS				
BRAILLE SIGNAGE	\$0	\$5,000	\$4,033.00	81%
ADA AUTOMATIC DOOR REPLACEMENT	\$0	\$16,858	\$0.00	0%
GYM LIGHTING	\$223,561	\$219,673	\$0.00	0%
FRONT ENTRANCE CONCRETE REPLACEMENT	\$6,400	\$6,289	\$0.00	0%
ROOFING	\$2,533,370	\$2,489,311	\$0.00	0%
SURVEILLANCE CAMERAS	\$0	\$105,000	\$49,435.15	47%
FURNITURE & EQUIPMENT REPLACEMENT	\$0	\$9,100	\$1,159.50	13%
OBSOLETE COMPUTING DEVICE REPL-DISTRICT	\$0	\$304,190	\$0.00	0%
OBSOLETE COMPUTING DEVICE REPL-TEACHERS	\$0	\$94,900	\$93,600.00	99%
DISTRICT NETWORK ENHANCEMENTS	\$0	\$128,992	\$128,991.86	100%

SPLOST 4 (SPECIAL PURPOSE LOCAL OPTION SALES TAX) PROJECTS

From Inception through June 30, 2015

* Projects in blue were active projects during Fiscal Year 2015

LOCATION/DESCRIPTION	Original Budget	Revised Budget	Expended Amount To Date	% Complete
PRINTERS, COPIERS, DUPLICATORS	\$0	\$120,952	\$40,502.36	33%
AUDIO VISUAL EQUIPMENT	\$0	\$243,000	\$242,469.00	100%
INTERACTIVE CLASSROOM EQUIPMENT	\$0	\$200,748	\$138,198.00	69%
CHORAL MUSIC INSTRUMENTS & EQUIPMENT	\$0	\$62,486	\$35,577.00	57%
MUSIC INSTRUMENTS & EQUIPMENT	\$0	\$1,700	\$1,291.50	76%
COVERED PLAY AREA REPLACEMENT	\$341,957	\$336,010	\$0.00	0%
TOTAL DODGEN MIDDLE	\$3,105,288	\$4,344,209	\$735,257.37	17%
DOWELL ES				
REPLACE FREEZER/COOLER	\$0	\$210,500	\$39,037.44	19%
GYM LIGHTING	\$210,210	\$206,554	\$0.00	0%
INTERIOR PAINTING	\$291,508	\$286,438	\$0.00	0%
HVAC CONTROL REPLACEMENT	\$318,009	\$312,478	\$0.00	0%
HVAC REPLACEMENT	\$2,544,072	\$2,499,827	\$0.00	0%
PLAYGROUND REPLACEMENT	\$85,000	\$83,522	\$0.00	0%
FURNITURE & EQUIPMENT REPLACEMENT	\$0	\$5,100	\$5,058.58	99%
OBSOLETE COMPUTING DEVICE REPL-DISTRICT	\$0	\$247,704	\$0.00	0%
OBSOLETE COMPUTING DEVICE REPL-TEACHERS	\$0	\$88,400	\$87,600.00	99%
PRINTERS, COPIERS, DUPLICATORS	\$0	\$94,640	\$0.00	0%
AUDIO VISUAL EQUIPMENT	\$0	\$201,000	\$200,897.00	100%
INTERACTIVE CLASSROOM EQUIPMENT	\$0	\$33,768	\$33,768.00	100%
CHORAL MUSIC INSTRUMENTS & EQUIPMENT	\$0	\$23,148	\$23,147.20	100%
DRAINAGE IMPROVEMENTS	\$6,416	\$6,304	\$0.00	0%
TOTAL DOWELL ELEMENTARY	\$3,455,215	\$4,299,383	\$389,508.22	9%
DUE WEST ES				
SIDEWALK	\$0	\$1,000	\$1,000.00	100%
FURNITURE & EQUIPMENT REPLACEMENT	\$0	\$2,800	\$0.00	0%
OBSOLETE COMPUTING DEVICE REPL-DISTRICT	\$0	\$156,930	\$156,180.70	100%
OBSOLETE COMPUTING DEVICE REPL-TEACHERS	\$0	\$57,200	\$56,400.00	99%
PRINTERS, COPIERS, DUPLICATORS	\$0	\$58,240	\$23,528.85	40%
AUDIO VISUAL EQUIPMENT	\$0	\$141,664	\$141,664.00	100%
INTERACTIVE CLASSROOM EQUIPMENT	\$0	\$41,517	\$41,517.00	100%
CHORAL MUSIC INSTRUMENTS & EQUIPMENT	\$0	\$17,988	\$17,987.20	100%
WINDOW REPLACEMENT	\$57,742	\$56,738	\$0.00	0%
TOTAL DUE WEST ELEMENTARY	\$57,742	\$534,077	\$438,277.75	82%
DURHAM MS				
GYM LIGHTING	\$223,561	\$219,673	\$0.00	0%
SURVEILLANCE CAMERAS	\$0	\$100,000	\$47,023.47	47%
FURNITURE & EQUIPMENT REPLACEMENT	\$0	\$1,200	\$1,159.50	97%
OBSOLETE COMPUTING DEVICE REPL-DISTRICT	\$0	\$262,013	\$64,940.00	25%
OBSOLETE COMPUTING DEVICE REPL-TEACHERS	\$0	\$80,600	\$80,400.00	100%
DISTRICT NETWORK ENHANCEMENTS	\$0	\$115,681	\$115,680.14	100%
PRINTERS, COPIERS, DUPLICATORS	\$0	\$107,224	\$0.00	0%
AUDIO VISUAL EQUIPMENT	\$0	\$232,331	\$232,331.00	100%
INTERACTIVE CLASSROOM EQUIPMENT	\$0	\$116,650	\$20,435.00	18%
MUSIC INSTRUMENTS & EQUIPMENT	\$0	\$71,527	\$55,065.00	77%
CHORAL MUSIC INSTRUMENTS & EQUIPMENT	\$0	\$3,211	\$2,518.00	78%
THEATER SOUND & LIGHTING REPLACEMENT	\$235,777	\$231,677	\$0.00	0%
TOTAL DURHAM MIDDLE	\$459,338	\$1,541,787	\$619,552.11	40%
EAST COBB MS				
FOOD SERVICE COMPUTERS	\$0	\$2,318	\$2,317.50	100%
GYM LIGHTING	\$223,561	\$0	\$0.00	-
PLUMBING	\$357,267	\$0	\$0.00	-
ROOFING	\$2,618,714	\$0	\$0.00	-
OBSOLETE COMPUTING DEVICE REPL-DISTRICT	\$0	\$342,419	\$0.00	0%
OBSOLETE COMPUTING DEVICE REPL-TEACHERS	\$0	\$110,500	\$105,600.00	96%
DISTRICT NETWORK ENHANCEMENTS	\$0	\$123,076	\$123,075.54	100%
PRINTERS, COPIERS, DUPLICATORS	\$0	\$133,224	\$0.00	0%
AUDIO VISUAL EQUIPMENT	\$0	\$264,318	\$264,318.00	100%
INTERACTIVE CLASSROOM EQUIPMENT	\$0	\$142,050	\$28,027.00	20%
MUSIC INSTRUMENTS & EQUIPMENT	\$0	\$71,007	\$65,029.00	92%
CHORAL MUSIC INSTRUMENTS & EQUIPMENT	\$0	\$811	\$811.00	100%
LIGHTING FIXTURE REPLACEMENT	\$461,932	\$453,898	\$0.00	0%
TOTAL EAST COBB MIDDLE	\$3,661,474	\$1,643,621	\$589,178.04	36%
EAST COBB REPLACEMENT MS				
REPLACEMENT MIDDLE SCHOOL	\$29,125,616	\$28,657,699	\$0.00	0%
TOTAL EAST COBB REPLACEMENT MIDDLE	\$29,125,616	\$28,657,699	\$0.00	0%
EAST SIDE ES				
FOOD SERVICE COMPUTERS	\$0	\$772	\$772.50	100%
FURNITURE & EQUIPMENT REPLACEMENT	\$0	\$12,900	\$12,574.54	97%
OBSOLETE COMPUTING DEVICE REPL-DISTRICT	\$0	\$356,448	\$0.00	0%
OBSOLETE COMPUTING DEVICE REPL-TEACHERS	\$0	\$94,900	\$94,800.00	100%
DISTRICT NETWORK ENHANCEMENTS	\$0	\$118,639	\$118,638.30	100%
PRINTERS, COPIERS, DUPLICATORS	\$0	\$131,456	\$35,428.66	27%
AUDIO VISUAL EQUIPMENT	\$0	\$225,000	\$0.00	0%
INTERACTIVE CLASSROOM EQUIPMENT	\$0	\$62,997	\$62,997.00	100%
CHORAL MUSIC INSTRUMENTS & EQUIPMENT	\$0	\$17,988	\$17,987.20	100%
PLAYGROUND REPLACEMENT	\$54,534	\$53,586	\$0.00	0%
TOTAL EAST SIDE ELEMENTARY	\$54,534	\$1,074,686	\$343,198.20	32%
EASTVALLEY ES				
FOOD SERVICE COMPUTERS	\$0	\$773	\$772.50	100%

SPLOST 4 (SPECIAL PURPOSE LOCAL OPTION SALES TAX) PROJECTS

From Inception through June 30, 2015

* Projects in blue were active projects during Fiscal Year 2015

LOCATION/DESCRIPTION	Original Budget	Revised Budget	Expended Amount To Date	% Complete
PLAYGROUND REPLACEMENT	\$85,000	\$83,522	\$0.00	0%
OBSOLETE COMPUTING DEVICE REPL-DISTRICT	\$0	\$118,184	\$118,183.56	100%
OBSOLETE COMPUTING DEVICE REPL-TEACHERS	\$0	\$66,300	\$66,000.00	100%
PRINTERS, COPIERS, DUPLICATORS	\$0	\$69,160	\$58,368.18	84%
AUDIO VISUAL EQUIPMENT	\$0	\$123,000	\$107,261.00	87%
INTERACTIVE CLASSROOM EQUIPMENT	\$0	\$31,573	\$31,573.00	100%
CHORAL MUSIC INSTRUMENTS & EQUIPMENT	\$0	\$18,986	\$18,486.20	97%
PARKING LOT EXPANSION	\$32,079	\$31,521	\$0.00	0%
TOTAL EASTVALLEY ELEMENTARY	\$117,079	\$543,019	\$400,644.44	74%
FAIR OAKS ES				
FOOD SERVICE COMPUTERS	\$0	\$772	\$772.50	100%
PLAYGROUND REPLACEMENT	\$85,000	\$83,522	\$0.00	0%
FURNITURE & EQUIPMENT REPLACEMENT	\$0	\$23,925	\$15,233.82	64%
OBSOLETE COMPUTING DEVICE REPL-DISTRICT	\$0	\$241,811	\$0.00	0%
OBSOLETE COMPUTING DEVICE REPL-TEACHERS	\$0	\$97,500	\$94,800.00	97%
PRINTERS, COPIERS, DUPLICATORS	\$0	\$89,544	\$59,312.00	66%
AUDIO VISUAL EQUIPMENT	\$0	\$186,129	\$186,129.00	100%
INTERACTIVE CLASSROOM EQUIPMENT	\$0	\$71,757	\$71,757.00	100%
CHORAL MUSIC INSTRUMENTS & EQUIPMENT	\$0	\$18,538	\$18,537.20	100%
ENCLOSE BREEZEWAY	\$192,470	\$189,123	\$0.00	0%
GYM FLOOR REPLACEMENT	\$0	\$19,097	\$19,096.40	100%
TOTAL FAIR OAKS ELEMENTARY	\$277,470	\$1,021,718	\$465,637.92	46%
FLOYD MS				
GYM LIGHTING	\$223,561	\$219,673	\$0.00	0%
ELECTRICAL SYSTEM UPGRADE	\$300,000	\$294,783	\$0.00	0%
THEATER SEAT REPLACEMENT	\$150,000	\$147,391	\$0.00	0%
PAVING	\$59,200	\$58,170	\$0.00	0%
SURVEILLANCE CAMERAS	\$0	\$94,000	\$93,769.82	100%
FURNITURE & EQUIPMENT REPLACEMENT	\$0	\$34,493	\$29,465.38	85%
OBSOLETE COMPUTING DEVICE REPL-DISTRICT	\$0	\$257,285	\$0.00	0%
OBSOLETE COMPUTING DEVICE REPL-TEACHERS	\$0	\$76,700	\$75,600.00	99%
DISTRICT NETWORK ENHANCEMENTS	\$0	\$110,504	\$110,503.36	100%
PRINTERS, COPIERS, DUPLICATORS	\$0	\$98,904	\$587.85	1%
AUDIO VISUAL EQUIPMENT	\$0	\$228,000	\$193,723.00	85%
INTERACTIVE CLASSROOM EQUIPMENT	\$0	\$115,435	\$20,130.00	17%
MUSIC INSTRUMENTS & EQUIPMENT	\$0	\$35,583	\$20,343.00	57%
CHORAL MUSIC INSTRUMENTS & EQUIPMENT	\$0	\$22,642	\$22,175.15	98%
HVAC UNIT REPLACEMENT	\$680,066	\$668,239	\$0.00	0%
TOTAL FLOYD MIDDLE	\$1,412,827	\$2,461,802	\$566,297.56	23%
FORD ES				
ELECTRICAL SYSTEM UPGRADE	\$300,000	\$33,913	\$0.00	0%
PAVING	\$115,400	\$113,393	\$0.00	0%
FRONT ENTRANCE CONCRETE REPLACEMENT	\$16,600	\$16,311	\$0.00	0%
PLAYGROUND REPLACEMENT	\$85,000	\$83,522	\$0.00	0%
FURNITURE & EQUIPMENT REPLACEMENT	\$0	\$18,000	\$17,596.50	98%
OBSOLETE COMPUTING DEVICE REPL-DISTRICT	\$0	\$177,190	\$0.00	0%
OBSOLETE COMPUTING DEVICE REPL-TEACHERS	\$0	\$67,600	\$67,200.00	99%
PRINTERS, COPIERS, DUPLICATORS	\$0	\$70,096	\$0.00	0%
AUDIO VISUAL EQUIPMENT	\$0	\$171,973	\$171,973.00	100%
INTERACTIVE CLASSROOM EQUIPMENT	\$0	\$52,766	\$52,766.00	100%
CHORAL MUSIC INSTRUMENTS & EQUIPMENT	\$0	\$17,988	\$17,987.20	100%
DISTRICT NETWORK ENHANCEMENTS	\$467,706	\$363,626	\$363,625.04	100%
TOTAL FORD ELEMENTARY	\$984,706	\$1,186,378	\$691,147.74	58%
FREY ES				
OBSOLETE COMPUTING DEVICE REPL-DISTRICT	\$0	\$194,544	\$0.00	0%
OBSOLETE COMPUTING DEVICE REPL-TEACHERS	\$0	\$63,700	\$63,600.00	100%
PHONE SYSTEM ENHANCEMENT	\$0	\$52,000	\$49,646.23	95%
PRINTERS, COPIERS, DUPLICATORS	\$0	\$75,400	\$24,522.00	33%
AUDIO VISUAL EQUIPMENT	\$0	\$174,637	\$174,637.00	100%
INTERACTIVE CLASSROOM EQUIPMENT	\$0	\$55,818	\$55,818.00	100%
CHORAL MUSIC INSTRUMENTS & EQUIPMENT	\$0	\$24,563	\$24,562.20	100%
ROOFING	\$725,907	\$713,283	\$0.00	0%
TOTAL FREY ELEMENTARY	\$725,907	\$1,353,945	\$392,785.43	29%
GARRETT MS				
GYM LIGHTING	\$223,561	\$219,673	\$0.00	0%
BOILER REPLACEMENT	\$60,300	\$59,251	\$0.00	0%
HVAC REPLACEMENT	\$3,447,270	\$3,387,317	\$0.00	0%
FURNITURE & EQUIPMENT REPLACEMENT	\$0	\$9,450	\$9,449.00	100%
OBSOLETE COMPUTING DEVICE REPL-DISTRICT	\$0	\$230,112	\$0.00	0%
OBSOLETE COMPUTING DEVICE REPL-TEACHERS	\$0	\$71,500	\$70,800.00	99%
DISTRICT NETWORK ENHANCEMENTS	\$0	\$98,609	\$98,608.34	100%
PRINTERS, COPIERS, DUPLICATORS	\$0	\$84,864	\$31,424.82	37%
AUDIO VISUAL EQUIPMENT	\$0	\$138,096	\$138,096.00	100%
INTERACTIVE CLASSROOM EQUIPMENT	\$0	\$165,684	\$80,684.00	49%
MUSIC INSTRUMENTS & EQUIPMENT	\$0	\$78,340	\$60,277.00	77%
CHORAL MUSIC INSTRUMENTS & EQUIPMENT	\$0	\$10,726	\$10,725.73	100%
BUILDING REKEY	\$12,832	\$12,609	\$0.00	0%
TOTAL GARRETT MIDDLE	\$3,743,963	\$4,566,231	\$500,064.89	11%
GARRISON MILL ES				
ADA SIDEWALK	\$0	\$53,017	\$53,017.00	100%
FOOD SERVICE COMPUTERS	\$0	\$772	\$772.50	100%

SPLOST 4 (SPECIAL PURPOSE LOCAL OPTION SALES TAX) PROJECTS

From Inception through June 30, 2015

* Projects in blue were active projects during Fiscal Year 2015

LOCATION/DESCRIPTION	Original Budget	Revised Budget	Expended Amount To Date	% Complete
DOT TRAFFIC CONTROL IMPROVEMENTS	\$0	\$30,000	\$0.00	0%
GYM LIGHTING	\$210,210	\$206,554	\$0.00	0%
PLAYGROUND REPLACEMENT	\$85,000	\$83,522	\$0.00	0%
FURNITURE & EQUIPMENT REPLACEMENT	\$0	\$6,150	\$5,749.25	93%
OBSOLETE COMPUTING DEVICE REPL-DISTRICT	\$0	\$124,988	\$0.00	0%
OBSOLETE COMPUTING DEVICE REPL-TEACHERS	\$0	\$63,700	\$62,400.00	98%
PRINTERS, COPIERS, DUPLICATORS	\$0	\$68,016	\$14,828.00	22%
AUDIO VISUAL EQUIPMENT	\$0	\$162,049	\$155,475.00	96%
INTERACTIVE CLASSROOM EQUIPMENT	\$0	\$61,929	\$61,929.00	100%
CHORAL MUSIC INSTRUMENTS & EQUIPMENT	\$0	\$29,887	\$29,886.23	100%
BUS LANE AWNING	\$25,663	\$25,217	\$0.00	0%
TOTAL GARRISON MILL ELEMENTARY	\$320,873	\$915,801	\$384,056.98	42%
GREEN ACRES ES				
GYM LIGHTING	\$210,210	\$206,554	\$0.00	0%
OBSOLETE COMPUTING DEVICE REPL-DISTRICT	\$0	\$214,732	\$0.00	0%
OBSOLETE COMPUTING DEVICE REPL-TEACHERS	\$0	\$81,900	\$81,600.00	100%
PRINTERS, COPIERS, DUPLICATORS	\$0	\$80,288	\$12,261.00	15%
AUDIO VISUAL EQUIPMENT	\$0	\$152,002	\$152,002.00	100%
INTERACTIVE CLASSROOM EQUIPMENT	\$0	\$129,402	\$129,402.00	100%
CHORAL MUSIC INSTRUMENTS & EQUIPMENT	\$0	\$20,460	\$20,459.23	100%
ROOFING	\$323,995	\$318,360	\$0.00	0%
TOTAL GREEN ACRES ELEMENTARY	\$534,205	\$1,203,698	\$395,724.23	33%
GRIFFIN MS				
FOOD SERVICE COMPUTERS	\$0	\$773	\$772.50	100%
GYM LIGHTING	\$223,561	\$219,673	\$0.00	0%
FLOORING	\$438,219	\$430,598	\$0.00	0%
INTERIOR PAINTING	\$388,742	\$381,981	\$0.00	0%
SURVEILLANCE CAMERAS	\$0	\$108,000	\$107,979.70	100%
OBSOLETE COMPUTING DEVICE REPL-DISTRICT	\$0	\$218,364	\$0.00	0%
OBSOLETE COMPUTING DEVICE REPL-TEACHERS	\$0	\$98,800	\$98,400.00	100%
DISTRICT NETWORK ENHANCEMENTS	\$0	\$154,939	\$154,938.14	100%
PRINTERS, COPIERS, DUPLICATORS	\$0	\$127,296	\$0.00	0%
AUDIO VISUAL EQUIPMENT	\$0	\$219,000	\$218,934.00	100%
INTERACTIVE CLASSROOM EQUIPMENT	\$0	\$145,859	\$120,402.50	83%
MUSIC INSTRUMENTS & EQUIPMENT	\$0	\$73,250	\$73,250.00	100%
CHORAL MUSIC INSTRUMENTS & EQUIPMENT	\$0	\$22,176	\$22,175.15	100%
GYM REMODELING	\$450,384	\$442,551	\$0.00	0%
TOTAL GRIFFIN MIDDLE	\$1,500,906	\$2,643,260	\$796,851.99	30%
HARMONY LELAND ES				
PLAYGROUND REPLACEMENT	\$85,000	\$0	\$0.00	-
FURNITURE & EQUIPMENT REPLACEMENT	\$0	\$93,600	\$86,442.88	92%
OBSOLETE COMPUTING DEVICE REPL-DISTRICT	\$0	\$182,700	\$182,229.99	100%
OBSOLETE COMPUTING DEVICE REPL-TEACHERS	\$0	\$65,000	\$64,800.00	100%
PRINTERS, COPIERS, DUPLICATORS	\$0	\$71,032	\$0.00	0%
AUDIO VISUAL EQUIPMENT	\$0	\$114,752	\$105,164.00	92%
INTERACTIVE CLASSROOM EQUIPMENT	\$0	\$36,996	\$36,996.00	100%
CHORAL MUSIC INSTRUMENTS & EQUIPMENT	\$0	\$28,408	\$28,407.23	100%
GYM FLOOR REPLACEMENT	\$0	\$18,788	\$18,787.94	100%
OFFICE FURNITURE REPLACEMENT	\$1,000	\$1,000	\$0.00	0%
TOTAL HARMONY LELAND ELEMENTARY	\$86,000	\$612,276	\$522,828.04	85%
HARRISON HS				
GYM & THEATER REPLACEMENT	\$19,317,321	\$18,986,070	\$0.00	0%
DOOR REPLACEMENT	\$639,429	\$628,308	\$0.00	0%
FIELD LIGHTING IMPROVEMENTS	\$72,000	\$70,748	\$0.00	0%
HVAC REPLACEMENT	\$6,760,488	\$6,642,914	\$0.00	0%
TENNIS COURT STAIR REPLACEMENT	\$9,600	\$9,433	\$0.00	0%
OBSOLETE COMPUTING DEVICE REPL-DISTRICT	\$0	\$551,166	\$0.00	0%
OBSOLETE COMPUTING DEVICE REPL-TEACHERS	\$0	\$140,400	\$136,800.00	97%
DISTRICT NETWORK ENHANCEMENTS	\$0	\$207,633	\$207,632.62	100%
PRINTERS, COPIERS, DUPLICATORS	\$0	\$203,632	\$67,290.65	33%
AUDIO VISUAL EQUIPMENT	\$0	\$300,003	\$300,003.00	100%
INTERACTIVE CLASSROOM EQUIPMENT	\$0	\$233,199	\$215,516.00	92%
MUSIC INSTRUMENTS & EQUIPMENT	\$0	\$161,912	\$72,801.00	45%
CHORAL MUSIC INSTRUMENTS & EQUIPMENT	\$0	\$1,259	\$1,259.00	100%
LOCKER REPLACEMENT	\$451,025	\$443,181	\$0.00	0%
BASEBALL FIELD MEN'S RESTROOM ADA ACCESS	\$79,212	\$77,834	\$0.00	0%
BASEBALL FIELD WOMEN'S RESTROOM ADA ACCESS	\$79,212	\$77,834	\$0.00	0%
STADIUM VISITOR SIDE ADA ACCESS	\$70,902	\$69,669	\$0.00	0%
STADIUM TICKET BOOTH UPGRADE	\$18,342	\$18,023	\$1,475.00	8%
TOTAL HARRISON HIGH	\$27,497,531	\$28,823,218	\$1,002,777.27	3%
HAVEN AT FITZHUGH LEE				
OBSOLETE COMPUTING DEVICE REPL-TEACHERS	\$0	\$3,900	\$0.00	0%
TOTAL HAVEN AT FITZHUGH LEE	\$0	\$3,900	\$0.00	0%
HAVEN AT SKYVIEW				
SIGN REPLACEMENT	\$0	\$2,005	\$1,915.00	96%
ADA MODIFICATIONS	\$0	\$307,882	\$95,671.39	31%
FURNITURE & EQUIPMENT REPLACEMENT	\$0	\$15,661	\$0.00	0%
TOTAL HAVEN AT SKYVIEW	\$0	\$325,548	\$97,586.39	30%
HAVEN AT HAWTHORNE				
FOOD SERVICE COMPUTERS	\$0	\$773	\$772.50	100%

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From Inception through June 30, 2015

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LOCATION/DESCRIPTION	Original Budget	Revised Budget	Expended Amount To Date	% Complete
OBSOLETE COMPUTING DEVICE REPL-DISTRICT	\$0	\$28,650	\$0.00	0%
OBSOLETE COMPUTING DEVICE REPL-TEACHERS	\$0	\$5,200	\$0.00	0%
FRONT AWNING REPLACEMENT	\$25,663	\$25,217	\$0.00	0%
TOTAL HAVEN AT HAWTHORNE	\$25,663	\$59,840	\$772.50	1%
HAWTHORNE ADMINISTRATION				
SIGNAGE	\$0	\$2,500	\$0.00	0%
ADMINISTRATION MODIFICATIONS	\$0	\$113,872	\$38,388.01	34%
FURNITURE & EQUIPMENT REPLACEMENT	\$0	\$4,710	\$0.00	0%
AUDIO VISUAL EQUIPMENT	\$0	\$30,000	\$0.00	0%
INTERACTIVE CLASSROOM EQUIPMENT	\$0	\$25,000	\$0.00	0%
TOTAL HAWTHORNE ADMINISTRATION	\$0	\$176,082	\$38,388.01	22%
HAYES ES				
FENCING	\$0	\$45,960	\$45,959.55	100%
GYM LIGHTING	\$210,210	\$206,554	\$0.00	0%
HVAC REPLACEMENT	\$2,821,896	\$2,772,820	\$0.00	0%
ROOFING	\$1,646,106	\$1,617,478	\$0.00	0%
OBSOLETE COMPUTING DEVICE REPL-DISTRICT	\$0	\$259,440	\$0.00	0%
OBSOLETE COMPUTING DEVICE REPL-TEACHERS	\$0	\$87,100	\$86,400.00	99%
PRINTERS, COPIERS, DUPLICATORS	\$0	\$95,680	\$0.00	0%
AUDIO VISUAL EQUIPMENT	\$0	\$228,000	\$204,007.00	89%
INTERACTIVE CLASSROOM EQUIPMENT	\$0	\$83,286	\$83,286.00	100%
CHORAL MUSIC INSTRUMENTS & EQUIPMENT	\$0	\$29,880	\$29,879.20	100%
ANNEX LIGHTING	\$63,964	\$62,852	\$0.00	0%
TOTAL HAYES ELEMENTARY	\$4,742,176	\$5,489,050	\$449,531.75	8%
HENDRICKS ELEMENTARY				
FOOD SERVICE COMPUTERS	\$0	\$1,545	\$1,545.00	100%
PLAYGROUND REPLACEMENT	\$85,000	\$83,522	\$0.00	0%
FURNITURE & EQUIPMENT REPLACEMENT	\$0	\$1,680	\$0.00	0%
OBSOLETE COMPUTING DEVICE REPL-DISTRICT	\$0	\$146,922	\$0.00	0%
OBSOLETE COMPUTING DEVICE REPL-TEACHERS	\$0	\$55,900	\$55,200.00	99%
PRINTERS, COPIERS, DUPLICATORS	\$0	\$54,184	\$12,890.27	24%
AUDIO VISUAL EQUIPMENT	\$0	\$193,830	\$193,830.00	100%
INTERACTIVE CLASSROOM EQUIPMENT	\$0	\$77,112	\$77,112.00	100%
CHORAL MUSIC INSTRUMENTS & EQUIPMENT	\$0	\$21,051	\$21,050.51	100%
FLOORING	\$298,330	\$293,142	\$0.00	0%
TOTAL HENDRICKS ELEMENTARY	\$383,330	\$928,888	\$361,627.78	39%
HIGHTOWER TRAIL MS				
FOOD SERVICE COMPUTERS	\$0	\$1,545	\$1,545.00	100%
BASKETBALL GOAL SUPPORT REPLACEMENT	\$10,920	\$10,730	\$0.00	0%
ELECTRICAL UPGRADE	\$300,000	\$294,783	\$0.00	0%
PAVING	\$115,400	\$228,954	\$0.00	0%
ROOFING	\$2,086,532	\$2,300,244	\$868,596.90	38%
SURVEILLANCE CAMERAS	\$0	\$105,000	\$47,585.47	45%
FURNITURE & EQUIPMENT REPLACEMENT	\$0	\$3,100	\$2,719.33	88%
OBSOLETE COMPUTING DEVICE REPL-DISTRICT	\$0	\$287,076	\$202,683.02	71%
OBSOLETE COMPUTING DEVICE REPL-TEACHERS	\$0	\$85,800	\$82,800.00	97%
DISTRICT NETWORK ENHANCEMENTS	\$0	\$107,546	\$107,545.20	100%
PRINTERS, COPIERS, DUPLICATORS	\$0	\$105,872	\$22,475.00	21%
AUDIO VISUAL EQUIPMENT	\$0	\$212,978	\$212,978.00	100%
INTERACTIVE CLASSROOM EQUIPMENT	\$0	\$30,684	\$30,684.00	100%
MUSIC INSTRUMENTS & EQUIPMENT	\$0	\$75,237	\$30,018.00	40%
EXTERIOR PAINTING	\$6,416	\$6,304	\$0.00	0%
TOTAL HIGHTOWER TRAIL MIDDLE	\$2,519,268	\$3,855,853	\$1,609,629.92	42%
HILLGROVE HS				
TRAFFIC IMPROVEMENTS	\$0	\$90,492	\$7,186.34	8%
FOOD SERVICE COMPUTERS	\$0	\$4,635	\$4,635.00	100%
FIELD LIGHTING IMPROVEMENT	\$70,000	\$68,783	\$0.00	0%
TENNIS COURT RESURFACING	\$90,000	\$88,435	\$0.00	0%
TRACK RESURFACING	\$350,000	\$343,913	\$0.00	0%
OBSOLETE COMPUTING DEVICE REPL-DISTRICT	\$0	\$585,185	\$82,214.56	14%
OBSOLETE COMPUTING DEVICE REPL-TEACHERS	\$0	\$157,300	\$150,000.00	95%
DISTRICT NETWORK ENHANCEMENTS	\$0	\$185,322	\$185,321.66	100%
PRINTERS, COPIERS, DUPLICATORS	\$0	\$226,408	\$78,760.73	35%
AUDIO VISUAL EQUIPMENT	\$0	\$320,420	\$320,420.00	100%
INTERACTIVE CLASSROOM EQUIPMENT	\$0	\$171,110	\$85,236.00	50%
MUSIC INSTRUMENTS & EQUIPMENT	\$0	\$134,441	\$129,862.00	97%
CHORAL MUSIC INSTRUMENTS & EQUIPMENT	\$0	\$28,215	\$28,214.35	100%
STADIUM VISITOR SIDE ADA ACCESS	\$70,902	\$69,669	\$0.00	0%
TOTAL HILLGROVE HIGH	\$580,902	\$2,474,328	\$1,071,850.64	43%
HOLLYDALE ES				
DOOR & WINDOW REPLACEMENT	\$462,752	\$454,704	\$0.00	0%
GYM LIGHTING	\$210,210	\$206,554	\$0.00	0%
OBSOLETE COMPUTING DEVICE REPL-DISTRICT	\$0	\$190,350	\$0.00	0%
OBSOLETE COMPUTING DEVICE REPL-TEACHERS	\$0	\$78,000	\$76,800.00	98%
PRINTERS, COPIERS, DUPLICATORS	\$0	\$70,200	\$34,214.20	49%
AUDIO VISUAL EQUIPMENT	\$0	\$168,000	\$160,939.00	96%
INTERACTIVE CLASSROOM EQUIPMENT	\$0	\$140,238	\$140,238.00	100%
CHORAL MUSIC INSTRUMENTS & EQUIPMENT	\$0	\$24,681	\$24,680.12	100%
COVERED WALKWAY CONSTRUCTION	\$115,483	\$113,475	\$0.00	0%
TOTAL HOLLYDALE ELEMENTARY	\$788,445	\$1,446,202	\$436,871.32	30%

SPLOST 4 (SPECIAL PURPOSE LOCAL OPTION SALES TAX) PROJECTS

From Inception through June 30, 2015

* Projects in blue were active projects during Fiscal Year 2015

LOCATION/DESCRIPTION	Original Budget	Revised Budget	Expended Amount To Date	% Complete
KEHELEY ES				
ADA WHEELCHAIR ACCESS RENOVATIONS	\$0	\$85,500	\$27,846.00	33%
FOOD SERVICE COMPUTERS	\$0	\$772	\$772.50	100%
GYM LIGHTING	\$210,210	\$206,554	\$0.00	0%
PLAYGROUND REPLACEMENT	\$85,000	\$83,522	\$0.00	0%
ROOFING	\$987,518	\$970,344	\$0.00	0%
FURNITURE & EQUIPMENT REPLACEMENT	\$0	\$447	\$446.21	100%
OBSOLETE COMPUTING DEVICE REPL-DISTRICT	\$0	\$133,668	\$0.00	0%
OBSOLETE COMPUTING DEVICE REPL-TEACHERS	\$0	\$49,400	\$49,200.00	100%
PRINTERS, COPIERS, DUPLICATORS	\$0	\$49,296	\$28,077.07	57%
AUDIO VISUAL EQUIPMENT	\$0	\$115,688	\$115,688.00	100%
INTERACTIVE CLASSROOM EQUIPMENT	\$0	\$37,989	\$37,989.00	100%
CHORAL MUSIC INSTRUMENTS & EQUIPMENT	\$0	\$20,460	\$20,459.23	100%
PAINTING	\$135,371	\$133,017	\$0.00	0%
GYM FLOORING REPLACEMENT	\$0	\$23,282	\$23,281.65	100%
TOTAL KEHELEY ELEMENTARY	\$1,418,099	\$1,909,939	\$303,759.66	16%
KELL HS				
FOOD SERVICE COMPUTERS	\$0	\$4,635	\$4,635.00	100%
FIELD LIGHTING IMPROVEMENTS	\$72,000	\$70,748	\$0.00	0%
TENNIS COURT RESURFACING	\$90,000	\$88,435	\$0.00	0%
TRACK RESURFACING	\$350,000	\$343,913	\$0.00	0%
FURNITURE & EQUIPMENT REPLACEMENT	\$0	\$1,400	\$1,392.50	99%
OBSOLETE COMPUTING DEVICE REPL-DISTRICT	\$0	\$433,716	\$0.00	0%
OBSOLETE COMPUTING DEVICE REPL-TEACHERS	\$0	\$123,500	\$118,800.00	96%
DISTRICT NETWORK ENHANCEMENTS	\$0	\$194,197	\$194,196.14	100%
PRINTERS, COPIERS, DUPLICATORS	\$0	\$159,952	\$44,484.00	28%
AUDIO VISUAL EQUIPMENT	\$0	\$325,446	\$325,247.00	100%
INTERACTIVE CLASSROOM EQUIPMENT	\$0	\$178,359	\$178,231.00	100%
MUSIC INSTRUMENTS & EQUIPMENT	\$0	\$125,907	\$92,317.95	73%
CHORAL MUSIC INSTRUMENTS & EQUIPMENT	\$0	\$10,600	\$10,600.00	100%
BUS PORT MODIFICATION	\$25,663	\$0	\$0.00	-
TRACK COMPLEX LANDSCAPING	\$76,040	\$74,718	\$0.00	0%
TOTAL KELL HIGH	\$613,703	\$2,135,526	\$969,903.59	45%
KEMP ES				
GYM LIGHTING	\$210,210	\$206,554	\$0.00	0%
PLAYGROUND REPLACEMENT	\$85,000	\$83,522	\$77,500.00	93%
OBSOLETE COMPUTING DEVICE REPL-DISTRICT	\$0	\$261,623	\$0.00	0%
OBSOLETE COMPUTING DEVICE REPL-TEACHERS	\$0	\$87,100	\$86,400.00	99%
PRINTERS, COPIERS, DUPLICATORS	\$0	\$103,792	\$46,497.42	45%
AUDIO VISUAL EQUIPMENT	\$0	\$217,792	\$217,792.00	100%
INTERACTIVE CLASSROOM EQUIPMENT	\$0	\$62,307	\$57,201.00	92%
CHORAL MUSIC INSTRUMENTS & EQUIPMENT	\$0	\$27,681	\$27,680.20	100%
ADD PARKING LOT	\$32,079	\$31,521	\$0.00	0%
TOTAL KEMP ELEMENTARY	\$327,289	\$1,081,892	\$513,070.62	47%
KENNESAW ES				
FOOD SERVICE COMPUTERS	\$0	\$773	\$772.50	100%
HVAC REPLACEMENT	\$2,791,080	\$0	\$0.00	-
PLAYGROUND REPLACEMENT	\$85,000	\$83,522	\$0.00	0%
OBSOLETE COMPUTING DEVICE REPL-DISTRICT	\$0	\$179,612	\$0.00	0%
OBSOLETE COMPUTING DEVICE REPL-TEACHERS	\$0	\$62,400	\$62,400.00	100%
PRINTERS, COPIERS, DUPLICATORS	\$0	\$68,432	\$0.00	0%
AUDIO VISUAL EQUIPMENT	\$0	\$198,000	\$197,948.00	100%
INTERACTIVE CLASSROOM EQUIPMENT	\$0	\$43,848	\$40,267.00	92%
CHORAL MUSIC INSTRUMENTS & EQUIPMENT	\$0	\$23,040	\$23,039.23	100%
GYM FLOORING	\$32,079	\$31,521	\$26,902.24	85%
TOTAL KENNESAW ELEMENTARY	\$2,908,159	\$691,148	\$351,328.97	51%
KENNESAW MOUNTAIN HS				
ADA KITCHEN AND RESTROOM MODIFICATIONS	\$0	\$23,069	\$23,069.00	100%
FOOD SERVICE COMPUTERS	\$0	\$5,408	\$5,407.50	100%
CONCESSION STAND ROLLUP DOOR REPLACEMENT	\$1,500	\$1,474	\$0.00	0%
FIELD LIGHTING IMPROVEMENTS	\$70,000	\$68,783	\$0.00	0%
HVAC CONTROL REPLACEMENT	\$633,633	\$622,613	\$0.00	0%
TRACK RESURFACING	\$350,000	\$343,913	\$0.00	0%
FURNITURE & EQUIPMENT REPLACEMENT	\$0	\$18,504	\$17,040.39	92%
OBSOLETE COMPUTING DEVICE REPL-DISTRICT	\$0	\$601,781	\$0.00	0%
OBSOLETE COMPUTING DEVICE REPL-TEACHERS	\$0	\$167,700	\$157,200.00	94%
DISTRICT NETWORK ENHANCEMENTS	\$0	\$208,248	\$208,247.40	100%
PRINTERS, COPIERS, DUPLICATORS	\$0	\$222,664	\$44,246.01	20%
AUDIO VISUAL EQUIPMENT	\$0	\$318,000	\$317,938.00	100%
INTERACTIVE CLASSROOM EQUIPMENT	\$0	\$168,700	\$28,670.00	17%
MUSIC INSTRUMENTS & EQUIPMENT	\$0	\$139,268	\$80,449.00	58%
CHORAL MUSIC INSTRUMENTS & EQUIPMENT	\$0	\$38,494	\$38,494.00	100%
ELEVATOR	\$160,393	\$157,604	\$0.00	0%
STADIUM/TRACK MEN'S RESTROOM ADA ACCESS	\$99,015	\$97,293	\$0.00	0%
STADIUM/TRACK WOMEN'S RESTROOM ADA ACCESS	\$165,025	\$162,155	\$0.00	0%
TOTAL KENNESAW MOUNTAIN HIGH	\$1,479,566	\$3,365,671	\$920,761.30	27%
KENNESAW WAREHOUSE				
SURVEILLANCE CAMERAS	\$0	\$61,000	\$0.00	0%
OBSOLETE COMPUTING DEVICE REPL-TEACHERS	\$0	\$158,600	\$158,590.20	100%
DISTRICT NETWORK ENHANCEMENTS	\$0	\$1,746,144	\$1,746,144.00	100%
DATA CENTER EQUIPMENT REPLACEMENT	\$3,000,000	\$3,000,000	\$17,115.78	1%
DATA CENTER DISASTER RECOVERY	\$1,000,000	\$0	\$0.00	-

SPLOST 4 (SPECIAL PURPOSE LOCAL OPTION SALES TAX) PROJECTS

From Inception through June 30, 2015

* Projects in blue were active projects during Fiscal Year 2015

LOCATION/DESCRIPTION	Original Budget	Revised Budget	Expended Amount To Date	% Complete
DISTRICT PHONE SYSTEM ENHANCEMENT	\$0	\$50,150	\$50,150.00	100%
PRINTERS, COPIERS, DUPLICATORS	\$0	\$79,656	\$14,828.00	19%
INTERACTIVE CLASSROOM EQUIPMENT	\$0	\$14,566	\$14,350.00	99%
STUDENT INFORMATION SYSTEMS ENHANCEMENT	\$500,000	\$500,000	\$0.00	0%
HUMAN RESOURCES-PAYROLL SYSTEM	\$500,000	\$500,000	\$0.00	0%
FINANCIAL SYSTEMS ENHANCEMENT	\$500,000	\$500,000	\$0.00	0%
LEARNING MANAGEMENT SYSTEM	\$1,000,000	\$1,000,000	\$0.00	0%
TOTAL KENNESAW WAREHOUSE	\$6,500,000	\$7,610,116	\$2,001,177.98	26%
KINCAID ES				
FOOD SERVICE COMPUTERS	\$0	\$773	\$772.50	100%
BUILDING MODIFICATIONS TO INCLUDE: ANNEX BUILDING REPLACEMENT GYM LIGHTING ELECTRICAL SYSTEM UPGRADE EXPAND PARKING LOT BATHROOM RENOVATIONS	\$3,816,562	\$3,754,890	\$28,209.05	1%
OBSOLETE COMPUTING DEVICE REPL-DISTRICT	\$0	\$186,625	\$173,619.99	93%
OBSOLETE COMPUTING DEVICE REPL-TEACHERS	\$0	\$67,600	\$67,200.00	99%
PRINTERS, COPIERS, DUPLICATORS	\$0	\$74,672	\$41,080.80	55%
AUDIO VISUAL EQUIPMENT	\$0	\$156,000	\$152,533.00	98%
INTERACTIVE CLASSROOM EQUIPMENT	\$0	\$54,621	\$54,621.00	100%
CHORAL MUSIC INSTRUMENTS & EQUIPMENT	\$0	\$29,205	\$29,204.20	100%
TOTAL KINCAID ELEMENTARY	\$3,816,562	\$4,324,386	\$547,240.54	13%
KING SPRINGS ES				
FENCE REPOSITIONING	\$0	\$54,570	\$54,570.00	100%
FOOD SERVICE COMPUTERS	\$0	\$772	\$772.50	100%
GYM LIGHTING	\$210,210	\$206,554	\$0.00	0%
PLAYGROUND REPLACEMENT	\$85,000	\$83,522	\$0.00	0%
FURNITURE & EQUIPMENT REPLACEMENT	\$0	\$91,700	\$79,881.21	87%
OBSOLETE COMPUTING DEVICE REPL-DISTRICT	\$0	\$270,670	\$0.00	0%
OBSOLETE COMPUTING DEVICE REPL-TEACHERS	\$0	\$70,200	\$69,600.00	99%
DISTRICT NETWORK ENHANCEMENTS	\$0	\$67,486	\$67,485.28	100%
PHONE SYSTEM ENHANCEMENTS	\$0	\$24,000	\$23,481.66	98%
PRINTERS, COPIERS, DUPLICATORS	\$0	\$88,400	\$0.00	0%
AUDIO VISUAL EQUIPMENT	\$0	\$206,000	\$188,593.00	92%
INTERACTIVE CLASSROOM EQUIPMENT	\$0	\$50,022	\$49,285.50	99%
CHORAL MUSIC INSTRUMENTS & EQUIPMENT	\$0	\$49,159	\$43,389.68	88%
WINDOW REPLACEMENT	\$66,552	\$65,395	\$0.00	0%
TOTAL KING SPRINGS ELEMENTARY	\$361,762	\$1,328,450	\$577,058.83	43%
LABELLE ES				
REPLACE FREEZER/COOLER	\$0	\$185,500	\$34,708.45	19%
FOOD SERVICE COMPUTERS	\$0	\$773	\$772.50	100%
FURNITURE & EQUIPMENT REPLACEMENT	\$0	\$360	\$359.94	100%
OBSOLETE COMPUTING DEVICE REPL-DISTRICT	\$0	\$152,974	\$0.00	0%
OBSOLETE COMPUTING DEVICE REPL-TEACHERS	\$0	\$71,500	\$70,800.00	99%
PRINTERS, COPIERS, DUPLICATORS	\$0	\$57,512	\$0.00	0%
AUDIO VISUAL EQUIPMENT	\$0	\$141,000	\$140,947.00	100%
INTERACTIVE CLASSROOM EQUIPMENT	\$0	\$22,176	\$22,176.00	100%
CHORAL MUSIC INSTRUMENTS & EQUIPMENT	\$0	\$27,605	\$27,604.41	100%
INTERIOR PAINTING	\$160,393	\$157,604	\$0.00	0%
GYM FLOOR REPLACEMENT	\$0	\$19,097	\$19,096.40	100%
TOTAL LABELLE ELEMENTARY	\$160,393	\$836,101	\$316,464.70	38%
LASSITER HS				
ADA AUTOMATIC DOOR REPLACEMENT	\$0	\$23,914	\$23,914.00	100%
MAIN GYM REPLACEMENT	\$12,708,800	\$12,492,480	\$0.00	0%
FIELD LIGHTING IMPROVEMENT	\$72,000	\$70,748	\$0.00	0%
TRACK RESURFACING	\$350,000	\$343,913	\$0.00	0%
FURNITURE & EQUIPMENT REPLACEMENT	\$0	\$14,700	\$0.00	0%
OBSOLETE COMPUTING DEVICE REPL-DISTRICT	\$0	\$553,066	\$328,994.28	59%
OBSOLETE COMPUTING DEVICE REPL-TEACHERS	\$0	\$166,400	\$157,200.00	94%
DISTRICT NETWORK ENHANCEMENTS	\$0	\$197,957	\$197,956.22	100%
PRINTERS, COPIERS, DUPLICATORS	\$0	\$211,640	\$110,532.52	52%
AUDIO VISUAL EQUIPMENT	\$0	\$345,000	\$328,046.00	95%
INTERACTIVE CLASSROOM EQUIPMENT	\$0	\$123,913	\$118,105.00	95%
MUSIC INSTRUMENTS & EQUIPMENT	\$0	\$146,090	\$13,411.60	9%
CHORAL MUSIC INSTRUMENTS & EQUIPMENT	\$0	\$44,000	\$41,543.00	94%
STADIUM VISITOR SIDE ADA ACCESS	\$70,902	\$69,669	\$0.00	0%
STADIUM MEN'S RESTROOM ADA ACCESS	\$43,760	\$42,999	\$0.00	0%
STADIUM WOMEN'S RESTROOM ADA ACCESS	\$43,760	\$42,999	\$0.00	0%
BASEBALL FIELD MEN'S RESTROOM ADA ACCESS	\$79,212	\$77,834	\$0.00	0%
BASEBALL FIELD WOMEN'S RESTROOM ADA ACCESS	\$79,212	\$77,834	\$0.00	0%
TOTAL LASSITER HIGH	\$13,447,646	\$15,045,156	\$1,319,702.62	9%
LEWIS ES				
GYM LIGHTING	\$210,210	\$206,554	\$0.00	0%
ELECTRICAL SYSTEM UPGRADE	\$300,000	\$294,783	\$0.00	0%
HVAC REPLACEMENT	\$2,768,712	\$2,720,560	\$0.00	0%
PLAYGROUND REPLACEMENT	\$85,000	\$83,522	\$0.00	0%
FURNITURE & EQUIPMENT REPLACEMENT	\$0	\$13,787	\$13,786.07	100%
OBSOLETE COMPUTING DEVICE REPL-DISTRICT	\$0	\$198,224	\$0.00	0%
OBSOLETE COMPUTING DEVICE REPL-TEACHERS	\$0	\$66,300	\$66,000.00	100%
PRINTERS, COPIERS, DUPLICATORS	\$0	\$75,296	\$5,574.10	7%
AUDIO VISUAL EQUIPMENT	\$0	\$198,000	\$197,810.00	100%

SPLOST 4 (SPECIAL PURPOSE LOCAL OPTION SALES TAX) PROJECTS

From Inception through June 30, 2015

* Projects in blue were active projects during Fiscal Year 2015

LOCATION/DESCRIPTION	Original Budget	Revised Budget	Expended Amount To Date	% Complete
INTERACTIVE CLASSROOM EQUIPMENT	\$0	\$68,985	\$68,985.00	100%
CHORAL MUSIC INSTRUMENTS & EQUIPMENT	\$0	\$22,780	\$22,779.30	100%
PARKING ADDITIONS	\$32,079	\$31,521	\$0.00	0%
TOTAL LEWIS ELEMENTARY	\$3,396,001	\$3,980,312	\$374,934.47	9%
LINDLEY 6TH GRADE ACADEMY				
FOOD SERVICE COMPUTERS	\$0	\$772	\$772.50	100%
INTERIOR PAINTING	\$448,656	\$440,853	\$0.00	0%
SURVEILLANCE CAMERAS	\$0	\$100,000	\$44,840.93	45%
FURNITURE & EQUIPMENT REPLACEMENT	\$0	\$19,792	\$7,733.50	39%
OBSOLETE COMPUTING DEVICE REPL-DISTRICT	\$0	\$156,618	\$0.00	0%
OBSOLETE COMPUTING DEVICE REPL-TEACHERS	\$0	\$45,500	\$44,400.00	98%
DISTRICT NETWORK ENHANCEMENTS	\$0	\$86,776	\$86,775.70	100%
PRINTERS, COPIERS, DUPLICATORS	\$0	\$61,048	\$0.00	0%
AUDIO VISUAL EQUIPMENT	\$0	\$139,574	\$139,574.00	100%
INTERACTIVE CLASSROOM EQUIPMENT	\$0	\$18,250	\$17,190.00	94%
MUSIC INSTRUMENTS & EQUIPMENT	\$0	\$36,966	\$23,901.00	65%
CEILING & LIGHTING UPGRADES	\$428,287	\$420,839	\$0.00	0%
TOTAL LINDLEY 6TH GRADE ACADEMY	\$876,943	\$1,526,988	\$365,187.63	24%
LINDLEY MS				
HVAC CONTROL UPGRADE	\$537,510	\$528,162	\$0.00	0%
FURNITURE & EQUIPMENT REPLACEMENT	\$0	\$15,640	\$14,921.38	95%
OBSOLETE COMPUTING DEVICE REPL-DISTRICT	\$0	\$303,974	\$0.00	0%
OBSOLETE COMPUTING DEVICE REPL-TEACHERS	\$0	\$91,000	\$90,000.00	99%
DISTRICT NETWORK ENHANCEMENTS	\$0	\$120,118	\$120,117.38	100%
PRINTERS, COPIERS, DUPLICATORS	\$0	\$114,296	\$0.00	0%
AUDIO VISUAL EQUIPMENT	\$0	\$230,829	\$221,594.00	96%
INTERACTIVE CLASSROOM EQUIPMENT	\$0	\$109,739	\$109,739.00	100%
MUSIC INSTRUMENTS & EQUIPMENT	\$0	\$39,816	\$26,916.00	68%
RESTROOM RENOVATION	\$311,115	\$305,704	\$0.00	0%
TOTAL LINDLEY MIDDLE	\$848,625	\$1,859,278	\$583,287.76	31%
LOST MOUNTAIN MS				
ADA BRAILLE SIGNAGE	\$0	\$10,000	\$9,375.00	94%
MODIFICATIONS TO INCLUDE: GYM LIGHTING HVAC REPLACEMENT ELECTRICAL SYSTEM UPGRADE ROOFING	\$6,549,966	\$7,513,949	\$807,490.69	11%
SURVEILLANCE CAMERAS	\$0	\$105,000	\$45,722.03	44%
FURNITURE & EQUIPMENT REPLACEMENT	\$0	\$1,200	\$1,159.50	97%
OBSOLETE COMPUTING DEVICE REPL-DISTRICT	\$0	\$259,837	\$124,771.57	48%
OBSOLETE COMPUTING DEVICE REPL-TEACHERS	\$0	\$80,600	\$78,000.00	97%
DISTRICT NETWORK ENHANCEMENTS	\$0	\$128,253	\$128,252.32	100%
PHONE SYSTEM ENHANCEMENTS	\$0	\$43,875	\$43,874.53	100%
PRINTERS, COPIERS, DUPLICATORS	\$0	\$98,384	\$32,440.72	33%
AUDIO VISUAL EQUIPMENT	\$0	\$221,982	\$221,982.00	100%
INTERACTIVE CLASSROOM EQUIPMENT	\$0	\$59,905	\$59,905.00	100%
MUSIC INSTRUMENTS & EQUIPMENT	\$0	\$78,888	\$45,951.00	58%
CHORAL MUSIC INSTRUMENTS & EQUIPMENT	\$0	\$27,811	\$27,811.00	100%
FLOORING	\$529,643	\$520,432	\$0.00	0%
TOTAL LOST MOUNTAIN MIDDLE	\$7,079,609	\$9,150,116	\$1,626,735.36	18%
LOVINGGOOD MS				
PARKING LOT PORT	\$0	\$1,000	\$667.50	67%
SURVEILLANCE CAMERAS	\$0	\$90,000	\$88,357.03	98%
OBSOLETE COMPUTING DEVICE REPL-DISTRICT	\$0	\$340,039	\$0.00	0%
OBSOLETE COMPUTING DEVICE REPL-TEACHERS	\$0	\$101,400	\$99,600.00	98%
DISTRICT NETWORK ENHANCEMENTS	\$0	\$112,722	\$112,721.98	100%
PRINTERS, COPIERS, DUPLICATORS	\$0	\$144,768	\$42,383.00	29%
AUDIO VISUAL EQUIPMENT	\$0	\$228,000	\$227,924.00	100%
INTERACTIVE CLASSROOM EQUIPMENT	\$0	\$194,901	\$132,292.00	68%
MUSIC INSTRUMENTS & EQUIPMENT	\$0	\$61,517	\$52,760.00	86%
CHORAL MUSIC INSTRUMENTS & EQUIPMENT	\$0	\$5,548	\$1,053.00	19%
CAFETERIA PATIO COVER	\$32,079	\$31,521	\$0.00	0%
TOTAL LOVINGGOOD MIDDLE	\$32,079	\$1,311,416	\$757,758.51	58%
MABLETON ES				
OBSOLETE COMPUTING DEVICE REPL-DISTRICT	\$0	\$272,130	\$0.00	0%
OBSOLETE COMPUTING DEVICE REPL-TEACHERS	\$0	\$84,500	\$84,000.00	99%
PRINTERS, COPIERS, DUPLICATORS	\$0	\$87,880	\$0.00	0%
AUDIO VISUAL EQUIPMENT	\$0	\$200,000	\$0.00	0%
INTERACTIVE CLASSROOM EQUIPMENT	\$0	\$72,765	\$72,765.00	100%
CHORAL MUSIC INSTRUMENTS & EQUIPMENT	\$0	\$17,988	\$17,987.20	100%
COVERED PLAY AREA CONSTRUCTION	\$96,236	\$94,562	\$0.00	0%
TOTAL MABLETON ELEMENTARY	\$96,236	\$829,825	\$174,752.20	21%
MABRY MS				
FOOD SERVICE COMPUTERS	\$0	\$2,317	\$2,317.50	100%
SURVEILLANCE CAMERAS	\$0	\$100,000	\$42,510.88	43%
FURNITURE & EQUIPMENT REPLACEMENT	\$0	\$1,200	\$1,159.50	97%
OBSOLETE COMPUTING DEVICE REPL-DISTRICT	\$0	\$307,998	\$148,903.42	48%
OBSOLETE COMPUTING DEVICE REPL-TEACHERS	\$0	\$75,400	\$72,000.00	95%
DISTRICT NETWORK ENHANCEMENTS	\$0	\$120,857	\$120,856.92	100%
PRINTERS, COPIERS, DUPLICATORS	\$0	\$92,456	\$37,303.00	40%
AUDIO VISUAL EQUIPMENT	\$0	\$230,000	\$0.00	0%

SPLOST 4 (SPECIAL PURPOSE LOCAL OPTION SALES TAX) PROJECTS

From Inception through June 30, 2015

* Projects in blue were active projects during Fiscal Year 2015

LOCATION/DESCRIPTION	Original Budget	Revised Budget	Expended Amount To Date	% Complete
INTERACTIVE CLASSROOM EQUIPMENT	\$0	\$132,450	\$18,382.00	14%
MUSIC INSTRUMENTS & EQUIPMENT	\$0	\$91,513	\$79,230.00	87%
CHORAL MUSIC INSTRUMENTS & EQUIPMENT	\$0	\$18,197	\$18,196.35	100%
BUILDING MODIFICATIONS TO INCLUDE:	\$938,206	\$921,889	\$18,617.00	2%
GYM LIGHTING				
FLOORING				
THEATER SEAT REPLACEMENT				
RESTROOM RENOVATION				
TOTAL MABRY MIDDLE	\$938,206	\$2,094,277	\$559,476.57	27%
MARTHA MOORE EDUCATION CENTER				
FENCING	\$0	\$14,682	\$14,682.00	100%
TOTAL MARTHA MOORE EDUCATION CENTER	\$0	\$14,682	\$14,682.00	100%
MCCALL PRIMARY				
OBSOLETE COMPUTING DEVICE REPL-DISTRICT	\$0	\$106,596	\$0.00	0%
OBSOLETE COMPUTING DEVICE REPL-TEACHERS	\$0	\$49,400	\$49,200.00	100%
PRINTERS, COPIERS, DUPLICATORS	\$0	\$39,312	\$7,647.00	19%
AUDIO VISUAL EQUIPMENT	\$0	\$120,716	\$120,716.00	100%
INTERACTIVE CLASSROOM EQUIPMENT	\$0	\$38,430	\$38,430.00	100%
CHORAL MUSIC INSTRUMENTS & EQUIPMENT	\$0	\$33,293	\$33,292.46	100%
PARKING ADDITION	\$32,079	\$31,521	\$0.00	0%
TOTAL MCCALL PRIMARY	\$32,079	\$419,268	\$249,285.46	59%
MCCLESKEY MS				
GYM LIGHTING	\$210,210	\$206,554	\$0.00	0%
ROOFING	\$2,094,078	\$2,057,659	\$0.00	0%
FURNITURE & EQUIPMENT REPLACEMENT	\$0	\$8,400	\$8,359.32	100%
OBSOLETE COMPUTING DEVICE REPL-DISTRICT	\$0	\$187,349	\$0.00	0%
OBSOLETE COMPUTING DEVICE REPL-TEACHERS	\$0	\$63,700	\$61,200.00	96%
DISTRICT NETWORK ENHANCEMENTS	\$0	\$100,088	\$100,087.42	100%
PRINTERS, COPIERS, DUPLICATORS	\$0	\$73,112	\$0.00	0%
AUDIO VISUAL EQUIPMENT	\$0	\$168,000	\$135,790.00	81%
INTERACTIVE CLASSROOM EQUIPMENT	\$0	\$95,050	\$14,270.00	15%
MUSIC INSTRUMENTS & EQUIPMENT	\$0	\$81,867	\$42,053.00	51%
CHORAL MUSIC INSTRUMENTS & EQUIPMENT	\$0	\$23,778	\$23,083.16	97%
LOCKER ROOM RENOVATION	\$109,644	\$107,737	\$0.00	0%
TOTAL MCCLESKEY MIDDLE	\$2,413,932	\$3,173,294	\$384,842.90	12%
MCCLURE MS				
SURVEILLANCE CAMERAS	\$0	\$112,000	\$54,081.32	48%
FURNITURE & EQUIPMENT REPLACEMENT	\$0	\$1,200	\$1,159.50	97%
OBSOLETE COMPUTING DEVICE REPL-DISTRICT	\$0	\$306,375	\$0.00	0%
OBSOLETE COMPUTING DEVICE REPL-TEACHERS	\$0	\$87,100	\$84,000.00	96%
DISTRICT NETWORK ENHANCEMENTS	\$0	\$117,160	\$117,159.22	100%
PRINTERS, COPIERS, DUPLICATORS	\$0	\$118,612	\$17,232.25	15%
AUDIO VISUAL EQUIPMENT	\$0	\$236,593	\$236,593.00	100%
INTERACTIVE CLASSROOM EQUIPMENT	\$0	\$119,414	\$118,216.00	99%
MUSIC INSTRUMENTS & EQUIPMENT	\$0	\$94,860	\$0.00	0%
CHORAL MUSIC INSTRUMENTS & EQUIPMENT	\$0	\$28,198	\$0.00	0%
TOTAL MCCLURE MIDDLE	\$0	\$1,221,512	\$628,441.29	51%
MCEACHERN HS				
FOOD SERVICE COMPUTERS	\$0	\$773	\$772.50	100%
MODIFICATIONS TO INCLUDE:	\$8,737,474	\$8,585,518	\$263,973.50	3%
HVAC REPLACEMENT				
ATHLETIC AREA ELECTRICAL UPGRADE				
JR-SR BATHING RENOVATION				
STADIUM VISITOR SIDE ADA ACCESS				
OBSOLETE COMPUTING DEVICE REPL-DISTRICT	\$0	\$612,547	\$0.00	0%
OBSOLETE COMPUTING DEVICE REPL-TEACHERS	\$0	\$174,200	\$165,600.00	95%
DISTRICT NETWORK ENHANCEMENTS	\$0	\$255,026	\$255,025.56	100%
PRINTERS, COPIERS, DUPLICATORS	\$0	\$235,768	\$7,647.00	3%
AUDIO VISUAL EQUIPMENT	\$0	\$384,000	\$383,840.00	100%
INTERACTIVE CLASSROOM EQUIPMENT	\$0	\$331,247	\$155,762.00	47%
MUSIC INSTRUMENTS & EQUIPMENT	\$0	\$149,870	\$103,578.00	69%
CHORAL MUSIC INSTRUMENTS & EQUIPMENT	\$0	\$998	\$998.00	100%
TOTAL MCEACHERN HIGH	\$8,737,474	\$10,729,947	\$1,337,196.56	12%
MILFORD ES				
OBSOLETE COMPUTING DEVICE REPL-DISTRICT	\$0	\$122,518	\$0.00	0%
OBSOLETE COMPUTING DEVICE REPL-TEACHERS	\$0	\$63,700	\$63,600.00	100%
PRINTERS, COPIERS, DUPLICATORS	\$0	\$46,280	\$0.00	0%
AUDIO VISUAL EQUIPMENT	\$0	\$134,797	\$134,797.00	100%
INTERACTIVE CLASSROOM EQUIPMENT	\$0	\$112,392	\$112,392.00	100%
CHORAL MUSIC INSTRUMENTS & EQUIPMENT	\$0	\$20,530	\$20,529.20	100%
FIELD IMPROVEMENTS	\$64,157	\$63,041	\$0.00	0%
TOTAL MILFORD ELEMENTARY	\$64,157	\$563,258	\$331,318.20	59%
MOUNTAIN VIEW ES				
FOOD SERVICE COMPUTERS	\$0	\$773	\$772.50	100%
GYM LIGHTING	\$210,210	\$0	\$0.00	-
ELECTRICAL SYSTEM UPGRADE	\$300,000	\$0	\$0.00	-
INTERIOR PAINTING	\$221,399	\$0	\$0.00	-
HVAC REPLACEMENT	\$1,932,216	\$0	\$0.00	-
OBSOLETE COMPUTING DEVICE REPL-DISTRICT	\$0	\$133,606	\$57,998.18	43%
OBSOLETE COMPUTING DEVICE REPL-TEACHERS	\$0	\$70,200	\$69,600.00	99%
PRINTERS, COPIERS, DUPLICATORS	\$0	\$83,616	\$8,453.38	10%

SPLOST 4 (SPECIAL PURPOSE LOCAL OPTION SALES TAX) PROJECTS

From Inception through June 30, 2015

* Projects in blue were active projects during Fiscal Year 2015

LOCATION/DESCRIPTION	Original Budget	Revised Budget	Expended Amount To Date	% Complete
AUDIO VISUAL EQUIPMENT	\$0	\$171,507	\$171,507.00	100%
INTERACTIVE CLASSROOM EQUIPMENT	\$0	\$66,339	\$66,339.00	100%
CHORAL MUSIC INSTRUMENTS & EQUIPMENT	\$0	\$17,988	\$17,987.20	100%
FIELD IMPROVEMENTS	\$32,079	\$0	\$0.00	-
TOTAL MOUNTAIN VIEW ELEMENTARY	\$2,695,904	\$544,029	\$392,657.26	72%
MOUNTAIN VIEW REPLACEMENT ES				
REPLACEMENT ELEMENTARY SCHOOL	\$23,330,216	\$22,946,539	\$23,979.80	0%
LAND	\$0	\$4,696,097	\$4,696,077.51	100%
TOTAL MOUNTAIN VIEW REPLACEMENT ELEMENTARY	\$23,330,216	\$27,642,636	\$4,720,057.31	17%
MT BETHEL ES				
FOOD SERVICE COMPUTERS	\$0	\$773	\$772.50	100%
BUILDING MODIFICATIONS TO INCLUDE: ANNEX BUILDING REPLACEMENT GYM LIGHTING ELECTRICAL SYSTEM UPGRADE FRONT ENTRANCE CONCRETE REPAIR FIELD IMPROVEMENTS	\$3,744,478	\$3,684,060	\$7,552.35	0%
OBSOLETE COMPUTING DEVICE REPL-DISTRICT	\$0	\$273,930	\$0.00	0%
OBSOLETE COMPUTING DEVICE REPL-TEACHERS	\$0	\$87,100	\$86,400.00	99%
PRINTERS, COPIERS, DUPLICATORS	\$0	\$104,312	\$0.00	0%
AUDIO VISUAL EQUIPMENT	\$0	\$203,545	\$191,500.00	94%
INTERACTIVE CLASSROOM EQUIPMENT	\$0	\$74,214	\$74,214.00	100%
CHORAL MUSIC INSTRUMENTS & EQUIPMENT	\$0	\$17,988	\$17,987.20	100%
TOTAL MT BETHEL ELEMENTARY	\$3,744,478	\$4,445,922	\$378,426.05	9%
MURDOCK ES				
GYM LIGHTING	\$210,210	\$206,554	\$0.00	0%
FURNITURE & EQUIPMENT REPLACEMENT	\$0	\$816	\$550.58	67%
OBSOLETE COMPUTING DEVICE REPL-DISTRICT	\$0	\$156,340	\$0.00	0%
OBSOLETE COMPUTING DEVICE REPL-TEACHERS	\$0	\$68,900	\$68,400.00	99%
PRINTERS, COPIERS, DUPLICATORS	\$0	\$88,712	\$39,553.83	45%
AUDIO VISUAL EQUIPMENT	\$0	\$214,818	\$203,790.00	95%
INTERACTIVE CLASSROOM EQUIPMENT	\$0	\$65,520	\$65,520.00	100%
CHORAL MUSIC INSTRUMENTS & EQUIPMENT	\$0	\$17,988	\$17,987.20	100%
PLAYSCAPE REPLACEMENT	\$109,067	\$107,170	\$0.00	0%
TOTAL MURDOCK ELEMENTARY	\$319,277	\$926,818	\$395,801.61	43%
NICHOLSON ES				
FOOD SERVICE COMPUTERS	\$0	\$772	\$772.50	100%
GYM LIGHTING	\$210,210	\$206,554	\$0.00	0%
HVAC REPLACEMENT	\$1,819,200	\$1,787,562	\$0.00	0%
PLAYGROUND REPLACEMENT	\$85,000	\$83,522	\$0.00	0%
OBSOLETE COMPUTING DEVICE REPL-DISTRICT	\$0	\$65,739	\$53,087.67	81%
OBSOLETE COMPUTING DEVICE REPL-TEACHERS	\$0	\$52,000	\$51,600.00	99%
PRINTERS, COPIERS, DUPLICATORS	\$0	\$49,088	\$12,261.00	25%
AUDIO VISUAL EQUIPMENT	\$0	\$132,000	\$117,148.00	89%
INTERACTIVE CLASSROOM EQUIPMENT	\$0	\$41,895	\$41,895.00	100%
CHORAL MUSIC INSTRUMENTS & EQUIPMENT	\$0	\$20,736	\$20,735.20	100%
LOBBY & FRONT OFFICE RENOVATIONS	\$192,470	\$189,123	\$0.00	0%
TOTAL NICHOLSON ELEMENTARY	\$2,306,880	\$2,628,991	\$297,499.37	11%
NICKAJACK ES				
FOOD SERVICE	\$0	\$1,545	\$1,545.00	100%
SECURITY ALARM SYSTEM REPLACEMENT	\$103,990	\$102,181	\$0.00	0%
PLAYGROUND REPLACEMENT	\$85,000	\$83,522	\$74,807.10	90%
TRACK RESURFACING	\$350,000	\$343,913	\$0.00	0%
ROOFING	\$1,712,788	\$1,683,000	\$0.00	0%
FURNITURE & EQUIPMENT REPLACEMENT	\$0	\$3,000	\$2,384.31	79%
OBSOLETE COMPUTING DEVICE REPL-DISTRICT	\$0	\$289,028	\$0.00	0%
OBSOLETE COMPUTING DEVICE REPL-TEACHERS	\$0	\$100,100	\$99,600.00	100%
PRINTERS, COPIERS, DUPLICATORS	\$0	\$108,784	\$629.27	1%
AUDIO VISUAL EQUIPMENT	\$0	\$165,000	\$159,857.00	97%
INTERACTIVE CLASSROOM EQUIPMENT	\$0	\$56,196	\$56,196.00	100%
CHORAL MUSIC INSTRUMENTS & EQUIPMENT	\$0	\$18,669	\$18,668.36	100%
TRASH COMPACTOR	\$6,416	\$6,304	\$0.00	0%
TOTAL NICKAJACK ELEMENTARY	\$2,258,194	\$2,961,242	\$413,687.04	14%
NORTH COBB HS				
ADA AUTOMATIC DOOR REPLACEMENT	\$0	\$37,000	\$36,288.00	98%
GYM REPLACEMENT & THEATER ADDITION	\$20,576,092	\$20,222,950	\$0.00	0%
FIELD LIGHTING IMPROVEMENTS	\$72,000	\$70,748	\$0.00	0%
INTERIOR PAINTING	\$953,920	\$937,330	\$0.00	0%
BOILER REPLACEMENT	\$80,400	\$79,002	\$0.00	0%
TENNIS COURT RESURFACING	\$90,000	\$88,435	\$0.00	0%
TRACK RESURFACING	\$350,000	\$343,913	\$0.00	0%
FURNITURE & EQUIPMENT REPLACEMENT	\$0	\$4,250	\$3,730.35	88%
OBSOLETE COMPUTING DEVICE REPL-DISTRICT	\$0	\$784,524	\$0.00	0%
OBSOLETE COMPUTING DEVICE REPL-TEACHERS	\$0	\$202,800	\$192,000.00	95%
DISTRICT NETWORK ENHANCEMENTS	\$0	\$279,493	\$279,492.76	100%
PRINTERS, COPIERS, DUPLICATORS	\$0	\$289,328	\$80,406.26	28%
AUDIO VISUAL EQUIPMENT	\$0	\$438,000	\$437,896.00	100%
INTERACTIVE CLASSROOM EQUIPMENT	\$0	\$251,860	\$43,615.00	17%
MUSIC INSTRUMENTS & EQUIPMENT	\$0	\$134,493	\$27,965.00	21%
CHORAL MUSIC INSTRUMENTS & EQUIPMENT	\$0	\$1,259	\$0.00	0%
RESTROOM RENOVATION	\$203,847	\$200,302	\$0.00	0%

SPLOST 4 (SPECIAL PURPOSE LOCAL OPTION SALES TAX) PROJECTS

From Inception through June 30, 2015

* Projects in blue were active projects during Fiscal Year 2015

LOCATION/DESCRIPTION	Original Budget	Revised Budget	Expended Amount To Date	% Complete
STADIUM HOME SIDE ADA ACCESS	\$70,902	\$69,669	\$0.00	0%
STADIUM VISITOR SIDE ADA ACCESS	\$70,902	\$69,669	\$0.00	0%
STADIUM CONCESSION STAND UPGRADE	\$132,471	\$130,167	\$0.00	0%
AUXILLIARY CONCESSION STAND UPGRADE	\$11,408	\$11,210	\$0.00	0%
STADIUM MEN'S RESTROOM ADA ACCESS	\$198,030	\$194,586	\$0.00	0%
STADIUM WOMEN'S RESTROOM ADA ACCESS	\$330,050	\$324,310	\$0.00	0%
PRACTICE FIELD STORAGE SHED UPGRADE	\$23,101	\$22,699	\$0.00	0%
BASEBALL FIELD MEN'S RESTROOM ADA ACCESS	\$79,212	\$77,834	\$0.00	0%
BASEBALL FIELD WOMEN'S RESTROOM ADA ACCESS	\$79,212	\$77,834	\$0.00	0%
SOFTBALL SCOREBOARD UPGRADE	\$6,707	\$6,590	\$0.00	0%
TOTAL NORTH COBB HIGH	\$23,328,254	\$25,350,255	\$1,101,393.37	4%
NORTON PARK ES				
ADA CORRIDOR & GYM ACCESS	\$0	\$72,460	\$7,307.73	10%
GYM LIGHTING	\$210,210	\$206,554	\$0.00	0%
FLOORING	\$272,598	\$267,857	\$0.00	0%
INTERIOR PAINTING	\$241,821	\$237,615	\$0.00	0%
FURNITURE & EQUIPMENT REPLACEMENT	\$0	\$72,750	\$18,974.10	26%
OBSOLETE COMPUTING DEVICE REPL-DISTRICT	\$0	\$227,148	\$0.00	0%
OBSOLETE COMPUTING DEVICE REPL-TEACHERS	\$0	\$91,000	\$90,000.00	99%
PRINTERS, COPIERS, DUPLICATORS	\$0	\$84,136	\$46,087.46	55%
AUDIO VISUAL EQUIPMENT	\$0	\$165,000	\$164,838.00	100%
INTERACTIVE CLASSROOM EQUIPMENT	\$0	\$122,850	\$122,850.00	100%
CHORAL MUSIC INSTRUMENTS & EQUIPMENT	\$0	\$18,950	\$18,949.64	100%
PARKING LOT RECONFIGURATION	\$32,079	\$31,521	\$0.00	0%
TOTAL NORTON PARK ELEMENTARY	\$756,708	\$1,597,841	\$469,006.93	29%
OAKWOOD SCHOOL				
INTERIOR & EXTERIOR PAINTING	\$375,432	\$368,903	\$0.00	0%
SURVEILLANCE CAMERAS	\$0	\$111,000	\$0.00	0%
OBSOLETE COMPUTING DEVICE REPL-DISTRICT	\$0	\$1,000	\$999.90	100%
OBSOLETE COMPUTING DEVICE REPL-TEACHERS	\$0	\$98,546	\$98,545.96	100%
PRINTERS, COPIERS, DUPLICATORS	\$0	\$36,783	\$36,783.00	100%
MEDIA CENTER RESTROOM RENOVATION	\$10,907	\$10,717	\$0.00	0%
TOTAL OAKWOOD SCHOOL	\$386,339	\$626,949	\$136,328.86	22%
OSBORNE HS				
FOOD SERVICE COMPUTERS	\$0	\$3,090	\$3,090.00	100%
FIELD LIGHTING IMPROVEMENTS	\$72,000	\$70,748	\$0.00	0%
INTERIOR PAINTING	\$618,975	\$608,210	\$0.00	0%
HVAC CONTROL CONVERSION	\$675,246	\$663,503	\$0.00	0%
TENNIS COURT RESURFACING	\$90,000	\$88,435	\$0.00	0%
TRACK RESURFACING	\$350,000	\$343,913	\$0.00	0%
FURNITURE & EQUIPMENT REPLACEMENT	\$0	\$6,400	\$6,326.16	99%
OBSOLETE COMPUTING DEVICE REPL-DISTRICT	\$0	\$559,488	\$0.00	0%
OBSOLETE COMPUTING DEVICE REPL-TEACHERS	\$0	\$172,900	\$169,200.00	98%
DISTRICT NETWORK ENHANCEMENTS	\$0	\$229,757	\$229,756.44	100%
PRINTERS, COPIERS, DUPLICATORS	\$0	\$206,336	\$0.00	0%
AUDIO VISUAL EQUIPMENT	\$0	\$325,746	\$319,368.00	98%
INTERACTIVE CLASSROOM EQUIPMENT	\$0	\$272,454	\$165,516.00	61%
MUSIC INSTRUMENTS & EQUIPMENT	\$0	\$129,951	\$75,713.00	58%
CHORAL MUSIC INSTRUMENTS & EQUIPMENT	\$0	\$5,430	\$5,430.00	100%
FLOORING	\$153,977	\$151,299	\$0.00	0%
STADIUM HOME SIDE ADA ACCESS	\$70,902	\$69,669	\$0.00	0%
STADIUM VISITOR SIDE ADA ACCESS	\$70,903	\$69,670	\$0.00	0%
STADIUM PRESSBOX UPGRADE	\$97,704	\$96,005	\$0.00	0%
STADIUM CONCESSION STAND UPGRADE	\$104,006	\$102,197	\$0.00	0%
AUXILLIARY CONCESSION STAND UPGRADE	\$32,844	\$32,273	\$0.00	0%
STADIUM MEN'S RESTROOM ADA ACCESS	\$29,173	\$28,666	\$0.00	0%
STADIUM WOMEN'S RESTROOM ADA ACCESS	\$29,173	\$28,666	\$0.00	0%
STADIUM TICKET BOOTH UPGRADE	\$2,236	\$2,197	\$0.00	0%
STADIUM STORAGE UPGRADE	\$51,336	\$50,443	\$0.00	0%
STADIUM ENTRANCE PAVING	\$45,195	\$44,409	\$0.00	0%
PRACTICE FIELD TURF UPGRADE	\$147,347	\$144,784	\$0.00	0%
PRACTICE FIELD STORAGE SHED UPGRADE	\$6,845	\$6,726	\$0.00	0%
TENNIS COURT SPECTATOR SEATING UPGRADE	\$8,356	\$8,211	\$0.00	0%
BASEBALL FIELD CONCESSION STAND UPGRADE	\$89,700	\$88,140	\$0.00	0%
BASEBALL FIELD MEN'S RESTROOM ADA ACCESS	\$79,212	\$77,834	\$0.00	0%
BASEBALL FIELD WOMEN'S RESTROOM ADA ACCESS	\$79,212	\$77,834	\$0.00	0%
BASEBALL FIELD COMPLEX PRESSBOX UPGRADE	\$254,138	\$249,718	\$0.00	0%
BASEBALL HOME TEAM LOCKER ROOM UPGRADE	\$132,020	\$129,724	\$0.00	0%
TOTAL OSBORNE HIGH	\$3,290,500	\$5,144,826	\$974,399.60	19%
OSBORNE REPLACEMENT HS				
NEW REPLACEMENT HIGH SCHOOL	\$29,900,000	\$29,380,000	\$0.00	0%
TOTAL OSBORNE REPLACEMENT HIGH	\$29,900,000	\$29,380,000	\$0.00	0%
PALMER MS				
SURVEILLANCE CAMERAS	\$0	\$100,000	\$36,093.42	36%
FURNITURE & EQUIPMENT REPLACEMENT	\$0	\$17,801	\$17,386.66	98%
OBSOLETE COMPUTING DEVICE REPL-DISTRICT	\$0	\$273,937	\$0.00	0%
OBSOLETE COMPUTING DEVICE REPL-TEACHERS	\$0	\$79,300	\$79,200.00	100%
DISTRICT NETWORK ENHANCEMENTS	\$0	\$106,004	\$106,003.74	100%
PRINTERS, COPIERS, DUPLICATORS	\$0	\$103,584	\$0.00	0%
AUDIO VISUAL EQUIPMENT	\$0	\$224,300	\$224,283.00	100%
INTERACTIVE CLASSROOM EQUIPMENT	\$0	\$67,850	\$46,877.16	69%
MUSIC INSTRUMENTS & EQUIPMENT	\$0	\$62,882	\$23,584.00	38%

SPLOST 4 (SPECIAL PURPOSE LOCAL OPTION SALES TAX) PROJECTS

From Inception through June 30, 2015

* Projects in blue were active projects during Fiscal Year 2015

LOCATION/DESCRIPTION	Original Budget	Revised Budget	Expended Amount To Date	% Complete
CHORAL MUSIC INSTRUMENTS & EQUIPMENT	\$0	\$29,214	\$29,212.75	100%
BUS LANE AWNING	\$25,663	\$25,217	\$0.00	0%
TOTAL PALMER MIDDLE	\$25,663	\$1,090,089	\$562,640.73	52%
PEBBLEBROOK HS				
THEATER LIGHTING & SOUND IMPROVEMENTS	\$550,000	\$540,435	\$0.00	0%
FIELD LIGHTING	\$72,000	\$70,748	\$0.00	0%
FLOORING	\$718,657	\$706,159	\$55,028.95	8%
INTERIOR PAINTING	\$637,518	\$626,431	\$82,525.25	13%
PAVING	\$45,800	\$45,003	\$0.00	0%
FURNITURE & EQUIPMENT REPLACEMENT	\$0	\$110,741	\$62,966.77	57%
OBSOLETE COMPUTING DEVICE REPL-DISTRICT	\$0	\$604,746	\$0.00	0%
OBSOLETE COMPUTING DEVICE REPL-TEACHERS	\$0	\$163,800	\$159,600.00	97%
DISTRICT NETWORK ENHANCEMENTS	\$0	\$186,062	\$186,061.20	100%
PRINTERS, COPIERS, DUPLICATORS	\$0	\$223,392	\$113,664.64	51%
AUDIO VISUAL EQUIPMENT	\$0	\$300,000	\$292,873.00	98%
INTERACTIVE CLASSROOM EQUIPMENT	\$0	\$228,675	\$148,547.00	65%
MUSIC INSTRUMENTS & EQUIPMENT	\$0	\$61,060	\$61,060.00	100%
CHORAL MUSIC INSTRUMENTS & EQUIPMENT	\$0	\$121,505	\$121,504.61	100%
GYM RENOVATION	\$1,193,323	\$1,172,570	\$0.00	0%
STADIUM HOME SIDE ADA ACCESS	\$70,902	\$69,669	\$0.00	0%
STADIUM VISITOR SIDE ADA ACCESS	\$70,902	\$69,669	\$0.00	0%
STADIUM CONCESSION STAND UPGRADE	\$85,436	\$83,950	\$0.00	0%
STADIUM MEN'S RESTROOM ADA ACCESS	\$198,030	\$194,586	\$0.00	0%
STADIUM WOMEN'S RESTROOM ADA ACCESS	\$330,050	\$324,310	\$0.00	0%
STADIUM STORAGE BUILDING UPGRADE	\$71,300	\$70,060	\$0.00	0%
PRACTICE FIELD STORAGE SHED UPGRADE	\$27,379	\$26,903	\$0.00	0%
TENNIS COURT UPGRADE	\$209,760	\$206,112	\$0.00	0%
BASEBALL COMPLEX SPECTATOR SEAT UPGRADE	\$16,339	\$16,055	\$0.00	0%
BASEBALL COMPLEX CONCESSION STAND UPGRADE	\$48,171	\$47,333	\$0.00	0%
BASEBALL COMPLEX MEN'S RESTROOM ADA ACCESS	\$9,724	\$9,555	\$0.00	0%
BASEBALL COMPLEX WOMEN'S RESTROOM ADA ACCESS	\$9,724	\$9,555	\$0.00	0%
BASEBALL LOCKER ROOM CONCESSION BLDG UPGRADE	\$43,792	\$43,030	\$0.00	0%
SOFTBALL FIELD SCOREBOARD UPGRADE	\$6,707	\$6,590	\$0.00	0%
TRACK AREA DRAINAGE IMPROVEMENTS	\$22,598	\$22,205	\$0.00	0%
TOTAL PEBBLEBROOK HIGH	\$4,438,112	\$6,360,909	\$1,283,831.42	20%
PICKETT'S MILL ES				
SECURITY FENCE	\$0	\$4,875	\$4,872.10	100%
FOOD SERVICE COMPUTERS	\$0	\$772	\$772.50	100%
OBSOLETE COMPUTING DEVICE REPL-DISTRICT	\$0	\$203,040	\$0.00	0%
OBSOLETE COMPUTING DEVICE REPL-TEACHERS	\$0	\$66,300	\$66,000.00	100%
PRINTERS, COPIERS, DUPLICATORS	\$0	\$74,880	\$0.00	0%
AUDIO VISUAL EQUIPMENT	\$0	\$183,738	\$183,738.00	100%
INTERACTIVE CLASSROOM EQUIPMENT	\$0	\$62,622	\$62,622.00	100%
CHORAL MUSIC INSTRUMENTS & EQUIPMENT	\$0	\$17,988	\$17,987.20	100%
GYM FLOORING	\$28,870	\$28,368	\$0.00	0%
TOTAL PICKETT'S MILL ELEMENTARY	\$28,870	\$642,583	\$335,991.80	52%
PINE MOUNTAIN MS				
SECURITY FENCING	\$0	\$26,400	\$0.00	0%
GYM LIGHTING & BASKETBALL GOAL SUPPORT	\$223,561	\$219,673	\$0.00	0%
ADA ACCESSIBILITY FROM SCHOOL TO FIELD	\$2,000,000	\$1,965,217	\$0.00	0%
SURVEILLANCE CAMERAS	\$0	\$100,000	\$50,606.08	51%
OBSOLETE COMPUTING DEVICE REPL-DISTRICT	\$0	\$197,400	\$0.00	0%
OBSOLETE COMPUTING DEVICE REPL-TEACHERS	\$0	\$71,500	\$68,400.00	96%
DISTRICT NETWORK ENHANCEMENTS	\$0	\$114,202	\$114,201.06	100%
PRINTERS, COPIERS, DUPLICATORS	\$0	\$72,800	\$21,181.52	29%
AUDIO VISUAL EQUIPMENT	\$0	\$186,000	\$175,163.00	94%
INTERACTIVE CLASSROOM EQUIPMENT	\$0	\$75,498	\$16,632.00	22%
MUSIC INSTRUMENTS & EQUIPMENT	\$0	\$82,563	\$50,901.00	62%
CHORAL MUSIC INSTRUMENTS & EQUIPMENT	\$0	\$13,219	\$9,902.90	75%
MEDIA CENTER RENOVATION	\$453,720	\$445,829	\$0.00	0%
TOTAL PINE MOUNTAIN MIDDLE	\$2,677,281	\$3,570,301	\$506,987.56	14%
PITNER ES				
PLAYGROUND REPLACEMENT	\$85,000	\$83,522	\$0.00	0%
FURNITURE & EQUIPMENT REPLACEMENT	\$0	\$1,000	\$791.10	79%
OBSOLETE COMPUTING DEVICE REPL-DISTRICT	\$0	\$244,906	\$0.00	0%
OBSOLETE COMPUTING DEVICE REPL-TEACHERS	\$0	\$81,900	\$81,600.00	100%
PRINTERS, COPIERS, DUPLICATORS	\$0	\$91,624	\$37,973.36	41%
AUDIO VISUAL EQUIPMENT	\$0	\$226,486	\$226,486.00	100%
INTERACTIVE CLASSROOM EQUIPMENT	\$0	\$61,405	\$61,405.00	100%
CHORAL MUSIC INSTRUMENTS & EQUIPMENT	\$0	\$18,538	\$18,537.20	100%
INTERCOM, CLOCK & PHONE SYSTEM ENHANCEMENT	\$43,710	\$42,950	\$0.00	0%
TOTAL PITNER ELEMENTARY	\$128,710	\$852,331	\$426,792.66	50%
PITTS TRANSPORTATION CENTER				
BODY SHOP RENOVATION	\$1,000,000	\$982,609	\$36,534.79	4%
BUSES, VEHICLES & EQUIPMENT	\$29,000,000	\$29,000,000	\$11,412,189.58	39%
TOTAL PITTS TRANSPORTATION	\$30,000,000	\$29,982,609	\$11,448,724.37	38%
POPE HS				
FOOD SERVICE COMPUTERS	\$0	\$1,545	\$1,545.00	100%
BUILDING MODIFICATIONS TO INCLUDE: GYM REPLACEMENT & THEATER ADDITION FIELD LIGHTING UPGRADE	\$20,943,137	\$20,583,611	\$22,488.44	0%

SPLOST 4 (SPECIAL PURPOSE LOCAL OPTION SALES TAX) PROJECTS

From Inception through June 30, 2015

* Projects in blue were active projects during Fiscal Year 2015

LOCATION/DESCRIPTION	Original Budget	Revised Budget	Expended Amount To Date	% Complete
TENNIS COURT RESURFACING				
TRACK RESURFACING				
FLOORING				
STADIUM VISITOR SIDE ADA ACCESS				
BASEBALL COMPLEX MEN'S RESTROOM ADA ACCESS				
BASEBALL COMPLEX WOMEN'S RESTROOM ADA ACCESS				
SOFTBALL FIELD FENCING				
FURNITURE & EQUIPMENT REPLACEMENT	\$0	\$2,750	\$593.28	22%
OBSOLETE COMPUTING DEVICE REPL-DISTRICT	\$0	\$499,645	\$0.00	0%
OBSOLETE COMPUTING DEVICE REPL-TEACHERS	\$0	\$143,000	\$136,800.00	96%
DISTRICT NETWORK ENHANCEMENTS	\$0	\$186,062	\$186,061.20	100%
PRINTERS, COPIERS, DUPLICATORS	\$0	\$190,112	\$77,040.24	41%
AUDIO VISUAL EQUIPMENT	\$0	\$290,432	\$290,432.00	100%
INTERACTIVE CLASSROOM EQUIPMENT	\$0	\$84,846	\$64,873.00	76%
MUSIC INSTRUMENTS & EQUIPMENT	\$0	\$191,484	\$103,458.00	54%
CHORAL MUSIC INSTRUMENTS & EQUIPMENT	\$0	\$15,015	\$5,036.00	34%
TOTAL POPE HIGH	\$20,943.137	\$22,188,502	\$888,327.16	4%
POWDER SPRINGS ES				
FREEZER REPLACEMENT	\$0	\$175,500	\$38,965.44	22%
UPGRADE GYM LIGHTING & ELECTRICAL SYSTEM	\$510,210	\$501,337	\$0.00	0%
PLAYGROUND REPLACEMENT	\$85,000	\$83,522	\$0.00	0%
OBSOLETE COMPUTING DEVICE REPL-DISTRICT	\$0	\$220,662	\$0.00	0%
OBSOLETE COMPUTING DEVICE REPL-TEACHERS	\$0	\$78,000	\$75,600.00	97%
PRINTERS, COPIERS, DUPLICATORS	\$0	\$81,744	\$19,480.88	24%
AUDIO VISUAL EQUIPMENT	\$0	\$186,000	\$179,680.00	97%
INTERACTIVE CLASSROOM EQUIPMENT	\$0	\$69,559	\$69,559.00	100%
CHORAL MUSIC INSTRUMENTS & EQUIPMENT	\$0	\$25,968	\$25,967.50	100%
GYM FLOOR REPLACEMENT	\$28,870	\$28,368	\$25,875.94	91%
TOTAL POWDER SPRINGS ELEMENTARY	\$624,080	\$1,450,660	\$435,128.76	30%
POWERS FERRY ES				
FURNITURE & EQUIPMENT REPLACEMENT	\$0	\$1,100	\$779.91	71%
OBSOLETE COMPUTING DEVICE REPL-DISTRICT	\$0	\$88,850	\$0.00	0%
OBSOLETE COMPUTING DEVICE REPL-TEACHERS	\$0	\$53,300	\$52,800.00	99%
PRINTERS, COPIERS, DUPLICATORS	\$0	\$44,824	\$20,384.00	45%
AUDIO VISUAL EQUIPMENT	\$0	\$108,000	\$97,168.00	90%
INTERACTIVE CLASSROOM EQUIPMENT	\$0	\$21,034	\$14,895.00	71%
CHORAL MUSIC INSTRUMENTS & EQUIPMENT	\$0	\$31,702	\$31,701.23	100%
GYM FLOOR REPLACEMENT	\$189,873	\$186,571	\$0.00	0%
TOTAL POWERS FERRY ELEMENTARY	\$189,873	\$535,381	\$217,728.14	41%
RIVERSIDE INTERMEDIATE				
FURNITURE & EQUIPMENT REPLACEMENT	\$0	\$48,468	\$31,181.22	64%
OBSOLETE COMPUTING DEVICE REPL-DISTRICT	\$0	\$317,525	\$0.00	0%
OBSOLETE COMPUTING DEVICE REPL-TEACHERS	\$0	\$111,800	\$111,600.00	100%
PRINTERS, COPIERS, DUPLICATORS	\$0	\$117,832	\$0.00	0%
AUDIO VISUAL EQUIPMENT	\$0	\$198,000	\$194,057.00	98%
INTERACTIVE CLASSROOM EQUIPMENT	\$0	\$113,747	\$94,787.00	83%
MUSIC INSTRUMENTS & EQUIPMENT	\$0	\$2,430	\$0.00	0%
CHORAL MUSIC INSTRUMENTS & EQUIPMENT	\$0	\$22,984	\$22,983.20	100%
FRONT ENTRANCE LANDSCAPING	\$6,416	\$6,304	\$0.00	0%
TOTAL RIVERSIDE INTERMEDIATE	\$6,416	\$939,090	\$454,608.42	48%
RIVERSIDE PRIMARY SCHOOL				
FOOD SERVICE COMPUTERS	\$0	\$772	\$772.50	100%
OBSOLETE COMPUTING DEVICE REPL-DISTRICT	\$0	\$192,606	\$0.00	0%
OBSOLETE COMPUTING DEVICE REPL-TEACHERS	\$0	\$61,100	\$60,000.00	98%
PRINTERS, COPIERS, DUPLICATORS	\$0	\$71,032	\$58,833.43	83%
AUDIO VISUAL EQUIPMENT	\$0	\$117,000	\$112,561.00	96%
INTERACTIVE CLASSROOM EQUIPMENT	\$0	\$37,989	\$37,989.00	100%
CHORAL MUSIC INSTRUMENTS & EQUIPMENT	\$0	\$17,988	\$17,987.20	100%
FLOORING	\$53,892	\$52,955	\$0.00	0%
TOTAL RIVERSIDE PRIMARY	\$53,892	\$551,443	\$288,143.13	52%
ROCKY MOUNT ES				
FOOD SERVICE COMPUTERS	\$0	\$772	\$772.50	100%
INTERIOR PAINTING	\$196,372	\$192,957	\$0.00	0%
BOILER REPLACEMENT	\$40,200	\$39,501	\$0.00	0%
CONCRETE RAMP INSTALLATION	\$9,000	\$8,843	\$0.00	0%
PLAYGROUND REPLACEMENT	\$85,000	\$83,522	\$0.00	0%
OBSOLETE COMPUTING DEVICE REPL-DISTRICT	\$0	\$146,307	\$0.00	0%
OBSOLETE COMPUTING DEVICE REPL-TEACHERS	\$0	\$57,200	\$56,400.00	99%
PRINTERS, COPIERS, DUPLICATORS	\$0	\$59,072	\$26,718.87	45%
AUDIO VISUAL EQUIPMENT	\$0	\$129,000	\$124,626.00	97%
INTERACTIVE CLASSROOM EQUIPMENT	\$0	\$46,872	\$46,872.00	100%
CHORAL MUSIC INSTRUMENTS & EQUIPMENT	\$0	\$20,460	\$20,459.23	100%
RESTROOM RENOVATION	\$202,096	\$198,581	\$0.00	0%
TOTAL ROCKY MOUNT ELEMENTARY	\$532,668	\$983,087	\$275,848.60	28%
RUSSELL ES				
GYM LIGHTING	\$210,210	\$206,554	\$0.00	0%
FLOORING	\$320,443	\$314,870	\$10,108.75	3%
HVAC REPLACEMENT	\$2,325,802	\$0	\$0.00	-
PAVING	\$102,000	\$100,226	\$0.00	0%
OBSOLETE COMPUTING DEVICE REPL-DISTRICT	\$0	\$182,273	\$0.00	0%
OBSOLETE COMPUTING DEVICE REPL-TEACHERS	\$0	\$70,200	\$69,600.00	99%

SPLOST 4 (SPECIAL PURPOSE LOCAL OPTION SALES TAX) PROJECTS

From Inception through June 30, 2015

* Projects in blue were active projects during Fiscal Year 2015

LOCATION/DESCRIPTION	Original Budget	Revised Budget	Expended Amount To Date	% Complete
PRINTERS, COPIERS, DUPLICATORS	\$0	\$71,240	\$0.00	0%
AUDIO VISUAL EQUIPMENT	\$0	\$205,910	\$205,910.00	100%
INTERACTIVE CLASSROOM EQUIPMENT	\$0	\$106,092	\$105,494.00	99%
CHORAL MUSIC INSTRUMENTS & EQUIPMENT	\$0	\$17,988	\$17,987.20	100%
ROOFING	\$376,001	\$369,462	\$0.00	0%
TOTAL RUSSELL ELEMENTARY	\$3,334,456	\$1,644,815	\$409,099.95	25%
SANDERS ES				
GYM LIGHTING	\$210,210	\$206,554	\$0.00	0%
OBSOLETE COMPUTING DEVICE REPL-DISTRICT	\$0	\$221,348	\$0.00	0%
OBSOLETE COMPUTING DEVICE REPL-TEACHERS	\$0	\$81,900	\$81,600.00	100%
PRINTERS, COPIERS, DUPLICATORS	\$0	\$83,824	\$26,484.87	32%
AUDIO VISUAL EQUIPMENT	\$0	\$182,732	\$182,732.00	100%
INTERACTIVE CLASSROOM EQUIPMENT	\$0	\$155,358	\$155,358.00	100%
CHORAL MUSIC INSTRUMENTS & EQUIPMENT	\$0	\$20,460	\$20,459.23	100%
ROOFING	\$671,546	\$659,867	\$0.00	0%
TOTAL SANDERS ELEMENTARY	\$881,756	\$1,612,043	\$466,634.10	29%
SEDALIA PARK ES				
FOOD SERVICE COMPUTERS	\$0	\$773	\$772.50	100%
OBSOLETE COMPUTING DEVICE REPL-DISTRICT	\$0	\$189,495	\$0.00	0%
OBSOLETE COMPUTING DEVICE REPL-TEACHERS	\$0	\$78,000	\$78,000.00	100%
PRINTERS, COPIERS, DUPLICATORS	\$0	\$84,864	\$0.00	0%
AUDIO VISUAL EQUIPMENT	\$0	\$177,000	\$176,982.00	100%
INTERACTIVE CLASSROOM EQUIPMENT	\$0	\$65,961	\$65,961.00	100%
CHORAL MUSIC INSTRUMENTS & EQUIPMENT	\$0	\$17,988	\$17,987.20	100%
GYM FLOOR REPLACEMENT	\$28,870	\$19,553	\$19,552.84	100%
TOTAL SEDALIA PARK ELEMENTARY	\$28,870	\$633,634	\$359,255.54	57%
SHALLOWFORD FALLS ES				
FOOD SERVICE COMPUTERS	\$0	\$773	\$772.50	100%
GYM LIGHTING	\$210,210	\$206,554	\$0.00	0%
INTERIOR PAINTING	\$309,705	\$120,125	\$120,124.29	100%
PAVING	\$59,200	\$58,170	\$0.00	0%
PLAYGROUND REPLACEMENT	\$85,000	\$83,522	\$0.00	0%
OBSOLETE COMPUTING DEVICE REPL-DISTRICT	\$0	\$150,044	\$120,372.28	80%
OBSOLETE COMPUTING DEVICE REPL-TEACHERS	\$0	\$61,100	\$60,000.00	98%
PRINTERS, COPIERS, DUPLICATORS	\$0	\$67,392	\$14,505.57	22%
AUDIO VISUAL EQUIPMENT	\$0	\$197,805	\$197,805.00	100%
INTERACTIVE CLASSROOM EQUIPMENT	\$0	\$58,275	\$58,275.00	100%
CHORAL MUSIC INSTRUMENTS & EQUIPMENT	\$0	\$22,228	\$22,227.36	100%
DRAINAGE IMPROVEMENTS	\$6,416	\$6,304	\$0.00	0%
TOTAL SHALLOWFORD FALLS ELEMENTARY	\$670,531	\$1,032,292	\$594,082.00	58%
SIMPSON MS				
DOT TRAFFIC CONTROL	\$0	\$30,000	\$0.00	0%
GYM LIGHTING & BASKETBALL GOAL SUPPORT	\$223,561	\$219,673	\$0.00	0%
THEATER SEAT REPLACEMENT	\$150,000	\$147,391	\$0.00	0%
FURNITURE & EQUIPMENT REPLACEMENT	\$0	\$1,200	\$1,159.50	97%
OBSOLETE COMPUTING DEVICE REPL-DISTRICT	\$0	\$253,236	\$0.00	0%
OBSOLETE COMPUTING DEVICE REPL-TEACHERS	\$0	\$79,300	\$74,400.00	94%
DISTRICT NETWORK ENHANCEMENTS	\$0	\$97,130	\$97,129.26	100%
PRINTERS, COPIERS, DUPLICATORS	\$0	\$93,392	\$0.00	0%
AUDIO VISUAL EQUIPMENT	\$0	\$168,000	\$164,323.00	98%
INTERACTIVE CLASSROOM EQUIPMENT	\$0	\$189,369	\$103,551.00	55%
MUSIC INSTRUMENTS & EQUIPMENT	\$0	\$71,141	\$71,141.00	100%
CHORAL MUSIC INSTRUMENTS & EQUIPMENT	\$0	\$22,197	\$22,196.35	100%
GYM FLOOR REFURBISHING	\$96,877	\$95,192	\$0.00	0%
TOTAL SIMPSON MIDDLE	\$470,438	\$1,467,221	\$533,900.11	36%
SMITHA MS				
ADA AUTOMATIC DOOR REPLACEMENT	\$0	\$9,681	\$0.00	0%
BUILDING MODIFICATIONS TO INCLUDE: GYM LIGHTING & BASKETBALL GOAL SUPPORT ELECTRICAL SYSTEM UPGRADE	\$523,561	\$514,456	\$0.00	0%
INTERIOR & EXTERIOR PAINTING	\$677,380	\$665,599	\$0.00	0%
FURNITURE & EQUIPMENT REPLACEMENT	\$0	\$7,125	\$7,125.00	100%
OBSOLETE COMPUTING DEVICE REPL-DISTRICT	\$0	\$276,078	\$0.00	0%
OBSOLETE COMPUTING DEVICE REPL-TEACHERS	\$0	\$91,000	\$88,800.00	98%
DISTRICT NETWORK ENHANCEMENTS	\$0	\$126,774	\$126,773.24	100%
PRINTERS, COPIERS, DUPLICATORS	\$0	\$101,816	\$0.00	0%
AUDIO VISUAL EQUIPMENT	\$0	\$219,502	\$219,502.00	100%
INTERACTIVE CLASSROOM EQUIPMENT	\$0	\$98,147	\$98,147.00	100%
MUSIC INSTRUMENTS & EQUIPMENT	\$0	\$78,232	\$44,436.00	57%
PARKING LOT PAVING & LANDSCAPING	\$320,786	\$315,207	\$0.00	0%
TOTAL SMITHA MIDDLE	\$1,521,727	\$2,503,617	\$584,783.24	23%
SMYRNA ES				
OBSOLETE COMPUTING DEVICE REPL-DISTRICT	\$0	\$227,010	\$0.00	0%
OBSOLETE COMPUTING DEVICE REPL-TEACHERS	\$0	\$84,500	\$84,000.00	99%
DISTRICT NETWORK ENHANCEMENTS	\$0	\$35,873	\$35,872.20	100%
PRINTERS, COPIERS, DUPLICATORS	\$0	\$83,720	\$14,828.00	18%
AUDIO VISUAL EQUIPMENT	\$0	\$374	\$374.00	100%
INTERACTIVE CLASSROOM EQUIPMENT	\$0	\$71,349	\$62,655.00	88%
CHORAL MUSIC INSTRUMENTS & EQUIPMENT	\$0	\$17,988	\$17,987.20	100%
TOTAL SMYRNA ELEMENTARY	\$0	\$520,814	\$215,716.40	41%

SPLOST 4 (SPECIAL PURPOSE LOCAL OPTION SALES TAX) PROJECTS

From Inception through June 30, 2015

* Projects in blue were active projects during Fiscal Year 2015

LOCATION/DESCRIPTION	Original Budget	Revised Budget	Expended Amount To Date	% Complete
SOPE CREEK ES				
FOOD SERVICE COMPUTERS	\$0	\$773	\$772.50	100%
BUILDING MODIFICATIONS TO INCLUDE:	\$3,384,077	\$3,329,927	\$25,062.30	1%
PE BUILDING REPLACEMENT				
FLOORING				
PLUMBING UPGRADES				
PAVING				
PLAYGROUND REPLACEMENT	\$85,000	\$83,522	\$0.00	0%
OBSOLETE COMPUTING DEVICE REPL-DISTRICT	\$0	\$302,361	\$57,958.51	19%
OBSOLETE COMPUTING DEVICE REPL-TEACHERS	\$0	\$100,100	\$99,600.00	100%
PRINTERS, COPIERS, DUPLICATORS	\$0	\$119,912	\$35,854.10	30%
AUDIO VISUAL EQUIPMENT	\$0	\$211,337	\$211,337.00	100%
INTERACTIVE CLASSROOM EQUIPMENT	\$0	\$72,487	\$72,487.00	100%
CHORAL MUSIC INSTRUMENTS & EQUIPMENT	\$0	\$28,454	\$28,453.20	100%
TOTAL SOPE CREEK ELEMENTARY	\$3,469,077	\$4,248,873	\$531,524.61	13%
SOUTH COBB HS				
ADA AUTOMATIC DOOR REPLACEMENT	\$0	\$9,241	\$9,241.00	100%
FOOD SERVICE COMPUTERS	\$0	\$772	\$772.50	100%
THEATER ADDITION	\$8,137,688	\$8,000,866	\$0.00	0%
FIELD LIGHTING	\$72,000	\$70,748	\$0.00	0%
FLOORING	\$788,757	\$775,039	\$0.00	0%
INTERIOR & EXTERIOR PAINTING	\$699,704	\$687,535	\$0.00	0%
INTERIOR PAINTING IN OLD SECTION OF SCHOOL	\$127,896	\$125,672	\$0.00	0%
GYM HVAC REPLACEMENT	\$5,724,855	\$5,625,292	\$0.00	0%
TENNIS RESURFACING	\$90,000	\$88,435	\$0.00	0%
TRACK RESURFACING	\$350,000	\$343,913	\$0.00	0%
OBSOLETE COMPUTING DEVICE REPL-DISTRICT	\$0	\$563,436	\$0.00	0%
OBSOLETE COMPUTING DEVICE REPL-TEACHERS	\$0	\$156,000	\$150,000.00	96%
DISTRICT NETWORK ENHANCEMENTS	\$0	\$258,661	\$258,660.88	100%
PRINTERS, COPIERS, DUPLICATORS	\$0	\$207,792	\$0.00	0%
AUDIO VISUAL EQUIPMENT	\$0	\$420,700	\$420,575.00	100%
INTERACTIVE CLASSROOM EQUIPMENT	\$0	\$204,650	\$39,650.00	19%
MUSIC INSTRUMENTS & EQUIPMENT	\$0	\$131,738	\$50,903.00	39%
CHORAL MUSIC INSTRUMENTS & EQUIPMENT	\$0	\$36,771	\$36,770.35	100%
GYM ROOF REPLACEMENT	\$46,192	\$45,389	\$0.00	0%
STADIUM HOME SIDE ADA ACCESS	\$70,902	\$69,669	\$0.00	0%
STADIUM VISITOR SIDE ADA ACCESS	\$70,902	\$69,669	\$0.00	0%
STADIUM CONCESSION STAND UPGRADE	\$119,600	\$117,520	\$0.00	0%
AUXILIARY #1 CONCESSION STAND UPGRADE	\$119,600	\$117,520	\$0.00	0%
AUXILIARY #2 CONCESSION STAND UPGRADE	\$119,600	\$117,520	\$0.00	0%
STADIUM MEN'S RESTROOM ADA ACCESS	\$198,030	\$194,586	\$0.00	0%
STADIUM WOMEN'S RESTROOM ADA ACCESS	\$330,050	\$324,310	\$0.00	0%
STADIUM PAVING AROUND FIELD	\$248,400	\$244,080	\$0.00	0%
MEN'S HOME FIELD LOCKER ROOM UPGRADE	\$168,619	\$165,686	\$0.00	0%
MEN'S VISITOR FIELD LOCKER ROOM UPGRADE	\$94,427	\$92,785	\$0.00	0%
BASEBALL COMPLEX FENCING	\$119,600	\$117,520	\$0.00	0%
BASEBALL COMPLEX SPECTATOR SEAT UPGRADE	\$53,613	\$52,681	\$0.00	0%
BASEBALL COMPLEX CONCESSION STAND UPGRADE	\$54,193	\$53,251	\$0.00	0%
BASEBALL COMPLEX MEN'S RESTROOM ADA ACCESS	\$18,233	\$17,916	\$0.00	0%
BASEBALL COMPLEX WOMEN'S RESTROOM ADA ACCESS	\$18,233	\$17,916	\$0.00	0%
SOFTBALL COMPLEX FENCING	\$119,600	\$117,520	\$0.00	0%
TOTAL SOUTH COBB HIGH	\$17,960,694	\$19,642,799	\$966,572.73	5%
SPRAYBERRY HS				
SPECIAL NEEDS KITCHEN PROJECT MODIFICATIONS	\$0	\$53,945	\$53,945.00	100%
FIELD LIGHTING	\$72,000	\$70,748	\$0.00	0%
PLUMBING UPGRADES	\$367,801	\$361,404	\$0.00	0%
TENNIS COURT RESURFACING	\$90,000	\$88,435	\$0.00	0%
TRACK RESURFACING	\$350,000	\$343,913	\$0.00	0%
OBSOLETE COMPUTING DEVICE REPL-DISTRICT	\$0	\$487,816	\$0.00	0%
OBSOLETE COMPUTING DEVICE REPL-TEACHERS	\$0	\$146,900	\$139,200.00	95%
DISTRICT NETWORK ENHANCEMENTS	\$0	\$232,653	\$232,652.22	100%
PRINTERS, COPIERS, DUPLICATORS	\$0	\$184,288	\$95,480.58	52%
AUDIO VISUAL EQUIPMENT	\$0	\$302,864	\$302,864.00	100%
INTERACTIVE CLASSROOM EQUIPMENT	\$0	\$188,895	\$30,195.00	16%
MUSIC INSTRUMENTS & EQUIPMENT	\$0	\$104,232	\$35,502.00	34%
CHORAL MUSIC INSTRUMENTS & EQUIPMENT	\$0	\$3,440	\$3,440.00	100%
GYM FLOOR REPLACEMENT	\$122,155	\$120,031	\$0.00	0%
STADIUM VISITOR SIDE ADA ACCESS	\$70,902	\$69,669	\$0.00	0%
TOTAL SPRAYBERRY HIGH	\$1,072,858	\$2,759,233	\$893,278.80	32%
STILL ES				
FOOD SERVICE COMPUTERS	\$0	\$772	\$772.50	100%
GYM LIGHTING	\$210,210	\$206,554	\$0.00	0%
HVAC CONTROL CONVERSION	\$348,222	\$0	\$0.00	-
HVAC REPLACEMENT	\$2,611,665	\$0	\$0.00	-
PLAYGROUND REPLACEMENT	\$85,000	\$83,522	\$0.00	0%
OBSOLETE COMPUTING DEVICE REPL-DISTRICT	\$0	\$207,226	\$0.00	0%
OBSOLETE COMPUTING DEVICE REPL-TEACHERS	\$0	\$91,000	\$88,800.00	98%
PRINTERS, COPIERS, DUPLICATORS	\$0	\$80,808	\$0.00	0%
AUDIO VISUAL EQUIPMENT	\$0	\$232,431	\$232,431.00	100%
INTERACTIVE CLASSROOM EQUIPMENT	\$0	\$73,521	\$73,521.00	100%
CHORAL MUSIC INSTRUMENTS & EQUIPMENT	\$0	\$24,283	\$24,282.20	100%
GYM WALKWAY ENCLOSURE	\$128,315	\$126,083	\$0.00	0%
TOTAL STILL ELEMENTARY	\$3,383,412	\$1,126,200	\$419,806.70	37%

SPLOST 4 (SPECIAL PURPOSE LOCAL OPTION SALES TAX) PROJECTS

From Inception through June 30, 2015

* Projects in blue were active projects during Fiscal Year 2015

LOCATION/DESCRIPTION	Original Budget	Revised Budget	Expended Amount To Date	% Complete
SYSTEMWIDE				
FUND CONTINGENCY	\$0	\$79,503	\$0.00	0%
INDIVIDUAL SCHOOL NEEDS	\$0	\$110,453	\$0.00	0%
NEW CAREER ACADEMY	\$29,884,400	\$29,491,280	\$0.00	0%
ADA RENOVATIONS	\$5,400,000	\$4,221,598	\$0.00	0%
TEXTBOOKS & INSTRUCTIONAL MATERIALS	\$40,000,000	\$40,000,000	\$0.00	0%
ACCESS CONTROL	\$2,000,000	\$1,960,784	\$0.00	0%
SECURITY FENCING, SIGNAGE, TRAFFIC CONTROL	\$2,000,000	\$1,593,780	\$0.00	0%
FOOD SERVICE UPGRADES	\$4,000,000	\$3,092,769	\$0.00	0%
EXPENSES INCIDENTAL TO CAPITAL PROJECTS	\$9,000,000	\$9,000,000	\$2,082,721.54	23%
PROGRAM ADMINISTRATIVE COSTS	\$400,000	\$400,000	\$8,029.00	2%
SURVEILLANCE CAMERAS	\$5,075,000	\$3,104,490	\$0.00	0%
DISTRICT WIDE RADIO BROADCAST	\$14,000	\$14,000	\$0.00	0%
COMMUNICATION RADIOS FOR SCHOOLS	\$448,300	\$278,800	\$0.00	0%
FURNITURE & EQUIPMENT	\$3,999,000	\$2,677,424	\$0.00	0%
FACILITY UPGRADES TO MEET PROGRAM REQUIREMENTS	\$1,000,000	\$966,276	\$0.00	0%
DISTRICT COMPUTING DEVICES	\$39,000,000	\$5,081,543	\$0.00	0%
TEACHER COMPUTING DEVICES	\$10,000,000	\$3,775	\$0.00	0%
DISTRICT NETWORK MAINTENANCE & ENHANCEMENTS	\$12,000,000	\$3,401,109	\$0.00	0%
DISTRICT SERVERS	\$2,500,000	\$2,500,000	\$0.00	0%
DISTRICT PHONE SYSTEM ENHANCEMENT	\$8,000,000	\$7,757,975	\$0.00	0%
PRINTERS, COPIERS, DUPLICATORS	\$12,079,435	\$797,688	\$0.00	0%
AUDIO VISUAL EQUIPMENT	\$17,800,000	\$1,045,077	\$0.00	0%
INTERACTIVE CLASSROOM EQUIPMENT	\$10,000,000	\$346,566	\$0.00	0%
EQUIPMENT & SOFTWARE FOR DISABLED STUDENTS	\$300,000	\$0	\$0.00	-
HANDHELD GRAPHING CALCULATORS	\$42,000	\$42,000	\$0.00	0%
LIBRARY AUTOMATION SYSTEM UPDATE	\$429,400	\$429,400	\$0.00	0%
BAND & ORCHESTRA MUSIC INSTRUMENTS & EQUIPMENT	\$4,000,000	\$10,575	\$0.00	0%
CHORAL MUSIC INSTRUMENTS & EQUIPMENT	\$2,400,000	\$179,400	\$0.00	0%
LAND	\$10,000,000	\$0	\$0.00	-
TOTAL SYSTEMWIDE	\$231,771,535	\$118,586,265	\$2,090,750.54	2%
TAPP MS				
SECURITY FENCING	\$0	\$16,464	\$16,464.00	100%
FOOD SERVICE COMPUTERS	\$0	\$1,545	\$1,545.00	100%
BUILDING MODIFICATIONS TO INCLUDE:	\$5,049,770	\$4,961,949	\$5,488.88	0%
INTERIOR RENOVATIONS				
WINDOW & DOOR REPLACEMENT				
GYM LIGHTING & BASKETBALL GOAL SUPPORT				
THEATER SEAT REPLACEMENT				
GYM FLOOR RESURFACING				
OBSOLETE COMPUTING DEVICE REPL-DISTRICT	\$0	\$228,138	\$0.00	0%
OBSOLETE COMPUTING DEVICE REPL-TEACHERS	\$0	\$71,500	\$70,800.00	99%
DISTRICT NETWORK ENHANCEMENTS	\$0	\$111,983	\$111,982.44	100%
PRINTERS, COPIERS, DUPLICATORS	\$0	\$84,136	\$41,847.80	50%
AUDIO VISUAL EQUIPMENT	\$0	\$222,000	\$207,630.00	94%
INTERACTIVE CLASSROOM EQUIPMENT	\$0	\$108,045	\$17,240.00	16%
MUSIC INSTRUMENTS & EQUIPMENT	\$0	\$89,528	\$14,975.00	17%
CHORAL MUSIC INSTRUMENTS & EQUIPMENT	\$0	\$3,314	\$3,314.00	100%
TOTAL TAPP MIDDLE	\$5,049,770	\$5,898,602	\$491,287.12	8%
TEASLEY ES				
FOOD SERVICE COMPUTERS	\$0	\$772	\$772.50	100%
BUILDING MODIFICATIONS TO INCLUDE:	\$4,749,141	\$5,283,130	\$2,668,566.36	51%
CLASSROOM ADDITION				
GYM LIGHTING				
INTERIOR PAINTING				
FLOORING				
HVAC CONTROL CONVERSION				
WATER HEATER REPLACEMENT				
ROOFING				
OBSOLETE COMPUTING DEVICE REPL-DISTRICT	\$0	\$204,725	\$128,054.56	63%
OBSOLETE COMPUTING DEVICE REPL-TEACHERS	\$0	\$68,900	\$68,400.00	99%
PRINTERS, COPIERS, DUPLICATORS	\$0	\$76,232	\$979.75	1%
AUDIO VISUAL EQUIPMENT	\$0	\$120,000	\$0.00	0%
INTERACTIVE CLASSROOM EQUIPMENT	\$0	\$51,849	\$51,849.00	100%
CHORAL MUSIC INSTRUMENTS & EQUIPMENT	\$0	\$17,988	\$17,987.20	100%
TOTAL TEASLEY ELEMENTARY	\$4,749,141	\$5,823,596	\$2,936,609.37	50%
TEASLEY PRIMARY (FORMERLY BROWN ES)				
SIGNAGE	\$0	\$2,500	\$0.00	0%
PLAYGROUND REPLACEMENT	\$85,000	\$83,522	\$6,850.00	8%
FURNITURE & EQUIPMENT REPLACEMENT	\$0	\$10,063	\$9,455.05	94%
TOTAL TEASLEY PRIMARY	\$85,000	\$96,085	\$16,305.05	17%
TIMBER RIDGE ES				
FREEZER/COOLER REPLACEMENT	\$0	\$195,500	\$34,996.31	18%
ADA BRAILLE SIGNAGE	\$0	\$8,500	\$6,249.00	74%
FOOD SERVICE COMPUTERS	\$0	\$772	\$772.50	100%
GYM LIGHTING	\$210,210	\$206,554	\$0.00	0%
OBSOLETE COMPUTING DEVICE REPL-DISTRICT	\$0	\$158,310	\$0.00	0%
OBSOLETE COMPUTING DEVICE REPL-TEACHERS	\$0	\$54,600	\$54,000.00	99%
PRINTERS, COPIERS, DUPLICATORS	\$0	\$61,672	\$20,883.02	34%
AUDIO VISUAL EQUIPMENT	\$0	\$129,000	\$124,585.00	97%
INTERACTIVE CLASSROOM EQUIPMENT	\$0	\$39,942	\$39,942.00	100%
CHORAL MUSIC INSTRUMENTS & EQUIPMENT	\$0	\$18,101	\$18,100.73	100%

SPLOST 4 (SPECIAL PURPOSE LOCAL OPTION SALES TAX) PROJECTS

From Inception through June 30, 2015

* Projects in blue were active projects during Fiscal Year 2015

LOCATION/DESCRIPTION	Original Budget	Revised Budget	Expended Amount To Date	% Complete
ROOFING	\$324,635	\$318,989	\$0.00	0%
TOTAL TIMBER RIDGE ELEMENTARY	\$534,845	\$1,191,940	\$299,528.56	25%
TRITT ES				
BUILDING MODIFICATIONS TO INCLUDE:	\$3,490,899	\$3,434,890	\$72,867.80	2%
ANNEX REPLACEMENT				
GYM LIGHTING				
PAVING				
BATHROOM MODIFICATIONS				
OBSOLETE COMPUTING DEVICE REPL-DISTRICT	\$0	\$211,918	\$59,095.40	28%
OBSOLETE COMPUTING DEVICE REPL-TEACHERS	\$0	\$76,700	\$75,600.00	99%
PRINTERS, COPIERS, DUPLICATORS	\$0	\$92,768	\$31,457.50	34%
AUDIO VISUAL EQUIPMENT	\$0	\$192,000	\$191,903.00	100%
INTERACTIVE CLASSROOM EQUIPMENT	\$0	\$59,283	\$56,007.00	94%
CHORAL MUSIC INSTRUMENTS & EQUIPMENT	\$0	\$30,965	\$23,410.20	76%
TOTAL TRITT ELEMENTARY	\$3,490,899	\$4,098,524	\$510,340.90	12%
VARNER ES				
GYM LIGHTING	\$210,210	\$206,554	\$0.00	0%
PLAYGROUND REPLACEMENT	\$85,000	\$83,522	\$77,500.00	93%
FURNITURE & EQUIPMENT REPLACEMENT	\$0	\$17,029	\$12,648.61	74%
OBSOLETE COMPUTING DEVICE REPL-DISTRICT	\$0	\$180,877	\$0.00	0%
OBSOLETE COMPUTING DEVICE REPL-TEACHERS	\$0	\$65,000	\$64,800.00	100%
PRINTERS, COPIERS, DUPLICATORS	\$0	\$69,264	\$629.27	1%
AUDIO VISUAL EQUIPMENT	\$0	\$208,063	\$208,063.00	100%
INTERACTIVE CLASSROOM EQUIPMENT	\$0	\$67,095	\$67,095.00	100%
CHORAL MUSIC INSTRUMENTS & EQUIPMENT	\$0	\$27,184	\$27,183.20	100%
CONSTRUCT COVERED BUS LOADING AREA	\$25,663	\$212,336	\$8,535.62	4%
TOTAL VARNER ELEMENTARY	\$320,873	\$1,136,924	\$466,454.70	41%
VAUGHAN ES				
ADA BRAILLE SIGNAGE	\$0	\$9,000	\$7,047.00	78%
GYM LIGHTING	\$210,210	\$206,554	\$0.00	0%
INTERIOR PAINTING	\$302,024	\$296,771	\$0.00	0%
PLAYGROUND REPLACEMENT	\$85,000	\$83,522	\$0.00	0%
FURNITURE & EQUIPMENT REPLACEMENT	\$0	\$17,500	\$17,446.00	100%
OBSOLETE COMPUTING DEVICE REPL-DISTRICT	\$0	\$165,078	\$117,272.59	71%
OBSOLETE COMPUTING DEVICE REPL-TEACHERS	\$0	\$63,700	\$63,600.00	100%
PRINTERS, COPIERS, DUPLICATORS	\$0	\$64,168	\$32,179.86	50%
AUDIO VISUAL EQUIPMENT	\$0	\$190,582	\$190,582.00	100%
INTERACTIVE CLASSROOM EQUIPMENT	\$0	\$56,889	\$53,308.00	94%
CHORAL MUSIC INSTRUMENTS & EQUIPMENT	\$0	\$20,023	\$20,022.64	100%
TOILET SEAT REPLACEMENT	\$3,207	\$3,151	\$0.00	0%
TOTAL VAUGHAN ELEMENTARY	\$600,441	\$1,176,938	\$501,458.09	43%
WALTON HS				
PLUMBING IMPROVEMENTS	\$570,326	\$0	\$0.00	-
PAVING	\$45,800	\$0	\$0.00	-
TENNIS COURT RESURFACING	\$90,000	\$0	\$0.00	-
TRACK RESURFACING	\$350,000	\$0	\$0.00	-
OBSOLETE COMPUTING DEVICE REPL-DISTRICT	\$0	\$757,546	\$0.00	0%
OBSOLETE COMPUTING DEVICE REPL-TEACHERS	\$0	\$196,300	\$184,800.00	94%
DISTRICT NETWORK ENHANCEMENTS	\$0	\$221,622	\$221,621.50	100%
PRINTERS, COPIERS, DUPLICATORS	\$0	\$284,128	\$0.00	0%
INTERACTIVE CLASSROOM EQUIPMENT	\$0	\$230,810	\$50,543.00	22%
MUSIC INSTRUMENTS & EQUIPMENT	\$0	\$143,653	\$97,969.00	68%
CHORAL MUSIC INSTRUMENTS & EQUIPMENT	\$0	\$45,321	\$45,321.00	100%
STADIUM VISITOR SIDE ADA ACCESS	\$70,902	\$0	\$0.00	-
STADIUM PRESSBOX ADA ACCESS	\$13,496	\$0	\$0.00	-
BASEBALL FIELD ADA ACCESS	\$11,500	\$0	\$0.00	-
BASEBALL COMPLEX CONCESSION STAND UPGRADE	\$89,700	\$0	\$0.00	-
BASEBALL COMPLEX MEN'S RESTROOM ADA ACCESS	\$99,015	\$0	\$0.00	-
BASEBALL COMPLEX WOMEN'S RESTROOM ADA ACCESS	\$99,015	\$0	\$0.00	-
DRAINAGE REPAIR AT TRACK	\$22,598	\$0	\$0.00	-
SOFTBALL DUGOUT UPGRADE	\$30,815	\$0	\$0.00	-
TOTAL WALTON HIGH	\$1,493,167	\$1,879,380	\$600,254.50	32%
WALTON REPLACEMENT HS				
NEW REPLACEMENT HIGH SCHOOL	\$39,946,400	\$53,094,595	\$4,289,489.11	8%
TOTAL WALTON REPLACEMENT HIGH	\$39,946,400	\$53,094,595	\$4,289,489.11	8%
WHEELER HS				
FOOD SERVICE COMPUTERS	\$0	\$3,090	\$3,090.00	100%
BUILDING MODIFICATIONS TO INCLUDE:	\$22,124,756	\$25,808,118	\$11,019,394.33	43%
REPLACE GYM & THEATER				
FIELD LIGHTING				
TENNIS COURT RESURFACING				
TRACK RESURFACING				
STADIUM HOME SIDE UPGRADE				
STADIUM CONCESSION STAND UPGRADE				
STADIUM MEN'S RESTROOM UPGRADE				
STADIUM WOMEN'S RESTROOM UPGRADE				
STADIUM TICKET BOOTH UPGRADE				
STADIUM AUXILIARY TICKET BOOTH UPGRADE				
STADIUM DRINKING FOUNTAIN UPGRADE				

SPLOST 4 (SPECIAL PURPOSE LOCAL OPTION SALES TAX) PROJECTS

From Inception through June 30, 2015

*** Projects in blue were active projects during Fiscal Year 2015**

LOCATION/DESCRIPTION	Original Budget	Revised Budget	Expended Amount To Date	% Complete
BASEBALL COMPLEX CONCESSION STAND UPGRADE				
BASEBALL COMPLEX MEN'S RESTROOM UPGRADE				
BASEBALL COMPLEX WOMEN'S RESTROOM UPGRADE				
BASEBALL COMPLEX PRESSBOX UPGRADE				
BASEBALL COMPLEX HOME TEAM LOCKER ROOM UPGRADE				
SOFTBALL COMPLEX CONCESSION STAND UPGRADE				
SOFTBALL COMPLEX MEN'S RESTROOM UPGRADE				
SOFTBALL COMPLEX WOMEN'S RESTROOM UPGRADE				
SOFTBALL COMPLEX HOME TEAM LOCKER ROOM UPGRADE				
OBSOLETE COMPUTING DEVICE REPL-DISTRICT	\$0	\$543,773	\$0.00	0%
OBSOLETE COMPUTING DEVICE REPL-TEACHERS	\$0	\$178,100	\$170,400.00	96%
DISTRICT NETWORK ENHANCEMENTS	\$0	\$200,300	\$200,299.60	100%
PRINTERS, COPIERS, DUPLICATORS	\$0	\$221,000	\$15,982.76	7%
AUDIO VISUAL EQUIPMENT	\$0	\$363,000	\$178,963.00	49%
INTERACTIVE CLASSROOM EQUIPMENT	\$0	\$194,160	\$37,810.00	19%
MUSIC INSTRUMENTS & EQUIPMENT	\$0	\$190,593	\$138,771.00	73%
CHORAL MUSIC INSTRUMENTS & EQUIPMENT	\$0	\$6,880	\$6,880.00	100%
TOTAL WHEELER HIGH	\$22,124,756	\$27,709,014	\$11,771,590.69	42%
440 GLOVER STREET				
PROGRAM MANAGEMENT	\$0	\$8,469,956	\$1,939,730.31	23%
ADA RENOVATION SITE REVIEW	\$0	\$500	\$500.00	100%
FURNITURE & EQUIPMENT	\$0	\$373,998	\$372,947.25	100%
OBSOLETE COMPUTING DEVICE REPL-TEACHERS	\$0	\$73,825	\$73,079.00	99%
TOTAL 440 GLOVER STREET	\$0	\$8,918,279	\$2,386,256.56	27%
514 GLOVER STREET				
ADA BRAILLE SIGNAGE	\$0	\$3,000	\$0.00	0%
FURNITURE & EQUIPMENT REPLACEMENT	\$0	\$45,000	\$0.00	0%
OBSOLETE COMPUTING DEVICE REPL-TEACHERS	\$0	\$240,000	\$230,200.00	96%
PRINTERS, COPIERS, DUPLICATORS	\$0	\$4,776	\$4,775.55	100%
EQUIPMENT/SOFTWARE FOR STUDENTS WITH DISABILITIES	\$0	\$300,000	\$46,843.28	16%
TOTAL 514 GLOVER STREET	\$0	\$592,776	\$281,818.83	48%
FUND TOTALS	\$717,844,707	\$717,844,707	\$106,525,341.68	15%

Countywide Building Fund

The Countywide Building Fund is a multi-year capital outlay fund which is used to track donations for small capital improvements and transfers from other funds for facility needs. Revenues also include interest income. Expenditures in the Countywide Building Fund include portable classroom building expenses, school improvement projects funded by donations, consultants for assessment of special District needs and long term facility planning, and small construction projects of an emergency nature that are not related to specific SPLOST funding. The current Countywide Building Fund was established in FY16.

COUNTYWIDE BUILDING FUND PROJECTS
 Budget established July, 2016

LOCATION/DESCRIPTION	Original Budget	Revised Budget	Expended Amount To Date	% Complete
CAMPBELL MS				
STADIUM PAINTING	\$25,097	\$25,097	\$0.00	0%
TOTAL CAMPBELL MIDDLE	\$25,097	\$25,097	\$0.00	0%
KEMP ES				
OUTDOOR SPORT COURT	\$0	\$28,440	\$0.00	0%
TOTAL KEMP ELEMENTARY	\$0	\$28,440	\$0.00	0%
SYSTEMWIDE				
SPLOST 3 GENERAL CONTINGENCY	\$3,197	\$3,197	\$0.00	0%
PORTABLE CLASSROOM EXPENSES	\$1,075,012	\$1,075,012	\$26,962.00	3%
LAND ACQUISITION	\$29,528	\$29,528	\$20,100.00	68%
TOTAL SYSTEMWIDE	\$1,107,737	\$1,107,737	\$47,062.00	4%
FUND TOTALS	\$1,132,834	\$1,161,274	\$47,062.00	4%

INTERNAL SERVICE FUND BUDGET

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

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

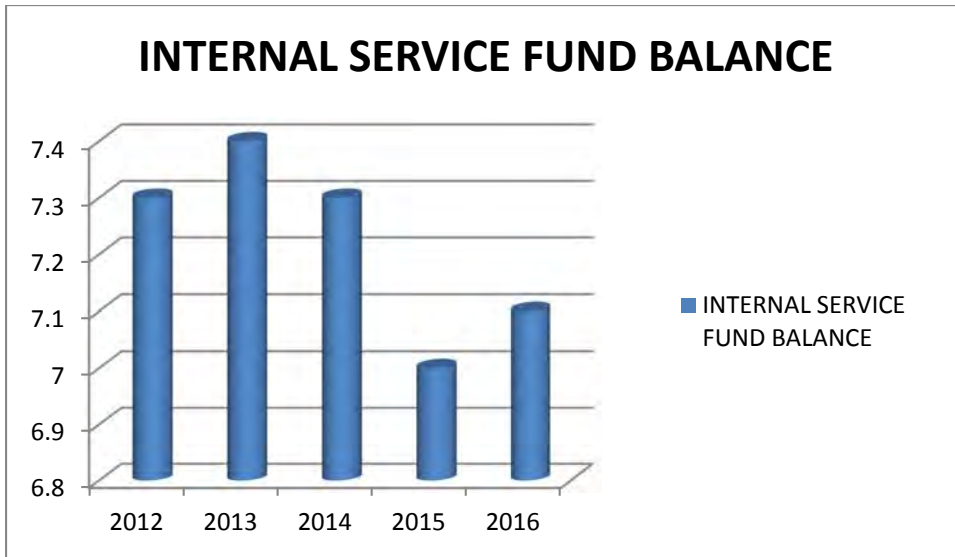
Description	FY2012 Actual	FY2013 Actual	FY2014 Actual	FY2015 Revised Budget	FY2016 Approved Budget
Beginning Fund Balance July 1 (Estimated)	\$9,447,163	\$7,317,059	\$7,384,318	\$7,312,259	\$7,167,195
Revenue:					
Local	\$7,065,318	\$5,532,221	\$5,416,746	\$5,868,173	\$6,707,976
Transfer In	\$5,036,460	\$493,739	\$794,862	\$1,458,294	\$1,458,294
Total Revenue	\$12,101,778	\$6,025,960	\$6,211,608	\$7,326,467	\$8,166,270
 Total Revenue & Fund Balance	 \$21,548,940	 \$13,343,019	 \$13,595,926	 \$14,638,726	 \$15,333,465
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	\$14,231,881	\$5,958,701	\$5,884,633	\$7,626,467	\$8,166,270
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	\$399,034	\$0	\$0
Debt Service	\$0	\$0	\$0	\$0	\$0
Total Appropriations	\$14,231,881	\$5,958,701	\$6,283,667	\$7,626,467	\$8,166,270
 Ending Fund Balance June 30 (Estimated)	 \$7,317,059	 \$7,384,318	 \$7,312,259	 \$7,012,259	 \$7,167,195
Total Expenditures & Fund Balance	\$21,548,940	\$13,343,019	\$13,595,926	\$14,638,726	\$15,333,465

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

Description	FY2012 Actual	FY2013 Actual	FY2014 Actual	FY2015 Revised Budget	FY2016 Approved Budget
Beginning Fund Balance July 1 (Estimated)	\$9,447,163	\$7,317,059	\$7,384,318	\$7,312,260	\$7,167,195
Revenue:					
Local	\$7,065,318	\$5,532,221	\$5,416,746	\$5,868,173	\$6,707,976
Transfer In	\$5,036,460	\$493,739	\$794,862	\$1,458,294	\$1,458,294
Total Revenue	\$12,101,778	\$6,025,960	\$6,211,608	\$7,326,467	\$8,166,270
 Total Revenue & Fund Balance	 \$21,548,941	 \$13,343,019	 \$13,595,926	 \$14,638,727	 \$15,333,465
Appropriations					
Salaries	\$1,304,550	\$465,956	\$425,901	\$1,456,520	\$1,471,113
Employee Benefits	\$323,922	\$187,283	\$210,540	\$473,412	\$526,005
Contract Services	\$115,443	\$95,501	\$48,594	\$208,956	\$117,671
Supplies	\$249,319	\$294,961	\$136,180	\$214,429	\$448,613
Utilities	\$331	\$342	\$0	\$0	\$0
Equipment/Bldgs/Land	\$41,603	\$7,004	\$58,223	\$64,392	\$64,392
Other	\$12,196,713	\$4,907,655	\$5,404,230	\$5,208,758	\$5,538,476
Total Appropriations	\$14,231,881	\$5,958,701	\$6,283,666	\$7,626,467	\$8,166,270
 Ending Fund Balance June 30 (Estimated)	 \$7,317,059	 \$7,384,318	 \$7,312,260	 \$7,012,260	 \$7,167,195
Total Expenditures & Fund Balance	\$21,548,941	\$13,343,019	\$13,595,926	\$14,638,727	\$15,333,465

**INTERNAL SERVICE FUNDS
FIVE YEAR TREND OF FUND BALANCE**

\$ Millions



**INTERNAL SERVICE FUNDS
FUND DESCRIPTIONS**

FUND #	FUND NAME	FUND DESCRIPTION	REVENUE SOURCES
691	Unemployment	Employer contributions to Georgia Unemployment Compensation Fund are used to pay Unemployment Benefits. This fund accounts for the cost of compensation for unemployment for previous employees that separated involuntary	Unemployment rates are determined by employer experience. Lower rates are earned by employers whose unemployment experience costs are less, and higher rates are assigned to employers whose experience indicates greater cost
692	Self-Insurance	The Board of Education provides the total cost of a worker's compensation program that pays for employee claims for injuries resulting from performance of their duties. This fund also provides insurance for General Liability and Auto	Workers Compensation revenue is developed based on past and current claims history. General Liability and Auto revenue is based on past and current year insurance payments
696	Purchasing/ Warehouse	This fund was established to make Purchasing and Warehouse functions self-supportive	The General Fund budgets a transfer to fund all Cobb County School District warehouse operations
697	Flexible Benefits	This fund provides for tax-free medical and child care payments. Each employee can also estimate yearly medical and child care costs. These estimated amounts are deducted each month from the employee's paycheck. All unused estimated amounts revert to the county at the end of the year	All employee health, life, and dental insurance premiums are deducted from the employee's paycheck before taxes

**INTERNAL SERVICE FUNDS
SUMMARY OF INTERNAL SERVICE FUNDS
FY2016 BUDGET**

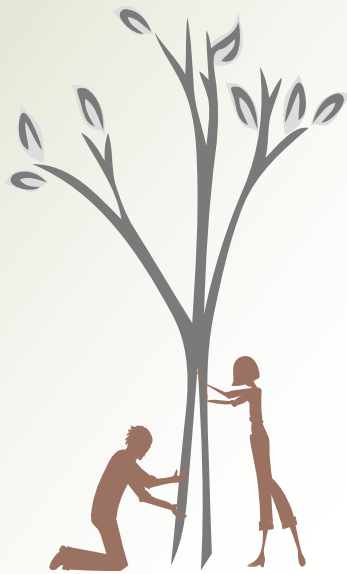
Description	Unemployment	Self-Insurance	Purchasing/ Warehouse	Flexible Benefits	Total
Beginning Fund Balance July 1 (Estimated)	\$571,407	\$6,595,788	\$0	\$0	\$7,167,195
Revenue:					
Local	\$300,000	\$5,814,999	\$494,670	\$98,307	\$6,707,976
Transfer In	\$0	\$444,862	\$1,013,432	\$0	\$1,458,294
Total Revenue	\$300,000	\$6,259,861	\$1,508,102	\$98,307	\$8,166,270
Appropriations					
Instruction	\$0	\$0	\$0	\$0	\$0
Pupil Support Services	\$0	\$0	\$0	\$0	\$0
Improvement of Instr Svcs	\$0	\$0	\$0	\$0	\$0
Educational Media	\$0	\$0	\$0	\$0	\$0
General Administration	\$0	\$0	\$0	\$0	\$0
School Administration	\$0	\$0	\$0	\$0	\$0
Support Services-Business	\$300,000	\$6,259,861	\$1,508,102	\$98,307	\$8,166,270
Operations & Maint of Plan	\$0	\$0	\$0	\$0	\$0
Student Transportation	\$0	\$0	\$0	\$0	\$0
Central Support Services	\$0	\$0	\$0	\$0	\$0
Other Support Services	\$0	\$0	\$0	\$0	\$0
School Nutrition	\$0	\$0	\$0	\$0	\$0
Community Services	\$0	\$0	\$0	\$0	\$0
Capital Outlay	\$0	\$0	\$0	\$0	\$0
Transfers	\$0	\$0	\$0	\$0	\$0
Total Appropriations	\$300,000	\$6,259,861	\$1,508,102	\$98,307	\$8,166,270
Ending Fund Balance June 30 (Estimated)	\$571,407	\$6,595,788	\$0	\$0	\$7,167,195



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INFORMATIONAL SECTION





Appendix Informational



P.O. Box 649
Marietta, GA 30061-0649
(770) 528-8637 • Fax (770) 528-8628
tax@cobbtax.org
www.cobbtax.org

Carla Jackson
Tax Commissioner

Glenda Lehner
Tax Accounting Manager
(770) 528-8632

June 25, 2015

Mr. Chris Ragsdale
Cobb County Board of Education
P. O. Box 1288
Marietta, GA 30061

Dear Mr. Ragsdale:

This is to certify the 2015 School Digest as follows:

NET M & O DIGEST

Total Real Property	18,421,284,590
Total Personal Property	1,607,040,848
Total Motor Vehicle	1,128,274,310
Total Mobile Home	12,938,480
Total Public Utilities	870,412,061
Total Timber 100% Value	0
Heavy Duty Equipment	1,747,848

NET TOTAL **22,041,698,137**

Sincerely Yours

Carla Jackson
Tax Commissioner
cc: Brad Johnson, Chief Financial Officer

CJ/gl

FISCAL YEAR 2016 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 FY2016, local revenue contributes approximately **49.08%** 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 FY2004:

Fiscal Year	Property Digest Growth
FY2016	3.22%
FY2015	4.29%
FY2014	(1.28%)
FY2013	(2.42%)
FY2012	(5.66%)
FY2011	(9.41%)
FY2010	(1.41)%
FY2009	4.38%
FY2008	7.05%
FY2007	8.16%
FY2006	7.31%
FY2005	5.23%
FY2004	3.50%

FISCAL YEAR 2016 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 FY2016 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
<u>(\$10,000)</u>	Homestead Exemption
\$ 72,680	Tax Base for Property Tax
X .0189	Millage Rate 18.90
<u>\$ 1,374</u>	M & O School Taxes

*Note: Median Home Value in Cobb County \$206,700, per
U.S. Census Bureau 2010 American Community Survey*

Property Tax Exemptions -A property tax exemption excludes all or part of a property's value from property taxation, ultimately resulting in lower property taxes. In Cobb County the Tax Commissioner's office processes the exemption applications. Following are some major exemptions:

Cobb County Basic Homestead - These exemptions apply only to homestead property. For all exemptions, the amount exempted is deducted from the 40% assessed value of the property in the applicable tax categories. Homeowners who meet the basic Homestead Exemption requirements are entitled to a \$10,000 exemption in the county general and school general tax categories. The Basic Homestead Exemption was worth \$262.40 in 2014.

Cobb County School Tax (Age 62) - Homeowners who are 62 years of age on or before January 1 are entitled to an exemption from all taxes in the school general and school bond tax categories.

State Senior Age 65 - Homeowners who are 65 years of age on or before January 1 are entitled to a full exemption in the state tax categories up to 10 contiguous acres immediately surrounding the residence.

State Senior Age 65 \$4,000 (\$10,000 Income Limit) - Homeowners who are 65 years of age on or before January 1 and whose annual NET income does not exceed \$10,000 for the immediately preceding tax year (including income of the spouse but not including Social Security or retirement income) are entitled to a \$4,000 exemption in the state, county bond and fire district tax categories.

Cobb County \$22,000 Disability - Homeowners who are disabled on or before January 1, and whose annual NET income (including income of the spouse but not including income received as a result of the disability; e.g. disability retirement) does not exceed \$12,000 for the immediately preceding year are entitled to a \$22,000 exemption in all tax categories except the state.

FISCAL YEAR 2016 REVENUE EXPLANATIONS AND PROJECTIONS (Continued)

State Veteran's Disability - Homeowners who are disabled veterans as defined in O.C.G.A. 48-5-48 are entitled to an exemption in all tax categories.

State Surviving Spouse – A homeowner who is the un-remarried surviving spouse of a member of the U. S. armed forces killed in any war or conflict as defined in O.C.G.A. 48-5-52.1 and receiving spousal benefits from the U. S. Department of Veteran's Affairs is entitled to an exemption in all tax categories.

State Surviving Spouse of a Peace Officer or firefighter killed in the Line of Duty – The un-remarried surviving spouse of a peace officer or firefighter killed in the line of duty is entitled to an exemption for the full value of the homestead.

Real Estate Transfers - A tax imposed on the transfer of real estate located within Cobb County. The tax is \$1.00 on the first \$1,000 or less of the purchase price or value of the property, and \$.10 of each additional \$100 or fraction thereof. Transfers with a purchase price of less than \$100 are not taxable. This tax has a direct relationship of property being bought in the county.

Title Ad Valorem Tax (TAVT) – According to House Bill 386, new TAVT is introduced. Motor vehicles purchased on or after March 1, 2013 and titled in Georgia are exempt from Georgia sales and use tax and annual ad valorem tax, also known as “the birthday tax”. These motor vehicles are instead subject to a one-time State and Local TAVT Fee, as provided by O.G.G.A. 48-5C-1.

Intangible Recording Tax - Holders of “long term” notes secured by real estate pay the Georgia intangible recording tax to the Tax Commissioner. The rate is \$1.50 per \$500 or fraction thereof of the principal amount of the loan. The maximum amount of recording tax on any single note is \$25,000.

Alcoholic Beverages - Tax collected on all alcoholic beverages sold in Cobb County.

Liquor by the Drink - Tax collected on all liquor by the drink sold in Cobb County.

Tuition and Fees - Charged to non-employees enrolled in District professional learning classes.

Interest Income - Interest income are funds collected as interest on all school investments and the interest charged to delinquent taxes.

Other Local Revenue - These funds include revenue from Cell Tower contracts, sale of school assets, revenue from District property leasing or school facility rental, reimbursement revenue from students for school property damages, school gate receipts of sports half time exhibition, and other miscellaneous revenue (examples include copies, ID badges, transcripts, etc.).



FISCAL YEAR 2016 REVENUE EXPLANATIONS AND PROJECTIONS (Continued)

STATE REVENUE

State revenue is earned via a formula entitled the Quality Basic Education (QBE) Act which is approved by the State of Georgia legislature. The main criteria for State funding is student growth. In FY2016, the State contributes approximately **50.44%** of the Cobb County School System's revenue.

QBE Funding Formula Summary

1. **Full-Time Equivalent** - The funding formula utilizes a concept called Full-Time Equivalent (FTE). The State of Georgia allocates funds to school districts based on their number of full-time students. Cobb County reports enrollment during each school year to the State of Georgia. Each school day is divided into six parts and the student is counted six times. Students in the following programs or situations may not be counted for the portion of the day that they are in them:

- Study Hall
- Students on Minimum Day Schedule
- Non-credit Courses

EXAMPLE: A student taking the following in school is counted as 5/6 FTE instead of 1 FTE:

<u>Item</u>	<u># Items</u>	<u>FTE</u>
Math	1	1
English	1	1
Social Studies	1	1
Science	1	1
Study Hall	1	0
Literature	<u>1</u>	<u>1</u>
Total	6	5

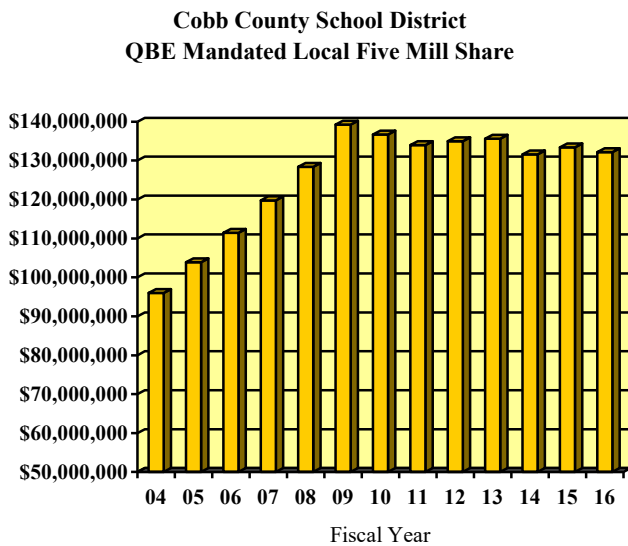
2. **Program Weights** - Since different programs (kindergarten, primary grades 1-3, middle school grades 6-8, etc) vary in their cost of operation, each program is assigned a program weight. The Governor is authorized to appoint a task force every three years to recommend to the General Assembly any needed changes in the program weights. The following are the FY2016 Program Weights:

<u>Programs</u>	<u>Weights</u>	<u>Programs</u>	<u>Weights</u>
Kindergarten	1.6532	Remedial	1.3099
Kindergarten EIP	2.0382	Alternative	1.4727
Grades 1-3	1.2859	Special Ed Cat I	2.3828
Grades 1-3 EIP	1.7955	Special Ed Cat II	2.7933
Grades 4-5	1.0358	Special Ed Cat III	3.5559
Grades 4-5 EIP	1.7892	Special Ed Cat IV	5.7624
Grades 6-8	1.0281	Special Ed Cat V	2.4532
Middle School	1.1317	Gifted	1.6609
Grades 9-12	1.0000	ESOL Program	2.5096
Vocational Lab	1.1907		

3. **Training & Experience** - The State of Georgia allocates additional funds to school districts to adjust for varying levels of teacher education and years of experience.

FISCAL YEAR 2016 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 FY2016 is \$132 million.



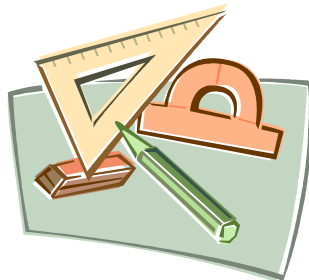
<u>YEAR</u>	<u>LOCAL SHARE</u>
2004	\$95,996,050
2005	\$103,896,069
2006	\$111,425,229
2007	\$119,785,031
2008	\$128,360,314
2009	\$139,200,389
2010	\$136,638,547
2011	\$133,973,704
2012	\$134,918,836
2013	\$135,582,243
2014	\$131,545,626
2015	\$133,378,961
2016	\$132,140,111

These amounts are deducted from the State revenue earned by Cobb County

5. **Base Amount** - Standard Cost per Student amount established by the State of Georgia. The base amount for FY2016 is \$2,463.43 per student.

QBE Formula

To determine the total State funds for a specific school system, the following formula is used:
 FTE Count X Program Weight X Base Amount X Training & Experience Factor - Five Mill Share



FISCAL YEAR 2016 REVENUE EXPLANATIONS AND PROJECTIONS (Continued)

Cobb County School District QBE and State Grant Revenue

FY2016 General Fund State Revenue is approximately **50.44%** of Total Revenue. The following chart presents a summary of State Funding budget since FY2005-06:

School Year	State Revenue Budget	State Revenue Percent Increase (Decrease)	Student Active Enrollment	State Revenue Per Student
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
2014-15	\$435,916,618	7.0	109,529	\$3,980
2015-16	\$462,180,062	6.0	111,060	\$4,161

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

Note: State Revenue Trends with Impact of Austerity Cuts

State Revenue is based primarily on student counts. Due to the State of Georgia economic decline since FY2003, the State of Georgia implemented austerity cuts for K-12 education. Cobb County's cumulative austerity cuts from FY2003 to FY2016 total \$537 million. FY2016 budget was created with the anticipation of a **\$28.5 million** austerity cut.

Description	FY2003-4	FY2005	FY2006	FY2007	FY2008	FY2009
Annual	\$19,498,027	\$22,370,784	\$22,370,583	\$11,211,055	\$9,442,954	\$6,178,365
Mid-Year Cut	\$8,556,134	\$0	\$0	\$0	\$0	\$25,316,975
Total		\$22,370,784	\$22,370,583	\$11,211,055	\$9,442,954	\$31,495,340
Cumulative	\$28,054,161	\$50,424,945	\$72,795,528	\$84,006,583	\$93,449,537	\$124,944,877
Description	FY2010	FY2011	FY2012	FY2013	FY2014	FY2015
Annual	\$42,407,699	\$69,383,901	\$72,553,160	\$72,141,399	\$65,900,761	\$45,821,472
Mid-Year Cut	\$43,521,811	\$413,185				
Total	\$85,929,510	\$69,797,086	\$72,553,160	\$72,141,399	\$65,900,761	\$45,821,472
Cumulative	\$210,874,387	\$280,671,473	\$353,224,633	\$425,366,032	\$491,266,793	\$537,088,265

FISCAL YEAR 2016 REVENUE EXPLANATIONS AND PROJECTIONS (Continued)

FEDERAL REVENUE

The Cobb County School District receives a small portion of its revenue from the Federal Government. In FY2016, projected federal revenue is approximately **0.48%** 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.



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 Davis Demographics & Planning, Inc., as well as a review of the Atlanta Regional Commission (ARC) population data 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	FY2011	FY2012	FY2013	FY2014	FY2015
Enrollment	106,836	106,502	107,914	109,529	111,060
Growth Rate	-	0.0%	1.1%	1.5%	1.4%

Five Year Projection	FY2016	FY2017	FY2018	FY2019	FY2020
Enrollment	111,460	112,241	112,619	113,165	113,477
Growth Rate	0.4%	0.7%	0.3%	0.5%	0.3%

- 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 the Leadership & Learning Division to determine availability of funds for improvement and new programs. Only the longevity step increase is used for personnel salary calculations. Existing program appropriations are evaluated and one-time costs are eliminated.
- G. Student Supply Allocations – FY2016 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 District'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 – The equipment, furniture and vehicle budgets are zero-based each year. All new and replacement equipment must be itemized and will be considered individually by the Budget Committee.
- 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/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 FY2016

FRINGE BENEFIT	FY2016 PROJECTION
Group Insurance - Certified	\$945.00 per month
Group Insurance - Classified	\$746.20 per month
Social Security	6.20% of Gross Salary
Medicare	1.45% of Gross Salary
Teacher’s Retirement System (Certified, Administrators, Clerical, Aides)	14.27% of Gross Salary
Unemployment	\$20 – Annual Employee Cost
Workers Compensation	
Teachers, Administrators, Clerical, Aides	0.30% of Gross Salary
Bus Drivers	3.43% of Gross Salary
All Other	3.18% of Gross Salary

II. CONSTRAINTS

- A. State Revenue - The School District is experiencing revenue gaps in State funding. New and existing programs mandated by the State may not be fully funded and must be supplemented locally. The local fair share deducted from State revenue further reduces the State funds available to the District. The FY2015 local 5 mill share is budgeted at \$133.4 million dollars.

- B. Local Tax Revenue – For FY2015, 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 FY2014.

- C. Uncommitted Fund Reserve – For cash flow purposes (Payroll and Vendor Payments), a minimum one month cash reserve is recommended by the Financial Services Division. Current Board Policy ([Policy DI](#)) directs the District to maintain a minimum unassigned fund balance in its General Fund of at least 8.33% of budgeted expenditures.

TAX BASE AND RATE TRENDS

FY2016 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
1999	17.83	3.50	21.33
2000	17.55	1.50	19.05
2001	17.55	1.50	19.05
2002	19.00	1.05	20.05
2003	19.00	0.90	19.90
2004	19.00	0.90	19.90
2005	19.00	0.90	19.90
2006	19.00	0.90	19.90
2007	19.00	0.90	19.90
2008	18.90	0.00	18.90
2009	18.90	0.00	18.90
2010	18.90	0.00	18.90
2011	18.90	0.00	18.90
2012	18.90	0.00	18.90
2013	18.90	0.00	18.90
2014	18.90	0.00	18.90
2015	18.90	0.00	18.90
2016	18.90	0.00	18.90



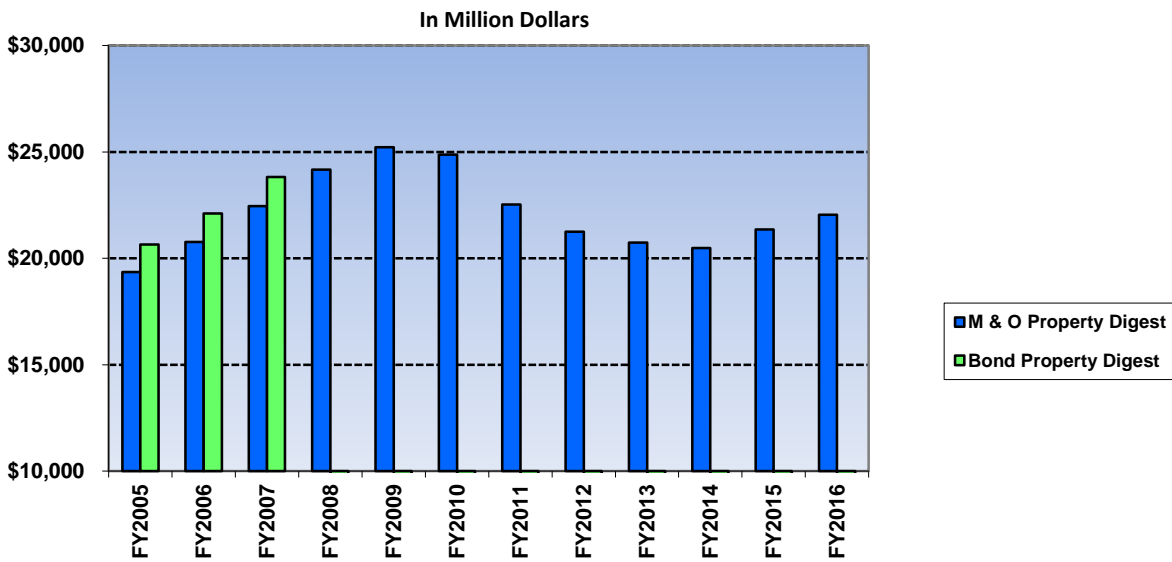
TAX BASE AND RATE TRENDS (continued)

Net Property Digest Information – Cobb County

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

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

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.



FY2016 PERSONNEL RESOURCE CHANGES – GENERAL FUND



GENERAL FUND	FY2012 Revised Budget	FY2013 Revised Budget	FY2014 Revised Budget	FY2015 Revised Budget	FY2016 Approved Budget
Instructional School Positions					
Kindergarten Teachers	333.00	318.00	351.00	365.00	379.00
Kindergarten Early Intervention Program	198.50	159.00	116.00	100.50	106.00
Grades 1-3	1055.00	967.00	984.00	1,018.00	1,069.00
Grades 1-3 Early Intervention Program	260.00	255.00	249.00	234.00	235.50
Grades 4-5	564.00	535.00	554.00	557.00	587.00
Grades 4-5 Early Intervention Program	149.50	133.50	107.50	124.00	130.50
Grades 4-5 Fine Art, Orchestra	2.00	1.00	0.00	0.00	0.00
Elementary Specialists	212.00	207.00	209.50	212.00	227.50
Grades 6-8	824.50	766.50	754.00	783.50	813.00
Grades 9-12/Alternative Program	1047.00	970.50	960.00	996.00	1050.50
Virtual Learning Teachers	0.00	0.00	13.00	13.00	13.00
Career & Technology	117.00	117.00	117.00	128.50	124.00
ROTC	28.00	28.00	28.00	28.00	28.00
IEL Intensive English Language Teacher	31.00	31.00	31.00	31.50	31.50
In School Suspension	41.00	41.00	41.00	41.00	41.00
Contingency Staff - Certified	234.00	242.16	184.00	447.71	145.87
Magnet Coordinators & Teachers	20.00	20.00	21.00	18.00	18.00
English as a Second Language - ESOL	214.30	213.50	213.50	162.50	180.50
Gifted	419.00	415.80	415.80	405.50	445.50
Remedial Education Teachers	98.00	105.50	105.50	111.00	131.00
Area Lead Teacher Program – ALT	0.00	0.00	0.00	0.00	0.00
Special Ed - Teachers	1133.46	1133.46	1134.00	1134.00	1199.00
Special Ed - Preschool Teachers	79.50	79.50	79.50	79.50	79.50
Special Ed - Parapros	546.00	546.00	546.00	546.00	452.00
Special Ed - Preschool Parapros	137.00	137.00	137.00	137.00	137.00
Kindergarten Parapros	333.00	318.00	351.00	365.00	379.00
Other Instructional Parapros	267.00	249.10	249.60	229.60	230.60
Virtual Learning Parapros	0.00	0.00	13.00	16.00	16.00
Media Specialists	127.00	126.00	126.00	126.00	126.00
Contingency Staffs - Classified	15.77	15.77	15.77	2.10	0.00
Total Instructional School Positions	8486.53	8130.79	8106.67	8411.91	8375.47
Other School Support Positions					
Principals	112.00	109.00	108.00	108.00	109.00
Assistant Principals	160.00	157.00	158.00	204.00	207.00
Assistant Administrator	34.50	32.00	37.00	0.00	0.00
Facility Supervisor	0.00	0.00	1.00	0.00	0.00
Counselors	241.00	240.00	243.00	251.50	253.50
MS Graduation Coaches	0.00	0.00	0.00	0.00	0.00
HS Graduation Coaches	0.00	0.00	0.00	0.00	0.00
Local School Secretary	111.23	109.23	110.00	110.00	110.00
Local School Bookkeeper	0.00	0.00	0.00	99.25	109.50
Local School Clerical	350.64	344.71	351.49	255.50	268.00

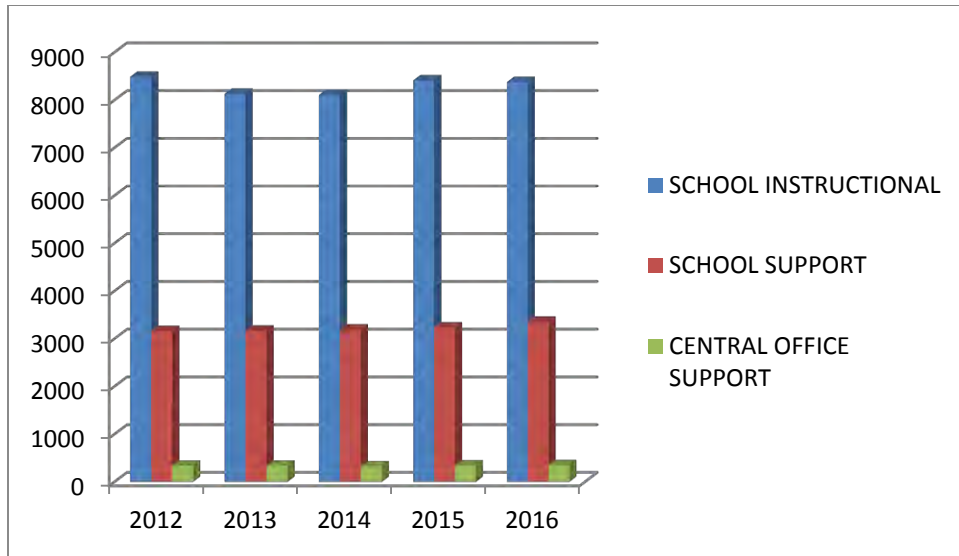
FY2016 PERSONNEL RESOURCE CHANGES – GENERAL FUND (Continued)



GENERAL FUND	FY2012 Revised Budget	FY2013 Revised Budget	FY2014 Revised Budget	FY2015 Revised Budget	FY2016 Approved Budget
Interpreters – ESOL/ Foreign Language	0.00	12.26	12.26	12.00	12.00
Interpreters – Special Ed	5.00	5.00	5.00	5.00	5.00
Diagnosticians	4.00	4.00	4.00	4.00	4.00
Diagnosticians - Preschool	4.00	4.00	4.00	4.00	4.00
Audiologists	3.30	3.30	3.30	3.30	3.30
Occupational Therapists	9.30	9.30	9.30	9.30	9.30
Physical Therapists	6.40	6.40	6.40	6.40	6.40
Speech Language Pathologist (SLP)	190.74	190.74	191.00	191.00	191.00
SLP Parapros	4.00	4.00	4.00	4.00	4.00
Special Ed Nurses	11.50	11.50	11.50	11.50	11.50
SpEd School Based Leadership AP	0.00	0.00	0.00	0.00	85.00
CBST Trainers	0.00	0.00	0.00	0.00	0.00
School Nurses & Consulting Nurses	103.68	102.80	102.80	102.80	101.92
Hospital / Homebound	3.00	3.00	3.00	3.00	3.00
Special Ed Preschool Specialist	1.00	1.00	1.00	1.00	1.00
Tech Specialists – Tech Dept	67.00	67.00	68.00	68.00	68.00
Psychologists	40.25	40.25	40.25	40.25	40.25
Social Workers	31.00	32.00	32.00	32.00	32.00
Campus Officers	23.00	23.00	23.00	37.00	40.00
Custodians	554.85	565.85	572.85	574.85	576.85
Bus Monitors	60.00	60.00	60.00	60.00	60.00
Bus Drivers (Regular & Sp Ed)	854.00	856.00	856.00	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	3159.39	3168.34	3190.89	3233.65	3253.52
Central Office Support Positions					
Division 1 – General Administration	8.50	14.50	18.50	23.00	24.50
Division 2 – Operational Support	56.25	46.25	46.25	47.25	47.25
Division 2 – Human Resources	42.50	42.50	41.00	44.00	46.00
Division 3 – Technology	56.00	55.00	51.00	54.00	61.00
Division 4 – Academics-Teach & Learn	50.14	75.57	73.57	56.98	57.98
Division 4 – Academics-Special Ed Svcs	31.45	31.45	29.50	29.50	15.50
Division 5 – Leadership & Learning	28.50	20.67	16.17	16.50	19.00
Division 6 – Financial Services	46.70	49.70	45.70	46.70	50.70
Division 7 – Accountability & Research	15.00	0.00	0.00	25.14	26.14
Total Central Office Support Positions	335.04	335.64	321.69	343.07	348.07
Grand Total – General Fund Positions	11,980.96	11,634.77	11,619.25	11,988.25	12,077.06

FY2016 PERSONNEL RESOURCE CHANGES – GENERAL FUND (Continued)

PERSONNEL RESOURCE CHANGES – GENERAL FUND



STAFF/STUDENT ENROLLMENT RATIO – GENERAL FUND

School Year	FY2012	FY2013	FY2014	FY2015	FY2016 Projection
General Fund Positions	11,981	11,635	11,619	11,989	12,077
Student Enrollment	106,502	107,914	109,529	111,060	111,460
Staff/Student Ratio	1 : 8.90	1 : 9.27	1 : 9.42	1 : 9.26	1 : 9.23

FY2016 PERSONNEL RESOURCE CHANGES – GENERAL FUND (Continued)

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
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

FY2016 PERSONNEL RESOURCE CHANGES – GENERAL FUND (Continued)

FY2015

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

FY2016

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



FY2016 PERSONNEL RESOURCE CHANGES – OTHER FUNDS



OTHER FUNDS	FY2012 Revised Budget	FY2013 Revised Budget	FY2014 Revised Budget	FY2015 Revised Budget	FY2016 Approved Budget
SPLOST 3	34.64	35.74	7.00	4.00	0.00
SPLOST 4	0.00	0.00	38.74	37.74	35.74
Title I	157.14	222.66	225.89	207.89	207.89
Title I - Stimulus	0.00	0.00	0.00	0.00	0.00
IDEA	362.58	362.58	287.65	287.15	287.15
IDEA – Stimulus	0.00	0.00	0.00	0.00	0.00
Vocational Grant	0.00	0.00	0.00	0.00	0.00
Title II - A	2.50	2.50	2.99	9.97	9.97
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	23.39	8.41	11.81	11.81	11.81
Title IV	0.00	2.50	2.50	2.00	2.00
Adult Education	4.20	8.10	8.10	7.50	7.50
Psycho-Educational Centers	61.49	61.49	60.52	56.72	56.72
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	1.16	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	0.20	0.20	0.00	0.00	0.00
School Nutrition	1,214.00	1,214.00	1,215.00	1,217.00	1,217.00
Self Insurance	5.00	5.00	5.00	5.00	5.00
Purchasing	16.50	16.50	16.50	16.50	16.50
Flexible Benefits	1.00	1.00	1.00	1.00	1.00
Grand Total – Other Funds Positions	1,913.20	1,971.50	1,912.96	1,894.15	1,888.15

The District FY2016 Personnel total 13,965.21 (in FTE basis) including General Fund and Other Funds positions.



COBB COUNTY SCHOOL DISTRICT PERFORMANCE RESULTS

IOWA ASSESSMENTS *Fall 2014 (Latest available scores)*

The Iowa Assessments evaluate students in English Language Arts and Math, as well as Science and Social Studies. The tests are particularly helpful in identifying core skills where students may need additional instruction.

Cobb County third, fifth and seventh graders performed above the national average on the new Iowa Assessments, a set of norm-referenced tests that compare students' performance to that of their peers across the United States. Replacing the former Iowa Tests of Basic Skills (ITBS), the Iowa Assessments rank student performance according to percentiles. Cobb third graders had an average composite score ranked in the 56th percentile, meaning that Cobb third graders scored equal to or better than 56 percent of all other U.S. third grade students who took the Iowa Assessments. Composite scores for fifth graders ranked in the 61st percentile and seventh graders scored in the 59th percentile.

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



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

GEORGIA HIGH SCHOOL WRITING TEST (GHSWT)
Fall 2014 (Latest available scores)

Georgia law (O.C.G.A., Section 20-2-281) requires that writing assessments be administered to students in grades three, five, eight, and eleven. The State Writing Assessment Core Development and Advisory Committees assisted the Georgia Department of Education (GaDOE) in developing the writing component of the student assessment program. The committees comprised of educators with expertise in the instruction of writing skills and writing assessments, consist of eight committees—a Core Development and Advisory Committee for each grade level (3, 5, 8, and 11). The goal of the Writing Assessment Core Development and Advisory Committees and the GaDOE is to create developmentally appropriate assessment procedures to enhance statewide instruction in the language arts. Statewide writing assessments serve the purpose of improving writing and writing instruction.

Students in the 11th grade participate in the Georgia High School Writing Test and must pass the GHSWT to earn a regular education diploma. Students are asked to produce a response to one on-demand persuasive writing prompt.

The writing test requires students to produce a composition of no more than two pages on an assigned topic. The two-hour test administration includes 100 minutes of student writing time. The test is administered three times a year so that students have multiple opportunities to take the test before the end of senior year. The main administration of the GHSWT takes place in the fall of junior year. Results of the GHSWT are used to identify students who may need additional instruction in academic content and skills considered essential for a high school diploma.

At the District level, 98 percent of first-time test takers scored a passing grade, unchanged from 2013. Ninety-nine (99) percent of regular education students scored at or above the expected level of proficiency, which is also unchanged from last year's administration. Eighty-six (86) percent of special education students taking the test scored at or above the expected level of proficiency, compared to 85 percent in the prior school year. Scores for English Language Learners (ELL) increased from 81 percent, to 96 percent in the current school year.

While the percentage of students passing in the District was unchanged, Cobb students outperformed their peers in other metropolitan districts (97 percent) and statewide (96 percent). The percentage of regular education students that passed the test across the State also increased 2 percent, from 96 percent last year to 98 percent this year. The percentage of special education students passing at the state level grew 9 percent (70 percent to 79 percent, respectively), and the percentage of English Language Learners statewide scoring at or above proficiency increased 11 percent, from 60 percent passing in 2013, to 71 percent passing in 2014.

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

KEY FINDINGS

District Results

A total of 6,733 first-time test takers took the writing test. Ninety-eight (98) percent met the passing standard with a mean scale score of 229. This reflects a 1-point decrease from last year's scale score of 230.

- A total of 6,666 Regular Program Grade 11 students were first-time test takers, with 99 percent passing and a mean scale score of 229. The percent of Regular Program students passing in 2013 was also 99 percent, with an average scale score of 231.
- A total of 522 Special Education Grade 11 first-time test takers participated in the writing test. Eighty-six (86) percent met the passing standard with a mean scale score of 215. The percent of Special Education students passing in 2013 was 85 percent, with a scale score of 215.
- A total of 46 English Language Learner Grade 11 first-time test takers were tested. Ninety-six (96) percent met the passing standard with a mean scale score of 213. Last year, 81 percent of the English language learners met the passing standard with a scale score of 208.

School Results

- All 16 of the District's high schools had a pass rate of 96 percent or better.
- 12 high schools had 98 percent or more students passing. They were Allatoona, Harrison, Hillgrove, Kell, Kennesaw Mountain, Lassiter, McEachern, North Cobb, Pebblebrook, Pope, Sprayberry, and Walton.
- 13 of the District's sixteen high schools had the same or higher pass rate this year than last year.

	# Tested	Scale Score	% DNM	% Meets	% Exceed	%Meets + Exceeds
Georgia	104,253	224.91	3.5	89.2	7.2	96.4
Metro Area Districts	41,059	227	3	88	9	97
Cobb	6,733	228.61	1.7	89.2	9.1	98

Note: Percentage of students may not equal 100 due to rounding
Data Source: Writing Content Summary Report (2014)

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

SCHOLASTIC ASSESSMENT TEST (SAT) SCORES

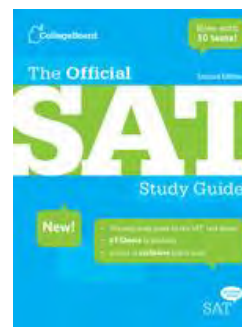
SAT scores for the Cobb County School District’s most recent graduates increased by one point from last year and remain well above averages for the state of Georgia. Seniors in the class of 2015 posted a combined SAT score of 1516 (out of a possible 2400 on the Reading, Math, and Writing sections), exceeding their statewide peers’ average by 66 points and the national average by 26 points.

“Just as we were pleased with the ACT results, we are equally impressed with the most recent release of SAT scores,” said Superintendent Chris Ragsdale. “Cobb students are exceeding their peers’ statewide average by 66 points and the national average by 26 points. We attribute these continued increases to the outstanding teaching staff within the District who realize that it is important to prepare students for both college and careers, and these recent scores are a testament to the great work completed in our schools by both teachers and students.”

In the SAT’s three academic areas, Cobb students’ Reading and Math scores both increased by one point, while Writing scores decreased by one point. In Georgia, scores increased in Reading, decreased in Writing, and remained the same in Math (see table on the following page). Nine of Cobb’s 16 high schools posted combined totals higher than the national average of 1490: Allatoona, Harrison, Hillgrove, Kell, Kennesaw Mountain, Lassiter, Pope, Walton, and Wheeler. With a combined SAT average score of 1748 for 2015, Walton was the highest in the District and third highest in the state. Allatoona High School students posted the largest year-to-year gain with a 35-point increase from last year for an average score of 1508. Lassiter High School was the only school in the District with a participation rate of 100% of the 2015 graduating class.

“Once again we are pleased with the results from Walton as the number-one school in Cobb and the number-three school in the state for SAT scores,” said Dr. Ehsan Kattoula, Executive Director of Accountability, Research & Grants. “We are also excited about the gains at Allatoona High School, and Lassiter is to be commended for 100% student participation in the exam.”

The SAT is designed to predict a student’s potential for success in the first year of college. It tests students’ knowledge and application of reading, writing, and math. The writing section of the test asks students to write an essay that requires them to take a position on an issue and use reasoning and examples to support their position. The math section of the test includes topics from the third-year of college-preparatory math, such as exponential growth, absolute value, functional notation, and negative and fractional exponents. The Critical Reading section, previously known as the Verbal section, includes short and long reading passages. The College Board reports scores from students that graduated from high school in 2015 and who took the SAT during their high school career. Students’ scores are included only once even if they took the test multiple times. Only the most recent score is included.



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

“This is a very powerful statement as to how our students perform on both national and international levels,” said Judy McNeill, Principal of Walton High School. “It’s a reflection that students know that education is important and are committed to doing well. It also reflects the teachers’ absolute commitment to preparing students for college and the workforce.”

Many factors affect SAT scores from year to year, including the percentage of students taking the test, student academic preparation, knowledge of English, parents’ education, and locality. Cobb information shows that the higher the grades and rank-in-class achieved, generally, the higher the mean SAT scores. Parents who desire more information about their student’s SAT scores should contact the counselors in their local high school who can help interpret test results.

“We attribute our results to the systematic approach we’ve taken starting with our feeder middle schools,” said Dr. Chris Richie, Principal of Lassiter High School. “Mabry and Simpson students are introduced early to the rigor of the curriculum and the importance of the SAT. As they progress each year from middle school throughout high school, we continue to build on the importance of the SAT. This is further proof of the support from the parents and community for their students, and we couldn’t be more pleased.”

Three-year trends of scores for the three sections of the SAT are given in the table below:

YEAR		NATIONAL	COBB	GEORGIA
2015	TOTAL	1490	1516	1450
2014		1497	1515	1445
2013		1496	1515	1452
2015	READING	495	513	490
2014		497	512	488
2013		496	512	490
2015	MATHEMATICS	511	510	485
2014		513	509	485
2013		514	510	487
2015	WRITING	484	493	474
2014		487	494	472
2013		488	493	475

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

AMERICAN COLLEGE TESTING (ACT) SCORES

The Cobb County School District's recently-graduated Class of 2015 outperformed their peers across the state and nation on the ACT assessment of college readiness. The average composite score of 22.5 was three-tenths of a point higher than last year's score and 1.5 points higher than the state and national averages of 21.0. Ten of Cobb's 16 high schools posted average ACT composite scores higher than the state and national average.

The ACT assessment measures high school students' overall educational development and their readiness for the challenge of core college classes. Scores on the ACT range from 1 to 36. The ACT is comprised of 4 subject-area tests: English, Mathematics, Reading, and Science. Cobb graduates continue to exceed state and national averages in all four subject areas. The District average ACT subject-area score for reading was 23.0. The average for English and science was 22.2, and for mathematics the average was 21.9.



The ACT college readiness benchmark indicates that a larger percentage of Cobb graduates are prepared for college-level work than their peers statewide. For College Algebra, 13% more Cobb tested graduates are prepared for college-level work compared to their state peers. In all four subject areas, the percentage of Cobb tested graduates that are ready for college-level work is at least 10% higher than the state percentage. In English, 74% of tested graduates from Cobb are ready for a college-level English composition course, which is a 2% improvement over last year. For all subject areas, the percentage of students ready for college-level coursework increased between 2% and 4%.

The increases in subject-area test scores on the ACT demonstrate a positive benefit of having highly effective and engaging teachers who have a solid background in their subject area. Under the leadership of Superintendent Chris Ragsdale, the Cobb County School District has implemented initiatives to support and develop teachers with these qualities. District teachers and staff are committed to preparing students for college and their future careers.

An example is Walton High School, which posted the highest Cobb ACT Composite score. According to Walton Principal Judith McNeill, "I am very pleased with the overall performance of the Walton students. I attribute this to the rigorous academic programs in place at Walton and to the continued support of the Walton parents and community. Walton is preparing students for advanced careers and professions in the 21st century, and the faculty take this challenge very seriously. In addition to the ACT scores, we look forward to SAT and other national measures which continue to show that the work and dedication of Walton's teachers, students, and parents is exemplary when compared to our peers around the state and nation."

ACT scores reflect the performance of almost 4,000 Cobb high school seniors (55% of all 2015 graduating seniors) who took the ACT voluntarily in either their sophomore, junior, or senior years. A three-year comparison of composite and subject-area scores for the District can be found in the table on the next page.

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

Highlights of ACT Scores for the Cobb County School District

- Cobb’s scores exceeded those of the state and nation on all sections of the ACT (English, Math, Reading, and Science) for the tenth consecutive year.
- 3,988 Cobb students in the Class of 2015 participated in the ACT during their junior or senior year of high school. Of these students, 74% demonstrated readiness for college level coursework in English, 51% in Math, 56% in Social Studies, and 47% in Science. Overall, 35% are college-ready in all content areas.
- Students taking a more rigorous course of study in high school tend to have higher scores than those taking a minimum curricular sequence. Students taking physics in addition to biology and chemistry scored 2.5 points higher on the ACT Science test than those taking a general science instead of physics.
- Four high schools had composite scores higher than 24.0 points: Walton 26.4, Lassiter 25.1, Pope 24.4, and Wheeler 24.3.
- Ten high schools had composite scores higher than the national average of 21.0: Walton 26.4, Lassiter 25.1, Pope 24.4, Wheeler 24.3, Kennesaw Mountain 23.9, Harrison 23.1, Hillgrove 22.4, Allatoona 22.3, Kell 22.1, and North Cobb 21.4.

YEAR	SUBJECT	NATIONAL	COBB	GEORGIA
2015	ENGLISH	20.4	22.2	20.6
2014		20.3	21.8	20.3
2013		20.2	21.8	20.2
2015	MATHEMATICS	20.8	21.9	20.5
2014		20.9	21.8	20.5
2013		20.9	21.7	20.3
2015	READING	21.4	23.0	21.6
2014		21.3	22.7	21.4
2013		21.1	22.6	21.2
2015	SCIENCE	20.9	22.2	20.9
2014		20.8	21.9	20.7
2013		20.7	21.8	20.5
2015	COMPOSITE	21.0	22.5	21.0
2014		21.0	22.2	20.8
2013		20.9	22.1	20.7

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

FOUR-YEAR GRADUATION RATE

Cobb County School District's 2015 Graduation Rate is the Highest in Five Years

The four-year graduation rate for the Cobb County School District Class of 2015 was **81.4** percent according to data released by the Georgia Department of Education in November 2015. The Cobb County School District outperformed the state average of **78.8** percent by 2.6 percent. Cobb's graduation rate increased **3.2** percent from last year and has increased each year since 2011. The graduation rate has risen 7.9 percent since 2011.

Five of the District's 16 high schools had graduation rates that exceeded 90 percent. Walton and Harrison had the highest rates in the District with 94.1 percent. According to Walton Principal Judith McNeill, "We at Walton couldn't be more proud of our students, parents, and teachers as our highest graduation rate continues to demonstrate our commitment to scholarship, service, and career readiness for our students. The teachers are once again to be commended for outstanding work with their respective students."

Harrison Principal Ashlynn Campbell states, "Our graduation rate is a testament to our culture here at Harrison. Our entire staff--teachers, support staff, clerks--are all deeply committed to the well-being and academic success of every student."

Another Cobb standout, Lassiter High School, posted a graduation rate of 93.8 percent. Principal Chris Richie comments, "The work ethic and drive of our teachers to see every student be successful is the top priority for Lassiter."

In addition, Pope High School's graduation rate was 91.7 percent, and Hillgrove High School achieved a rate of 90.8 percent.

The state reports the four-year adjusted cohort graduation rate. The U.S. Department of Education defines this 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 adjusted for students who transfer in and out of a given school. This uniform method of calculation is used by all districts in the state, and most districts in the nation, allowing an accurate comparison of graduation rates across the state and nation. In the past, graduation rates were measured using inconsistent methods making fair comparisons difficult. At the time of this press release, the graduation rate for the state was not available.

Cobb County School District Superintendent Chris Ragsdale said, "Our graduation rates continuing to rise is the outcome of the great work our teachers are doing. It is our goal that all of our graduates are prepared to succeed on whichever path they pursue after high school. Having our graduation rates increase means that we are able to ensure more of our students are receiving the preparation needed for success."

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

FOUR-YEAR GRADUATION RATE

Table 1 includes the four-year graduation rates for the District and each high school from 2011–2015 along with the one-year and five-year difference in the rates.

Table 1. Four-Year Adjusted Cohort Graduation Rates for the Cobb County School District from 2011-2015

School	Four-year Graduation Rate (%)					Difference (%)	
	2011	2012	2013	2014	2015	2015 – 2014	2015 – 2011
District	73.6	76.0	76.5	78.2	81.4	3.2	7.9
Allatoona	84.5	87.6	86.6	87.1	89.1	2.0	4.6
Campbell	64.5	62.1	66.3	66.1	72.1	6.0	7.6
Harrison	90.9	90.7	96.0	96.2	94.1	-2.1	3.2
Hillgrove	88.7	83.6	86.4	86.2	90.8	4.6	2.1
Kell	82.9	78.8	80.6	78.5	84.7	6.2	1.9
Kennesaw Mountain	81.3	79.9	86.6	81.1	84.1	3.0	2.8
Lassiter	89.6	87.5	91.4	91.5	93.8	2.3	4.1
McEachern	71.8	73.9	76.6	81.4	77.5	-3.9	5.7
North Cobb	74.3	79.7	81.5	82.9	83.7	0.8	9.4
Osborne	42.7	64.9	48.4	56.8	61.4	4.6	18.7
Pebblebrook	55.9	53.6	58.3	62.8	70.8	8.0	15.0
Pope	91.8	93.8	91.9	88.0	91.7	3.7	-0.1
South Cobb	56.3	61.0	61.0	64.0	74.9	10.9	18.6
Sprayberry	77.0	79.4	82.4	80.9	72.0	-8.9	-5.0
Walton	89.9	93.8	90.8	92.7	94.1	1.4	4.2
Wheeler	64.2	70.4	71.2	70.5	79.4	8.9	15.2

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

**COLLEGE AND CAREER READY PERFORMANCE INDEX (CCRPI)
2014 (Latest available scores)**

Scores for Cobb County schools on the 2014 College and Career Ready Performance Index (CCRPI) surpassed average scores for Georgia schools at all three levels – elementary, middle and high. The Georgia Department of Education today released the third year of ratings under the statewide accountability system. The CCRPI measurement is on a 100-point scale rating the academic achievement and progress of individual schools and their school systems.

When the Georgia Department of Education (GaDOE) announced the College & Career Ready Performance Index (CCRPI) scores, District administrators noticed that specific information for calculating a portion of the score was not included in the released score for each Cobb middle school. Therefore, the middle school CCRPI scores showed an inaccurate drop across the District. The issue was immediately addressed by the District with the GaDOE Accountability and Assessment Department and is currently being resolved.

Once the new data is incorporated into the recalculation, correct scores for CCSD middle schools will be released and published by the GaDOE at the end of January. Based on internal preliminary calculations by District administrators, the results show that the CCRPI score at every middle school, as well as the overall District score, will increase.

	2013 CCRPI Score (Readjusted)	2014 Achievement Points (60% of CCRPI)	2014 Progress Points (25% of CCRPI)	2014 Achievement Gap Points (15% of CCRPI)	2014 CCSD CCRPI Score	2014 State CCRPI Score
Elem.	81.3	50.7	16.2	5	74.9	72.6
Middle	83.4	45.4*	16.7*	8*	73.9	73.2
High	77.7	47.9	16.7	10	76.9	68.4
District	80.7	50.1*	17.4*	8*	75.7	72.0

*Incomplete Score-pending revised middle school calculation revisions from the State.

The base CCRPI score for each school is calculated from three, separately weighted components:

- **Achievement Points** account for 60 percent of the overall school score and include State standardized tests such as the CRCT, EOCT, Georgia High School Writing Test, the SAT and ACT, graduation rates, core courses passed, Advanced Placement, and career pathways.
- **Progress Points** account for 25 percent of the overall school score and gauge student growth 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.

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

COLLEGE AND CAREER READY PERFORMANCE INDEX (CCRPI)

- **Achievement Gap Points** account for 15 percent, measuring the difference between performance of the lowest 25 percent of students and performance of the overall Georgia student population.

Schools may also receive additional **Exceeding the Bar (ETB) Points** for demonstrating excellence in specified areas, such as innovative practices and STEM certification.

Seventeen CCSD elementary schools scored 90 or greater on the 2014 index. Ford Elementary posted the District's highest elementary score of 95.6, with Sope Creek reporting 95.1 and Garrison Mill reporting 95. Davis reported gains of 20.1 points, while Blackwell reported 18.2, and Argyle 17.7 point increase.

Even though the state has not finalized their CCRPI scores for the middle school level, there were ten CCSD middle schools that reported scores of 80 or above.

Thirteen of 16 Cobb high schools scored greater than the state average score of 68.4; of those, Lassiter received 93, Harrison received 89.7, Walton received 89.2.

The Georgia Department of Education uses the CCRPI to hold schools accountable for results, provide more prescriptive state support and reward schools for high performance and progress. Detailed information about the College and Career Ready Performance Index, including full reports for individual schools and districts and calculation methods, is available from the Georgia Department of Education (<http://ccrpi.gadoe.org/2014/>).



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

GEORGIA MILESTONES END-OF-GRADE ASSESSMENTS



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

What is the Georgia Milestones Assessment System?

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

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

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

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

How are the results of the Georgia Milestones scored?

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

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

GEORGIA MILESTONES END-OF-GRADE ASSESSMENTS

each achievement level are given in the Individual Student Report (ISR). Students also received a scale score for each test. Using the scale score, you can compare your student’s performance with the average student in the school, district, and state. Your student’s performance in each subject is described in greater detail using domain categories for each subject area.

Where to obtain more information about the Georgia Milestones?

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

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

Cobb students performed better than the state on all eight of the End-of-Course (EOC) assessments in high school and on 24 of 24 End-of Grade (EOG) assessments in middle and elementary school. On average, Cobb’s scale score was 15 points higher than the state for the EOC assessments. In middle and elementary school, Cobb’s performance was particularly strong in English Language Arts. Cobb exceeded the state average scale score for English Language Arts by 17 points in middle school and by 14 points in elementary school.

The following tables are the summary statistics of Cobb performance compared to the State from EOG assessment taken during the Spring administration of the Georgia Milestones.

COBB ELEMENTARY SCHOOLS

Subject	Grade	Mean Scale Score		Percent Proficient In Levels 3 - 4		Percent In Levels 2 - 4	
		Cobb	State	Cobb	State	Cobb	State
ELA	3	516.5	503	46.2	36	75.2	66
	4	519.2	505	48.4	37	79.4	71
	5	524.6	509	51.5	39	80.9	73
Math	3	516.6	513	41.6	38	80.8	79
	4	522.6	516	46.9	40	83.7	79
	5	518.0	512	43.7	38	77.6	74
Science	3	510.9	507	37.6	34	78.1	75
	4	508.8	505	37.2	34	74.6	72
	5	512.6	506	40.7	36	73.5	70
Social Studies	3	504.4	504	29.5	30	76.3	74
	4	508.9	505	37.3	34	74.6	70
	5	506.6	503	32.1	29	77.5	75

Source: Georgia Milestones EOG assessment 2014-2015 from Georgia DOE

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

GEORGIA MILESTONES END-OF-GRADE ASSESSMENTS

COBB MIDDLE SCHOOLS

Subject	Grade	Mean Scale Score		Percent Proficient		Percent	
				In Levels 3 - 4		In Levels 2 - 4	
		Cobb	State	Cobb	State	Cobb	State
ELA	6	527.4	507	52.2	39	79.0	69
	7	522.1	505	49.7	36	78.3	69
	8	524.4	510	50.6	39	83.6	76
Math	6	521.9	510	45.4	35	80.5	74
	7	524.5	514	45.8	37	80.5	75
	8	527.2	513	47.1	37	82.6	75
Science	6	520.7	507	46.2	38	73.5	65
	7	515.0	505	42.0	35	70.8	64
	8	513.3	499	39.7	32	69.5	62
Social Studies	6	515.7	505	40.3	32	79.3	71
	7	517.3	508	43.9	36	79.0	72
	8	512.0	506	36.8	33	75.8	71

Source: Georgia Milestones EOG assessment 2014-2015 from Georgia DOE

COBB HIGH SCHOOLS

End-of-Course Test	Mean Scale Score		Percent Proficient		Percent	
			In Levels 3 - 4		In Levels 2 - 4	
	Cobb	State	Cobb	State	Cobb	State
Ninth Literature	519.5	509.6	45.7	38.3	82.4	76.1
American Literature	521.6	507.8	46.6	36.2	81.9	75.2
Coordinate Algebra	520.1	506.9	42.8	33.9	76.0	69.2
Analytic Geometry	524.9	505.6	46.2	33.2	77.3	68.3
Biology	527.9	507.7	49.0	38.0	72.9	63.2
Physical Science	556.4	498.1	69.8	29.9	93.3	63.9
United States History	531.6	513.0	53.3	39.4	83.1	73.4
Economics	528.7	511.0	50.5	38.7	78.9	69.9

Source: Georgia Milestones EOG assessment 2014-2015 from Georgia DOE

**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, 2013-2014, Cobb County spent 72.35% of its total General Fund expenditures on instruction. The Georgia State system average is 67.04%. The following table is the presentation of K-12 expenditures in category details, by percent and per FTE (student full-time equivalency).

K – 12 Expenditures in General Fund

	COBB COUNTY		STATE OF GEORGIA	
	Percent	Per FTE	Percent	Per FTE
Instruction	72.35%	\$5,403	67.04%	\$5,143
Media	1.65%	\$123	1.76%	\$135
Instructional Support	3.27%	\$244	3.55%	\$272
Pupil Services	2.45%	\$183	3.18%	\$244
General Admin	1.61%	\$120	2.42%	\$186
School Admin	6.16%	\$460	7.00%	\$537
Transportation	5.54%	\$414	5.75%	\$441
Maint & Operation	6.98%	\$521	9.03%	\$693
Capital Projects	0%	\$0	0.01%	\$1
School Food Svcs	0%	\$0	0%	\$5
Debt Services	0%	\$0	0.20%	\$15
Total	100%	\$7,468	100%	\$7,672

Data Source: Governor’s Office of Student Achievement 2013-2014 Report Card as latest available

Five Year General Fund Forecast

Type	Category	FY2015 Board Approved Revised Budget	FY2016	FY2017	FY2018	FY2019	FY2020	FY2021	Assumptions	
1 Local	Property Tax Revenue	\$ 354,720,341	\$ 388,330,923	\$ 413,572,433	\$ 430,115,330	\$ 447,319,944	\$ 465,212,741	\$ 483,821,251	<u>Property Digest Information</u> FY2016 Projected Digest 6.75% FY2017 Projected Digest 6.50% FY2018 Projected Digest 4.00% FY2019 Projected Digest 4.00% FY2020 Projected Digest 4.00% FY2021 Projected Digest 4.00%	
2	Other Tax Revenue	\$ 63,606,576	\$ 62,416,111	\$ 62,416,111	\$ 62,416,111	\$ 62,416,111	\$ 62,416,111	\$ 62,416,111		Constant
3	Other Local	\$ 3,795,058	\$ 3,159,055	\$ 3,159,055	\$ 3,159,055	\$ 3,159,055	\$ 3,159,055	\$ 3,159,055		Constant
4 State	Miscellaneous State Grant	\$ 4,765,091	\$ 4,324,949	\$ 4,324,949	\$ 4,324,949	\$ 4,324,949	\$ 4,324,949	\$ 4,324,949		Constant
5	QBE	\$ 432,078,167	\$ 462,180,062	\$ 482,180,062	\$ 482,180,062	\$ 482,180,062	\$ 482,180,062	\$ 482,180,062		FY2017 QBE Increases Annually by \$20 Million for: <i>Note: QBE Remains Constant from FY17-FY21</i> - Enrollment Growth - Increase in Teacher Retirement Rate - Increase in Training and Experience Factor - Decrease in Austerity
6 Federal	Indirect Cost	\$ 3,062,024	\$ 2,812,951	\$ 2,812,951	\$ 2,812,951	\$ 2,812,951	\$ 2,812,951	\$ 2,812,951		
7	ROTC	\$ 941,481	\$ 952,806	\$ 913,360	\$ 913,360	\$ 913,360	\$ 913,360	\$ 913,360	Constant	
8	MedAce	\$ 400,000	\$ 400,000	\$ 535,979	\$ 535,979	\$ 535,979	\$ 535,979	\$ 535,979	Constant	
9	Medicaid	\$ 300,000	\$ 300,000	\$ 300,000	\$ 300,000	\$ 300,000	\$ 300,000	\$ 300,000	Constant	
10 Revenue Total		\$ 863,668,738	\$ 924,876,857	\$ 970,214,900	\$ 986,757,797	\$ 1,003,962,411	\$ 1,021,855,208	\$ 1,040,463,718		
11 Reserve Available	Funds Reserved in Prior Year	\$ 43,973,499	\$ 20,000,000	\$ -	\$ -	\$ -	\$ -	\$ -		
Total Funds Available		\$ 907,642,237	\$ 944,876,857	\$ 970,214,900	\$ 986,757,797	\$ 1,003,962,411	\$ 1,021,855,208	\$ 1,040,463,718		
12 Base	FY15 Revised Budget	\$ 907,642,237								
13	FY16 Proposed Budget		\$ 944,876,857							
14	Prior Year Continuation Budget			\$ 944,876,857	\$ 964,876,857	\$ 984,876,857	\$ 1,001,876,857	\$ 1,016,876,857		
15 Salary/Benefits	Annual Step Increase			\$ 10,000,000	\$ 10,000,000	\$ 10,000,000	\$ 10,000,000	\$ 10,000,000	Annual Step Increase for All Eligible Employees	
16	Increase in Teacher Retirement Rate			\$ 5,000,000	\$ 5,000,000	\$ 5,000,000	\$ 5,000,000	\$ 5,000,000	Increase in Employer Contributions for TRS	
17	Increase in Health Insurance			\$ 5,000,000	\$ 5,000,000	\$ 2,000,000			Increase in Classified Health Insurance Per Member Per Month (PMPM) until the monthly premium is the same as the Certified Rate (\$945 PMPM). Annual rates will be as follows: FY2015 - Monthly rate of \$596 FY2016 - Increase \$150 PMPM, Monthly rate of \$746 FY2017 - Increase \$150 PMPM, Monthly rate of \$896 FY2018 - Increase \$49 PMPM, Monthly Rate \$945	
Expenditure Total		\$ 907,642,237	\$ 944,876,857	\$ 964,876,857	\$ 984,876,857	\$ 1,001,876,857	\$ 1,016,876,857	\$ 1,031,876,857		
Forecasted (Deficit)/Surplus		\$ -	\$ -	\$ 5,338,043	\$ 1,880,940	\$ 2,085,554	\$ 4,978,351	\$ 8,586,861		

OTHER FUNDS FORECAST

Fund	Beginning Fund Balance July 1, 2014	FY2015			FY2016			FY2017			FY2018			FY2019			Forecast Assumptions and Comments	
		Budget Revenue	Budget Expenditures	Ending Fund Balance June 30, 2015	Budget Revenue	Budget Expenditures	Ending Fund Balance June 30, 2016	Budget Revenue	Budget Expenditures	Ending Fund Balance June 30, 2017	Budget Revenue	Budget Expenditures	Ending Fund Balance June 30, 2018	Budget Revenue	Budget Expenditures	Ending Fund Balance June 30, 2019		
SPECIAL REVENUE FUNDS																		
Special Programs																		
549	Donations	\$124,991	\$18,900	\$134,024	\$9,867	\$0	\$0	\$9,867	\$0	\$0	\$9,867	\$0	\$0	\$9,867	\$0	\$0	\$9,867	Donations are budgeted as received
550	Facility Use	\$499,809	\$810,709	\$810,709	\$499,809	\$812,030	\$812,030	\$499,809	\$812,030	\$812,030	\$499,809	\$812,030	\$812,030	\$499,809	\$812,030	\$812,030	\$499,809	Continue FY2015 Budget (balanced)
551	After School Program	\$2,971,928	\$8,559,727	\$8,568,327	\$2,963,328	\$8,602,181	\$8,602,181	\$2,963,328	\$8,602,181	\$8,602,181	\$2,963,328	\$8,602,181	\$8,602,181	\$2,963,328	\$8,602,181	\$8,602,181	\$2,963,328	Project using 0% Student Growth
552	Performing Arts	\$86,883	\$330,228	\$330,228	\$86,883	\$389,940	\$389,940	\$86,883	\$389,940	\$389,940	\$86,883	\$389,940	\$389,940	\$86,883	\$389,940	\$389,940	\$86,883	Continue FY2015 Budget (balanced)
553	Tuition School	\$890,711	\$750,849	\$750,849	\$890,711	\$725,123	\$725,123	\$890,711	\$725,123	\$725,123	\$890,711	\$725,123	\$725,123	\$890,711	\$725,123	\$725,123	\$890,711	Continue FY2015 Budget (balanced)
554	Public Safety	\$693,956	\$1,304,610	\$1,304,610	\$693,956	\$1,328,225	\$1,328,225	\$693,956	\$1,328,225	\$1,328,225	\$693,956	\$1,328,225	\$1,328,225	\$693,956	\$1,328,225	\$1,328,225	\$693,956	Continue FY2015 Budget (balanced)
556	Adult High School	\$122,174	\$306,999	\$306,999	\$122,174	\$290,635	\$290,635	\$122,174	\$290,635	\$290,635	\$122,174	\$290,635	\$290,635	\$122,174	\$290,635	\$290,635	\$122,174	Continue FY2015 Budget (balanced)
557	Artists at School	\$20,571	\$2,600	\$2,600	\$20,571	\$2,600	\$2,600	\$20,571	\$2,600	\$2,600	\$20,571	\$2,600	\$2,600	\$20,571	\$2,600	\$2,600	\$20,571	Continue FY2015 Budget (balanced)
580	Misc State Grants	\$0	\$225,000	\$225,000	\$0	\$15,000	\$15,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
State Aid																		
510	Adult Education	\$0	\$1,055,100	\$1,055,100	\$0	\$1,055,100	\$1,055,100	\$0	\$1,055,100	\$1,055,100	\$0	\$1,055,100	\$1,055,100	\$0	\$1,055,100	\$1,055,100	\$0	Grants are initially budgeted using last year's information received
532	Psycho Education	\$338,332	\$5,801,793	\$5,801,793	\$338,332	\$5,738,357	\$5,738,357	\$338,332	\$5,738,357	\$5,738,357	\$338,332	\$5,738,357	\$5,738,357	\$338,332	\$5,738,357	\$5,738,357	\$338,332	
Federal Aid																		
402	Title I	\$0	\$22,342,362	\$22,342,362	\$0	\$22,342,362	\$22,342,362	\$0	\$22,342,362	\$22,342,362	\$0	\$22,342,362	\$22,342,362	\$0	\$22,342,362	\$22,342,362	\$0	
404	IDEA	\$0	\$21,838,544	\$21,838,544	\$0	\$19,241,953	\$19,241,953	\$0	\$19,241,953	\$19,241,953	\$0	\$19,241,953	\$19,241,953	\$0	\$19,241,953	\$19,241,953	\$0	
406	Vocational Education	\$0	\$738,412	\$738,412	\$0	\$698,531	\$698,531	\$0	\$698,531	\$698,531	\$0	\$698,531	\$698,531	\$0	\$698,531	\$698,531	\$0	Grants are initially budgeted with last year amount
414	Title II - A	\$0	\$2,161,879	\$2,161,879	\$0	\$1,796,600	\$1,796,600	\$0	\$1,796,600	\$1,796,600	\$0	\$1,796,600	\$1,796,600	\$0	\$1,796,600	\$1,796,600	\$0	Grants are initially budgeted with last year amount
416	Race to the Top	\$0	\$38,400	\$38,400	\$0	\$38,400	\$38,400	\$0	\$38,400	\$38,400	\$0	\$38,400	\$38,400	\$0	\$38,400	\$38,400	\$0	Grants are initially budgeted with last year amount
432	Homeless	\$0	\$52,847	\$52,847	\$0	\$52,847	\$52,847	\$0	\$52,847	\$52,847	\$0	\$52,847	\$52,847	\$0	\$52,847	\$52,847	\$0	Grants are initially budgeted with last year amount
460	Title III - A	\$0	\$1,278,905	\$1,278,905	\$0	\$1,278,905	\$1,278,905	\$0	\$1,278,905	\$1,278,905	\$0	\$1,278,905	\$1,278,905	\$0	\$1,278,905	\$1,278,905	\$0	Grants are initially budgeted with last year amount
462	Title IV	\$0	\$601,594	\$601,594	\$0	\$601,594	\$601,594	\$0	\$601,594	\$601,594	\$0	\$601,594	\$601,594	\$0	\$601,594	\$601,594	\$0	Grants are initially budgeted with last year amount
478	USDA Fruit & Vegetable	\$0	\$132,197	\$132,197	\$0	\$23,134	\$23,134	\$0	\$23,134	\$23,134	\$0	\$23,134	\$23,134	\$0	\$23,134	\$23,134	\$0	Grants are initially budgeted with last year amount
600	School Nutrition	\$20,676,869	\$52,100,786	\$55,985,175	\$16,792,480	\$53,578,173	\$56,229,998	\$14,140,655	\$53,578,173	\$56,229,998	\$11,488,830	\$53,578,173	\$56,229,998	\$8,837,005	\$53,578,173	\$56,229,998	\$6,185,180	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	\$453,934	\$300,000	\$300,000	\$453,934	\$300,000	\$300,000	\$453,934	\$300,000	\$300,000	\$453,934	\$300,000	\$300,000	\$453,934	\$300,000	\$300,000	\$453,934	Continue FY2015 Budget (balanced)
692	Self Insurance	\$6,858,326	\$5,319,765	\$5,319,765	\$6,858,326	\$6,259,861	\$6,259,861	\$6,858,326	\$6,259,861	\$6,259,861	\$6,858,326	\$6,259,861	\$6,259,861	\$6,858,326	\$6,259,861	\$6,259,861	\$6,858,326	Continue FY2015 Budget (balanced)
696	Purchasing/ Warehouse	\$0	\$1,609,046	\$1,609,046	\$0	\$1,508,102	\$1,508,102	\$0	\$1,508,102	\$1,508,102	\$0	\$1,508,102	\$1,508,102	\$0	\$1,508,102	\$1,508,102	\$0	Continue FY2015 Budget (balanced)
697	Flexible Benefits	\$0	\$97,656	\$97,656	\$0	\$98,307	\$98,307	\$0	\$98,307	\$98,307	\$0	\$98,307	\$98,307	\$0	\$98,307	\$98,307	\$0	Continue FY2015 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).



Map of Schools and Facilities



Revised: 10/1/2015



Statistics

STATISTICAL SECTION (Unaudited)

This part of the District's Comprehensive Annual Financial Report presents detailed information as a context for understanding what the information in the financial statements, note disclosures and required supplementary information says about the District's overall financial position.

Contents

Financial Trends

These schedules contain trend information to help the reader understand how the District's financial performance has changed over time.

Revenue Capacity

These schedules contain information to help the reader understand and assess the District's most significant own-source revenue, the property tax.

Debt Capacity

These schedules present information to help the reader assess the affordability of the District's current level of outstanding debt and the District's ability to issue additional debt in the future.

Demographic and Economic Information

These schedules offer demographic and economic indicators to help the reader understand the environment within which the District's financial activities take place.

Operating Information

These schedules contain operating statistics, capital asset data, staffing information and key performance indicators to help the reader understand how the information in the District's financial report relates to the services the District provides and the activities it performs.

Sources:

Unless otherwise noted, the information contained here is derived from comprehensive annual financial reports for the indicated years. The District began implementation of GASB Statement No. 54 as of July 1, 2010, 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, 2006	June 30, 2007	June 30, 2008	June 30, 2009
Investment in Capital Assets	\$ 873,831	\$ 877,694	\$ 1,054,860	\$ 1,060,388
Restricted for:				
Debt Service Fund	6,777	11,785	1,826	1,523
Capital Projects Fund	-	-	-	-
School Nutrition Service Fund	-	-	-	-
Miscellaneous Grants	-	-	-	-
Unrestricted (Deficit)	<u>170,994</u>	<u>319,370</u>	<u>227,758</u>	<u>244,178</u>
Total Net Position	<u>\$ 1,051,602</u>	<u>\$ 1,208,849</u>	<u>\$ 1,284,444</u>	<u>\$ 1,306,089</u>

Source: District Records

Fiscal Year					
June 30, 2010	June 30, 2011	June 30, 2012	June 30, 2013	June 30, 2014	June 30, 2015
\$ 1,054,911	\$ 1,066,545	\$ 1,230,853	\$ 1,262,788	\$ 1,256,656	\$ 1,329,345
1,356	-	-	-	-	-
-	163,602	56,155	49,860	110,228	92,760
-	21,676	20,200	20,924	19,213	19,295
-	-	-	20	3	43
<u>285,849</u>	<u>171,646</u>	<u>147,483</u>	<u>149,881</u>	<u>157,363</u>	<u>(710,349)</u>
<u>\$ 1,342,116</u>	<u>\$ 1,423,469</u>	<u>\$ 1,454,691</u>	<u>\$ 1,483,473</u>	<u>\$ 1,543,463</u>	<u>\$ 731,094</u>

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

(amounts expressed in thousands)

	Fiscal Year			
	June 30, 2006	June 30, 2007	June 30, 2008	June 30, 2009
<u>Governmental Activities</u>				
Expenses:				
Instruction	\$ 629,565	\$ 690,562	\$ 729,888	\$ 737,527
Pupil Services	24,453	25,523	27,550	29,467
Instructional Services	36,513	38,970	48,324	47,395
School and Administrative Services	149,359	171,343	186,033	182,836
Student Transportation	43,660	45,646	49,432	47,802
Maintenance and Operations	53,565	55,836	58,822	61,988
School Nutrition Program	-	-	-	-
Student Activities	29,476	-	-	-
Interest and Fiscal Charges	4,500	4,606	2,413	300
Total Governmental Expenses	\$ 971,091	\$ 1,032,486	\$ 1,102,462	\$ 1,107,315
<u>Program Revenues</u>				
Charges For Services:				
Instruction	\$ 1,361	\$ 1,205	\$ 1,481	\$ 1,276
Pupil Services	13	6	11	11
School and Administrative Services	40,710	44,245	44,199	43,557
Maintenance and Operations	840	893	1,110	2,254
Student Activities	29,651	-	-	-
Operating Grants and Contributions	437,251	481,508	501,582	468,115
Capital Grants and Contributions	20,306	34,884	866	2,739
Total Governmental Expenses	\$ 530,132	\$ 562,741	\$ 549,249	\$ 517,952
Governmental Net Expenses	\$ (440,959)	\$ (469,745)	\$ (553,213)	\$ (589,363)
<u>General Revenues and Other Changes in Net Position</u>				
General Revenues				
Taxes:				
Property Taxes Levied for General Purposes	\$ 412,017	\$ 445,840	\$ 466,320	\$ 482,690
Property Taxes Levied for Debt Service	20,851	22,473	1,415	142
Sales Tax	125,742	129,099	128,043	110,242
Intergovernmental	12,928	14,178	17,428	7,307
Tuition and Fees	-	-	-	-
Interest Income	17,178	21,231	15,070	5,931
Insurance and Damage Recoveries	2	4	-	-
Gain on Sale of Capital Assets	-	-	-	-
Other	648	523	532	876
Total General Revenues	\$ 589,366	\$ 633,348	\$ 628,808	\$ 607,188
Extraordinary Item:				
Gain after Insurance Recovery	-	-	-	-
Change in Net Position	\$ 148,407	\$ 163,603	\$ 75,595	\$ 17,825

Source: District Records

Fiscal Year					
June 30, 2010	June 30, 2011	June 30, 2012	June 30, 2013	June 30, 2014	June 30, 2015
\$ 737,900	\$ 689,680	\$ 682,212	\$ 685,671	\$ 677,187	\$ 704,451
31,584	30,563	30,031	27,093	26,938	27,468
46,721	48,853	51,475	53,389	45,115	47,475
165,345	152,083	175,717	156,481	161,460	173,717
46,513	43,563	44,698	46,888	49,563	49,975
60,912	56,608	60,143	70,437	63,398	53,469
-	-	-	-	419	-
-	28,930	29,746	28,525	30,780	32,164
-	93	118	-	-	-
<u>\$ 1,088,975</u>	<u>\$ 1,050,373</u>	<u>\$ 1,074,140</u>	<u>\$ 1,068,484</u>	<u>\$ 1,054,860</u>	<u>\$ 1,088,719</u>
\$ 1,184	\$ 1,241	\$ 1,068	\$ 1,101	\$ 913	\$ 1,121
10	13	11	10	13	10
41,142	27,312	27,921	29,104	28,035	27,963
1,332	909	983	1,842	2,004	1,830
-	28,721	29,402	28,608	30,970	31,193
491,465	518,300	478,937	504,819	512,800	545,592
199	541	30,832	7,524	8,085	5,867
<u>\$ 535,332</u>	<u>\$ 577,037</u>	<u>\$ 569,154</u>	<u>\$ 573,008</u>	<u>\$ 582,820</u>	<u>\$ 613,576</u>
<u>\$ (553,643)</u>	<u>\$ (473,336)</u>	<u>\$ (504,986)</u>	<u>\$ (495,476)</u>	<u>\$ (472,040)</u>	<u>\$ (475,143)</u>
\$ 470,456	\$ 423,694	\$ 405,965	\$ 400,271	\$ 404,759	\$ 421,043
52	43	-	-	-	-
112,395	113,739	122,557	121,008	121,712	126,923
2,323	1,475	1,079	-	-	-
-	-	-	-	-	-
2,979	3,070	2,076	1,632	1,697	1,352
-	-	-	-	-	-
-	-	516	-	175	-
953	2,962	4,015	1,347	3,687	1,769
<u>\$ 589,158</u>	<u>\$ 544,983</u>	<u>\$ 536,208</u>	<u>\$ 524,258</u>	<u>\$ 532,030</u>	<u>\$ 551,087</u>
<u>512</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>\$ 36,027</u>	<u>\$ 71,647</u>	<u>\$ 31,222</u>	<u>\$ 28,782</u>	<u>\$ 59,990</u>	<u>\$ 75,944</u>

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

(amounts expressed in thousands)

	Fiscal Year			
	June 30, 2006	June 30, 2007	June 30, 2008	June 30, 2009
General Fund				
Reserved	\$ 18,825	\$ 28,335	\$ 26,739	\$ 2,714
Unreserved	93,944	114,566	101,848	77,575
Nonspendable	-	-	-	-
Restricted	-	-	-	-
Committed	-	-	-	-
Assigned	-	-	-	-
Unassigned	-	-	-	-
Total General Fund	\$ 112,769	\$ 142,901	\$ 128,587	\$ 80,289
All Other Governmental Funds				
Reserved	\$ 127,327	\$ 61,017	\$ 21,580	\$ 24,165
Unreserved, reported in:				
Special Revenues Funds	24,459	22,063	22,627	20,470
Capital Projects Funds	(88,793)	(18,507)	53,105	115,594
Nonspendable	-	-	-	-
Restricted	-	-	-	-
Committed	-	-	-	-
Assigned	-	-	-	-
Unassigned	-	-	-	-
Total All Other Governmental Funds	\$ 62,993	\$ 64,573	\$ 97,312	\$ 160,229

(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, 2010	June 30, 2011 (a)	June 30, 2012	June 30, 2013	June 30, 2014	June 30, 2015
\$ 5,823	\$ -	\$ -	\$ -	\$ -	\$ -
79,783	-	-	-	-	-
-	324	353	674	676	844
-	-	-	-	-	-
-	-	-	-	5,000	10,000
-	46,256	34,396	59,272	47,596	31,050
-	99,863	98,637	75,349	89,510	90,588
<u>\$ 85,606</u>	<u>\$ 146,443</u>	<u>\$ 133,386</u>	<u>\$ 135,295</u>	<u>\$ 142,782</u>	<u>\$ 132,482</u>
\$ 67,008	\$ -	\$ -	\$ -	\$ -	\$ -
22,966	-	-	-	-	-
108,716	-	-	-	-	-
-	1,365	1,706	1,848	1,464	1,844
-	136,076	76,355	70,804	129,444	110,264
-	11,646	11,883	12,577	14,790	14,990
-	11,893	4,737	2,289	1,557	1,468
-	-	-	-	-	(9)
<u>\$ 198,690</u>	<u>\$ 160,980</u>	<u>\$ 94,681</u>	<u>\$ 87,518</u>	<u>\$ 147,255</u>	<u>\$ 128,557</u>

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

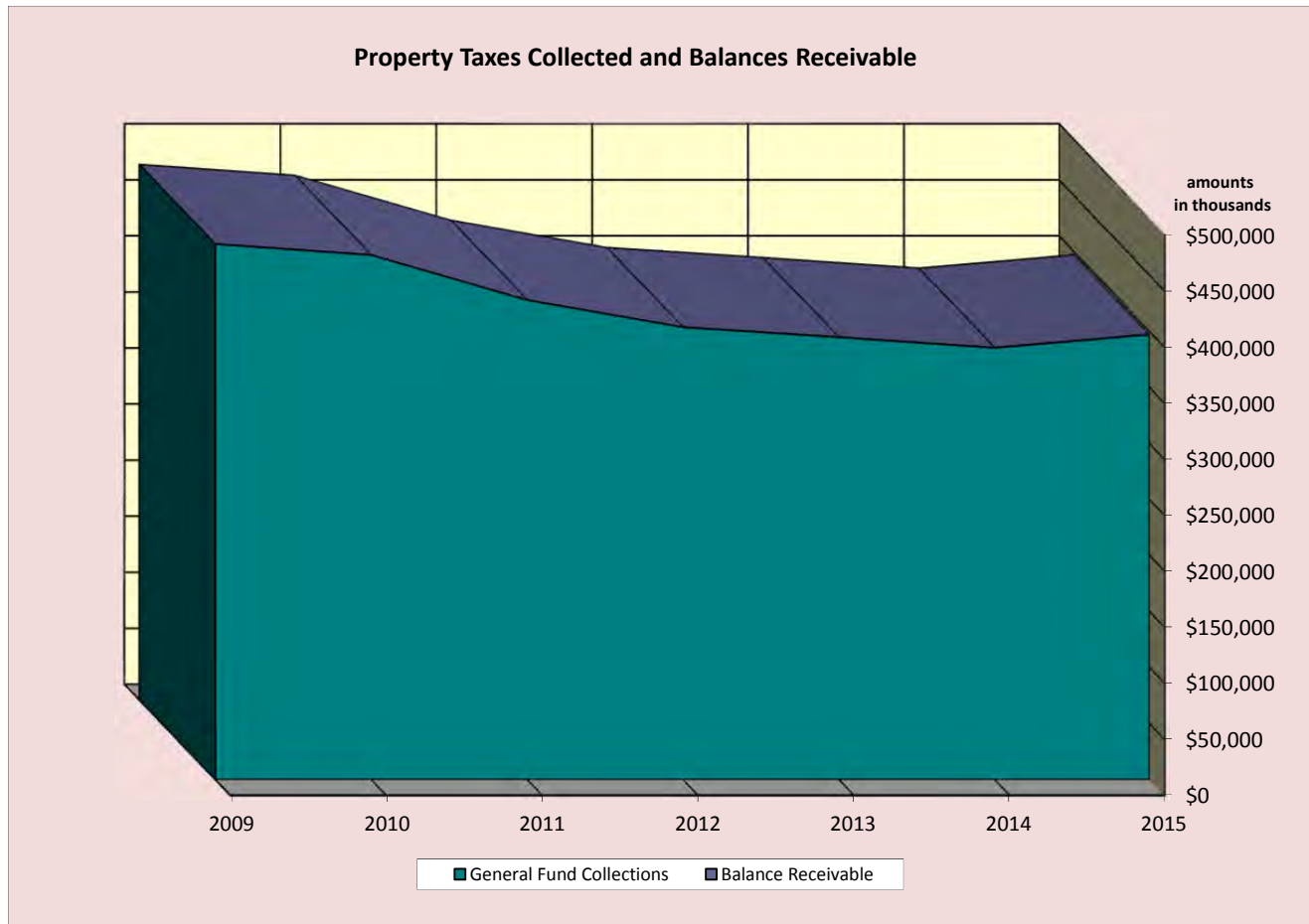
(amounts expressed in thousands)

	Fiscal Year			
	2006	2007	2008	2009
REVENUES:				
Taxes	\$ 555,012	\$ 593,038	\$ 589,915	\$ 585,637
Intergovernmental	470,136	529,965	519,632	477,654
Tuition and Fees	58,905	34,488	34,795	33,143
Interest Income	17,178	21,231	15,070	5,931
Insurance and Damage Recoveries	2	4	1	11
Rentals	334	397	631	1,824
Athletic Ticket Sales	2,908	-	-	-
Other	1,000	782	735	1,374
Total Revenues	1,105,475	1,179,905	1,160,779	1,105,574
EXPENDITURES:				
Current:				
Instruction	573,603	653,593	700,308	692,193
Pupil Services	20,998	23,117	25,206	25,770
Instructional Services	33,948	37,193	46,992	45,427
School and Administrative Services	126,927	154,002	167,644	164,325
Student Transportation	37,443	40,328	45,002	43,938
Maintenance and Operations	51,251	55,007	58,119	61,237
School Nutrition Program	-	-	-	-
Student Activities	29,476	-	-	-
Interest and Fiscal Charges	-	-	-	-
Capital Outlay	147,980	131,234	92,901	48,372
Debt Service:				
Principal Retirement	46,561	49,699	1,810	7,376
Interest and Fiscal Charges	6,320	6,092	2,413	300
Total Expenditures	1,074,507	1,150,265	1,140,395	1,088,938
Excess (Deficiency) of Revenues Over (Under) Expenditures	30,968	29,640	20,384	16,636
Other Financing Sources (Uses):				
Transfers-In	34,827	25,953	6,345	3,576
Transfers-Out	(35,992)	(27,730)	(8,476)	(5,696)
Proceeds from Sale of Capital Assets	181	340	172	103
Proceeds from Capital Lease Agreements	-	9,865	-	-
Total Other Financing Sources (Uses)	(984)	8,428	(1,959)	(2,017)
Extraordinary Item:				
Proceeds from Insurance Recovery	-	-	-	-
Net Change in Fund Balances	\$ 29,984	\$ 38,068	\$ 18,425	\$ 14,619
Non-Capitalized Expenditures	\$ 962,671	\$ 1,028,751	\$ 1,055,849	\$ 1,050,220
Capitalized Expenditures	111,836	121,514	84,546	38,718
Total Expenditures	\$ 1,074,507	\$ 1,150,265	\$ 1,140,395	\$ 1,088,938
Debt Service as a Percentage of Non-Capitalized Expenditures	5.49%	5.42%	0.40%	0.73%

Source: District Records

Fiscal Year					
2010	2011	2012	2013	2014	2015
\$ 574,944	\$ 540,938	\$ 530,686	\$ 518,604	\$ 527,683	\$ 548,738
493,883	520,316	510,582	512,258	520,737	552,431
31,684	54,410	55,448	56,088	57,170	57,750
2,979	3,070	2,325	1,717	1,846	1,578
3	-	-	-	-	-
897	466	526	1,383	1,545	1,353
-	3,320	3,410	3,194	3,219	3,013
<u>1,060</u>	<u>2,753</u>	<u>4,016</u>	<u>1,347</u>	<u>3,687</u>	<u>1,769</u>
<u>1,105,450</u>	<u>1,125,273</u>	<u>1,106,993</u>	<u>1,094,591</u>	<u>1,115,887</u>	<u>1,166,632</u>
675,152	634,684	634,330	628,513	625,644	675,310
26,636	25,611	25,740	23,067	23,572	25,373
43,890	47,255	49,700	51,492	43,083	46,245
142,959	148,066	169,535	152,266	157,034	172,304
41,949	40,509	41,469	43,674	45,961	45,583
59,112	56,584	56,514	59,473	60,286	63,466
-	-	-	-	419	458
-	28,930	29,746	28,525	30,780	32,164
-	93	118	-	-	-
75,261	128,890	179,490	113,346	61,466	134,408
-	-	-	-	-	-
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>1,064,959</u>	<u>1,110,622</u>	<u>1,186,642</u>	<u>1,100,356</u>	<u>1,048,245</u>	<u>1,195,311</u>
<u>40,491</u>	<u>14,651</u>	<u>(79,649)</u>	<u>(5,765)</u>	<u>67,642</u>	<u>(28,679)</u>
3,492	27,953	24,930	21,448	1,218	1,993
(4,271)	(29,451)	(25,424)	(21,942)	(2,013)	(2,438)
114	268	787	458	377	126
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>(665)</u>	<u>(1,230)</u>	<u>293</u>	<u>(36)</u>	<u>(418)</u>	<u>(319)</u>
<u>3,952</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>\$ 43,778</u>	<u>\$ 13,421</u>	<u>\$ (79,356)</u>	<u>\$ (5,801)</u>	<u>\$ 67,224</u>	<u>\$ (28,998)</u>
\$ 1,019,111	\$ 994,729	\$ 1,010,754	\$ 997,944	\$ 989,861	\$ 1,051,784
<u>45,848</u>	<u>115,893</u>	<u>175,888</u>	<u>102,412</u>	<u>58,384</u>	<u>143,527</u>
<u>\$ 1,064,959</u>	<u>\$ 1,110,622</u>	<u>\$ 1,186,642</u>	<u>\$ 1,100,356</u>	<u>\$ 1,048,245</u>	<u>\$ 1,195,311</u>
-	-	-	-	-	-

**COBB COUNTY SCHOOL DISTRICT
PROPERTY TAX LEVIES AND COLLECTIONS
JUNE 30, 2015**



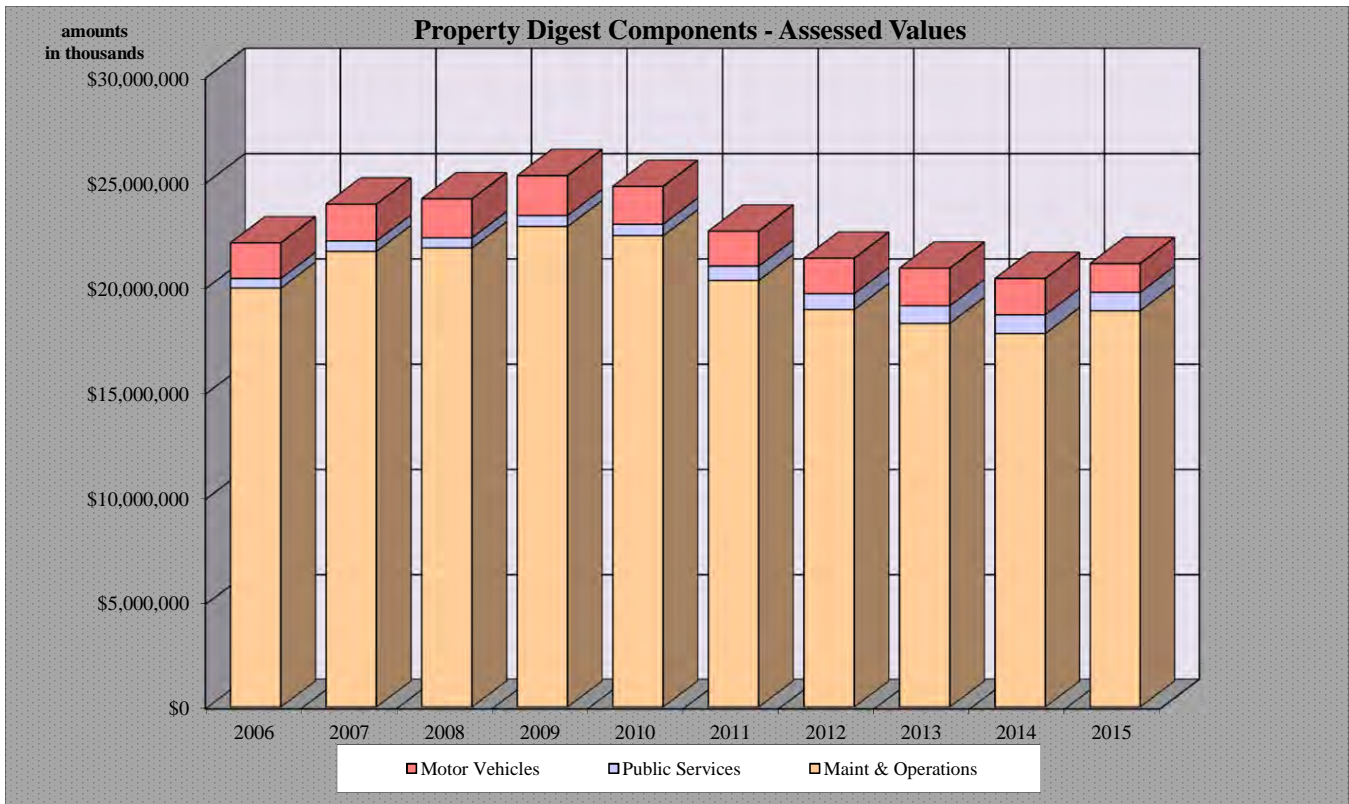
Balances as of June 30, 2015 (amounts expressed in thousands)

	<u>2009</u>	<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>Total</u>
General Fund:								
Total Taxes Levied	\$ 477,932	\$ 468,234	\$ 428,077	\$ 403,777	\$ 394,842	\$ 385,590	\$ 398,979	\$ 2,957,431
Collected Current Year	470,480	460,995	422,494	399,261	391,485	383,051	397,014	2,924,780
Percent of Taxes Collected	98.44%	98.45%	98.70%	98.88%	99.15%	99.34%	99.51%	98.90%
Subsequent Years Collected	\$ 7,160	\$ 6,846	\$ 5,220	\$ 4,196	\$ 3,040	\$ 2,027	\$ -	\$ 28,489
Total Collected All Years	<u>477,640</u>	<u>467,841</u>	<u>427,714</u>	<u>403,457</u>	<u>394,525</u>	<u>385,078</u>	<u>397,014</u>	<u>2,953,269</u>
Balance Receivable	\$ 292	\$ 393	\$ 363	\$ 320	\$ 317	\$ 512	\$ 1,965	\$ 4,162
Percent of Taxes Collected	99.94%	99.92%	99.92%	99.92%	99.92%	99.87%	99.51%	99.86%

Statute of limitations for collection of delinquent taxes is seven years as permitted by the State of Georgia; therefore, only seven years of data is available.

Source: Office of Tax Commissioner, Cobb County

**COBB COUNTY SCHOOL DISTRICT
 ASSESSED AND ESTIMATED ACTUAL VALUE OF TAXABLE PROPERTY
 LAST TEN FISCAL YEARS**



(amounts expressed in thousands)

Fiscal Year	Net M&O		Net Bond				Total Assessed Value	Direct Rate	Estimated Actual Value
	For Maintenance & Operations of Schools	Personal Property	For Debt Service of School Bonds	Real Property	Personal Property	Public Services			
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
2014	16,352,749	1,439,170	-	-	893,003	1,716,625	20,401,573	1.890%	51,003,931
2015	17,266,640	1,607,722	-	-	870,412	1,365,200	21,109,974	1.890%	52,774,935

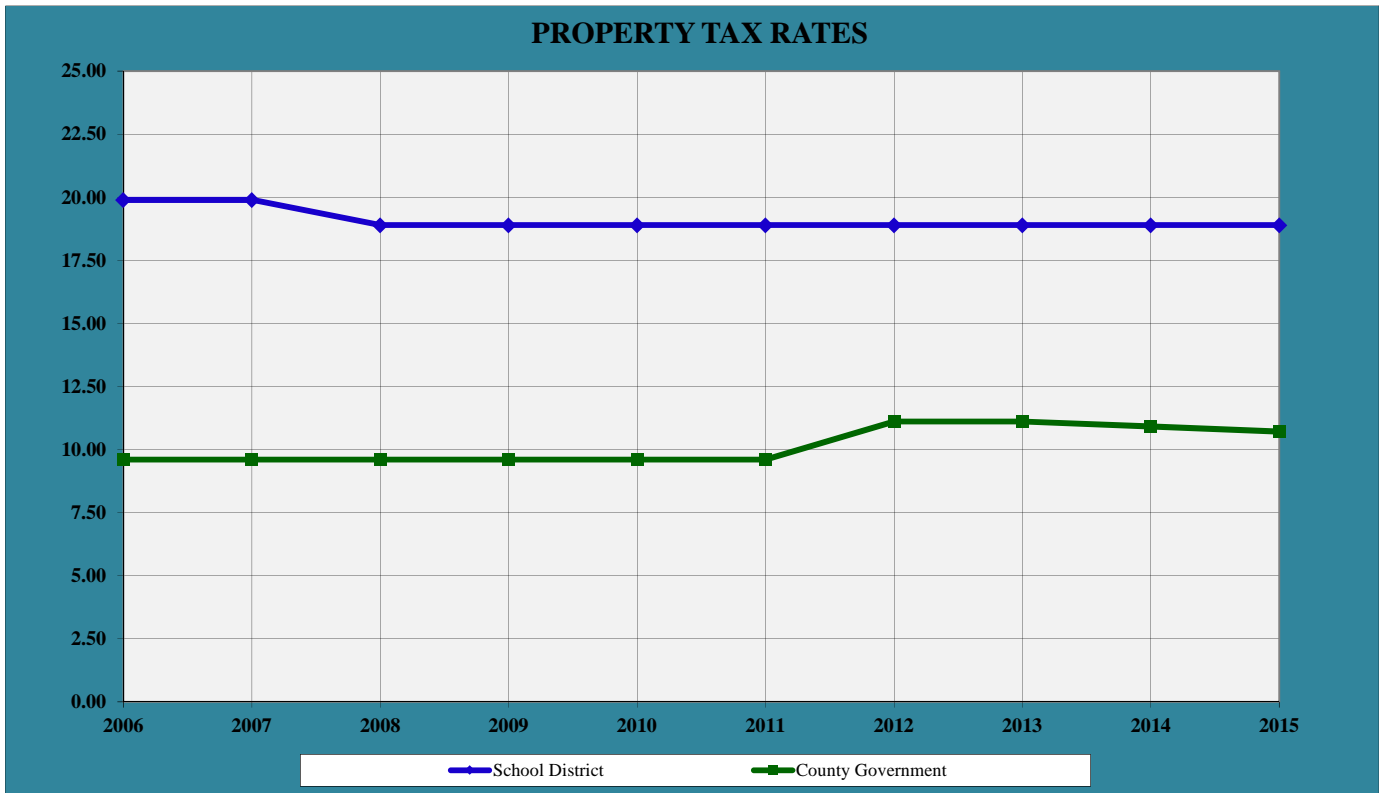
Note: Prior to 2008, the property digest for debt service of school bonds included properties annexed by the City of Marietta that were no longer taxed for general operations but were still taxed for unpaid school bonds issued before the date of annexation.

Taxes levied for debt service were discontinued in July 2007 after bonds were fully paid in fiscal year 2007. Prior to 2008, Maintenance and Operations assessments were included in the bonds amount; however, in 2008 through 2012, only the M & O is reflected.

Property Taxes - Assessments are based on 40% of the appraised market value as of January 1 each year.

Source: Office of Tax Commissioner, Cobb County

**COBB COUNTY SCHOOL DISTRICT
DIRECT AND OVERLAPPING PROPERTY TAX RATES
LAST TEN FISCAL YEARS**

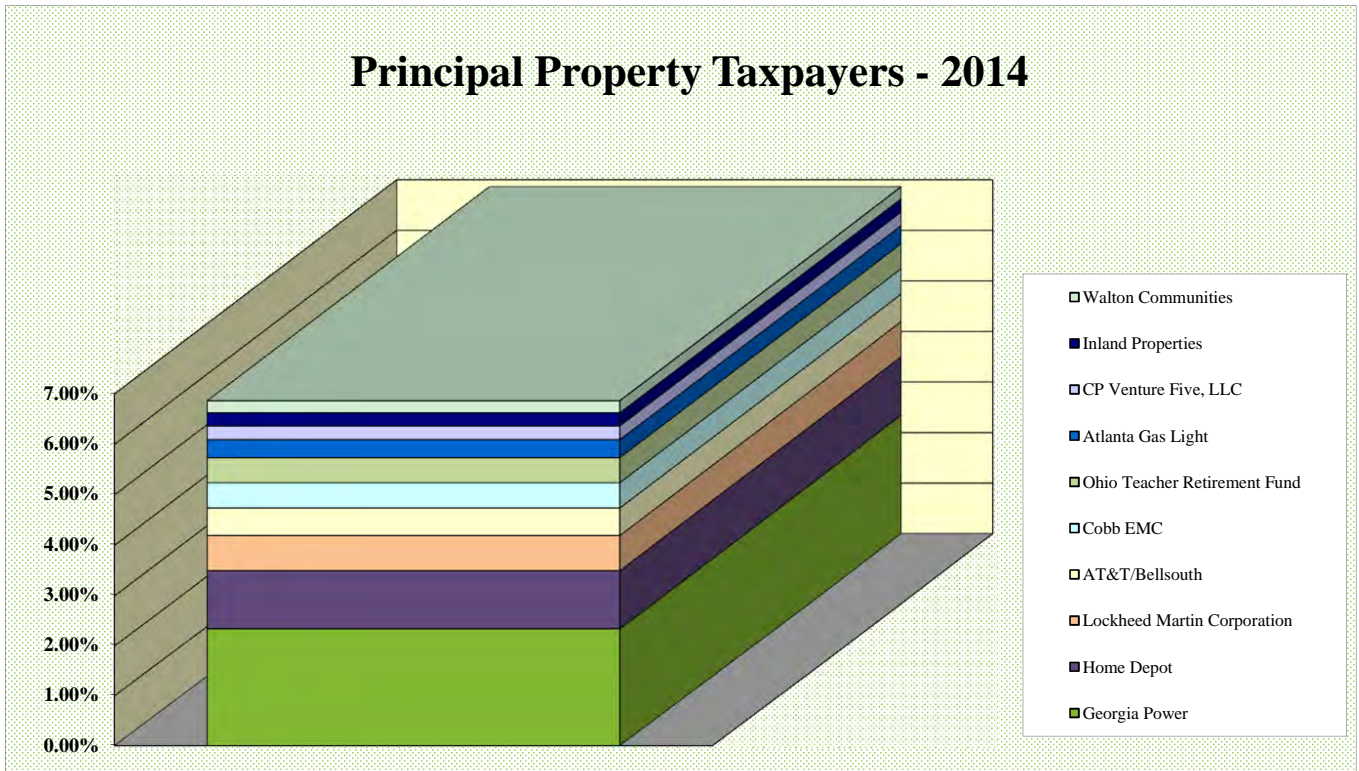


(all tax rates are per \$1000 assessed valuation)

<u>Fiscal Year</u>	<u>2006</u>	<u>2007</u>	<u>2008</u>	<u>2009</u>	<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>
School District										
Maint & Operations	19.00	19.00	18.90	18.90	18.90	18.90	18.90	18.90	18.90	18.90
Debt Service	0.90	0.90	-	-	-	-	-	-	-	-
Total Direct Rate	19.90	19.90	18.90	18.90	18.90	18.90	18.90	18.90	18.90	18.90
County Government										
General	6.82	6.82	6.82	6.82	6.82	6.82	7.72	7.72	7.52	7.32
Fire District	2.56	2.56	2.56	2.56	2.56	2.56	3.06	3.06	3.06	3.06
Debt Service	0.22	0.22	0.22	0.22	0.22	0.22	0.33	0.33	0.33	0.33
Total County Rate	9.60	9.60	9.60	9.60	9.60	9.60	11.11	11.11	10.91	10.71
State of Georgia	0.25	0.25	0.25	0.25	0.25	0.25	0.25	0.20	0.15	0.10
Total Overlapping Rate	9.85	9.85	9.85	9.85	9.85	9.85	11.36	11.31	11.06	10.81
Additional Overlapping Rates										
City of Acworth	7.87	7.68	7.60	7.60	7.60	7.60	7.60	7.60	7.60	7.60
City of Austell	3.12	3.12	3.12	3.12	3.12	3.12	3.12	4.00	4.00	3.06
City of Kennesaw	8.25	8.25	9.50	9.50	9.50	9.50	9.50	9.50	9.50	9.50
City of Powder Spgs	8.50	8.50	8.50	8.50	8.50	8.50	8.50	8.50	8.50	8.50
City of Smyrna	9.57	9.17	8.99	8.99	8.99	8.99	8.99	8.99	8.99	8.99

Source: Cobb County Government, Georgia Department of Revenue

**COBB COUNTY SCHOOL DISTRICT
PRINCIPAL PROPERTY TAXPAYERS
DECEMBER 31, 2014 AND NINE YEARS AGO**



Taxpayer	Type of Business	December 31, 2014			December 31, 2005		
		Rank	Taxes Levied	Percent of Total Taxes Levied	Rank	Taxes Levied	Percent of Total Taxes Levied
Georgia Power	Utilities	1	\$ 9,357,027	2.345%	5	\$ 1,884,000	0.478%
Home Depot	Retail	2	4,608,893	1.155%	1	3,658,000	0.928%
Lockheed Martin Corporation	Aircraft	3	2,777,721	0.696%	6	1,704,000	0.432%
AT&T/Bellsouth	Telecommunications	4	2,174,643	0.545%	3	2,267,000	0.575%
Cobb EMC	Utilities	5	1,999,997	0.501%	7	1,690,000	0.429%
Ohio Teacher Retirement Fund	Investment	6	1,974,806	0.495%			
Atlanta Gas Light	Utilities	7	1,427,035	0.358%			
CP Venture Five, LLC	Real Estate	8	1,072,372	0.269%			
Inland Properties	Real Estate	9	1,040,810	0.261%	8	1,424,000	0.361%
Walton Communities	Real Estate	10	950,911	0.238%			
Post Properties	Real Estate				2	2,317,000	0.588%
Wildwood Associates	Real Estate				4	2,022,000	0.513%
AMLI Land Development	Real Estate				9	1,235,000	0.313%
3200 Windy Hill Rd Investments	Real Estate				10	1,152,000	0.292%
TOTAL			\$ 27,384,214	6.863%		\$ 19,353,000	4.909%

Note: School millage rate is 64% of total county rate.
Total taxes levied are multiplied by 64% to arrive at amount of school taxes.

Information is available only by calendar year; therefore, data reported is for December 31, 2014 and nine years earlier, December 31, 2005.

Source: Office of Tax Commissioner, Cobb County, GA

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

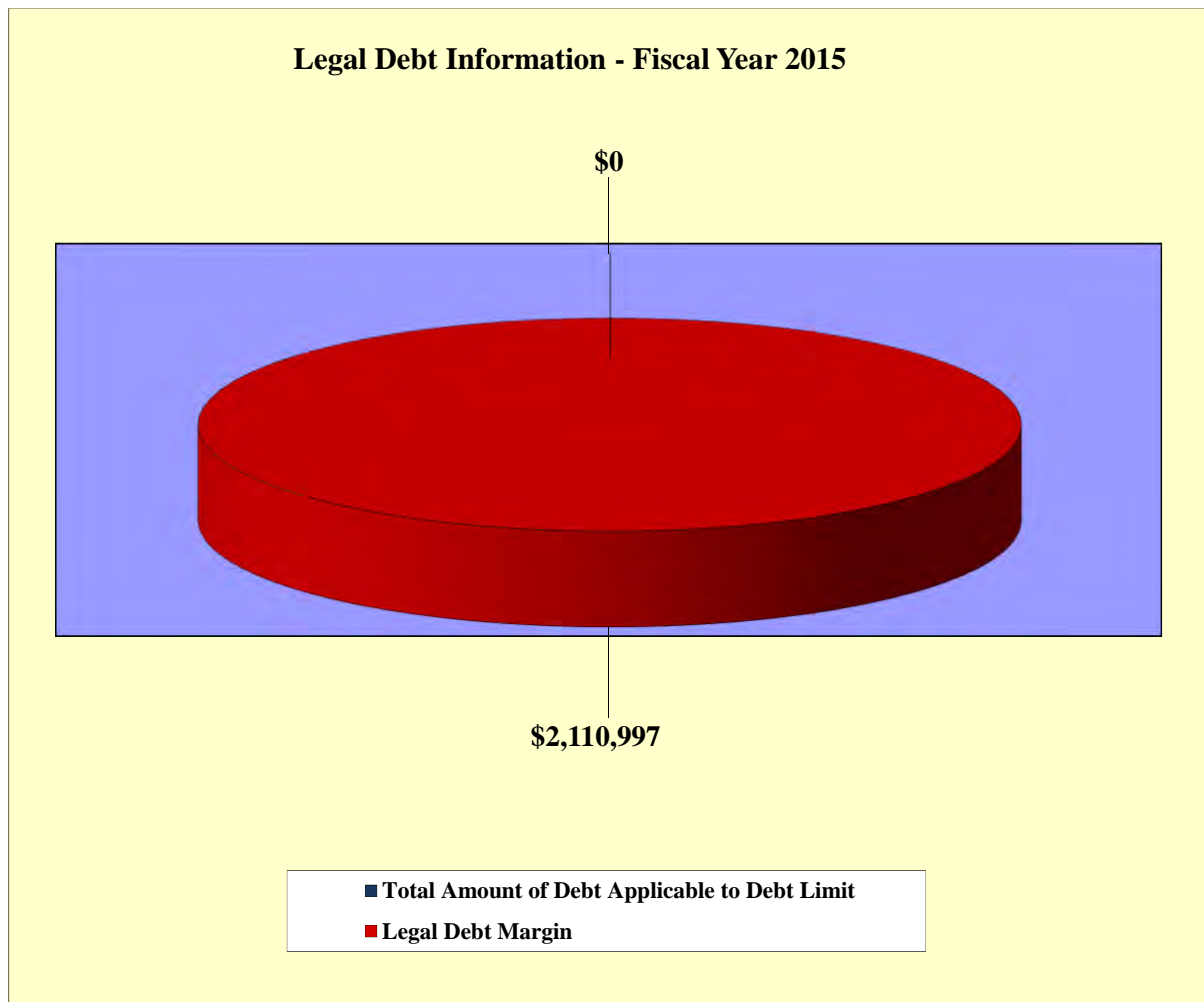
(amounts expressed in thousands)

	Fiscal Year				
	2006	2007	2008	2009	2010
Debt Limit	\$ 2,209,521	\$ 2,393,278	\$ 2,418,538	\$ 2,528,743	\$ 2,477,428
Total debt applicable to limit	<u>42,103</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Legal Debt Margin	<u>\$ 2,167,418</u>	<u>\$ 2,393,278</u>	<u>\$ 2,418,538</u>	<u>\$ 2,528,743</u>	<u>\$ 2,477,428</u>
Total debt applicable as a percentage of debt limit	1.91%	-	-	-	-

	Fiscal Year				
	2011	2012	2013	2014	2015
Debt Limit	\$ 2,264,959	\$ 2,136,385	\$ 2,089,113	\$ 2,040,157	\$ 2,110,997
Total debt applicable to limit	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Legal Debt Margin	<u>\$ 2,264,959</u>	<u>\$ 2,136,385</u>	<u>\$ 2,089,113</u>	<u>\$ 2,040,157</u>	<u>\$ 2,110,997</u>
Total debt applicable as a percentage of debt limit	-	-	-	-	-

Source: District Records

**COBB COUNTY SCHOOL DISTRICT
 LEGAL DEBT MARGIN INFORMATION
 FISCAL YEAR 2015**

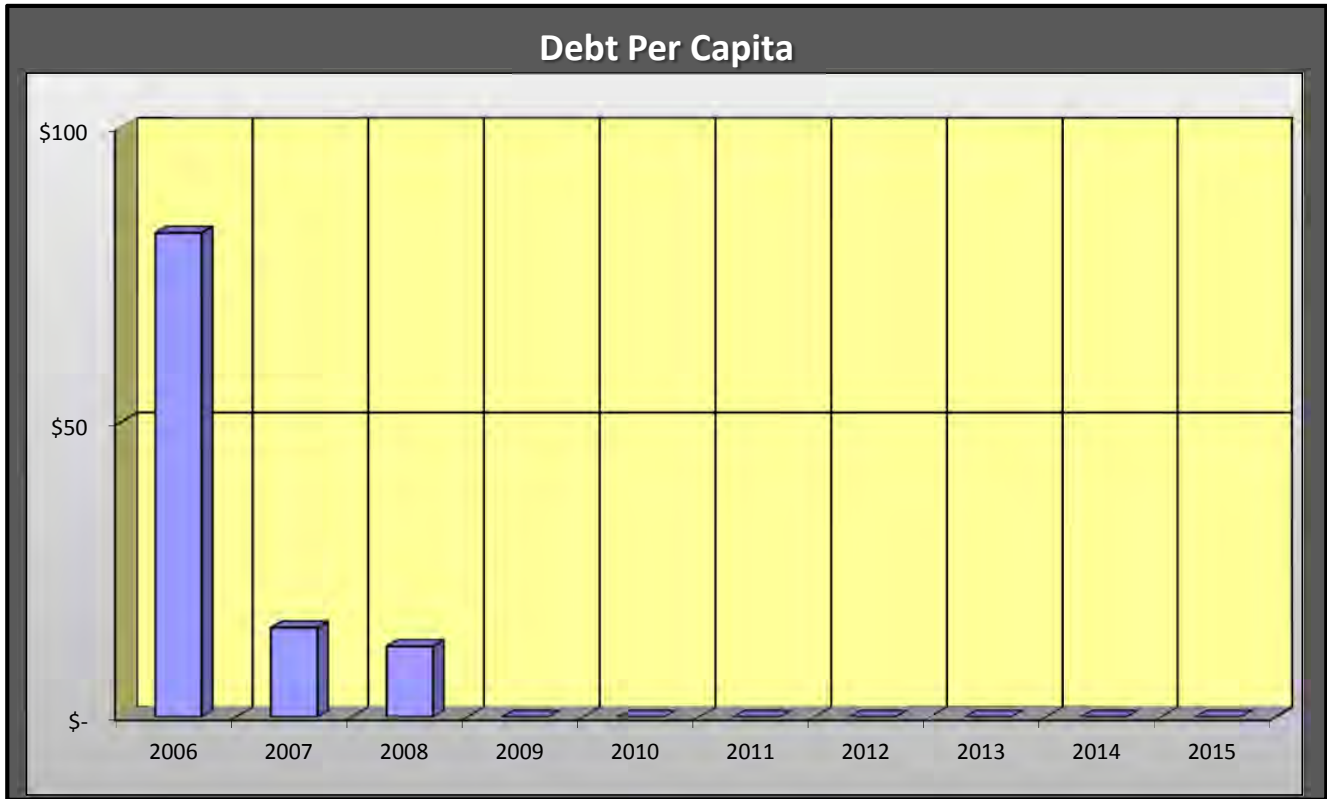


(amounts expressed in thousands)

Net Assessed Valuation, Cobb County School District, January 1, 2014	\$ 21,109,974
Debt Limit - 10% of Assessed Value	\$ 2,110,997
Amount of Debt Applicable to Debt Limit:	
Total Bonded Debt	\$ -
Total Amount of Debt Applicable to Debt Limit	\$ -
Legal Debt Margin	\$ 2,110,997

Sources: Cobb County Office of Tax Commissioner, District Records

**COBB COUNTY SCHOOL DISTRICT
RATIOS OF OUTSTANDING DEBT BY TYPE
LAST TEN FISCAL YEARS**



(amounts expressed in thousands, except per capita)

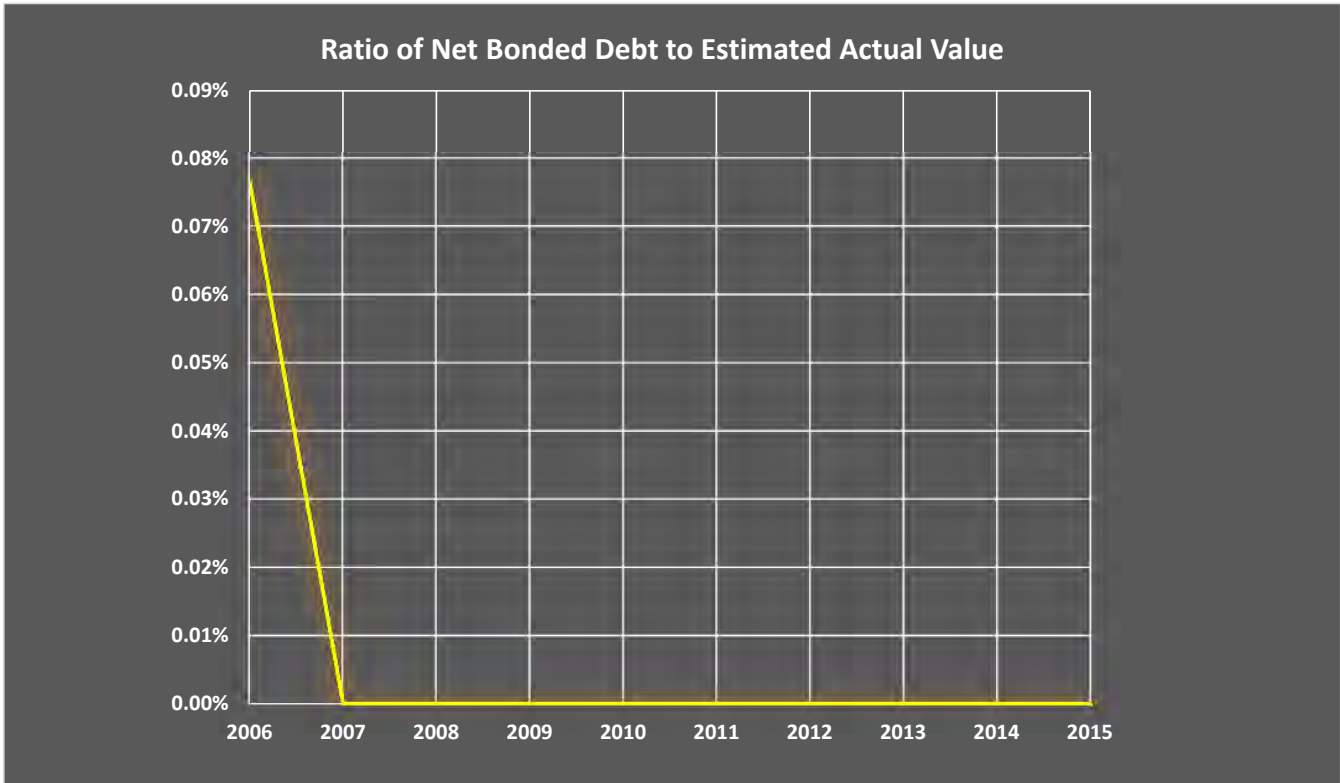
Fiscal Year	General Obligation Bonds	Capital Leases	Total Primary Government Debt	Annual Personal Income	Population	Debt as a Percentage of Personal Income	Total Debt Per Capita
2006	\$ 44,780	\$ 4,239	\$ 49,019	\$ 27,731,499	596,736	0.18%	\$ 82
2007	-	9,186	9,186	29,673,178	606,706	0.03%	15
2008	-	7,376	7,376	31,428,153	615,377	0.02%	12
2009	-	-	-	31,709,070	617,750	-	-
2010	-	-	-	30,016,575	618,206	-	-
2011	-	-	-	30,246,898	633,084	-	-
2012	-	-	-	31,981,653	642,143	-	-
2013	-	-	-	33,662,185	649,141	-	-
2014	-	-	-	34,419,921	658,101	-	-
2015	-	-	-	36,192,750	670,967	-	-

Cobb County School District information based on fiscal years beginning July 1 and ending June 30. Demographic and economic data provided by calendar year.

Population of 670,967 provided by the US Census Bureau (July 1, 2014 estimate); excludes the City of Marietta.

Sources: District Records, Annual Personal Income: US Department of Commerce Bureau of Economic Analysis

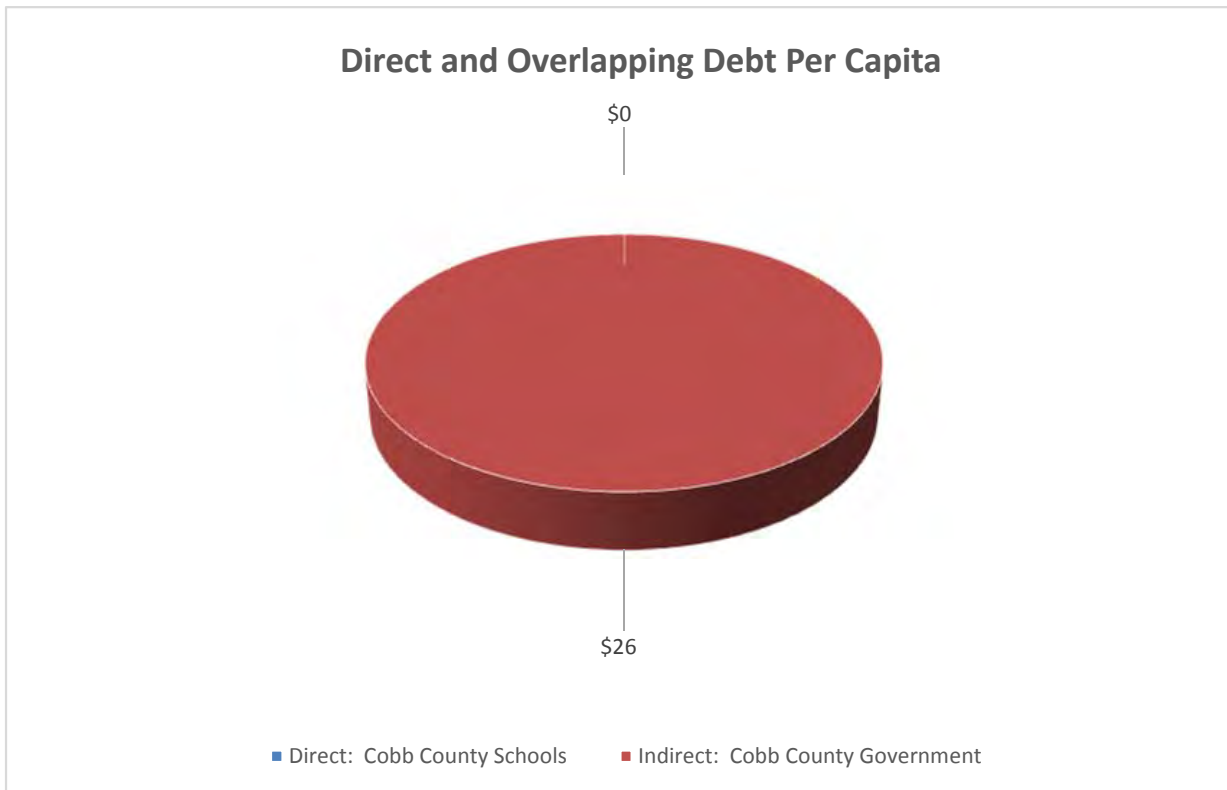
**COBB COUNTY SCHOOL DISTRICT
 RATIO OF NET GENERAL BONDED DEBT TO ESTIMATED ACTUAL VALUE
 AND NET BONDED DEBT PER CAPITA
 LAST TEN FISCAL YEARS**



Fiscal Year	Population	Estimated Actual Value	Gross Bonded Debt	Restricted for Bonded Debt	Net Bonded Debt	Ratio of Net Bonded Debt to Est. Actual Value	Net Bonded Debt Per Capita
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	-	-	-	-	-
2014	658,101	51,003,931,000	-	-	-	-	-
2015	670,967	52,774,935,000	-	-	-	-	-

All general obligation bonds were retired in fiscal year 2007.
 Population provided by US Census Bureau (2014 estimate); excludes the City of Marietta.

**COBB COUNTY SCHOOL DISTRICT
 COMPUTATION OF DIRECT AND OVERLAPPING GENERAL OBLIGATION DEBT
 JUNE 30, 2015**

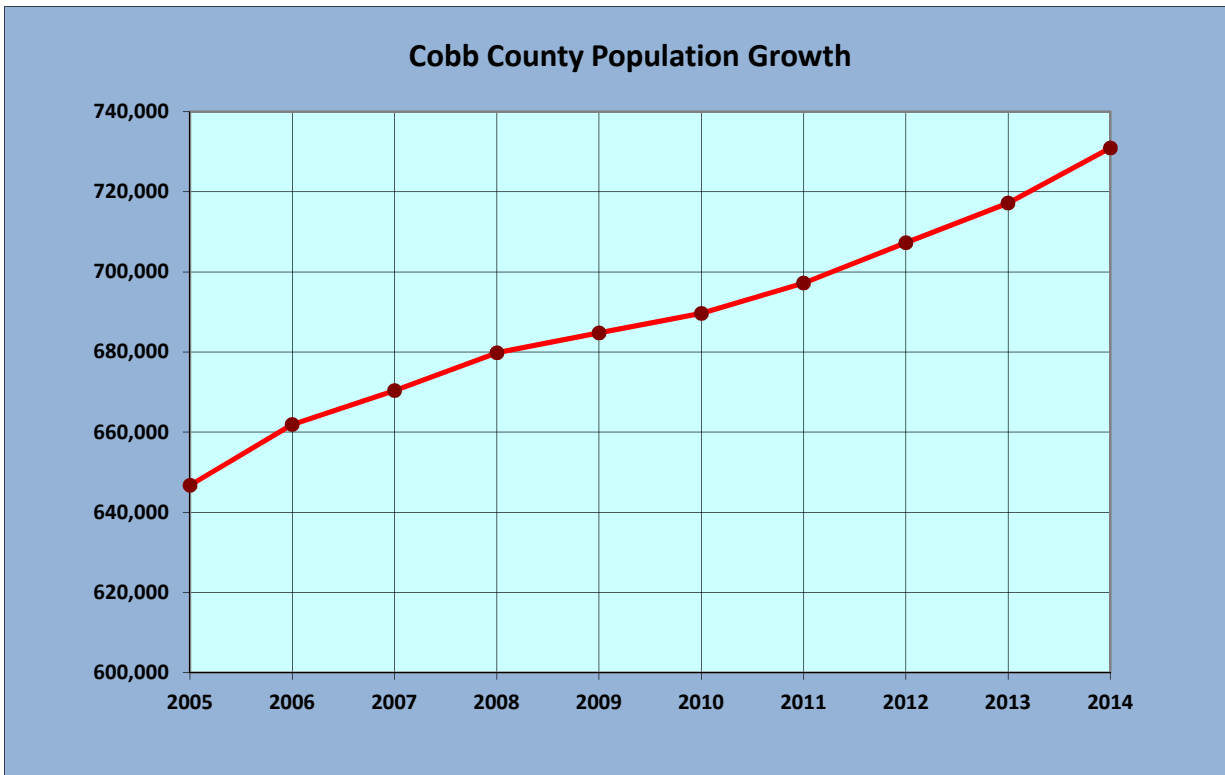


Direct General Obligation Debt:			
Gross Bonded Debt	\$	-	\$ -
Overlapping General Obligation Debt:			
Cobb County Government (93% of \$18,440,000)	\$	17,149,200	<u>\$ 17,149,200</u>
Total Direct and Overlapping General Obligation Debt			<u><u>\$ 17,149,200</u></u>
Debt Per Capita:*			
Direct General Obligation Debt	\$		-
Overlapping General Obligation Debt			<u>26</u>
Total	\$		<u><u>26</u></u>

*Population of 670,967 from US Census Bureau (less estimated population for City of Marietta).

Note: The overlap percentage is determined by the percentage of Fire District to Debt Service Fund of Cobb County Government.

**COBB COUNTY SCHOOL DISTRICT
COBB COUNTY DEMOGRAPHIC AND ECONOMIC STATISTICS
LAST TEN CALENDAR YEARS**

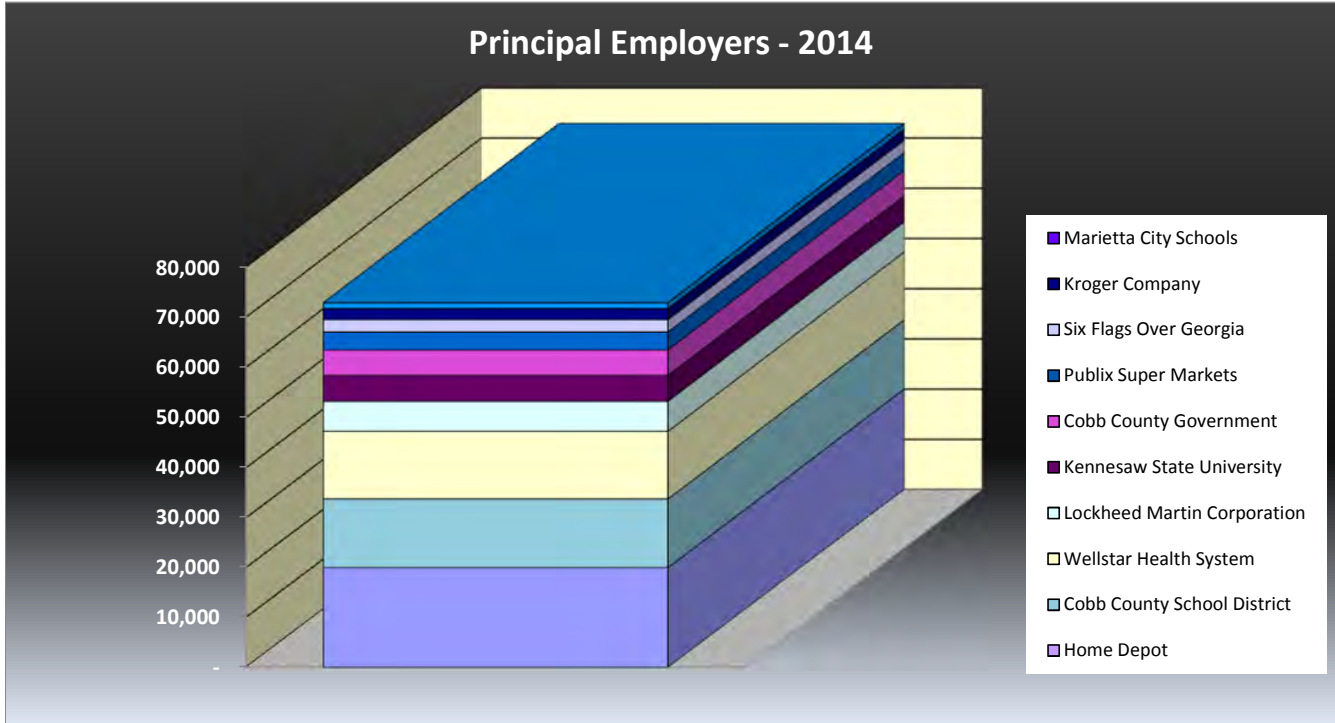


Fiscal Year	Population	Personal Income (In Thousands)	Per Capita Personal Income	Median Household Income	Median Age	Student Enrollment	Unemployment Rate
2005	646,754	\$ 27,731,499	\$ 42,878	\$ 62,423	34.9	105,482	4.8%
2006	661,913	29,673,178	44,829	61,682	35.6	106,572	4.1%
2007	670,438	31,428,153	46,877	64,817	35.9	106,056	3.8%
2008	679,822	31,709,070	46,643	70,472	36.2	105,742	5.6%
2009	684,776	30,016,575	43,834	63,514	34.8	106,488	8.8%
2010	689,655	30,246,898	43,858	59,896	35.4	106,836	9.7%
2011	697,277	31,981,653	45,866	57,995	35.6	106,502	8.9%
2012	707,277	33,662,185	47,594	65,423	35.4	107,914	8.0%
2013	717,190	34,419,921	47,993	66,300	36.1	109,529	7.1%
2014	730,981	36,192,750	49,513	68,656	36.2	111,060	6.0%

Sources:

- Population (includes city of Marietta), Personal Income, and Per Capita Personal Income from US Bureau of Economic Analysis.
- Median Household Income and Unemployment Rate from Georgia Department of Labor (HUD and US Census Bureau estimates).
- Median Age from US Census Bureau.

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



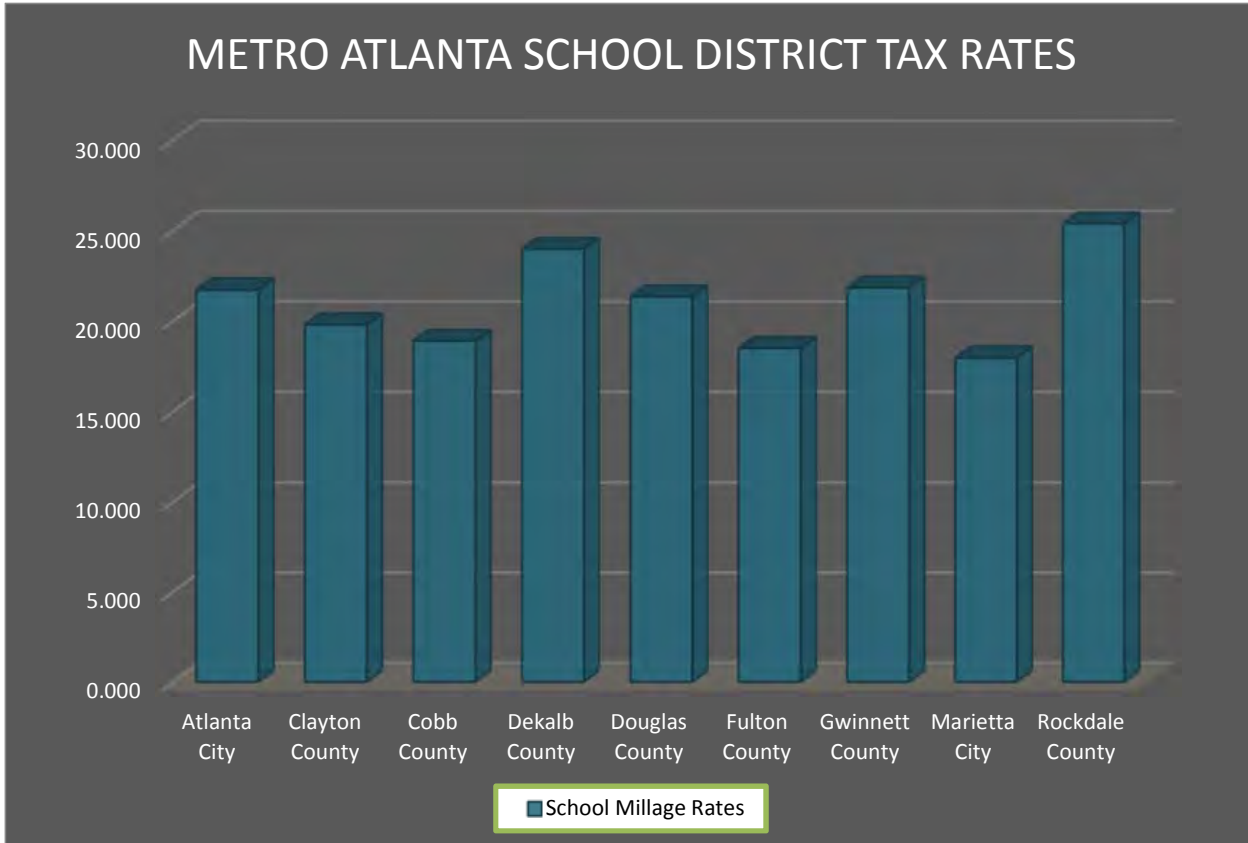
Employer	2014			2005		
	Rank	Employees	Percentage of Total County Employment	Rank	Employees	Percentage of Total County Employment
Home Depot	1	20,000	5.08%	2	8,421	2.38%
Cobb County School District	2	13,794	3.50%	1	13,784	3.89%
Wellstar Health System	3	13,498	3.43%	3	8,409	2.37%
Lockheed Martin Corporation	4	6,000	1.52%	4	7,800	2.20%
Kennesaw State University	5	5,146	1.31%	6	3,254	0.92%
Cobb County Government	6	5,068	1.29%	5	5,413	1.53%
Publix Super Markets	7	3,574	0.91%	7	3,151	0.89%
Six Flags Over Georgia	8	2,464	0.63%	8	2,765	0.78%
Kroger Company	9	2,226	0.57%			
Marietta City Schools	10	1,115	0.28%			
Dobbins Air Force Base				9	2,359	0.67%
Genuine Parts				10	2,000	0.56%
Total		72,885	18.52%		57,356	16.19%

Information is available by calendar year; therefore, data reported is for years ended December 31, 2014, and nine years earlier, December 31, 2005. Principal Employers within the county provided by 2014 and 2005 Cobb County Government CAFRs.

School District employee totals include each employee in his/her primary job position only.

Sources: District Records, Cobb County Government, US Bureau of Labor Statistics

**COBB COUNTY SCHOOL DISTRICT
COMPARISON OF METROPOLITAN ATLANTA SCHOOL DISTRICT
PROPERTY TAX RATES
JUNE 30, 2015**

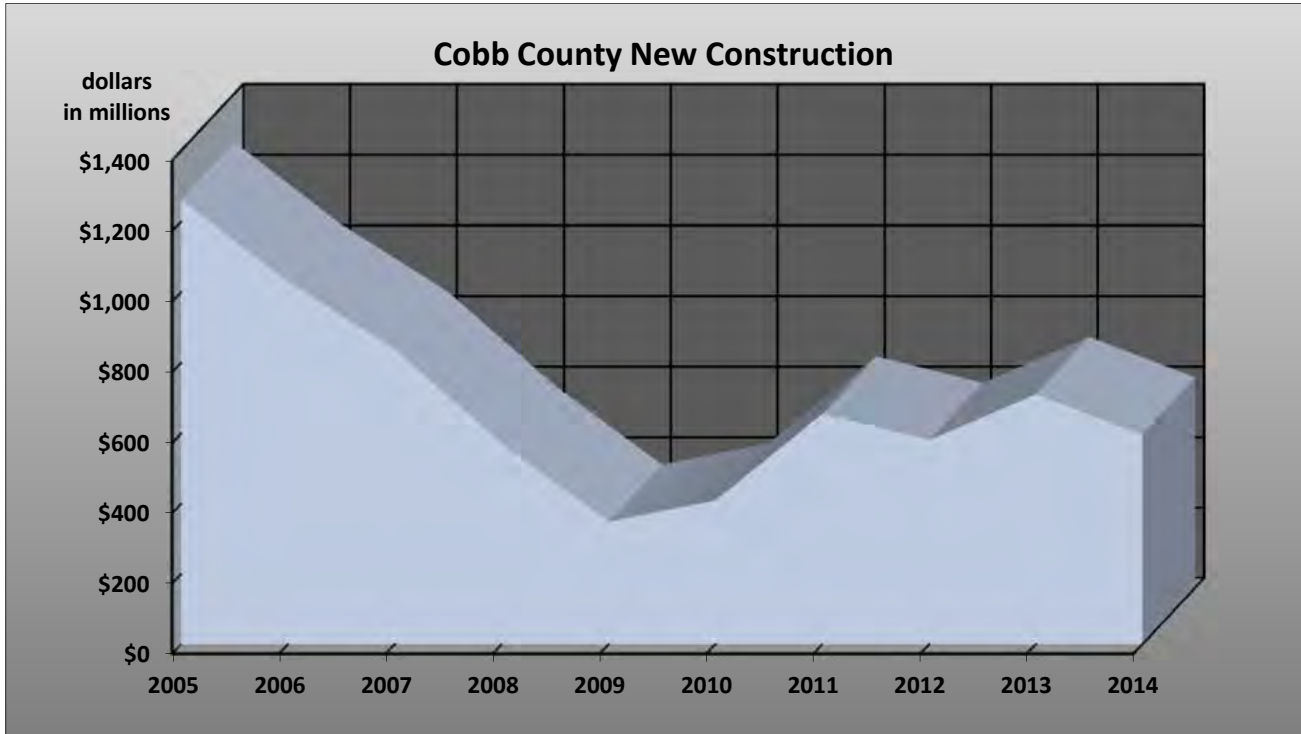


(all tax rates are per \$1000 assessed valuation)

<u>School District</u>	<u>Total Rate</u>	<u>Maintenance & Operations</u>	<u>Debt Service</u>
Atlanta City	21.740	21.640	0.100
Clayton County	19.804	19.804	0.000
Cobb County	18.900	18.900	0.000
Dekalb County	23.980	23.980	0.000
Douglas County	21.350	19.850	1.500
Fulton County	18.502	18.502	0.000
Gwinnett County	21.850	19.800	2.050
Marietta City	17.970	17.970	0.000
Rockdale County	25.390	25.390	0.000

Source: Georgia Department of Revenue

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



(dollars expressed in millions)

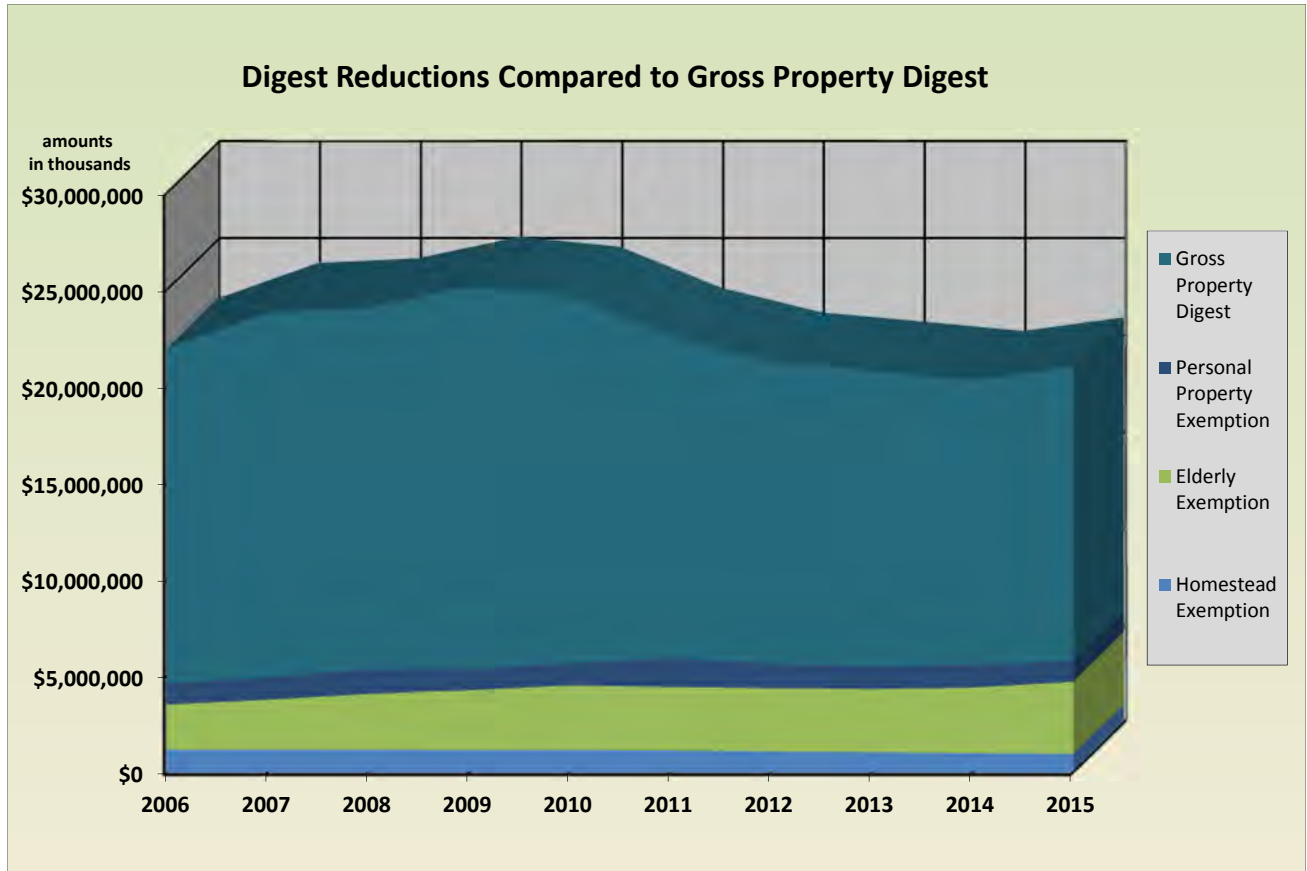
Year Ended	Bank Deposits (a)	Single-Family Residences (b)		Total New Construction (b)		Estimated Actual Value of Taxable Property (c)
		Number of Units	Market Value	Number of Permits	Market Value	
2005	\$ 8,478	2,655	\$ 636	10,286	\$ 1,262	\$ 51,525
2006	9,369	2,082	521	10,232	1,029	55,238
2007	10,026	1,276	332	9,687	838	59,832
2008	10,739	510	118	7,019	572	60,463
2009	10,542	434	99	5,102	349	63,219
2010	9,468	491	114	5,594	410	56,624
2011	9,490	597	161	5,587	656	53,410
2012	10,269	734	204	5,667	581	52,227
2013	10,933	1,077	316	6,320	711	51,004
2014	11,936	938	277	7,352	596	52,775

(a) Bank deposits as of June 30, 2005 through 2008, supplied by the Georgia Department of Banking and Finance. Bank deposits June 30, 2009 and after, are supplied by the Federal Deposit Insurance Corporation (FDIC).

(b) New residence and construction data for the 12-month period ended December 31 is supplied by the Cobb County Community Development Agency and is on a calendar-year basis.

(c) Source is Cobb County Tax Commissioner.

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

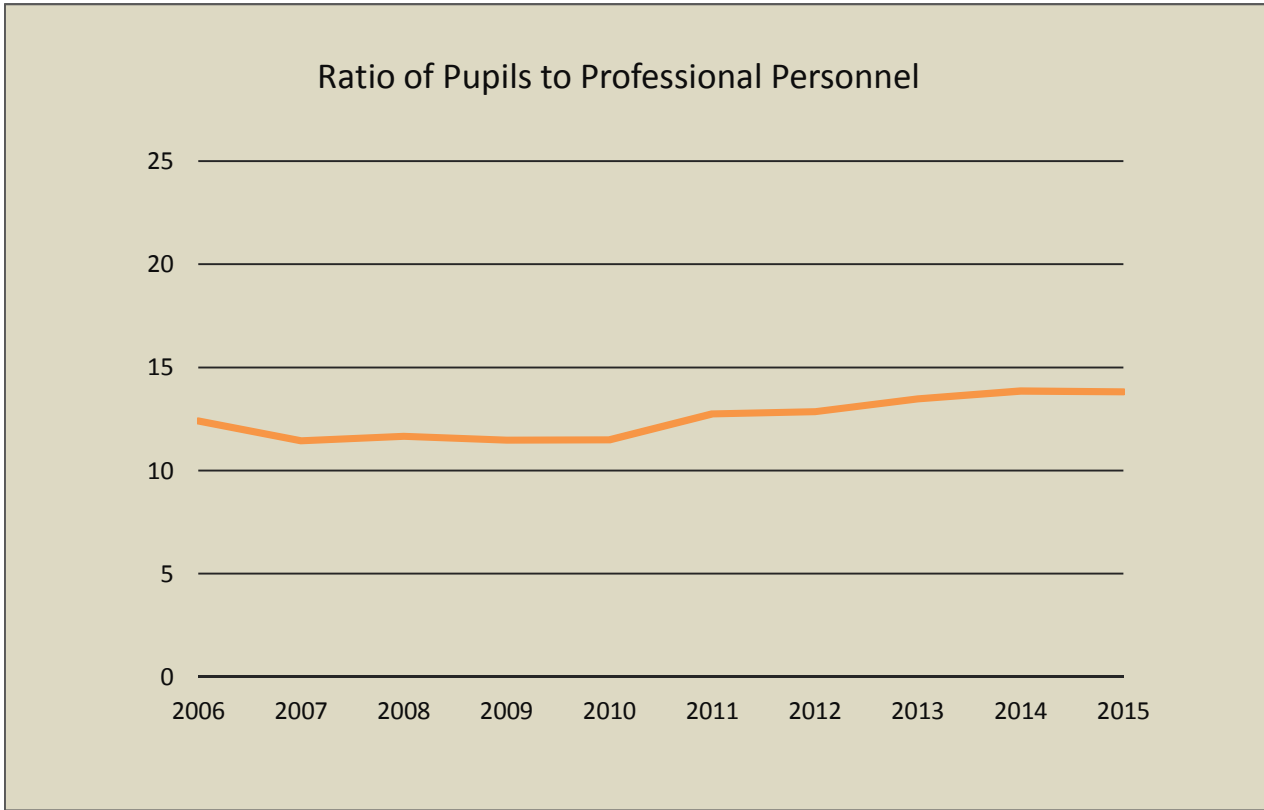


(amounts expressed in thousands)

Fiscal Year	Homestead Exemption	Elderly Exemption	Disabled Residents Exemption	Personal Property Exemption	Conservation Exemption	Total Digest Reductions	Gross Property Digest	Reductions as Percent of Gross Digest
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%
2014	999,067	3,420,226	16,281	1,196,382	53,574	5,685,530	20,401,572	27.87%
2015	965,937	3,755,620	18,132	1,068,067	53,146	5,860,902	21,109,974	27.76%

Source: Cobb County Office of Tax Commissioner

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



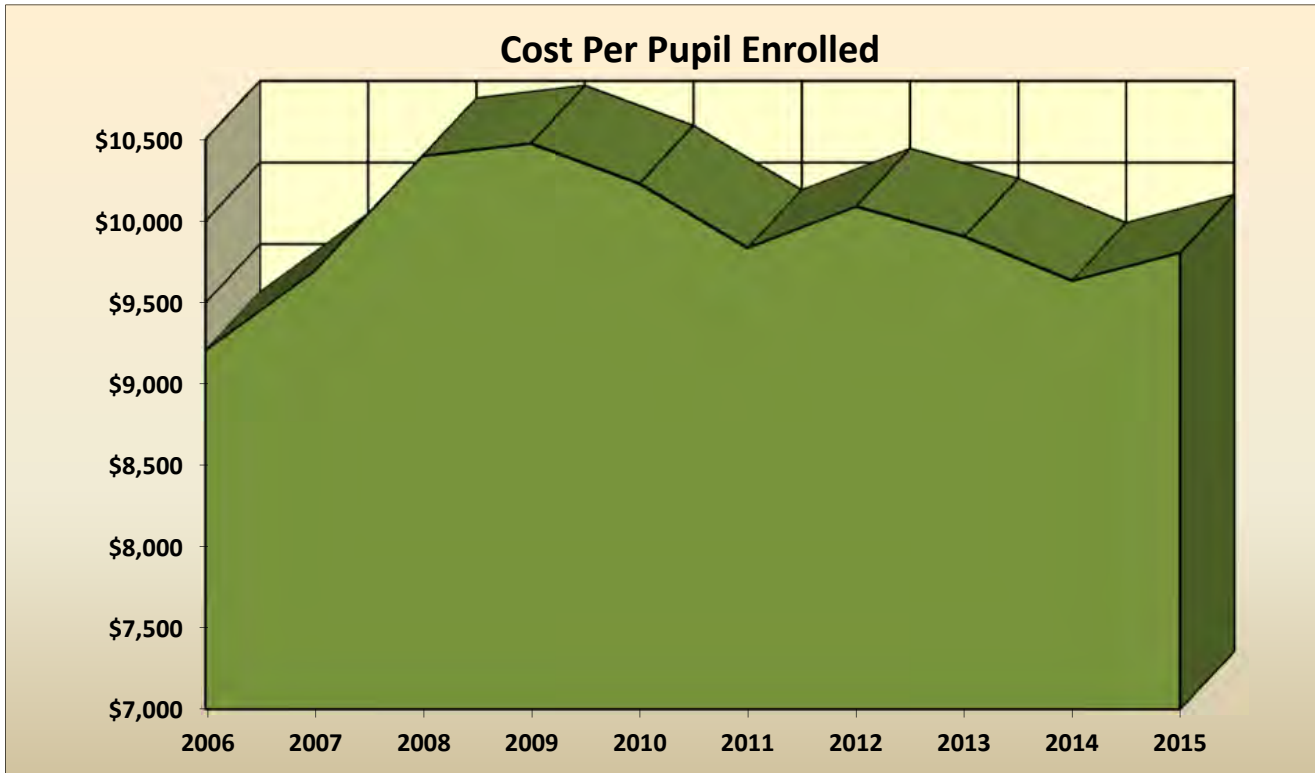
Fiscal Year	Professional Personnel (a)	Other Operating Personnel (b)	Service Personnel (c)	Total Personnel	Active Student Enrollment	Ratio of Pupils to Professional Personnel
2006	8,508	2,961	2,335	13,804	105,482	12.4 to 1
2007	9,313	3,138	2,478	14,929	106,572	11.4
2008	9,101	3,379	2,972	15,452	106,056	11.7
2009	9,213	3,391	3,049	15,653	105,742	11.5
2010	9,272	3,046	2,994	15,312	106,488	11.5
2011	8,378	2,841	2,857	14,076	106,836	12.8
2012	8,290	2,970	2,847	14,107	106,502	12.8
2013	8,008	2,896	2,813	13,717	107,914	13.5
2014	7,907	2,821	2,834	13,562	109,529	13.9
2015	8,036	2,769	2,949	13,754	111,060	13.8

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

(b) Other operating personnel includes non-certified leadership personnel, classroom aides, secretarial and clerical employees, and other technicians.

(c) Service personnel includes food service personnel, custodial employees, bus drivers and maintenance/warehouse employees.

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

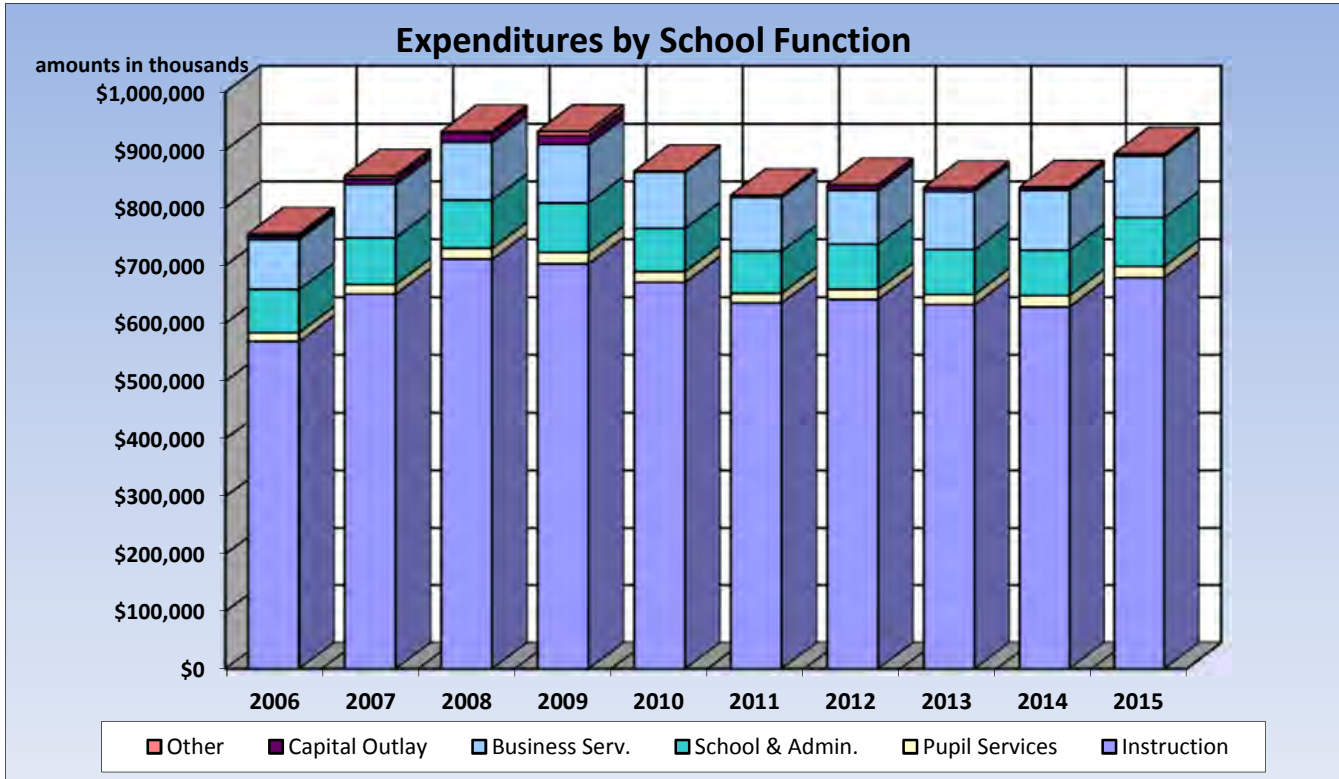


Fiscal Year	Expenses	Active Student Enrollment	Cost Per Pupil Enrolled	Percentage of Change	Professional Personnel	Ratio of Pupils to Professional Personnel
2006	\$ 971,091,000	105,482	\$ 9,206	-	8,508	12.4 to 1
2007	1,032,486,000	106,572	9,688	5.23%	9,313	11.4
2008	1,102,462,000	106,056	10,395	7.30%	9,101	11.7
2009	1,107,315,000	105,742	10,472	0.74%	9,213	11.5
2010	1,088,975,000	106,488	10,226	-2.35%	9,272	11.5
2011	1,050,373,000	106,836	9,832	-3.86%	8,378	12.8
2012	1,074,140,000	106,502	10,086	2.58%	8,290	12.8
2013	1,068,484,000	107,914	9,901	-1.83%	8,008	13.5
2014	1,054,860,000	109,529	9,631	-2.73%	7,907	13.9
2015	1,088,719,000	111,060	9,803	1.79%	8,036	13.8

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 &						Total
	Instruction	Pupil Services	Administrative Services	Business Services	Capital Outlay	Other	
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
2014	628,652	19,489	78,407	103,311	4,346	1,489	835,694
2015	679,320	19,248	84,588	106,063	3,769	458	893,446

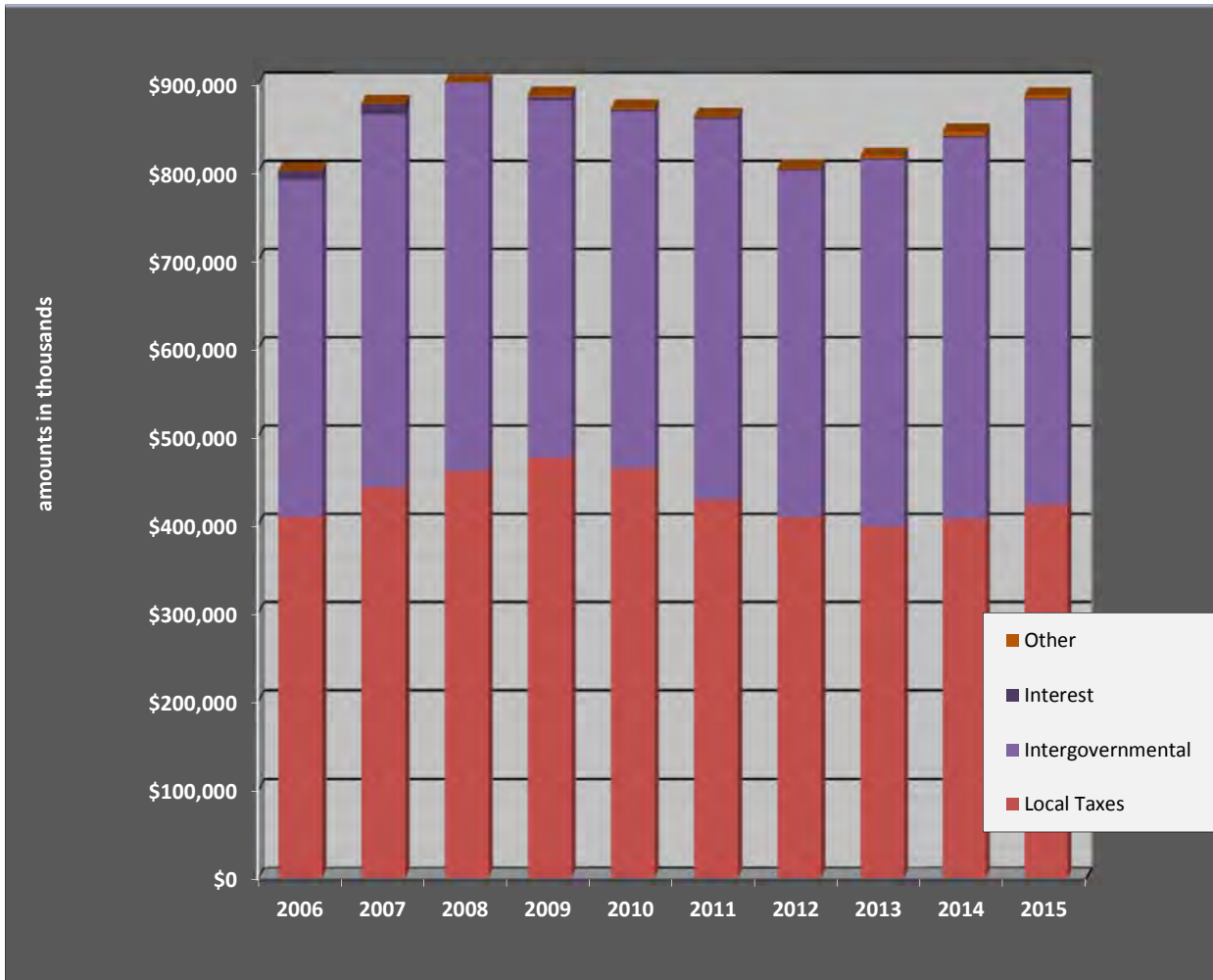
Instruction includes expenditures for Instruction and Instructional Services.

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

Other includes expenditures for School Nutrition Program and Student Activities.

Source: District Records

**COBB COUNTY SCHOOL DISTRICT
GENERAL FUND REVENUES BY SOURCE
LAST TEN FISCAL YEARS**



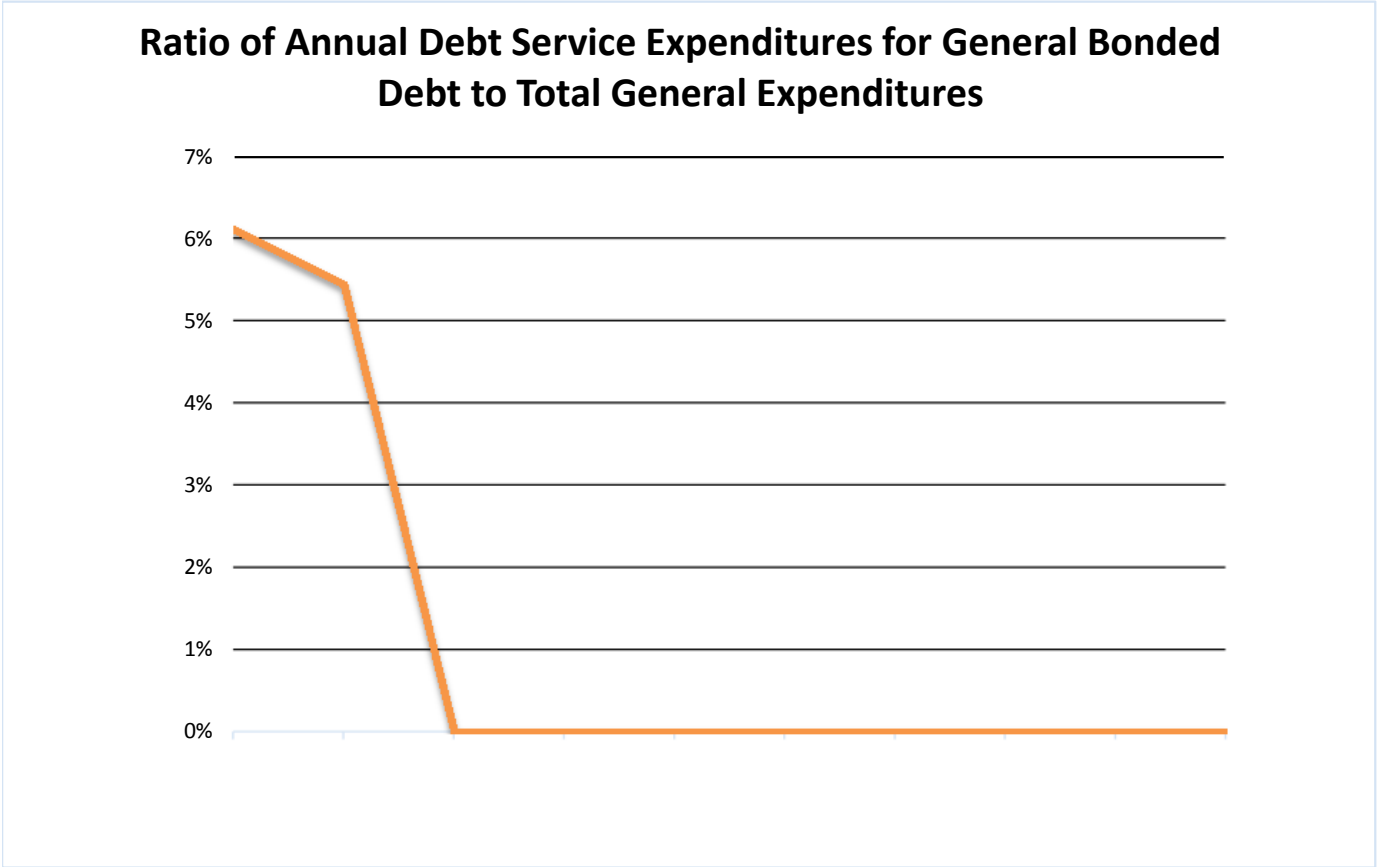
(amounts expressed in thousands)

<u>Fiscal Year</u>	<u>Local Taxes</u>	<u>Intergovernmental</u>	<u>Interest Income</u>	<u>Other</u>	<u>Total</u>
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
2014	405,970	431,907	1,637	4,991	844,505
2015	421,814	459,181	1,294	2,935	885,224

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**

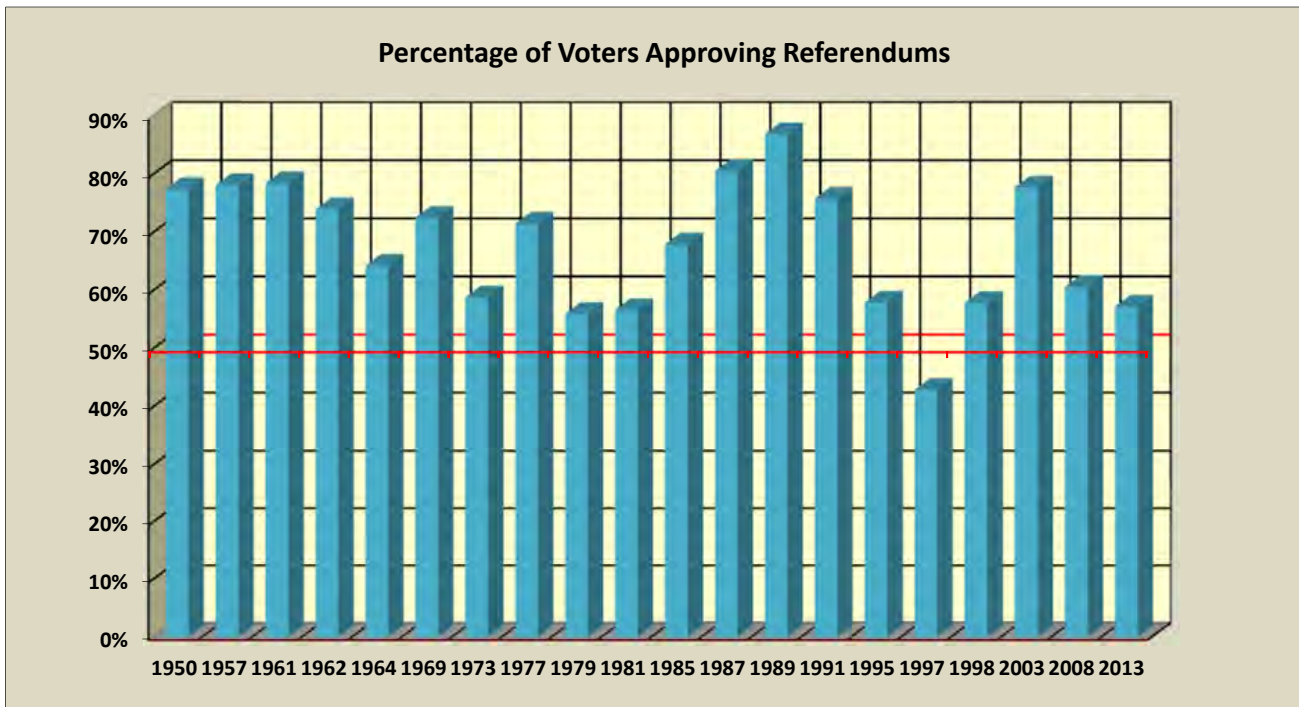


<u>Fiscal Year</u>	<u>Debt Service Fund Expenditures</u>	<u>General Fund Expenditures</u>	<u>Ratio of Debt Service Fund to General Fund Expenditures</u>
2006	\$ 46,158,000	\$ 754,681,000	6.12%
2007	46,571,000	855,178,000	5.45%
2008	-	931,690,000	0.00%
2009	-	932,214,000	0.00%
2010	-	863,036,000	0.00%
2011	-	821,638,000	0.00%
2012	-	839,615,000	0.00%
2013	-	834,752,000	0.00%
2014	-	835,694,000	0.00%
2015	-	893,446,000	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>2006</u>	<u>2007</u>	<u>2008</u>	<u>2009</u>	<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>
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	913	913	913	913
Enrollment	746	757	808	870	853	830	821	832	776	732
Addison (1989)										
Square Feet	81,334	81,334	81,334	81,334	81,334	81,334	81,334	81,334	81,334	81,334
Capacity	637	637	637	637	637	637	662	662	662	662
Enrollment	559	563	591	583	557	587	594	596	587	615
Argyle (1961)										
Square Feet	61,503	61,503	61,503	61,503	61,503	61,503	56,238	56,238	56,904	56,904
Capacity	562	562	562	562	562	562	537	537	537	537
Enrollment	757	763	666	654	662	652	647	641	480	454
Austell (2005)										
Square Feet	85,236	85,236	85,236	85,236	85,236	85,236	85,236	85,236	85,236	85,236
Capacity	512	512	512	512	512	512	562	562	562	562
Enrollment	332	350	324	326	309	320	314	470	532	553
Baker (1988)										
Square Feet	106,668	106,668	106,668	106,668	106,668	106,668	106,694	106,694	106,694	106,694
Capacity	962	962	962	962	962	962	987	987	987	987
Enrollment	738	811	772	806	819	809	789	761	756	782
Bells Ferry (1963)										
Square Feet	54,862	54,862	54,862	54,862	54,862	54,862	83,098	83,098	83,098	83,098
Capacity	462	462	462	462	462	462	712	712	712	712
Enrollment	599	618	621	580	586	604	590	585	593	738
Belmont Hills (1952)										
Square Feet	67,106	67,106	67,106	67,106	67,106	67,106	68,409	68,409	68,409	68,409
Capacity	562	562	562	562	562	562	562	562	562	562
Enrollment	581	663	656	612	619	534	496	481	307	360
Big Shanty (1968)										
Square Feet	83,417	83,417	83,417	83,417	83,417	83,417	84,461	84,461	84,461	84,461
Capacity	837	837	837	837	837	837	837	837	837	837
Enrollment	742	783	785	851	859	825	789	759	771	753
Birney (1973)										
Square Feet	106,180	106,180	106,180	106,180	106,180	106,180	105,886	105,886	105,886	105,886
Capacity	912	912	912	912	912	912	912	912	912	912
Enrollment	876	923	863	751	710	750	755	768	775	732
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	736	766	723	710	722	735	703	703	730	723
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	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	914	865	802	860	954	963	952	1,000	1,051	1,024
Bryant (1991)										
Square Feet	114,090	114,090	114,090	114,090	114,090	114,090	116,071	116,071	116,071	116,071
Capacity	962	962	962	962	962	962	962	962	962	962
Enrollment	952	912	818	797	802	771	825	962	953	980
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	987	987	987	987
Enrollment	1,197	1,188	1,234	1,109	1,046	997	971	933	894	910
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	963	963	963	963
Enrollment	975	956	885	838	849	816	743	683	675	707
Cheatham Hill (1997)										
Square Feet	122,260	122,260	122,260	122,260	122,260	122,260	137,108	137,108	137,108	137,108
Capacity	937	937	937	937	937	937	1,063	1,063	1,063	1,063
Enrollment	1,060	1,112	1,105	1,090	1,084	1,115	1,123	1,149	1,112	1,094

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

<u>School Name</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>2014</u>	<u>2015</u>
Clarkdale (1963) (a)										
Square Feet	44,412	44,412	44,412	44,412	-	-	-	-	-	-
Capacity	362	362	362	362	-	-	-	-	-	-
Enrollment	480	455	464	440	407	394	391	-	-	-
Clarkdale Replacement (2012)										
Square Feet	-	-	-	-	-	-	-	129,988	129,988	129,988
Capacity	-	-	-	-	-	-	-	862	862	862
Enrollment	-	-	-	-	-	-	-	587	631	724
Clay (1961)										
Square Feet	51,930	51,930	51,930	51,930	51,930	51,930	55,412	55,412	55,412	55,412
Capacity	437	437	437	437	437	437	437	437	437	437
Enrollment	515	491	528	536	535	543	510	351	381	396
Compton (1969)										
Square Feet	100,586	100,586	100,586	100,586	100,586	100,586	99,427	99,427	99,427	99,427
Capacity	912	912	912	912	912	912	937	937	937	937
Enrollment	690	698	541	516	485	485	453	556	559	590
Davis (1987)										
Square Feet	87,763	87,763	87,763	87,763	87,763	87,763	86,131	86,131	86,131	86,131
Capacity	787	787	787	787	787	787	788	788	788	788
Enrollment	608	632	581	558	557	540	543	559	584	578
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	963	963	963	963
Enrollment	1,003	1,054	1,087	1,061	996	1,019	980	968	922	942
Due West (1957)										
Square Feet	47,350	47,350	71,112	71,112	71,112	71,112	70,367	70,367	70,367	70,367
Capacity	437	437	612	612	612	612	587	587	587	587
Enrollment	478	435	459	497	538	536	553	547	594	626
East Side (1952)										
Square Feet	77,918	77,918	77,918	77,918	77,918	77,918	-	-	-	-
Capacity	787	787	787	787	787	787	-	-	-	-
Enrollment	870	982	961	990	1,031	1,059	-	-	-	-
East Side Replacement (2011)										
Square Feet	-	-	-	-	-	-	149,764	149,764	149,764	149,764
Capacity	-	-	-	-	-	-	1,087	1,087	1,087	1,087
Enrollment	-	-	-	-	-	-	1,119	1,221	1,304	1,268
Eastvalley (1960)										
Square Feet	58,150	58,150	58,150	58,150	58,150	58,150	60,029	60,029	60,029	60,029
Capacity	562	562	562	562	562	562	562	562	562	562
Enrollment	614	569	550	556	619	622	638	661	692	691
Fair Oaks (1957)										
Square Feet	84,153	98,789	98,789	98,789	98,789	98,789	97,993	97,993	97,993	97,993
Capacity	812	862	862	862	862	862	863	863	863	863
Enrollment	747	894	825	806	839	824	837	831	898	960
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	862	862	862	862
Enrollment	1,021	1,061	1,027	884	863	831	753	713	681	717
Frey (1996)										
Square Feet	124,148	124,148	124,148	124,148	124,148	124,148	125,717	125,717	125,717	125,717
Capacity	962	962	962	962	962	962	963	963	963	963
Enrollment	938	897	830	621	670	677	693	737	742	746
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	688	688	688	688
Enrollment	618	645	705	699	724	706	723	716	675	690
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	688	688	688	688
Enrollment	695	673	653	658	712	738	785	866	767	732
Harmony Leland (1951)										
Square Feet	85,764	85,764	85,764	85,764	85,764	85,764	65,127	65,127	65,127	65,127
Capacity	512	512	512	512	512	512	512	512	512	512
Enrollment	583	558	475	517	544	582	591	678	699	721

Continued---

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

<u>School Name</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>2014</u>	<u>2015</u>
Hayes (1993)										
Square Feet	117,579	117,579	117,579	117,579	117,579	117,579	119,189	119,189	119,189	119,189
Capacity	962	962	962	962	962	962	962	962	962	962
Enrollment	1,139	1,091	1,080	1,061	1,116	1,078	1,020	985	961	934
Hendricks (2001)										
Square Feet	123,000	123,000	123,000	123,000	123,000	123,000	123,025	123,025	123,025	123,025
Capacity	962	962	962	962	962	962	962	962	962	962
Enrollment	599	633	618	598	576	565	603	584	531	529
Hollydale (1968)										
Square Feet	89,995	89,995	89,995	89,995	89,995	89,995	89,012	89,012	89,012	89,012
Capacity	812	812	812	812	812	812	862	862	862	862
Enrollment	875	859	841	781	764	727	735	693	693	687
Keheley (1986)										
Square Feet	68,030	68,030	68,030	68,030	68,030	68,030	70,537	70,537	70,537	70,537
Capacity	587	587	587	587	587	587	588	588	588	588
Enrollment	542	516	513	488	465	468	470	473	484	538
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	904	896	913	902	926	931	929	964	1,031	1,035
Kennesaw (1991)										
Square Feet	113,828	113,828	113,828	113,828	113,828	113,828	116,400	116,400	116,400	116,400
Capacity	962	962	962	962	962	962	962	962	962	962
Enrollment	960	893	952	906	915	848	824	714	712	667
Kincaid (1972)										
Square Feet	81,752	81,752	81,752	81,752	81,752	81,752	83,969	83,969	83,969	83,969
Capacity	762	762	762	762	762	762	762	762	762	762
Enrollment	615	605	614	660	675	687	670	730	740	726
King Springs (1956)										
Square Feet	58,785	58,785	58,785	58,785	58,785	58,785	59,658	59,658	59,658	59,658
Capacity	562	562	562	562	562	562	587	587	587	587
Enrollment	606	622	583	587	617	676	692	792	832	859
LaBelle (1955)										
Square Feet	58,505	80,655	80,655	80,655	80,655	80,655	82,912	82,912	82,912	82,912
Capacity	537	687	687	687	687	687	688	688	688	688
Enrollment	481	475	475	484	486	449	456	476	576	539
Lewis (1986)										
Square Feet	115,363	115,363	115,363	115,363	115,363	115,363	115,363	115,363	115,363	115,363
Capacity	962	962	962	962	962	962	962	962	962	962
Enrollment	1,101	1,153	1,124	910	885	885	800	749	763	703
Mableton (1950)										
Square Feet	47,426	47,426	47,426	47,426	47,426	47,426	47,426	-	-	-
Capacity	412	412	412	412	412	412	412	-	-	-
Enrollment	461	429	407	417	399	437	457	-	-	-
Mableton Replacement (2012)										
Square Feet	-	-	-	-	-	-	-	148,523	148,523	148,523
Capacity	-	-	-	-	-	-	-	962	962	962
Enrollment	-	-	-	-	-	-	-	943	950	953
McCall Primary (2005)										
Square Feet	88,217	88,217	88,217	88,217	88,217	88,217	88,158	88,158	88,158	88,158
Capacity	512	512	512	512	512	512	562	562	562	562
Enrollment	409	486	469	451	459	506	451	431	407	396
Milford (1954)										
Square Feet	64,168	69,776	69,776	69,776	69,776	69,776	73,352	73,352	73,352	73,352
Capacity	612	612	612	612	612	612	612	612	612	612
Enrollment	576	647	653	624	650	635	658	559	466	458
Mount Bethel (1978)										
Square Feet	105,016	105,016	105,016	105,016	105,016	105,016	110,096	110,096	110,096	110,096
Capacity	912	912	912	912	912	912	937	937	937	937
Enrollment	933	962	960	1,002	1,029	996	1,006	984	1,011	1,040
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	887	887	887	887
Enrollment	770	794	819	829	833	848	853	840	837	853

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Murdock (1975)										
Square Feet	85,442	123,233	123,233	123,233	123,233	123,233	123,233	123,233	123,233	123,233
Capacity	687	962	962	962	962	962	962	962	962	962
Enrollment	845	836	846	875	861	823	825	830	859	896
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	563	541	511	521	527	497	513	511	500	516
Nickajack (1998)										
Square Feet	114,350	114,350	114,350	114,350	114,350	114,350	122,342	122,342	122,342	122,342
Capacity	837	837	837	837	837	837	937	937	937	937
Enrollment	828	785	670	725	815	904	960	1,055	1,130	1,115
Norton Park (1961)										
Square Feet	66,603	87,301	87,301	87,301	87,301	87,301	87,935	87,935	87,935	87,935
Capacity	612	787	787	787	787	787	837	837	837	837
Enrollment	806	750	678	764	674	730	708	788	808	916
Pickett's Mill (2008)										
Square Feet	-	-	-	136,261	136,261	136,261	139,090	139,090	139,090	139,090
Capacity	-	-	-	962	962	962	963	963	963	963
Enrollment	-	-	-	724	742	717	707	723	736	750
Pitner (2003)										
Square Feet	135,800	135,800	135,800	135,800	135,800	135,800	136,261	136,261	136,261	136,261
Capacity	962	962	962	962	962	962	962	962	962	962
Enrollment	1,083	1,049	1,054	971	977	945	942	937	909	888
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	888	888	888	888
Enrollment	922	936	891	892	866	811	802	783	807	824
Powers Ferry (1951)										
Square Feet	56,104	56,104	56,104	56,104	56,104	56,104	59,190	59,190	59,190	59,190
Capacity	462	462	462	462	462	462	462	462	462	462
Enrollment	452	470	472	477	483	490	468	467	448	436
Riverside Primary (2005)										
Square Feet	85,236	85,236	85,236	85,236	85,236	85,236	85,236	85,236	85,236	85,236
Capacity	512	512	512	512	512	512	562	562	562	562
Enrollment	434	545	516	440	465	491	561	681	710	671
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	791	838	819	777	841	871	925	1,107	1,101	1,182
Rocky Mount (1977)										
Square Feet	78,720	78,720	78,720	78,720	78,720	78,720	71,408	71,408	71,408	72,896
Capacity	587	587	587	587	587	587	612	612	612	612
Enrollment	608	597	591	606	592	629	613	614	602	622
Russell (1961)										
Square Feet	63,212	101,862	101,862	101,862	101,862	101,862	103,369	103,369	104,362	104,362
Capacity	612	962	962	962	962	962	962	962	962	962
Enrollment	674	651	655	687	725	703	693	728	704	697
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	867	889	894	936	926	872	903	829	809	827
Sedalia Park (1956)										
Square Feet	84,051	101,125	101,125	101,125	101,125	101,125	99,735	99,735	99,735	99,735
Capacity	787	887	887	887	887	887	888	888	888	888
Enrollment	791	752	746	799	782	804	816	828	815	845
Shallowford Falls (1990)										
Square Feet	73,600	112,947	112,947	112,947	112,947	112,947	112,620	112,620	112,620	112,620
Capacity	612	962	962	962	962	962	962	962	962	962
Enrollment	641	654	663	695	710	690	674	658	654	669
Sky View (1957) (b)										
Square Feet	50,270	50,270	50,270	50,270	50,270	50,270	50,270	-	-	-
Capacity	462	462	462	462	462	462	462	-	-	-
Enrollment	468	448	387	409	399	373	400	-	-	-

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Smyrna (2013)										
Square Feet	-	-	-	-	-	-	-	-	143,107	143,107
Capacity	-	-	-	-	-	-	-	-	962	962
Enrollment	-	-	-	-	-	-	-	-	863	954
Sope Creek (1978)										
Square Feet	106,348	106,348	106,348	106,348	106,348	106,348	133,344	133,344	133,344	133,344
Capacity	962	962	962	962	962	962	1,162	1,162	1,162	1,162
Enrollment	1,070	1,093	1,078	1,064	1,142	1,159	1,142	1,157	1,181	1,150
Still (1978)										
Square Feet	82,687	121,289	121,289	121,289	121,289	121,289	116,074	116,074	116,074	117,539
Capacity	612	962	962	962	962	962	963	963	963	963
Enrollment	625	670	687	750	775	776	764	768	814	789
Teasley (1961)										
Square Feet	56,810	56,810	56,810	56,810	56,810	56,810	55,944	55,944	55,944	52,764
Capacity	462	462	462	462	462	462	487	487	487	487
Enrollment	561	538	487	513	578	670	689	718	720	777
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	612	612	612	612
Enrollment	507	526	510	539	590	589	650	615	610	612
Tritt (1979)										
Square Feet	109,912	109,912	109,912	109,912	109,912	109,912	109,769	109,769	109,769	109,769
Capacity	937	937	937	937	937	937	937	937	937	937
Enrollment	863	892	892	899	936	909	908	926	918	900
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	845	790	824	829	833	791	774	742	703	674
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	1,138	1,128	1,076	859	817	742	721	676	659	690
Awtrey (1965)										
Square Feet	143,704	143,704	143,704	143,704	143,704	143,704	149,860	156,660	156,660	156,660
Capacity	1,012	1,012	1,012	1,012	1,012	1,012	1,037	1,037	1,037	1,037
Enrollment	843	776	839	862	920	863	881	848	850	823
Barber (2005)										
Square Feet	175,345	175,345	175,345	175,345	175,345	175,345	178,465	178,465	178,465	178,465
Capacity	1,162	1,162	1,162	1,162	1,162	1,162	1,162	1,162	1,162	1,162
Enrollment	866	922	942	927	914	954	967	966	979	938
Campbell (1951)										
Square Feet	176,241	205,911	205,911	205,911	205,911	205,911	207,172	207,172	220,228	220,228
Capacity	1,137	1,337	1,337	1,337	1,337	1,337	1,338	1,338	1,338	1,338
Enrollment	1,187	1,017	961	1,024	1,106	1,146	1,201	1,278	1,286	1,409
Cooper (2001)										
Square Feet	175,345	175,345	175,345	175,345	175,345	175,345	170,905	170,905	170,905	170,905
Capacity	1,162	1,162	1,162	1,162	1,162	1,162	1,162	1,162	1,162	1,162
Enrollment	1,034	956	926	872	827	832	851	942	936	939
Daniell (1966)										
Square Feet	141,419	165,011	165,011	165,011	165,011	165,011	163,526	177,356	177,356	177,356
Capacity	1,087	1,162	1,162	1,162	1,162	1,162	1,163	1,163	1,163	1,163
Enrollment	930	949	931	943	981	1,017	972	977	978	962
Dickerson (1981)										
Square Feet	165,953	165,953	165,953	165,953	165,953	165,953	166,048	166,048	166,048	166,048
Capacity	1,157	1,187	1,187	1,187	1,187	1,187	1,187	1,187	1,187	1,187
Enrollment	1,397	1,265	1,195	1,122	1,119	1,142	1,212	1,212	1,237	1,254
Dodgen (1975)										
Square Feet	182,985	182,985	182,985	182,985	182,985	182,985	183,798	183,798	183,798	183,798
Capacity	1,162	1,162	1,162	1,162	1,162	1,162	1,212	1,212	1,212	1,212
Enrollment	861	1,083	1,151	1,122	1,104	1,132	1,190	1,185	1,157	1,227
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	1,708	1,141	1,116	1,129	1,111	1,103	1,101	1,093	1,025	1,058

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East Cobb (1963)										
Square Feet	165,237	181,573	181,573	181,573	181,573	181,573	186,961	186,961	186,961	186,961
Capacity	1,162	1,212	1,212	1,212	1,212	1,212	1,362	1,362	1,362	1,362
Enrollment	1,257	1,148	1,130	1,183	1,241	1,294	1,281	1,273	1,310	1,243
Floyd (1964)										
Square Feet	166,551	166,551	166,551	166,551	166,551	166,551	166,551	166,551	166,551	166,551
Capacity	1,162	1,162	1,162	1,162	1,162	1,162	1,112	1,112	1,112	1,112
Enrollment	998	894	882	812	819	821	870	865	969	933
Garrett (1972)										
Square Feet	122,329	122,329	122,329	122,329	122,329	122,329	122,329	152,212	152,212	152,212
Capacity	812	812	812	812	812	812	812	963	963	963
Enrollment	923	894	909	898	862	901	853	854	779	838
Griffin (1972)										
Square Feet	186,947	186,947	186,947	186,947	186,947	186,947	186,947	186,947	186,947	186,947
Capacity	1,162	1,162	1,162	1,162	1,162	1,162	1,162	1,162	1,162	1,162
Enrollment	1,095	1,064	993	922	916	959	1,064	1,154	1,201	1,180
Hightower Trail (1993)										
Square Feet	141,264	149,038	149,038	149,038	149,038	149,038	149,038	149,038	149,038	149,038
Capacity	987	1,012	1,012	1,012	1,012	1,012	1,012	1,012	1,012	1,012
Enrollment	966	1,020	986	975	964	963	956	992	1,014	1,068
Lindley 6th Grade Academy (1962)										
Square Feet	114,635	114,635	114,635	114,635	114,635	114,635	111,260	111,260	111,260	111,260
Capacity	787	787	787	787	787	787	788	788	788	788
Enrollment (b)	230	260	198	440	470	493	523	542	589	530
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	1,354	1,381	1,252	827	832	916	1,041	1,072	1,089	1,161
Lost Mountain (1992)										
Square Feet	137,027	164,107	164,107	164,107	164,107	164,107	165,107	165,107	165,107	165,107
Capacity	987	1,162	1,162	1,162	1,162	1,162	1,137	1,137	1,137	1,137
Enrollment	1,576	1,167	1,107	1,074	1,131	1,105	1,016	939	943	962
Lovinggood (2006)										
Square Feet	-	178,465	178,465	178,465	178,465	178,465	175,345	175,345	175,345	175,345
Capacity	-	1,162	1,162	1,162	1,162	1,162	1,162	1,162	1,162	1,162
Enrollment	-	1,262	1,238	1,269	1,185	1,182	1,214	1,339	1,406	1,426
Mabry (1978)										
Square Feet	158,434	158,434	158,434	158,434	158,434	158,434	160,581	160,581	160,581	160,581
Capacity	1,137	1,137	1,137	1,137	1,137	1,137	1,162	1,162	1,162	1,162
Enrollment	848	849	941	959	892	864	849	847	893	893
McCleskey (1983)										
Square Feet	113,525	113,525	113,525	113,525	113,525	113,525	113,525	149,577	149,577	149,577
Capacity	837	837	837	837	837	837	937	937	937	937
Enrollment	822	815	752	769	765	692	668	678	715	677
McClure (2006)										
Square Feet	-	191,209	191,209	191,209	191,209	191,209	191,209	191,209	191,209	191,209
Capacity	-	1,162	1,162	1,162	1,162	1,162	1,163	1,163	1,163	1,163
Enrollment	-	1,029	1,155	1,157	1,165	1,167	1,138	1,092	1,090	1,137
Palmer (2001)										
Square Feet	175,345	175,345	175,345	175,345	175,345	175,345	175,974	175,974	175,974	175,974
Capacity	1,162	1,162	1,162	1,162	1,162	1,162	1,162	1,162	1,162	1,162
Enrollment	1,173	1,134	1,101	1,083	1,069	1,042	999	963	990	1,024
Pine Mountain (1979)										
Square Feet	119,076	131,459	131,459	131,459	131,459	131,459	131,399	169,809	169,809	169,809
Capacity	792	887	887	887	887	887	887	912	912	912
Enrollment	1,261	752	743	728	772	738	725	706	710	691
Simpson (1988)										
Square Feet	110,000	110,000	110,000	110,000	110,000	110,000	110,000	138,902	143,888	143,888
Capacity	837	837	837	837	837	837	837	962	962	962
Enrollment	844	813	871	892	889	843	862	876	895	913
Smitha (1993)										
Square Feet	141,596	167,815	167,815	167,815	167,815	167,815	169,345	169,345	169,345	169,345
Capacity	987	1,137	1,137	1,137	1,137	1,137	1,137	1,137	1,137	1,137
Enrollment	1,306	1,013	965	862	817	907	968	995	1,001	988

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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	1,074	897	891	819	737	661	724	761	805	769
Allatoona (2008)										
Square Feet	-	-	-	328,370	328,370	328,370	325,200	325,200	325,200	325,200
Capacity	-	-	-	1,912	1,912	1,912	1,912	1,912	1,912	1,912
Enrollment	-	-	-	845	1,341	1,554	1,762	1,717	1,724	1,773
Campbell (1963)										
Square Feet	317,515	317,515	370,042	370,042	370,042	370,042	374,180	374,180	374,180	374,180
Capacity	2,262	2,262	2,637	2,637	2,637	2,637	2,637	2,637	2,637	2,637
Enrollment	2,128	2,145	2,087	2,093	2,144	2,224	2,105	2,188	2,258	2,380
Harrison (1991)										
Square Feet	235,445	235,445	235,445	235,445	235,445	235,445	243,215	243,215	337,584	337,584
Capacity	1,837	1,837	1,837	1,837	1,837	1,837	1,837	1,837	2,587	2,587
Enrollment	2,542	2,601	2,590	2,347	2,169	2,094	1,973	1,918	1,927	1,926
Hillgrove (2006)										
Square Feet	-	321,543	321,543	321,543	323,023	323,023	319,000	319,000	319,000	319,000
Capacity	-	1,912	1,912	1,912	1,912	1,912	1,987	1,987	1,987	1,987
Enrollment	-	1,142	1,669	1,833	2,011	2,003	2,020	2,065	2,115	2,213
Kell (2002)										
Square Feet	323,000	323,000	323,000	323,000	323,000	323,000	321,068	321,068	321,068	321,068
Capacity	1,912	1,912	1,912	1,912	1,912	1,912	1,987	1,987	1,987	1,987
Enrollment	1,883	1,882	1,835	1,805	1,753	1,688	1,606	1,526	1,509	1,499
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	3,032	2,938	2,842	2,357	2,147	1,955	2,034	2,121	2,080	2,090
Lassiter (1981)										
Square Feet	274,704	274,704	274,704	274,704	274,704	274,704	278,986	310,950	310,950	310,950
Capacity	2,137	2,137	2,137	2,137	2,137	2,137	2,112	2,112	2,112	2,112
Enrollment	2,096	2,026	1,934	1,973	1,932	1,990	1,971	1,944	2,010	2,086
McEachern (1930)										
Square Feet	416,201	416,201	414,457	436,728	436,728	436,728	504,107	504,107	504,107	504,107
Capacity	2,362	2,362	2,362	2,362	2,362	2,362	2,362	2,362	2,362	2,362
Enrollment	3,384	2,652	2,316	2,210	2,166	2,127	2,098	2,174	2,168	2,137
North Cobb (1957)										
Square Feet	252,105	320,736	320,736	320,736	287,276	287,276	406,817	406,817	406,817	406,817
Capacity	2,087	2,087	2,087	2,087	1,933	1,933	2,787	2,787	2,787	2,787
Enrollment	2,336	2,531	2,577	2,501	2,460	2,524	2,566	2,533	2,651	2,750
Osborne (1961)										
Square Feet	337,114	337,114	332,614	332,614	332,614	332,614	328,000	328,000	328,000	328,000
Capacity	2,062	2,062	2,062	2,062	2,062	2,062	2,062	2,062	2,062	2,062
Enrollment	1,580	1,483	1,589	1,643	1,722	1,671	1,558	1,701	1,798	1,812
Pebblebrook (1963)										
Square Feet	318,655	318,655	318,655	318,655	318,655	318,655	319,768	319,768	319,768	319,768
Capacity	1,862	1,862	1,862	1,862	1,862	1,862	1,788	1,788	1,788	1,788
Enrollment	1,701	1,780	1,864	1,993	1,988	1,957	1,824	1,990	2,029	2,173
Pope (1987)										
Square Feet	246,405	246,405	246,365	246,365	246,365	246,365	260,606	260,606	260,606	260,606
Capacity	1,862	1,862	1,862	1,862	1,862	1,862	1,912	1,912	1,912	1,912
Enrollment	1,963	1,879	1,878	1,806	1,792	1,773	1,718	1,725	1,787	1,868
South Cobb (1951)										
Square Feet	271,378	271,378	271,378	271,378	271,378	271,378	395,332	388,425	388,425	388,425
Capacity	1,662	1,662	1,662	1,662	1,718	1,718	2,612	2,612	2,612	2,612
Enrollment	2,100	2,036	2,069	2,009	1,969	1,957	1,863	1,898	1,911	1,954
Sprayberry (1973)										
Square Feet	281,542	281,542	281,542	281,542	281,542	281,542	297,400	297,400	297,400	297,400
Capacity	2,112	2,112	2,112	2,112	2,153	2,153	2,062	2,062	2,062	2,062
Enrollment	1,758	1,705	1,670	1,655	1,693	1,754	1,727	1,741	1,700	1,701
Walton (1975)										
Square Feet	276,781	308,814	308,814	308,814	308,814	308,814	307,655	307,655	307,655	307,655
Capacity	1,950	2,362	2,362	2,362	2,362	2,362	2,312	2,312	2,312	2,312
Enrollment	2,549	2,559	2,583	2,574	2,561	2,649	2,569	2,574	2,639	2,582

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

<u>School Name</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>2014</u>	<u>2015</u>
Wheeler (1964)										
Square Feet	270,744	318,504	318,504	318,504	318,504	318,504	318,504	318,504	361,490	341,594
Capacity	1,762	1,837	1,837	1,837	1,837	1,837	1,837	1,837	2,162	2,112
Enrollment	1,806	1,813	1,797	1,877	1,981	2,020	1,955	1,948	2,049	2,008
Oakwood (1944)										
Square Feet	93,612	93,612	93,612	93,612	93,612	93,612	93,858	93,858	93,858	93,858
Capacity	462	462	462	520	462	462	462	462	462	462
Enrollment	219	288	286	192	156	175	79	70	78	91
Performance Learning Center (located at Oakwood)										
Enrollment	-	-	-	58	47	76	57	59	70	93
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	182	170	156	158	160	99	88	77	69	77
Fitzhugh Lee (Haven) (1935)(c)										
Square Feet	35,684	35,684	35,684	35,684	35,684	35,684	35,684	35,684	35,684	35,684
Capacity	312	312	312	312	312	312	312	312	312	312
Enrollment	-	-	-	-	-	42	43	39	33	37
Kennesaw Charter (d)										
Enrollment	436	540	495	504	437	515	614	782	871	858
Mableton Charter (d)										
Enrollment	-	-	569	595	472	529	526	-	-	-
International Academy of Smyrna (d)										
Enrollment	-	-	414	438	580	744	793	943	944	966
Devereux Georgia (d)										
Enrollment	-	132	108	115	105	96	62	75	87	88

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.

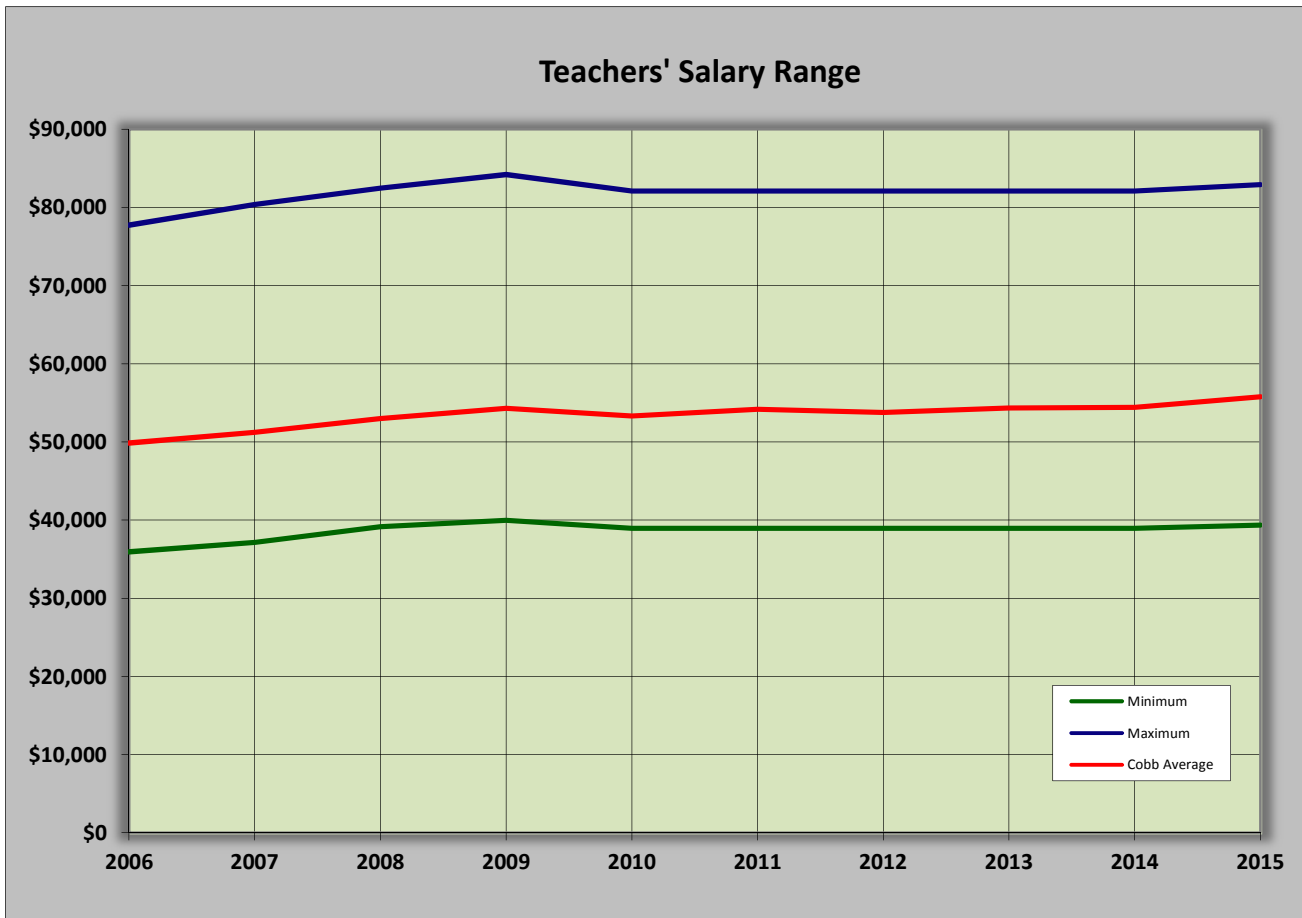
(c) Haven @ Fitzhugh Lee enrollment is included with Hawthorne until school year 2010-11.

(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**

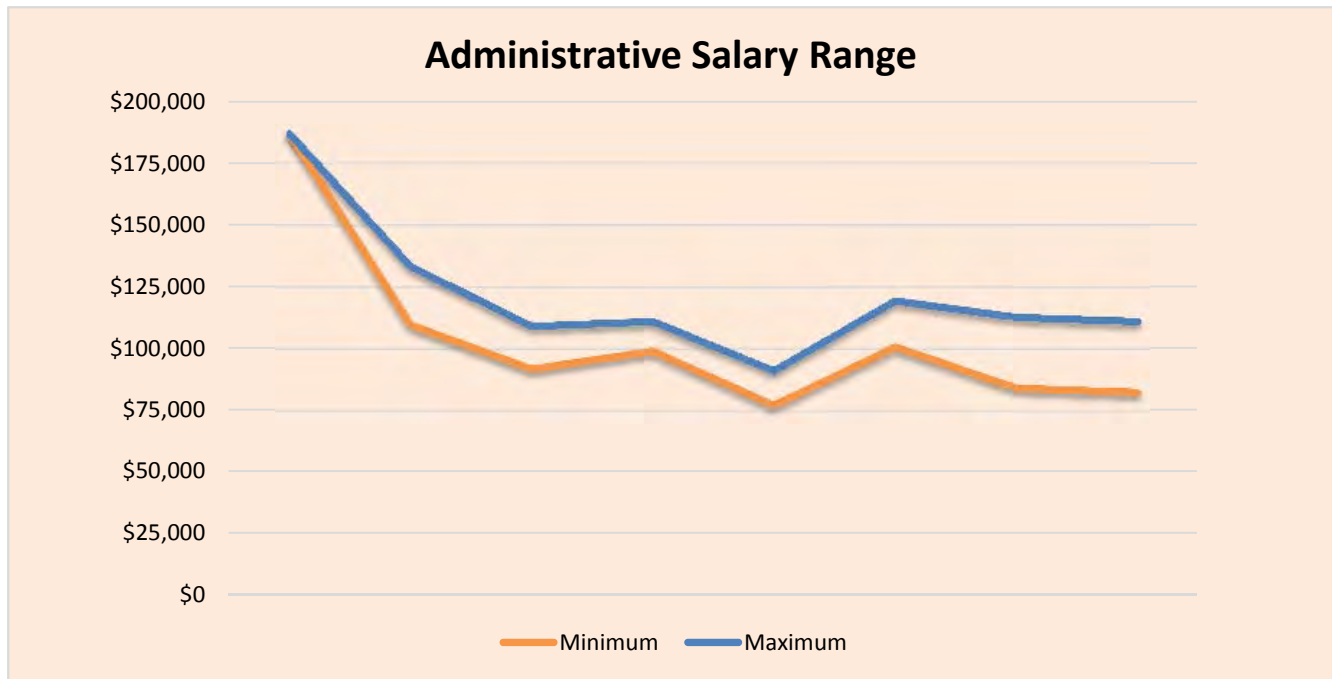


Fiscal Year	Minimum	Maximum	Cobb Average	State-wide Average
2006	\$ 35,938	\$ 77,730	\$ 49,854	\$ 48,247
2007	37,160	80,374	51,239	49,836
2008	39,140	82,435	52,977	51,466
2009	39,962	84,204	54,286	52,823
2010	38,958	82,088	53,320	53,155
2011	38,958	82,088	54,168	52,830
2012	38,958	82,088	53,770	53,002
2013	38,958	82,088	54,323	52,956
2014	38,958	82,088	54,435	52,973
2015	39,347	82,908	55,773	53,424

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

Source: District Salary Schedules
Georgia Department of Education

**COBB COUNTY SCHOOL DISTRICT
ADMINISTRATIVE SALARY SCHEDULE
JUNE 30, 2015**



<u>Administrative Position Title</u>	<u>Minimum</u>	<u>Maximum</u>
Superintendent	\$ 186,850	\$ 186,850
Chief Officers/Asst Superintendents	109,835	133,320
Executive Directors	91,852	109,128
Instructional Directors	99,121	111,076
Classified Directors	77,219	91,147
High School Principals	100,818	119,410
Middle School Principals	84,224	112,800
Elementary School Principals	82,432	111,010

Source: District Records

**COBB COUNTY SCHOOL DISTRICT
SCHEDULE OF INSURANCE IN FORCE
JUNE 30, 2015**

<u>Type of Coverage</u>	<u>Name of Company and Policy Number</u>	<u>Policy Period</u>		<u>Liability Limits</u>	<u>Annual Premium</u>
		<u>From</u>	<u>To</u>		
Bus, Truck, Motor Vehicles Liability	Self Insured	6/1/1994	Ongoing	\$300,000	N/A
Property Theft	Self Insured	6/1/1994	Ongoing	N/A	N/A
Employee's Blanket Bond	Travelers #105651387	7/1/2014	7/1/2015	\$7,500,000	\$23,956
General Liability	Self Insured	6/1/1994	Ongoing	\$500,000	N/A
Property Boiler (Includes Insurance)	Travelers KTJ-CMB-1849M21-A-14	7/1/2014	7/1/2015	\$500,000,000	\$566,347
Student Athletic	T.W. Lord & Associates	8/1/2014	8/1/2015	Varies	Student/Parent Funded
Superintendent's Bond	Old Republic Surety Co. APO002121620	5/1/2014	5/1/2015	\$100,000	\$350
Principal's Bond	Old Republic Surety Co. APS1177822	8/1/2014	8/1/2015	\$10,000	\$3,990
Worker's Compensation	Self Insured	N/A	N/A	Statutory	N/A
Excess Worker's Compensation	US Specialty Underwriters NDE-0812674-13	10/1/14	12/31/15	\$1,000,000	\$114,890
Disability, Long-Term	The Hartford Policy #402273	1/1/2015	12/31/2015	Benefit Schedule per salary	\$1,103,786
Disability, Short-Term					
STD Plan Option 1	The Hartford Policy #402273	1/1/2015	12/31/2015	8th calendar day. 66.67% of weekly earnings.	Employee pays \$13.53 per month.
STD Plan Option 2	The Hartford Policy #402273	1/1/2015	12/31/2015	15th calendar day. 66.67% of weekly earnings.	Employee pays \$11.21 per month.
STD Plan Option 3	The Hartford Policy #402273	1/1/2015	12/31/2015	31st calendar day. 66.67% of weekly earnings.	Employee pays \$7.35 per month.
STD Plan Option 4	The Hartford Policy #402273	1/1/2015	12/31/2015	61st calendar day. 66.67% of weekly earnings.	Employee pays \$7.16 per month.
STD Plan Option 5	The Hartford Policy #402273	1/1/2015	12/31/2015	8th calendar day. 50% of weekly earnings.	Employee pays \$9.89 per month.
STD Plan Option 6	The Hartford Policy #402273	1/1/2015	12/31/2015	15th calendar day. 50% of weekly earnings.	Employee pays \$8.19 per month.
STD Plan Option 7	The Hartford Policy #402273	1/1/2015	12/31/2015	31st calendar day. 50% of weekly earnings.	Employee pays \$5.37 per month.
STD Plan Option 8	The Hartford Policy #402273	1/1/2015	12/31/2015	61st calendar day. 50% of weekly earnings.	Employee pays \$5.22 per month.
Life Insurance and AD&D	The Hartford #402273	1/1/2015	12/31/2015	2.5 times employee's annualized regular 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	1/1/2015	12/31/2015	Coverage options: \$10,000 or \$25,000	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	1/1/2015	12/31/2015	Employee can choose up to 6 times his/her annual earnings if non-smoker, 5 times his/her salary if smoker	Monthly - employee pays \$0.165 per \$1,000 of Supplemental Life and AD&D coverage.

Continued ---

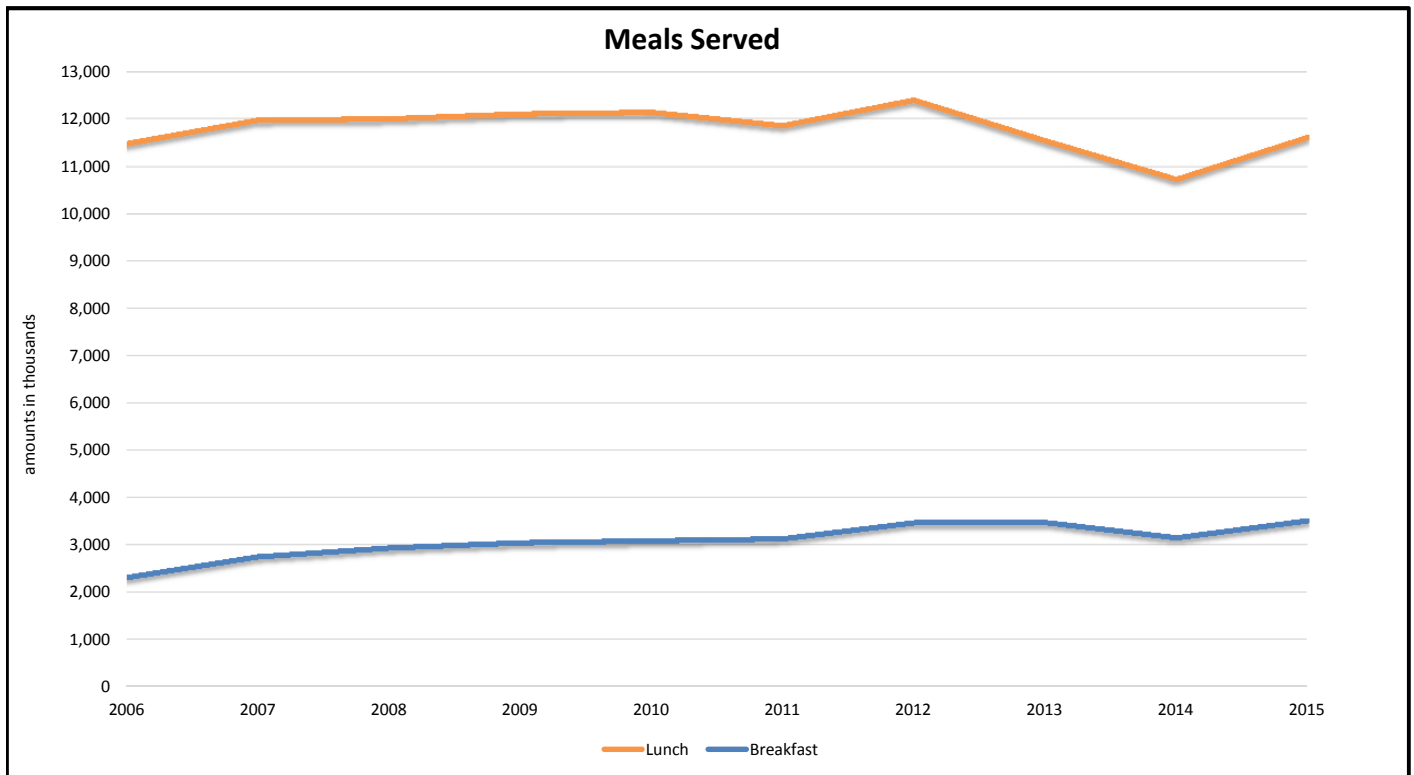
**COBB COUNTY SCHOOL DISTRICT
SCHEDULE OF INSURANCE IN FORCE
JUNE 30, 2015**

<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: Plus Plan	Delta Dental Policy 11-1554000000	1/1/2015	12/31/2015	Plus Plan provides preferred rates with a maximum coverage of \$1,000 per participant per calendar year.	Monthly - employee pays \$35.52 for single coverage, \$66.41 for employee plus one, or \$108.31 for family coverage.
Dental Insurance Option: Base Plan	Delta Dental Policy 11-1554000000	1/1/2015	12/31/2015	Base Plan has co-pays for Preventative and Diagnostic services with a maximum of \$750 coverage per participant per calendar year.	Monthly - employee pays \$14.02 for single coverage, \$26.22 for employee plus one, or \$44.90 for family coverage.
Cancer Insurance Economy Plan Standard Plan Deluxe Plan	Allstate Insurance Policy #V1935 Policy #V1935 Policy #V1935	1/1/2015	12/31/2015	Based on Benefit Schedule	Monthly - employee pays rates <u>depending on chosen plan.</u> Single coverage is \$7.06; family coverage is \$11.66. Single coverage is \$10.26; family coverage is \$17.42. Single coverage is \$14.48; family coverage is \$24.84.
Critical Illness Insurance Ages 18-35 Years Ages 36-50 Years Ages 51-60 Years Ages 61-63 Years Ages 64+ Years	Allstate Insurance Policy #V1935 Policy #V1935 Policy #V1935 Policy #V1935	1/1/2015	12/31/2015	Provides \$10,000 critical illness coverage to employee; \$5,000 to insured spouse and dependents.	Monthly - employee pays rates <u>depending age and smoking status.</u> Non-smoker pays \$4.33 for self; \$6.62 for family. Smoker pays \$5.79 for self; \$8.81 for family. Non-smoker pays \$9.78 for self; \$14.79 for family. Smoker pays \$14.75 for self; \$22.25 for family. Non-smoker pays \$19.64 for self; \$29.59 for family. Smoker pays \$30.76 for self; \$46.27 for family. Non-smoker pays \$33.28 for self; \$50.04 for family. Smoker pays \$49.07 for self; \$73.73 for family. Non-smoker pays \$53.31 for self; \$80.09 for family. Smoker pays \$79.42 for self; \$119.25 for family.
Vision Insurance Preferred Plus Plan Base Plan	Avesis 9155NC 9155NC	1/1/2015	12/31/2015	Based on Benefit Schedule	Monthly - employee pays rates: Single coverage is \$4.72; coverage for employee plus one family member is \$8.82, and family coverage is \$13.10 each month. Single coverage is \$1.08 per month; coverage for employee plus one family member is \$1.90, and family coverage is \$2.70 each month.
Legal Insurance	ARAG Group Policy #17840-001	1/1/2015	12/31/2015	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**

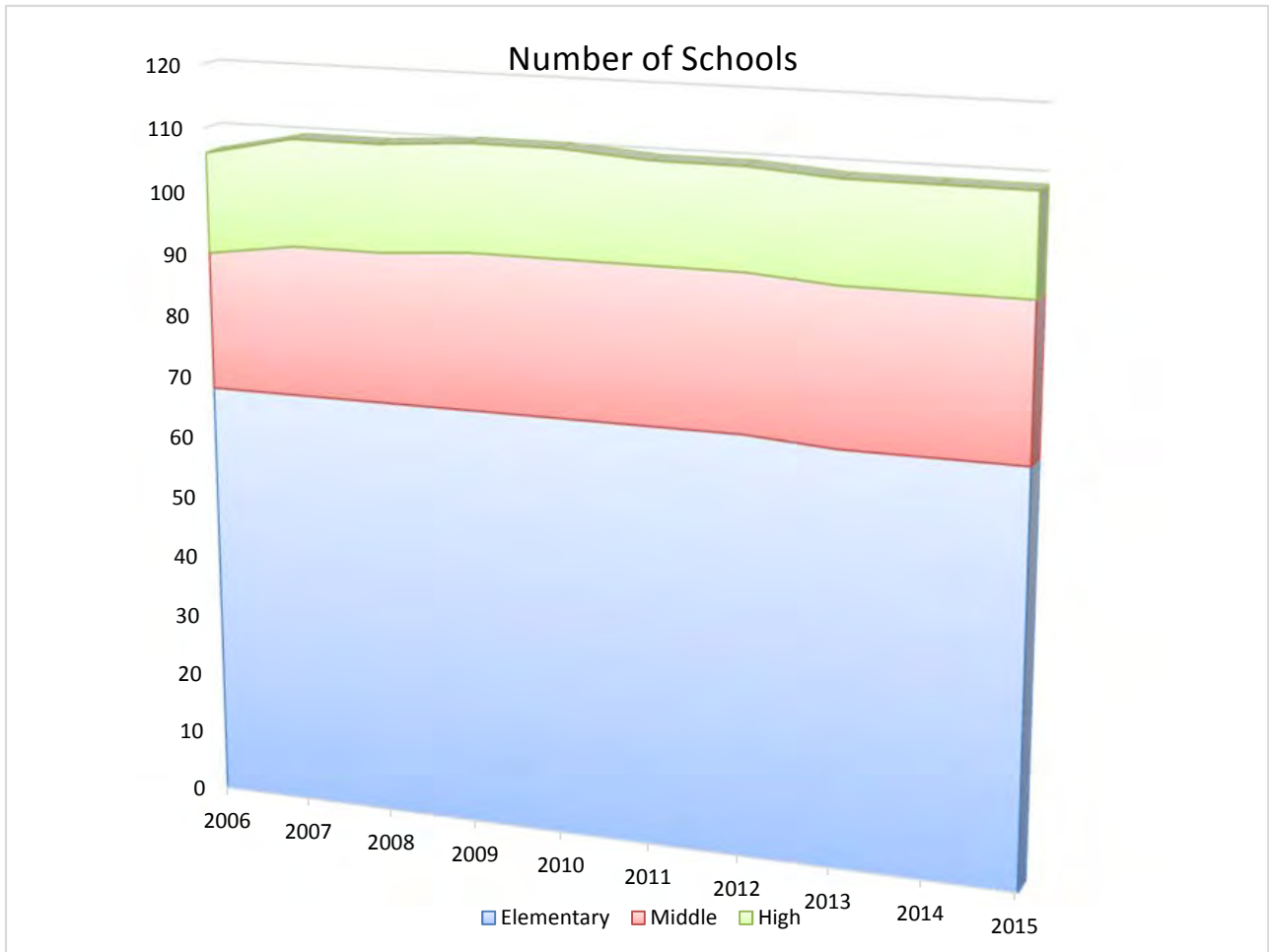


(amounts expressed in thousands)

	<u>2006</u>	<u>2007</u>	<u>2008</u>	<u>2009</u>	<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>
Lunch Meals Served:										
Free	4,432	4,654	4,794	5,072	5,431	5,683	6,109	6,259	5,974	6,317
Reduced	852	950	931	967	954	783	857	805	748	813
Paid	<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>	<u>4,031</u>	<u>4,492</u>
Total	<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>	<u>10,753</u>	<u>11,622</u>
Daily Average	64	67	67	67	69	69	70	65	64	66
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	\$1.65-\$1.90	\$2.15-\$2.40	\$2.15-\$2.40	\$2.15-\$2.40
Breakfast Meals Served:										
Free	1,700	1,964	2,118	2,254	2,342	2,455	2,732	2,827	2,586	2,850
Reduced	194	258	264	261	260	208	237	231	206	239
Paid	<u>432</u>	<u>536</u>	<u>557</u>	<u>534</u>	<u>486</u>	<u>466</u>	<u>489</u>	<u>407</u>	<u>354</u>	<u>414</u>
Total	<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>	<u>3,146</u>	<u>3,503</u>
Daily Average	13	15	16	17	17	19	19	20	19	20
Student Price	\$1.00	\$1.00	\$1.00	\$1.00	\$1.00	\$1.00	\$1.00	\$1.25	\$1.25	\$1.25
Total Meals Served:										
Free	6,132	6,618	6,912	7,326	7,773	8,138	8,841	9,086	8,560	9,167
Reduced	1,046	1,208	1,195	1,228	1,214	991	1,094	1,036	954	1,052
Paid	<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>	<u>4,385</u>	<u>4,906</u>
Total	<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>	<u>13,899</u>	<u>15,125</u>
Daily Average	77	82	83	84	86	88	89	85	83	86

Source: District Records

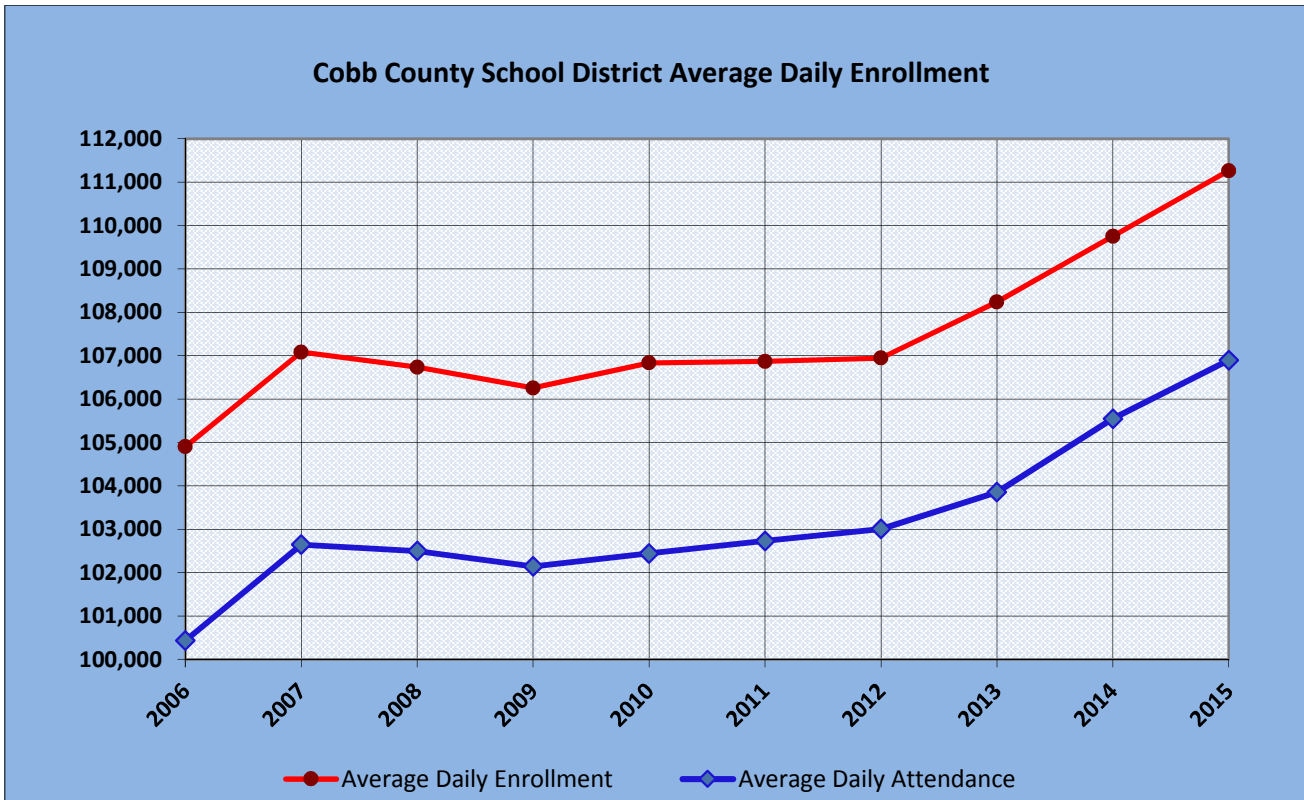
**COBB COUNTY SCHOOL DISTRICT
NUMBER OF SCHOOLS
LAST TEN FISCAL YEARS**



<u>Fiscal Year</u>	<u>Elementary</u>	<u>Middle</u>	<u>High</u>	<u>Total</u>
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
2014	67	25	16	108
2015	67	25	16	108

- Elementary, Middle and High Schools only. Special schools not listed.
- Oakwood High School converted to digital academy in 2012 becoming a Special school.
- Sky View Elementary converted to Administrative Facility in 2013.
- In 2014, Brown Elementary closed and Smyrna Elementary opened for instruction.

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

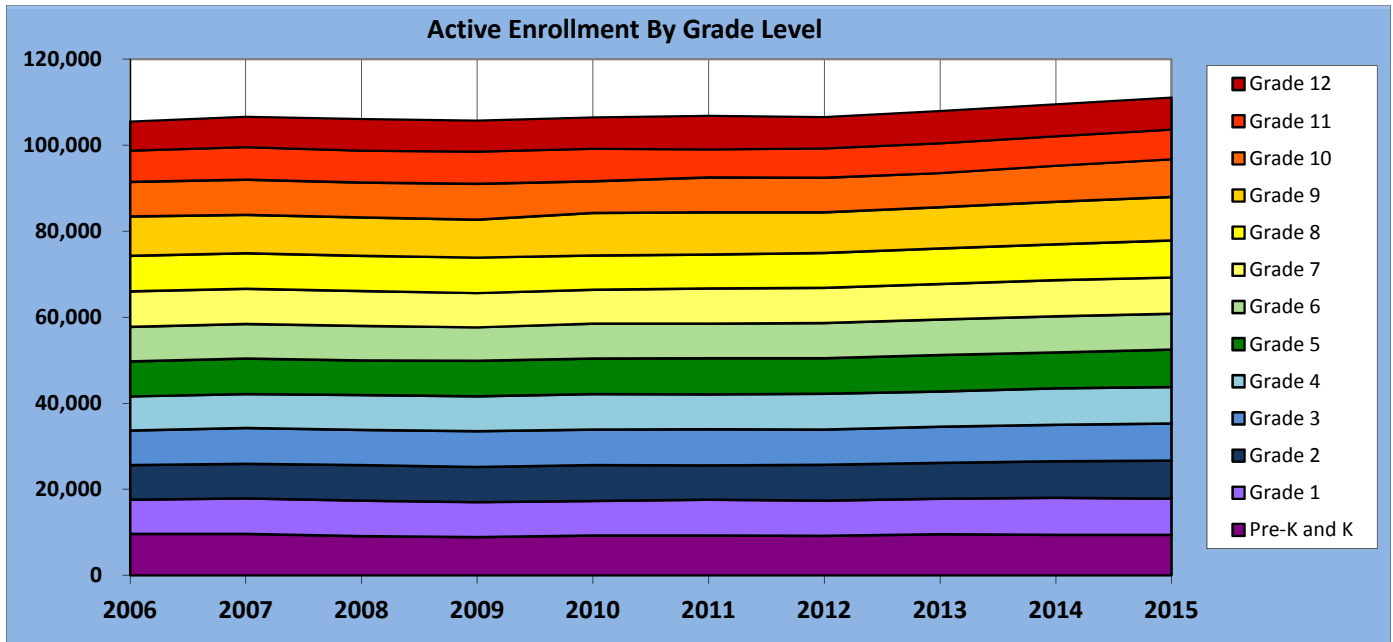


<u>Fiscal Year</u>	<u>Average Daily Enrollment</u>	<u>Average Daily Attendance</u>	<u>Attendance Percentage</u>	<u>Number of Graduates</u>	<u>Graduate Percentage</u>
2006	104,901	100,432	96%	6,413	94.41%
2007	107,082	102,648	96%	6,522	92.91%
2008	106,734	102,497	96%	6,765	91.85%
2009	106,256	102,144	96%	7,126	98.36%
2010	106,835	102,444	96%	7,177	97.61%
2011	106,868	102,732	96%	7,350	93.91%
2012	106,944	103,008	96%	7,192	99.41%
2013	108,240	103,857	96%	7,425	99.48%
2014	109,752	105,548	96%	7,313	98.37%
2015	111,264	106,895	96%	7,366	99.46%

Note: Percentage of graduates based on active enrollment at end of current school year. Georgia Department of Education is required to use four-year Adjusted Cohort Graduation Rate (ACGR) for statewide graduation rates.

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
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
2014	9,363	8,669	8,473	8,464	8,503	8,331	8,389	8,381	8,372	9,874	8,394	6,882	7,434	109,529
2015	9,363	8,461	8,829	8,592	8,541	8,680	8,290	8,474	8,599	10,090	8,817	6,918	7,406	111,060

Source: District Records

COBB COUNTY SCHOOL DISTRICT
CLASSROOM BUILDINGS, GRADE LEVELS AND ACREAGE
JUNE 30, 2015

<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	732	15.0	2001	59	-	131,924	913
Addison	K-5	615	12.5	1989	42	-	81,334	662
Argyle	K-5	454	8.8	1961	36	3	56,904	537
Austell	K-5	553	12.4	2005	36	-	85,236	562
Baker	K-5	782	15.0	1988	63	-	106,694	987
Bells Ferry	K-5	738	10.0	1962	45	-	83,098	712
Belmont Hills	K-5	360	10.2	1952	36	-	68,409	562
Big Shanty	3-5	753	22.3	1969	52	2	84,461	837
Birney	K-5	732	26.8	1973	59	-	105,886	912
Blackwell	K-5	723	16.0	1997	52	-	111,299	837
Brown (b)	K-5	-	6.2	1955	24	-	49,828	412
Brumby	K-5	1,024	9.5	1966	56	15	99,181	912
Bryant	K-5	980	44.0	1991	61	-	116,071	962
Bullard	K-5	910	20.0	2003	63	-	136,261	987
Chalker	K-5	707	25.5	1997	62	-	124,148	963
Cheatham Hill	K-5	1,094	19.2	1997	68	3	137,108	1,063
Clarkdale	K-5	724	15.0	2012	53	-	129,988	862
Clay	K-5	396	8.0	1961	29	-	55,412	437
Compton	K-5	590	28.3	1969	60	-	99,427	937
Davis	K-5	578	13.0	1987	50	-	86,131	788
Dowell	K-5	942	28.9	1989	62	3	106,003	963
Due West	K-5	626	10.2	1957	38	-	70,367	587
East Side	K-5	1,268	10.0	2011	69	-	149,764	1,087
Eastvalley	K-5	691	7.8	1960	36	10	60,029	562
Fair Oaks	K-5	960	10.3	1957	54	3	97,993	863
Ford	K-5	717	39.0	1991	53	-	91,129	862
Frey	K-5	746	26.2	1996	62	-	125,717	963
Garrison Mill	K-5	690	14.1	1984	44	-	85,775	688
Green Acres	K-5	732	10.1	1995	44	-	90,915	688
Harmony Leland	K-5	721	8.4	1951	33	11	65,127	512
Hayes	K-5	934	24.2	1994	61	1	119,189	962
Hendricks	K-5	529	23.0	2002	61	-	123,025	962
Hollydale	K-5	687	15.0	1968	53	-	89,012	862
Keheley	K-5	538	20.7	1987	38	-	70,537	588
Kemp	K-5	1,035	26.2	2003	61	-	123,000	962
Kennesaw	K-2	667	20.7	1992	61	-	116,400	962
Kincaid	K-5	726	24.0	1972	48	2	83,969	762
King Springs	K-5	859	9.9	1956	37	2	59,658	587
LaBelle	K-5	539	10.2	1955	44	-	82,912	688
Lewis	K-5	703	10.9	1986	61	-	115,363	962
Mableton	K-5	953	12.1	2012	61	-	148,523	962
McCall Primary	K-1	396	6.0	2005	36	-	88,158	562
Milford	K-5	458	8.7	1954	40	-	73,352	612
Mount Bethel	K-5	1,040	25.0	1978	60	-	110,096	937
Mountain View	K-5	853	13.0	1986	55	-	102,725	887
Murdock	K-5	896	15.3	1975	61	-	123,233	962
Nicholson	K-5	516	23.1	1989	40	-	75,800	637
Nickajack	K-5	1,115	16.8	1998	60	3	122,342	937
Norton Park	K-5	916	9.2	1961	52	4	87,935	837
Pickett's Mill	K-5	750	40.9	2008	62	-	139,090	963
Pitner	K-5	888	22.2	2003	61	-	136,261	962
Powder Springs	K-5	824	15.9	1988	57	-	101,870	888
Powers Ferry	K-5	436	10.0	1951	30	6	59,190	462
Riverside Primary	K-1	671	9.0	2005	36	-	85,236	562
Riverside Intermediate	2-5	1,182	18.4	2001	61	-	123,000	962
Rocky Mount	K-5	622	21.8	1977	39	-	72,896	612
Russell	K-5	697	14.1	1961	61	1	104,362	962
Sanders	K-5	827	21.1	1997	53	-	116,302	862
Sedalia Park	K-5	845	10.2	1956	57	-	99,735	888
Shallowford Falls	K-5	669	15.3	1990	61	-	112,620	962
Smyrna	K-5	954	11.9	2013	61	-	143,107	962
Sope Creek	K-5	1,150	16.0	1978	73	-	133,344	1,162

**COBB COUNTY SCHOOL DISTRICT
CLASSROOM BUILDINGS, GRADE LEVELS AND ACREAGE
JUNE 30, 2015**

<u>School Name</u>	<u>Grades</u>	<u>Active Enrollment</u>	<u>Size of Site (acres)</u>	<u>Occupied Year (a)</u>	<u>Number of Classrooms</u>	<u>Portable Classrooms</u>	<u>Square Footage</u>	<u>Capacity</u>
Still	K-5	789	10.9	1978	62	-	117,539	963
Teasley	K-5	777	13.2	1961	31	-	52,764	487
Timber Ridge	K-5	612	11.5	1990	39	-	73,450	612
Tritt	K-5	900	23.7	1979	60	-	109,769	937
Varner	K-5	674	20.0	1991	61	-	109,827	962
Vaughan	K-5	690	28.0	1996	60	-	122,260	937
Awtrey	6-8	823	26.2	1964	64	-	156,660	1,037
Barber	6-8	938	25.8	2005	71	-	178,465	1,162
Campbell	6-8	1,409	33.2	1951	87	-	220,228	1,338
Cooper	6-8	939	75.1	2001	71	-	170,905	1,162
Daniell	6-8	962	20.0	1965	72	-	177,356	1,163
Dickerson	6-8	1,254	21.9	1980	73	-	166,048	1,187
Dodgen	6-8	1,227	20.6	1975	74	-	183,798	1,212
Durham	6-8	1,058	43.0	1998	71	-	173,487	1,162
East Cobb	6-8	1,243	20.0	1963	83	-	186,961	1,362
Floyd	6-8	933	20.0	1964	68	-	166,551	1,112
Garrett	6-8	838	36.6	1972	60	-	152,212	963
Griffin	6-8	1,180	24.4	1972	70	-	186,947	1,162
Hightower Trail	6-8	1,068	26.4	1993	62	-	149,038	1,012
Lindley 6th Grade Academy	6	530	28.7	1962	45	-	111,260	788
Lindley	7-8	1,161	33.3	2001	71	-	179,170	1,162
Lost Mountain	6-8	962	83.8	1992	70	-	165,107	1,137
Lovinggood	6-8	1,426	29.4	2006	71	-	175,345	1,162
Mabry	6-8	893	22.0	1979	71	-	160,581	1,162
McCleskey	6-8	677	34.8	1980	58	-	149,577	937
McClure	6-8	1,137	38.0	2006	72	-	191,209	1,163
Palmer	6-8	1,024	43.1	2001	71	-	175,974	1,162
Pine Mountain	6-8	691	39.7	1979	57	-	169,809	912
Simpson	6-8	913	16.5	1988	59	-	143,888	962
Smitha	6-8	988	21.8	1993	70	-	169,345	1,137
Tapp	6-8	769	16.9	1975	70	-	157,435	1,137
Allatoona	9-12	1,773	114.7	2008	99	-	325,200	1,912
Campbell	9-12	2,380	47.9	1963	135	-	374,180	2,637
Harrison	9-12	1,926	73.0	1991	133	-	337,584	2,587
Hillgrove	9-12	2,213	95.0	2006	102	-	319,000	1,987
Kell	9-12	1,499	63.1	2002	102	-	321,068	1,987
Kennesaw Mountain	9-12	2,090	75.0	2001	102	2	319,000	1,987
Lassiter	9-12	2,086	49.3	1980	108	-	310,950	2,112
McEachern	9-12	2,137	74.9	1930	127	-	504,107	2,362
North Cobb	9-12	2,750	46.8	1957	143	-	406,817	2,787
Osborne	9-12	1,812	50.7	1961	106	2	328,000	2,062
Pebblebrook	9-12	2,173	52.5	1963	93	8	319,768	1,788
Pope	9-12	1,868	47.0	1987	98	-	260,606	1,912
South Cobb	9-12	1,954	54.4	1951	134	-	388,425	2,612
Sprayberry	9-12	1,701	41.3	1973	106	-	297,400	2,062
Walton	9-12	2,582	43.3	1975	119	5	307,655	2,312
Wheeler	9-12	2,008	48.4	1964	108	-	341,594	2,112
Oakwood Digital Academy	9-12	91	10.0	1944	43	-	93,858	462
Performance Learning Ctr (c)	9-12	93						
Hawthorne (Haven)	6-12	77	6.2	1958	18	-	32,500	312
Fitzhugh Lee (Haven)	K-5	37	7.0	1935	17	-	35,684	312
Kennesaw Charter (d)	K-6	858						
Smyrna Charter (d)	K-8	966						
Devereux Georgia (d)	1-12	88						
TOTALS		111,060	2,952.4		7,120	86	16,660,222	119,515

- (a) Occupied year represents the year during which the school was initially opened and utilized for instructional purposes, but does not reflect the most recent year of subsequent additions, improvements, or renovations, if any.
- (b) With the opening of Smyrna Elementary for school year 2013-14, Brown Elementary closed at the end of 2012-13. During fiscal year ended 2015, Brown facilities were used to house Teasley primary grades during construction of new classrooms at Teasley Elementary.
- (c) Performance Learning Center is housed at Oakwood.
- (d) Operated by unaffiliated non-profit entities. Enrollment reported by Cobb County School District; buildings do not belong to the district.

Source: District Records

GLOSSARY



This glossary contains definitions of selected terms used in this document and additional terms and interpretative data, including abbreviations and acronyms, as necessary for common understandings concerning financial accounting procedures of the Cobb County School District. Several terms, which are not primarily financial accounting terms, have been included because of their significance in the budgeting process. The glossary is arranged alphabetically with appropriate cross-referencing where necessary.

ACCOUNTING SYSTEM

The recording and reporting of activities and events affecting the money of an administrative unit and its programs. Specifically, it describes: (1) what accounting records are to be maintained, how they will be maintained, and the procedures, methods, and forms to be used; (2) data recording, classifying, and summarizing activities or events; (3) analyzing and interpreting recorded data; and (4) preparing and initiating reports and statements which reflect conditions as of a given date, the results of operations for a specific period, and the evaluation of status and results of operation in terms of established objectives.

ACCRUE

To record revenues when earned, or when levies are made, and to record expenditures as soon as they result in liabilities, regardless of when the revenue is actually received or the payment is actually made. Sometimes, the term is used in a restricted sense to denote the recording of revenues earned but not yet due, such as accrued interest on investments and the recording of expenditures which result in liabilities that are payable in another accounting period, such as accrued interest on bonds. See also **ACCRUAL BASIS**.

ACCRUAL BASIS ACCOUNTING

The basis of accounting under which revenues are recorded when levies are made and expenditures are recorded as soon as they result in liabilities, regardless of when the revenue is actually received or the payment is actually made. See also **REVENUE** and **EXPENDITURES**.

ACT

American College Testing. One of the American college entrance examinations.

ADA

American with Disabilities Act.

ADMINISTRATION

Activities that have as their purpose the general regulation, direction, and control of the affairs of the local education agency.

AD VALOREM TAXES

Taxes levied on the assessed valuation (less exemptions) of real and personal property, including automobiles. See also **TAX DIGEST** and **ASSESSED VALUATION**.

AGENCY FUND

A fund normally used to account for assets held by a government as an agent for individuals, private organizations or other governments and/or other funds.

ALLOTMENT, TEACHER

The teachers are allotted to the schools on the basis of active enrollment. The formulae used for allocations meet the provisions of the State Board of Education and accrediting standards.

AP

Advanced Placement.

APPROPRIATION

An authorization granted by a legislative body to make expenditures and to incur obligations for specific purposes. Note: An appropriation is usually limited in amount and as to the time when it may be expended.

APPROPRIATION UNIT

A budgetary unit set up to record specific authorizations to spend. The account is credited with original, and any supplemental, appropriations and is charged with expenditures and encumbrances.

AMERICAN RECOVERY AND REINVESTMENT ACT (ARRA)

A federal Act approved by the House of Representatives and Senate on February 13, 2009 to help the nation's economic recovery, create and save jobs, and provided services to people affected by the recession.

ASBO

Association of School Business Officials International.

ASSESSED VALUATION

A valuation set upon real estate or other property by a government as a basis for levying taxes. Forty percent of full-assessed value is used as the tax basis in Georgia.

AVERAGE DAILY ATTENDANCE, ADA

In a given school year, the average daily attendance for a given school is the aggregate days attendance of the school divided by the number of days school was actually in session. Only the pupils were under the guidance and direction of teachers in the teaching process should be considered as days in session.

AVID

Advancement via Individual Determination

AYP

Adequate Yearly Progress

BALANCE SHEET

A financial statement disclosing the assets, liabilities and equity of an entity at a specified date in conformity with GAAP.

BALANCED BUDGET

A balanced budget is a financial plan in which projected income and other revenues, combined with unrestricted fund balance, equals, or exceeds, the amount proposed to be spent.

BOARD OF EDUCATION, DISTRICT

The elected or appointed body which has been created according to State law and vested with responsibilities for educational activities in a given geographical area. These bodies are sometimes called school boards, governing boards, boards of directors, school committees, school trustees, etc. This definition relates to the general term and covers State boards, intermediate administrative unit boards, and local basic administrative unit boards.

BOND

A written promise, generally under seal, to pay a specified sum of money, called the face value, at a fixed time in the future, called the date of maturity, and carrying interest at a fixed rate, usually payable periodically. The difference between a note and a bond is that the latter usually runs for a longer period of time and requires greater legal formality.

BONDED DEBT

The part of the School District debt that is covered by outstanding bonds of the district. Sometimes this is called "Funded Debt."

BONDS PAYABLE

The face value of bonds issued and unpaid.

BUDGET

A plan of financial operation embodying an estimate of proposed expenditures for a given period or purpose and the proposed means of financing them. The budget usually consists of three parts. The first part contains a message from the budget-making authority together with a summary of the proposed expenditures and the means of financing them. The second part is composed of drafts of the appropriation, revenue, and borrowing measures necessary to put the budget into effect. The third part consists of schedules supporting the summary. These schedules show in detail the proposed expenditures and means of financing them together with information as to past years' actual revenues and expenditures and other data used in making the estimates.

BUDGET ADJUSTMENTS

An administrative procedure used to revise a budgeted amount after the Annual Budget has been adopted by the Board of Education and approved by the State Board of Education.

BUDGET CALENDAR

The schedule of key dates used in the preparation and adoption of the Annual Budget.

BUDGET CONTROL

The control or management of the business affairs of the school district in accordance with an approved budget with a responsibility to keep expenditures within the authorized amounts.

BUDGET DOCUMENT

The instrument used as a comprehensive financial plan of operations of the Board of Education.

BUILDINGS

A fixed asset account that reflects the acquisition value of permanent structures used to house persons and property owned by the local education agency. If buildings are purchased or constructed, this account includes the purchase or contract price of all permanent buildings and fixtures attached to, and forming a permanent part of such buildings. If buildings are acquired by gift, the account reflects their appraised value at time of acquisition.

CAFR

A Comprehensive Annual Financial Report (CAFR) is a set of U.S. government financial statements comprising the financial report of a state, municipal or other governmental entity that complies with the accounting requirements promulgated by the Governmental Accounting Standards Board (GASB).

CAPITAL BUDGET

A plan of proposed capital outlay with the accompanying finance method for the current fiscal period, which is usually a part of the current year budget. If a Capital Program exists it will consist of the first capital program year. A CAPITAL PROGRAM may also be referred to as a Capital Budget.

CAPITAL OUTLAYS

Expenditures that result in the acquisition of, or addition to, land, buildings, machinery, furniture, and other equipment which the School District intends to hold or continue in use over a long period of time.

CAPITAL PROGRAM

A plan for capital expenditures to be incurred each year over a fixed period of years to meet capital needs arising from the long term work program or otherwise. It sets forth each project or other contemplated expenditure in which the local education agency is to have a part and specifies the full resources estimated to be available to finance the projected expenditures.

CASH BASIS ACCOUNTING

A basis of accounting in which transactions are recorded when cash is either received or expended.

CBST

Community-Based Skills Training (CBST). An instructional model used in the Transition Academies which uses community settings as an extension of the classroom.

CCRPI

College and Career Ready Performance Index.

CCSD

Cobb County School District.

CERTIFIED TAX DIGEST

An annual property tax digest certified by the tax receiver or tax commissioner of a county to the Department of Revenue and approved by the State Revenue Commissioner.

CLASSIFICATION, FUNCTION

As applied to expenditures, this term has reference to an activity or service aimed at accomplishing a certain purpose or end; for example, Instruction, School Administration, Plant Maintenance and Operation.

CLASSIFICATION, OBJECT

As applied to expenditures, this term has reference to an article or service received; for example, payroll costs, purchased and contracted services, materials, and supplies.

CODING

A system of numbering, or otherwise designating, accounts, entries, invoices, vouchers, etc., in such a manner that the symbol used reveals quickly certain required information.

COLLECTION RATE

A collection rate of 99% is used to approximate the revenue to be collected from ad valorem taxes. This rate accounts for uncollectible taxes and tax releases made by County tax assessors.

COMMITTEE OF 100

An organization of certified employees representing faculties of each school and administrative groups. The committee meets periodically with the Superintendent and Cabinet to address issues and receives information concerning all operations of the School District. Three meetings are scheduled each year.

CLASSIFIED COMMITTEE

An organization of classified employees representing classified employees at each school and central office division. The committee meets periodically with the Superintendent and Cabinet to address issues and receives information concerning all operations of the School District. Three meetings are scheduled each year.

CONTRACT SERVICES

Labor, material and other costs for services rendered by personnel who are not on the payroll of the local education agency.

COST PER STUDENT

Financial data (either budget or expenditures) for a given period of time divided by a pupil unit of measure (average daily membership, average daily attendance, etc.).

CRCT

Criterion Reference Competency Test.

CTAE

Career, Technology, and Agricultural Education.

DEBT

An obligation resulting from the borrowing of money or from the purchase of goods and services. Debts of local education agencies include bonds, warrants and notes, etc.

DEBT LIMIT

The maximum amount of gross or net debt which is legally permitted.

DEBT SERVICE FUND

A fund established to account for the accumulation of resources for, and the payment of, long-term debt principal and interest.

DELINQUENT TAXES

Taxes that remain unpaid on or after the date on which a penalty for non-payment is attached.

DISBURSEMENTS

Payments for goods and services.

DONATIONS (PRIVATE SOURCES)

Money received from a philanthropic foundation, private individuals, or private organizations for which no repayment or special service to the contractor is expected. Separate accounts may be maintained.

EIP

Early Identification Program.

ELA

English/ Language Arts.

ELEMENTARY SCHOOL

A school classified as elementary by state and local statutes or practice and composed of kindergarten through grade five.

EMPLOYEE BENEFITS (FRINGE BENEFITS)

Amounts paid by the school system on behalf of employees; these amounts are not included in the gross salary, but are over and above. Such payments are, in a sense, overhead payments. They are fringe benefit payments, and while not paid directly to employees, are part of the cost of salaries and benefits. Examples are: (a) group health or life insurance, (b) contribution to employee retirement, (c) Social Security/Medicare, and (d) Worker's Compensation.

ENCUMBRANCE ACCOUNTING

A system or procedure which involves giving recognition in the accounting budgetary expenditure control records for the issuance of purchase orders, statements, or other commitments chargeable to an appropriation in advance of any liability or payment.

ENCUMBRANCES

Purchase orders, contracts, and/or other commitments which are chargeable to an appropriation and for which a part of the appropriation is reserved. They cease to be encumbrances when paid, as in accounts payable, or when actual liability is established or when canceled.

EQUIPMENT

Those moveable items used for school operations that are of a non-expendable and mechanical nature and perform a specific operation. Typewriters, projectors, computers, lathes, machinery, and vehicles, etc., are classified as equipment. (Heating and air conditioning systems, lighting fixtures and similar items permanently fixed to or within a building are considered as part of the building.)

ESOL

English for Speakers of Other Languages

ESTIMATED REVENUE

When the accounts are kept on an accrual basis, this term designates the amount of revenue estimated to accrue during a given period regardless of whether or not it is all to be collected during the period.

EXPENDITURES

Decreases in net financial resources. Expenditures include current operating expenses requiring the present or future use of net current assets, debt service and capital outlays, and intergovernmental grants, entitlements and shared revenues.

EXPENSES

Outflows or other using up of assets or incurrence of liabilities (or a combination of both) from delivering or producing goods, rendering services or carrying out other activities that constitute the entity's ongoing major or central operations.

FEDERAL REVENUE

Revenue provided by the federal government. Expenditures made with this revenue are identifiable as federally supported expenditures.

FL. FA.

A tax lien or writ, authorizing the Sheriff to obtain satisfaction of unpaid taxes by levying on and selling the delinquent taxpayer's property. The phrase is short for fieri facias (a Latin term for "cause it to be done.")

FISCAL PERIOD

Any period at the end of which a local education agency determines its financial position and the results of its operations. The period may be a month, a quarter, or a year, depending upon the scope of operations and requirements for managerial control and reporting.

FISCAL YEAR (FY)

A twelve-month period of time to which the annual budget applies, and at the end of which a local education agency determines its financial position and the results of its operations.

FIXED ASSETS

Land, buildings, machinery, furniture, and other equipment which the School District intends to hold or continue in use over a long period of time. "Fixed" denotes probability or intent to continue use or possession and does not indicate immobility of an asset.

FNS

Food and Nutrition Services.

FORECAST

A projection made for the development of next fiscal year's budget. The projection is based primarily on the annualized cost of providing the same level of services as in the current year.

FRINGE BENEFITS

Total employers share of FICA Taxes, hospitalization, dental, disability, worker's compensation, unemployment, and retirement contributions made on behalf of employees.

FTE (FULL-TIME EQUIVALENCE-EMPLOYEE)

The amount of employed time required in a part-time position expressed in proportion to that required in a

full-time position, with 1.000 representing one full-time position. It is derived by dividing the amount of employed time in the part time position by the amount of employed time required in a corresponding full-time position.

FTE (FULL-TIME EQUIVALENCY - STATE FUNDING)

Local school systems in Georgia must report enrollment two times during the school year for funding purposes. This reporting reflects the school day being divided into six parts (periods). The student is counted six times, according to which programs he or she participates in during the day. Students may not be counted for the portion of the day that they are in the following programs or under the following conditions:

1. Study Hall
2. Non-credit courses
3. Driver's education
4. Enrichment courses as defined by QBE or the State Board (generally one that does not devote a major portion of time to the competencies adopted by the State Board)
5. Courses that require complete participation in an extracurricular activity
6. Serving as a student assistant, unless this activity is an approved career or vocational education work program
7. Individual study courses that have no outline of course objectives available
8. Other courses designated by the State Board
9. The student is not enrolled in a program or not attending regularly
10. A resident student paying tuition or fees in excess of the local cost per student
11. A non-resident student paying tuition or fees in excess of the local cost per student
12. A student who has not attended within 10 days of the count

Each student is counted for each one-sixth of the school day for the eligible program in which he or she is enrolled. The resulting total, when divided by six, is known as the full-time equivalent (FTE) program count. An average of the counts reported at two different times during the year are used in the funding formula. See also **QBE**.

FUNCTION

An accounting term relating to both the budget and the financial report. A "function" is a grouping of activities being performed for which salaries and other types of direct costs are expended and accounted. Functions and subfunctions consist of activities that have somewhat the same general operational objectives. Furthermore, categories of activities comprising each of these divisions and subdivisions are grouped according to the principle that the activities should be combinable, comparable, relatable and mutually exclusive. Both the budget and the financial reports group activities within "functions".

FUND

A fiscal and accounting entity which is comprised of a self-balancing set of accounts which reflect all assets, liabilities, equity, revenue, and expenditures (or expenses) necessary to disclose financial position and the results of operations. Funds are established as individual entities in order to segregate financial records for purposes of legal compliance, different natures of the activities performed, measurement of different objectives, and to facilitate management control.

FUND BALANCE

The excess of assets of a fund over its liabilities and reserves. During the fiscal year prior to closing, it represents the excess of the fund's assets and estimated revenues for the period over its liabilities, reserves and appropriations for the period.

FUND BALANCE, UNRESERVED

The portion of Fund Balance that is not reserved for encumbrances, debt service or similar items.

FUND, CAPITAL PROJECTS

Used to account for all resources used for acquiring capital sites, buildings, and equipment as specified by the related bond issue. Capital project funds are designated to account for acquisition or construction of capital outlay assets that are not acquired directly by the general fund, special revenue funds, or enterprise funds. Capital project funds have been developed to account for the proceeds of a specific bond issue and revenue from other possible sources which is designated for capital outlay, i.e., for land, buildings, and equipment.

FUND, DEBT SERVICE

Used to finance and account for payment of principal and interest on all long-term general obligation debts. Debt service funds are used to accumulate resources over the outstanding life of the bond issue in an amount equal to the maturity value. Cash of the debt service may be invested in income-producing securities that are converted back into cash at the maturity date for use in retiring bonds.

FUND, ENTERPRISE

Used to finance and account for the acquisition, operations, and maintenance of School District facilities and services which are entirely or predominantly self-supportive by user charges. Budgetary accounts and formal budgetary accounting are recommended for Enterprise Funds. The accounting consists primarily of proper recording of receipts and disbursements.

FUND, GENERAL

The fund used to finance the ordinary operations of the local education agency. It is available for a legally authorized purpose and consists of money not specifically designated for some other particular purpose.

FUND, INTERNAL SERVICE

A fund established to finance and account for services and commodities furnished by a designated department or agency to other departments and agencies within a single governmental unit. Amounts expended by the fund are restored thereto either from operating earnings or by transfer from other funds so that the original fund capital is kept intact.

FUND, SPECIAL REVENUE

A fund used to account for the proceeds of specific revenue sources (other than special assessments, expendable trusts, or for major capital projects) that are legally restricted to expenditures for specific purposes.

FUND, TRUST AND AGENCY - FIDUCIARY

A fund used to account for money and property held in trust by a school system for individuals, government entities, or non-public organizations. A Trust Fund is usually in existence over a longer period of time than

an Agency Fund. Primarily, Agency Funds function as a clearing mechanism for cash resources collected by the District held for a short period, and then disbursed to authorized recipients.

GAAP

General Accepted Accounting Principles.

GASB

The Governmental Accounting Standards Board (GASB) is the source of generally accepted accounting principles (GAAP) used by State and Local governments in the United States. As with most of the entities involved in creating GAAP in the United States, it is a private, non-governmental organization.

GED

General Education Development.

GENERAL FUND

The fund used to account for all financial resources except those required to be accounted for in another fund.

GENERAL LONG-TERM DEBT

Liability for general obligations bonds. The general long-term debt of a state or local government is secured by the general credit and revenue-raising powers of the government rather than by the assets acquired or specific fund resources.

GFOA

Government Finance Officers Association.

GHSGT

Georgia High School Graduation Test.

GOVERNMENTAL FUNDS

Those funds through which most government functions are financed. The category includes general fund, special revenue funds, capital projects fund, debt service fund, etc.

GRANT

Contributions of either money or material goods given by a contributing unit (public or private) to another receiving unit and for which the contributing unit expects no repayment. Grants may be for a specific or general purpose.

HIGH SCHOOL

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

HOMESTEAD EXEMPTION

A Tax relief measure whereby state law permits local governments to exempt a fixed dollar amount of appraised value of qualifying residential property.

HVAC

Heating, ventilation and air conditioning.

IB

International Baccalaureate.

IDEA

Individuals with Disabilities Education Act.

IEL

Intensive English Language.

IEP

Individualized Education Program.

INSTRUCTION

Direct interaction between students and classroom teachers, paraprofessionals and/or related staff involving teaching students in a teaching/learning environment in a systematic program designed to assist students in acquiring competency in knowledge, skills, and understanding.

INSTRUCTIONAL MATERIALS - SUPPLIES

An object of expenditure related to amounts paid for the acquisition of devices, content materials, methods or experiences used for teaching and learning purposes. These include printed and non-printed sensory materials.

INTER-FUND TRANSFERS

Amounts transferred from one fund to another fund except loans, interfund services provided and used, and reimbursements.

INVOICE

An itemized statement of merchandise shipped or sent to a purchaser, consignee, etc., with the quantity, value or prices, and charges annexed.

IT

Information Technology

KINDERGARTEN

A group or class that is organized to provide educational experience for children for the year immediately preceding the first grade and conducted during the regular school year.

LAND

A fixed asset account that reflects the acquisition value of land owned by a school system. If land is purchased, this account includes the purchase costs and other associated improvement costs which are incurred to put the land in condition for its intended use. If land is acquired by gift, the account reflects its appraised value at time of acquisition.

LAPSE

The difference between budgeted revenue and expenses and actual revenue and expenses.

LEP

Limited English Proficiency.

LEVY

(Verb) To impose taxes or special assessments. (Noun) The total of taxes or special assessments imposed by a governmental unit.

LIABILITY (INSURANCE)

Expenditures for insurance coverage of the school system, or its officers, against losses resulting from judgments awarded against the system. Also recorded here are any expenditures (not judgments) made in lieu of liability insurance.

LOCAL FAIR SHARE

Each local board of education is required to provide and use local funds in support of the QBE Act. A minimum of the equivalent of 5 mills must be provided. The Local Fair Share is computed by the Georgia Department of Education and identified on the allotment sheet provided to each school system following actions of the Georgia General Assembly. The Local Fair Share equates to five effective mills on the equalized, adjusted tax digest as certified by the Department of Audits and adjusted for exemptions. Local Fair Share is subtracted from the total QBE revenue entitlements.

LOST AND DAMAGED TEXTBOOKS

The cost of replacing textbooks, lost or damaged, so that inventories are maintained at prescribed levels.

LONG-TERM DEBT

Debt with a maturity of more than one year after the date of issuance.

LUA

Local Units of Administration.

MAINTENANCE OF PLANT

Those activities which are concerned with keeping the grounds, buildings, and equipment at their original condition of completeness or efficiency, either through repairs or by replacements of property (anything less than replacement of a total building).

MIDDLE SCHOOL

A school classified as middle by state and local statutes or practices and composed of grades six through eight.

MILL

The rate of taxation based on dollars per thousand of taxable assessed value. A mill is one-tenth of a cent (\$.001).

MILLAGE RATE

The ad valorem tax rate expressed in terms of the levy per thousand dollars of taxable assessed value established by the governing authority each fiscal year.

MODIFIED ACCRUAL BASIS ACCOUNTING

The basis of accounting which recognizes revenue when measurable and available. Measurable means the amount of the transaction can be determined; and available means collectible within the current period or soon enough thereafter to pay liabilities of the current period. The District considers revenues available if they are collected within 60 days after year-end.

NBCT

National Board Certified Teachers.

NCLB

No Child Left Behind.

OBJECT

An accounting term used to describe the service or commodity obtained as a result of a specific expenditure or to describe a specific revenue source.

OPERATING BUDGET

The operating budget is typically organized by department, providing details on line items such as supplies, services, travel, utilities, and office equipment. Non-salary and non-fringe benefit accounts.

PAYROLL (COSTS)

All costs covered under the following objects of expenditure: Certified Salaries, Classified Salaries and Employee Benefits.

PER PUPIL (ALLOTMENT)

An allotment to each school for supplies and equipment initially based on the first FTE count of the fiscal year.

PER STUDENT (EXPENDITURE)

An accepted and commonly used norm to compare expenditures between school districts, state spending and national spending.

PERSONNEL, ADMINISTRATIVE

Personnel on the school payroll who are primarily engaged in activities which have as their purpose the general regulation, direction, and control of the affairs of the School District that are system-wide and not confined to one school, subject, or narrow phase of school activity; for example, superintendent of schools.

PERSONNEL, CLERICAL

Personnel occupying positions which have as their major responsibilities the preparing, transferring, transcribing, systematizing, or preserving of written communications and records.

PERSONNEL, INSTRUCTIONAL

Those who render services dealing directly with the instruction of pupils. Included here are: teachers, paraprofessionals.

PERSONNEL, MAINTENANCE

Personnel on the school payroll who are primarily engaged in the repairing and upkeep of grounds, buildings, and equipment.

PROGRAM

The definition of an effort to accomplish a specific objective or objectives consistent with funds or resources available. Budgets and actual revenue and expenditure records may be maintained per program.

PROGRAM BUDGET

A budget wherein expenditures are based primarily on programs of work and secondarily on character and object. A program budget is a transitional type of budget between the traditional character and object budget on the one hand, and the performance budget, on the other.

PROGRAM WEIGHTS

Since different programs vary in their cost to operate, each of the nineteen (19) QBE programs is assigned a different program weight. These weights reflect the cost of teachers, paraprofessionals, and other instructional personnel; instructional materials; facility maintenance and operation (M & O) costs; media center personnel and materials costs; school and central office administration costs and staff development. The Grade 9-12 program is defined as the "Base" program for the purpose of determining relative program costs. The cost of Base Grade 9-12 program is given a weight of "1.0000". The other nineteen (18) programs are assigned weights that reflect their cost relative to this base grades program. See also **QBE**.

PROPERTY INSURANCE

Expenditures for all forms of insurance covering the loss of, or damage to, property of the local education agency from fire, theft, storm, or any other cause. Also recorded here are costs for appraisals of property for insurance purposes.

PROPRIETARY FUND

A fund used to account for ongoing organizations and activities which are similar to those found in the private sector.

PTA

Parent Teacher Association.

PUPIL TRANSPORTATION SERVICES

Consists of those activities involved with the conveyance of pupils to and from school activities, as provided by state law. Includes trips between home and school or trips to school activities. This service area is applicable to both schools and school system.

PURCHASE ORDER

Document that authorizes the delivery of specified merchandise or the rendering of certain services and the making of a charge for them.

PURCHASED SERVICES

Personal services rendered by personnel who are not on the payroll of the school system and other services that may be purchased by the school system.

QBE (QUALITY BASIC EDUCATION) - ALLOTMENTS

Funds are allotted by the state on the basis of "Weighted FTE" (FTE: Full Time Equivalent students) to the local school system. The following are nineteen programs of allotment under QBE:

<u>Program Name</u>	<u>Program Name</u>
Kindergarten	Special Education Category I
Kindergarten EIP	Special Education Category II
Primary Grades (1-3)	Special Education Category III
Primary Grades EIP	Special Education Category IV
Upper Elementary Grades (4-5)	Special Education Category V
Upper Elementary EIP	Gifted Student Category VI
Middle Grade (6-8)	Remedial Education
Middle School (6-8)	Alternative Program
High School General Education (9-12)	ESOL Program
Vocational Labs (9-12)	

A program is a plan of activities and procedures designed to accomplish a predetermined objective or set of objectives.

Because the QBE formula is based on FTE counts that are taken primarily in the previous school year, there will be a need to adjust the total allotment mid-year as more recent counts become available. If the more recent counts result in an increase in funds needed, the State Board will request the additional funds from the General assembly.

QBE – MID YEAR ADJUSTMENT

The adjustment of QBE allotment that reflect the more recent FTE count of a school system in the current school year, to increase or decrease the QBE earning that based on FTE count taken in the previous year.

QBE – AUSTERITY

The QBE formula reduction to decrease the allotment due to the difficult financial challenges to State revenues and the program expenditure cut is necessary.

REIMBURSEMENT

Cash or other assets received as a repayment of the cost of work or services performed, or of other expenditures made for or on behalf of another governmental unit or department, or for an individual, firm, or corporation.

RENTALS

Expenditures for the lease or rental of land, buildings, and equipment for the temporary or long-range use of the local education agency.

RESERVE

An account used to indicate that a portion of fund balance is restricted for a specific purpose.

RESERVE FOR ENCUMBRANCES

A reserve representing the designation of a portion of a fund balance to provide for unliquidated encumbrances. Separate accounts may be maintained for current and prior-year encumbrances.

REVENUE

Additions to the assets of a fund during a fiscal period that are available to finance the fund's expenditures during the fiscal period.

REVISED BUDGET

An increase or decrease to the initial budget (original amount as adopted by the governing body) amount.

SALARIES

Total expenditures for hourly, daily, and monthly salaries including overtime pay and sick pay.

SCHOOL

A division of the school system consisting of a group of pupils composed of one or more teachers to give instruction of a defined type, and housed in a school plant of one or more buildings.

SCHOOL PLANT

The site, buildings, and equipment constituting the physical facilities used by a single school or by two or more schools sharing the use of common facilities.

SCHOOL SITE

The land and all improvements to the site, other than structures, such as grading, drainage, drives, parking areas, walks, plantings, play courts, and play fields.

SERIAL BONDS

A set of bonds issued at the same time but having different maturity dates

SLP

Speech Language Pathologists

SPECIAL EDUCATION

Consists of direct instructional activities designed to deal with the following pupil exceptionalities: Self-contained specific learning disability, speech-language impairment, emotional and behavior disorder, deaf, blind, orthopedic disability, and other health impairment.

SPLOST

Special Local Option Sales Tax - extra one-cent sales tax voted on and approved by citizenry to be used by the School District for capital improvements and debt retirement.

STEM

Science, Technology, Engineering, and Math.

SUPPLIES

Expenditures for material items of an expendable nature that are consumed, worn-out, or deteriorated by use or items that lose their identity through fabrication or incorporation into different or more complex units or substances.

SUPPLY TEACHER

A long-term substitute teacher that works from ten days to twelve weeks.

TAXES

Compulsory charges levied by a governmental unit for the purpose of financing services performed for the common benefit.

TAX DIGEST

The established formula for the County to determine the net Maintenance and Operations (M & O) property digest for the School District on a calendar year basis which includes total real, personal, motor vehicles, mobile homes, and public utility property, less homestead, various personal, Freeport and agricultural exemptions. The Tax Digest is certified in July of each year and the local board of education sets official millage rate.

TRANSFERS

Amounts transferred between two funds. The offsetting transaction is recorded in the revenue source in the fund to which the transfer is made.

TRAVEL

An object of expenditure associated with carrying staff personnel from place to place and the furnishing of accommodations incidental to travel. Also included are per diem allowances, mileage allowances for use of privately owned vehicles, and other expenditures necessitated by travel.

TRS

Teachers' Retirement System.

TUITION, RECEIVED

Money received from pupils, their parents, governmental agencies, or others for education provided in the schools of the District.

USDA

United States Department of Agriculture.

VOCATIONAL PROGRAM

A school which is separately organized for the primary purpose of offering education and training in one or more semi-skilled, skilled, or technical occupations.



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

Susan Thayer

David Morgan

David Chastain

David Banks

Scott Sweeney

Chris Ragsdale, Superintendent

**440 Glover Street
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