



A Community With A Passion for Learning

**COBB COUNTY SCHOOL DISTRICT
MARIETTA, GA
OFFICIAL BUDGET**

**FISCAL YEAR
2014 - 2015**

www.cobbk12.org

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INTRODUCTORY SECTION



June 19, 2014

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 FY2015.

The annual budget development process is one of the largest, most complex projects that the District undertakes each year. After several years of harsh budget reductions during the economic downturn, the CCSD is starting to experience a rebound in our two primary revenue streams – state funding and local property tax collections. 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 2015 Budget. Thanks to the Governor and our legislators, progress has been made and Cobb will receive a significant 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 4.5%. This has resulted in the first budgeted increase in property tax since 2009. 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 2015.

The FY2015 General Fund Budget anticipates \$862,429,012 in revenue and \$900,243,511 in expenditures. The budget is based on a predicted enrollment of 111,459 (including Charter, Pre-K and Devereux) students. Major highlights of the FY2015 Budget include:

- No Furlough Days
- Full 180 Day School Year
- Full Step for all Eligible Employees
- Reduced Classroom Sizes Across All Grade Levels by Adding 300 Teaching Positions
- A 1 percent Partial Salary Restoration for All 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. In fact, by practically any standard used to measure educational quality, Cobb County Schools excel.

Cobb County School District Strategic Plan

The improved performance of all students' alignment to the District's vision, "Empowering Dreams for the Future", and mission, "Creating and Supporting Pathways for Success" is guided by a strategic plan that provides overall direction and serves as the foundation for monitoring student success and district accountability.

Each year, the plan is updated and will continue to evolve into an integrated management tool reflective of the Board of Education's constancy of purpose, as well as the Board of Education's innovative flexibility. The CCSD Strategic Plan delineates the goals of the Board of Education with a greater emphasis on the measurement of outcomes.



Vision 2026 / School System Flexibility Options

Hundreds of Cobb parents, community members and employees participated in the Vision 2026 community conversations conducted in fall 2013. The forums offered Cobb citizens a chance to share constructive ideas about the future of our school system and the flexibility options available to the District. This valuable public input will be used to develop a recommendation to the Board regarding school system flexibility.

How do you envision our schools in 2026?



**Current Cobb Kindergarten students will graduate in 2026.
How are we empowering their dreams for the future?**

County School District Student Achievement

SAT Scores

Seniors in the class of 2014 posted an overall score of 1515 on the SAT test which is well above the State of Georgia and nation average. CCSD students exceeded their statewide peers' average by 70 points, and the national average by 18 points.

SAT Total Score

Year	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014
National	1028	1518	1511	1511	1505	1506	1500	1498	1498	1497
Georgia	993	1477	1472	1466	1455	1451	1445	1452	1452	1445
Cobb	1047	1538	1534	1524	1532	1522	1522	1520	1515	1515

ACT Scores

In all subject areas of the ACT, an assessment that measures high school students' overall educational development and their preparedness for core college classes, Cobb graduates outperformed their peers across the state and nation.

ACT Average Scores

Subject	English		Mathematics		Reading		Science		Composite	
Year	2013	2014	2013	2014	2013	2014	2013	2014	2013	2014
National	20.2	20.3	20.9	20.9	21.1	21.3	20.7	20.8	20.9	21.0
Georgia	20.2	20.3	20.3	20.5	21.2	21.4	20.5	20.7	20.7	20.8
Cobb	21.8	21.8	21.7	21.8	22.6	22.7	21.8	21.9	22.1	22.2

GENERAL FUND BUDGET HIGHLIGHTS

FY2015 Budget Development Process

The budget development process incorporated participation by many levels of the organization. The Board, the Superintendent, and staffs met to arrive at a FY2015 tentative budget. The District encouraged public input by scheduling a public hearing on the FY2015 Budget and posting information on the internet at address: <http://www.cobb.k12.ga.us>; also a memo was provided to all libraries and media centers in the county to instruct citizens on how to access the budget via the internet.

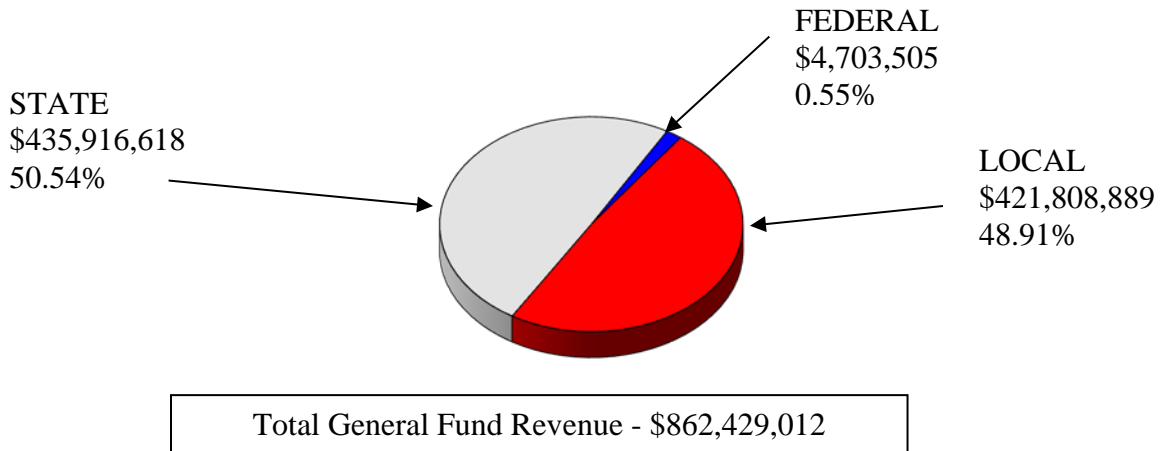
The following is a summary of FY2015 General Fund Budget Projections:

FY2015 General Fund Budget Estimates

FY2015 Projected Revenue	\$862,429,012
FY2015 Projected Expenditures	\$900,243,511
Difference	(\$37,814,499)
Use Fund Reserved from Prior Year	\$37,814,499

General Fund Revenue

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



Millage Rate Information and Comparisons

Property Taxes are levied on real and personal property. Based on values assessed as of January 1 each year, taxes are levied using a “millage rate” which taxes citizens based on \$1 per \$1,000 of assessed property value. The FY2015 approved budget was developed with a millage rate of 18.9 to fund the General Fund Budget.

The General Fund Millage School Tax Calculation

The following is an example of how FY2015 Cobb County School Taxes are calculated for a \$206,700 home (Median Home Value in Cobb County. Source: U.S. Census Bureau 2010 American Community Survey):

<u>General Fund Millage</u>	<u>Item</u>
\$206,700	House assessed at Fair Market Value
X .40	40% Assessment Rate
\$82,680	Assessed Value for Tax Purposes
<u>(\$10,000)</u>	Homestead Exemption
\$72,680	Tax Base for Property Tax
X .0189	18.9 Millage Rate
\$1,374.	General Fund School Taxes



Metro Atlanta School Tax Comparison

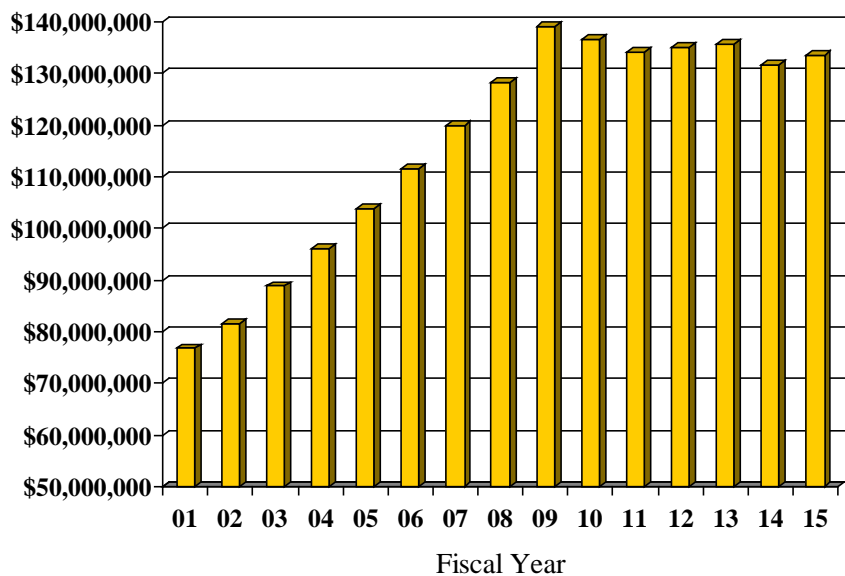
FY2015 Property Tax revenue is based on a millage levy currently of 18.9 mills. The following are Metro Atlanta comparisons of proposed millage rates, homestead exemptions and taxes on a \$206,700 home:

School Locality	Standard Homestead Exemption	Tentative General Fund Millage Rate	Tentative Bond Millage Rate	Taxes on a \$206,700 Home
Atlanta (APS)	\$30,000	21.640	0.100	\$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

Based on FY2015 (2014 Digest) millage rates adopted by Metro Atlanta school districts.

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

Cobb County School District QBE Mandated Local Five Mill Share



Year	Local Fair Share Amount
2001	\$76,766,302
2002	\$81,438,033
2003	\$88,827,699
2004	\$95,996,050
2005	\$103,896,069
2006	\$111,425,228
2007	\$119,785,026
2008	\$128,360,314
2009	\$139,200,389
2010	\$136,638,551
2011	\$133,973,704
2012	\$134,918,836
2013	\$135,582,243
2014	\$131,545,626
2015	\$133,378,961

Each year, the Cobb County School District will receive an amount of State funds that is the QBE program cost for the system minus the Local Fair Share amount. Local Fair Share is the amount of money equal to the amount that can be raised by levying five (5) Mills on the forty (40) percent equalized property tax digest. The State requires that local school districts make this levy before state funding can be received. The graph and data chart present a history of Cobb's Local Five Mill Share.

General Fund Expenditures

The General Fund FY 2015 budget allocates funds to many different functions to pay salaries, fringe benefits, contract services, supplies/instructional materials, utilities, and equipment with a major emphasis directed toward the needs of student classroom instruction. The Cobb County School District is labor intensive with most of the budget earmarked for employee salaries and fringe benefits.

<u>Function</u>	<u>FY2015 Budget</u>
Instruction	\$644,414,188
Pupil Support Services	\$ 18,429,002
Improvement of Instructional Services	\$ 24,706,821
Educational Media Services	\$ 14,788,530
General Administration	\$ 8,292,091
School Administration	\$ 54,700,823
Support Services – Business	\$ 4,353,323
Maintenance & Operations	\$ 63,890,544
Student Transportation	\$ 47,965,697
Central Support Services	\$ 15,675,897
Community Services	\$ 75,133
Capital Outlay	\$ 17,983
Transfers	\$ 2,933,479
Debt Services	\$ 0
Total	\$900,243,511

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

Included in the state revenue is \$10,602,791 earmarked for media salaries, benefits, and library books (Function 2220), \$1,974,997 for staff development (Function 2210), and \$5,038,390 for transportation (Function 2700). The District also receives supplemental funds based on House Bill 280, which was introduced and approved in 2009, to provide differentiated compensation for math and science teachers. The balance of state funding can be used to supplement local funds to pay for all indirect instructional costs which include all costs designated in all functions except those specifically mentioned above. Any costs above those funded by the state in all functions are funded with local dollars. The General Fund budget was developed using projected student counts and personnel requirements. No inflation factor was considered during budget development. Note that vacancies/unfilled positions and the over collection of revenues create extra funds in the budget called lapse.



FY2015 Major General Fund Revenue Categories

Revenue Type	FY2015 Original Budget	Comments:
LOCAL REVENUE		
Property Tax Revenue	\$354,720,341	4.5% Projected Digest Reduction; 98% Collection Rate; 1.6% Cobb Collection Fee
Property Tag Revenue (Ad Valorem)	\$35,155,690	Reflects collection rate from the most recently completed fiscal year
Property Tag Revenue (TAVT)	\$12,000,000	Reflects collection rate from the most recently completed fiscal year
Delinquent Tax Revenue	\$1,934,122	Reflects collection rate from the most recently completed fiscal year
Intangible Tax Revenue	\$9,411,251	Reflects collection rate from the most recently completed fiscal year
Real Estate Transfer	\$3,538,713	Reflects collection rate from the most recently completed fiscal year
Alcoholic Beverage	\$1,069,007	Reflects collection rate from the most recently completed fiscal year
Liquor by the Drink	\$497,793	Reflects collection rate from the most recently completed fiscal year
Tuition Revenue	\$3,789	Reflects collection rate from the most recently completed fiscal year
Interest on Delinquent Taxes	\$1,006,583	Reflects collection rate from the most recently completed fiscal year
Interest Income	\$408,242	Reflects an analysis of declining interest rates applied to average daily balances
Half Time Exhibition	\$11,971	Reflects collection rate from the most recently completed fiscal year
Local Revenue – Cell Tower	\$784,463	Budget based on cell tower agreements
Local Revenue – Other	\$801,043	Reflects collection rate from the most recently completed fiscal year
Sale of Assets	\$300,000	Estimated revenue from sale of school district assets
Warehouse Lease Revenue	\$43,000	Lease revenue on school district property
Transfer from Other Funds	\$122,881	Budget based on projected actual
STATE REVENUE		
State QBE Revenue	\$432,078,167	Quality Basic Education (QBE) revenue received from the State of Georgia based on student Full Time Equivalent (FTE) counts
Miscellaneous State Grants	\$3,838,451	Revenue received from miscellaneous State Grants

FEDERAL REVENUE		
Indirect Cost Revenue	\$3,062,024	Revenue estimate for Indirect cost revenue – reimbursement of overhead costs involved in operating various school district programs
ROTC Instructor Reimbursement	\$941,481	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	\$862,429,012	

FY2015 Major General Fund Expenditure Balancing Items

Expenditure Type	FY2015 Original Budget	Comments:
FY2014 Revised Budget	\$857,561,847	Revised Budget for FY2014
FY2015 Incremental Changes:		
	\$20,760,840	Expiration of FY2014 Budget Reductions
	\$8,988,683	Salary Step for eligible employees
	\$4,471,689	Increase in Teacher Retirement System rate from 12.28 % to 13.15%
	\$0	Increase in State administrated Health Insurance for classified employees
	(\$25,000,000)	Expenditure Lapse
	\$1,047,040	Increase in Utilities
	\$429,981	Adjust Transfers to Other Funds (Public Safety, Adult High School, HR Self-Insurance, Purchasing/ Warehouse)
	(\$820,929)	Adjust cell tower expenditure budget to contract schedule
	\$146,596	Adjust expenditures for miscellaneous grants

Expenditure Type	FY2015 Original Budget	Comments:
	(\$591,937)	Adjust Charter school allotment per FTE count
	\$1,000,000	Decrease in anticipated E-Rate reimbursements
	(\$37,800)	Phase out of priority schools Longevity Incentive
	\$2,789,309	School and School Support Budget Input
	\$27,147	Increase Legal Fees
	\$22,471,045	Reduce Classroom Size
	\$7,000,000	1% Partial Salary Restoration for All Employees
TOTAL EXPENDITURES	\$900,243,511	

Fund Reserved from Prior Year	FY2015 Original Budget	Comments:
FY2014 Midterm Growth	\$8,212,434	Midterm adjustment to QBE funding
Tax Assessor Audits	\$3,200,000	Additional tax payment due to audits performed on local business property
Utilize Fund Balance Reserve	\$24,602,065	One time funding source
Utilize Cobb EMC Case Settlement	\$1,800,000	Additional payment from Cobb EMC case settlement
FUND BALANCE RESERVE	\$37,814,499	

BUDGET SUMMARY	FY2015 BUDGET
Budget Revenue	\$862,429,012
Budget Expenditures	\$900,243,511
Difference	(\$37,814,499)
Fund Reserved from Prior Year	\$37,814,499
TOTAL BALANCED BUDGET	\$0

CAPITAL PROJECTS HIGHLIGHTS

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

(SPLOST III) – Timeframe January 2009 through December 2013

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

REVENUE

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

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

(SPLOST IV) – Timeframe January 2014 through December 2018

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

REVENUE

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

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

County Wide Building Fund

The Countywide Building Fund is a multi-year capital outlay fund with the majority of available funds received from the 1995 Bond Fund after all Bond project commitments were completed. Revenues also include interest income, state capital outlay funds, extraordinary income such as catastrophic insurance claims, and construction related grants through the CCPS Education

Foundation. Expenditures in the Countywide Building Fund include leased portable classrooms, small construction projects of an emergency nature, or large capital needs resulting from catastrophic events.

DEBT SERVICE FUND HIGHLIGHTS

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

OTHER FUND HIGHLIGHTS

Federal Funds, Self-Supporting Funds, Internal Service Funds and Special Revenue Funds comprise a small percentage of the total budget. Final Federal and State allocations for FY 2015 are not available at this time. Federal/State budgets for next year are based on current levels of funding or the most current information available.

SUMMARY

In preparing this budget, extreme care was taken to minimize reductions involving classroom instruction and student achievement. The proposed budget reflects the mission of the Cobb County School District to create and support pathways for success. 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 System Strategic Goals (Student Achievement, Stakeholder Involvement, and Accountability). 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 in this difficult economic climate. As a result, the district plans to use \$37.8 million in revenue reserve to offset the shortfall in revenue. Administration evaluated and prioritized school district budget balancing ideas. I look forward to your discussion and support of the FY 2015 Budget.

Regards,



Chris Ragsdale
Superintendent (Interim)





GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished
Budget Presentation
Award*

PRESENTED TO

**Cobb County School District
Georgia**

For the Fiscal Year Beginning

July 1, 2013

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 2013-2014.*

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

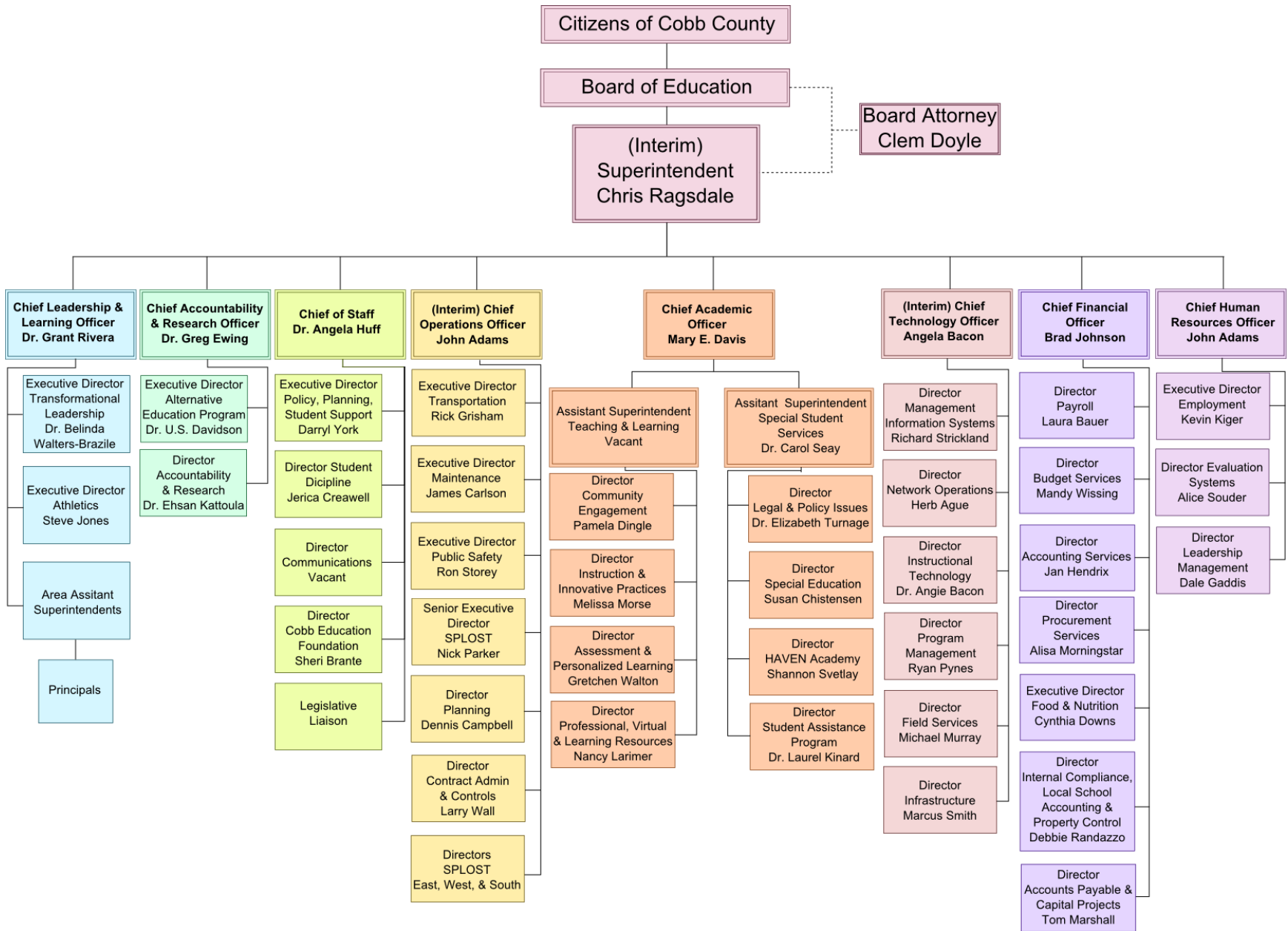
A handwritten signature in black ink, reading "John D. Musso".

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 ▪ Vice Chair

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

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



Tim Stultz ▪ Post 2

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

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

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

**EXECUTIVE SUMMARY
SCHOOL BOARD MEMBERS**



David Morgan ▪ Post 3

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

DMorganforschools@gmail.com | 404-803-9975

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

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

**EXECUTIVE SUMMARY
SCHOOL BOARD MEMBERS**



Kathleen Angelucci ▪ Post 4 ▪ Board Chair

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

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



David Banks ▪ Post 5

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

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

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

**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.	Brumby, East Side, Eastvalley, Mount Bethel, Powers Ferry, Sedalia Park, Sope Creek, Timber Ridge



Brad Wheeler ▪ Post 7

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

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

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

A. DISTRICT EXPECTATION:

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

B. DISTRICT PRACTICE:

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

C. CORE VALUES

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

D. BELIEFS

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

E. VISION

Empowering Dreams for the Future.

F. MISSION

Creating and supporting pathways for success.

G. GOALS

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

**EXECUTIVE SUMMARY
FY2015 BUDGET DEVELOPMENT PROCESS**

Board of Education sets District Goals and Priorities.

Superintendent and Executive Cabinet review proposed budget procedures and Budget Forecast for subsequent year.

School Administration develops student enrollment projections. Financial Services and Leadership & Learning Division prepare formula driven budgets and Personnel Allotments.

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

All Schools/Departments relate program needs to Executive Cabinet.

Superintendent and Executive Cabinet review budget and available resources and recommend a preliminary tentative balanced budget.

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

Public hearing to tentative budget is held.

Board of Education approves final budget.

State Board of Education approves the Final Official Budget.

EXECUTIVE SUMMARY FY2015 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.



EXECUTIVE SUMMARY FY2015 BUDGET PROCESS ADMINISTRATION

FY2015 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 2014-2015 budget were as follows:

Executive Cabinet Members:

Board of Education

Chris Ragsdale, Superintendent (Interim)

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 (Interim)

Dr. Angela Bacon, Chief Technology Officer (Interim)



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

Amy Chang, Financial Analyst

Kerry O'Malley, Budget Analyst

Pamela Houston, Budget Coordinator

Gina Wheeler, Budget Coordinator

Austin Castellanos, Budget Technician

**EXECUTIVE SUMMARY
BUDGET DEVELOPMENT TIMEFRAME**

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

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

The 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 budget is prepared according to the Georgia Department of Education format and submitted for formal approval by the State Board of Education. The State Board generally approves the budget in November; however, school districts are permitted to expend funds on a conditional basis until final state approval is received. The local Board of Education may legally amend the budget at any time during the year, but must obtain the approval of the Georgia Department of Education for any amendment which exceeds five percent of the State approved budget at the State functional series level. No public funds may be expended until the local Board has approved the budget.

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

**EXECUTIVE SUMMARY
FY2015 BUDGET CALENDAR**

<u>Date</u>	<u>Tasks</u>									
Oct. 9, 2013	CFO to present FY2015 Budget Forecast to the Board									
Nov. 2013 - Feb. 2014	Deputy Superintendent-Leadership & Learning to prepare FY2015 Personnel Allotments for each school and determine student/teacher ratio requirements and needs									
Dec. 2013 - Feb. 2014	Budget Director to prepare FY2015 Budget Development Procedures/Reports (Personnel Formula Allotments, Salary & Operating Accounts, Other Funds)									
Feb. 12, 2014	<u>CFO to provide Budget Update Newsletter to the Board</u> FY2015 Budget Calendar and Metro Atlanta comparison Review FY2014 current year Budget status									
Feb 20, 21, 2014	Agency Budget Training Sessions with Central Office Departments to discuss FY2015 Budget Procedures. Budget Administrator Reports (BAR) will be distributed during this week.									
	<table border="1"> <thead> <tr> <th style="text-align: center;"><u>Date</u></th> <th style="text-align: center;"><u>Place</u></th> <th style="text-align: center;"><u>Time</u></th> </tr> </thead> <tbody> <tr> <td>February 20 -</td> <td>440 Glover Street</td> <td>10:00 AM to 11:00 AM</td> </tr> <tr> <td>February 21 -</td> <td>440 Glover Street</td> <td>10:00 AM to 11:00 AM</td> </tr> </tbody> </table>	<u>Date</u>	<u>Place</u>	<u>Time</u>	February 20 -	440 Glover Street	10:00 AM to 11:00 AM	February 21 -	440 Glover Street	10:00 AM to 11:00 AM
<u>Date</u>	<u>Place</u>	<u>Time</u>								
February 20 -	440 Glover Street	10:00 AM to 11:00 AM								
February 21 -	440 Glover Street	10:00 AM to 11:00 AM								
Feb. 21, 2014 - March 14, 2014	<u>Central Office Review of FY2015 Budgets</u> -Central Office Preparation of FY2015 Continuation Budgets									
March 5 & March 6, 2014	<u>Q&A Sessions for Budget Assistance (First Come First Served Basis)</u> March 5 - Budget Conference Room - 440 Glover - 10:00AM to 12:00 PM March 6 - Budget Conference Room - 440 Glover - 2:00PM to 4:00PM									
March 12, 2014	<u>CFO to provide Budget Update Newsletter to the Board</u> Review Governor's FY2015 Educational Funding Proposal									
March 14, 2014	<u>Deadline for Central Office Depts. to return completed continuation reports to the Budget Dept.</u>									
March 27, 2014	<u>FY2015 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 14, 2014	<u>Budget Meeting (9:00 AM - 12:00 PM)</u> Board of Education, Superintendent, CFO									
April 16 & April 24, 2014	<u>Budget Review Committee</u> FY2015 Board Budget Work Sessions <u>(Meetings will be added or deleted as necessary)</u>									
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<u>Date</u>	<u>Place</u>	<u>Time</u>								
April 16	Review FY2015 Tentative Budget	8:30 AM								
April 24	Review FY2015 Tentative Budget	7:00 PM								
April 25 - May 1, 2014	Prepare the FY2015 Popular Budget Report and the Internet Report for presentation to the citizens of Cobb County									
May 2, 2014	Advertise FY2015 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 6, 2014	Advertise Salary Hearings in the newspaper .									

**EXECUTIVE SUMMARY
FY2015 BUDGET CALENDAR**

<u>Date</u>	<u>Tasks</u>
May 15, 2014	<u>Tentative Salary Hearing (6:30 PM - 7:00 PM)</u> <u>FY2015 Budget Public Forum (7:00 PM - 7:30 PM)</u> Board of Education & Superintendent conduct a public forum for the FY2015 Tentative Budget. Interested parties will present any additional input or comments.
May 29, 2014	<u>Tentative Salary Hearing (6:30 PM - 7:00 PM)</u> <u>Legal Adoption of the FY2015 Budget at the regular Board Meeting - (7:00 PM)</u>
July 1, 2014	Advertise Current Tax Digest and Five Year History of Levy in the newspaper
July 17, 2014	<u>Set the FY2015 Millage rate in the Board Room at 9:00 AM</u> (a special called meeting is needed to return Millage approval to Cobb County Government for final approval)

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

The development of the FY2015 Budget is a planned, orderly process, which prioritizes budget requests using available resources.

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

As part of the budget development process, administration gathered information and budget requests from all levels of the organization. In the FY2015 budget, student enrollment, including charter schools, pre-K, and Devereux is estimated to be 111,459.

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 in this difficult economic climate. As a result, the District plans to use \$37.8 million in revenue 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. FY2015 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 FY2015 Budget on April 24, 2014. The Board held a public hearing for the budget on May 15, 2014, and approved the final budget on May 29, 2014. Prior to the public hearing, the FY2015 Budget was made available on the Internet for public review at address: <http://www.cobbk12.org/centraloffice/finance/budget.aspx>.

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

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

I. ASSUMPTIONS/INITIATIVES

- A. Enrollment - The enrollment projections for the forthcoming school year are submitted by the Planning Service Department to the Financial Services Division by November 30th of each year. These projections are used to prepare the proposed expenditure budget. The proposed State revenue is calculated using the current year enrollment and estimated growth based on the realized growth from the previous year. The methodology of forecasting is to review the historical trends in enrollment data at each grade level for each school. In addition, the projections took into consideration the data contained in the recent Enrollment Growth Study that was developed for the Cobb County School District by 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	FY2010	FY2011	FY2012	FY2013	FY2014
Enrollment	107,245	107,315	107,291	108,452	110,001
Growth Rate	-	0.1%	0.0%	1.1%	1.4%

Five Year Projection	FY2015	FY2016	FY2017	FY2018	FY2019
Enrollment	111,459	112,462	113,586	114,040	114,610
Growth Rate	1.3%	0.9%	1.0%	0.4%	0.5%

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

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

- D. American Recovery and Reinvestment Act (ARRA) – The Federal Stabilization Funds and the Stimulus Funds ended in FY2011.

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

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

- G. Student Supply Allocations – FY2015 Elementary schools are allotted supplies at the rate of \$32 per student. Middle schools are allotted supplies at the rate of \$40 per student. High schools are allotted supplies at the rate of \$48 per student.

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

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

- J. Equipment – 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 FY2015

FRINGE BENEFIT	FY2014 PROJECTION
Group Insurance - Certified	\$945.00 per month
Group Insurance - Classified	\$596.20 per month
Social Security	6.20% of Gross Salary
Medicare	1.45% of Gross Salary
Teacher’s Retirement System (Certified, Administrators, Clerical, Aides)	13.15% of Gross Salary
Unemployment	\$20 – Annual Employee Cost
Workers Compensation	
Teachers, Administrators, Clerical, Aides	0.32% of Gross Salary
Bus Drivers	3.19% of Gross Salary
All Other	2.98% 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.

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

The FY 2015 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)	\$142,606,479	\$26,426,224	\$395,859	\$115,459,822	\$7,312,260	\$292,200,644
Revenue:						
Local	\$421,711,508	\$30,323,061	\$0	\$137,037,349	\$6,846,523	\$595,918,441
State	\$435,891,118	\$6,997,677	\$0	\$3,885,784	\$0	\$446,774,579
Federal	\$4,703,505	\$75,956,166	\$0	\$0	\$0	\$80,659,671
Transfers/Other	\$122,881	\$1,075,185	\$0	\$0	\$1,458,294	\$2,656,360
Total Revenue:	\$862,429,012	\$114,352,089	\$0	\$140,923,133	\$8,304,817	\$1,126,009,051
Total Revenue & Fund Balance	\$1,005,035,491	\$140,778,313	\$395,859	\$256,382,955	\$15,617,077	\$1,418,209,695
Appropriations:						
Instruction	\$644,414,188	\$23,900,498	\$0	\$0	\$0	\$668,314,686
Pupil Support Services	\$18,429,002	\$6,320,869	\$0	\$0	\$0	\$24,749,871
Improvement of Instructional Svcs	\$24,706,821	\$14,346,526	\$0	\$0	\$0	\$39,053,347
Educational Media	\$14,788,530	\$9,690	\$0	\$0	\$0	\$14,798,220
Federal Grant Administration	\$0	\$1,008,981	\$0	\$0	\$0	\$1,008,981
General Administration	\$8,292,091	\$1,613,891	\$0	\$0	\$0	\$9,905,982
School Administration	\$54,700,823	\$30,497	\$0	\$0	\$0	\$54,731,320
Support Services-Business	\$4,353,323	\$56,037	\$0	\$0	\$8,304,817	\$12,714,177
Operations & Maint of Plant Svc	\$63,890,544	\$1,436,097	\$0	\$0	\$0	\$65,326,641
Student Transportation	\$47,965,697	\$1,661,800	\$0	\$0	\$0	\$49,627,497
Central Support Services	\$15,675,897	\$0	\$0	\$0	\$0	\$15,675,897
Other Support Services	\$0	\$2,283,289	\$0	\$0	\$0	\$2,283,289
School Nutrition	\$0	\$55,278,103	\$0	\$0	\$0	\$55,278,103
Community Services	\$75,133	\$9,506,107	\$0	\$0	\$0	\$9,581,240
Capital Outlay	\$17,983	\$0	\$0	\$89,566,591	\$0	\$89,584,574
Transfers	\$2,933,479	\$0	\$0	\$431,993	\$0	\$3,365,472
Debt Service	\$0	\$0	\$0	\$0	\$0	\$0
Total Appropriations	\$900,243,511	\$117,452,385	\$0	\$89,998,584	\$8,304,817	\$1,115,999,297
Ending Fund Balance June 30 (Estimated)	\$104,791,980	\$23,325,928	\$395,859	\$166,384,371	\$7,312,260	\$302,210,398
Total Expenditures & Fund Balance	\$1,005,035,491	\$140,778,313	\$395,859	\$256,382,955	\$15,617,077	\$1,418,209,695

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		
	2013 Actual	2014 Revised Budget	2015 Approved Budget	2013 Actual	2014 Revised Budget	2015 Approved Budget
Beginning Fund Balance July 1 (Estimated)	\$133,542,387	\$134,675,725	\$142,606,479	\$26,116,091	\$27,590,289	\$26,426,224
Revenue:						
Local	\$401,743,862	\$394,574,153	\$421,711,508	\$30,823,635	\$31,241,907	\$30,323,061
State	\$405,979,353	\$411,529,031	\$435,891,118	\$6,714,544	\$7,363,029	\$6,997,677
Federal	\$7,339,078	\$3,999,097	\$4,703,505	\$82,935,649	\$84,319,488	\$75,956,166
Transfers/Other	\$20,435,337	\$159,890	\$122,881	\$1,013,694	\$1,055,991	\$1,075,185
Total Revenue	\$835,497,630	\$810,262,171	\$862,429,012	\$121,487,522	\$123,980,415	\$114,352,089
Total Revenue & Fund Balance	\$969,040,017	\$944,937,896	\$1,005,035,491	\$147,603,613	\$151,570,704	\$140,778,313
Appropriations:						
Instruction	\$594,649,703	\$616,044,400	\$644,414,188	\$33,212,674	\$20,926,329	\$23,900,498
Pupil Support Svcs	\$17,462,155	\$17,109,565	\$18,429,002	\$5,566,409	\$7,085,185	\$6,320,869
Improvement of Instructional Svcs	\$23,914,178	\$26,869,878	\$24,706,821	\$13,720,399	\$23,593,556	\$14,346,526
Educational Media Services	\$13,914,105	\$14,860,267	\$14,788,530	\$9,160	\$21,881	\$9,690
Federal Grant Administration	\$0	\$0	\$0	\$659,139	\$1,315,660	\$1,008,981
General Administration	\$7,811,670	\$10,325,492	\$8,292,091	\$955,049	\$1,649,307	\$1,613,891
School Administration	\$52,079,045	\$51,814,078	\$54,700,823	\$30,668	\$80,341	\$30,497
Support Services-Business	\$4,837,521	\$4,110,686	\$4,353,323	\$51,023	\$76,861	\$56,037
Operations & Maint of Plant Svc	\$58,405,517	\$62,651,557	\$63,890,544	\$1,177,653	\$1,441,342	\$1,436,097
Student Transportation	\$46,244,154	\$50,110,014	\$47,965,697	\$2,286,672	\$1,544,279	\$1,661,800
Central Support Services	\$13,464,482	\$17,201,899	\$15,675,897	\$53,436	\$95,617	\$0
Other Support Services	\$0	\$0	\$0	\$1,701,297	\$2,434,985	\$2,283,289
School Nutrition	\$0	\$0	\$0	\$52,059,509	\$55,259,615	\$55,278,103
Community Services	\$68,796	\$69,761	\$75,133	\$8,530,238	\$9,087,961	\$9,506,107
Capital Outlay	\$5,535	\$17,983	\$17,983	\$0	\$0	\$0
Transfers	\$1,507,433	\$2,503,498	\$2,933,479	\$0	\$0	\$0
Debt Service	\$0	\$0	\$0	\$0	\$0	\$0
Total Appropriations	\$834,364,292	\$873,689,078	\$900,243,511	\$120,013,325	\$124,612,919	\$117,452,385
Ending Fund Balance June 30 (Estimated)	\$134,675,725	\$71,248,818	\$104,791,980	\$27,590,289	\$26,957,785	\$23,325,928
Total Expenditures & Fund Balance	\$969,040,017	\$944,937,896	\$1,005,035,491	\$147,603,613	\$151,570,704	\$140,778,313

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 2015 Budget that includes the use of \$37.8 million General Fund fund balance to help offset deficit and balance the budget.

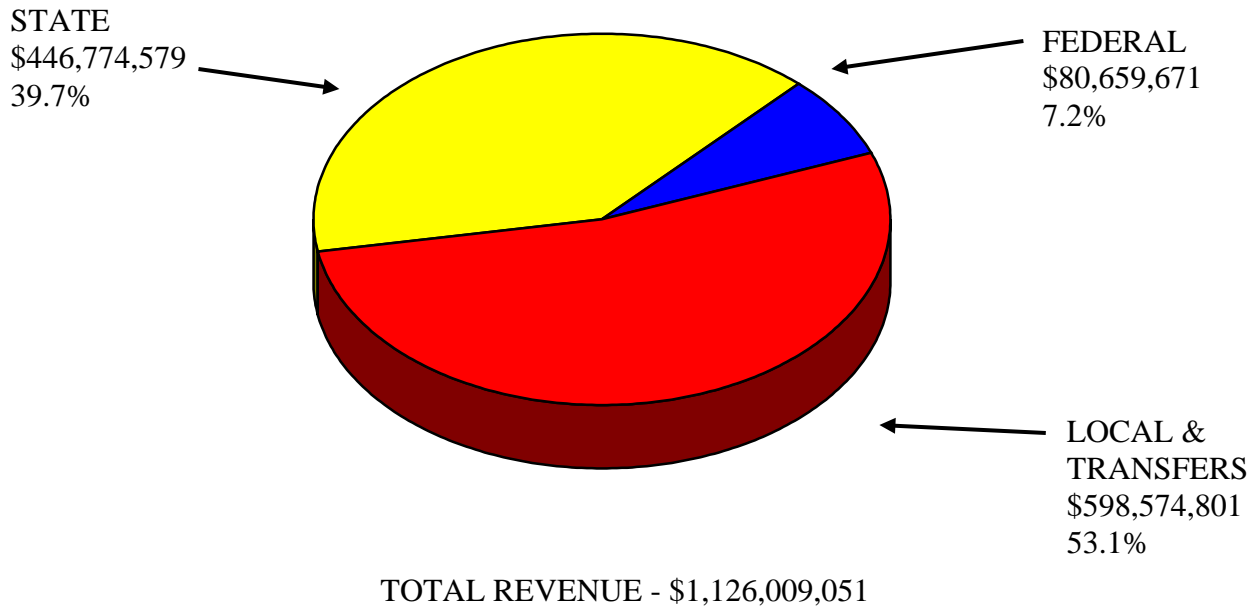
EXECUTIVE SUMMARY
OVERVIEW OF REVENUES AND EXPENDITURES FOR ALL FUNDS
CONSOLIDATED BUDGET STATEMENT
THREE YEAR SUMMARY

Description	Debt Service			Capital Projects		
	2013 Actual	2014 Revised Budget	2015 Approved Budget	2013 Actual	2014 Revised Budget	2015 Approved Budget
Beginning Fund Balance July 1 (Estimated)	\$395,859	\$395,859	\$395,859	\$75,804,191	\$60,680,870	\$115,459,822
Revenue:						
Local	\$5,540	\$0	\$0	\$121,324,358	\$122,442,484	\$137,037,349
State	\$0	\$0	\$0	\$6,632,808	\$1,852,349	\$3,885,784
Federal	\$0	\$0	\$0	\$0	\$0	\$0
Transfers/Other	\$0	\$0	\$0	\$502,814	\$0	\$0
Total Revenue	\$5,540	\$0	\$0	\$128,459,980	\$124,294,833	\$140,923,133
Total Revenue & Fund Balance	\$401,399	\$395,859	\$395,859	\$204,264,171	\$184,975,703	\$256,382,955
Appropriations:						
Instruction	\$0	\$0	\$0	\$0	\$0	\$0
Pupil Support Svcs	\$0	\$0	\$0	\$0	\$0	\$0
Improvement of Instructional Svcs	\$0	\$0	\$0	\$0	\$0	\$0
Educational Media Services	\$0	\$0	\$0	\$0	\$0	\$0
Federal Grant Administration	\$0	\$0	\$0	\$0	\$0	\$0
General Administration	\$0	\$0	\$0	\$0	\$0	\$0
School Administration	\$0	\$0	\$0	\$0	\$0	\$0
Support Services-Business	\$0	\$0	\$0	\$0	\$0	\$0
Operations & Maint of Plant Svc	\$0	\$0	\$0	\$0	\$0	\$0
Student Transportation	\$0	\$0	\$0	\$0	\$0	\$0
Central Support Services	\$0	\$0	\$0	\$0	\$0	\$0
Other Support Services	\$0	\$0	\$0	\$0	\$0	\$0
Community Services	\$0	\$0	\$0	\$0	\$0	\$0
Capital Outlay	\$0	\$0	\$0	\$122,868,684	\$84,593,501	\$89,566,591
Transfers	\$5,540	\$0	\$0	\$20,714,617	\$406,676	\$431,993
Debt Service	\$0	\$0	\$0	\$0	\$0	\$0
Total Appropriations	\$5,540	\$0	\$0	\$143,583,301	\$85,000,177	\$89,998,584
Ending Fund Balance June 30 (Estimated)	\$395,859	\$395,859	\$395,859	\$60,680,870	\$99,975,526	\$166,384,371
Total Expenditures & Fund Balance	\$401,399	\$395,859	\$395,859	\$204,264,171	\$184,975,703	\$256,382,955

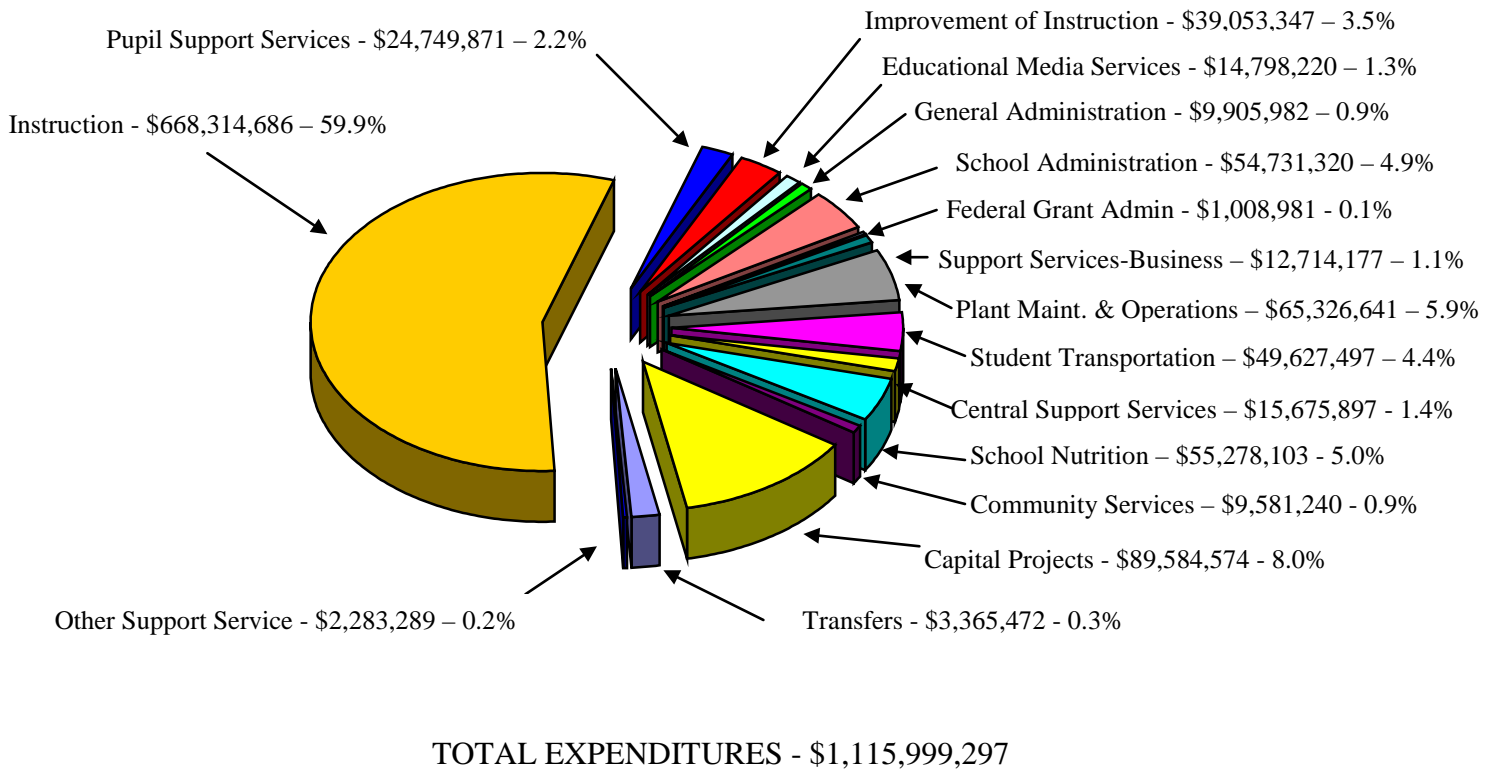
**EXECUTIVE SUMMARY
OVERVIEW OF REVENUES AND EXPENDITURES FOR ALL FUNDS
CONSOLIDATED BUDGET STATEMENT
THREE YEAR SUMMARY**

Description	Internal Service			Total All Funds		
	2013 Actual	2014 Revised Budget	2015 Approved Budget	2013 Actual	2014 Revised Budget	2015 Approved Budget
Beginning Fund Balance July 1 (Estimated)	\$7,317,059	\$7,384,318	\$7,312,260	\$243,175,587	\$230,727,061	\$292,200,644
Revenue:						
Local	\$5,532,221	\$6,746,864	\$6,846,523	\$559,429,616	\$555,005,408	\$595,918,441
State	\$0	\$0	\$0	\$419,326,705	\$420,744,409	\$446,774,579
Federal	\$0	\$0	\$0	\$90,274,728	\$88,318,585	\$80,659,671
Transfers/Other	\$493,739	\$1,447,507	\$1,458,294	\$22,445,584	\$2,663,388	\$2,656,360
Total Revenue:	\$6,025,960	\$8,194,371	\$8,304,817	\$1,091,476,633	\$1,066,731,790	\$1,126,009,051
Total Revenue & Fund Balance	\$13,343,019	\$15,578,689	\$15,617,077	\$1,334,652,220	\$1,297,458,851	\$1,418,209,695
Appropriations:						
Instruction	\$0	\$0	\$0	\$627,862,377	\$636,970,729	\$668,314,686
Pupil Support Svcs	\$0	\$0	\$0	\$23,028,563	\$24,194,750	\$24,749,871
Improvement of Instructional Svcs	\$0	\$0	\$0	\$37,634,577	\$50,463,434	\$39,053,347
Educational Media Services	\$0	\$0	\$0	\$13,923,265	\$14,582,148	\$14,798,220
Federal Grant Administration	\$0	\$0	\$0	\$659,139	\$1,315,660	\$1,008,981
General Administration	\$0	\$0	\$0	\$8,766,719	\$11,974,799	\$9,905,982
School Administration	\$0	\$0	\$0	\$52,109,713	\$51,894,419	\$54,731,320
Support Svcs - Business	\$5,958,701	\$8,255,613	\$8,304,817	\$10,847,244	\$12,443,160	\$12,714,177
Operations & Maint of Plant Svc	\$0	\$0	\$0	\$59,583,169	\$64,092,899	\$65,326,641
Student Transportation	\$0	\$0	\$0	\$48,530,826	\$51,654,293	\$49,627,497
Central Suppt Svcs	\$0	\$0	\$0	\$13,517,918	\$17,297,516	\$15,675,897
Other Suppt Svcs	\$0	\$0	\$0	\$1,701,297	\$2,434,985	\$2,283,289
School Nutrition	\$0	\$0	\$0	\$52,059,509	\$55,259,615	\$55,278,103
Community Services	\$0	\$0	\$0	\$8,599,034	\$9,157,722	\$9,581,240
Capital Projects	\$0	\$0	\$0	\$122,874,219	\$84,611,484	\$89,584,574
Transfers	\$0	\$0	\$0	\$22,227,590	\$2,910,174	\$3,365,472
Total Appropriations	\$5,958,701	\$8,255,613	\$8,304,817	\$1,103,925,158	\$1,091,257,787	\$1,115,999,297
Ending Fund Balance June 30 (Estimated)	\$7,384,318	\$7,323,076	\$7,312,260	\$230,727,061	\$206,201,064	\$302,210,398
Total Expenditures & Fund Balance	\$13,343,019	\$15,578,689	\$15,617,077	\$1,334,652,220	\$1,297,458,851	\$1,418,209,695

**COBB COUNTY SCHOOL DISTRICT
FISCAL YEAR 2015 REVENUE – ALL FUNDS**



**COBB COUNTY SCHOOL DISTRICT
FISCAL YEAR 2015 EXPENDITURES – ALL FUNDS**



EXECUTIVE SUMMARY
DISCUSSION OF PRINCIPAL ISSUES IN DEVELOPING BUDGET

School Board Approved Fiscal Year 2015 Budget
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The Cobb County Board of Education approved a \$900 million balanced budget for Fiscal Year 2015 during its May 29, 2014 meeting, funding a full 180-day school year and adding more than 300 teachers to reduce class sizes district-wide. The new budget includes no furlough days, a 1 percent partial salary restoration and provides for full step pay increases for eligible employees. A boost in both state funding and additional local property tax revenue helped bolster a more positive financial outlook for the 2014-2015 school year. Fiscal Year 2015 begins July 1, 2014 and runs through June 30, 2015.

The FY2015 General Fund budget anticipates \$862,429,012 in revenue and \$900,243,511 in expenditures, based on an anticipated student enrollment of 111,459 (including two charter schools, the Devereux Ackerman Academy and Pre-Kindergarten). Following several years of declining state and local revenue that resulted in cuts in personnel, salary reductions and furlough days, the FY2015 budget represents a much brighter fiscal outlook as revenues have returned to the positive. The General Fund budget includes significant boosts to the district's two main sources of revenue – an additional \$20.1 million from the state and \$21.3 million in local property taxes – both a product of an improving economy. The budget also includes more than \$25 million in carryover "lapse" funds that were budgeted for the current fiscal year but were not spent due to frugal management. Finally, to balance the budget the school board approved using at least \$24.6 million in reserve funds, which still leaves the district with more than \$95 million in fund balance, safely above the recommended one-month's operating reserve.

The additional teachers that will be hired will help reduce class sizes by approximately one student on average across the district.

"Reducing class sizes has been a top priority for the school board," said Board Chair Kathleen Angelucci. "We have heard from parents that class sizes are a significant concern, and we agree. The additional revenue this year has allowed us to reverse the trend of growing class sizes. We'll be able to hire 300 or more additional teachers and begin the process of lowering the student-to-teacher ratio in all of our schools."

With the new budget, the school board also approved a 1 percent pay raise for all school district employees that partially restores a 2 percent pay cut that occurred in 2010. With no furlough days, the 2014-2015 school year will be the first complete 180-day school year since 2009-2010. The school board also committed \$5 million to go toward the future rebuild of an elementary school in south Cobb that will address the needs of the Harmony-Leland and Clay elementary communities. The timeline and remaining funding for that project will be determined at a later date. Finally, the newly approved budget includes funds to hire additional administrators at 15 schools, as well as additional police officers to enhance school safety.

The FY2015 General Fund Budget Highlights:

- Revenue Budget \$862,429,012; Expenditure Budget \$900,243,511
- Restore 180 School Days
- Adding 300 teachers to reduce class size
- No Furlough days
- 1 percent partial salary restoration and Full Step pay increase

EXECUTIVE SUMMARY
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.

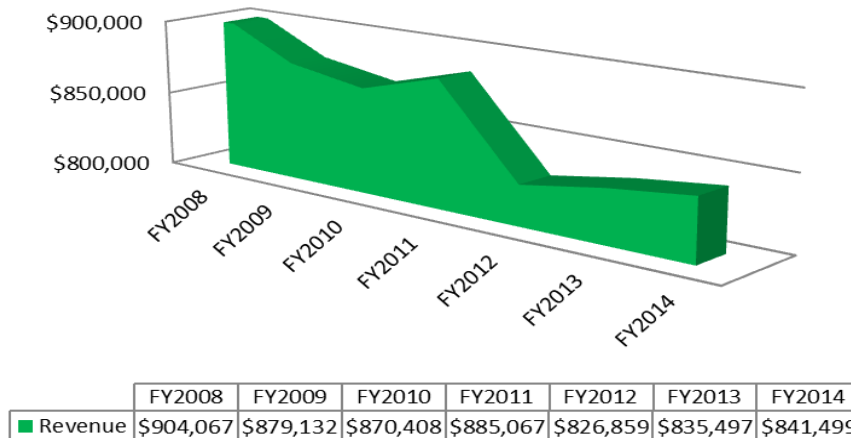
The Governor initiates the budget process by requesting all State agencies submit their budget information to the Office of Planning and Budget (OPB). Legally, the Governor must submit a budget report to the General Assembly within five days of the legislature convening in January. The Assembly takes 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 2013 with a cumulative total \$491 million up to 2014. These cuts force the District to locally absorb costs once funded by the State.
- State-mandated “Local Fair Share” tax contribution has grown from \$88.8 million in 2003 to \$131.5 million in 2014. Local Fair Share is the amount of money equal to the amount that can be raised by levying five (5) Mills on the forty percent equalized property tax digest.
- Increased employer contributions to teacher retirement system (13.15% in 2015 vs. 12.28% in 2014 and 11.14% in 2013).

Local, State & Federal Revenue
(in Thousands)



EXECUTIVE SUMMARY
DISCUSSION OF PRINCIPAL ISSUES IN DEVELOPING BUDGET (Continued)

State Austerity Budget Cuts

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 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).

	District Name	Cumulative Cut 2003-2014
1	Gwinnett County	-\$738,868,163
2	Cobb County	-\$491,266,793
3	DeKalb County	-\$443,673,184
4	Fulton County	-\$330,847,187
5	Clayton County	-\$233,042,250
6	Henry County	-\$182,234,928
7	Atlanta City	-\$178,928,794
8	Cherokee County	-\$172,784,196
9	Muscogee County	-\$163,552,067
10	Richmond County	-\$159,017,814

Data source: The Schoolhouse Squeeze, by Clare Suggs (GBPI Policy Report September 2013)

The State austerity reductions to Cobb County School District history from FY2003 are listed below. This QBE funding cut is expected to continue into FY2015 and are budgeted at \$45.8 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

EXECUTIVE SUMMARY
DISCUSSION OF PRINCIPAL ISSUES IN DEVELOPING BUDGET (Continued)

How Does COBB Compare?

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, \$116 per FTE, is significantly lower than that of other metro Atlanta districts and constitutes only 1.53% of total expenditures. Cobb has established itself as a Metro Atlanta leader when comparing the expenditures on instruction at \$5,484 (or 72.40%) 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.

Per Student FTE Count Expenditure Comparison of Metro Districts					
	<u>Atlanta</u>	<u>Cobb</u>	<u>Dekalb</u>	<u>Fulton</u>	<u>Gwinnett</u>
Instructional	\$ 7,322	\$ 5,484	\$ 4,828	\$ 5,902	\$ 4,678
	62.59%	72.40%	63.51%	67.35%	65.60%
	<i>Percentage of Expenditures for Instructional Funding</i>				
Media	\$ 181	\$ 127	\$ 115	\$ 156	\$ 103
Instruction Support	\$ 563	\$ 239	\$ 305	\$ 363	\$ 335
Pupil Services	\$ 378	\$ 185	\$ 276	\$ 284	\$ 185
General Admin	\$ 437	\$ 116	\$ 202	\$ 214	\$ 217
	3.73%	1.53%	2.66%	2.44%	3.04%
	<i>Percentage of Expenditures for General Admin Funding</i>				
School Admin	\$ 832	\$ 474	\$ 533	\$ 544	\$ 603
Transportation	\$ 438	\$ 421	\$ 470	\$ 504	\$ 484
Maint & Ops	\$ 1,474	\$ 531	\$ 721	\$ 796	\$ 526
Debt Services	\$ 62	\$ -	\$ 152	\$ -	\$ -
Total *	\$ 11,698	\$ 7,575	\$ 7,602	\$ 8,763	\$ 7,131
SAT Scores **	1343	1515	1228	1567	1505
School Taxes ***	\$ 1,143	\$ 1,374	\$ 1,683	\$ 1,493	\$ 1,719

*Based on 2012-2013 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 2013-2014 high school graduates test results

*** Taxes based on FY2014 (2013 Digest) Millage Rate and Homestead Exemptions calculated on a \$206,700 home

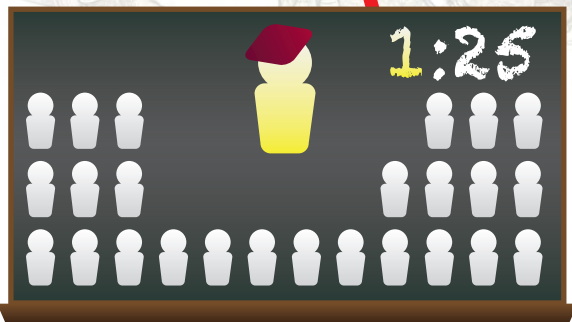
General Fund Revenue

\$948.2m

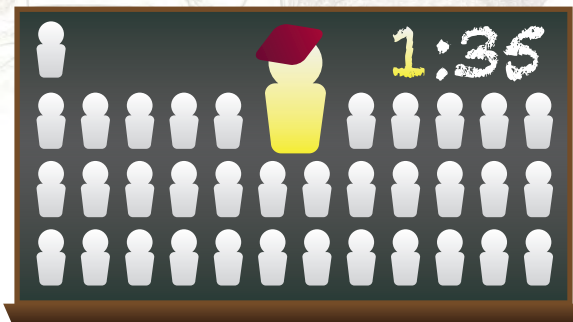
2008-09

\$907.5m

9th grade classroom in 2008



9th grade classroom in 2013



\$811.1m

2013-14

\$819.4m

\$817.3m

\$820.8m

Education Stretched Thin

Over the past six fiscal years, the Cobb County School District has faced an unprecedented period of economic hardship. Annual revenues have declined sharply due to reduced local property tax collections and continued ‘austerity’ cuts to state education funding.

The school system has been forced to cut *more than 1,300* instructional, professional and support positions even as enrollment has increased. As a result, class sizes have swelled across most grade levels. For example, the ninth grade class ratio in 2008-09 was 1 teacher for every 25 students; in the current school year, that ninth grade class may have as many as 35 students per teacher.

CCSD has contended with declining revenue by cutting staff positions and payroll, increasing class sizes, implementing furlough days, expanding the use of SPLOST dollars, and shrinking the reserve fund, among other difficult choices. Those options either have been maximized (class sizes) or are no longer available (excess SPLOST and reserve funds). The district has few options remaining to address the annual deficits.

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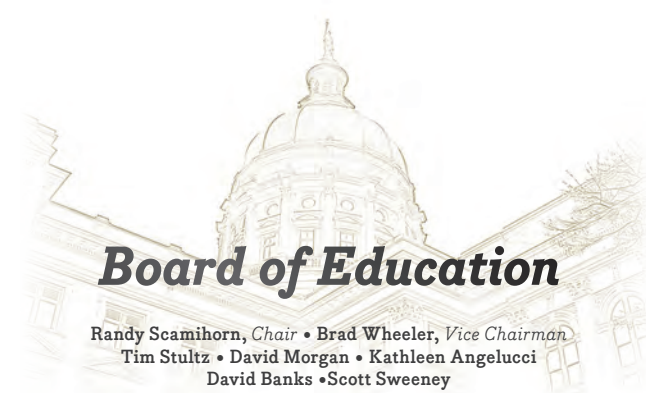
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Legislative Priorities 2013-2014



Board of Education

Randy Scamihorn, Chair • Brad Wheeler, Vice Chairman
Tim Stultz • David Morgan • Kathleen Angelucci
David Banks • Scott Sweeney

Dr. Michael Hinojosa, Superintendent

Flexibility, Authority & Accountability

The Cobb County Board of Education encourages the Governor and General Assembly to prioritize education as a means of sustaining and improving Georgia's long-term economic viability. The Board of Education requests the Cobb County Legislative Delegation support the following priorities:

Include local exemptions when calculating the State of Georgia Local Five Mill Share.

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

FY2014 State of Georgia Local Fair Share - \$131,545,626

Value of 1 Mill on the Cobb County Property Digest - \$18,347,420

Effect of the exclusion of local property exemptions:

\$131,545,626 (FY2014 Local Fair Share) / \$18,347,420 (Value of 1 Mill) = **7.169 Mills**

Provide an alternative General Fund revenue option for school districts in Georgia.

The current General Fund revenue structure for school districts in Georgia consists mainly of State of Georgia QBE revenue and Local Property Tax revenue. These two revenue sources have proven to be unstable during times of declining economic growth. An additional revenue option for school districts could assist in providing more diversification resulting in more consistent General Fund revenue amounts from year to year.

Increase local control through district flexibility for instruction.

The school district recognizes that students need a variety of offerings for instruction. By June 2015, current waivers will expire (HB 327). We are asking for flexibility at the local level with funding and guidelines for programs, i.e. Early Intervention Program (EIP), Gifted, Remedial, Class Size, etc. Additionally, flexibility with seat time requirements would allow for more creativity with scheduling hours and days of instruction for students. The Board of Education petitions the Cobb Legislative Delegation and the General Assembly and Governor to increase local control through district flexibility for instruction.

Reduce local burden of standardized testing.

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

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

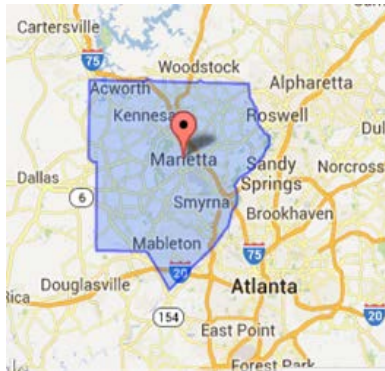
Therefore, the Board of Education petitions the Cobb Legislative Delegation and the General Assembly and Governor to reduce the local burden of standardized testing.

Restore austerity cuts.

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

Year	Original	Mid Year	Total	Cumulative Cuts
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		\$72,384,317	
FY2013	\$72,171,373		\$72,171,373	
FY2014	\$65,900,761		\$65,900,761	\$491,128,125

EXECUTIVE SUMMARY
EXPLANATION OF COMMUNITY FINANCIAL AND DEMOGRAPHIC INFORMATION



Location and History

Located just across the Chattahoochee River from Atlanta, Cobb County is a dynamic community of more than 717,000 residents and total house units around 286,000. Cobb County covers 340.2 square miles and has six municipalities: Acworth, Austell, Kennesaw, Marietta, Powder Springs and Smyrna.

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

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

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



Community Economic Condition and Outlook

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

EXECUTIVE SUMMARY
EXPLANATION OF COMMUNITY FINANCIAL AND DEMOGRAPHIC INFORMATION

Cobb County is a leader among the metropolitan counties in all economic areas. The top industries currently providing employment are professional, scientific, management, waste management services, educational, health, and social services. With a diversified economy, many national firms are well represented in Cobb County, as are a growing number of international businesses. In fiscal year 2013 (most recent figures available), Cobb County had one of the metropolitan area's highest median household incomes at \$66,300.

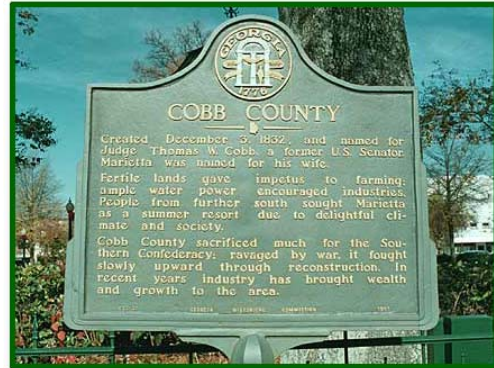


Photo: Ed Jackson

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 steady trend of increases, in fiscal year 2014 the County's gross digest decreased by 1.28% over the 2013 digest as compared to a decrease of 2.42% the previous year and a total decrease of 20.18% over the last five years. This was a reflection of the nationwide erosion of real estate values during the recent economic downturn. However, 2015 became a year with positive property digest growth 4.29%. The real estate values as well as other key local tax revenue items have been gradually picking up. We expect certain challenges still remain due to the sluggish recovery.



EXECUTIVE SUMMARY

General Fund Five Year Financial Forecast

Funds Reserved in Prior Year	
	Amount
FY2014 Midterm Growth (QBE)	\$ 8,212,434
Tax Assessor Audits	\$ 3,200,000
Utilize Fund Balance Reserve	\$26,602,065
Utilize Cobb EMC Case Settlement	<u>\$ 1,800,000</u>
Total Funds Reserved in Prior Year	\$37,814,499

Type	Category	FY2015						
		Approved Budget	FY2016	FY2017	FY2018	FY2019	FY2020	
1 Local	Property Tax Revenue	\$ 354,720,341	\$ 370,011,816	\$ 386,680,670	\$ 404,099,623	\$ 422,302,428	\$ 441,324,360	
3	Other Tax Revenue	\$ 64,613,159	\$ 64,613,159	\$ 64,613,159	\$ 64,613,159	\$ 64,613,159	\$ 64,613,159	
4	Other Local	\$ 2,475,389	\$ 2,475,389	\$ 2,475,389	\$ 2,475,389	\$ 2,475,389	\$ 2,475,389	
5 State	Miscellaneous State Grant	\$ 3,838,451	\$ 3,838,451	\$ 3,838,451	\$ 3,838,451	\$ 3,838,451	\$ 3,838,451	
6	QBE	\$ 432,078,167	\$ 439,078,167	\$ 446,078,167	\$ 453,078,167	\$ 460,078,167	\$ 467,078,167	
7 Federal	Indirect Cost	\$ 3,062,024	\$ 3,062,024	\$ 3,062,024	\$ 3,062,024	\$ 3,062,024	\$ 3,062,024	
8	ROTC	\$ 941,481	\$ 941,481	\$ 941,481	\$ 941,481	\$ 941,481	\$ 941,481	
9	MedAce	\$ 400,000	\$ 400,000	\$ 400,000	\$ 400,000	\$ 400,000	\$ 400,000	
10	Medicaid	\$ 300,000	\$ 300,000	\$ 300,000	\$ 300,000	\$ 300,000	\$ 300,000	
Revenue Total		\$ 862,429,012	\$ 884,720,487	\$ 908,389,341	\$ 932,808,294	\$ 958,011,099	\$ 984,033,031	
Reserve Available								
	Funds Reserved in Prior Year	\$ 37,814,499	\$ -	\$ -	\$ -	\$ -	\$ -	
Total Funds Available		\$ 900,243,511	\$ 884,720,487	\$ 908,389,341	\$ 932,808,294	\$ 958,011,099	\$ 984,033,031	
Base								
	FY15 Approved Budget	\$ 900,243,511						
11	Prior Year Continuation Budget		\$ 900,243,511	\$ 915,243,511	\$ 930,243,511	\$ 945,243,511	\$ 960,243,511	
Salary/Benefits								
12	Annual Step Increase		\$ 9,000,000	\$ 9,000,000	\$ 9,000,000	\$ 9,000,000	\$ 9,000,000	
13	Increase in Classified Health Insurance		\$ 5,000,000	\$ 5,000,000	\$ 5,000,000	\$ 5,000,000	\$ 5,000,000	
14 Operations	Utilities		\$ 1,000,000	\$ 1,000,000	\$ 1,000,000	\$ 1,000,000	\$ 1,000,000	
Expenditure Total		\$ 900,243,511	\$ 915,243,511	\$ 930,243,511	\$ 945,243,511	\$ 960,243,511	\$ 975,243,511	
Forecasted (Deficit)/Surplus		\$ -	\$ (30,523,024)	\$ (21,854,170)	\$ (12,435,217)	\$ (2,232,412)	\$ 8,789,520	

EXECUTIVE SUMMARY
General Fund Five Year Financial Forecast

Comments

1 Property Tax

The forecast assumes the digest values change and millage rate will follow the schedule below:

Fiscal Year	Change in Digest	Millage Rate
FY2014	0.00%	18.9 mills
FY2015	4.50%	18.9 mills
FY2016	4.50%	18.9 mills
FY2017	4.50%	18.9 mills
FY2018	4.50%	18.9 mills
FY2019	4.50%	18.9 mills

- 3** Revenue projections remain the same until more data is available.
- 4** Revenue projections remain the same until more data is available.
- 5** Revenue projections remain the same until more data is available.
- 6** QBE earnings are increased \$7,000,000 per year for training and experience (State Salary Step) and Mid-term growth.
- 7** Revenue projections remain the same until more data is available.
- 8** Revenue projections remain the same until more data is available.
- 9** Revenue projections remain the same until more data is available.
- 10** Revenue projections remain the same until more data is available.
- 11** Continuation budget rolls from prior year.
- 12** Annual salary step for all eligible employees.
- 13** Increase in the employer portion of group health insurance by approximately \$150 per employee per month. The rate increase was not implemented in FY2015, but is anticipated to occur in future years.
- 14** Natural gas, water/sewer, electricity, and fuel are projected based on historical trends.

Fund	Beginning Fund Balance July 1, 2013	FY2014			FY2015			FY2016			FY2017			FY2018			Forecast Assumptions and Comments	
		Budget Revenue	Budget Expenditures	Ending Fund Balance June 30, 2014	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		
SPECIAL REVENUE FUNDS																		
Special Programs																		
549	Donations	\$123,535	\$165,502	\$165,502	\$123,535	\$0	\$0	\$123,535	\$0	\$0	\$123,535	\$0	\$0	\$123,535	\$0	\$0	\$123,535	Donations are budgeted as received
550	Facility Use	\$447,305	\$785,531	\$785,531	\$447,305	\$768,034	\$768,034	\$447,305	\$768,034	\$768,034	\$447,305	\$768,034	\$768,034	\$447,305	\$768,034	\$768,034	\$447,305	Continue FY2015 Budget (balanced)
551	After School Program	\$2,349,050	\$7,319,006	\$7,319,006	\$2,349,050	\$8,430,198	\$8,430,198	\$2,349,050	\$8,430,198	\$8,430,198	\$2,349,050	\$8,430,198	\$8,430,198	\$2,349,050	\$8,430,198	\$8,430,198	\$2,349,050	Project using 0% Student Growth
552	Performing Arts	\$122,169	\$369,164	\$369,164	\$122,169	\$330,228	\$330,228	\$122,169	\$330,228	\$330,228	\$122,169	\$330,228	\$330,228	\$122,169	\$330,228	\$330,228	\$122,169	Continue FY2015 Budget (balanced)
553	Tuition School	\$735,628	\$860,867	\$860,867	\$735,628	\$518,523	\$518,523	\$735,628	\$518,523	\$518,523	\$735,628	\$518,523	\$518,523	\$735,628	\$518,523	\$518,523	\$735,628	Continue FY2015 Budget (balanced)
554	Public Safety	\$573,260	\$1,304,610	\$1,304,610	\$573,260	\$1,304,610	\$1,304,610	\$573,260	\$1,304,610	\$1,304,610	\$573,260	\$1,304,610	\$1,304,610	\$573,260	\$1,304,610	\$1,304,610	\$573,260	Continue FY2015 Budget (balanced)
556	Adult High School	\$95,153	\$287,805	\$287,805	\$95,153	\$306,999	\$306,999	\$95,153	\$306,999	\$306,999	\$95,153	\$306,999	\$306,999	\$95,153	\$306,999	\$306,999	\$95,153	Continue FY2015 Budget (balanced)
557	Artists at School	\$21,865	\$2,600	\$2,600	\$21,865	\$2,600	\$2,600	\$21,865	\$2,600	\$2,600	\$21,865	\$2,600	\$2,600	\$21,865	\$2,600	\$2,600	\$21,865	Continue FY2015 Budget (balanced)
580	Misc State Grants	\$20,492	\$230,000	\$230,000	\$20,492	\$225,000	\$225,000	\$20,492	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
State Aid																		
510	Adult Education	\$0	\$937,999	\$937,999	\$0	\$937,999	\$937,999	\$0	\$937,999	\$937,999	\$0	\$937,999	\$937,999	\$0	\$937,999	\$937,999	\$0	Grants are initially budgeted using last year's information received
532	Psycho Education	\$329,977	\$5,931,631	\$5,931,631	\$329,977	\$5,861,831	\$5,861,831	\$329,977	\$5,861,831	\$5,861,831	\$329,977	\$5,861,831	\$5,861,831	\$329,977	\$5,861,831	\$5,861,831	\$329,977	
Federal Aid																		
402	Title I	\$0	\$19,812,382	\$19,812,382	\$0	\$19,796,820	\$19,796,820	\$0	\$19,796,820	\$19,796,820	\$0	\$19,796,820	\$19,796,820	\$0	\$19,796,820	\$19,796,820	\$0	
404	IDEA	\$0	\$18,296,071	\$18,296,071	\$0	\$18,296,071	\$18,296,071	\$0	\$18,296,071	\$18,296,071	\$0	\$18,296,071	\$18,296,071	\$0	\$18,296,071	\$18,296,071	\$0	
406	Vocational Education	\$0	\$611,617	\$611,617	\$0	\$611,617	\$611,617	\$0	\$611,617	\$611,617	\$0	\$611,617	\$611,617	\$0	\$611,617	\$611,617	\$0	Grants are initially budgeted with last year amount
414	Title II - A	\$0	\$1,963,661	\$1,963,661	\$0	\$1,963,661	\$1,963,661	\$0	\$1,963,661	\$1,963,661	\$0	\$1,963,661	\$1,963,661	\$0	\$1,963,661	\$1,963,661	\$0	Grants are initially budgeted with last year amount
432	Homeless	\$0	\$64,336	\$64,336	\$0	\$64,336	\$64,336	\$0	\$64,336	\$64,336	\$0	\$64,336	\$64,336	\$0	\$64,336	\$64,336	\$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	\$1,652,036	\$1,652,036	\$0	\$1,652,036	\$1,652,036	\$0	\$1,652,036	\$1,652,036	\$0	\$1,652,036	\$1,652,036	\$0	\$1,652,036	\$1,652,036	\$0	Grants are initially budgeted with last year amount
478	USDA Fruit & Vegetable	\$0	\$194,880	\$194,880	\$0	\$34,147	\$34,147	\$0	\$34,147	\$34,147	\$0	\$34,147	\$34,147	\$0	\$34,147	\$34,147	\$0	Grants are initially budgeted with last year amount
600	School Nutrition	\$22,771,855	\$51,233,832	\$53,192,565	\$20,813,122	\$54,731,095	\$54,731,095	\$20,813,122	\$54,731,095	\$54,731,095	\$20,813,122	\$54,731,095	\$54,731,095	\$20,813,122	\$54,731,095	\$54,731,095	\$20,813,122	Project using 0% Student Growth
DEBT SERVICE FUND																		
200	Debt Service	\$395,859	\$0	\$0	\$395,859	\$0	\$0	\$395,859	\$0	\$0	\$395,859	\$0	\$0	\$395,859	\$0	\$0	\$395,859	Debt Payoff Comment School District Bonded Debt was paid off in February 2007.
INTERNAL SERVICE FUNDS																		
691	Unemployment	\$419,544	\$1,410,000	\$1,410,000	\$419,544	\$1,410,000	\$1,410,000	\$419,544	\$1,410,000	\$1,410,000	\$419,544	\$1,410,000	\$1,410,000	\$419,544	\$1,410,000	\$1,410,000	\$419,544	Continue FY2015 Budget (balanced)
692	Self Insurance	\$6,565,741	\$5,208,990	\$5,208,990	\$6,565,741	\$5,308,649	\$5,308,649	\$6,565,741	\$5,308,649	\$5,308,649	\$6,565,741	\$5,308,649	\$5,308,649	\$6,565,741	\$5,308,649	\$5,308,649	\$6,565,741	Continue FY2015 Budget (balanced)
696	Purchasing/ Warehouse	\$0	\$1,477,725	\$1,477,725	\$0	\$1,488,512	\$1,488,512	\$0	\$1,488,512	\$1,488,512	\$0	\$1,488,512	\$1,488,512	\$0	\$1,488,512	\$1,488,512	\$0	Continue FY2015 Budget (balanced)
697	Flexible Benefits	\$399,034	\$97,656	\$97,656	\$399,034	\$97,656	\$97,656	\$399,034	\$97,656	\$97,656	\$399,034	\$97,656	\$97,656	\$399,034	\$97,656	\$97,656	\$399,034	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**

FY2015 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



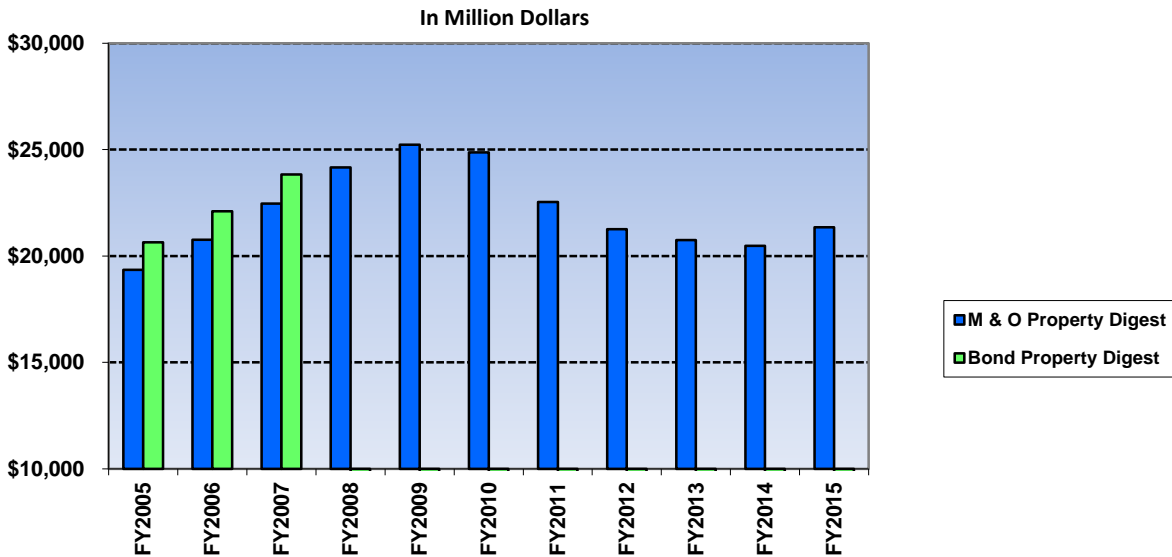
EXECUTIVE SUMMARY
TAX BASE AND RATE TRENDS (continued)

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)

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
FY2015 PERSONNEL RESOURCE CHANGES – GENERAL FUND



	FY2011 Revised Budget	FY2012 Revised Budget	FY2013 Revised Budget	FY2014 Revised Budget	FY2015 Approved Budget
Instructional School Positions					
Kindergarten Teachers	339.00	333.00	318.00	351.00	365.00
Kindergarten Early Intervention Program	198.50	198.50	159.00	116.00	100.50
Grades 1-3	1050.00	1055.00	967.00	984.00	1,018.00
Grades 1-3 Early Intervention Program	260.00	260.00	255.00	249.00	234.00
Grades 4-5	576.00	564.00	535.00	554.00	557.00
Grades 4-5 Early Intervention Program	149.50	149.50	133.50	107.50	124.00
Grades 4-5 Fine Art, Orchestra	1.50	2.00	1.00	0.00	0.00
Elementary Specialists	211.50	212.00	207.00	209.50	212.00
Grades 6-8	794.50	824.50	766.50	754.00	783.50
Grades 9-12/Alternative Program	1034.00	1047.00	970.50	960.00	996.00
Virtual Learning Teachers	0.00	0.00	0.00	13.00	13.00
Vocational Lab	116.00	117.00	117.00	117.00	128.50
ROTC	27.00	28.00	28.00	28.00	28.00
IEL Intensive English Language Teacher	31.00	31.00	31.00	31.00	31.50
In School Suspension	41.00	41.00	41.00	41.00	41.00
Contingency Staff - Certified	234.00	234.00	242.16	184.00	420.71
Magnet Coordinators & Teachers	23.00	20.00	20.00	21.00	18.00
English as a Second Language - ESOL	214.30	214.30	213.50	213.50	162.50
Gifted	419.00	419.00	415.80	415.80	405.50
Remedial Education Teachers	95.00	98.00	105.50	105.50	111.00
Area Lead Teacher Program – ALT	0.00	0.00	0.00	0.00	0.00
Special Ed - Teachers	1133.46	1133.46	1133.46	1134.00	1134.00
Special Ed - Preschool Teachers	74.50	79.50	79.50	79.50	79.50
Special Ed - Parapros	540.00	546.00	546.00	546.00	546.00
Special Ed - Preschool Parapros	137.00	137.00	137.00	137.00	137.00
Kindergarten Parapros	339.00	333.00	318.00	351.00	365.00
Other Instructional Parapros	267.50	267.00	249.10	249.60	229.60
Virtual Learning Parapros	0.00	0.00	0.00	13.00	16.00
Media Specialists	127.00	127.00	126.00	126.00	126.00
Contingency Staffs - Classified	15.77	15.77	15.77	15.77	2.10
Total Instructional School Positions	8449.03	8486.53	8130.79	8106.67	8384.91
Other School Support Positions					
Principals	112.00	112.00	109.00	108.00	108.00
Assistant Principals	161.00	160.00	157.00	158.00	205.00
Assistant Administrator	40.85	34.50	32.00	37.00	0.00
Facility Supervisor	0.00	0.00	0.00	1.00	0.00
Counselors	227.00	241.00	240.00	243.00	251.50
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	112.23	111.23	109.23	110.00	110.00
Local School Bookkeeper	0.00	0.00	0.00	0.00	99.25
Local School Clerical	356.42	350.64	344.71	351.49	255.50

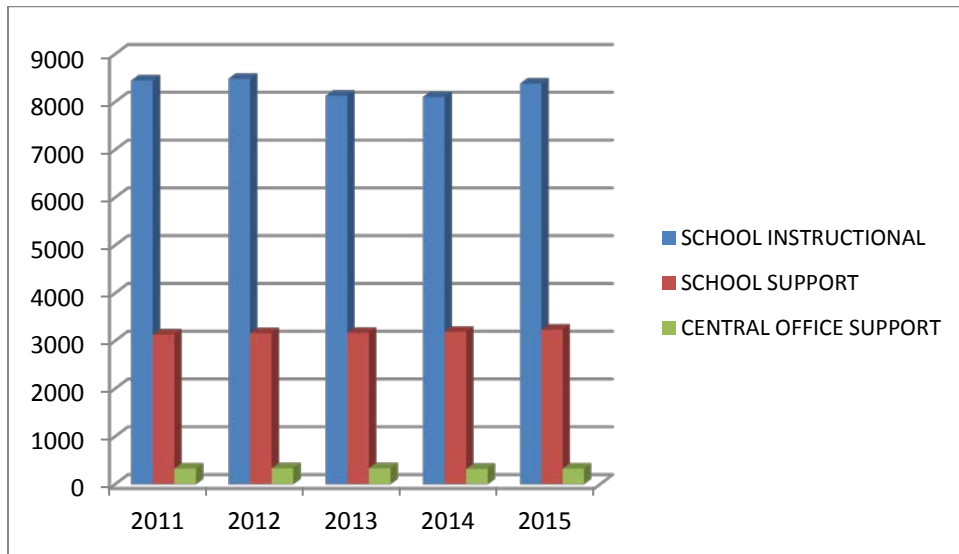
EXECUTIVE SUMMARY
FY2015 PERSONNEL RESOURCE CHANGES – GENERAL FUND (Continued)



	FY2011 Revised Budget	FY2012 Revised Budget	FY2013 Revised Budget	FY2014 Revised Budget	FY2015 Approved Budget
Interpreters – ESOL/ Foreign Language	0	0	12.26	12.26	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	190.74	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
CBST Trainers	5.00	0.00	0.00	0.00	0.00
CBST Parapros	5.00	0.00	0.00	0.00	0.00
School Nurses & Consulting Nurses	104.56	103.68	102.80	102.80	102.80
Hospital / Homebound	3.00	3.00	3.00	3.00	3.00
Special Ed Preschool Specialist	1.00	1.00	1.00	1.00	1.00
Tech Specialists – 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	31.00	32.00	32.00	32.00
Campus Officers	23.00	23.00	23.00	23.00	26.00
Custodians	546.35	554.85	565.85	572.85	574.85
Bus Monitors	60.00	60.00	60.00	60.00	60.00
Bus Drivers (Regular & Sp Ed)	824.00	854.00	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	3132.90	3159.39	3168.34	3190.89	3234.65
Central Office Support Positions					
Division 1 – General Administration	7.50	8.50	14.50	18.50	18.50
Division 2 – Operational Support	55.45	56.25	46.25	46.25	46.25
Division 2 – Technology	53.00	56.00	55.00	51.00	53.00
Division 3 – Human Resources	40.00	42.50	42.50	41.00	41.00
Division 4 – Academics	65.14	65.14	75.57	73.57	76.57
Division 5 – Leadership & Learning	29.50	28.50	20.67	16.17	18.17
Division 6 – Financial Services	46.70	46.70	49.70	45.70	46.70
Division 8 – Special Student Services	31.45	31.45	31.45	29.50	29.50
Total Central Office Support Positions	328.74	335.04	335.64	321.69	329.69
Grand Total – General Fund Positions	11,910.67	11,980.96	11,634.77	11,619.25	11,949.25

EXECUTIVE SUMMARY
FY2015 PERSONNEL RESOURCE CHANGES – GENERAL FUND (Continued)

PERSONNEL RESOURCE CHANGES – GENERAL FUND



STAFF/STUDENT ENROLLMENT RATIO – GENERAL FUND

School Year	FY2011	FY2012	FY2013	FY2014	FY2015 Projection
General Fund Positions	11,910	11,981	11,635	11,619	11,949
Student Enrollment	106,836	106,502	107,914	109,529	111,459
Staff/Student Ratio	1 : 8.97	1 : 8.90	1 : 9.27	1 : 9.42	1 : 9.32

EXECUTIVE SUMMARY
FY2015 PERSONNEL RESOURCE CHANGES – GENERAL FUND (Continued)

FY2010

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

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

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

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

FY2011

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

As a result, the District reduced 636 teaching positions.

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

FY2012

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

EXECUTIVE SUMMARY
FY2015 PERSONNEL RESOURCE CHANGES – GENERAL FUND (Continued)

2. Add 11 custodian positions due to school facility square footage expansion
3. Closed Skyview Elementary School, reduced 6.15 school support positions
4. Eliminated 4 positions in school-within-school reduction
5. Transferred to General Fund from Title III grant 12.26 ESOL interpreters and 1.6 clerks
6. Reduce Middle and High School Media Parapro to 60%

FY2014

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

FY2015

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



**EXECUTIVE SUMMARY
FY2015 PERSONNEL RESOURCE CHANGES – OTHER FUNDS**



	FY2011 Revised Budget	FY2012 Revised Budget	FY2013 Revised Budget	FY2014 Revised Budget	FY2015 Approved Budget
SPLOST 3	34.04	34.64	35.74	7.00	4.00
SPLOST 4	0.00	0.00	0.00	38.74	37.74
Title I	160.50	157.14	222.66	225.89	225.89
Title I - Stimulus	86.00	0.00	0.00	0.00	0.00
IDEA	331.59	362.58	362.58	287.65	287.65
IDEA – Stimulus	131.50	0.00	0.00	0.00	0.00
Vocational Grant	0.40	0.00	0.00	0.00	0.00
Title II - A	14.70	2.50	2.50	2.99	2.99
Homeless Grant	0.00	0.00	0.00	0.00	0.00
Federal Funded Grants	0.00	0.00	0.00	0.00	0.00
Title III LEP	21.06	23.39	8.41	11.81	11.81
Title IV	4.80	0.00	2.50	2.50	2.50
Adult Education	6.20	4.20	8.10	8.10	8.10
Psycho-Educational Centers	62.67	61.49	61.49	60.52	60.52
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	0.20	0.00	0.00
School Nutrition	1,185.00	1,214.00	1,214.00	1,215.00	1,217.00
Self Insurance	5.00	5.00	5.00	5.00	5.00
Purchasing	18.50	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	2,093.92	1,913.20	1,971.50	1,912.96	1,910.96

The District FY2015 Personnel total 13,860.21 (in FTE basis) including General Fund and Other Funds positions.



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

**IOWA ASSESSMENTS (Replace former ITBS)
Fall 2013 (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. By administering the test in fall, teachers have time to work with students before spring CRCT testing begins.

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 59th percentile, meaning that Cobb third graders scored equal to or better than 59 percent of all other U.S. third grade students who took the Iowa Assessments. Composite scores for fifth graders ranked in the 63rd percentile and seventh graders scored in the 61st percentile (See Table I). Results for the 2013 Iowa Assessments are not comparable with percentile rankings from previous administrations of the ITBS.

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 5.2 means the student's performance was similar to that expected of a fifth grader taking the same test during the second month of school. For all three grade levels tested, Cobb County students exceeded the expected grade equivalents (see Table I on next page).

Cobb County School District Summary Report
Iowa Tests - Fall 2013
Percentile Rank and Grade Equivalent Scores for All Students
District Summary

Table I

Percentile Rank:

Above Average: 77-99%tile
Average: 23-76%tile
Below Average: 1-22%tile
National Average: 50%tile

National Grade Equivalent for
Grade 3: 3.2
Grade 5: 5.2
Grade 7: 7.2

District	English Language Arts					Mathematics			CORE COMPOSITE	SOCIAL STUDIES	SCIENCE	COMPLETE COMPOSITE	
	READING	Written Expression	CONVENTIONS OF WRITING	VOCABULARY	ELA TOTAL	MATHEMATICS	COMPUTATION	MATH TOTAL					
Grade 3	NPR	58	61	58	55	59	56	58	58	57	57	63	59
	GE	3.3	3.2	3.2	3.2	3.3	3.2	3.3	3.2	3.2	3.3	3.5	3.3
Grade 5	NPR	60	60	63	62	66	61	56	60	61	69	64	63
	GE	5.6	6.2	5.9	5.6	5.9	5.5	5.3	5.4	5.6	6.2	5.9	5.8
Grade 7	NPR	57	63	62	57	64	59	62	60	60	63	62	61
	GE	7.6	8.5	8.3	7.6	8.1	7.7	7.8	7.9	7.8	8.2	8.1	8.0

*Core Total includes Reading, Language Arts and Mathematics tests

**Composite includes all tests

***Based on 2011 Norms

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

**CRITERIAL REFERENCE COMPETENCY TESTS (CRCT)
Spring 2014 (Latest available scores)**

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

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

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

Students Achievement - Average Pass Rate

	2012	2013	2014
Reading	95.3	95.9	96.6
ELA	94.6	94.0	94.4
Math	87.0	88.9	87.6
Science	82.4	84.3	83.9
Social Studies	81.9	85.2	86.1
Average Pass Rate	88.2	89.6	89.7

Students Achievement - Average Scale Score

	2012	2013	2014
Reading	845	848	859
ELA	844	845	845
Math	843	847	845
Science	839	841	840
Social Studies	838	842	844
Average Scale Score	842	845	846

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

CRCT - Percentage of Students Meeting or Exceeding Standards

		Grade 3	Grade 4	Grade 5	Grade 6	Grade 7	Grade 8
Reading	GA State	92	94	95	97	95	97
	Cobb	94	95	97	99	96	99
English	GA State	88	89	95	92	94	95
	Cobb	92	92	96	95	95	96
Math	GA State	81	82	88	84	88	82
	Cobb	84	85	91	89	91	87
Science	GA State	77	81	82	75	84	78
	Cobb	80	86	85	83	87	84
SocialStudies	GA State	84	81	81	80	83	81
	Cobb	88	86	83	86	87	85

**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 remain well above averages for the state of Georgia and the nation, although there was no change in the overall score from last year. Seniors in the class of 2014 posted a combined SAT score of 1515 (includes Reading, Math, and Writing totals), exceeding their statewide peers’ average by 70 points and the national average by 18 points.

“Our students continue to outperform their peers across the nation,” said Interim Superintendent Chris Ragsdale. “All of our high schools are producing graduates who can be competitive and successful both in college and in the workforce. With the percentage of test takers having increased, it is impressive that our average score remained unchanged, even though scores declined nationally and in Georgia.”

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 third-year 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.

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.

YEAR		NATIONAL	COBB	GEORGIA
2014	TOTAL	1497	1515	1445
2013		1498	1515	1452
2012		1498	1520	1452
2014	READING	497	512	488
2013		496	512	490
2012		496	512	488
2014	MATHEMATICS	513	509	485
2013		514	510	487
2012		514	514	489
2014	WRITING	487	494	472
2013		488	493	475
2012		488	494	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 2014 has outperformed its peers across the state and nation on the ACT assessment for college readiness. The average Composite score of 22.2 was one-tenth of a point higher than last year’s score, almost 1.5 points higher than the state average of 20.8, and topped the national Composite score of 21.0.

The ACT assessment measures high school students’ overall educational development and their readiness for the challenge of core college classes. Cobb students improved their scores from last year in Math, Reading and Science, while the English score was unchanged. Cobb graduates continue to exceed state and national averages in all four subject areas tested

“I am very proud of our students for continuing to excel on the ACT. The ACT is an important barometer for colleges and universities,” said Superintendent Chris Ragsdale. “Our students showed improvement in three of four subject areas, and continued to surpass their peers at the state and national levels. More and more Cobb students are taking the ACT, and it is unusual to see scores increase at the same time the percentage of test-takers increases. That is a testament to the quality of our high school instruction, and the commitment of our teachers. Overall, these scores are a very positive indicator. Of course, we plan to study the data carefully, school by school, to determine where improvements may be targeted.”

YEAR	SUBJECT	NATIONAL	COBB	GEORGIA
2014	ENGLISH	20.3	21.8	20.3
2013		20.2	21.8	20.2
2012		20.5	21.8	20.1
2014	MATHEMATICS	20.9	21.8	20.5
2013		20.9	21.7	20.3
2012		21.1	22.0	20.6
2014	READING	21.3	22.7	21.4
2013		21.1	22.6	21.2
2012		21.3	22.6	21.0
2014	SCIENCE	20.8	21.9	20.7
2013		20.7	21.8	20.5
2012		20.9	21.9	20.5
2014	COMPOSITE	21.0	22.2	20.8
2013		20.9	22.1	20.7
2012		21.1	22.2	20.7

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

COLLEGE AND CAREER READY PERFORMANCE INDEX (CCRPI)

Scores for Cobb County Schools on the **2013 College and Career Ready Performance Index (CCRPI)** topped average scores for Georgia schools at all three levels – elementary, middle and high. The Georgia Department of Education today released the second year of ratings under the statewide accountability system, which measures on a 100-point scale the academic achievement and progress of individual schools and their school systems. The state revised several formulas of the 2013 CCRPI for greater accuracy and clarity and recalculated the 2012 baseline scores based on the updated calculations to allow for fair comparison.

Cobb elementary schools scored **81.3**, a 1.1 point increase from the readjusted 2012 score and 3.3 points higher than the state average. Local middle schools rated **83.4**, a 1.9 increase over 2012 and 8.4 points higher than the state. The CCRPI score for Cobb high schools decreased by six points to **77.7**, yet remains 5.7 points greater than the statewide high school average. The combined district score for the Cobb County School District is **80.7**.

	2012 CCRPI Score (Readjusted)	Achievement Points (60% of CCRPI)	Progress Points (25% of CCRPI)	Achievement Gap Points (15% of CCRPI)	2013 CCRPI Score	2013 State CCRPI Score
Elem.	80.2	50.1	17.4	8	81.3	78.5
Middle	81.5	52.2	17.9	9	83.4	75.0
High	83.7	48.1	17.6	7.5	77.7	72.0
District	81.6				80.7	75.8

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 and Georgia High School Graduation Tests; the SAT and ACT, graduation rates, core courses passed, Advanced Placement, and career pathways. The weight of Achievement Points to the overall CCRPI score was decreased from 70 percent for 2013.
- **Progress Points** account for 25 percent of the overall school score and gauge the growth students achieve from year to year. This score takes into account the rate of growth of similar groups of students in different schools and reports if students within the school are making similar gains. The weight of Progress Points to the overall CCRPI score was increased from 15 percent for 2013.

**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. The rubric and scale used to calculate Achievement Gap points were also adjusted for 2013.

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

Twenty CCSD elementary schools scored 90 or greater on the 2013 index. Rocky Mount Elementary posted the District's highest elementary score of 96.6, while Brumby, Hollydale and Nickajack each posted gains of 13 or more points. At the middle school level, Dickerson, Dodgen, Durham, Hightower Trail, Lost Mountain, Lovinggood, Mabry, and Simpson each scored 90 or more points on the CCRPI. Griffin Middle posted an 11 point improvement compared to its readjusted 2012 score and Hightower Trail scored 96.6, the most of Cobb middle schools. Nine of 16 Cobb high schools scored greater than the state average score of 77.7; of those, Harrison, Hillgrove, Lassiter, Pope and Walton scored 90 or greater. Walton High School's index of 92.8 is the highest among CCSD high schools (see Table II).

Superintendent of Schools Dr. Michael Hinojosa said, "The CCRPI results show Cobb is well-positioned among school districts statewide and in the metro Atlanta area. The measure is more comprehensive than anything we've used in the past, and it gives significant weight to a school's achievement growth over the course of a school year, not just on one score from one test given at one particular time. These results will be an informative data point for our schools as they work on specific areas that need improvement. In a district like Cobb with 114 schools, every year some will improve while others decline. Overall, though, we would like to see the trend line move in a positive direction."

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.

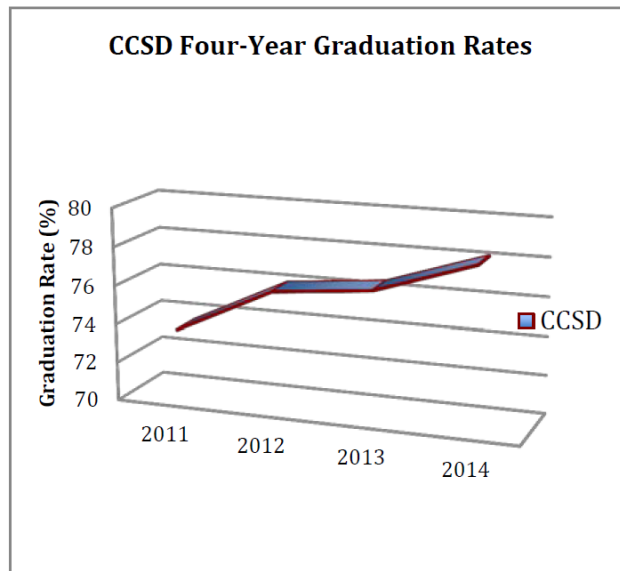
**EXECUTIVE SUMMARY
COBB COUNTY SCHOOL DISTRICT
PERFORMANCE RESULTS (Continued)**

FOUR-YEAR GRADUATION RATE

The four-year graduation rate for Cobb County School District high schools improved to 78.2 percent in 2014, according to data released by the Georgia Department of Education, marking the third consecutive year the school district's overall graduation rate has increased. Since 2011, the graduation rate has steadily increased 4.65 percent. Cobb schools' graduation rate also exceeds the state graduation rate (72.5 percent) by nearly six percentage points. The 2014 graduation rate exceeds the district's Strategic Plan target of 76.9 percent, as well as the state Department of Education's target of 76.5 percent on the College and Career Ready Performance Index (CCRPI).

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

"I am thrilled to see continued improvement in our graduation rate," said Interim Superintendent Chris Ragsdale. "Our teachers are working continuously using innovative teaching methods to encourage students to stay in school and increase their achievement level. Of the many indicators that measure how well we are doing as a school district, graduation rate is one of the most important. Ensuring that students graduate on time and are prepared for success is our ultimate goal. It is great to see that we are performing at a high level in that regard."



**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, 2012-2013, Cobb County spent 72.4% of its total General Fund expenditure in instruction. The Georgia State system average is 67.3%. 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	72.4%	\$5,484	67.3%	\$5,170
Media	1.7%	\$127	1.8%	\$138
Instructional Support	3.2%	\$239	3.5%	\$269
Pupil Services	2.4%	\$185	3.2%	\$243
General Admin	1.5%	\$116	2.5%	\$192
School Admin	6.3%	\$474	7.0%	\$540
Transportation	5.5%	\$421	5.6%	\$431
Maint & Operation	7.0%	\$531	8.7%	\$670
Capital Projects	0%	\$0	0.1%	\$6
School Food Svcs	0%	\$0	0%	\$2
Debt Services	0%	\$0	0.2%	\$22
Total	100%	\$7,575	100%	\$7,683

Data Source: Governor's Office of Student Achievement 2012-2013 Report Card as latest available

EXECUTIVE SUMMARY
COBB SCHOOLS A+ RATING FOR PUBLIC TRANSPARENCY

Government Watchdog Organization Gives Cobb Schools A+ Rating For Transparency

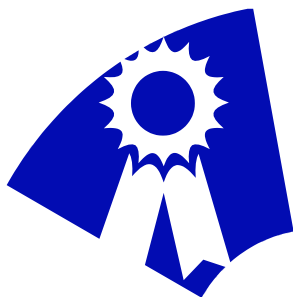
The Cobb County School District has earned an A+ rating for public transparency from Sunshine Review, a citizen-run, national nonprofit organization focused on government oversight.

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

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

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

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



EXECUTIVE SUMMARY
COBB SCHOOLS NAMED AMONG 2014 BEST COMMUNITIES FOR MUSIC EDUCATION

The Cobb County School District is among the *Best Communities for Music Education* in the United States for 2014, according to a national survey by the NAMM Foundation.

Teachers and district administrators from more than 2,000 schools and systems across the United States participated in a comprehensive survey developed and conducted by The Institute for Educational Research and Public Service, an affiliate of the University of Kansas. They answered detailed questions about funding, graduation requirements, music class participation, instruction time, facilities, and community support for music programs. CCSD is among just 376 school systems nationwide that met the criteria for the prestigious designation for 2014.



The Cobb County School District remains firmly committed to music education, having earned a spot among the *Best Communities for Music Education* 12 times in the program's 15-year history. More than 40,000 Cobb County students are currently enrolled in music elective programs and more than 49,000 elementary students are immersed in music instruction. At the high school level, students can pursue stage and screen dreams through specialized instruction in voice, drama, and dance at The Center for Excellence in the Performing Arts at Pebblebrook High School. Our marching and symphonic bands, orchestras and choral groups have performed in numerous state and national invitationals and at national events including the Tournament of Roses Parade in California and the Macy's Thanksgiving Day Parade in New York.

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 111,000.

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

With approximately 13,500 full-time employees including over 8,400 classroom teachers and 3,200 school personnel in General Fund, the School district is the largest employer in Cobb County. Salaries range from \$39,347 for a beginning teacher with a bachelor's degree to \$82,908 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.

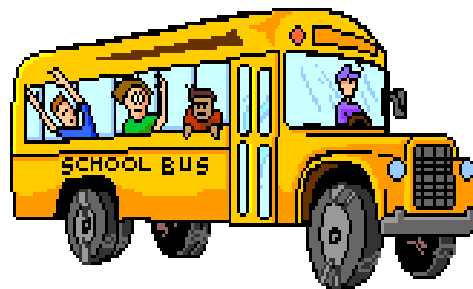
The Cobb County Board of Education is composed of seven members who are elected to four-year staggered terms in individual posts. The Chairman and Vice Chairman of the Board are elected by a majority of the Board and serve one-year terms. The first recorded minutes of a governing board of schools in 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 111,000 students with a total annual budget over one billion in all funds.

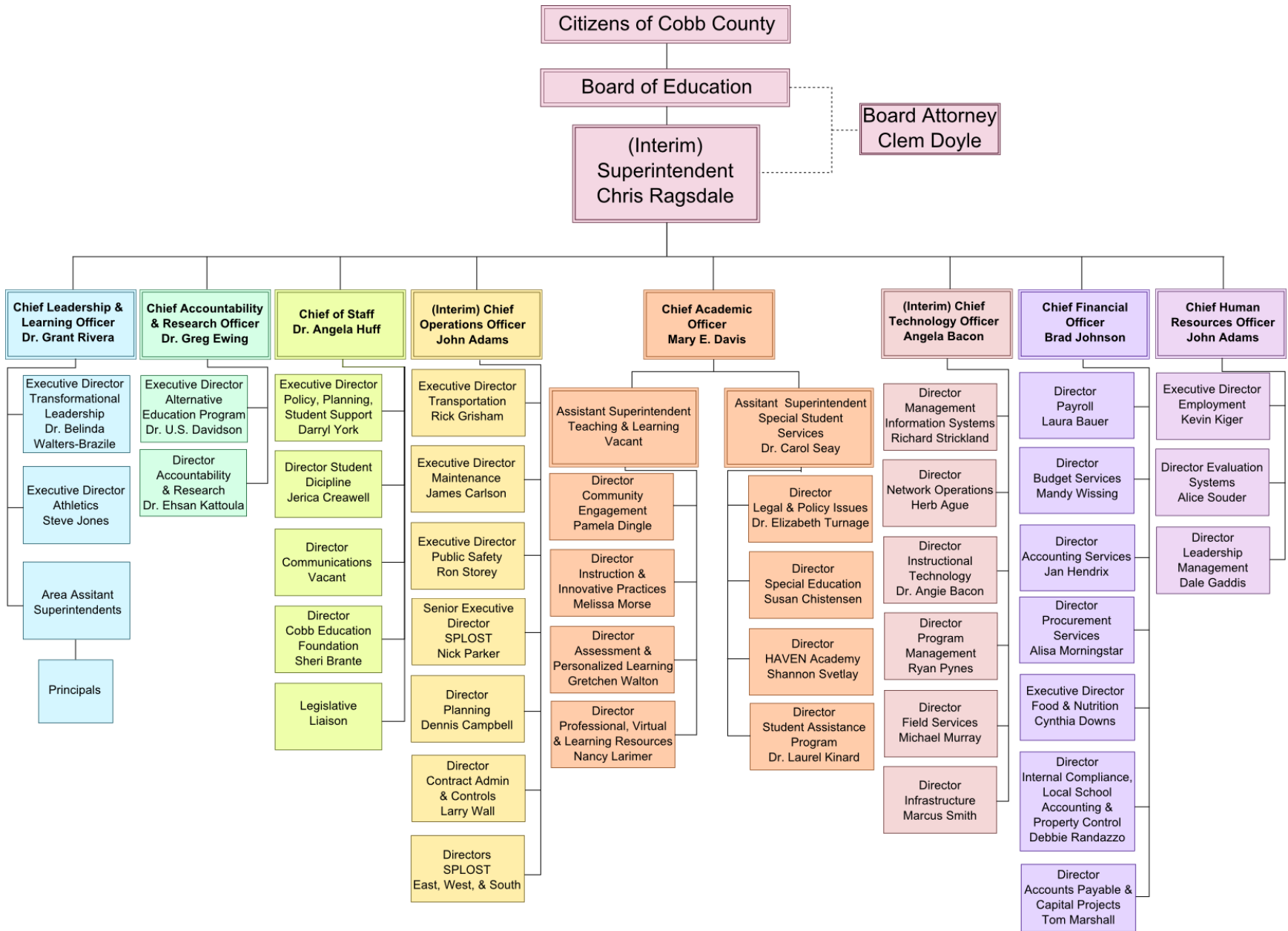
The Board is mandated by the State of Georgia with responsibilities to establish general policies, approve expenditures, set the tax rate for local school funds, approve personnel appointments, make decisions on school sites and construction and appoint special consultants.

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

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





RELATIONSHIP OF ORGANIZATIONAL UNITS BY FUNCTION AND OBJECT

Personnel of the Cobb County School District are organizationally classified according to the function that they perform for the District. The organizational chart has been coded with the appropriate function code and a definition of those functions has been listed below.

FUNCTION

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

CODE

FUNCTION

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

RELATIONSHIP OF ORGANIZATIONAL UNITS BY FUNCTION AND OBJECT (Continued)

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

RELATIONSHIP OF ORGANIZATIONAL UNITS BY FUNCTION AND OBJECT (Continued)

OBJECT

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

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

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 government 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.

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.



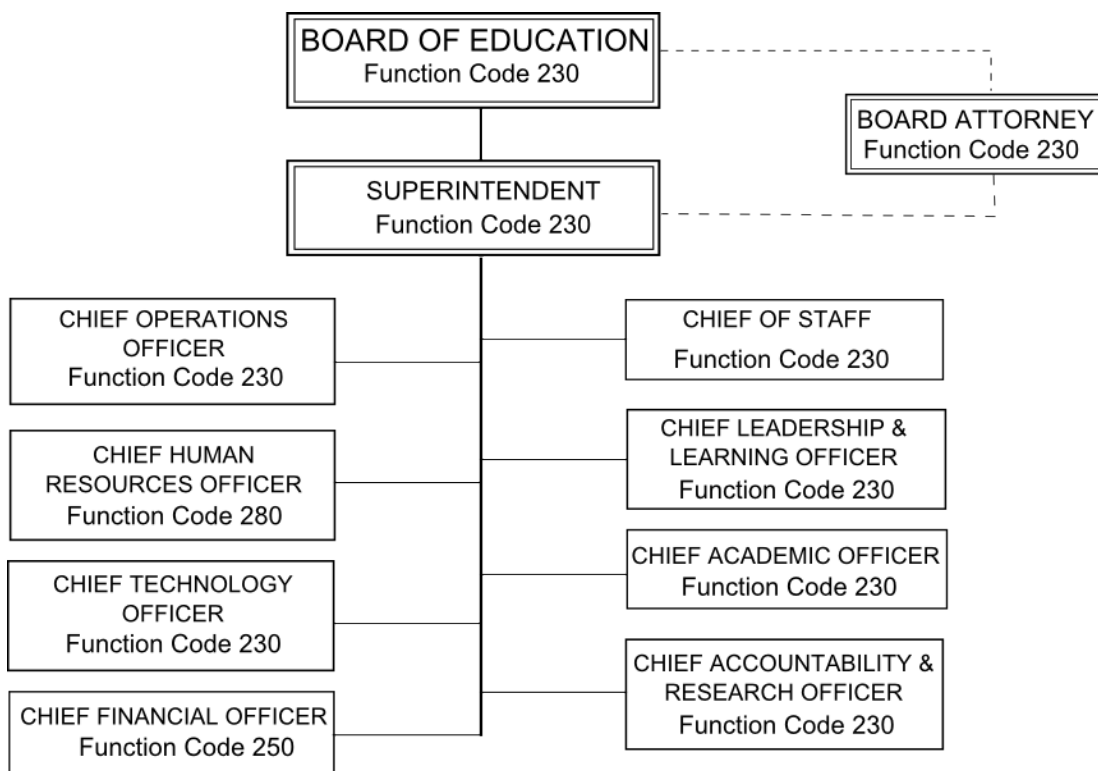
SUPERINTENDENT DIVISION

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

SUPERINTENDENT DIVISION (Continued)

WORKLOAD INDICATORS

INDICATOR	FY 2012 RESULTS	FY 2013 RESULTS	FY 2014 RESULTS
Board Meetings - Meet twice a month, the second Wednesday and the last Thursday of the month, with only one meeting in November and December.	22 Board Meetings	22 Board Meetings	22 Board Meetings
School Councils - Seven members from each school provide advice and recommendations to the principal, and as appropriate, to the Board	All schools have school councils. Each council contains 2 teachers, 2 parents, 2 business representatives and the principal.	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.

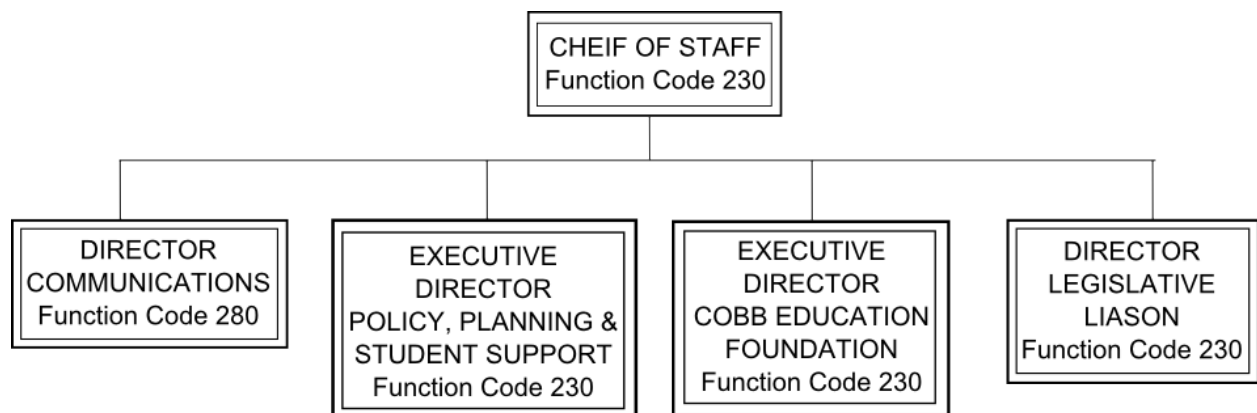
CHIEF OF STAFF DIVISION

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 Development, 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:



MAJOR DEPARTMENT TASKS

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

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

CHIEF OF STAFF DIVISION (Continued)

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

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

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

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

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

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

CHIEF OF STAFF DIVISION (Continued)

WORKLOAD INDICATORS

INDICATOR	FY 2012 RESULTS	FY 2013 RESULTS	FY 2014 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>Developed and implemented Community Outreach Action Plan. Details at: http://www.cobbk12.org/centraloffice/communications/</p>	<p>Continued implementation of Community Outreach Action Plan. Details at: http://www.cobbk12.org/centraloffice/communications/</p> <p>Implemented SPLOST IV communications plan resulting in March 19, 2013 passage of SPLOST IV referendum</p>	<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>
Open Records Requests	299	333	320
<u>Policy, Planning & Student Support</u>			
Policy/Rule/Form Revisions/Creations/Deletions			
Board Policies	28	143	8
Administrative Rules	66	52	27
Forms/Attachments	10	345	29
Student Support			
Records/Subpoenas			
Records Requests	54	36	27
Subpoenas for Records	37	32	46
Directory Information/Verification			251
Student Discipline			
Hearings	151	166	178
Hearings Waived by Parent/Guardian	556	550	323

CHIEF OF STAFF DIVISION (Continued)

WORKLOAD INDICATORS

INDICATOR	FY 2012 RESULTS	FY 2013 RESULTS	FY 2014 RESULTS
House Bill 251 Transfers			
Requested	998	1,073	2,727
Selected/Approved	669	891	2,042
Administrative Transfers			
Requested	28	44	119
Approved	20	40	105
Prevention/Intervention			
Student Interventions	626	652	680
GRIP Program			
Students Enrolled	263	248	198
Number of Schools Supported with Programs			
Second Step Violence Prevention	6	7	9
Steps to Respect/Best Practices	30	30	32
Bully Prevention	20	23	18
Peer Mediation/Youth Leadership	5	5	6
Suicide Prevention – (Sources of Strength)	10	13	12
Grant to reduced Alcohol Abuse	7	Grant funding ended	N/A
Department of Behavioral Health And Developmental Disabilities Grant	N/A	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
Isafe Internet Safety	Net Smartz curriculum to all elementary & middle schools	Online resources Provided to all Schools	No longer use Isafe
Total Staff Certified			
Crisis Response to Schools for Death or Crisis	8	10	1
Parent In-services	N/A	N/A	60
Technical Asst. Parents/Staff	N/A	N/A	Calls - 270

CHIEF OF STAFF DIVISION (Continued)

WORKLOAD INDICATORS

INDICATOR	FY 2012 RESULTS	FY 2013 RESULTS	FY 2014 RESULTS
School Health Services			
Student Visits to the Clinic			
• Illness Visits	428,251	456,611	410,469
• Injury Visits	186,480	186,871	171,991
Total Visits	617,731	643,482	582,460
Number students remaining at School after Clinic visit	404,125	410,072	380,049
School (local) Medical Training			
Total number of trainings provided by Consulting Nurses	225	217	108
Total number of school staff participants	6,868	4,662	5,020
District Medical Trainings			
Total number of trainings provided by Nursing Supervisor and/or Consulting Nurses			
• Online	135	143	158
• Face to face	35	17	38
• Blended	19	37	35
Total number of school staff participants			
• Online	385	430	568
• Face to face	2,470	3,140	2,752
• Blended	385	430	794
Professional Development Trainings			
Total number of Preplanning/PLDs training provided by Nursing Supervisor and Consulting Nurses			
• Medical Training	11	12	15
Total number of school nurse participants Face to Face	474	720	945

CHIEF OF STAFF DIVISION (Continued)

WORKLOAD INDICATORS

INDICATOR	FY 2012 RESULTS	FY 2013 RESULTS	FY 2014 RESULTS
Scoliosis Nursing Rescreens Referred to Physician	646	774	590
Medical Healthcare Plans including medical 504s	761	1,000	1,230
Significant Communicable Disease Data	Varicella/Chickenpox Tuberculosis Pertussis(Whooping Cough) Shingles Viral Meningitis MRSA	Influenza B Tuberculosis Pertussis – 12 (Whooping Cough) Varicella – 17 (Chickenpox) Viral Meningitis Norovirus Shingles Shigella	Tuberculosis - 2 Pertussis (Whooping Cough) – 16 Varicella (Chickenpox) – 17 Shigella – 18 Clostridium Difficile – 2 Hand, Foot, Mouth Disease - 4
School Social Work			
New Cases Referred	10,153	10,526	9,593
Contracts/Services Rendered	115,808	104,287	109,727
<u>Foundation</u>			
Local School Foundation Oversight	25	30	40
Senior Scholarships Awarded	\$32,000	\$31,000	30,000
Golf Tournament (Net)	\$30,000	\$30,000	37,600
Gimme 5 (Gross)	\$56,000	\$48,000	54,000
Leaders and Legends Ball (Net)	N/A	\$30,000	43,000
Teacher Grants Awarded	\$16,800	\$21,300	22,000
Fundraised for Classified Employee of the Year Awards	\$6,700	\$6,000	5,675

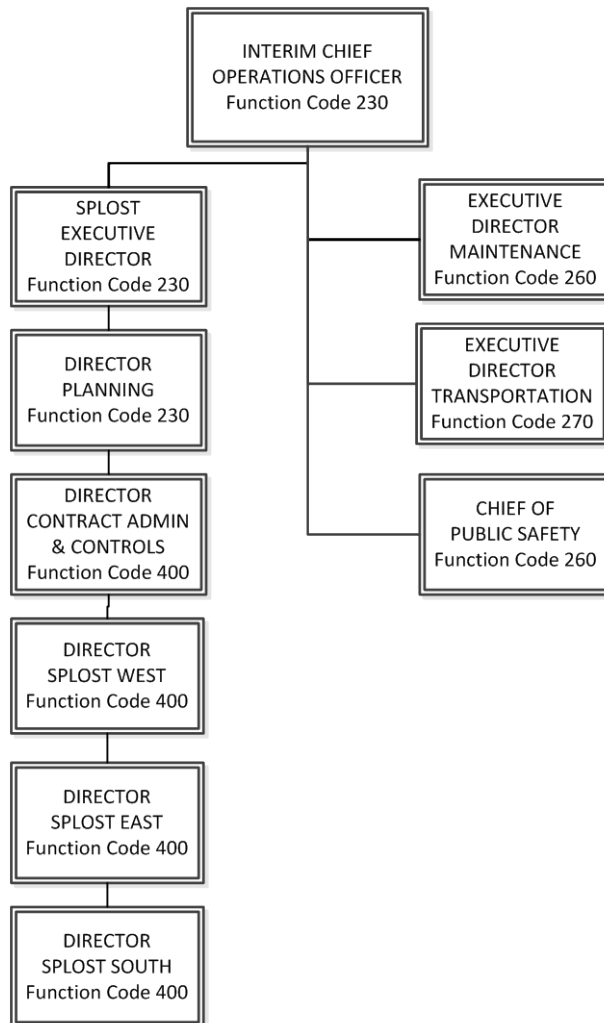
OPERATIONAL SUPPORT DIVISION

DIVISION RESPONSIBILITIES

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

DIVISION ORGANIZATION

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



OPERATIONAL SUPPORT DIVISION

MAJOR DEPARTMENT TASKS

The **Interim Chief Operations Officer** is responsible for overseeing the services and support for the district's Maintenance Services, Department of Public Safety, Transportation Services and SPLOST Department.

The **Maintenance Services Department** provides this support through a staff of 17 administrators, supervisors, and clerical personnel and a work force of 143 hourly employees. The department's primary objective is the maintenance of existing facilities, their grounds, and equipment not under manufacturer's warranty. These responsibilities involve 127 schools and support facilities that encompass 3,055 acres and 17,192,744 square feet throughout Cobb County.

The majority of support and 51,926 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 557 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 865 bus drivers, 134 bus monitors, 837 conventional buses, 278 special needs buses, 877 routes, and 33,979 bus stops per day. The department transports 137,229 students each day and travels 66,807 daily miles.

All buses are equipped with telematics technology and digital recording devices on the inside. Some buses are equipped with digital cameras on the outside to enforce violations of the Stop Arm Law.

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.

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.

OPERATIONAL SUPPORT DIVISION

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.

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 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.

OPERATIONAL SUPPORT DIVISION

WORKLOAD INDICATORS

INDICATOR	FY 2012 RESULTS	FY 2013 RESULTS	FY 2014 RESULTS
Maintenance			
Building space sq. footage	16,836,096 for 126 facilities	17,202,405 for 127 facilities	17,192,744 for 127 Facilities
Work Orders (electrical, plumbing, roofing, floors, preventative maint., etc.)	55,713	54,996	51,926
Public Safety			
Fighting / Bullying	1131	457	485
Drugs	147	121	143
Weapons	132	74	147
Gang-Related Incidents	139	32	19
SPLOST			
# of Projects started	43	56	33
# of Projects completed	55	23	36
# ADA Projects	15	14	8
Planning			
# of Population growth survey conducted	1	1	2
# of School attendance zone redistricted	23	2	1
Land purchased (Parcels)	0	0	5
# of approved Easements	15	11	15
# of cell tower sites established	1	1	0
Transportation			
Number of students transported one - way	67,014	68,468	72,993
Ridership ratio	71%	62%	76%
Regular buses	933	920	837
Special Education buses	273	281	278
Bus stops per day	44,435	38,134	33,979
Field trips	5,761	5,928	5,786
Bus referrals	N/A	N/A	1,100
# of accidents	298	375	209
Telephone calls received	63,996	64,125	N/A
Telephone calls returned	24,142	23,998	N/A

OPERATIONAL SUPPORT DIVISION

WORKLOAD INDICATORS

INDICATOR	FY 2012 RESULTS	FY 2013 RESULTS	FY 2014 RESULTS
Fleet Maintenance			
Fleet	1,536 (1,206 buses)	1,531 (1,201 buses)	1,469 (1,115 buses)
Support vehicles	330	330	354
Bus fleet traveled	12,078,118 miles	11,691,310 miles	11,206,910 miles
Gas usage	1,953,251 gallons	1,779,403 gallons	1,862,150 gallons
Fueling transactions	72,375	66,008	67,765
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	10,015	10,010	10,051

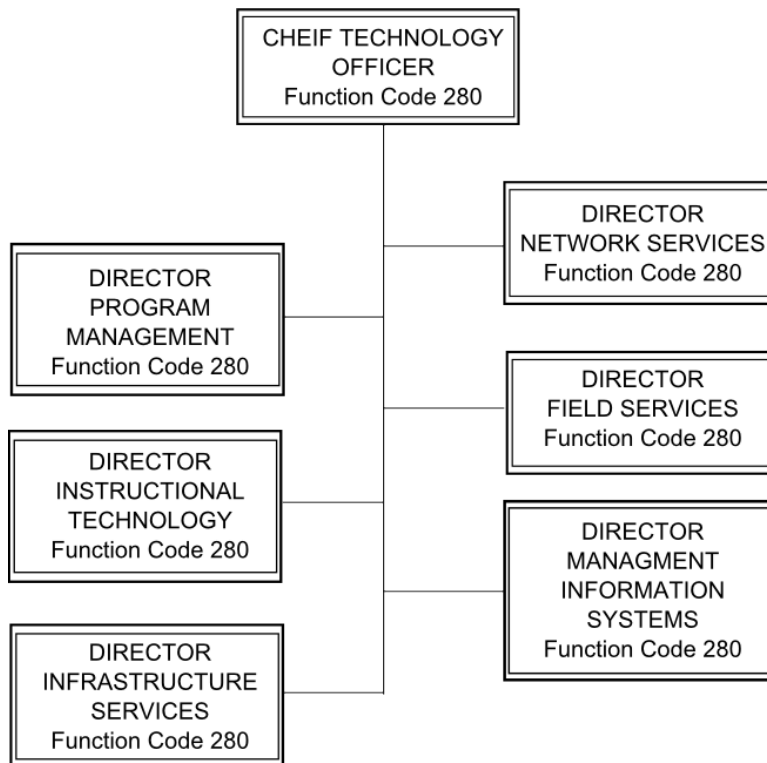
TECHNOLOGY SUPPORT DIVISION

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



TECHNOLOGY SUPPORT DIVISION (Continued)

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.

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.

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 SUPPORT DIVISION (Continued)

WORKLOAD INDICATORS

INDICATOR	FY 2012 RESULTS	FY 2013 RESULTS	FY 2014 RESULTS
Technology			
<ul style="list-style-type: none"> Total number of instructional computers supported, total number of administrative computers supported (based on Georgia Dept of Education Report) 	Instructional computers – 49,399 Administrative computers – 3,604	Instructional computers -53,082 Administrative computers – 2,667	58,642 2,773
<ul style="list-style-type: none"> Total computers in district 	53,003	55,749	61,415
<ul style="list-style-type: none"> Total printers in district 	14,341	11,131	13,223
<ul style="list-style-type: none"> Total servers in district 	449	662	787
<ul style="list-style-type: none"> Total number of phone lines in schools 	1,941 phone lines in schools	1,838 phone lines	1,838 phone lines
Number of service requests handled by Service Center staff (help desk) annually	58,691 service requests	58,849 service requests	55,583 requests
Number of e-mail accounts	16,934 accounts	17,231 accounts	17,454
Average availability for IT Data Center resources	99.97%	99.86%	99.83%
Number of schools receiving interactive devices from SPLOST III	112	112	112
Percentage of students meeting proficiency on the 8th grade technology literacy assessment	75.03%	60.00% proficient	NA
Ratio of Instructional Tech personnel per school	6:112	5:112	5:112

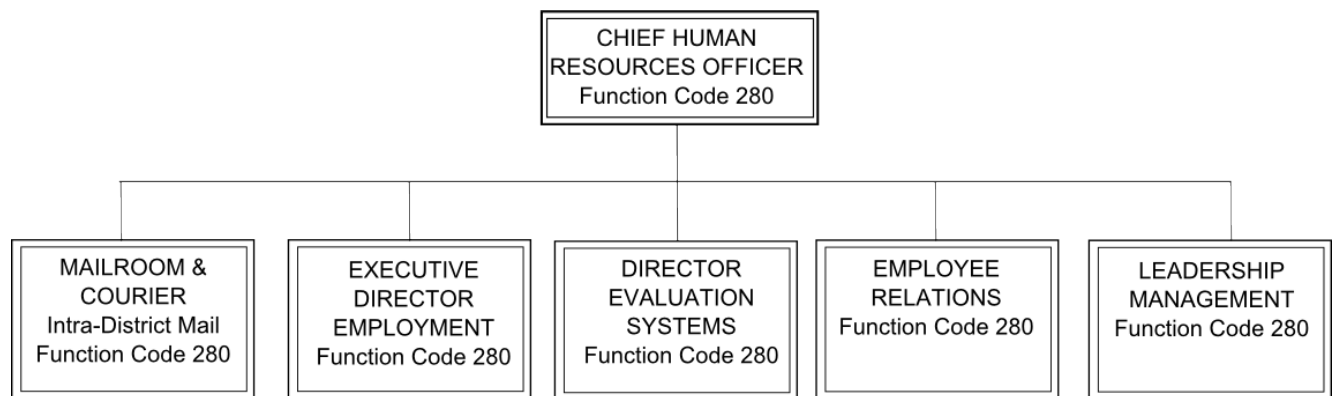
HUMAN RESOURCES DIVISION

DIVISION RESPONSIBILITIES

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

DIVISION ORGANIZATION

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



MAJOR DEPARTMENT TASKS

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

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

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

HUMAN RESOURCES DIVISION (Continued)

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

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

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

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

The **Fingerprinting, ID Badge and Background Check Office** 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. 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
- Manages the posting, advertising (local and national), and application qualifying of all local school and central office administrative vacancies
- To help individuals realize their career objectives in administration
- Forecast replacement needs as a means of targeting necessary training, employee education, and employee development
- Facilitates the advertising, application and selection process for district Leadership Academies and College/University Educational Leadership Cohorts
- Manages the storage and maintenance of administrative personnel records
- Liaison for the Administrative Critical Need process including maintaining contact information for CCSD retirees, scheduling and TRS reporting of retired administrators returning to work

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

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

The **Evaluation Office** develops, facilitates, and monitors the evaluation process for classified and certified employees.

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

HUMAN RESOURCES DIVISION (Continued)

WORKLOAD INDICATORS

INDICATOR	FY 2012 RESULTS	FY 2013 RESULTS	FY 2014 RESULTS
Certified Positions			
High School Hired	197	132	116
Middle School Hired	118	89	106
Art/Counselors/ESOL/Music Hired	32	54	143
Elementary Schools Hired	181	262	268
Special Education Hired	228	170	232
Other Cert (Supervisors, Specialists, Social Workers)	26	7	9
Other Employment Changes	2885	3,674	3,716
Resignations / Terminations / RIFs	724	678	711
Supply Teachers	512	510	509
Certified Applications	51,463	77,144	31,939
Classified / Parapro Positions			
ASP Hired	169	159	212
Bus Drivers/Monitors Hired	193	130	138
Custodians Hired	111	121	84
Maintenance/Warehouse Hired	13	13	12
Food Service/Lunchroom Monitors Hired	184	166	317
Classified Subs Hired	869	203	183
Paraprofessionals/Tutors Hired	326	312	346
Clerical Bookkeepers Hired	53	61	18
Professional/Technical Hired	18	16	14
Nurses Hired	25	19	21
Campus Police Hired	4	3	4
Interpreters Hired	2,670	1,922	2,154
Other Employment Changes	980	1,051	1,023
Resignations / Terminations / RIFs	126	153	175
Parapro Re-elects	51,115	93,884	32,357
Classified/Parapro Applications			
Risk Management Claims			
Unemployment	383	377	182
Vehicles & general liability	369/65	242/57	437/37
Student/site visitors injuries	1,562	2,044	1,375
Student in transit	306	273	155
Workers Compensation	1,259	1,220	1,124
Property thefts	110	52/146	106

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

INDICATOR	FY 2012 RESULTS	FY 2013 RESULTS	FY 2014 RESULTS
Insurance Enrollments			
Life Insurance	13,850	14,122	13,343
Dental Insurance:			
Metlife	6,334	Delta 10,118	9,667
United Concordia	4,233		
Health Insurance:			HRA
HMO option	5,930	5,503	Gold 2,551
HRA option	4,175	4,106	Silver 3,929
HDHP option	680	657	Bronze 3,584
Cancer	5,573	5,508	5,338
Vision	8,107	7,867	7,702
Short-term disability	11,861	11,125	9,229
Legal services	1,512	1,498	1,425
Critical Illness (Added by Benefits)			2,810
Other Benefits			
Short-term leaves	4,394	1,806	>Approx. 2,000
Long-term leaves	1,980	321	N/A per GARH-R
Flexible Optional spending accounts	2,270	2,246	2,685
Retirements	361	439	444

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 Special Student 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.

Additionally, the district has identified a common instructional framework, Framework for Student Success, that consists of plan, instruct, assess, reflect and a Framework for School Success that identifies the priorities of professional learning communities/data team processes,

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 initiatives to guide teaching and learning in the district for the coming five years.

Initiative 1: College, Career, & Community Ready

- Clearly articulating Cobb Teaching and Learning Standards
- Content/Curriculum Acquisition and Customization Strategy
- Launching the Cobb Teaching & Learning System (CTLS)
- Learning Commons Transition
- Kindergarten to Graduate Profile

Initiative 2: Learning Engagement

- Establish, model and promote 14 research-based engagement strategies
- Build an infrastructure of flexible formative assessment items and district-wide data collection process for student performance.
- Advance the vision for STEM and STEAM in schools.
- Develop innovative course models (i.e. embedded credit, distance learning, blended courses, etc...).

Initiative 3: Professional Learning 21 (PL21)

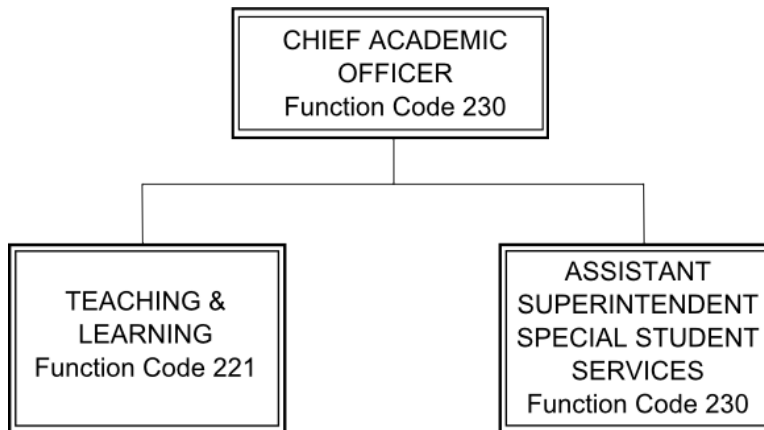
- Develop an infrastructure of Professional Learning Support accessible by all classroom teachers as aligned with their grade level/course area and pacing guides.
 - District-wide Face to Face Professional Learning Schedule Comprehensive Digital Staff Development Modules
- Identify, model, and communicate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

ACADEMIC DIVISION (Continued)

The Academic Division includes the following two areas:

Teaching & Learning Subdivision and **Special Student Services Subdivision**

DIVISION ORGANIZATION



SUBDIVISION RESPONSIBILITIES

The Teaching & Learning Subdivision seeks to support and enhance the efforts of our schools, thus enabling students to perform at their highest levels of achievement. Our work is delivered through a Framework of Success focused on how teachers Plan, Instruct, Assess, and Reflect. 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.

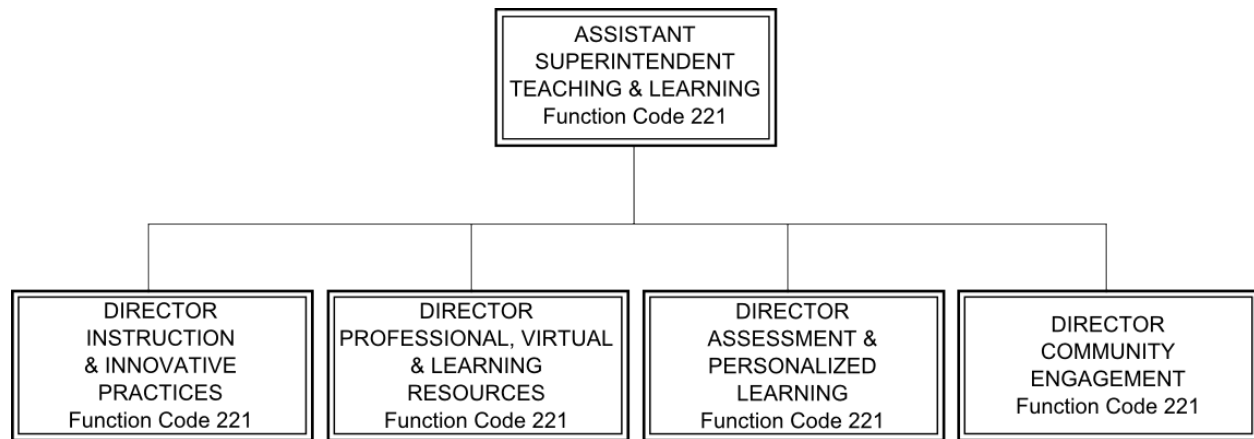
Subdivision of Teaching & Learning

The Subdivision of Teaching & Learning leads the district’s efforts to advance student learning in Cobb County. The role of staff in the Subdivision of Teaching & Learning is to enhance the instructional leadership capacity of school leaders, support the administrative operations of school leaders, protect instructional time, and provide high quality resources/information/support for school leaders and teachers.

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 Community Engagement & Title I, and the Office of Professional, Virtual, & Learning Resources.

ACADEMIC DIVISION – TEACHING AND LEARNING SUBDIVISION

SUBDIVISION ORGANIZATION



Office of Instruction & Innovative Practices

The Office of Instruction and Innovative Practice is responsible for the core backbone of academics in the Teaching & Learning Subdivision. There are nine departments in this office that reflect the academic programs of Cobb County: Mathematics, English Language Arts, Science, Social Studies, Career Technical & Agricultural, Health & Physical Education, Visual Arts, Performing Arts, Band, & Orchestra. 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.

The focus of the leadership in the Office of Instruction & Innovative Practice is to:

Provide Instructional Leadership and Classroom Instruction Resources – The Office of Instruction & Innovative Practice provides principals and assistant principals tools to coach teacher performance and lead a focused improvement on student achievement. Additionally, the Office 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 Innovate Academic Practices – The leadership staff in the Office of Instruction & Innovative Practice work closely with school leaders and classroom teachers to 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. imbedded credit, dual enrollment, and accelerated pacing, 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 with 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.

ACADEMIC DIVISION – TEACHING AND LEARNING SUBDIVISION (continued)

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

WORKLOAD INDICATORS

INDICATOR	FY 2012 RESULTS	FY 2013 RESULTS	FY 2014 RESULTS
Performing Arts			
# of students in music, theatre, and dance classes	76,850	76,930	79,765
% of CCSD population in music, theatre, and dance	71%	71%	72%
# of theatre performances in HS	60	62	64
# of music performances at ES	140	140	194
# of music performances at MS	186	189	234
# of music performances at HS	228	230	400

Office of Assessment & Personalized Learning

The Office of Assessment and Personalized Learning's mission 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 to advance the use of data to inform instruction. Our four current priorities are:

- Georgia Milestones Assessments
- SLO Assessments
- Flexible Formative Assessment Bank Development
- Defining and Developing a Strategy to Increase Personalized Learning Opportunities

This Office is composed of three departments: Assessment, Remedial Education, and Advanced Learning Programs.

Assessment Department

1. Georgia Milestones
 - a. 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

ACADEMIC DIVISION – TEACHING AND LEARNING SUBDIVISION (continued)

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

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

3. Flexible Formative Assessment Bank Developments

- a. The Office of Assessment and Personalized Learning began the development of a formative assessment item bank this fall. School leaders and teachers will be able to go into the bank and choose questions 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.

Remedial Education Department

The Remedial Education Department is responsible for the Early Intervention Program for struggling learners in elementary schools. The Department also facilitates the district's Response to Intervention protocol that each school facilitates for students that benefit from additional interventions in the instruction. Additionally, the Remedial Office leads the efforts to support students that fall behind academically. There are many ways in which students can accelerate their mastery of concepts in order to re-join their peer group academically. The Remedial office facilitates the process of credit recovery, course extension, and summer school.

Advanced Learning Programs Department

The Advanced Learning Programs Department is responsible for 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 and advanced content coursework in middle schools and elementary schools, respectively.

ACADEMIC DIVISION – TEACHING AND LEARNING SUBDIVISION (continued)

INDICATOR	FY 2012 RESULTS	FY 2013 RESULTS	FY 2014 RESULTS
AVID	<ul style="list-style-type: none"> • 28 Sections offered • 6 AVID sites • 112 Tutor hrs per Week • 100% AVID students on track for 4-year university • 6 AVID Sites Certified 	<ul style="list-style-type: none"> • 24 Sections offered • 5 AVID sites • 96 Tutor hrs per Week • 100% AVID students on track for 4-year university • 5 AVID Sites Certified 	<ul style="list-style-type: none"> • 10 Sections offered • 2 AVID sites • 40 Tutor hrs per Week • 100% AVID students on track for 4-year university • 2 AVID Sites Certified
Courses available on-line to students <i>* Each unit represents ½ credit</i>	<p style="text-align: center;">NOVANET</p> <p style="text-align: center;">15 High Schools 2 Special Schools 1,170 Seats 1,289 Units Earned (PLC reported separately: 898 Seats, 786 Units Earned)</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 for this purpose</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 for this purpose 526 Seats</p>
Standardized Test Administered	566,726	666,174	644,829

ACADEMIC DIVISION – TEACHING AND LEARNING SUBDIVISION (continued)

Office of Community Engagement & Title I

The Office of Community Engagement & Title I consists of two departments that are focused on enhancing the resources and support for parents of Cobb students and administering the federal funds that flow through the Title I grant.

Community Engagement Department

The Community Engagement Department is responsible for the development of parent communication resources as academic support materials for parents to use at home. Additionally, the Community Engagement Department seeks improved connections with community members and community organizations to ensure that there is a complete county focus on the academic needs of our children. There is a multi-pronged approach to connecting with parents, developing parent resources, supporting the home as an extension of the classroom, and ensuring that birth to 5 and post high school opportunities are connected to the academic foundation and potential for all children.

Title I Department

Title I is a federally funded program which provides additional dollars to schools based on student economic needs. Currently, there are 45 Title I identified schools in Cobb County (30 ES, 11 MS, 3 HS, and 1 special program). Cobb County submits documentation regarding the need for resources and the plan to deliver targeted support to Title I identified schools. The Title I Department then works with all Title I designated schools to develop a local budget based on the federal and state compliance requirements. Title I is responsible for distinguishing the difference between supplementing resources at Title I schools and avoiding supplanting resources. The federal dollars that flow through Title I must be used for services above and beyond what the district already provides all schools.

The Title I Department in Cobb County also supports homeless children by providing transportation, basic necessities, and academic tutoring as the law (McKinney-Vento) allows. Additionally, children residing in facilities because they have been orphaned or are under state custody have access to support services through the Title I funds.

Office of Professional, Virtual & Learning Resources

The Office of Professional, Virtual & Learning Resources is comprised of three departments that provide learning opportunities, resources, and support to Cobb County staff to increase student achievement: Professional Learning, Library Media Education, and K-12 Learning Resources.

Professional Learning Department

The Professional Learning Department 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.

ACADEMIC DIVISION – TEACHING AND LEARNING SUBDIVISION (continued)

Quarterly district-wide, content-specific professional development opportunities have been launched, that offer all teachers the just-in-time preview of upcoming content standards and units in their specific subject areas. These trainings are offered 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 teacher 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 professional learning department provides 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. 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.

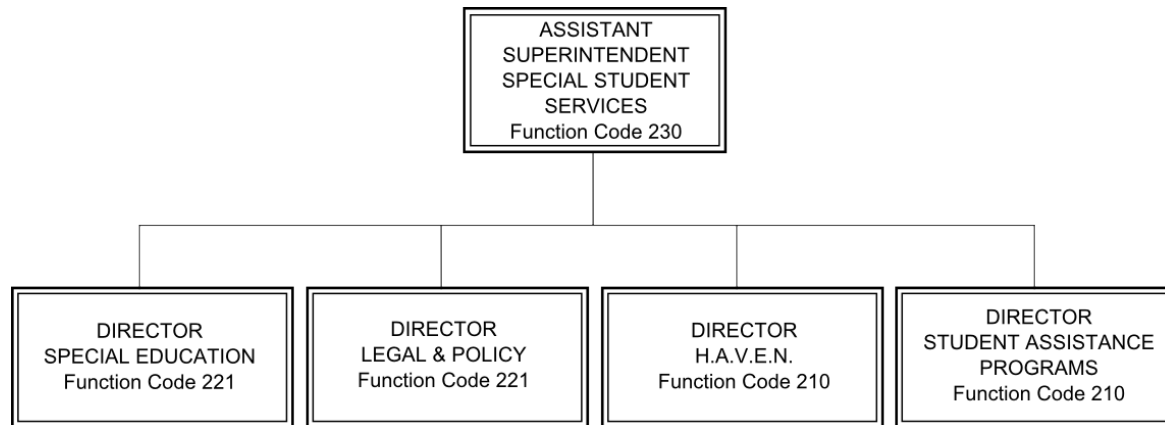
District Courses and Workshops are offered throughout the year in classes after hours and online to meet the diverse professional learning needs of Cobb staff and to address specific district goals and program areas. The Professional Learning Department staff manages a web-based portal for the course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

ACADEMIC DIVISION – SPECIAL STUDENT SERVICES

DIVISION RESPONSIBILITIES

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

DIVISION ORGANIZATION



MAJOR DEPARTMENT TASKS

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

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

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

Psychological Services provides psychological services within the school community through consultation, collaboration, research-based interventions, and individualized assessment in order to

ACADEMIC DIVISION – SPECIAL STUDENT SERVICES (Continued)

facilitate learning and promote positive mental health for all students. School psychologists work to increase student achievement by assessing barriers to learning and helping determine the best instructional strategies to improve learning, and work within a multidisciplinary team to evaluate eligibility for special education services. School psychologists collaborate with educators, parents, and other professionals to create safe, healthy and supportive learning environments that strengthen connections between home, school, and the community for all students.

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

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

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

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

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

ACADEMIC DIVISION – SPECIAL STUDENT SERVICES (Continued)

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

WORKLOAD INDICATORS

INDICATOR	FY 2012 RESULTS	FY 2013 RESULTS	FY 2014 RESULTS
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 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%
Students with Disabilities Graduation Rate	32.0%	52.5%	4 year cohort 51.7%
Students with Disabilities' academic achievement: Criterion Referenced Competency Test (CRCT) - % of students who 'Meet and Exceed' standards	Math: 69.1% English/Language Arts: 83.8%	2011 – 2012 data: Math: 72.6% English/Language Arts: 88.8%	2012 – 2013 data: Math: 75.1% English/Language Arts: 90.2%
Discipline reviews for students with disabilities	392*	478	411
Use of alternative dispute resolution strategies			
Mediations	7	6	3
Resolution Meetings	11	11	19
Due Process Hearings	2	3	1

*Totals do not include multiple parent meetings.

ACCOUNTABILITY & RESEARCH DIVISION

DIVISION RESPONSIBILITIES

The **Accountability & Research Division** is comprised of the following:

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

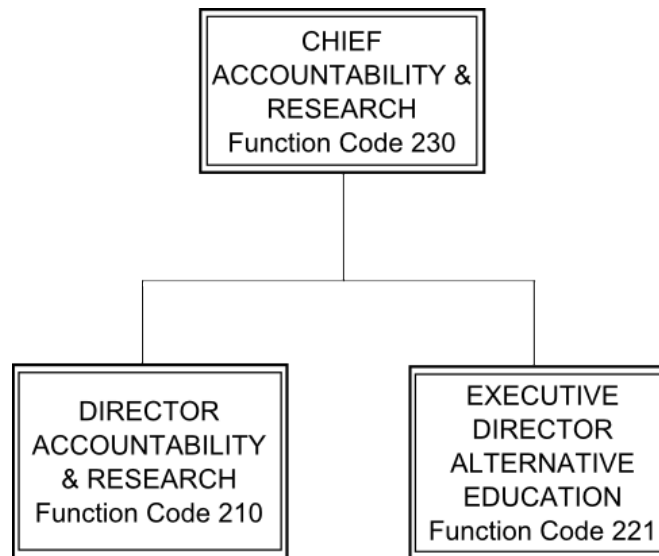
Accountability provides direction and support to stakeholders with data and other resources to improve student learning.

The **Research and Evaluation** department processes student, school, and district achievement, assessment, demographic, and other data.

The **Grants** Office actively seeks federal, state, corporate and private grants for the support of educating all of our children in the District. This effort is done with the support of the Leadership and along with the talented efforts of our teachers and school administrators.

State and Student Reporting department supports the data needs of the Cobb County School District Board of Education, the Superintendent, the Executive Leadership Team, parents, schools, and external agencies/organizations so that students educational needs may be addressed.

DIVISION ORGANIZATION



ACCOUNTABILITY & RESEARCH DIVISION (Continued)

MAJOR DEPARTMENT TASKS

ESOL Program, its mission is to develop the English proficiency of students while advancing their academic achievement, and to support them in becoming productive, contributing citizens in the United States and an ever-changing global society.

Foreign Language 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 Process, Advisement, Placement, Transcript Evaluation, Translation of District Policies and Local School Documents, Interpretation of School Related Meetings, Student Evaluations, Parent Conferences, Special Education Meetings and Hearings. The IWC provides literacy and academic programs, workshops and assists families with acculturation and school involvement.

Cobb Virtual is a meaningful online learning experience that allows students to become familiar with key means of increasing their own learning skills and knowledge. It also prepares them for the demands that they will encounter in higher educations, the workplace, and in personal life-long learning.

The mission of **Oakwood Digital Academy** is to challenge students to succeed by guiding them toward and understanding that there is no "one best way" to reach their full potential.

The **Performance Learning Center (PLC)** strives to provide students with equal access to quality educational programs and the necessary social services in an environment that allows students the opportunity to achieve their maximum learning potential.

The mission of the **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.

The **Grants** Office seeks federal, state, corporate and private grants for the support of educating all of our children in the District. The Cobb County School District has been awarded many grants that provide innovative programs impacting all students.

ACCOUNTABILITY & RESEARCH DIVISION (Continued)**WORKLOAD INDICATORS**

INDICATOR	FY 2012 RESULTS	FY 2013 RESULTS	FY 2014 RESULTS
Adult Education			
Students served	2269	2634	2,097
Cobb County	1209	2304	1,050
(ESOL)	805	1139	718
Paulding County	257	340	299
Cobb County Correctional inmates	20	21	30
Number of students taking GED	1052	733	211
Number of students taking GED that received the credential	642	338	178
Alternative Education Program			
Students Served in Oakwood Digital	192	297	263
Performance Learning Center Enrollment	111	89	83

ACCOUNTABILITY & RESEARCH DIVISION (Continued)

WORKLOAD INDICATORS

INDICATOR	FY 2012 RESULTS	FY 2013 RESULTS	FY 2014 RESULTS
<p>Courses available on-line to students</p> <p><i>* Each unit represents 1/2 credit</i></p>	<p>Cobb Virtual Academy 62 course offerings 1513 students 17 High Schools 1 Special School 2 Middle Schools</p> <p>590 FTE units 1,310 tuition units</p> <p>Blended Learning (online learning as part of the traditional classroom) 8,000 students 500 courses 450 instructors</p> <p>Georgia Virtual School 752 Students 17 High Schools</p> <p>1 Special School 114 course offerings 579 FTE units 530 Tuition Units</p> <p>Videoconferencing 4 High Schools and 49 students taking Multivariable Calculus at Georgia Tech</p>	<p>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>2230 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 1856 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>

ACCOUNTABILITY & RESEARCH DIVISION (Continued)

WORKLOAD INDICATORS

INDICATOR	FY 2012 RESULTS	FY 2013 RESULTS	FY 2014 RESULTS
Accountability and Research SAT Scores			
Cobb	1520	1515	1515
Georgia	1452	1452	1445
National	1498	1498	1497
% Tested	81%	79% (est.)	80% (est.)
Grants			
# competitive grants processed each year	11	17	14
\$ amount awarded for competitive grants	\$3,840,599	\$4,507,263	\$2,914,076
# Seniors			
Number of graduates	7675	7845	7799*
Completion ratio	6643	6967	7201**
K-12 dropouts	87.25%	88.80%	92.33%
	1449	1550	1837
Research Applications			
# processed each year	181	112	105
Surveys Administered			
	253,677	305,838	85,227
% Schools Meeting AYP Requirements			
Elementary	N/A	CCRPI (Georgia waiver to AYP)	CCRPI (Georgia waiver to AYP)
Middle		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

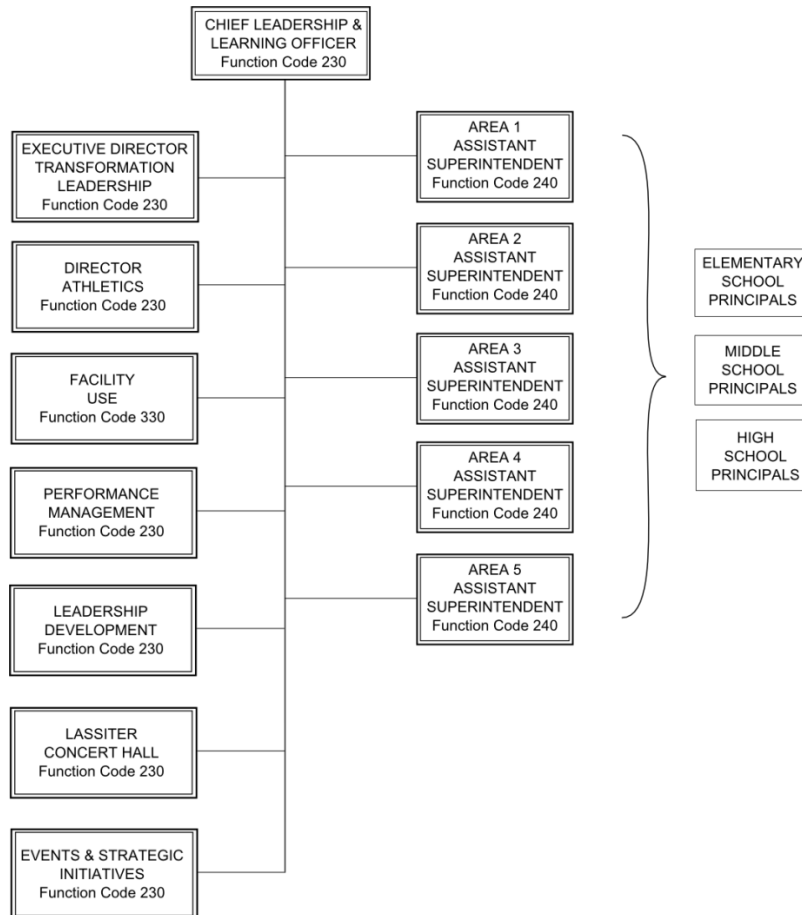
The Primary function of the **Leadership and Learning Division** is to lead the ongoing development and continuous improvement of an effective instructional program in Cobb County. The division is responsible for all facets of student performance, school leadership, leadership development, curriculum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

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

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

DIVISION ORGANIZATION

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



LEADERSHIP & LEARNING DIVISION (Continued)

MAJOR DEPARTMENT TASKS

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

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

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

WORKLOAD INDICATORS

INDICATOR	FY 2012 RESULTS	FY 2013 RESULTS	FY 2014 RESULTS
# Seniors	7675	8809	8576
Number of graduates	6643	6695	6707
Completion ratio	87.25%	76%	78.2%
K-12 dropouts	1449	1550	1837
Athletics			
# of GHSA Activities Participated	252	245	242
# of Students Participated GHSA Activities	11,367	11,162	11,197
Facility Use			
# of hours used by community organizations	17,741	16,697	16,750
Revenue from facility rentals	988,811.40	982,862	952,172

FINANCIAL SERVICES DIVISION

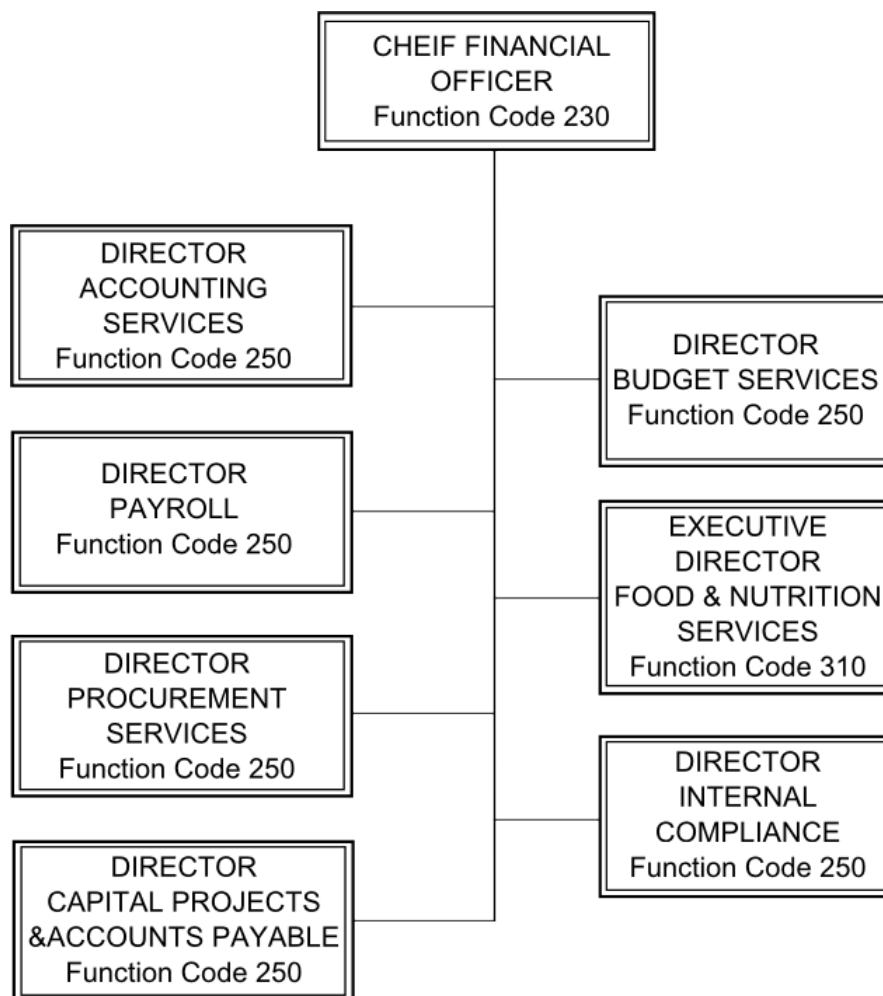
DIVISION RESPONSIBILITIES

The Financial Services Division, under the direction of the Chief Financial Officer, is responsible for all the fiscal responsibilities of the school district. Specifically, the responsibility areas include: general accounting, food service accounting, local school accounting, financial reporting, cash management, payroll, budgeting, internal compliance, property control, procurement, warehouse services, bond/sales tax project management and financial services computer programming.

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

DIVISION ORGANIZATION

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



FINANCIAL SERVICES DIVISION (Continued)

MAJOR DEPARTMENT TASKS

Accounting

1. Invest and manage cash for all central office bank accounts.
2. Manage accounting for all federal, state, and local grants.
3. Review and process all District journal vouchers and monitor all General Ledger entries.
4. Prepare Board Quarterly Financial Reports, Annual GA DOE Financial Reports, Annual Transparency in Government Act Reports, and Comprehensive Annual Financial Report.
5. Deposit all central office incoming cash receipts on a daily basis.
6. Reconcile 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.

Budgeting

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

Capital Projects

1. Oversee the remaining expenditures for the SPLOST 3 program approved in September 2008, with a multiyear budget of more than \$632 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, principals 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, department personnel, principals, bookkeepers and media specialists on new schools, additions/renovations and curriculum and technology projects.
7. Request reimbursement for State funded capital outlay projects and monitor revenues.

Cash Management

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

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 (Continued)

Accounts Payable

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

Food Service Accounting

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

Food and Nutrition Services

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

Internal Compliance

1. Supports all financial and operational activities of the school district. The Department is an independent, objective assurance and consulting function established to add value and improve operations.
2. 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. Recipient of the 2014 Association of School Business Officials International (ASBO) Pinnacle Award for the Financial Services University.

Procurement Services

1. Assist schools and departments with purchase of goods and services in compliance with applicable Board policy, Georgia laws, Georgia Department of Education Rules and federal laws
2. Ensure that District purchases are consistent with Public Procurement Principles and Practices of:
 - a. Acceptable quality at lowest price;
 - b. Transparency in use of public funds
 - c. Protection against conflict of interest
 - d. Maximization of competition
 - e. Equal and fair competition; and
 - f. Legal/regulatory compliance

FINANCIAL SERVICES DIVISION (Continued)

3. Assist schools and departments with development of solicitation specifications for expenditures over \$10,000 and guide end users in the evaluation of solicitation responses to ensure best value for the District.
4. Award contracts for solicitations over \$10,000 to responsive and responsible responding vendors that provide the best value for the District.
5. Contract administration including monitoring vendor services to ensure that the awarded vendor complies with the terms and conditions of the contract.
6. Issue Construction Requests For Proposal (RFPs) and Invitations For Bids (IFBs) for Special Purpose Local Option Sales Tax (SPLOST) building projects; guide evaluation process of responses; ensure compliance with applicable Board policy, Georgia laws, Georgia Department of Education Rules and federal laws during the solicitation process
7. Prepare Board Agenda Items and Board Information Items as required for contract award and renewal
8. Conduct Vendor Performance reviews including construction vendor prequalification, suspension and disqualification process.
9. Ratification of Unauthorized Purchases.
10. Maintain vendor database.
11. Activate new procurement cards, process P-Card cancellations, and changes of address
12. Review and process approvals for all purchase orders and performance contracts over \$1,000
13. Verify and approve Sole Source forms for all Sole Source expenditures over \$10,000
14. Develop and distribute purchasing procedures and regulations in compliance with Board policy and applicable laws.
15. Provide training to potential suppliers, new principals, new bookkeepers, and other District staff regarding eCobb order entry, CCSD Purchasing Regulations and procurement procedures.
16. Develop and publish Procurement related training materials such as: Pocket Purchasing Guide, PowerPoint presentations for new principals and bookkeepers; Purchasing Regulations; and How to do Business with CCSD for suppliers
17. Provide daily support to District staff on Procurement related issues.
18. Maintain Procurement Services websites.
19. Respond to Open Records Requests and vendor protests.
20. Review and negotiate non-standard contracts in conjunction with CCSD attorneys.
21. Maintain files in accordance with State Retention Schedules as related to solicitations for construction and general goods/services.
22. Provide daily support to District staff on Procurement related issues.

Property Control

1. Tag and identify all equipment subject to inventory.
2. Maintain reports for all equipment subject to inventory.
3. Conducts physical inventories and provides resulting reports for all local schools, charter schools, special schools, and central office locations.
4. Prepares a monthly reconciliation of the District's property database to the District's financial records.
5. Composes, interprets and updates the District's Property Control User's Guide and Property Control Procedures Manual.
6. Transfers excess equipment to the warehouse for surplus utilizing the eqTransfer system.
7. Verify excess equipment before submitted to the Board for disposal approval.
8. Prepare property reports for schools and departments as requested.

FINANCIAL SERVICES DIVISION (Continued)

9. Prepare property reports for special projects. (Examples: Technology Refresh of SPLOST Purchased Equipment, State Technology Survey).

Local School Accounting

1. Train and provide daily bookkeeping operational and software support to Principals and Bookkeepers.
2. Train and provide daily bookkeeping operational and software support to After School Program Directors, Clerks, and Bookkeepers.
3. Monitor and report on the budgets and financial status of After School Programs for 67 elementary schools.
4. Manage Local School Accounting's Blackboard Online shell for financial training.
5. Reconcile and analyze 109 school bank accounts each month.
6. Issue monthly financial management reports to Principals at each school.
7. Provide software and hardware support and maintenance for electronically locking safes, and electronic wall safes at schools.
8. Manage the armored car service contract.
9. Develop, write and update the following local school manuals:
 - "Local School Accounting Procedures Manual"
 - "Bookkeeper Operations Manual"
 - "Chart of Accounts"
 - "ASP Procedures Manual"
 - "ASP Users' Guide"
11. Manage, update, support and develop content for the Financial Services University, a web-based information resource that contains up-to-date policies, procedures, manuals, flow charts, training videos and presentations related to the Financial Services of the District.

Warehouse

1. Provide mail delivery services to all schools and departments in the District.
2. Assist with delivery of testing and textbook materials.
3. Maintain furniture inventory in Warehouse for growth and replacement needs.
4. Maintain used furniture warehouse.
5. Coordinate pickup and disposal of all District created surplus items including furniture, computers, and other equipment.

Records Center

1. Process requests for transcripts and other districts records.
2. Coordinate the storage and retrieval of records.
3. Identify records that should be destroyed based on state records retention schedules.
4. Assist schools and departments with records management.
5. Provide training on Records Management to schools and departments.
7. Identify records that should be destroyed based on state records retention schedules.
8. Assist schools and departments with records management

FINANCIAL SERVICES DIVISION (Continued)

WORKLOAD INDICATORS:

INDICATOR	FY 2012 RESULTS	FY 2013 RESULTS	FY 2014 RESULTS
Accounting			
Average Yield on Investments			
90 Day T-bill (April through June)	.09%	.05%	.303%
School District	.22%	.23%	.22%
Number of Central Office deposits (excludes lunchroom depository account)	1,372	1,423	1,497
Total bank transactions	81,500	76,676	73,898
Total number of Journal Vouchers processed	1,795	1,743	2,174
Total number of Procurement card transactions	66,218	68,795	66,233
Total dollar volume	12,020,153	13,382,597	13,340,556
Comprehensive Annual Financial Report Published	Yes	Yes	Yes
Grant dollars collected: Federal, State, & Local Grants Administered	95,358,027	64,425,729	56,785,922
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	256,361	254,713	255,142
Dollar value of payrolls processed	641,147,875	629,885,709	615,071,112
W-2 Forms Issued	19,167	18,992	18,753
Accounts Payable			
Accounts Payable Check Runs Process	96	94	92
Accounts Payable Checks Issued	24,889	23,553	22,817
Dollar value of checks processed	302,475,212	225,617,007	167,215,655
Local School Accounting			
Bank Reconciliations	1,332	1,332	1308
Ongoing Financial Training Hours	712	2,922	3090

FINANCIAL SERVICES DIVISION (Continued)

WORKLOAD INDICATORS:

Property Control			
Property inventories completed	81	72	19
Inventory items tagged	25,432	14,613	11,021
Surplus items checked	2,382	2,361	2,353
Safelinc Downloads on All Safes Performed			109
Food Service Lunches			
	(178 serving days)	(177 serving days)	(169 serving days)
Full price meals served	5,431,257	4,489,357	4,030,775
Reduced price meals served	856,787	804,816	747,657
Free meals served	6,108,727	6,259,424	5,974,344
Adult & contracted meals served	520,544	439,312	408,749
Equivalent meals from extra sales	4,109,380	4,261,228	4,206,135
Elementary participation	87%	82%	81%
Middle School participation	98%	93%	92%
High School participation	96%	90%	89%
Procurement			
Purchase orders processed	20,233	17,338	16,541
Dollar value of purchase orders	\$91,352,367	\$66,435,665	63,440,850
Average dollar per purchase order	\$4,515	\$3,832	\$3835
Requests for Proposals			
Newly Issued and/or Awarded	17	30	33
Requests for Extension	53	41	37
Non-Awarded	5	11	8
Sealed bids			
Newly Issued and/or Awarded	79	69	52
Requests for Extensions	42	39	45
Non-Awarded	12	8	4
Quotes			
Newly Issued and/or Awarded	58	58	45
Requests for Extensions	30	28	28
Non-Awarded	7	8	5
Procurement cards	671	688	666
Dollar value of procurement card purchases	\$8,640,629	\$9,196,056	\$9,053,505
Total number of procurement card transactions	39,968	40,115	38,196
Average dollar per purchase	\$216	\$229	\$237.03
Warehouse			
Total Surplus requests	Not tracked	3,000	3031
Items picked up		29,000	35250
Items delivered		36,000	22800
Surplus Revenue (Net)		\$471,000	\$340,880

FINANCIAL SERVICES DIVISION (Continued)

WORKLOAD INDICATORS:

Records Center		Not tracked		
Record Movement Transactions			800	741
Transcript / Verification Requests			6,000	5961
Carton of Records Retained & Managed			6,500	5450
Records Center Revenue			\$13,504.50	\$10,969
Internal Compliance				
Elementary School audits	11		17	*See Note
Middle School audits	6		8	*See Note
High School audits	3		3	*See Note
Special School audits	N/A		N/A	*See Note
Operational audits/projects	36		40	10
Review of Grant Coordination Records				11
Financial Grant Training				2
Consulting/Advisory Services for District				54
Financial Services University				
Training Hours				3,268
<p>*Note: External audit firm hired to perform school audits beginning in fiscal year 2014 (82 schools completed in fiscal year 2014)</p>				



POLICIES & PROCEDURES

The Document presents selected District fiscal management policies and major financial administrative rules.

FISCAL MANAGEMENT GOALS AND OBJECTIVES

(Policy Index DA)

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

A. ROLE OF THE BOARD OF EDUCATION:

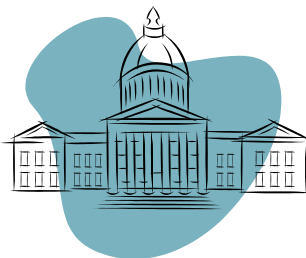
As trustee of local, state and federal funds allocated for use in public education, the Board will be vigilant in fulfilling its responsibility to see that these funds are allocated in ways that maximize the academic achievement of every student in the District.

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

B. DISTRICT FISCAL MANAGEMENT GOALS:

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

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



PLANNING, PROGRAMMING, BUDGETING SYSTEM
(Policy Index DB)

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

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

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

A. FINANCIAL PLANNING:

1. 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. Insure the District's fiscal soundness;
 - c. Support the fulfillment of the District's multi-year financial plan;
 - d. Fulfill the requirements of Board Policy DI (Accounting and Reporting);
 - e. Contain sufficient information to enable credible projections of revenues and expenses;
 - f. Disclose planning assumptions for the General Fund;

2. Multi-Year Financial Plan:

The 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

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.

PUBLIC INFORMATION PROGRAM
(Policy Index KB)

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

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

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

BUDGET DEVELOPMENT PROCESS

Board of Education sets District Goals and Priorities.

Superintendent and Executive Cabinet review proposed budget procedures.

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

All Schools/Departments relate program needs to Division Heads.

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

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

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

Public hearing is held.

Board of Education approves final budget.

State Board of Education approves the Final Official Budget.

BUDGET ADJUSTMENT PROCEDURE

Guidelines

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

Budget Appropriation Units

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

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

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

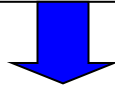
Some accounts are subsidizing other accounts within this appropriation unit because a zero budget is utilized. A budget administrator may choose to set up zero budgets within their appropriation unit to purchase items that were previously not budgeted. If a zero budget is desired, the Principal or Administrator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



STEPS NECESSARY TO PROCESS A BUDGET ADJUSTMENT

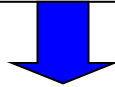
Initiator/Chief Administrator

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



Budget Services

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



Approval Routing

Director of Budget Services or Capital Projects Finance Manager

Chief Financial Officer

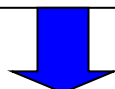
Executive Cabinet Member

Superintendent

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

Board

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



Budget Services

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

Note:

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

GENERAL GUIDELINES RELATED TO BUDGET ADJUSTMENTS

Non-Transferable Accounts

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

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

Budget Adjustment Justification

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

Capital Projects

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

Grant Budget Adjustments

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

BUDGET ADJUSTMENT SIGN-OFF PROCEDURES

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

Director of Budget Services:

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

Agency/Department Administrators (Chief Administrators) & Principals

- All budget adjustments under respective areas of supervision.

Chief Financial Officer or Designee:

- All budget adjustments.

Executive Cabinet Members:

- All budget adjustments under respective areas of supervision.

Superintendent or Designee:

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

Board of Education:

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

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

CAPITAL PROJECTS/SPLOST BUDGET ADJUSTMENTS SIGN-OFF PROCEDURES



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

Director of Project Services

1. All budget adjustments requested by Project Services.

Director of Construction

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

Capital Projects Finance Manager

1. All budget adjustments.

Director, Program Management & Accountability

1. All budget adjustments.

Executive Director, SPLOST

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

Chief Financial Officer

1. All budget adjustments.

Deputy Superintendent, Operations

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

Superintendent/Designee

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

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



STRATEGIC PLANS

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

A. DISTRICT EXPECTATION:

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

B. DISTRICT PRACTICE:

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

C. CORE VALUES

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

D. BELIEFS

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

E. VISION

Empowering Dreams for the Future.

F. MISSION

Creating and supporting pathways for success.

G. GOALS

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



Vision: *Empowering Dreams for the Future*

Mission: *Creating and Supporting Pathways for Success*

Core Values/Beliefs

Values

- Achievement
- Integrity
- Creativity/Innovation
- Accountability

Beliefs

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

Long Range Goals

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

Targets

Targets for 2014-2015 *(Where will we be?)*

Grad. Rate (4 yr.)	76.90%
Grad. Rate (5 yr.)	77.80%
Lexile Levels (E)	76.30%
Lexile Levels (M)	83.00%
Lexile Levels (H)	55.70%
Gap closure (E)	102.00
Gap closure (M)	88.00
College Ready	43.80%
Career Ready	55.00%
Adv. Academics	58.00%
Stakeholder Satisfaction	87.80%

Key Strategies (3-5 yrs)

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

District Priorities for 2014-2015

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

Theme for 2014-2015

ONE TEAM

ONE GOAL

STUDENT SUCCESS

Key Actions (1-3 years)

<u>Action to be taken</u>	<u>Timeline</u>	<u>Division(s) Responsible</u>
Utilize new and existing technologies to engage students, improve process efficiencies, and provide professional development for staff members.	2012-2015	Operations, Academic
Develop and implement a framework for differentiated support and resources for schools and students.	2012-2015	Academic
Provide structures and opportunities for collaborative and interactive planning for career pathways.	2013-2016	Academic
Advance the community outreach plan to include targeted communication through social and print media.	2013-2016	Communications
Acquire, build, maintain, renovate, and secure physical facilities to provide state-of-the-art equipment, technology, and room for expansion of career pathways.	2014-2017	Operations
Establish means for school leaders to utilize allotments to meet school needs.	2013-2016	Leadership and Learning

Strengths

Talented staff members
Strong community support
Commitment to students

Weaknesses

Increased class sizes
Reduced resources

Opportunities

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

Threats

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

Indicator	Weight	2009	2010	2011	2012	2013	2014	Target Attainment				2015 Actual	Points
								Not Meeting Target	Partially Meeting Target	Meeting Target	Exceeding Target		
								0	0.5	1	1.5		
4 yr. Grad Rate (Cohort)	10	Comparable data not available	Comparable data not available	73.4%	76.0%	76.5	Data not available until Fall of 2014	76.3%	76.3%	76.9%	77.3%		
5 yr. Grad Rate (Lagging Indicator)	0	No data available	No data available	75.9%	77.6%	Data not available until Dec. 2014	Data not available until the end of 2014-15	77.0%	77.7%	77.8%	78.1%		
Lexile Levels - Elem	9	59.6%	66.1%	66.6%	71.0%	74.50%	75.90%	73.3%	75.8%	76.3%	76.8%		
Lexile Levels - Middle	9	70.5%	73.5%	72.8%	77.0%	80.30%	84.00%	<82.5%	82.5%	83.0%	83.5%		
Lexile Levels - High	9	No data available	No data available	No data available	53.10%	51.8	55.7	55.2%	55.2%	55.7%	56.2%		
Gap Closure - Elementary (points)	9	101	101	99	103	105	103	>102	102	102	101.5		

Indicator	Weight	2009	2010	2011	2012	2013	2014	Target Attainment				2015 Actual	Points
								Not Meeting Target	Partially Meeting Target	Meeting Target	Exceeding Target		
								0	0.5	1	1.5		
Gap Closure - Middle (points)	9	86	88	86	88	88	89	>87	87.5	88	86.5		
College Ready	9	40.4%	42.9%	40.2%	40.2%	43.9%	43.8%	<43.3%	43.3%	43.8%	44.3%		
Career Ready	9	No data available	No data available	32.0%	33.0%	39.0%	55.0%	<54.5%	54.50%	55.00%	55.50%		
Advanced Academics	9	58.0%	59.3%	52.2%	52.6%	57.0%		<57.5%	57.5%	58.0%	58.5%		
Stakeholder Satisfaction	9	89.2%	87.1%	87.7%	87.7%	87.6%		<87.1%	87.5%	87.8%	88.0%		
Total Points	100												

Elementary Level Calculation Guide				
Indicator	Description	Numerator	Denominator	Details and Data Sources
Lexile Levels (Elementary Schools)	Percent of students in grades 3, 4, 5 achieving a Lexile measure greater than or equal to the following on the CRCT: Grade 3: 650, Grade 4: 750, Grade 5: 850	Students scoring a Lexile measure ≥ 650 (3rd) ≥ 750 (4th) ≥ 850 (5th)	Students with a valid Lexile score on the CRCT	Data for this element is extracted from the CRCT data file and include students with valid scores.
Gap Closure ES	Difference between the district mean score and the performance of the lower 25% of students in Math on CRCT in grades 3, 4, 5	Difference in CRCT Math district mean scale score and the scale scores for students in the lower 25% in grades 3 through 5		Data for this element is extracted from the CRCT data file and include students with valid Math scores.
College Ready	Percent of students in grade 5 passing at least four courses in core content areas (ELA, Math, Science, Social Studies, and World Language)	Unduplicated count of 5th grade students passing courses in four core content areas (ELA, Math, Science, Social Studies, and World Language)	Enrollment in grade 5	Data extracted from Synergy Gradebook
Career Ready	Percent of students completing a Career Portfolio in grade 5	Number of students completing a Career Portfolio in grade 5	Enrollment in grade 5	Local School
Advanced Academics	Percent of students enrolled in Gifted Resource (Target) classes for ELA, Reading, Math, Science and Social Studies	Unduplicated count of students in grades 1-5 enrolled in Target	Total Enrollment of grades 1-5	State recommended target is 4%
Stakeholder Satisfaction	Aggregate of all positive responses to all items included on the SI Survey (parents, students, staff)	Number of positive ("Strongly Agree" and "Agree") responses on the annual SI Survey	Total number of responses excluding "No Answer" or "No Basis to Judge"	School Improvement Survey Report, Page 2 - Provided by the Office of Accountability

Middle School Level Calculation Guide

Indicator	Description	Numerator	Denominator	Details and Data Sources
Lexile Levels (Middle Schools)	Percent of students in grade 6, 7, 8 achieving a Lexile measure greater than or equal to the following on the CRCT: grade 6: 917, grade 7: 984, grade 8: 1050	Students scoring a Lexile measure ≥ 917 (6th) ≥ 984 (7th) ≥ 1050 (8th)	Students with a valid Lexile score on the CRCT	Data for this element is extracted from the CRCT data file and include students with valid scores.
Gap Closure MS	Difference between the district mean score and the performance of the lower 25% of students in Math on CRCT in grades 6, 7, 8	Difference in CRCT Math district mean scale score and the scale scores for students in the lower 25% in grades 6 through 8		Data for this element is extracted from the CRCT data file and include students with valid Math scores.
College Ready	Percent of students in grade 8 passing at least four courses in core content areas (ELA, Math, Science, Social Studies, and World Language)	Unduplicated count of grade 8 students passing courses in four core content areas (ELA, Math, Science, Social Studies, and World Language)	Total enrollment in grade 8	Data extracted from Synergy Gradebook
Career Ready	Percent of students with a complete state defined Individual Graduation Plan by the end of grade 8	Unduplicated count of students in grade 8 with a complete IGP	Total enrollment in grade 8	Will be collected via Student Records
Advanced Academics	Percent of students enrolled in Middle School AC classes	Unduplicated count of students in grades 6-8 enrolled in Middle School AC classes	Total Enrollment of grades 6-8	Course information in Synergy
Stakeholder Satisfaction	Aggregate of all positive responses to all items included on the SI Survey (parents, students, staff)	Number of positive ("Strongly Agree" and "Agree") responses on the annual SI Survey	Total number of responses excluding "No Answer" or "No Basis to Judge"	School Improvement Survey Report, Page 2 - Provided by the Office of Accountability

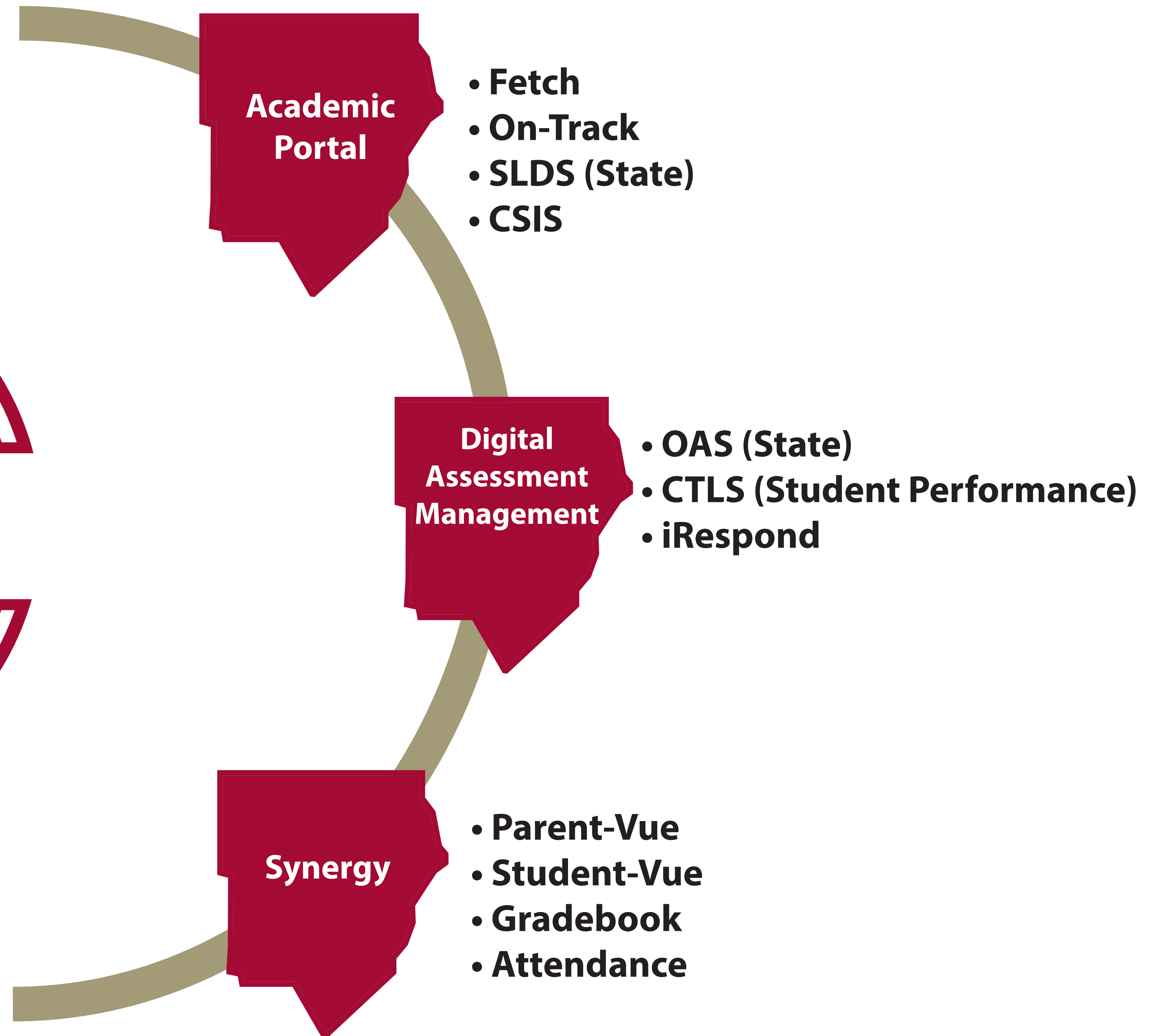
High School Level Calculation Guide

Indicator	Description	Numerator	Denominator	Details and Data Sources
4 yr. Grad Rate	Percent of students who graduated with a regular education diploma in a given year	Number of students who graduated with a regular education diploma in a given year	Number of ninth graders four years prior to the graduation date + transfers in or out, students leaving the country or withdrawn due to death over the four year period	Georgia DOE Grad Rate Calculator - Provided by the Office of Accountability
5 yr. Grad Rate	Percent of students who graduated with a regular education diploma in a given year plus the following year	Number of students who graduated with a regular education diploma in a given year plus the following year	Number of ninth graders four years prior to the graduation date + transfers in or out, students leaving the country or withdrawn due to death over the five year period	Georgia DOE Grad Rate Calculator - Provided by the Office of Accountability
Lexile Levels (High Schools)	Percent of students achieving a Lexile measure of 1275 or greater on the American Lit. EOCT	Number of students scoring a Lexile measure ≥ 1275	Number of students with valid American Lit. EOCT scores	Provided by the Office of Accountability
College Ready	Percent of 10th grade students with a PSAT score of 133 or higher	Number of 10th grade students with PSAT scores ≥ 133	Number of 10th grade students with a valid PSAT score	Reported on the PSAT/NMSQT building report from College Board
Career Ready	Percent of students who completed pathway course requirements and passed the End Of Pathway Assessment (EOPA)	Number of students passing EOPA	Number of students taking an EOPA assessment	Local schools - reported to CTAE Office
Advanced Academics	Percent of students enrolled in AP, IB, Honors, or Magnet Courses	Unduplicated count of students in grades 9-12 enrolled in one or more AP, IB, Honors, or Magnet Courses	Total Enrollment of grades 9-12	Course information in Synergy
Stakeholder Satisfaction	Aggregate of all positive responses to all items included on the SI Survey (parents, students, staff)	Number of positive ("Strongly Agree" and "Agree") responses on the annual SI Survey	Total number of responses excluding "No Answer" or "No Basis to Judge"	School Improvement Survey Report, Page 2 - Provided by the Office of Accountability



COBB COUNTY
SCHOOL DISTRICT

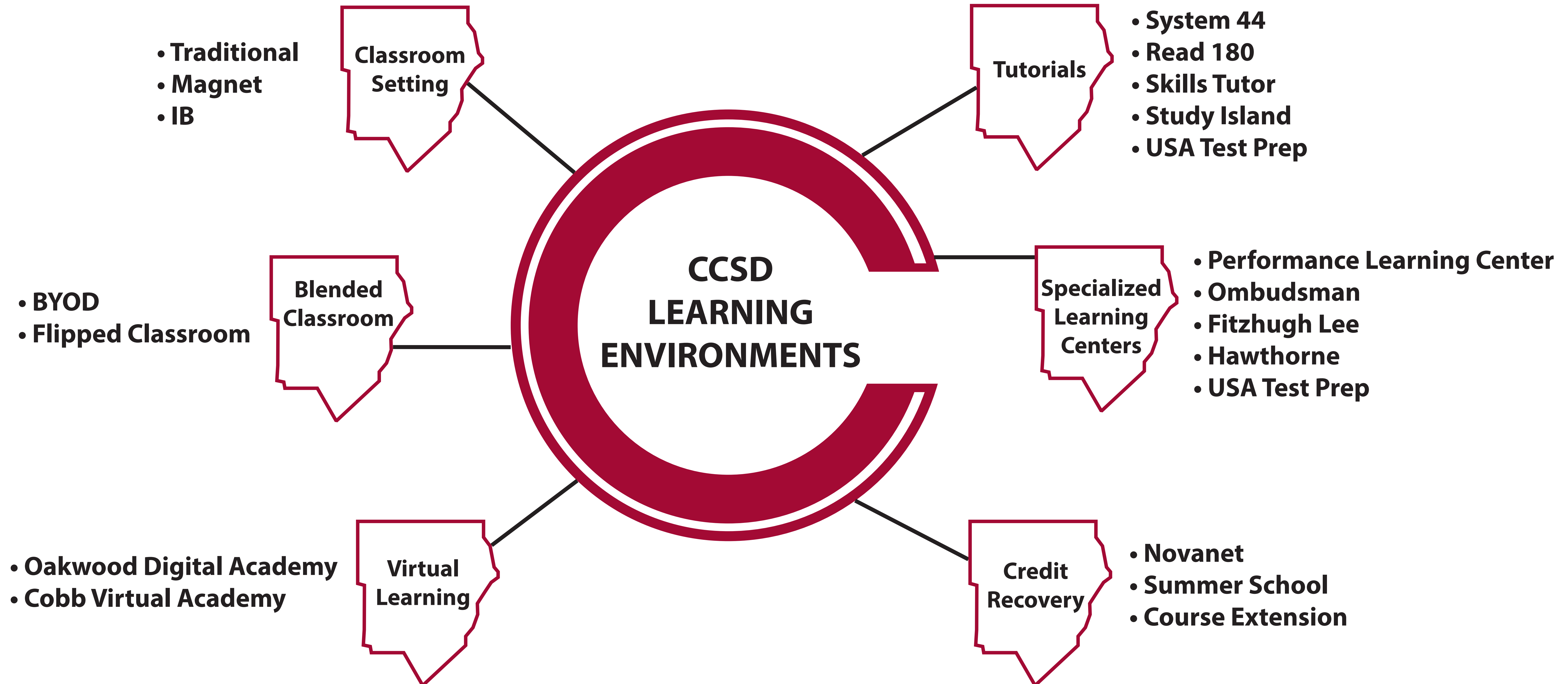
ONE TEAM ONE GOAL STUDENT SUCCESS





**ONE TEAM
ONE GOAL
STUDENT SUCCESS**

COBB COUNTY
SCHOOL DISTRICT

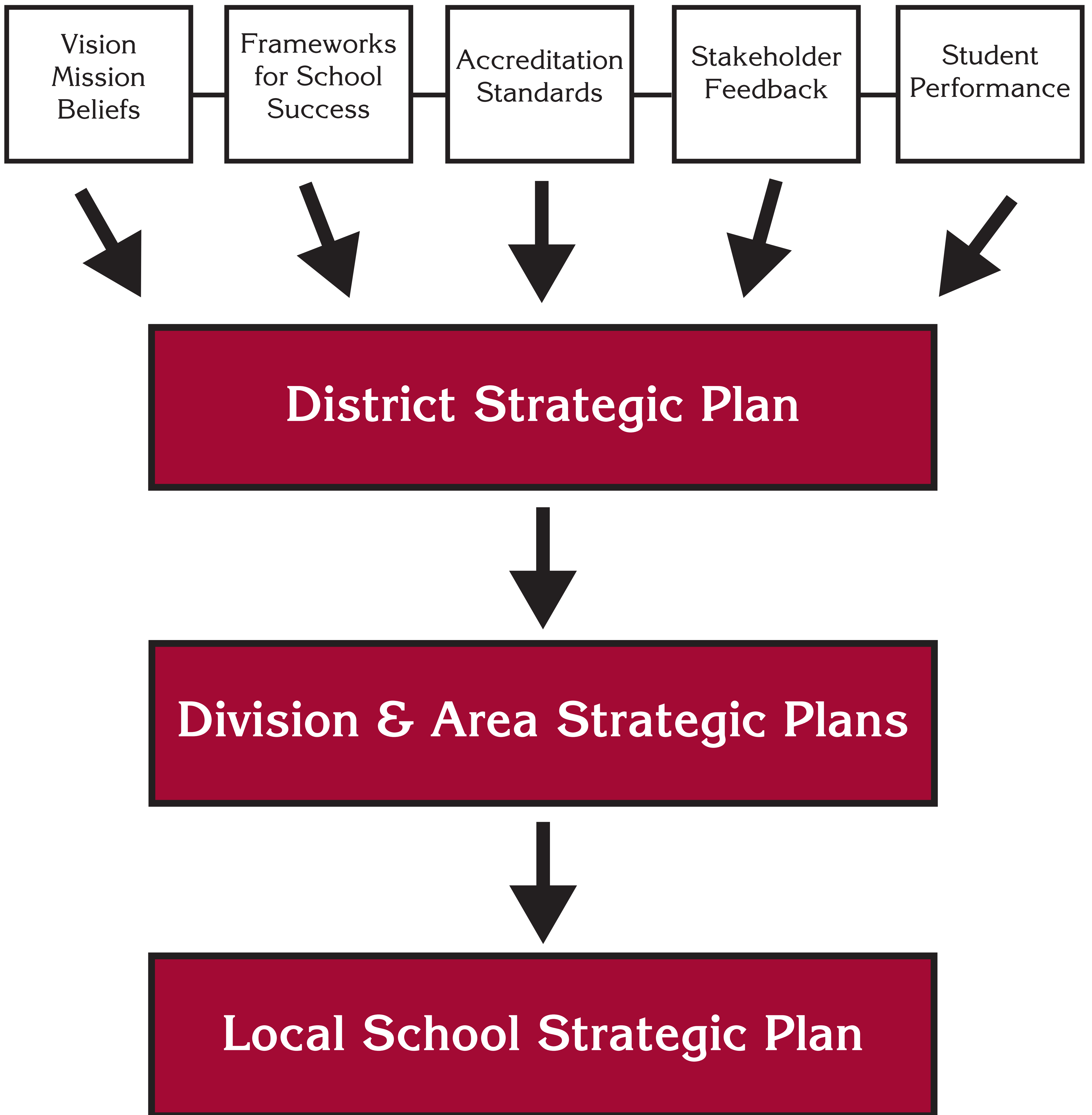




COBB COUNTY
SCHOOL DISTRICT

**ONE TEAM
ONE GOAL
STUDENT SUCCESS**

District Direction for Continuous Improvement



FINANCIAL SECTION



FUND DESCRIPTION AND BASIS OF ACCOUNTING

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

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

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

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

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

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

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

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

FUND DESCRIPTION AND BASIS OF ACCOUNTING (Continued)

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

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

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

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

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

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

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



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

The FY 2015 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, 2014 (Estimated)	\$142,606,479	\$26,426,224	\$395,859	\$115,459,822	\$7,312,260	\$292,200,644
Revenue:						
Local	\$421,711,508	\$30,323,061	\$0	\$137,037,349	\$6,846,523	\$595,918,441
State	\$435,891,118	\$6,997,677	\$0	\$3,885,784	\$0	\$446,774,579
Federal	\$4,703,505	\$75,956,166	\$0	\$0	\$0	\$80,659,671
Transfers/Other	\$122,881	\$1,075,185	\$0	\$0	\$1,458,294	\$2,656,360
Total Revenue	\$862,429,012	\$114,352,089	\$0	\$140,923,133	\$8,304,817	\$1,126,009,051
Total Funds Available	\$1,005,035,491	\$140,778,313	\$395,859	\$256,382,955	\$15,617,077	\$1,418,209,695
Appropriations						
Instruction	\$644,414,188	\$23,900,498	\$0	\$0	\$0	\$668,314,686
Pupil Support Services	\$18,429,002	\$6,320,869	\$0	\$0	\$0	\$24,749,871
Improvement of Instructional Svcs	\$24,706,821	\$14,346,526	\$0	\$0	\$0	\$39,053,347
Educational Media	\$14,788,530	\$9,690	\$0	\$0	\$0	\$14,798,220
Federal Grant Administration	\$0	\$1,008,981	\$0	\$0	\$0	\$1,008,981
General Administration	\$8,292,091	\$1,613,891	\$0	\$0	\$0	\$9,905,982
School Administration	\$54,700,823	\$30,497	\$0	\$0	\$0	\$54,731,320
Support Services-Business	\$4,353,323	\$56,037	\$0	\$0	\$8,304,817	\$12,714,177
Operations & Maint of Plant Svc	\$63,890,544	\$1,436,097	\$0	\$0	\$0	\$65,326,641
Student Transportation	\$47,965,697	\$1,661,800	\$0	\$0	\$0	\$49,627,497
Central Support Services	\$15,675,897	\$0	\$0	\$0	\$0	\$15,675,897
Other Support Services	\$0	\$2,283,289	\$0	\$0	\$0	\$2,283,289
School Nutrition	\$0	\$55,278,103	\$0	\$0	\$0	\$55,278,103
Community Services	\$75,133	\$9,506,107	\$0	\$0	\$0	\$9,581,240
Capital Outlay	\$17,983	\$0	\$0	\$89,566,591	\$0	\$89,584,574
Transfers	\$2,933,479	\$0	\$0	\$431,993	\$0	\$3,365,472
Debt Service	\$0	\$0	\$0	\$0	\$0	\$0
Total Appropriations	\$900,243,511	\$117,452,385	\$0	\$89,998,584	\$8,304,817	\$1,115,999,297
Ending Fund Balance June 30, 2015 (Estimated)	\$104,791,980	\$23,325,928	\$395,859	\$166,384,371	\$7,312,260	\$302,210,398
Total Appropriation & Ending Fund Balance	\$1,005,035,491	\$140,778,313	\$395,859	\$256,382,955	\$15,617,077	\$1,418,209,695

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	FY2011 Actual	FY2012 Actual	FY2013 Actual	FY2014 Revised Budget	FY2015 Approved Budget
Beginning Fund Balance July 1 (Estimated)	\$85,606,362	\$146,443,464	\$133,542,387	\$134,675,725	\$142,606,479 A
Revenue:					
Local	\$430,935,953	\$411,980,950	\$401,743,862	\$394,574,153	\$421,711,508
State	\$401,197,837	\$385,335,895	\$405,979,353	\$411,529,031	\$435,891,118
Federal	\$28,114,368	\$5,541,472	\$7,339,078	\$3,999,097	\$4,703,505
Transfers/Other	\$24,818,865	\$24,001,619	\$20,435,337	\$159,890	\$122,881
Total Revenue	\$885,067,022	\$826,859,936	\$835,497,630	\$810,262,171	\$862,429,012
Total Revenue & Fund Balance	\$970,673,383	\$973,303,400	\$969,040,017	\$944,937,896	\$1,005,035,491
Appropriations					
Instruction	\$596,220,014	\$603,038,369	\$594,649,703	\$616,044,400	\$644,414,188
Pupil Support Services	\$16,761,378	\$17,305,065	\$17,462,155	\$17,109,565	\$18,429,002
Improvement of Instr Svcs	\$24,659,016	\$24,956,243	\$23,914,178	\$26,869,878	\$24,706,821
Educational Media Services	\$14,688,144	\$14,562,598	\$13,914,105	\$14,860,267	\$14,788,530
Federal Grant Administration	\$0	\$0	\$0	\$0	\$0
General Administration	\$3,733,379	\$6,717,815	\$7,811,670	\$10,325,492	\$8,292,091
School Administration	\$51,456,116	\$51,924,851	\$52,079,045	\$51,814,078	\$54,700,823
Support Services-Business	\$5,300,551	\$4,772,753	\$4,837,521	\$4,110,686	\$4,353,323
Maint. & Oper of Plant Svcs	\$55,401,811	\$55,517,621	\$58,405,517	\$62,651,557	\$63,890,544
Student Transportation	\$39,287,170	\$42,636,171	\$46,244,154	\$50,110,014	\$47,965,697
Central Support Services	\$12,018,671	\$15,895,377	\$13,464,482	\$17,201,899	\$15,675,897
Other Support Services	\$0	\$0	\$0	\$0	\$0
School Nutrition	\$0	\$0	\$0	\$0	\$0
Community Services	\$64,292	\$65,677	\$68,796	\$69,761	\$75,133
Capital Outlay	\$7,591	\$3,664	\$5,535	\$17,983	\$17,983
Transfers	\$4,631,786	\$2,364,809	\$1,507,433	\$2,503,498	\$2,933,479
Debt Service	\$0	\$0	\$0	\$0	\$0
Total Appropriations	\$824,229,919	\$839,761,013	\$834,364,292	\$873,689,078	\$900,243,511
Ending Fund Balance June 30 (Estimated)	\$146,443,464	\$133,542,387	\$134,675,725	\$71,248,818	\$104,791,980 B
Total Expenditures & Fund Balance	\$970,673,383	\$973,303,400	\$969,040,017	\$944,937,896	\$1,005,035,491

Note A: Extremely conservative revenue and expenditure budget assumptions have been utilized in the budget process. As a results, 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 2015 Budget that includes the use of \$37.8 million fund balance to help offset deficit and balance the budget.

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

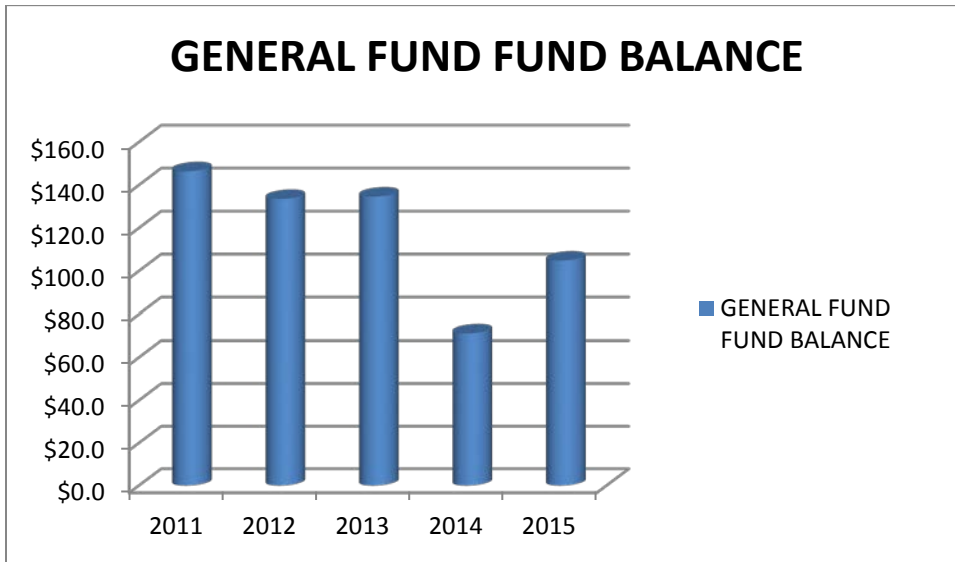
Description	FY2011 Actual	FY2012 Actual	FY2013 Actual	FY2014 Revised Budget	FY2015 Approved Budget
Beginning Fund Balance July 1 (Estimated)	\$85,606,362	\$146,443,464	\$133,542,387	\$134,675,725	\$142,606,479 A
Revenue:					
Local	\$430,935,953	\$411,980,950	\$401,743,862	\$394,574,153	\$421,711,508
State	\$401,197,837	\$385,335,895	\$405,979,353	\$411,529,031	\$435,891,118
Federal	\$28,114,368	\$5,541,472	\$7,339,078	\$3,999,097	\$4,703,505
Transfers/Other	\$24,818,865	\$24,001,619	\$20,435,337	\$159,890	\$122,881
Total Revenue	\$885,067,022	\$826,859,936	\$835,497,630	\$810,262,171	\$862,429,012
Total Revenue & Fund Balance	\$970,673,383	\$973,303,400	\$969,040,017	\$944,937,896	\$1,005,035,491
Appropriations					
Salaries	\$565,335,305	\$575,157,470	\$562,996,021	\$564,948,800	\$602,934,598
Employee Benefits	\$180,859,950	\$178,656,601	\$187,793,265	\$206,942,258	\$207,266,733
Contract Services	\$6,187,722	\$8,663,747	\$9,464,669	\$10,100,528	\$8,548,861
Supplies	\$14,230,705	\$17,558,317	\$16,411,815	\$22,679,291	\$18,623,033
Utilities	\$27,470,687	\$27,936,335	\$29,055,626	\$33,739,751	\$35,845,791
Equipment/Bldgs/Land	\$287,881	\$3,383,696	\$3,283,516	\$4,410,556	\$548,953
Other	\$29,857,669	\$28,404,848	\$25,359,381	\$30,867,894	\$26,475,542
Total Appropriations	\$824,229,919	\$839,761,013	\$834,364,292	\$873,689,078	\$900,243,511
Ending Fund Balance June 30 (Estimated)	\$146,443,464	\$133,542,387	\$134,675,725	\$71,248,818	\$104,791,980 B
Total Expenditures & Fund Balance	\$970,673,383	\$973,303,400	\$969,040,017	\$944,937,896	\$1,005,035,491

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 2015 Budget that includes the use of \$37.8 million fund balance to help offset deficit and balance the budget.

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

\$ Millions



FISCAL YEAR 2015 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 FY2015, local revenue contributes approximately **48.91%** 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 FY2003:

Fiscal Year	Property Digest Growth
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%
FY2003	16.41%

FISCAL YEAR 2015 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 FY2015 Cobb County School Taxes are calculated for a \$206,700 home:

<p><u>M & O Millage</u> \$206,700 <u> X .40</u> \$ 82,680 (\$10,000) \$ 72,680 <u> X .0189</u> \$ 1,374</p>	<p><u>Item</u> House assessed at Fair Market Value 40% Assessment Rate Assessed Value for Tax Purposes Homestead Exemption Tax Base for Property Tax Millage Rate 18.90 M & O School Taxes <i>Note: Median Home Value in Cobb County \$206,700, per U.S. Census Bureau 2010 American Community Survey</i></p>
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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 2015 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 2015 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 FY2015, the projected State contributes approximately **50.54%** 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

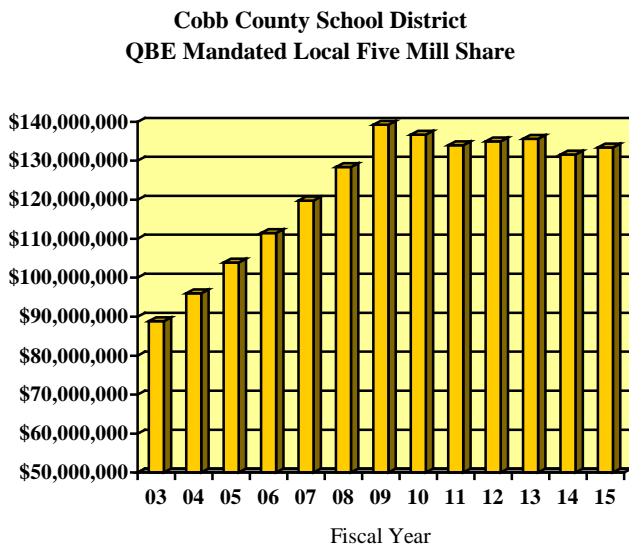
2. **Program Weights** - Since different programs (kindergarten, primary grades 1-3, middle school grades 6-8, etc) vary in their cost of operation, each program is assigned a program weight. The Governor is authorized to appoint a task force every three years to recommend to the General Assembly any needed changes in the program weights. The following are the FY2015 Program Weights:

<u>Programs</u>	<u>Weights</u>	<u>Programs</u>	<u>Weights</u>
Kindergarten	1.6519	Remedial	1.3092
Kindergarten EIP	2.0363	Alternative	1.4717
Grades 1-3	1.2853	Special Ed Cat I	2.3810
Grades 1-3 EIP	1.7941	Special Ed Cat II	2.7903
Grades 4-5	1.0356	Special Ed Cat III	3.5520
Grades 4-5 EIP	1.7877	Special Ed Cat IV	5.7555
Grades 6-8	1.0279	Special Ed Cat V	2.4520
Middle School	1.1313	Gifted	1.6597
Grades 9-12	1.0000	ESOL Program	2.5068
Vocational Lab	1.1912		

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 2015 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 FY2015 is \$133 million.



<u>YEAR</u>	<u>LOCAL SHARE</u>
2003	\$88,827,699
2004	\$95,996,050
2005	\$103,896,069
2006	\$111,425,229
2007	\$119,785,031
2008	\$128,360,314
2009	\$139,200,389
2010	\$136,638,547
2011	\$133,973,704
2012	\$134,918,836
2013	\$135,582,243
2014	\$131,545,626
2015	\$133,378,961

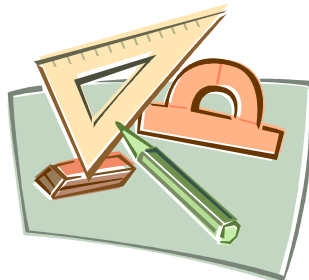
These amounts are deducted from the State revenue earned by Cobb County

5. **Base Amount** - Standard Cost per Student amount established by the State of Georgia. The base amount for FY 2015 is \$2,443.99 per student.

QBE Formula

To determine the total State funds for a specific school system, the following formula is used:

$$\text{FTE Count} \times \text{Program Weight} \times \text{Base Amount} \times \text{Training \& Experience Factor} - \text{Five Mill Share}$$



FISCAL YEAR 2015 REVENUE EXPLANATIONS AND PROJECTIONS (Continued)

Cobb County School District QBE and State Grant Revenue

FY 2015 General Fund State Revenue is approximately 50.54% of Total Revenue. The following chart presents a summary of State Funding budget since FY2003-04:

School Year	State Revenue Budget	State Revenue Percent Increase (Decrease)	Student Active Enrollment	State Revenue Per Student
2004-05	\$329,469,232	(3.8)	103,285	\$3,190
2005-06	\$346,111,135	5.1	105,482	\$3,281
2006-07	\$401,255,040	15.9	106,572	\$3,765
2007-08	\$424,030,532	5.7	106,056	\$3,998
2008-09	\$382,397,104	(9.8)	105,742	\$3,616
2009-10	\$358,301,476	(6.3)*	106,488	\$3,365*
2010-11	\$355,722,623	(0.7)*	106,836	\$3,330*
2011-12	\$383,498,159	7.8	106,502	\$3,600
2012-13	\$389,043,623	1.4	106,591	\$3,650
2013-14	\$407,318,416	4.7	107,914	\$3,774
2014-15	\$435,916,618	7.0	109,529	\$3,980

*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 FY2015 total \$537 million. FY2015 budget was created with the anticipation of a \$45.8 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 2015 REVENUE EXPLANATIONS AND PROJECTIONS (Continued)

FEDERAL REVENUE

The Cobb County School District receives a small portion of its revenue from the Federal Government. In FY2015 projected federal revenue is approximately **0.55%** 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.

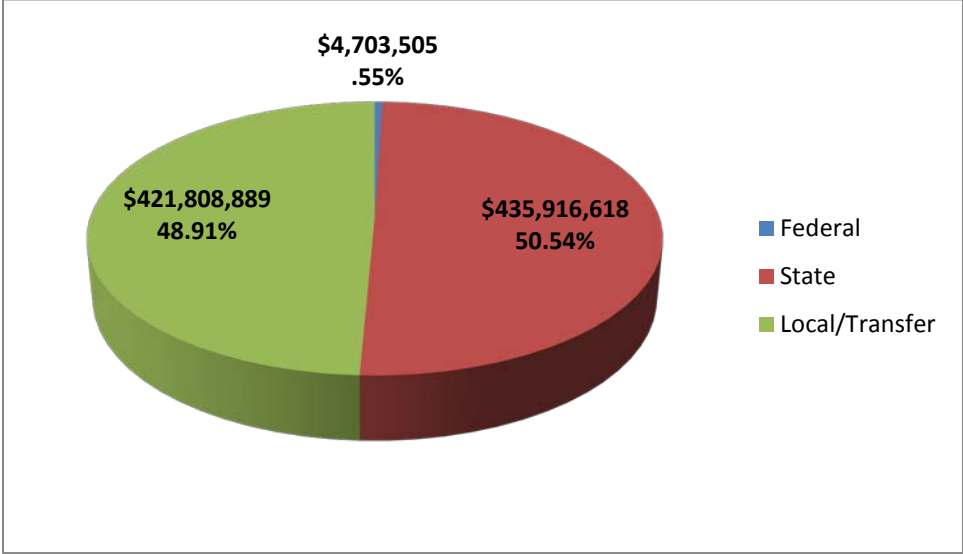
ROTC Revenue – The Federal Government pays half of the cost of ROTC instructors.

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.

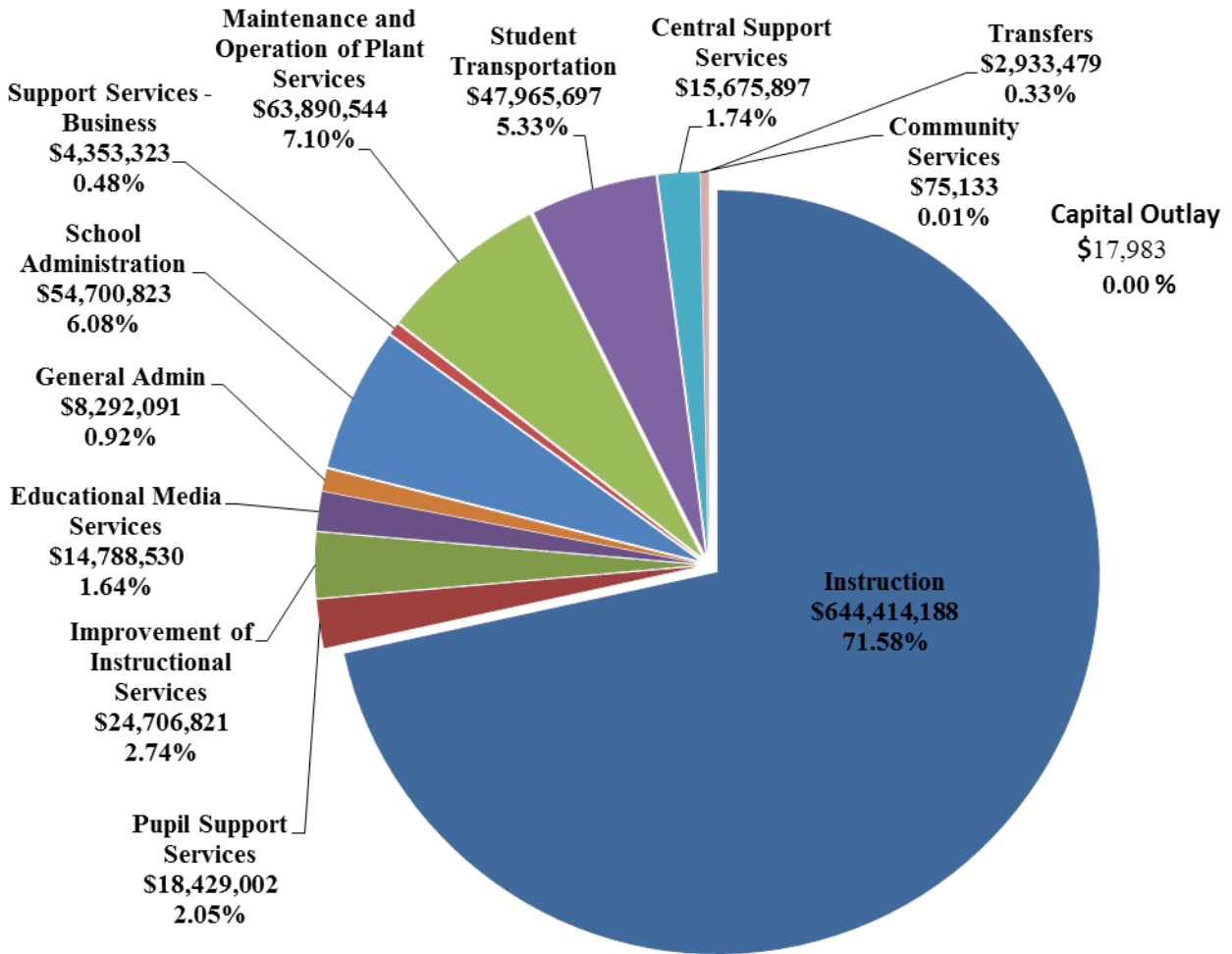


**COBB COUNTY SCHOOL DISTRICT
FISCAL YEAR 2015 GENERAL FUND REVENUE**



TOTAL REVENUE \$862,429,012

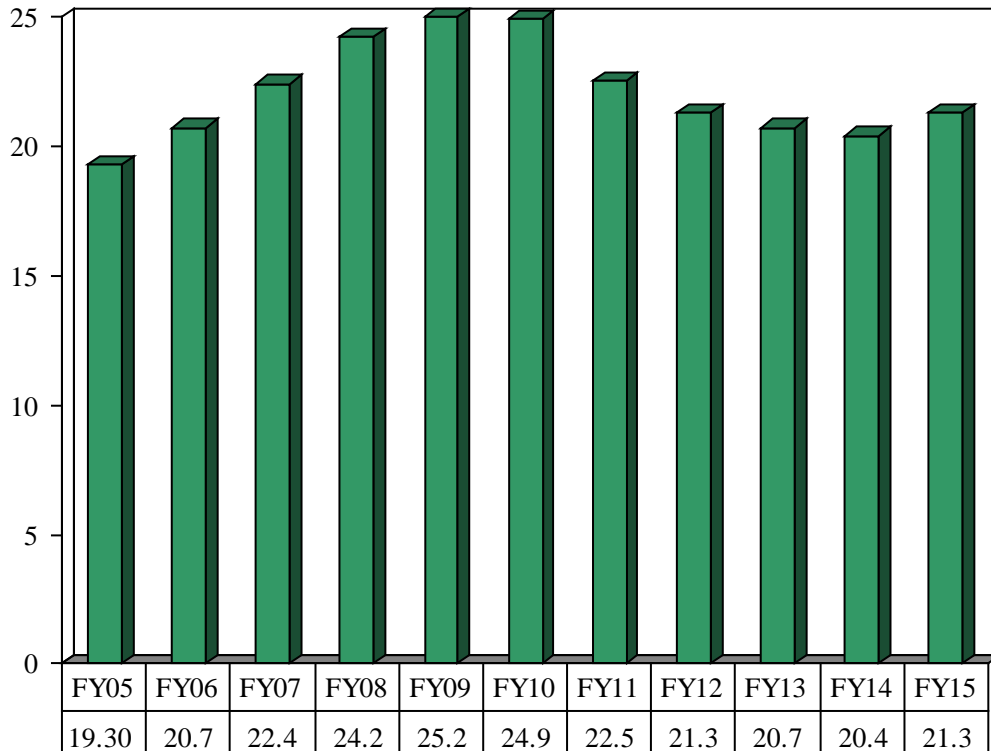
**COBB COUNTY SCHOOL DISTRICT
FISCAL YEAR 2015 GENERAL FUND EXPENDITURES**



TOTAL EXPENDITURES \$900,243,511

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

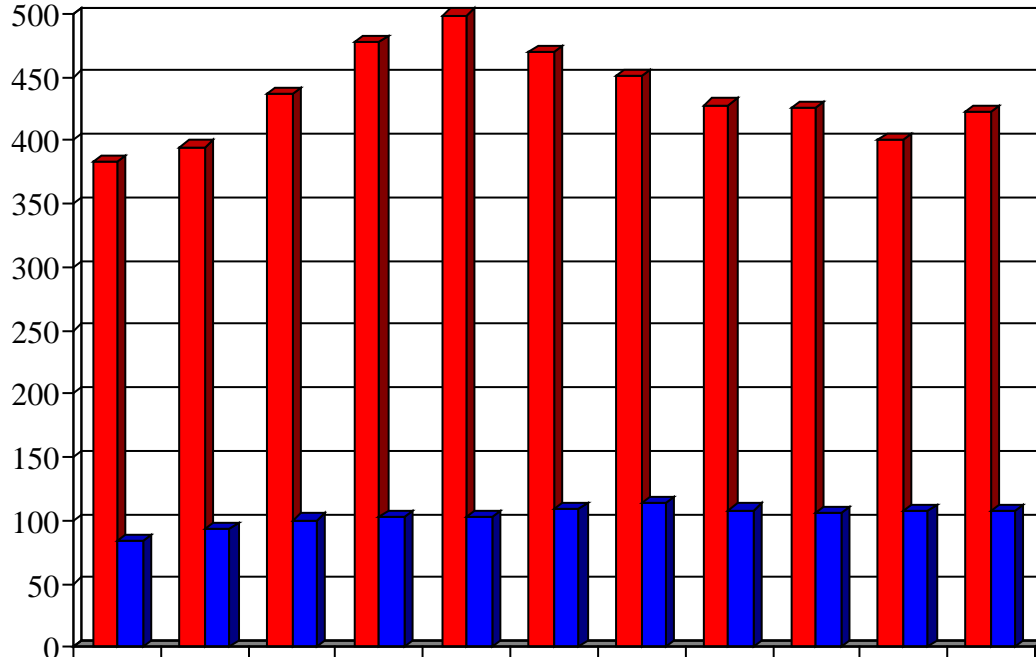
\$ Billions



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**

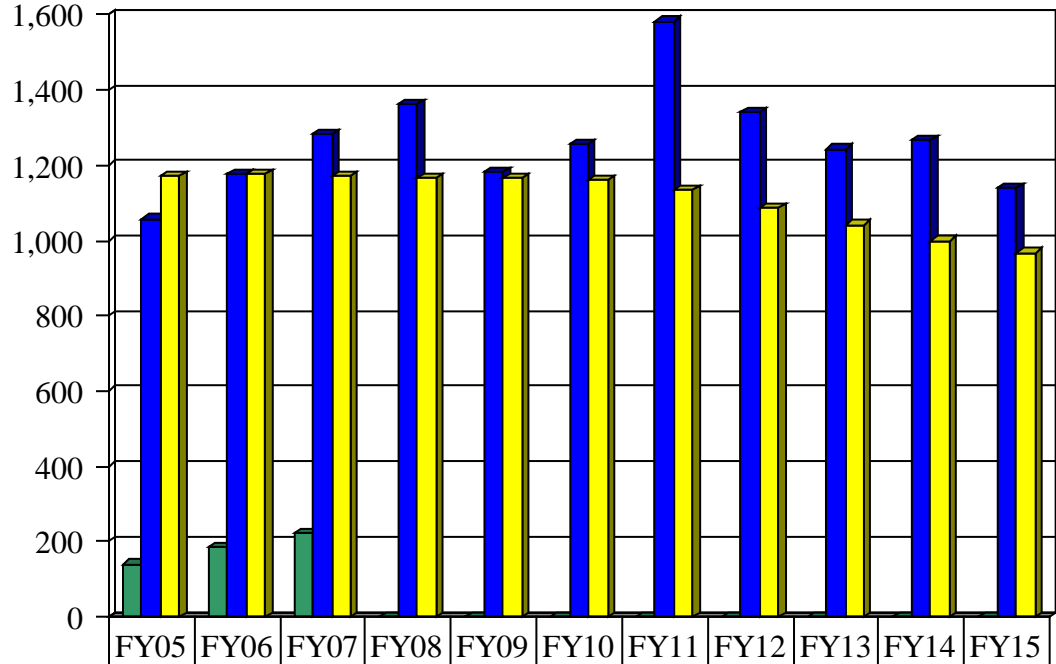
\$ Millions



	FY05	FY06	FY07	FY08	FY09	FY10	FY11	FY12	FY13	FY14	FY15
Local Revenue	383.2	394.6	435.9	477.3	498.6	470.1	450.7	427.7	425.8	399.7	421.7
Revenue Lost	83.8	92.9	100.4	103	103.2	109.5	113.9	108.4	105.5	107.5	107.4

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

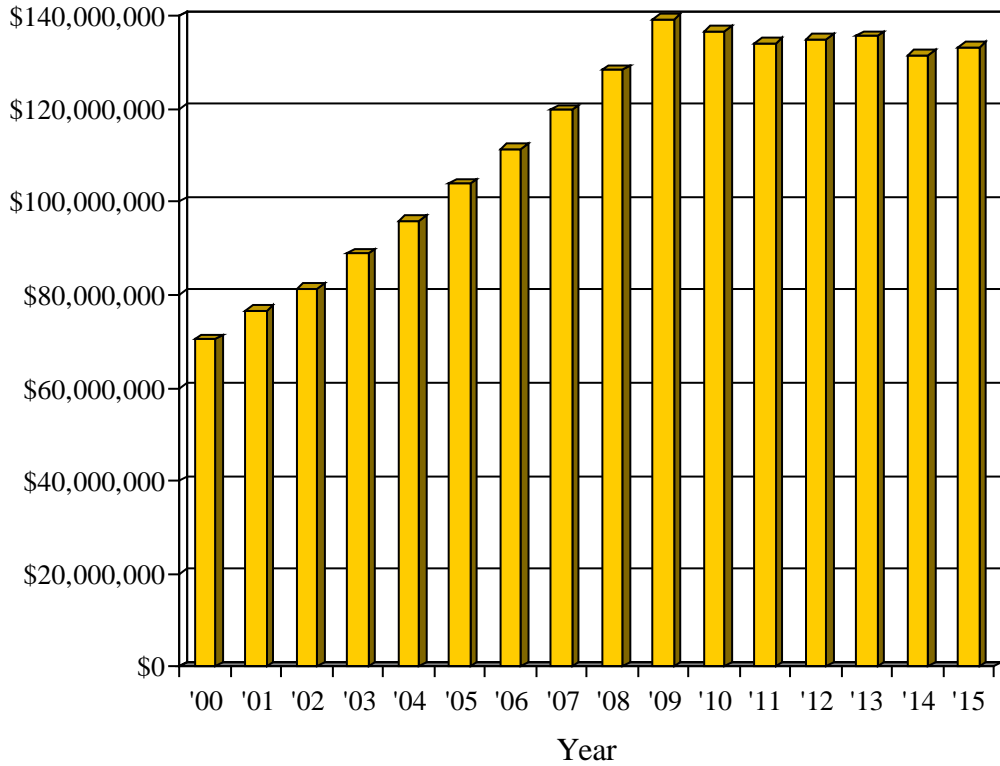
\$ Millions



■ Deannexed Property	140	185	221	0	0	0	0	0	0	0	0
■ Other Exemptions	1,058	1,177	1,282	1,362	1,181	1,257	1,583	1,342	1,243	1,268	1,139
■ Homestead Exemption	1,172	1,176	1,170	1,167	1,165	1,160	1,134	1,086	1,042	999	966

**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
2000	\$70,412,473	2008	\$128,360,314
2001	\$76,766,302	2009	\$139,200,389
2002	\$81,438,049	2010	\$136,638,547
2003	\$88,827,699	2011	\$133,973,704
2004	\$95,996,050	2012	\$134,918,836
2005	\$103,896,069	2013	\$135,582,243
2006	\$111,425,229	2014	\$131,545,626
2007	\$119,785,031	2015	\$133,378,961

**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

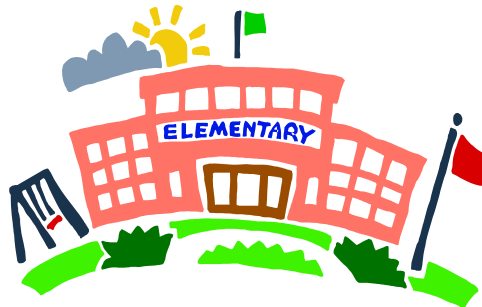
Accrued Vacation Pay

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 2014 **long-term obligations** are as follows:

	Balance 6/30/2013	Added	Retired	Balance 6/30/2014	Amounts Due Within One Year	Amounts Due After One Year
Accrued Vacation Pay	7,745,000	2,954,000	(2,968,000)	7,731,000	2,963,000	4,768,000
Total LT Debt	\$ 7,745,000	\$ 2,954,000	\$ (2,968,000)	\$ 7,731,000	\$ 2,963,000	\$ 4,768,000



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

<u>DESCRIPTION</u>	<u>FY2011</u> <u>ACTUAL</u>	<u>FY2012</u> <u>ACTUAL</u>	<u>FY2013</u> <u>ACTUAL</u>	<u>FY2014</u> <u>BUDGET</u>	<u>FY2015</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	\$ 435,619,286	\$ 443,029,876	\$ 429,852,795	\$ 436,354,113	\$ 464,188,988
Employee Benefits	147,201,546	144,205,322	149,323,260	162,152,739	163,223,987
Contract Services	2,966,227	3,086,254	3,854,632	3,125,813	3,241,553
Supplies	8,724,664	9,534,658	8,647,434	11,564,542	11,754,649
Utilities	1,195	1,578	1,552	-	-
Equipment	94,455	394,783	297,755	136,606	129,761
Other	1,612,642	2,785,898	2,672,275	2,710,587	1,875,250
TOTAL:	\$ 596,220,014	\$ 603,038,369	\$ 594,649,703	\$ 616,044,400	\$ 644,414,188

PUPIL SUPPORT SERVICES:

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

Salaries	\$ 12,175,134	\$ 12,715,525	\$ 12,452,457	\$ 12,250,593	\$ 12,755,194
Employee Benefits	3,614,537	3,595,224	3,966,407	3,944,117	4,503,453
Contract Services	81,718	48,158	49,227	52,565	45,565
Supplies	325,201	377,583	491,236	352,784	352,784
Utilities	642	644	661	800	800
Equipment	37,370	-	-	5,727	5,727
Other	526,776	567,930	502,167	502,979	765,479
TOTAL:	\$ 16,761,378	\$ 17,305,065	\$ 17,462,155	\$ 17,109,565	\$ 18,429,002

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	\$ 6,737,332	\$ 7,507,210	\$ 7,726,557	\$ 10,156,798	\$ 7,313,362
Employee Benefits	1,788,564	1,900,917	2,022,706	2,044,152	2,241,564
Contract Services	356,380	597,888	790,788	562,926	525,217
Supplies	940,819	1,075,432	1,151,509	1,462,301	1,456,864
Utilities	3,494	3,242	3,105	6,962	4,000
Equipment	24,444	29,300	25,691	25,983	25,983
Other	14,807,983	13,842,254	12,193,822	12,610,756	13,089,858
TOTAL:	\$ 24,659,016	\$ 24,956,243	\$ 23,914,178	\$ 26,869,878	\$ 24,656,848

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

<u>DESCRIPTION</u>	<u>FY2011</u> <u>ACTUAL</u>	<u>FY2012</u> <u>ACTUAL</u>	<u>FY2013</u> <u>ACTUAL</u>	<u>FY2014</u> <u>BUDGET</u>	<u>FY2015</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	\$ 9,799,314	\$ 9,828,772	\$ 9,201,164	\$ 9,273,054	\$ 9,664,818
Employee Benefits	3,263,309	3,112,744	3,091,511	3,958,112	3,494,611
Contract Services	3,368	-	-	4,000	4,000
Supplies	1,604,197	1,593,369	1,612,262	1,623,101	1,623,101
Equipment	8,882	21,082	-	-	-
Other	9,075	6,631	9,167	2,000	2,000
TOTAL:	\$ 14,688,144	\$ 14,562,598	\$ 13,914,105	\$ 14,860,267	\$ 14,788,530

GENERAL ADMINISTRATION:

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

Salaries	\$ 2,812,425	\$ 3,751,376	\$ 4,278,931	\$ 6,714,804	\$ 4,165,742
Employee Benefits	619,680	699,835	858,002	807,140	1,119,547
Contract Services	35,947	1,873,560	2,033,702	2,099,619	2,107,247
Supplies	50,111	65,693	122,384	262,635	410,761
Utilities	-	-	6,093	-	-
Equipment	-	-	-	10,000	10,000
Other	215,216	327,351	512,559	431,294	478,794
TOTAL:	\$ 3,733,379	\$ 6,717,815	\$ 7,811,670	\$ 10,325,492	\$ 8,292,091

SCHOOL ADMINISTRATION:

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

Salaries	\$ 39,381,247	\$ 39,994,053	\$ 39,642,743	\$ 37,384,355	\$ 40,311,807
Employee Benefits	11,970,155	11,804,804	12,304,139	14,272,299	14,253,289
Contract Services	92,107	87,492	93,853	52,484	54,450
Supplies	(36,460)	29,200	31,893	89,840	66,177
Equipment	-	-	-	-	-
Other	49,068	9,301	6,417	15,100	15,100
TOTAL:	\$ 51,456,116	\$ 51,924,851	\$ 52,079,045	\$ 51,814,078	\$ 54,700,823

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

<u>DESCRIPTION</u>	<u>FY2011</u> <u>ACTUAL</u>	<u>FY2012</u> <u>ACTUAL</u>	<u>FY2013</u> <u>ACTUAL</u>	<u>FY2014</u> <u>BUDGET</u>	<u>FY2015</u> <u>BUDGET</u>
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SUPPORT SERVICES - BUSINESS:

Expenses relating to the overall business functions for the school district. These functions include budgeting fiscal and internal services, payroll, internal auditing, accounting, inventory control and funds management.

Salaries	\$ 3,471,343	\$ 2,589,870	\$ 3,221,739	\$ 2,614,509	\$ 2,623,169
Employee Benefits	641,389	594,166	853,582	737,741	905,582
Contract Services	264,321	446,630	147,927	275,419	306,339
Supplies	162,255	272,856	252,384	148,502	148,237
Utilities	2,352	2,254	2,313	-	-
Equipment	-	13,875	69,232	114,187	114,187
Other	758,891	853,101	290,343	220,328	255,809
TOTAL:	\$ 5,300,551	\$ 4,772,753	\$ 4,837,521	\$ 4,110,686	\$ 4,353,323

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	\$ 23,430,134	\$ 22,841,284	\$ 23,270,024	\$ 24,867,972	\$ 25,344,263
Employee Benefits	4,995,894	5,887,586	6,246,893	7,144,528	7,039,028
Contract Services	1,514,811	1,923,257	1,996,585	1,933,204	1,929,536
Supplies	1,580,182	1,631,293	1,572,916	1,707,469	1,706,521
Utilities	20,900,287	17,608,812	22,066,854	24,269,645	25,141,257
Equipment	104,235	94,869	131,952	-	-
Other	2,876,268	5,530,519	3,117,603	2,728,739	2,729,939
TOTAL:	\$ 55,401,811	\$ 55,517,621	\$ 58,402,827	\$ 62,651,557	\$ 63,890,544

STUDENT TRANSPORTATION:

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

Salaries	\$ 25,500,278	\$ 25,402,876	\$ 26,669,582	\$ 30,421,046	\$ 29,563,313
Employee Benefits	5,348,564	6,014,121	7,356,111	8,940,831	8,241,857
Contract Services	402,082	404,120	414,628	631,669	94,059
Supplies	751,807	542,445	484,952	146,923	146,923
Utilities	5,291,746	6,576,698	6,706,031	8,250,411	8,250,411
Equipment	-	1,602,132	2,210,366	-	-
Other	1,992,692	2,093,780	2,402,485	1,719,134	1,669,134
TOTAL:	\$ 39,287,170	\$ 42,636,171	\$ 46,244,154	\$ 50,110,014	\$ 47,965,697

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

<u>DESCRIPTION</u>	<u>FY2011 ACTUAL</u>	<u>FY2012 ACTUAL</u>	<u>FY2013 ACTUAL</u>	<u>FY2014 BUDGET</u>	<u>FY2015 BUDGET</u>
CENTRAL SUPPORT SERVICES:					
Expenses incurred from planning, research and development, public information, personnel and data processing.					
Salaries	\$ 6,356,752	\$ 6,743,255	\$ 6,626,818	\$ 9,728,981	\$ 6,948,801
Employee Benefits	1,404,079	1,529,579	1,755,069	2,109,454	2,223,823
Contract Services	470,763	196,386	83,327	214,622	189,422
Supplies	1,821,192	3,805,299	2,943,856	2,864,274	2,947,979
Utilities	1,270,971	1,388,536	269,018	1,339,323	2,449,323
Equipment	13,877	1,226,623	548,313	258,761	258,761
Other	681,036	1,005,700	1,240,772	686,484	707,761
TOTAL:	\$ 12,018,671	\$ 15,895,377	\$ 13,467,172	\$ 17,201,899	\$ 15,725,870

COMMUNITY SERVICES:					
Expensed incurred from the rental of Cobb County Schools facilities.					
Salaries	\$ 52,059	\$ 52,749	\$ 53,212	\$ 51,836	\$ 55,141
Employee Benefits	12,233	12,928	15,584	17,925	19,992
Supplies	-	-	-	-	-
TOTAL:	\$ 64,292	\$ 65,677	\$ 68,796	\$ 69,761	\$ 75,133

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	655	2,599	5,328	8,149	8,449
Equipment	4,618	1,065	207	4,534	4,534
Other	2,318	-	-	300	-
TOTAL:	\$ 7,591	\$ 3,664	\$ 5,535	\$ 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	\$ 4,631,786	\$ 2,364,809	\$ 1,507,433	\$ 2,503,498	\$ 2,933,479
TOTAL:	\$ 4,631,786	\$ 2,364,809	\$ 1,507,433	\$ 2,503,498	\$ 2,933,479

GENERAL FUND					
BUDGET TOTAL:	\$ 824,229,919	\$ 839,761,013	\$ 834,364,292	\$ 873,689,078	\$ 900,243,511

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

The basic 2014-2015 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 2014-2015 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 2014-2015 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; 1-100, \$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 + \$13.00 X (Total FTE-310)
Operations Allotment		The custodial supplies allotment is \$.09 per square foot.

**GENERAL FUND BUDGET
ELEMENTARY SCHOOL ALLOCATIONS
THREE YEAR COMPARISON
FY2013 to FY2015**

<u>SCHOOL NAME/NUMBER</u>	2012-2013 NUMBER OF <u>STUDENTS</u>	2012-2013 <u>BUDGET</u>	2013-2014 NUMBER OF <u>STUDENTS</u>	2013-2014 <u>BUDGET</u>	2014-2015 PROPOSED <u># STUDENTS</u>	2014-2015 PROPOSED <u>BUDGET</u>
HARMONY LELAND - 113	646		683		683	
Instructional		\$28,720		\$41,261		\$41,261
Personnel		\$83,473		\$84,363		\$84,363
Other		<u>\$16,020</u>		<u>\$18,628</u>		<u>\$18,628</u>
TOTAL		\$128,213		\$144,252		\$144,252
BELMONT HILLS - 114	478		310		310	
Instructional		\$22,261		\$16,802		\$16,802
Personnel		\$87,621		\$88,287		\$88,287
Other		<u>\$25,595</u>		<u>\$17,286</u>		<u>\$17,286</u>
TOTAL		\$135,477		\$122,375		\$122,375
MABLETON - 116/190 (FY2012-2013 - Mableton #116 replaced with Mableton Replacement #190)	931		966		966	
Instructional		\$43,463		\$44,587		\$44,587
Personnel		\$144,399		\$124,743		\$124,743
Other		<u>\$29,402</u>		<u>\$26,572</u>		<u>\$26,572</u>
TOTAL		\$217,264		\$195,902		\$195,902
POWERS FERRY - 117	460		432		432	
Instructional		\$20,897		\$19,899		\$19,899
Personnel		\$82,823		\$84,047		\$84,047
Other		<u>\$17,695</u>		<u>\$17,854</u>		<u>\$17,854</u>
TOTAL		\$121,415		\$121,800		\$121,800
BROWN - 121 FY2013-2014 - Brown #121; students moved to Smyrna #191)	269		804		804	
Instructional		\$13,790		\$38,902		\$38,902
Personnel		\$93,962		\$133,800		\$133,800
Other		<u>\$12,335</u>		<u>\$12,252</u>		<u>\$12,252</u>
TOTAL		\$120,087		\$184,954		\$184,954
MILFORD - 122	568		448		448	
Instructional		\$25,536		\$21,608		\$21,608
Personnel		\$83,387		\$83,952		\$83,952
Other		<u>\$22,796</u>		<u>\$21,015</u>		<u>\$21,015</u>
TOTAL		\$131,719		\$126,575		\$126,575
LABELLE - 123	452		554		554	
Instructional		\$22,591		\$26,039		\$26,039
Personnel		\$96,951		\$94,616		\$94,616
Other		<u>\$19,960</u>		<u>\$20,975</u>		<u>\$20,975</u>
TOTAL		\$139,502		\$141,630		\$141,630

**GENERAL FUND BUDGET
ELEMENTARY SCHOOL ALLOCATIONS
THREE YEAR COMPARISON
FY2013 to FY2015**

<u>SCHOOL NAME/NUMBER</u>	2012-2013 NUMBER OF <u>STUDENTS</u>	2012-2013 <u>BUDGET</u>	2013-2014 NUMBER OF <u>STUDENTS</u>	2013-2014 <u>BUDGET</u>	2014-2015 PROPOSED <u># STUDENTS</u>	2014-2015 PROPOSED <u>BUDGET</u>
KING SPRINGS - 124	770		821		821	
Instructional		\$31,012		\$31,935		\$31,935
Personnel		\$83,396		\$82,191		\$82,191
Other		<u>\$18,289</u>		<u>\$18,028</u>		<u>\$18,028</u>
TOTAL		\$132,697		\$132,154		\$132,154
SEDALIA PARK - 125	814		818		818	
Instructional		\$36,252		\$36,369		\$36,369
Personnel		\$104,056		\$104,705		\$104,705
Other		<u>\$31,769</u>		<u>\$30,642</u>		<u>\$30,642</u>
TOTAL		\$172,077		\$171,716		\$171,716
DUE WEST - 126	545		561		561	
Instructional		\$24,121		\$24,635		\$24,635
Personnel		\$86,829		\$86,499		\$86,499
Other		<u>\$16,797</u>		<u>\$14,143</u>		<u>\$14,143</u>
TOTAL		\$127,747		\$125,277		\$125,277
FAIR OAKS - 127	840		864		864	
Instructional		\$36,832		\$37,786		\$37,786
Personnel		\$100,415		\$101,120		\$101,120
Other		<u>\$24,217</u>		<u>\$22,183</u>		<u>\$22,183</u>
TOTAL		\$161,464		\$161,089		\$161,089
SKY VIEW - 128	388		0		0	
(FY2012-2013 - Skyview closed; students moved to Mableton Replacement)						
Instructional		\$0		\$0		\$0
Personnel		\$0		\$0		\$0
Other		<u>\$0</u>		<u>\$0</u>		<u>\$0</u>
TOTAL		\$0		\$0		\$0
EASTVALLEY - 130	644		667		667	
Instructional		\$26,195		\$26,933		\$26,933
Personnel		\$96,136		\$98,321		\$98,321
Other		<u>\$16,841</u>		<u>\$15,640</u>		<u>\$15,640</u>
TOTAL		\$139,172		\$140,894		\$140,894
RUSSELL - 131	703		687		687	
Instructional		\$32,689		\$32,158		\$32,158
Personnel		\$96,125		\$101,166		\$101,166
Other		<u>\$21,887</u>		<u>\$19,011</u>		<u>\$19,011</u>
TOTAL		\$150,701		\$152,335		\$152,335
ARGYLE - 132	650		465		465	
Instructional		\$27,507		\$21,347		\$21,347
Personnel		\$94,196		\$94,285		\$94,285
Other		<u>\$24,178</u>		<u>\$20,751</u>		<u>\$20,751</u>
TOTAL		\$145,881		\$136,383		\$136,383

**GENERAL FUND BUDGET
ELEMENTARY SCHOOL ALLOCATIONS
THREE YEAR COMPARISON
FY2013 to FY2015**

<u>SCHOOL NAME/NUMBER</u>	2012-2013 NUMBER OF <u>STUDENTS</u>	2012-2013 <u>BUDGET</u>	2013-2014 NUMBER OF <u>STUDENTS</u>	2013-2014 <u>BUDGET</u>	2014-2015 PROPOSED <u># STUDENTS</u>	2014-2015 PROPOSED <u>BUDGET</u>
CLAY - 133	332		347		347	
Instructional		\$16,143		\$16,601		\$16,601
Personnel		\$87,884		\$88,262		\$88,262
Other		<u>\$12,675</u>		<u>\$12,430</u>		<u>\$12,430</u>
TOTAL		\$116,702		\$117,293		\$117,293
NORTON PARK - 134	725		808		808	
Instructional		\$32,277		\$35,102		\$35,102
Personnel		\$89,501		\$84,095		\$84,095
Other		<u>\$22,965</u>		<u>\$27,092</u>		<u>\$27,092</u>
TOTAL		\$144,743		\$146,289		\$146,289
BELLS FERRY - 135	609		596		596	
Instructional		\$24,710		\$24,933		\$24,933
Personnel		\$76,720		\$77,238		\$77,238
Other		<u>\$18,146</u>		<u>\$18,084</u>		<u>\$18,084</u>
TOTAL		\$119,576		\$120,255		\$120,255
CLARKDALE - 136/192 (FY2012-2013 - Clarkdale #136 replaced with Clarkdale Replacement #192)	569		618		618	
Instructional		\$30,905		\$32,544		\$32,544
Personnel		\$129,473		\$125,041		\$125,041
Other		<u>\$19,387</u>		<u>\$16,633</u>		<u>\$16,633</u>
TOTAL		\$179,765		\$174,218		\$174,218
TEASLEY - 138	740		734		734	
Instructional		\$29,158		\$36,999		\$36,999
Personnel		\$87,825		\$149,006		\$149,006
Other		<u>\$19,428</u>		<u>\$18,874</u>		<u>\$18,874</u>
TOTAL		\$136,411		\$204,879		\$204,879
BRUMBY - 139	961		1,035		1,035	
Instructional		\$41,180		\$43,528		\$43,528
Personnel		\$95,230		\$90,526		\$90,526
Other		<u>\$37,406</u>		<u>\$38,339</u>		<u>\$38,339</u>
TOTAL		\$173,816		\$172,393		\$172,393
BIG SHANTY - 140	764		771		771	
Instructional		\$32,299		\$32,524		\$32,524
Personnel		92,915		79,542		79,542
Other		<u>18,379</u>		<u>17,662</u>		<u>17,662</u>
TOTAL		\$143,593		\$129,728		\$129,728
COMPTON - 141	541		540		540	
Instructional		\$27,394		\$27,311		\$27,311
Personnel		\$108,763		\$108,883		\$108,883
Other		<u>\$21,876</u>		<u>\$20,801</u>		<u>\$20,801</u>
TOTAL		\$158,033		\$156,995		\$156,995

**GENERAL FUND BUDGET
ELEMENTARY SCHOOL ALLOCATIONS
THREE YEAR COMPARISON
FY2013 to FY2015**

<u>SCHOOL NAME/NUMBER</u>	2012-2013 NUMBER OF STUDENTS	2012-2013 BUDGET	2013-2014 NUMBER OF STUDENTS	2013-2014 BUDGET	2014-2015 PROPOSED # STUDENTS	2014-2015 PROPOSED BUDGET
HOLLYDALE - 142	653		677		677	
Instructional		\$29,322		\$30,092		\$30,092
Personnel		\$90,033		\$90,785		\$90,785
Other		<u>\$26,408</u>		<u>\$26,082</u>		<u>\$26,082</u>
TOTAL		\$145,763		\$146,959		\$146,959
KINCAID - 143	726		718		718	
Instructional		\$30,931		\$30,674		\$30,674
Personnel		\$93,721		\$94,162		\$94,162
Other		<u>\$49,609</u>		<u>\$18,967</u>		<u>\$18,967</u>
TOTAL		\$174,261		\$143,803		\$143,803
BIRNEY - 144	746		727		727	
Instructional		\$34,482		\$33,968		\$33,968
Personnel		\$116,617		\$118,725		\$118,725
Other		<u>\$29,439</u>		<u>\$25,733</u>		<u>\$25,733</u>
TOTAL		\$180,538		\$178,426		\$178,426
MURDOCK - 145	813		853		853	
Instructional		\$37,431		\$38,716		\$38,716
Personnel		\$109,142		\$111,578		\$111,578
Other		<u>\$167,799</u>		<u>\$20,425</u>		<u>\$20,425</u>
TOTAL		\$314,372		\$170,719		\$170,719
STILL - 146	736		778		778	
Instructional		\$34,775		\$36,124		\$36,124
Personnel		\$119,350		\$113,564		\$113,564
Other		<u>\$21,165</u>		<u>\$20,109</u>		<u>\$20,109</u>
TOTAL		\$175,290		\$169,797		\$169,797
SOPE CREEK - 147	1,160		1,154		1,154	
Instructional		\$49,571		\$49,378		\$49,378
Personnel		\$140,029		\$140,418		\$140,418
Other		<u>\$26,631</u>		<u>\$24,470</u>		<u>\$24,470</u>
TOTAL		\$216,231		\$214,266		\$214,266
ROCKY MOUNT - 148	579		569		569	
Instructional		\$25,941		\$25,620		\$25,620
Personnel		\$94,989		\$93,789		\$93,789
Other		<u>\$14,813</u>		<u>\$15,231</u>		<u>\$15,231</u>
TOTAL		\$135,743		\$134,640		\$134,640

**GENERAL FUND BUDGET
ELEMENTARY SCHOOL ALLOCATIONS
THREE YEAR COMPARISON
FY2013 to FY2015**

<u>SCHOOL NAME/NUMBER</u>	2012-2013 NUMBER OF STUDENTS	2012-2013 BUDGET	2013-2014 NUMBER OF STUDENTS	2013-2014 BUDGET	2014-2015 PROPOSED # STUDENTS	2014-2015 PROPOSED BUDGET
MOUNT BETHEL - 149	985		1,005		1,005	
Instructional		\$41,320		\$41,963		\$41,963
Personnel		\$105,434		\$101,992		\$101,992
Other		<u>\$22,436</u>		<u>\$20,192</u>		<u>\$20,192</u>
TOTAL		\$169,190		\$164,147		\$164,147
TRITT - 150	878		893		893	
Instructional		\$38,321		\$38,802		\$38,802
Personnel		\$103,276		\$92,673		\$92,673
Other		<u>\$20,251</u>		<u>\$20,988</u>		<u>\$20,988</u>
TOTAL		\$161,848		\$152,463		\$152,463
GARRISON MILL - 151	695		656		656	
Instructional		\$30,294		\$29,042		\$29,042
Personnel		\$94,373		\$92,386		\$92,386
Other		<u>\$17,612</u>		<u>\$15,760</u>		<u>\$15,760</u>
TOTAL		\$142,279		\$137,188		\$137,188
LEWIS - 152	707		723		723	
Instructional		\$33,290		\$33,804		\$33,804
Personnel		\$114,117		\$104,146		\$104,146
Other		<u>\$18,220</u>		<u>\$20,108</u>		<u>\$20,108</u>
TOTAL		\$165,627		\$158,058		\$158,058
MOUNTAIN VIEW - 153	815		806		806	
Instructional		\$35,658		\$35,369		\$35,369
Personnel		\$110,157		\$110,634		\$110,634
Other		<u>\$19,268</u>		<u>\$18,510</u>		<u>\$18,510</u>
TOTAL		\$165,083		\$164,513		\$164,513
KEHELEY - 154	460		474		474	
Instructional		\$21,170		\$21,618		\$21,618
Personnel		\$88,161		\$89,751		\$89,751
Other		<u>\$15,731</u>		<u>\$13,956</u>		<u>\$13,956</u>
TOTAL		\$125,062		\$125,325		\$125,325
DAVIS - 155	521		555		555	
Instructional		\$24,884		\$25,976		\$25,976
Personnel		\$89,058		\$81,049		\$81,049
Other		<u>\$16,196</u>		<u>\$15,538</u>		<u>\$15,538</u>
TOTAL		\$130,138		\$122,563		\$122,563

**GENERAL FUND BUDGET
ELEMENTARY SCHOOL ALLOCATIONS
THREE YEAR COMPARISON
FY2013 to FY2015**

<u>SCHOOL NAME/NUMBER</u>	2012-2013 NUMBER OF STUDENTS	2012-2013 BUDGET	2013-2014 NUMBER OF STUDENTS	2013-2014 BUDGET	2014-2015 PROPOSED # STUDENTS	2014-2015 PROPOSED BUDGET
BAKER - 156	729		707		707	
Instructional		\$33,247		\$32,541		\$32,541
Personnel		\$111,966		\$115,129		\$115,129
Other		<u>\$21,084</u>		<u>\$20,713</u>		<u>\$20,713</u>
TOTAL		\$166,297		\$168,383		\$168,383
POWDER SPRINGS - 157	725		786		786	
Instructional		\$32,692		\$35,463		\$35,463
Personnel		\$110,107		\$96,760		\$96,760
Other		<u>\$22,457</u>		<u>\$21,342</u>		<u>\$21,342</u>
TOTAL		\$165,256		\$153,565		\$153,565
TIMBER RIDGE - 158	602		593		593	
Instructional		\$26,209		\$25,920		\$25,920
Personnel		\$96,626		\$88,837		\$88,837
Other		<u>\$16,211</u>		<u>\$13,780</u>		<u>\$13,780</u>
TOTAL		\$139,046		\$128,537		\$128,537
ADDISON - 159	597		571		571	
Instructional		\$26,752		\$25,917		\$25,917
Personnel		\$89,721		\$90,240		\$90,240
Other		<u>\$23,747</u>		<u>\$17,084</u>		<u>\$17,084</u>
TOTAL		\$140,220		\$133,241		\$133,241
SHALLOWFORD FALLS - 160	644		649		649	
Instructional		\$31,126		\$31,286		\$31,286
Personnel		\$116,510		\$122,315		\$122,315
Other		<u>\$17,425</u>		<u>\$17,606</u>		<u>\$17,606</u>
TOTAL		\$165,061		\$171,207		\$171,207
DOWELL - 161	927		911		911	
Instructional		\$39,546		\$39,032		\$39,032
Personnel		\$112,075		\$109,662		\$109,662
Other		<u>\$29,673</u>		<u>\$24,958</u>		<u>\$24,958</u>
TOTAL		\$181,294		\$173,652		\$173,652
NICHOLSON - 162	512		473		473	
Instructional		\$23,529		\$22,279		\$22,279
Personnel		\$79,471		\$85,973		\$85,973
Other		<u>\$17,895</u>		<u>\$13,811</u>		<u>\$13,811</u>
TOTAL		\$120,895		\$122,063		\$122,063
VARNER - 163	701		667		667	
Instructional		\$32,630		\$31,538		\$31,538
Personnel		\$107,506		\$105,647		\$105,647
Other		<u>\$19,858</u>		<u>\$18,186</u>		<u>\$18,186</u>
TOTAL		\$159,994		\$155,371		\$155,371

**GENERAL FUND BUDGET
ELEMENTARY SCHOOL ALLOCATIONS
THREE YEAR COMPARISON
FY2013 to FY2015**

<u>SCHOOL NAME/NUMBER</u>	2012-2013 NUMBER OF STUDENTS	2012-2013 BUDGET	2013-2014 NUMBER OF STUDENTS	2013-2014 BUDGET	2014-2015 PROPOSED # STUDENTS	2014-2015 PROPOSED BUDGET
FORD - 164	709		677		677	
Instructional		\$31,221		\$30,193		\$30,193
Personnel		\$94,349		\$85,117		\$85,117
Other		<u>\$18,402</u>		<u>\$15,706</u>		<u>\$15,706</u>
TOTAL		\$143,972		\$131,016		\$131,016
KENNESAW - 165	691		660		660	
Instructional		\$32,665		\$31,670		\$31,670
Personnel		\$116,195		\$109,979		\$109,979
Other		<u>\$22,623</u>		<u>\$18,672</u>		<u>\$18,672</u>
TOTAL		\$171,483		\$160,321		\$160,321
BRYANT - 166	953		962		962	
Instructional		\$42,049		\$42,302		\$42,302
Personnel		\$110,887		\$111,285		\$111,285
Other		<u>\$35,502</u>		<u>\$32,658</u>		<u>\$32,658</u>
TOTAL		\$188,438		\$186,245		\$186,245
HAYES - 167	974		922		922	
Instructional		\$42,065		\$40,401		\$40,401
Personnel		\$106,529		\$114,679		\$114,679
Other		<u>\$31,472</u>		<u>\$26,465</u>		<u>\$26,465</u>
TOTAL		\$180,066		\$181,545		\$181,545
VAUGHAN - 168	644		619		619	
Instructional		\$31,907		\$31,104		\$31,104
Personnel		\$126,944		\$121,779		\$121,779
Other		<u>\$17,424</u>		<u>\$16,172</u>		<u>\$16,172</u>
TOTAL		\$176,275		\$169,055		\$169,055
FREY - 169	720		727		727	
Instructional		\$34,516		\$34,741		\$34,741
Personnel		\$107,427		\$105,190		\$105,190
Other		<u>\$17,010</u>		<u>\$15,628</u>		<u>\$15,628</u>
TOTAL		\$158,953		\$155,559		\$155,559
GREEN ACRES - 170	843		772		772	
Instructional		36,297		33,977		33,977
Personnel		100,334		100,411		100,411
Other		<u>36,281</u>		<u>32,165</u>		<u>32,165</u>
TOTAL		\$172,912		\$166,553		\$166,553
CHALKER - 171	690		633		633	
Instructional		\$33,553		\$31,723		\$31,723
Personnel		\$119,589		\$117,973		\$117,973
Other		<u>\$17,473</u>		<u>\$16,242</u>		<u>\$16,242</u>
TOTAL		\$170,615		\$165,938		\$165,938

**GENERAL FUND BUDGET
ELEMENTARY SCHOOL ALLOCATIONS
THREE YEAR COMPARISON
FY2013 to FY2015**

<u>SCHOOL NAME/NUMBER</u>	2012-2013 NUMBER OF <u>STUDENTS</u>	2012-2013 <u>BUDGET</u>	2013-2014 NUMBER OF <u>STUDENTS</u>	2013-2014 <u>BUDGET</u>	2014-2015 PROPOSED <u># STUDENTS</u>	2014-2015 PROPOSED <u>BUDGET</u>
CHEATHAM HILL - 172	1,128		1,092		1,092	
Instructional		\$47,448		\$46,292		\$46,292
Personnel		\$136,825		\$125,322		\$125,322
Other		<u>\$28,360</u>		<u>\$25,685</u>		<u>\$25,685</u>
TOTAL		\$212,633		\$197,299		\$197,299
SANDERS - 173	804		807		807	
Instructional		\$37,402		\$37,433		\$37,433
Personnel		\$113,624		\$114,699		\$114,699
Other		<u>\$27,063</u>		<u>\$26,916</u>		<u>\$26,916</u>
TOTAL		\$178,089		\$179,048		\$179,048
BLACKWELL - 174	678		681		681	
Instructional		\$32,023		\$32,119		\$32,119
Personnel		\$94,226		\$94,934		\$94,934
Other		\$22,643		\$21,525		\$21,525
TOTAL		\$148,892		\$148,578		\$148,578
NICKAJACK - 175	1,025		1,047		1,047	
Instructional		\$44,774		\$45,480		\$45,480
Personnel		\$128,635		\$116,624		\$116,624
Other		<u>\$23,763</u>		<u>\$23,184</u>		<u>\$23,184</u>
TOTAL		\$197,172		\$185,288		\$185,288
HENDRICKS-176	567		523		523	
Instructional		\$30,094		\$28,088		\$28,088
Personnel		\$114,948		\$100,618		\$100,618
Other		<u>\$17,759</u>		<u>\$16,876</u>		<u>\$16,876</u>
TOTAL		\$162,801		\$145,582		\$145,582
RIVERSIDE INTERMEDIATE - 177	1,075		1,135		1,135	
Instructional		\$46,964		\$48,876		\$48,876
Personnel		\$108,130		\$102,187		\$102,187
Other		<u>\$23,104</u>		<u>\$33,720</u>		<u>\$33,720</u>
TOTAL		\$178,198		\$184,783		\$184,783
ACWORTH INTERMEDIATE - 178	822		778		778	
Instructional		\$38,751		\$37,339		\$37,339
Personnel		\$129,619		\$130,126		\$130,126
Other		<u>\$20,642</u>		<u>\$21,493</u>		<u>\$21,493</u>
TOTAL		\$189,012		\$188,958		\$188,958
BULLARD - 179	918		873		873	
Instructional		\$41,912		\$40,467		\$40,467
Personnel		\$132,367		\$132,611		\$132,611
Other		<u>\$20,234</u>		<u>\$18,658</u>		<u>\$18,658</u>
TOTAL		\$194,513		\$191,736		\$191,736

**GENERAL FUND BUDGET
ELEMENTARY SCHOOL ALLOCATIONS
THREE YEAR COMPARISON
FY2013 to FY2015**

<u>SCHOOL NAME/NUMBER</u>	2012-2013 NUMBER OF STUDENTS	2012-2013 BUDGET	2013-2014 NUMBER OF STUDENTS	2013-2014 BUDGET	2014-2015 PROPOSED # STUDENTS	2014-2015 PROPOSED BUDGET
KEMP - 180	938		997		997	
Instructional		\$41,413		\$43,308		\$43,308
Personnel		\$120,634		\$121,034		\$121,034
Other		<u>\$22,908</u>		<u>\$22,478</u>		<u>\$22,478</u>
TOTAL		\$184,955		\$186,820		\$186,820
PITNER - 181	904		883		883	
Instructional		\$41,462		\$40,788		\$40,788
Personnel		\$125,827		\$123,049		\$123,049
Other		<u>\$24,696</u>		<u>\$24,702</u>		<u>\$24,702</u>
TOTAL		\$191,985		\$188,539		\$188,539
RIVERSIDE PRIMARY - 182	639		684		684	
Instructional		\$29,330		\$30,723		\$30,723
Personnel		\$86,400		\$86,871		\$86,871
Other		<u>\$19,739</u>		<u>\$15,998</u>		<u>\$15,998</u>
TOTAL		\$135,469		\$133,592		\$133,592
AUSTELL - 183	437		500		500	
Instructional		\$22,520		\$24,626		\$24,626
Personnel		\$81,647		\$85,311		\$85,311
Other		<u>\$14,896</u>		<u>\$16,675</u>		<u>\$16,675</u>
TOTAL		\$119,063		\$126,612		\$126,612
MCCALL PRIMARY - 184	414		379		379	
Instructional		\$21,495		\$20,374		\$20,374
Personnel		\$83,010		\$84,382		\$84,382
Other		<u>\$14,657</u>		<u>\$16,346</u>		<u>\$16,346</u>
TOTAL		\$119,162		\$121,102		\$121,102
PICKETTS MILL -186	695		719		719	
New School in 2008-2009						
Instructional		\$34,751		\$35,522		\$35,522
Personnel		\$132,030		\$131,540		\$131,540
Other		<u>\$16,826</u>		<u>\$16,325</u>		<u>\$16,325</u>
TOTAL		\$183,607		\$183,387		\$183,387
EAST SIDE - 189	1,182		1,266		1,266	
Instructional		\$89,468		\$54,341		\$54,341
Personnel		\$112,586		\$142,750		\$142,750
Other		<u>\$25,753</u>		<u>\$24,470</u>		<u>\$24,470</u>
TOTAL		\$227,807		\$221,561		\$221,561

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; 1-100, \$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 + \$13.00 X (Total FTE-310)
Operations Allotment		The custodial supplies allotment is \$.07 per square foot.

**GENERAL FUND BUDGET
MIDDLE SCHOOL ALLOCATIONS
THREE YEAR COMPARISON
FY2013 to FY2015**

<u>SCHOOL NAME/NUMBER</u>	2012-2013 NUMBER OF <u>STUDENTS</u>	2012-2013 <u>BUDGET</u>	2013-2014 NUMBER OF <u>STUDENTS</u>	2013-2014 <u>BUDGET</u>	2014-2015 PROPOSED <u># STUDENTS</u>	2014-2015 PROPOSED <u>BUDGET</u>
EAST COBB - 304	1,286		1,281		1,281	
Instructional		\$95,362		\$94,426		\$94,426
Personnel		\$164,686		\$157,593		\$157,593
Other		<u>\$24,735</u>		<u>\$23,026</u>		<u>\$23,026</u>
TOTAL		\$284,783		\$275,045		\$275,045
AWTREY - 307	825		838		838	
Instructional		\$72,076		\$72,759		\$72,759
Personnel		\$149,433		\$147,120		\$147,120
Other		<u>\$17,214</u>		<u>\$16,296</u>		<u>\$16,296</u>
TOTAL		\$238,723		\$236,175		\$236,175
DANIELL - 308	979		966		966	
Instructional		\$81,069		\$83,094		\$83,094
Personnel		\$172,825		\$162,145		\$162,145
Other		<u>\$19,369</u>		<u>\$19,305</u>		<u>\$19,305</u>
TOTAL		\$273,263		\$264,544		\$264,544
FLOYD - 309	881		951		951	
Instructional		\$76,865		\$78,106		\$78,106
Personnel		\$144,560		\$148,042		\$148,042
Other		<u>\$17,849</u>		<u>\$16,804</u>		<u>\$16,804</u>
TOTAL		\$239,274		\$242,952		\$242,952
GRIFFIN - 311	1,175		1,224		1,224	
Instructional		\$88,484		\$91,664		\$91,664
Personnel		\$163,882		\$157,808		\$157,808
Other		<u>\$23,029</u>		<u>\$20,854</u>		<u>\$20,854</u>
TOTAL		\$275,395		\$270,326		\$270,326
GARRETT - 312	845		818		818	
Instructional		\$71,599		\$69,885		\$69,885
Personnel		\$138,197		\$137,170		\$137,170
Other		<u>\$19,143</u>		<u>\$18,486</u>		<u>\$18,486</u>
TOTAL		\$228,939		\$225,541		\$225,541
TAPP - 313	757		809		809	
Instructional		\$71,021		\$72,019		\$72,019
Personnel		\$183,804		\$178,978		\$178,978
Other		<u>\$17,074</u>		<u>\$15,466</u>		<u>\$15,466</u>
TOTAL		\$271,899		\$266,463		\$266,463

**GENERAL FUND BUDGET
MIDDLE SCHOOL ALLOCATIONS
THREE YEAR COMPARISON
FY2013 to FY2015**

<u>SCHOOL NAME/NUMBER</u>	2012-2013 NUMBER OF <u>STUDENTS</u>	2012-2013 <u>BUDGET</u>	2013-2014 NUMBER OF <u>STUDENTS</u>	2013-2014 <u>BUDGET</u>	2014-2015 PROPOSED <u># STUDENTS</u>	2014-2015 PROPOSED <u>BUDGET</u>
DODGEN - 314	1,190		1,164		1,164	
Instructional		\$91,242		\$90,230		\$90,230
Personnel		\$158,130		\$161,733		\$161,733
Other		<u>\$23,803</u>		<u>\$22,390</u>		<u>\$22,390</u>
TOTAL		\$273,175		\$274,353		\$274,353
PINE MOUNTAIN - 315	700		700		700	
Instructional		\$68,976		\$68,230		\$68,230
Personnel		\$159,748		\$155,318		\$155,318
Other		<u>\$16,144</u>		<u>\$15,839</u>		<u>\$15,839</u>
TOTAL		\$244,868		\$239,387		\$239,387
MABRY - 316	839		890		890	
Instructional		\$73,606		\$75,063		\$75,063
Personnel		\$146,449		\$150,311		\$150,311
Other		<u>\$17,693</u>		<u>\$17,536</u>		<u>\$17,536</u>
TOTAL		\$237,748		\$242,910		\$242,910
DICKERSON - 317	1,217		1,238		1,238	
Instructional		\$94,013		\$94,360		\$94,360
Personnel		\$145,927		\$148,406		\$148,406
Other		<u>\$24,348</u>		<u>\$22,773</u>		<u>\$22,773</u>
TOTAL		\$264,288		\$265,539		\$265,539
McCLESKEY - 318	654		703		703	
Instructional		63,634		66,032		66,032
Personnel		149,983		149,314		149,314
Other		<u>14,544</u>		<u>14,140</u>		<u>14,140</u>
TOTAL		\$228,161		\$229,486		\$229,486
SIMPSON - 319	875		899		899	
Instructional		\$75,046		\$75,696		\$75,696
Personnel		\$154,592		\$153,719		\$153,719
Other		<u>\$17,934</u>		<u>\$17,324</u>		<u>\$17,324</u>
TOTAL		\$247,572		\$246,739		\$246,739
LOST MOUNTAIN - 320	939		947		947	
Instructional		\$81,674		\$80,727		\$80,727
Personnel		\$144,009		\$149,575		\$149,575
Other		<u>\$19,601</u>		<u>\$17,588</u>		<u>\$17,588</u>
TOTAL		\$245,284		\$247,890		\$247,890

**GENERAL FUND BUDGET
MIDDLE SCHOOL ALLOCATIONS
THREE YEAR COMPARISON
FY2013 to FY2015**

<u>SCHOOL NAME/NUMBER</u>	2012-2013 NUMBER OF <u>STUDENTS</u>	2012-2013 <u>BUDGET</u>	2013-2014 NUMBER OF <u>STUDENTS</u>	2013-2014 <u>BUDGET</u>	2014-2015 PROPOSED <u># STUDENTS</u>	2014-2015 PROPOSED <u>BUDGET</u>
HIGHTOWER TRAIL - 321	990		1,018		1,018	
Instructional		\$79,647		\$80,282		\$80,282
Personnel		\$148,574		\$139,999		\$139,999
Other		<u>\$21,478</u>		<u>\$20,778</u>		<u>\$20,778</u>
TOTAL		\$249,699		\$241,059		\$241,059
SMITHA - 322	977		977		977	
Instructional		\$78,707		\$79,071		\$79,071
Personnel		\$140,759		\$157,560		\$157,560
Other		<u>\$19,849</u>		<u>\$18,033</u>		<u>\$18,033</u>
TOTAL		\$239,315		\$254,664		\$254,664
DURHAM - 323	1,081		1,030		1,030	
Instructional		\$82,135		\$81,222		\$81,222
Personnel		\$174,554		\$169,942		\$169,942
Other		<u>\$23,676</u>		<u>\$20,456</u>		<u>\$20,456</u>
TOTAL		\$280,365		\$271,620		\$271,620
CAMPBELL - 324	1,313		1,309		1,309	
Instructional		\$94,370		\$93,306		\$93,306
Personnel		\$213,800		\$217,522		\$217,522
Other		<u>\$24,316</u>		<u>\$23,199</u>		<u>\$23,199</u>
TOTAL		\$332,486		\$334,027		\$334,027
LINDLEY 7th & 8th - 325	1,095		1,100		1,100	
Instructional		\$88,202		\$79,419		\$79,419
Personnel		\$168,998		\$161,899		\$161,899
Other		<u>\$22,774</u>		<u>\$20,656</u>		<u>\$20,656</u>
TOTAL		\$279,974		\$261,974		\$261,974
COOPER - 326	942		941		941	
Instructional		\$75,091		\$78,155		\$78,155
Personnel		\$173,454		\$174,679		\$174,679
Other		<u>\$19,548</u>		<u>\$18,382</u>		<u>\$18,382</u>
TOTAL		\$268,093		\$271,216		\$271,216
PALMER - 327	958		997		997	
Instructional		\$80,145		\$80,236		\$80,236
Personnel		\$154,493		\$158,900		\$158,900
Other		<u>\$19,234</u>		<u>\$18,553</u>		<u>\$18,553</u>
TOTAL		\$253,872		\$257,689		\$257,689

**GENERAL FUND BUDGET
MIDDLE SCHOOL ALLOCATIONS
THREE YEAR COMPARISON
FY2013 to FY2015**

<u>SCHOOL NAME/NUMBER</u>	2012-2013 NUMBER OF STUDENTS	2012-2013 BUDGET	2013-2014 NUMBER OF STUDENTS	2013-2014 BUDGET	2014-2015 PROPOSED # STUDENTS	2014-2015 PROPOSED BUDGET
MCCLURE - 328	1,097		1,106		1,106	
Instructional		\$89,726		\$89,447		\$89,447
Personnel		\$189,673		\$170,728		\$170,728
Other		<u>\$22,167</u>		<u>\$19,898</u>		<u>\$19,898</u>
TOTAL		\$301,566		\$280,073		\$280,073
LOVINGGOOD - 329	1,332		1,392		1,392	
Instructional		\$95,970		\$99,173		\$99,173
Personnel		\$192,231		\$179,008		\$179,008
Other		<u>\$26,863</u>		<u>\$26,075</u>		<u>\$26,075</u>
TOTAL		\$315,064		\$304,256		\$304,256
BARBER - 330	974		977		977	
Instructional		\$78,379		\$78,290		\$78,290
Personnel		\$171,484		\$156,206		\$156,206
Other		<u>\$22,017</u>		<u>\$21,260</u>		<u>\$21,260</u>
TOTAL		\$271,880		\$255,756		\$255,756
LINDLEY 6th - 333	533		587		587	
Instructional		\$31,523		\$43,686		\$43,686
Personnel		\$119,800		\$111,069		\$111,069
Other		<u>\$12,439</u>		<u>\$13,056</u>		<u>\$13,056</u>
TOTAL		\$163,762		\$167,811		\$167,811

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	\$3,533	Per high school for Saturday School personnel payroll
Counselors 20 Days for Drop-out 20 Days for Scheduling	\$13,196	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	\$5,000	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; 1-100, \$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 + \$13.00 X (Total FTE-310)
Operations Allotment		The custodial supplies allotment is \$.07 per square foot.

**GENERAL FUND BUDGET
HIGH SCHOOL ALLOCATIONS
THREE YEAR COMPARISON
FY2013 to FY2015**

<u>SCHOOL NAME/NUMBER</u>	2012-2013 <u>NUMBER OF STUDENTS</u>	2012-2013 <u>BUDGET</u>	2013-2014 <u>NUMBER OF STUDENTS</u>	2013-2014 <u>BUDGET</u>	2014-2015 <u>PROPOSED # STUDENTS</u>	2014-2015 <u>PROPOSED BUDGET</u>
OAKWOOD - S04	180		180		180	
Instructional		\$22,437		\$22,457		\$22,457
Personnel		\$63,732		\$63,508		\$63,508
Other		<u>\$5,000</u>		<u>\$5,000</u>		<u>\$5,000</u>
TOTAL		\$91,169		\$90,965		\$90,965
McEACHERN - 501	2,259		2,261		2,261	
Instructional		\$210,642		\$208,382		\$208,382
Personnel		\$462,164		\$458,649		\$458,649
Other		<u>\$39,799</u>		<u>\$37,441</u>		<u>\$37,441</u>
TOTAL		\$712,605		\$704,472		\$704,472
SOUTH COBB - 503	1,961		1,994		1,994	
Instructional		\$179,800		\$180,219		\$180,219
Personnel		\$389,503		\$388,113		\$388,113
Other		<u>\$302,532</u>		<u>\$257,779</u>		<u>\$257,779</u>
TOTAL		\$871,835		\$826,111		\$826,111
NORTH COBB - 505	2,631		2,777		2,777	
Instructional		\$222,695		\$232,109		\$232,109
Personnel		\$387,734		\$380,151		\$380,151
Other		<u>\$246,016</u>		<u>\$250,827</u>		<u>\$250,827</u>
TOTAL		\$856,445		\$863,087		\$863,087
PEBBLEBROOK - 506	2,067		2,143		2,143	
Instructional		\$178,062		\$187,405		\$187,405
Personnel		\$330,521		\$330,600		\$330,600
Other		<u>\$527,966</u>		<u>\$504,895</u>		<u>\$504,895</u>
TOTAL		\$1,036,549		\$1,022,900		\$1,022,900
OSBORNE - 507	1,802		1,978		1,978	
Instructional		\$169,012		\$183,646		\$183,646
Personnel		\$386,946		\$372,259		\$372,259
Other		<u>\$33,032</u>		<u>\$31,093</u>		<u>\$31,093</u>
TOTAL		\$588,990		\$586,998		\$586,998

**GENERAL FUND BUDGET
HIGH SCHOOL ALLOCATIONS
THREE YEAR COMPARISON
FY2013 to FY2015**

<u>SCHOOL NAME/NUMBER</u>	2012-2013 <u>NUMBER OF STUDENTS</u>	2012-2013 <u>BUDGET</u>	2013-2014 <u>NUMBER OF STUDENTS</u>	2013-2014 <u>BUDGET</u>	2014-2015 <u>PROPOSED # STUDENTS</u>	2014-2015 <u>PROPOSED BUDGET</u>
WHEELER - 509	2,051		2,120		2,120	
Instructional		\$186,838		\$188,311		\$188,311
Personnel		\$325,519		\$381,624		\$381,624
Other*		<u>\$365,171</u>		<u>\$297,117</u>		<u>\$297,117</u>
TOTAL		\$877,528		\$867,052		\$867,052
SPRAYBERRY - 510	1,822		1,765		1,765	
Instructional		\$168,561		\$164,342		\$164,342
Personnel		\$321,889		\$324,453		\$324,453
Other		<u>\$33,401</u>		<u>\$31,588</u>		<u>\$31,588</u>
TOTAL		\$523,851		\$520,383		\$520,383
WALTON - 511	2,636		2,727		2,727	
Instructional		\$206,300		\$204,190		\$204,190
Personnel		\$365,480		\$368,128		\$368,128
Other		<u>\$77,596</u>		<u>\$77,382</u>		<u>\$77,382</u>
TOTAL		\$649,376		\$649,700		\$649,700
LASSITER - 512	1,978		2,031		2,031	
Instructional		\$162,582		\$174,627		\$174,627
Personnel		\$313,406		\$317,802		\$317,802
Other		<u>\$36,740</u>		<u>\$35,039</u>		<u>\$35,039</u>
TOTAL		\$512,728		\$527,468		\$527,468
POPE - 515	1,758		1,820		1,820	
Instructional		\$154,797		\$158,286		\$158,286
Personnel		\$263,538		\$267,360		\$267,360
Other		<u>\$31,948</u>		<u>\$30,316</u>		<u>\$30,316</u>
TOTAL		\$450,283		\$455,962		\$455,962
HARRISON - 516	1,963		1,952		1,952	
Instructional		\$164,279		\$171,205		\$171,205
Personnel		\$287,817		\$274,251		\$274,251
Other		<u>\$36,087</u>		<u>\$35,395</u>		<u>\$35,395</u>
TOTAL		\$488,183		\$480,851		\$480,851
CAMPBELL - 517	2,339		2,380		2,380	
Instructional		\$199,874		\$202,255		\$202,255
Personnel		\$375,877		\$387,685		\$387,685
Other*		<u>\$389,074</u>		<u>\$349,634</u>		<u>\$349,634</u>
TOTAL		\$964,825		\$939,574		\$939,574

**GENERAL FUND BUDGET
HIGH SCHOOL ALLOCATIONS
THREE YEAR COMPARISON
FY2013 to FY2015**

<u>SCHOOL NAME/NUMBER</u>	2012-2013 <u>NUMBER OF STUDENTS</u>	2012-2013 <u>BUDGET</u>	2013-2014 <u>NUMBER OF STUDENTS</u>	2013-2014 <u>BUDGET</u>	2014-2015 <u>PROPOSED # STUDENTS</u>	2014-2015 <u>PROPOSED BUDGET</u>
KENNESAW MOUNTAIN - 518	2,145		2,134		2,134	
Instructional		\$185,086		\$186,954		\$186,954
Personnel		\$309,578		\$329,451		\$329,451
Other*		<u>\$378,645</u>		<u>\$366,675</u>		<u>\$366,675</u>
TOTAL		\$873,309		\$883,080		\$883,080
KELL - 519	1,565		1,537		1,537	
Instructional		\$168,855		\$167,031		\$167,031
Personnel		\$346,451		\$342,750		\$342,750
Other		<u>\$31,861</u>		<u>\$28,419</u>		<u>\$28,419</u>
TOTAL		\$547,167		\$538,200		\$538,200
HILLGROVE - 520	2,134		2,169		2,169	
New School in FY2007						
Instructional		\$181,045		\$183,121		\$183,121
Personnel		\$332,964		\$337,130		\$337,130
Other		<u>\$37,653</u>		<u>\$34,925</u>		<u>\$34,925</u>
TOTAL		\$551,662		\$555,176		\$555,176
ALLATOONA - 521	1,765		1,773		1,773	
New School in FY2008						
Instructional		\$168,362		\$165,074		\$165,074
Personnel		\$328,542		\$332,775		\$332,775
Other		<u>\$31,483</u>		<u>\$30,118</u>		<u>\$30,118</u>
Total		\$528,387		\$527,967		\$527,967

**GENERAL FUND BUDGET
SPECIAL SCHOOL ALLOCATIONS
FY2013-FY2015**

<u>SCHOOL NAME/NUMBER</u>	<u>2012-2013 NUMBER OF STUDENTS</u>	<u>2012-2013 BUDGET</u>	<u>2013-2014 NUMBER OF STUDENTS</u>	<u>2013-2014 BUDGET</u>	<u>2014-2015 PROPOSED # STUDENTS</u>	<u>2014-2015 PROPOSED BUDGET</u>
HAVEN @ HAWTHORNE & FITZHUGH LEE - S02 & S03	122		103		103	
Instructional		\$14,122		\$13,181		\$13,181
Personnel		\$101,173		\$117,344		\$117,344
Other		<u>\$6,380</u>		<u>\$6,420</u>		<u>\$6,420</u>
TOTAL		\$121,675		\$136,945		\$136,945
PERFORMANCE LEARNING CTR - S05	75		75		75	
Instructional		\$4,014		\$4,006		\$4,006
Personnel		\$105		\$3,105		\$3,105
Other		<u>\$10,830</u>		<u>\$10,600</u>		<u>\$10,600</u>
TOTAL		\$14,949		\$17,711		\$17,711

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**

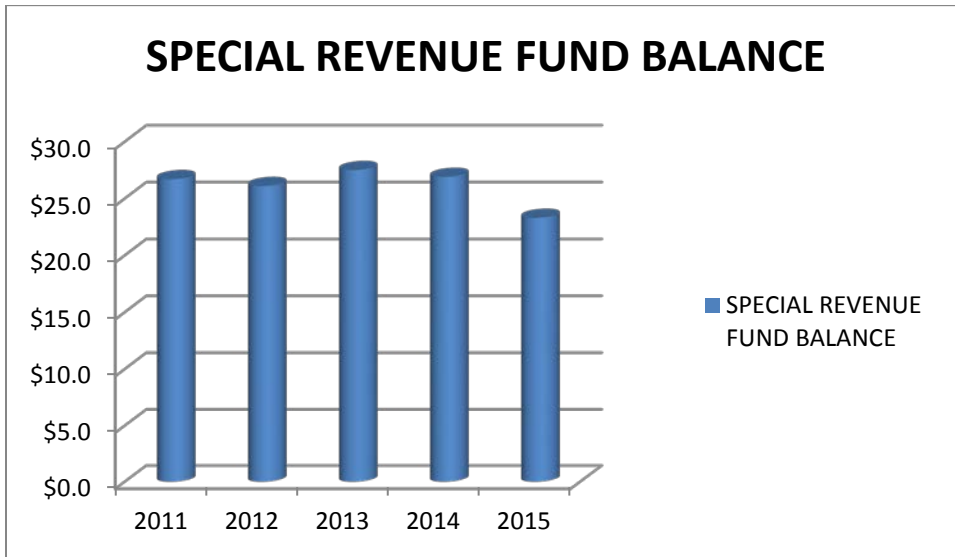
Description	FY2011 Actual	FY2012 Actual	FY2013 Actual	FY2014 Revised Budget	FY2015 Approved Budget
Beginning Fund Balance July 1 (Estimated)	\$27,049,579	\$26,708,836	\$26,116,091	\$27,590,289	\$26,426,224
Revenue:					
Local	\$29,148,961	\$29,766,155	\$30,823,635	\$31,241,907	\$30,323,061
State	\$6,659,150	\$6,781,805	\$6,714,544	\$7,363,029	\$6,997,677
Federal	\$82,304,425	\$81,219,052	\$82,935,649	\$84,319,488	\$75,956,166
Transfers/Other	\$978,349	\$928,349	\$1,013,694	\$1,055,991	\$1,075,185
Total Revenue	\$119,090,885	\$118,695,362	\$121,487,522	\$123,980,415	\$114,352,089
Total Revenue & Fund Balance	\$146,140,463	\$145,404,197	\$147,603,613	\$151,570,704	\$140,778,313
Appropriations					
Instruction	\$37,793,132	\$31,489,200	\$33,212,674	\$20,926,329	\$23,900,498
Pupil Support Services	\$8,854,820	\$8,408,913	\$5,566,409	\$7,085,185	\$6,320,869
Improvement of Instr Svcs	\$8,844,901	\$10,782,596	\$13,720,399	\$23,593,556	\$14,346,526
Educational Media Services	\$16,965	\$12,035	\$9,160	\$21,881	\$9,690
Federal Grant Administration	\$0	\$212,486	\$659,139	\$1,315,660	\$1,008,981
General Administration	\$2,189,555	\$1,616,339	\$955,049	\$1,649,307	\$1,613,891
School Administration	\$72,242	\$42,466	\$30,668	\$80,341	\$30,497
Support Services-Business	\$8,325	\$36,388	\$51,023	\$76,861	\$56,037
Maint. & Oper of Plant Svcs	\$1,257,391	\$1,152,273	\$1,177,653	\$1,441,342	\$1,436,097
Student Transportation	\$2,731,034	\$3,594,243	\$2,286,672	\$1,544,279	\$1,661,800
Central Support Services	\$3,181	\$62,823	\$53,436	\$95,617	\$0
Other Support Services	\$1,652,096	\$1,638,087	\$1,701,297	\$2,434,985	\$2,283,289
School Nutrition	\$48,178,363	\$51,791,675	\$52,059,509	\$55,259,615	\$55,278,103
Community Services	\$7,829,624	\$8,447,135	\$8,530,238	\$9,087,961	\$9,506,107
Capital Outlay	\$0	\$1,446	\$0	\$0	\$0
Transfers	\$0	\$0	\$0	\$0	\$0
Debt Service	\$0	\$0	\$0	\$0	\$0
Total Appropriations	\$119,431,628	\$119,288,106	\$120,013,325	\$124,612,919	\$117,452,385
Ending Fund Balance June 30 (Estimated)	\$26,708,836	\$26,116,091	\$27,590,289	\$26,957,785	\$23,325,928
Total Expenditures & Fund Balance	\$146,140,463	\$145,404,197	\$147,603,613	\$151,570,704	\$140,778,313

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

Description	FY2011 Actual	FY2012 Actual	FY2013 Actual	FY2014 Revised Budget	FY2015 Approved Budget
Beginning Fund Balance July 1 (Estimated)	\$27,049,579	\$26,708,836	\$26,116,091	\$27,590,289	\$26,426,224
Revenue:					
Local	\$29,148,961	\$29,766,155	\$30,823,635	\$31,241,907	\$30,323,061
State	\$6,659,150	\$6,781,805	\$6,714,544	\$7,363,029	\$6,997,677
Federal	\$82,304,425	\$81,219,052	\$82,935,649	\$84,319,488	\$75,956,166
Transfers/Other	\$978,349	\$928,349	\$1,013,694	\$1,055,991	\$1,075,185
Total Revenue	<u>\$119,090,885</u>	<u>\$118,695,362</u>	<u>\$121,487,522</u>	<u>\$123,980,415</u>	<u>\$114,352,089</u>
Total Revenue & Fund Balance	<u>\$146,140,464</u>	<u>\$145,404,198</u>	<u>\$147,603,614</u>	<u>\$151,570,704</u>	<u>\$140,778,313</u>
Appropriations					
Salaries	\$62,342,901	\$60,524,357	\$59,518,304	\$62,521,035	\$60,428,446
Employee Benefits	\$16,232,645	\$15,392,987	\$17,631,784	\$19,416,733	\$19,085,119
Contract Services	\$4,466,083	\$3,891,072	\$3,680,487	\$2,014,922	\$1,751,985
Supplies	\$7,206,291	\$8,263,247	\$8,335,961	\$9,962,157	\$6,560,431
Utilities	\$911,873	\$1,078,346	\$914,602	\$39,124	\$38,890
Equipment/Bldgs/Land	\$513,720	\$804,509	\$1,091,210	\$819,841	\$649,209
Other	\$27,758,115	\$29,333,588	\$28,840,977	\$29,839,107	\$28,938,305
Total Appropriations	<u>\$119,431,628</u>	<u>\$119,288,106</u>	<u>\$120,013,325</u>	<u>\$124,612,919</u>	<u>\$117,452,385</u>
Ending Fund Balance June 30 (Estimated)	<u>\$26,708,836</u>	<u>\$26,116,091</u>	<u>\$27,590,289</u>	<u>\$26,957,785</u>	<u>\$23,325,928</u>
Total Expenditures & Fund Balance	<u>\$146,140,464</u>	<u>\$145,404,198</u>	<u>\$147,603,614</u>	<u>\$151,570,704</u>	<u>\$140,778,313</u>

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

\$ Millions



**SPECIAL REVENUE FUNDS
FUND DESCRIPTIONS**

SPECIAL PROGRAMS

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

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

STATE AID

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

FEDERAL AID

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

SPECIAL REVENUE FUNDS SPECIAL REVENUE SOURCES/ASSUMPTIONS

Special Revenue Funds (Special Fee Based Programs)

The Cobb County School District has multiple Special Revenue funds that depend on fees in order to fund and operate the program. Each year during the budget process, each of these programs is examined to anticipate program participation. Based on this examination, revenue is estimated. The scope of each program is then adjusted based on available resources.

Special Revenue Grants (Federal and State)

Special Revenue Grant revenue is projected based on previous year grant awards. Each grant is adjusted in the current year before funds are spent based on the actual grant award for that year.



**SPECIAL REVENUE FUNDS
SUMMARY OF SPECIAL REVENUE FUNDS
FY2015 BUDGET**

Description	Special Program	State Aid	Federal Aid	Total
Beginning Fund Balance (Estimate)				
July 1, 2014	\$5,411,023	\$338,332	\$20,676,869	\$26,426,224
Revenue:				
Local	\$10,611,007	\$36,500	\$19,675,554	\$30,323,061
State	\$0	\$5,793,331	\$1,204,346	\$6,997,677
Federal	\$200,000	\$969,999	\$74,786,167	\$75,956,166
Transfers/Other	\$1,075,185	\$0	\$0	\$1,075,185
Total Revenue	\$11,886,192	\$6,799,830	\$95,666,067	\$114,352,089
Appropriations				
Instruction	\$1,515,928	\$4,234,599	\$18,149,971	\$23,900,498
Pupil Support Services	\$0	\$1,211,384	\$5,109,485	\$6,320,869
Improvement of Instr Svcs	\$350,931	\$318,022	\$13,677,573	\$14,346,526
Educational Media	\$9,690	\$0	\$0	\$9,690
General Administration	\$0	\$53,617	\$1,560,274	\$1,613,891
School Administration	\$26,997	\$3,500	\$0	\$30,497
Fed Grant Administration	\$0	\$0	\$1,008,981	\$1,008,981
Support Services-Business	\$0	\$8,480	\$47,557	\$56,037
Maint & Operation of Plant	\$1,414,538	\$8,229	\$13,330	\$1,436,097
Student Transportation	\$0	\$24,000	\$1,637,800	\$1,661,800
Central Support Services	\$0	\$0	\$0	\$0
Other Support Services	\$0	\$0	\$2,283,289	\$2,283,289
School Nutrition	\$0	\$0	\$55,278,103	\$55,278,103
Community Services	\$8,568,108	\$937,999	\$0	\$9,506,107
Transfers	\$0	\$0	\$0	\$0
Total Appropriations	\$11,886,192	\$6,799,830	\$98,766,363	\$117,452,385
Ending Fund Balance (Estimate)				
June 30, 2015	\$5,411,023	\$338,332	\$17,576,573	\$23,325,928

**SPECIAL REVENUE FUNDS
SPECIAL PROGRAMS
FY2015 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, 2014 (Estimated)	\$124,991	\$499,809	\$2,971,928	\$86,883	\$890,711
Revenue:					
Local	\$0	\$768,034	\$8,430,198	\$330,228	\$518,523
State	\$0	\$0	\$0	\$0	\$0
Federal	\$0	\$0	\$0	\$0	\$0
Transfers/Other	\$0	\$0	\$0	\$0	\$0
Total Revenue	<u>\$0</u>	<u>\$768,034</u>	<u>\$8,430,198</u>	<u>\$330,228</u>	<u>\$518,523</u>
Appropriations					
Instruction	\$0	\$0	\$827,195	\$330,228	\$355,905
Pupil Support Services	\$0	\$0	\$0	\$0	\$0
Improvement of Instr Svcs	\$0	\$0	\$0	\$0	\$125,931
Educational Media	\$0	\$0	\$0	\$0	\$9,690
General Administration	\$0	\$0	\$0	\$0	\$0
School Administration	\$0	\$0	\$0	\$0	\$26,997
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	\$658,106	\$7,603,003	\$0	\$0
Transfers	\$0	\$0	\$0	\$0	\$0
Total Appropriations	<u>\$0</u>	<u>\$768,034</u>	<u>\$8,430,198</u>	<u>\$330,228</u>	<u>\$518,523</u>
Ending Fund Balance					
June 30, 2015 (Estimated)	<u>\$124,991</u>	<u>\$499,809</u>	<u>\$2,971,928</u>	<u>\$86,883</u>	<u>\$890,711</u>

**SPECIAL REVENUE FUNDS
SPECIAL PROGRAMS (Continued)
FY2015 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, 2014 (Estimated)	\$693,956	\$122,174	\$20,571	\$0	\$5,411,023
Revenue:					
Local	\$450,000	\$86,424	\$2,600	\$25,000	\$10,611,007
State	\$0	\$0	\$0	\$0	\$0
Federal	\$0	\$0	\$0	\$200,000	\$200,000
Transfers/Other	\$854,610	\$220,575	\$0	\$0	\$1,075,185
Total Revenue	\$1,304,610	\$306,999	\$2,600	\$225,000	\$11,886,192
Appropriations					
Instruction	\$0	\$0	\$2,600	\$0	\$1,515,928
Pupil Support Services	\$0	\$0	\$0	\$0	\$0
Improvement of Instr Svcs	\$0	\$0	\$0	\$225,000	\$350,931
Educational Media	\$0	\$0	\$0	\$0	\$9,690
General Administration	\$0	\$0	\$0	\$0	\$0
School Administration	\$0	\$0	\$0	\$0	\$26,997
Fed Grant Administration	\$0	\$0	\$0	\$0	\$0
Support Services-Business	\$0	\$0	\$0	\$0	\$0
Maint & Operation of Plant	\$1,304,610	\$0	\$0	\$0	\$1,414,538
Student Transportation	\$0	\$0	\$0	\$0	\$0
Central Support Services	\$0	\$0	\$0	\$0	\$0
Other Support Services	\$0	\$0	\$0	\$0	\$0
School Nutrition	\$0	\$0	\$0	\$0	\$0
Community Services	\$0	\$306,999	\$0	\$0	\$8,568,108
Transfers	\$0	\$0	\$0	\$0	\$0
Total Appropriations	\$1,304,610	\$306,999	\$2,600	\$225,000	\$11,886,192
Ending Fund Balance June 30, 2015 (Estimated)	\$693,956	\$122,174	\$20,571	\$0	\$5,411,023

**SPECIAL REVENUE FUNDS
STATE AID
FY2015 BUDGET**

Description	Fund 510 Adult Education	Fund 532 Psycho Education	Total
Beginning Fund Balance (Estimate) July 1, 2014	\$0	\$338,332	\$338,332
Revenue:			
Local	\$0	\$36,500	\$36,500
State	\$378,000	\$5,415,331	\$5,793,331
Federal	\$559,999	\$410,000	\$969,999
Transfers/Other	\$0	\$0	\$0
Total Revenue	<u>\$937,999</u>	<u>\$5,861,831</u>	<u>\$6,799,830</u>
Appropriations			
Instruction	\$0	\$4,234,599	\$4,234,599
Pupil Support Services	\$0	\$1,211,384	\$1,211,384
Improvement of Instr Svcs	\$0	\$318,022	\$318,022
Educational Media	\$0	\$0	\$0
General Administration	\$0	\$53,617	\$53,617
School Administration	\$0	\$3,500	\$3,500
Fed Grant Administration	\$0	\$0	\$0
Support Services-Business	\$0	\$8,480	\$8,480
Maint & Operation of Plant	\$0	\$8,229	\$8,229
Student Transportation	\$0	\$24,000	\$24,000
Central Support Services	\$0	\$0	\$0
Other Support Services	\$0	\$0	\$0
School Nutrition	\$0	\$0	\$0
Community Services	\$937,999	\$0	\$937,999
Transfers	\$0	\$0	\$0
Total Appropriations	<u>\$937,999</u>	<u>\$5,861,831</u>	<u>\$6,799,830</u>
Ending Fund Balance (Estimate) June 30, 2015	<u>\$0</u>	<u>\$338,332</u>	<u>\$338,332</u>

**SPECIAL REVENUE FUNDS
FEDERAL AID
FY2015 BUDGET**

Description	Fund 402 Title I	Fund 404 IDEA	Fund 406 Vocational Education	Fund 414 Title II	Fund 432 Homeless Grant
Beginning Fund Balance July 1, 2014 (Estimated)	\$0	\$0	\$0	\$0	\$0
Revenue:					
Local	\$0	\$0	\$0	\$0	\$0
State	\$0	\$0	\$0	\$0	\$0
Federal	\$19,796,820	\$18,296,071	\$611,617	\$1,788,475	\$64,336
Transfers/Other	\$0	\$0	\$0	\$0	\$0
Total Revenue	<u>\$19,796,820</u>	<u>\$18,296,071</u>	<u>\$611,617</u>	<u>\$1,788,475</u>	<u>\$64,336</u>
Appropriations					
Instruction	\$8,389,628	\$8,421,537	\$414,753	\$0	\$563
Pupil Support Services	\$19,842	\$4,597,331	\$0	\$0	\$150
Improvement of Instr Svcs	\$8,283,615	\$2,930,621	\$195,064	\$1,519,962	\$0
Educational Media	\$0	\$0	\$0	\$0	\$0
General Administration	\$423,658	\$1,096,150	\$0	\$39,013	\$1,453
School Administration	\$0	\$0	\$0	\$0	\$0
Fed Grant Administration	\$530,942	\$0	\$1,800	\$229,500	\$37,045
Support Services-Business	\$0	\$0	\$0	\$0	\$0
Maint & Operation of Plant	\$0	\$0	\$0	\$0	\$0
Student Transportation	\$123,500	\$1,250,432	\$0	\$0	\$25,125
Central Support Services	\$0	\$0	\$0	\$0	\$0
Other Support Services	\$2,025,635	\$0	\$0	\$0	\$0
School Nutrition	\$0	\$0	\$0	\$0	\$0
Community Services	\$0	\$0	\$0	\$0	\$0
Transfers	\$0	\$0	\$0	\$0	\$0
Total Appropriations	<u>\$19,796,820</u>	<u>\$18,296,071</u>	<u>\$611,617</u>	<u>\$1,788,475</u>	<u>\$64,336</u>
Ending Fund Balance					
June 30, 2015 (Estimated)	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>

**SPECIAL REVENUE FUNDS
FEDERAL AID (Continued)
FY2015 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, 2014 (Estimated)	\$0	\$0	\$0	\$20,676,869	\$20,676,869
Revenue:					
Local	\$0	\$0	\$0	\$19,675,554	\$19,675,554
State	\$0	\$0	\$0	\$1,204,346	\$1,204,346
Federal	\$1,278,905	\$1,652,036	\$34,147	\$31,263,760	\$74,786,167
Transfers/Other	\$0	\$0	\$0	\$0	\$0
Total Revenue	\$1,278,905	\$1,652,036	\$34,147	\$52,143,660	\$95,666,067
Appropriations					
Instruction	\$47,000	\$876,490	\$0	\$0	\$18,149,971
Pupil Support Services	\$227,950	\$264,212	\$0	\$0	\$5,109,485
Improvement of Instr Svcs	\$729,824	\$18,487	\$0	\$0	\$13,677,573
Educational Media	\$0	\$0	\$0	\$0	\$0
General Administration	\$0	\$0	\$0	\$0	\$1,560,274
School Administration	\$0	\$0	\$0	\$0	\$0
Fed Grant Administration	\$28,862	\$180,832	\$0	\$0	\$1,008,981
Support Services-Business	\$0	\$47,557	\$0	\$0	\$47,557
Maint & Operation of Plant	\$0	\$13,330	\$0	\$0	\$13,330
Student Transportation	\$34,912	\$203,831	\$0	\$0	\$1,637,800
Central Support Services	\$0	\$0	\$0	\$0	\$0
Other Support Services	\$210,357	\$47,297	\$0	\$0	\$2,283,289
School Nutrition	\$0	\$0	\$34,147	\$55,243,956	\$55,278,103
Community Services	\$0	\$0	\$0	\$0	\$0
Transfers	\$0	\$0	\$0	\$0	\$0
Total Appropriations	\$1,278,905	\$1,652,036	\$34,147	\$55,243,956	\$98,766,363
Ending Fund Balance June 30, 2015 (Estimated)	\$0	\$0	\$0	\$17,576,573	\$17,576,573

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**

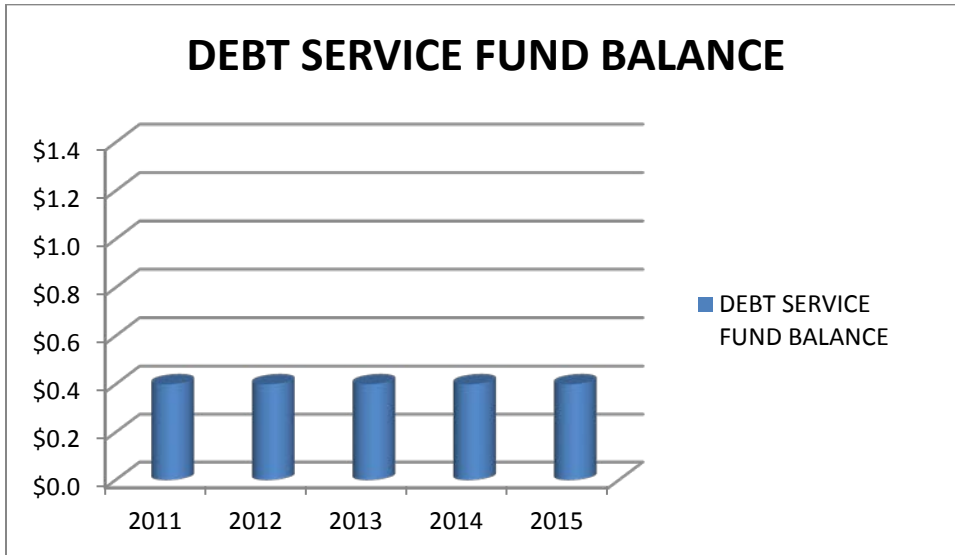
Description	FY2011 Actual	FY2012 Actual	FY2013 Actual	FY2014 Revised Budget	FY2015 Approved Budget
Beginning Fund Balance July 1 (Estimated)	\$1,355,807	\$395,859	\$395,859	\$395,859	\$395,859
Revenue:					
Local	\$32,902	\$7,914	\$5,540	\$0	\$0
Transfer In	\$0	\$0	\$0	\$0	\$0
Total Revenue	\$32,902	\$7,914	\$5,540	\$0	\$0
Total Revenue & Fund Balance	\$1,388,709	\$403,773	\$401,400	\$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	\$992,850	\$7,914	\$5,540	\$0	\$0
Debt Service	\$0	\$0	\$0	\$0	\$0
Total Appropriations	\$992,850	\$7,914	\$5,540	\$0	\$0
Ending Fund Balance June 30 (Estimated)	\$395,859	\$395,859	\$395,859	\$395,859	\$395,859
Total Expenditures & Fund Balan	\$1,388,709	\$403,773	\$401,400	\$395,859	\$395,859

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

Description	FY2011 Actual	FY2012 Actual	FY2013 Actual	FY2014 Revised Budget	FY2015 Approved Budget
Beginning Fund Balance July 1 (Estimated)	\$1,355,807	\$395,859	\$395,859	\$395,859	\$395,859
Revenue:					
Local	\$32,902	\$7,914	\$5,540	\$0	\$0
Transfer In	\$0	\$0	\$0	\$0	\$0
Total Revenue	\$32,902	\$7,914	\$5,540	\$0	\$0
Total Revenue & Fund Balance	\$1,388,709	\$403,773	\$401,399	\$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	\$992,850	\$7,914	\$5,540	\$0	\$0
Total Appropriations	\$992,850	\$7,914	\$5,540	\$0	\$0
Ending Fund Balance June 30 (Estimated)	\$395,859	\$395,859	\$395,859	\$395,859	\$395,859
Total Revenue & Fund Balance	\$1,388,709	\$403,773	\$401,399	\$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, 2014, the District’s net general obligation bonded debt of \$0 was well below the legal limit of \$2,040,157. Net bonded debt per capita equaled \$0. With capital leases, debt per capital is \$0.

The Cobb County School District is currently free of all long term debt.

Prior to 1995, all school construction was funded by issuing bonded debt. School construction has been funded since 1995 using a one percent sales tax. This alternative funding method is a “pay as of go method” which has saved the citizens of Cobb County millions of dollars in interest.



BOND ISSUES

Previous Bond Referendums

Year	Amount	Maturity	Action	Pro	Con	Void	Total
1950	\$1,500,000	1970	Passed	2907	841	17	3765
1957	1,750,000	1977	Passed	2023	562	31	2616
1961	2,500,000	1980	Passed	3187	868	38	4093
1962	3,000,000	1983	Passed	2816	986	36	3838
1964	4,000,000	1994	Passed	2942	1629	63	4634
1969	15,000,000	1990	Passed	7769	2922	5	10696
1973	16,500,000	1994	Passed	7405	5165	10	12580
1977	22,000,000	1996	Passed	10694	4241	22	14957
1979	20,000,000	1997	Passed	9725	7611	219	17555
1981	8,000,000	1997	Passed	9858	7511	103	17472
1985	27,000,000	1997	Passed	24476	11481	0	35957
1987	58,500,000	2001	Passed	10716	2573	65	13354
1989	59,500,000	2002	Passed	15510	2311	126	17947
1991	39,600,000	2004	Passed	20197	6409	268	26874
1995	220,865,000	2007	Passed	18140	13124	142	31406

CAPITAL PROJECTS FUND BUDGET

These funds are established to provide accounting for financial resources to be used for the acquisition and construction of major capital facilities. The District has 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	FY2011 Actual	FY2012 Actual	FY2013 Actual	FY2014 Revised Budget	FY2015 Approved Budget
Beginning Fund Balance July 1 (Estimated)	\$176,235,312	\$147,774,572	\$75,804,191	\$60,680,870	\$115,459,822
Revenue:					
Local	\$116,382,671	\$121,487,745	\$121,324,358	\$122,442,484	\$137,037,349
State	\$0	\$30,583,736	\$6,632,808	\$1,852,349	\$3,885,784
Bond Proceeds	\$0	\$0	\$0	\$0	\$0
Transfers/Other	\$3,682,625	\$2,476,874	\$502,814	\$0	\$0
Total Revenue	\$120,065,296	\$154,548,356	\$128,459,980	\$124,294,833	\$140,923,133
Total Revenue & Fund Balance	\$296,300,609	\$302,322,928	\$204,264,171	\$184,975,703	\$256,382,955
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	\$124,891,907	\$202,684,922	\$122,868,684	\$84,593,501	\$89,566,591
Transfers/Other	\$23,634,130	\$23,833,815	\$20,714,617	\$406,676	\$431,993
Total Appropriations	\$148,526,037	\$226,518,737	\$143,583,301	\$85,000,177	\$89,998,584
Ending Fund Balance June 30 (Estimated)	\$147,774,572	\$75,804,191	\$60,680,870	\$99,975,526	\$166,384,371
Total Expenditures & Fund Balance	\$296,300,609	\$302,322,928	\$204,264,171	\$184,975,703	\$256,382,955

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 2014 to 2015 since construction startup costs (building design) at the beginning of the program are minimal. Once construction is under way the fund balance will decrease.

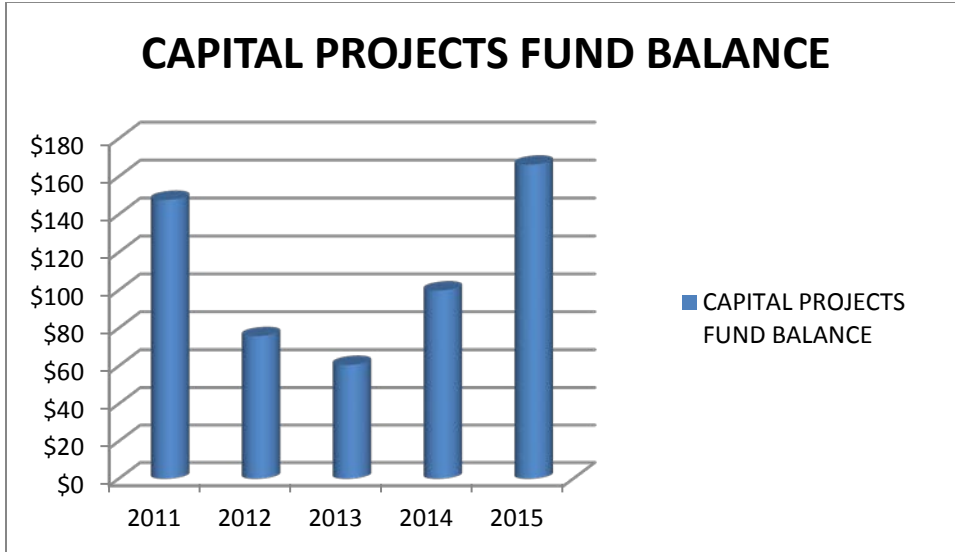
**CAPITAL PROJECTS FUND
REVENUES AND APPROPRIATIONS (OBJECT)
FIVE YEAR COMPARISON**

Description	FY2011 Actual	FY2012 Actual	FY2013 Actual	FY2014 Revised Budget	FY2015 Approved Budget
Beginning Fund Balance July 1 (Estimated)	\$176,235,312	\$147,774,572	\$75,804,191	\$60,680,870	\$115,459,822
Revenue:					
Local	\$116,382,671	\$121,487,745	\$121,324,358	\$122,442,484	\$137,037,349
State	\$0	\$30,583,736	\$6,632,808	\$1,852,349	\$3,885,784
Bond Proceeds	\$0	\$0	\$0	\$0	\$0
Transfers/Other	\$3,682,625	\$2,476,874	\$502,814	\$0	\$0
Total Revenue	\$120,065,296	\$154,548,356	\$128,459,980	\$124,294,833	\$140,923,133
Total Revenue & Fund Balance	\$296,300,609	\$302,322,929	\$204,264,171	\$184,975,703	\$256,382,955
Appropriations					
Salaries	\$2,241,550	\$2,616,439	\$2,772,605	\$3,023,245	\$3,203,950
Employee Benefits	\$463,421	\$540,222	\$666,930	\$815,601	\$863,986
Contract Services	\$1,445,255	\$1,083,723	\$1,725,552	\$2,293,511	\$1,079,983
Supplies	\$22,448,074	\$40,289,669	\$18,880,155	\$17,063,278	\$11,834,814
Utilities	\$0	\$0	\$0	\$0	\$0
Equipment/Bldgs/Land	\$97,605,575	\$157,575,147	\$98,823,442	\$61,397,867	\$72,583,858
Transfers/Other	\$24,322,161	\$24,413,537	\$20,714,617	\$406,676	\$431,993
Total Appropriations	\$148,526,037	\$226,518,737	\$143,583,301	\$85,000,177	\$89,998,584
Ending Fund Balance June 30 (Estimated)	\$147,774,572	\$75,804,191	\$60,680,870	\$99,975,526	\$166,384,371
Total Expenditures & Fund Balance	\$296,300,609	\$302,322,929	\$204,264,171	\$184,975,703	\$256,382,955

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 2014 to 2015 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 PROJECTS FUND CAPITAL PROJECTS DESCRIPTION

Capital Projects Revenue Sources

The Georgia Legislature passed a law allowing school districts to establish a one-cent sales tax that would be used for capital projects or debt retirement. On September 15, 1998, Cobb County citizens voted and approved SPLOST 1 (Special Purpose Local Option Sales Tax), the five year funding source that assisted the school district in building new schools, supplying additional classrooms and equipment and providing for the technology needs of a growing school district. On September 16, 2003, the voters approved SPLOST 2, the renewal of this one-cent sales tax for an additional five years. Again, on September 16, 2008, the District held a referendum for an extension of current SPLOST, which also passed. This SPLOST 3 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 enrollment trends have flattened in recent years, the District's needs have shifted toward revitalization of outdated facilities. 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.

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

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

CAPITAL PROJECTS FUND
CAPITAL PROJECTS DESCRIPTION (Continued)

Impact of Capital Investments and Nonrecurring Expenditures on Operating Budget of General Fund

With the opening of any new school, the General Fund is forced to absorb the additional costs of school operations. Examples of these include new school salaries, utilities costs and school supplies/equipment (New school gets a 100% increase of instructional supply fund allocation for two years). Note that these additional operating costs are funded primarily through local funding sources, such as property taxes and state funding.

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

Replacement Schools

East Side Elementary School replacement project was completed in FY2012 at a total cost of \$20 million. In FY2013, two new 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 cost of \$19 million. Clarkdale Replacement Elementary School was funded from several revenue sources, but primarily from Casualty Loss Insurance funds. Since both of these are replacement schools, the effect on General Fund was minimal.

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

In SPLOST IV, 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.

Capital Project Highlights of FY2014

Major Non-Construction Projects

The following non-construction projects accounted for major expenditures in FY2014:

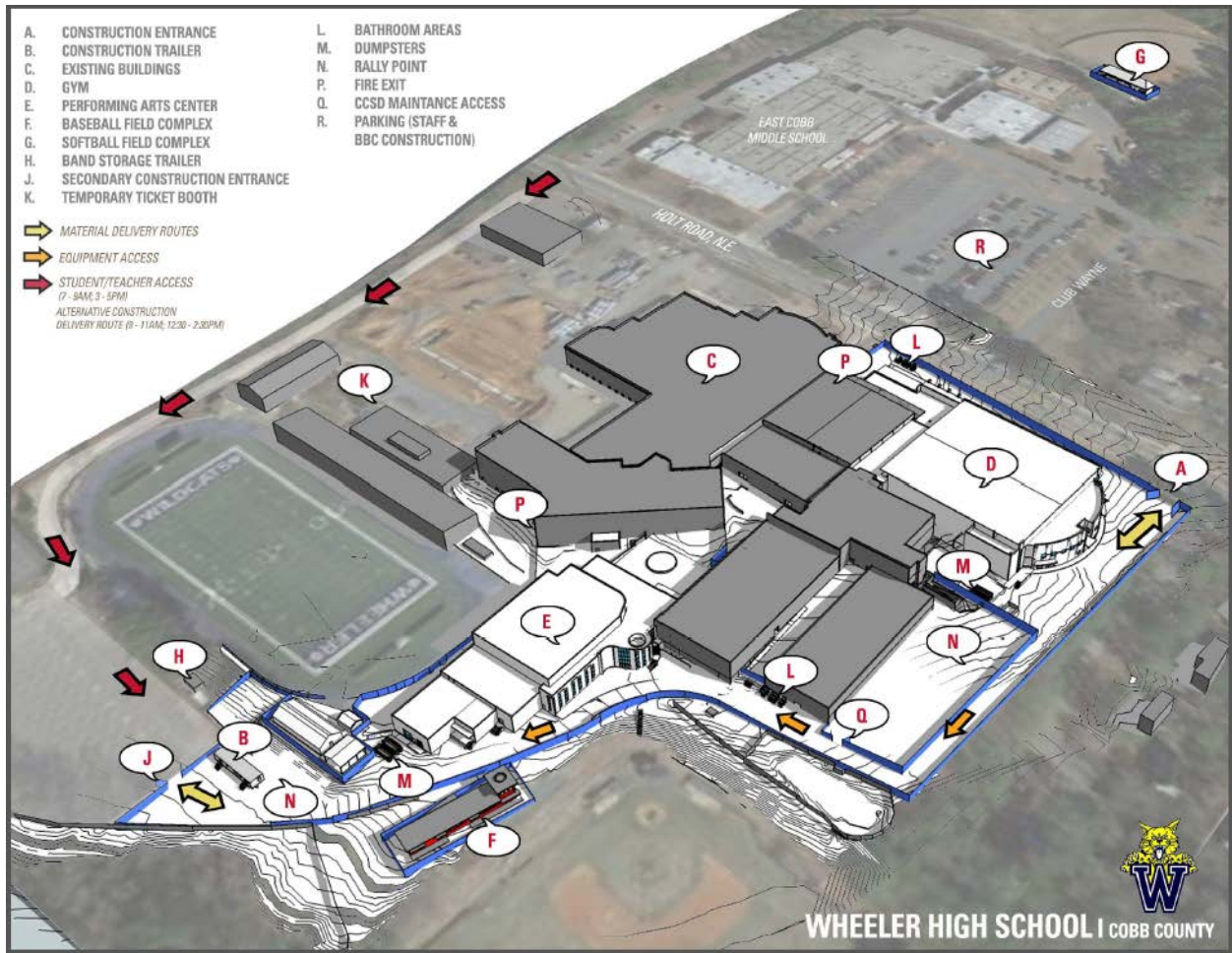
- Land for Replacement Schools
- Textbooks
- Buses
- Replacement of Human Resources/Payroll System Software
- Replacement of Obsolete Workstations and Audio Visual Equipment

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:

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

<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
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
FY2015 BUDGET**

Description	County-Wide			Total
	Building	SPLOST 3	SPLOST 4	
Beginning Fund Balance				
July 1 (Estimated)	\$822,820	\$68,887,757	\$45,749,245	\$115,459,822
Revenue:				
Local	\$2,000	\$3,925,784	\$136,595,349	\$140,523,133
State	\$0	\$0	\$0	\$0
Federal	\$0	\$0	\$0	\$0
Transfers/Other	\$400,000	\$0	\$0	\$400,000
Total Revenue	<u>\$402,000</u>	<u>\$3,925,784</u>	<u>\$136,595,349</u>	<u>\$140,923,133</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	\$40,000	\$34,069,104	\$54,949,480	\$89,058,584
Transfers/Other	\$940,000	\$0	\$0	\$940,000
Total Appropriations	<u>\$980,000</u>	<u>\$34,069,104</u>	<u>\$54,949,480</u>	<u>\$89,998,584</u>
Ending Fund Balance				
June 30 (Estimated)	<u>\$244,820</u>	<u>\$38,744,437</u>	<u>\$127,395,114</u>	<u>\$166,384,371</u>

SPLOST 3 PROJECTS

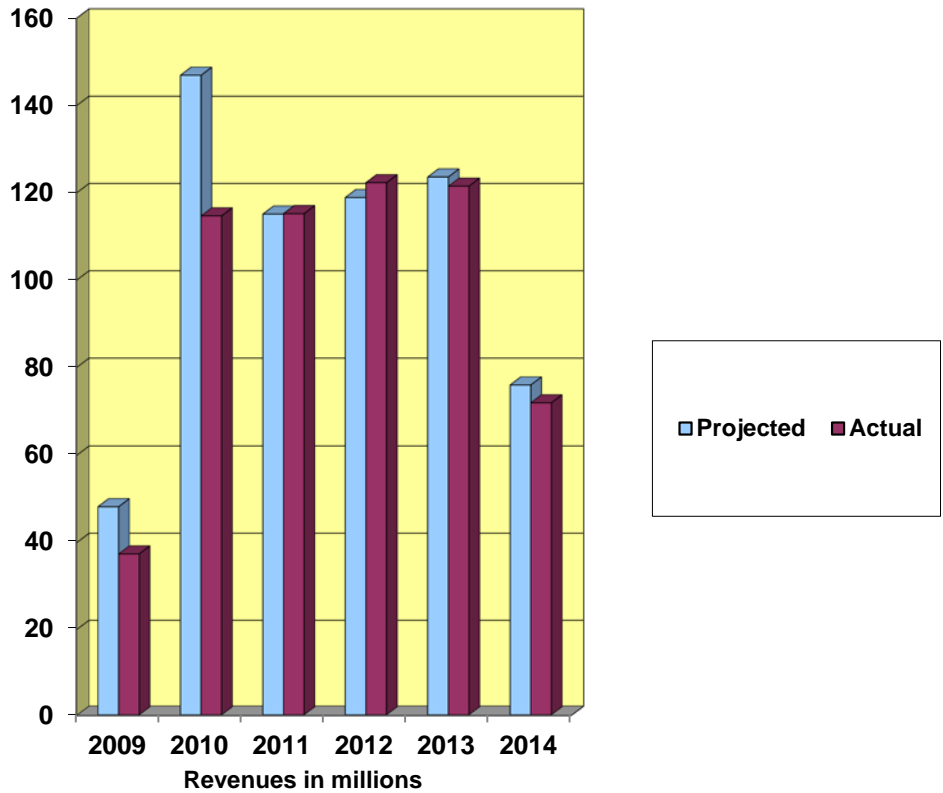
On September 16, 2008, Cobb County Citizens voted to approve another five year 1% sales tax to improve our school system facilities and programs. The tax became effective January 1, 2009, and expired December 31, 2013. Actual tax receipts were \$582,563,697 with additional construction funding from the State of Georgia for a total budget of \$627,916,322. 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.



HARRISON FRESHMAN ACADEMY

- **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 \$65,369,897 has been expended on new school construction and furniture and equipment since inception through June 30, 2014.
- **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 \$225,339,206 has been expended as of June 30, 2014.
- **LAND:** A total of \$11,999,999 has been spent for expenses relating to land acquisitions as of June 30, 2014.
- **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 \$74,159,880 as of June 30, 2014.
- **CURRICULUM, INSTRUCTION, AND TECHNOLOGY INITIATIVES:** Maintaining the existing technology infrastructure, upgrading servers, switches, data center, and phone systems continue in 2014 as well as providing computing devices, printers, copiers, and audiology/vision equipment. As of June 30, 2014, a total of \$91,702,299 has been expended.
- **SAFETY AND SUPPORT IMPROVEMENTS:** Funds are being used to improve school safety by adding access controls, surveillance cameras, security fencing, signage, and traffic controls. Providing support functions includes buses, vehicles and equipment, renovations for Accessibility for Disabled, school level furniture and equipment for growth and replacement, food service upgrades, and textbooks for students. A total of \$85,890,004 has been spent on Safety and Support Improvements through June 30, 2014.

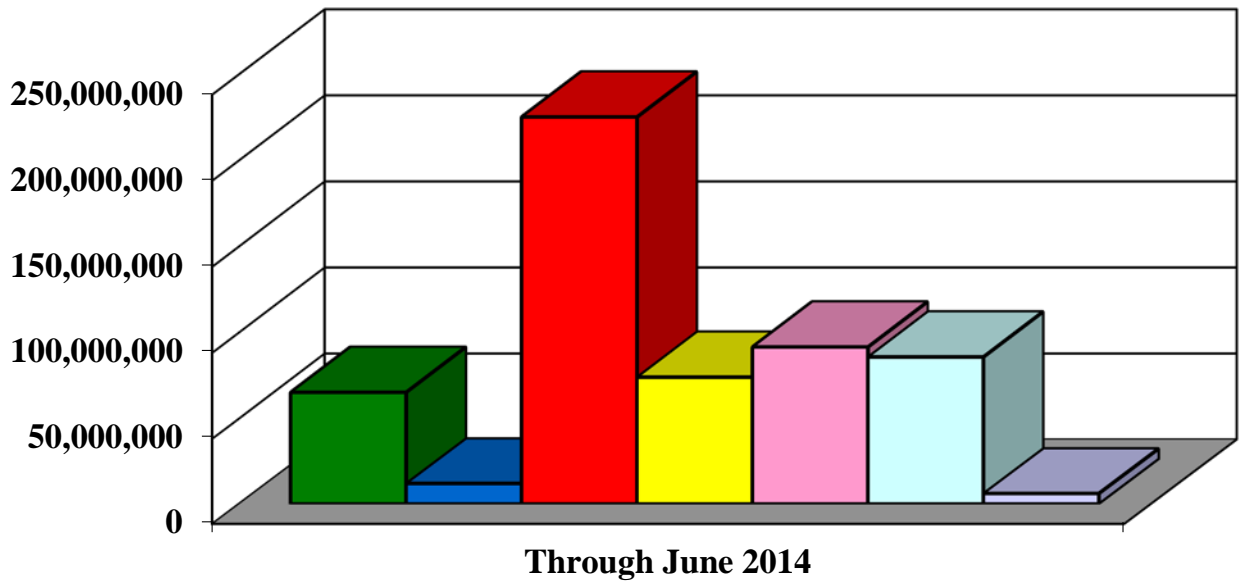
SPLOST 3 REVENUES



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)



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

SPLOST 3 (SPECIAL PURPOSE LOCAL OPTION SALES TAX) PROJECTS
From Inception through June 30, 2014

* Projects in blue were active projects during Fiscal Year 2014

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	\$120,373	\$118,390.38	98%
PRINTER/COPIER/DUPLICATOR REPLACEMENT	\$0	\$43,569	\$43,569.00	100%
DISTRICT SERVER REPLACEMENT	\$0	\$10,000	\$8,124.59	81%
REPL OBSOLETE TEACHER COMPUTING DEVICES	\$0	\$79,946	\$79,945.07	100%
MAINTAIN DISTRICT NETWORK	\$0	\$30,293	\$30,292.15	100%
CENTRALIZED VIDEO DISTRIBUTION CENTER	\$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	\$3,387	\$3,375.13	100%
ACCOUNTING & DOCUMENT MGMT SYSTEM	\$0	\$1,500	\$1,091.91	73%
TEXTBOOKS/INSTRUCTIONAL MATERIALS	\$0	\$235,271	\$170,494.46	72%
TOTAL ACWORTH INTERMEDIATE	\$496,193	\$1,115,872	\$1,046,813.37	94%
ADDISON ELEMENTARY				
SAFE LOCK AND KEY	\$0	\$1,655	\$1,654.89	100%
DRIVEWAY MODIFICATIONS	\$441,000	\$170,925	\$170,923.55	100%
MODIFICATIONS/RENOVATIONS INCLUDING: PLAYGROUND EQUIPMENT REPLACE/CONVERT GENERATOR LIGHTING RETROFIT ADDL LIGHTING HALLS AND MEDIA CENTER ADDITIONAL SITE LIGHTING	\$602,331	\$452,978	\$452,976.75	100%
MUSIC RISERS AND SHELLS	\$0	\$4,920	\$4,920.00	100%
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	\$10,000	\$8,124.59	81%
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 CENTER	\$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	\$2,183.82	73%
TEXTBOOKS/INSTRUCTIONAL MATERIALS	\$0	\$172,632	\$124,609.04	72%
TOTAL ADDISON ELEMENTARY	\$1,043,331	\$1,436,778	\$1,386,056.71	96%
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	\$476,993	\$304,553.84	64%
REPLACE INTERCOM SYSTEM	\$44,100	\$34,206	\$0.00	0%
OBSOLETE WORKSTATION REPLACEMENT	\$0	\$44,777	\$44,776.36	100%
PRINTER/COPIER/DUPLICATOR REPLACEMENT	\$0	\$30,588	\$30,588.00	100%
DISTRICT SERVER REPLACEMENT	\$0	\$10,000	\$0.00	0%
MAINTAIN DISTRICT NETWORK	\$0	\$1,450	\$1,449.50	100%
ACCESS CONTROL	\$0	\$605,066	\$635,066.00	105%
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	\$1,091.91	73%
DPS-RECORD MANAGEMENT SYSTEM	\$39,500	\$39,488	\$39,488.00	100%
TOTAL ADULT EDUCATION CENTER	\$397,104	\$1,332,568	\$1,140,104.00	86%
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	\$13,525	\$1,438.53	11%
CALCULATORS	\$0	\$2,438	\$2,437.50	100%
OBSOLETE WORKSTATION REPLACEMENT	\$0	\$373,033	\$367,088.97	98%
PRINTER/COPIER/DUPLICATOR REPLACEMENT	\$0	\$6,273	\$6,272.10	100%
DISTRICT SERVER REPLACEMENT	\$0	\$10,000	\$8,448.93	84%
REPL OBSOLETE TEACHER COMPUTING DEVICES	\$0	\$118,128	\$118,127.79	100%
MAINTAIN DISTRICT NETWORK	\$0	\$28,447	\$28,446.23	100%
CENTRALIZED VIDEO DISTRIBUTION CENTER	\$0	\$8,970	\$8,970.00	100%
AUDIO VISUAL EQUIPMENT	\$0	\$178,538	\$178,537.50	100%
INTERACTIVE CLASSROOM DEVICES	\$0	\$204,066	\$122,922.00	60%
ACCESS CONTROL	\$0	\$9,500	\$7,693.12	81%
SURVEILLANCE CAMERAS	\$0	\$179,500	\$177,746.53	99%
GROWTH AND REPLACEMENT F&E	\$0	\$23,768	\$23,767.83	100%
ACCOUNTING & DOCUMENT MGMT SYSTEM	\$0	\$1,500	\$1,091.91	73%
PE/ATHLETIC FAC UPGR/ARTIFICIAL TURF	\$0	\$774,512	\$772,891.78	100%
TEXTBOOKS/INSTRUCTIONAL MATERIALS	\$0	\$434,923	\$370,646.16	85%
TOTAL ALLATOONA HIGH	\$0	\$2,480,521	\$2,309,924.76	93%
ARGYLE ES				
SAFE LOCK AND KEY	\$0	\$1,655	\$1,654.89	100%
PORTABLE CLASSROOM	\$0	\$20,000	\$14,210.25	71%
MODIFICATIONS/RENOVATIONS INCLUDING:	\$480,200	\$886,527	\$837,041.56	94%

SPLOST 3 (SPECIAL PURPOSE LOCAL OPTION SALES TAX) PROJECTS
From Inception through June 30, 2014

* Projects in blue were active projects during Fiscal Year 2014

LOCATION/DESCRIPTION	Original Budget	Revised Budget	Expended Amount To Date	% Complete
COOLER/FREEZER REPLACEMENT				
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	\$555,016	\$342,320.01	62%
SPRINKLER (FIRE SUPPRESSION)				
MARKER BOARDS				
TOILET PARTITIONS/DOORS/ACCESSORIES				
REPLACE CLOCK SYSTEM WITH GPS				
LIGHTING RETROFIT				
OBSOLETE WORKSTATION REPLACEMENT	\$0	\$42,814	\$36,869.05	86%
PRINTER/COPIER/DUPLICATOR REPLACEMENT	\$0	\$38,235	\$38,235.00	100%
DISTRICT SERVER REPLACEMENT	\$0	\$10,000	\$8,124.59	81%
REPL OBSOLETE TEACHER COMPUTING DEVICES	\$0	\$68,013	\$68,012.97	100%
MAINTAIN DISTRICT NETWORK	\$0	\$31,905	\$31,904.46	100%
CENTRALIZED VIDEO DISTRIBUTION CENTER	\$0	\$8,970	\$0.00	0%
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	\$38,000	\$31,210.10	82%
GROWTH AND REPLACEMENT F&E	\$0	\$1,968	\$1,966.55	100%
ACCOUNTING & DOCUMENT MGMT SYSTEM	\$0	\$1,500	\$1,091.91	73%
TEXTBOOKS/INSTRUCTIONAL MATERIALS	\$0	\$179,604	\$140,704.72	78%
TOTAL ARGYLE ELEMENTARY	\$1,318,244	\$2,330,517	\$1,999,655.84	86%
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	\$10,000	\$8,124.59	81%
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 CENTER	\$0	\$8,970	\$8,970.00	100%
AUDIO VISUAL EQUIPMENT	\$0	\$113,823	\$113,822.21	100%
INTERACTIVE CLASSROOM DEVICES	\$0	\$106,259	\$75,830.00	71%
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	\$2,183.82	73%
TEXTBOOKS/INSTRUCTIONAL MATERIALS	\$0	\$116,031	\$74,477.34	64%
TOTAL AUSTELL ELEMENTARY	\$113,337	\$694,428	\$619,747.46	89%
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	\$8,319	\$0.00	0%
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	\$798,783	\$617,877.96	77%
BAND AND ORCHESTRA SOUND EQUIPMENT	\$0	\$13,556	\$13,555.20	100%
CHORAL SOUND EQUIPMENT	\$0	\$6,656	\$6,655.55	100%
CALCULATORS	\$0	\$1,875	\$1,875.00	100%
MUSIC RISERS AND SHELLS	\$0	\$4,920	\$4,920.00	100%
OBSOLETE WORKSTATION REPLACEMENT	\$0	\$253,068	\$253,067.72	100%
PRINTER/COPIER/DUPLICATOR REPLACEMENT	\$0	\$29,817	\$29,817.00	100%
DISTRICT SERVER REPLACEMENT	\$0	\$10,000	\$8,124.59	81%
REPL OBSOLETE TEACHER COMPUTING DEVICES	\$0	\$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 CENTER	\$0	\$8,970	\$8,970.00	100%
AUDIO VISUAL EQUIPMENT	\$0	\$203,778	\$203,777.12	100%
INTERACTIVE CLASSROOM DEVICES	\$0	\$117,344	\$117,344.00	100%
ACCESS CONTROL	\$0	\$27,075	\$27,074.87	100%
GROWTH AND REPLACEMENT F&E	\$0	\$12,910	\$12,908.48	100%
ACCOUNTING & DOCUMENT MGMT SYSTEM	\$0	\$1,500	\$1,091.91	73%
TEXTBOOKS/INSTRUCTIONAL MATERIALS	\$0	\$268,612	\$222,512.39	83%
TOTAL AWTREY MIDDLE	\$4,154,806	\$4,690,352	\$4,452,735.79	95%
BAKER ES				
SAFE LOCK AND KEY	\$0	\$1,655	\$1,654.89	100%
COOLER FREEZER UPGRADE	\$0	\$7,359	\$0.00	0%
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%

SPLOST 3 (SPECIAL PURPOSE LOCAL OPTION SALES TAX) PROJECTS
From Inception through June 30, 2014

* Projects in blue were active projects during Fiscal Year 2014

LOCATION/DESCRIPTION	Original	Revised	Expended Amount	%
	Budget	Budget	To Date	Complete
PRINTER/COPIER/DUPLICATOR REPLACEMENT	\$0	\$67,281	\$67,281.00	100%
DISTRICT SERVER REPLACEMENT	\$0	\$10,000	\$8,124.59	81%
REPL OBSOLETE TEACHER COMPUTING DEVICES	\$0	\$71,593	\$71,592.60	100%
MAINTAIN DISTRICT NETWORK	\$0	\$22,125	\$22,124.50	100%
CENTRALIZED VIDEO DISTRIBUTION CENTER	\$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	\$58,541	\$57,973.34	99%
ACCOUNTING & DOCUMENT MGMT SYSTEM	\$0	\$3,000	\$2,183.82	73%
TEXTBOOKS/INSTRUCTIONAL MATERIALS	\$0	\$214,281	\$153,734.28	72%
TOTAL BAKER ELEMENTARY	\$3,436,575	\$4,529,731	\$4,458,562.69	98%
BAKER ROAD BUS SHOP				
ASPHALT PAVING	\$683,550	\$530,201	\$0.00	0%
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	\$600,564	\$69,912.17	12%
BARBER MS				
BAND AND ORCHESTRA EQUIPMENT	\$0	\$1,918	\$1,917.20	100%
CHORAL EQUIPMENT	\$0	\$784	\$783.60	100%
SAFE LOCK AND KEY	\$0	\$1,654	\$1,654.89	100%
MAINTENANCE RENOVATIONS INCLUDING: SAFETY FENCING AT SATELLITE DISH LANDSCAPE FRONT OF BUILDING PAINTING	\$651,496	\$266,373	\$266,372.40	100%
CALCULATORS	\$0	\$1,688	\$1,687.50	100%
OBSOLETE WORKSTATION REPLACEMENT	\$0	\$357,995	\$357,994.34	100%
PRINTER/COPIER/DUPLICATOR REPLACEMENT	\$0	\$66,510	\$66,510.00	100%
DISTRICT SERVER REPLACEMENT	\$0	\$10,000	\$8,124.59	81%
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 CENTER	\$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	\$1,091.91	73%
TEXTBOOKS/INSTRUCTIONAL MATERIALS	\$0	\$284,521	\$228,456.95	80%
TOTAL BARBER MIDDLE	\$651,496	\$1,578,810	\$1,520,455.74	96%
BELLS FERRY ES				
SAFE LOCK AND KEY	\$0	\$1,655	\$1,654.89	100%
ADDITIONS/MODIF/RENOV INCLUDING: 14 CLASSROOM ADDITION ADMIN/MEDIA CENTER/KITCHEN MODIF ADDITIONAL PARKING PLAYGROUND EQUIPMENT MARKER BOARDS REPLACE CLOCK SYSTEM WITH GPS REPLACE FIRE ALARM SYSTEM LIGHTING RETROFIT KITCHEN POWER FOR SERVING LINES ADDITIONAL COMPUTER OUTLETS	\$7,076,214	\$5,609,634	\$5,609,629.40	100%
OBSOLETE WORKSTATION REPLACEMENT	\$0	\$78,004	\$78,003.79	100%
PRINTER/COPIER/DUPLICATOR REPLACEMENT	\$0	\$37,464	\$37,464.00	100%
DISTRICT SERVER REPLACEMENT	\$0	\$10,000	\$8,124.59	81%
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 CENTER	\$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%
SURVEILLANCE CAMERAS	\$0	\$0	(\$4.00)	-
GROWTH AND REPLACEMENT F&E	\$0	\$2,453	\$2,451.05	100%
ACCOUNTING & DOCUMENT MGMT SYSTEM	\$0	\$1,500	\$1,091.91	73%
TEXTBOOKS/INSTRUCTIONAL MATERIALS	\$0	\$176,985	\$128,382.35	73%
TOTAL BELLS FERRY ELEMENTARY	\$7,076,214	\$6,183,466	\$6,132,517.29	99%
BELMONT HILLS ES				
SAFE LOCK AND KEY	\$0	\$1,655	\$1,654.89	100%
GYM ACCESS	\$0	\$1,340	\$1,340.00	100%
HAZARDOUS MATERIALS ABATEMENT	\$30,870	\$0	\$0.00	-
FIRE SPRINKLER HEAD REPLACEMENT	\$7,791	\$414	\$413.60	100%
MODIFICATIONS/RENOVATIONS INCLUDING: FENCING PAINTING MARKER BOARDS REPLACE CANOPIES REPLACE STAGE CURTAIN REPLACE WATER COOLERS SPRINKLER (FIRE SUPPRESSION) LIGHTING RETROFIT	\$1,288,902	\$763,450	\$763,448.97	100%
MUSIC RISERS AND SHELLS	\$0	\$5,456	\$5,456.00	100%
OBSOLETE WORKSTATION REPLACEMENT	\$0	\$42,215	\$42,214.36	100%
PRINTER/COPIER/DUPLICATOR REPLACEMENT	\$0	\$44,340	\$44,340.00	100%
DISTRICT SERVER REPLACEMENT	\$0	\$10,000	\$8,124.59	81%
REPL OBSOLETE TEACHER COMPUTING DEVICES	\$0	\$73,980	\$73,979.02	100%
MAINTAIN DISTRICT NETWORK	\$0	\$28,564	\$28,563.48	100%

SPLOST 3 (SPECIAL PURPOSE LOCAL OPTION SALES TAX) PROJECTS
From Inception through June 30, 2014

* Projects in blue were active projects during Fiscal Year 2014

LOCATION/DESCRIPTION	Original Budget	Revised Budget	Expended Amount To Date	% Complete
CENTRALIZED VIDEO DISTRIBUTION CENTER	\$0	\$8,970	\$8,970.00	100%
AUDIO VISUAL EQUIPMENT	\$0	\$113,425	\$113,424.78	100%
INTERACTIVE CLASSROOM DEVICES	\$0	\$120,617	\$75,698.00	63%
ACCESS CONTROL	\$0	\$2,849	\$2,849.00	100%
SURVEILLANCE CAMERAS	\$0	\$29,847	\$29,846.83	100%
GROWTH AND REPLACEMENT F&E	\$0	\$44,180	\$44,154.26	100%
ACCOUNTING & DOCUMENT MGMT SYSTEM	\$0	\$1,500	\$1,091.91	73%
TEXTBOOKS/INSTRUCTIONAL MATERIALS	\$0	\$187,094	\$153,502.97	82%
TOTAL BELMONT HILLS ELEMENTARY	\$1,327,563	\$1,479,896	\$1,399,072.66	95%
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	\$116,974	\$0.00	0%
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	\$10,000	\$8,124.59	81%
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 CENTER	\$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	\$17,920	\$17,136.68	96%
ACCOUNTING & DOCUMENT MGMT SYSTEM	\$0	\$3,000	\$2,183.82	73%
TEXTBOOKS/INSTRUCTIONAL MATERIALS	\$0	\$212,577	\$144,150.92	68%
TOTAL BIG SHANTY ELEMENTARY	\$2,013,432	\$2,358,355	\$2,169,395.52	92%
BIRNEY ES				
SAFE LOCK AND KEY	\$0	\$1,655	\$1,654.89	100%
PLAYGROUND EQUIPMENT	\$61,250	\$89,803	\$89,802.50	100%
MAINTENANCE RENOVATIONS INCLUDING:	\$3,881,571	\$3,101,110	\$2,582,151.56	83%
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	\$10,000	\$7,598.94	76%
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 CENTER	\$0	\$8,970	\$8,970.00	100%
AUDIO VISUAL EQUIPMENT	\$0	\$179,650	\$179,649.16	100%
INTERACTIVE CLASSROOM DEVICES	\$0	\$147,929	\$88,520.00	60%
ACCESS CONTROL	\$0	\$2,848	\$2,848.00	100%
SURVEILLANCE CAMERAS	\$0	\$29,598	\$29,597.42	100%
GROWTH AND REPLACEMENT F&E	\$0	\$3,878	\$3,873.59	100%
ACCOUNTING & DOCUMENT MGMT SYSTEM	\$0	\$1,500	\$1,091.91	73%
TEXTBOOKS/INSTRUCTIONAL MATERIALS	\$0	\$235,213	\$176,656.80	75%
TOTAL BIRNEY ELEMENTARY	\$3,942,821	\$4,065,759	\$3,425,967.80	84%
BLACKWELL ES				
SAFE LOCK AND KEY	\$0	\$752	\$751.51	100%
SECURITY FENCING	\$0	\$7,441	\$7,440.55	100%
CONSTRUCT RAMP TO LOADING DOCK	\$3,399	\$0	\$0.00	-
PRIMARY PLAYGROUND FENCING	\$2,075	\$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	\$156,481	\$154,498.81	99%
PRINTER/COPIER/DUPLICATOR REPLACEMENT	\$0	\$37,464	\$37,464.00	100%
DISTRICT SERVER REPLACEMENT	\$0	\$10,000	\$7,598.94	76%
REPL OBSOLETE TEACHER COMPUTING DEVICES	\$0	\$71,593	\$71,592.60	100%
MAINTAIN DISTRICT NETWORK	\$0	\$28,616	\$28,565.03	100%
CENTRALIZED VIDEO DISTRIBUTION CENTER	\$0	\$10,000	\$0.00	0%
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	\$6,428	\$6,426.37	100%
ACCOUNTING & DOCUMENT MGMT SYSTEM	\$0	\$1,500	\$1,091.91	73%
TEXTBOOKS/INSTRUCTIONAL MATERIALS	\$0	\$205,878	\$145,000.41	70%
TOTAL BLACKWELL ELEMENTARY	\$377,384	\$1,213,377	\$1,137,652.37	94%
BROWN ES				
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				

SPLOST 3 (SPECIAL PURPOSE LOCAL OPTION SALES TAX) PROJECTS

From Inception through June 30, 2014

* Projects in blue were active projects during Fiscal Year 2014

LOCATION/DESCRIPTION	Original Budget	Revised Budget	Expended Amount To Date	% Complete
EXTERIOR PAINTING				
MARKER BOARDS				
TOILET PARTITIONS/DOORS/ACCESSORIES				
SPRINKLER (FIRE SUPPRESSION)				
REPLACE FIRE ALARM SYSTEM				
LIGHTING RETROFIT				
ADDITIONAL POWER OUTLETS				
OBSOLETE WORKSTATION REPLACEMENT	\$0	\$111,473	\$111,472.38	100%
PRINTER/COPIER/DUPLICATOR REPLACEMENT	\$0	\$15,294	\$15,294.00	100%
DISTRICT SERVER REPLACEMENT	\$0	\$10,000	\$0.00	0%
REPL OBSOLETE TEACHER COMPUTING DEVICES	\$0	\$75,179	\$75,178.43	100%
MAINTAIN DISTRICT NETWORK	\$0	\$22,175	\$20,675.00	93%
CENTRALIZED VIDEO DISTRIBUTION CENTER	\$0	\$8,970	\$0.00	0%
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	\$38,000	\$21,220.51	56%
GROWTH AND REPLACEMENT F&E	\$0	\$1,792	\$1,736.73	97%
ACCOUNTING & DOCUMENT MGMT SYSTEM	\$0	\$1,500	\$1,091.91	73%
TEXTBOOKS/INSTRUCTIONAL MATERIALS	\$0	\$94,579	\$68,866.90	73%
TOTAL BROWN ELEMENTARY	\$1,077,413	\$759,642	\$696,210.09	92%
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	\$100,798	\$98,815.85	98%
PRINTER/COPIER/DUPLICATOR REPLACEMENT	\$0	\$68,823	\$68,823.00	100%
DISTRICT SERVER REPLACEMENT	\$0	\$10,000	\$8,124.59	81%
REPL OBSOLETE TEACHER COMPUTING DEVICES	\$0	\$122,901	\$122,900.63	100%
MAINTAIN DISTRICT NETWORK	\$0	\$35,787	\$35,736.12	100%
CENTRALIZED VIDEO DISTRIBUTION CENTER	\$0	\$8,970	\$8,970.00	100%
AUDIO VISUAL EQUIPMENT	\$0	\$188,916	\$188,915.40	100%
INTERACTIVE CLASSROOM DEVICES	\$0	\$234,649	\$170,892.32	73%
ACCESS CONTROL	\$0	\$2,848	\$2,848.00	100%
SURVEILLANCE CAMERAS	\$0	\$27,881	\$27,880.65	100%
GROWTH AND REPLACEMENT F&E	\$0	\$62,667	\$62,190.50	99%
ACCOUNTING & DOCUMENT MGMT SYSTEM	\$0	\$1,500	\$1,091.91	73%
TEXTBOOKS/INSTRUCTIONAL MATERIALS	\$0	\$277,443	\$191,617.35	69%
TOTAL BRUMBY ELEMENTARY	\$1,080,925	\$1,436,514	\$1,282,034.60	89%
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%
SAFE LOCK AND KEY	\$0	\$1,655	\$1,654.89	100%
PLAYGROUND FENCING	\$0	\$727	\$726.75	100%
ASPHALT PAVING/PLAYGROUND SURFACING	\$183,750	\$443,761	\$370,294.55	83%
MODIFICATIONS/RENOVATIONS INCLUDING:	\$790,125	\$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	\$184,971	\$179,026.36	97%
PRINTER/COPIER/DUPLICATOR REPLACEMENT	\$0	\$90,222	\$90,222.00	100%
DISTRICT SERVER REPLACEMENT	\$0	\$10,000	\$8,124.59	81%
REPL OBSOLETE TEACHER COMPUTING DEVICES	\$0	\$76,366	\$76,365.44	100%
MAINTAIN DISTRICT NETWORK	\$0	\$33,010	\$32,959.40	100%
CENTRALIZED VIDEO DISTRIBUTION CENTER	\$0	\$8,970	\$8,970.00	100%
AUDIO VISUAL EQUIPMENT	\$0	\$183,636	\$183,635.24	100%
INTERACTIVE CLASSROOM DEVICES	\$0	\$190,755	\$132,795.00	70%
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	\$1,091.91	73%
TEXTBOOKS/INSTRUCTIONAL MATERIALS	\$0	\$224,785	\$147,401.56	66%
TOTAL BRYANT ELEMENTARY	\$1,040,025	\$2,273,427	\$2,054,657.39	90%
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	\$10,000	\$8,188.01	82%
REPL OBSOLETE TEACHER COMPUTING DEVICES	\$0	\$82,332	\$82,331.49	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, 2014

* Projects in blue were active projects during Fiscal Year 2014

LOCATION/DESCRIPTION	Original Budget	Revised Budget	Expended Amount To Date	% Complete
CENTRALIZED VIDEO DISTRIBUTION CENTER	\$0	\$10,000	\$0.00	0%
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	\$26,590	\$26,585.90	100%
GROWTH AND REPLACEMENT F&E	\$0	\$15,199	\$14,740.19	97%
ACCOUNTING & DOCUMENT MGMT SYSTEM	\$0	\$3,000	\$2,183.82	73%
TEXTBOOKS/INSTRUCTIONAL MATERIALS	\$0	\$258,089	\$186,096.80	72%
TOTAL BULLARD ELEMENTARY	\$106,366	\$1,138,244	\$1,053,107.51	93%
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	\$13,500	\$885.00	7%
MODIFICATIONS/RENOVATIONS INCLUDING: SOFTBALL FIELD IRRIGATION MARKER BOARDS COVERED WALKWAY BETWEEN BUILDINGS TOILET PARTITIONS/DOORS/ACCESSORIES BASKETBALL GOAL RETRACTORS	\$2,163,857	\$995,491	\$995,489.80	100%
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%
OBSELETE WORKSTATION REPLACEMENT	\$0	\$779,553	\$775,589.73	99%
PRINTER/COPIER/DUPLICATOR REPLACEMENT	\$0	\$140,064	\$140,063.10	100%
DISTRICT SERVER REPLACEMENT	\$0	\$10,000	\$8,974.58	90%
REPL OBSELETE 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 CENTER	\$0	\$10,000	\$0.00	0%
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	\$189,680	\$189,052.95	100%
GROWTH AND REPLACEMENT F&E	\$0	\$132,474	\$130,630.93	99%
ACCOUNTING & DOCUMENT MGMT SYSTEM	\$0	\$1,500	\$1,091.91	73%
PE/ATHLETIC FAC UPGR/ARTIFICIAL TURF	\$0	\$774,512	\$774,389.92	100%
TEXTBOOKS/INSTRUCTIONAL MATERIALS	\$0	\$519,408	\$432,006.08	83%
TOTAL CAMPBELL HIGH	\$4,883,357	\$5,737,446	\$5,616,987.60	98%
CAMPBELL MS				
ADA LIFT SYSTEM	\$0	\$2,200	\$2,200.00	100%
FENCING	\$0	\$24,406	\$24,405.75	100%
SAFE LOCK AND KEY	\$0	\$1,655	\$1,654.89	100%
ADA RAMP	\$0	\$6,836	\$6,836.00	100%
3 CLASSROOM ADDN/MOD INCLUDES: 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%
OBSELETE WORKSTATION REPLACEMENT	\$0	\$294,844	\$291,871.46	99%
PRINTER/COPIER/DUPLICATOR REPLACEMENT	\$0	\$97,869	\$97,869.00	100%
DISTRICT SERVER REPLACEMENT	\$0	\$10,000	\$8,124.59	81%
REPL OBSELETE 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 CENTER	\$0	\$8,970	\$0.00	0%
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	\$15,785	\$15,735.83	100%
GROWTH AND REPLACEMENT F&E	\$0	\$50,325	\$50,324.03	100%
ACCOUNTING & DOCUMENT MGMT SYSTEM	\$0	\$1,500	\$1,091.91	73%
TEXTBOOKS/INSTRUCTIONAL MATERIALS	\$0	\$332,739	\$245,338.00	74%
TOTAL CAMPBELL MIDDLE	\$5,799,494	\$6,610,960	\$6,509,228.01	98%
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	\$498,904	\$175,823.53	35%
FLOORING AND PAINTING	\$867,205	\$540,309	\$540,308.04	100%
FIRE SPRINKLER HEAD REPLACEMENT	\$44,394	\$23,124	\$23,124.00	100%
OBSELETE WORKSTATION REPLACEMENT	\$0	\$224,113	\$223,121.84	100%
PRINTER/COPIER/DUPLICATOR REPLACEMENT	\$0	\$52,758	\$52,758.00	100%
DISTRICT SERVER REPLACEMENT	\$0	\$10,000	\$8,124.59	81%
REPL OBSELETE TEACHER COMPUTING DEVICES	\$0	\$71,593	\$71,592.60	100%
MAINTAIN DISTRICT NETWORK	\$0	\$32,664	\$32,613.15	100%
CENTRALIZED VIDEO DISTRIBUTION CENTER	\$0	\$8,970	\$0.00	0%
AUDIO VISUAL EQUIPMENT	\$0	\$202,926	\$202,925.56	100%
INTERACTIVE CLASSROOM DEVICES	\$0	\$131,817	\$131,817.00	100%
ACCESS CONTROLS	\$0	\$8,749	\$8,748.50	100%
SURVEILLANCE CAMERAS	\$0	\$30,936	\$30,935.52	100%
GROWTH AND REPLACEMENT F&E	\$0	\$16,069	\$16,054.26	100%
ACCOUNTING & DOCUMENT MGMT SYSTEM	\$0	\$1,500	\$1,091.91	73%
TEXTBOOKS/INSTRUCTIONAL MATERIALS	\$0	\$199,869	\$145,875.21	73%
TOTAL CHALKER ELEMENTARY	\$1,449,276	\$2,067,779	\$1,678,391.30	81%

SPLOST 3 (SPECIAL PURPOSE LOCAL OPTION SALES TAX) PROJECTS
From Inception through June 30, 2014

* Projects in blue were active projects during Fiscal Year 2014

LOCATION/DESCRIPTION	Original Budget	Revised Budget	Expended Amount To Date	% Complete
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	\$154,737	\$146,811.57	95%
PRINTER/COPIER/DUPLICATOR REPLACEMENT	\$0	\$66,510	\$66,510.00	100%
DISTRICT SERVER REPLACEMENT	\$0	\$10,000	\$7,598.94	76%
REPL OBSOLETE TEACHER COMPUTING DEVICES	\$0	\$101,423	\$101,422.85	100%
MAINTAIN DISTRICT NETWORK	\$0	\$32,987	\$32,935.80	100%
CENTRALIZED VIDEO DISTRIBUTION CENTER	\$0	\$8,970	\$0.00	0%
AUDIO VISUAL EQUIPMENT	\$0	\$209,933	\$209,932.75	100%
INTERACTIVE CLASSROOM DEVICES	\$0	\$199,765	\$199,765.00	100%
ACCESS CONTROLS	\$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	\$1,091.91	73%
TEXTBOOKS/INSTRUCTIONAL MATERIALS	\$0	\$302,467	\$210,818.60	70%
TOTAL CHEATHAM HILL ELEMENTARY	\$3,113,452	\$3,606,634	\$3,495,222.88	97%
CLARKDALE ES				
ADD STORAGE/MODIFY RESTROOM	\$67,255	\$0	\$0.00	-
REPLACE DOORS AND HARDWARE	\$84,672	\$0	\$0.00	-
ADD CANOPIES	\$251,303	\$0	\$0.00	-
SPRINKLER (FIRE SUPPRESSION)	\$326,428	\$0	\$0.00	-
REPLACE FIRE ALARM SYSTEM	\$46,243	\$0	\$0.00	-
LIGHTING RETROFIT	\$170,887	\$0	\$0.00	-
AUDIO VISUAL EQUIPMENT	\$0	\$81,003	\$81,003.00	100%
GROWTH AND REPLACEMENT F&E	\$0	\$438	\$437.84	100%
TEXTBOOKS/INSTRUCTIONAL MATERIALS	\$0	\$102,666	\$102,665.90	100%
TOTAL CLARKDALE ELEMENTARY	\$946,788	\$184,107	\$184,106.74	100%
CLARKDALE REPLACEMENT ES				
GROWTH AND REPLACEMENT ADDITIONAL UNITS	\$0	\$517,331	\$517,329.52	100%
ADA GARDEN ACCESS	\$0	\$21,526	\$21,525.18	100%
ADDITIONS/MODIF/RENOV	\$0	\$5,240,530	\$5,240,530.00	100%
LAND ACQUISITION	\$0	\$110,737	\$110,736.74	100%
REPL OBSOLETE TEACHER COMPUTING DEVICES	\$0	\$35,797	\$35,796.30	100%
MAINTAIN DISTRICT NETWORK	\$0	\$22,175	\$22,124.50	100%
CENTRALIZED VIDEO DISTRIBUTION CENTER	\$0	\$8,970	\$0.00	0%
AUDIO VISUAL EQUIPMENT	\$0	\$28,670	\$28,670.00	100%
INTERACTIVE CLASSROOM DEVICES	\$0	\$3,190	\$3,188.00	100%
ACCESS CONTROLS	\$0	\$2,849	\$2,849.00	100%
ACCOUNTING & DOCUMENT MGMT SYSTEM	\$0	\$1,500	\$1,091.91	73%
TEXTBOOKS/INSTRUCTIONAL MATERIALS	\$0	\$56,044	\$4,870.24	9%
TOTAL CLARKDALE REPLACEMENT ELEMENTARY	\$0	\$6,049,319	\$5,988,711.39	99%
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	\$10,000	\$8,124.59	81%
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 CENTER	\$0	\$8,970	\$0.00	0%
AUDIO VISUAL EQUIPMENT	\$0	\$79,232	\$79,231.01	100%
INTERACTIVE CLASSROOM DEVICES	\$0	\$78,917	\$20,957.00	27%
ACCESS CONTROLS	\$0	\$3,203	\$3,203.00	100%
SURVEILLANCE CAMERAS	\$0	\$27,163	\$27,162.49	100%
GROWTH AND REPLACEMENT F&E	\$0	\$16,390	\$16,033.32	98%
ACCOUNTING & DOCUMENT MGMT SYSTEM	\$0	\$1,500	\$1,091.91	73%
TEXTBOOKS/INSTRUCTIONAL MATERIALS	\$0	\$150,699	\$121,420.78	81%
TOTAL CLAY ELEMENTARY	\$514,377	\$991,925	\$893,022.43	90%
COMPTON ES				
CLARKDALE @ COMPTON RESTROOM RENOV	\$0	\$73,908	\$73,907.57	100%
SAFE LOCK AND KEY	\$0	\$1,655	\$1,654.89	100%
PLAYGROUND EQUIPMENT	\$122,500	\$146,326	\$146,325.25	100%
MODIFICATIONS/RENOVATIONS INCLUDING: REROOF ANNEX BUILDING REPLACE CEILING IN ANNEX BUILDING REPLACE PLUMBING FIXTURES AND VALVES REPLACE PIPING SPRINKLER (FIRE SUPPRESSION) REPLACE CLOCK SYSTEM WITH GPS ELECTRICAL SYSTEM UPGRADES	\$1,304,939	\$1,012,185	\$969,217.87	96%
MUSIC RISERS AND SHELLS	\$0	\$4,920	\$4,920.00	100%
OBsolete WORKSTATION REPLACEMENT	\$0	\$97,242	\$95,260.57	98%
PRINTER/COPIER/DUPLICATOR REPLACEMENT	\$0	\$53,529	\$53,529.00	100%
DISTRICT SERVER REPLACEMENT	\$0	\$10,000	\$7,598.94	76%
REPL OBSOLETE TEACHER COMPUTING DEVICES	\$0	\$65,627	\$65,626.55	100%
MAINTAIN DISTRICT NETWORK	\$0	\$22,175	\$22,124.50	100%

SPLOST 3 (SPECIAL PURPOSE LOCAL OPTION SALES TAX) PROJECTS
From Inception through June 30, 2014

* Projects in blue were active projects during Fiscal Year 2014

LOCATION/DESCRIPTION	Original Budget	Revised Budget	Expended Amount To Date	% Complete
CENTRALIZED VIDEO DISTRIBUTION CENTER	\$0	\$8,970	\$0.00	0%
AUDIO VISUAL EQUIPMENT	\$0	\$184,179	\$184,178.72	100%
INTERACTIVE CLASSROOM DEVICES	\$0	\$161,436	\$123,760.60	77%
ACCESS CONTROLS	\$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	\$1,091.91	73%
TEXTBOOKS/INSTRUCTIONAL MATERIALS	\$0	\$160,830	\$115,378.45	72%
TOTAL COMPTON ELEMENTARY	\$1,427,439	\$2,068,424	\$1,928,515.46	93%
COOPER MS				
BAND & ORCHESTRA EQUIP GRFE	\$0	\$1,568	\$1,567.20	100%
CHORAL EQUIP GRFE	\$0	\$784	\$783.60	100%
SAFE LOCK AND KEY	\$0	\$1,655	\$1,654.89	100%
ADA RAMP	\$0	\$4,463	\$4,463.00	100%
MAINTENANCE RENOVATIONS INCLUDING: 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	\$256,132	\$253,159.58	99%
PRINTER/COPIER/DUPLICATOR REPLACEMENT	\$0	\$59,168	\$59,168.00	100%
DISTRICT SERVER REPLACEMENT	\$0	\$10,000	\$8,188.01	82%
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 CENTER	\$0	\$8,970	\$0.00	0%
AUDIO VISUAL EQUIPMENT	\$0	\$223,959	\$223,958.19	100%
INTERACTIVE CLASSROOM DEVICES	\$0	\$140,064	\$140,064.00	100%
ACCESS CONTROLS	\$0	\$27,222	\$27,221.37	100%
SURVEILLANCE CAMERAS	\$0	\$6,756	\$6,755.44	100%
GROWTH AND REPLACEMENT F&E	\$0	\$36,477	\$36,475.88	100%
ACCOUNTING & DOCUMENT MGMT SYSTEM	\$0	\$1,500	\$1,091.91	73%
TEXTBOOKS/INSTRUCTIONAL MATERIALS	\$0	\$276,641	\$224,313.01	81%
TOTAL COOPER MIDDLE	\$1,101,700	\$1,914,937	\$1,848,389.55	97%
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: 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	\$6,180,190	\$5,183,345	\$5,153,382.59	99%
BAND AND ORCHESTRA SOUND EQUIPMENT	\$0	\$13,556	\$13,555.20	100%
CHORAL SOUND EQUIPMENT	\$0	\$6,656	\$6,655.55	100%
CALCULATORS	\$0	\$2,438	\$2,437.50	100%
MUSIC RISERS AND SHELLS	\$0	\$3,690	\$3,690.00	100%
OBSOLETE WORKSTATION REPLACEMENT	\$0	\$279,769	\$272,833.60	98%
PRINTER/COPIER/DUPLICATOR REPLACEMENT	\$0	\$37,769	\$37,769.00	100%
DISTRICT SERVER REPLACEMENT	\$0	\$10,000	\$8,188.01	82%
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 CENTER	\$0	\$8,970	\$0.00	0%
AUDIO VISUAL EQUIPMENT	\$0	\$246,882	\$246,881.33	100%
INTERACTIVE CLASSROOM DEVICES	\$0	\$117,635	\$117,635.00	100%
ACCESS CONTROLS	\$0	\$57,648	\$57,647.74	100%
SURVEILLANCE CAMERAS	\$0	\$600	\$600.00	100%
GROWTH AND REPLACEMENT F&E	\$0	\$10,301	\$10,299.55	100%
ACCOUNTING & DOCUMENT MGMT SYSTEM	\$0	\$1,500	\$1,091.91	73%
TEXTBOOKS/INSTRUCTIONAL MATERIALS	\$0	\$295,224	\$242,875.91	82%
TOTAL DANIELL MIDDLE	\$6,180,190	\$6,451,590	\$6,351,146.22	98%
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: REPLACE HVAC REPLACE CLOCKS EMERGENCY GENERATOR FIRE ALARM SITE LIGHTING LIGHTING RETROFIT UPGRADE ELECTRICAL SYSTEM	\$3,314,625	\$2,096,452	\$2,096,450.99	100%
REPLACE INTERCOM SYSTEM	\$161,227	\$125,057	\$30,707.33	25%
MUSIC RISERS AND SHELLS	\$0	\$8,610	\$8,610.00	100%
OBSOLETE WORKSTATION REPLACEMENT	\$0	\$257,267	\$253,304.33	98%
PRINTER/COPIER/DUPLICATOR REPLACEMENT	\$0	\$15,294	\$15,294.00	100%
DISTRICT SERVER REPLACEMENT	\$0	\$10,000	\$7,598.94	76%
REPL OBSOLETE TEACHER COMPUTING DEVICES	\$0	\$51,309	\$51,308.03	100%
MAINTAIN DISTRICT NETWORK	\$0	\$22,175	\$22,124.50	100%

SPLOST 3 (SPECIAL PURPOSE LOCAL OPTION SALES TAX) PROJECTS
From Inception through June 30, 2014

* Projects in blue were active projects during Fiscal Year 2014

LOCATION/DESCRIPTION	Original Budget	Revised Budget	Expended Amount To Date	% Complete
CENTRALIZED VIDEO DISTRIBUTION CENTER	\$0	\$8,970	\$0.00	0%
AUDIO VISUAL EQUIPMENT	\$0	\$148,243	\$148,242.34	100%
INTERACTIVE CLASSROOM DEVICES	\$0	\$110,275	\$110,275.00	100%
ACCESS CONTROLS	\$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	\$1,091.91	73%
TEXTBOOKS/INSTRUCTIONAL MATERIALS	\$0	\$161,308	\$113,533.89	70%
TOTAL DAVIS ELEMENTARY	\$3,827,240	\$3,263,216	\$3,062,060.41	94%
DICKERSON MS				
BAND & ORCHESTRA EQUIP GRFE	\$0	\$1,918	\$1,917.20	100%
CHORAL EQUIP GRFE	\$0	\$784	\$783.60	100%
SIDEWALK & RAMPS	\$0	\$31,034	\$31,033.67	100%
SAFE LOCK AND KEY	\$0	\$1,655	\$1,654.89	100%
ADA CANOPY	\$0	\$4,700	\$4,700.00	100%
ADA DOOR CONTROL	\$0	\$7,217	\$7,216.06	100%
MODIFICATIONS/RENOVATIONS INCLUDING: KITCHEN AND THEATER MODIFICATIONS FLOORING PAINTING	\$1,865,933	\$1,008,849	\$1,008,841.56	100%
REPLACE WATER STORAGE TANK	\$19,600	\$8,433	\$8,433.00	100%
CALCULATORS	\$0	\$2,063	\$2,062.50	100%
MUSIC RISERS AND SHELLS	\$0	\$12,570	\$12,570.00	100%
OBSELETE WORKSTATION REPLACEMENT	\$0	\$304,746	\$290,876.74	95%
PRINTER/COPIER/DUPLICATOR REPLACEMENT	\$0	\$109,152	\$109,151.34	100%
DISTRICT SERVER REPLACEMENT	\$0	\$10,000	\$8,124.59	81%
REPL OBSELETE 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 CENTER	\$0	\$8,970	\$0.00	0%
AUDIO VISUAL EQUIPMENT	\$0	\$235,455	\$235,454.10	100%
INTERACTIVE CLASSROOM DEVICES	\$0	\$134,900	\$134,900.00	100%
ACCESS CONTROLS	\$0	\$26,972	\$26,971.01	100%
SURVEILLANCE CAMERAS	\$0	\$2,536	\$2,535.93	100%
GROWTH AND REPLACEMENT F&E	\$0	\$28,140	\$28,022.39	100%
ACCOUNTING & DOCUMENT MGMT SYSTEM	\$0	\$1,500	\$1,091.91	73%
TEXTBOOKS/INSTRUCTIONAL MATERIALS	\$0	\$353,552	\$289,176.84	82%
TOTAL DICKERSON MIDDLE	\$1,885,533	\$2,445,083	\$2,355,402.52	96%
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	\$16,317	\$0.00	0%
MODIFICATIONS/RENOVATIONS INCLUDING: MODIFY/RENOVATE THEATER TOILET PARTITIONS/DOORS/ACCESSORIES BASKETBALL GOAL RETRACTORS REPLACE AUDITORIUM SEATING	\$620,554	\$517,959	\$517,957.49	100%
FLOORING	\$425,320	\$271,821	\$271,819.97	100%
PAINTING	\$616,429	\$112,132	\$112,130.20	100%
CALCULATORS	\$0	\$2,813	\$2,812.50	100%
OBSELETE WORKSTATION REPLACEMENT	\$0	\$306,967	\$302,013.70	98%
PRINTER/COPIER/DUPLICATOR REPLACEMENT	\$0	\$110,079	\$110,079.00	100%
DISTRICT SERVER REPLACEMENT	\$0	\$10,000	\$8,188.01	82%
REPL OBSELETE 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 CENTER	\$0	\$8,970	\$0.00	0%
AUDIO VISUAL EQUIPMENT	\$0	\$254,260	\$254,259.72	100%
INTERACTIVE CLASSROOM DEVICES	\$0	\$161,661	\$161,661.00	100%
ACCESS CONTROLS	\$0	\$27,036	\$27,035.74	100%
GROWTH AND REPLACEMENT F&E	\$0	\$47,333	\$44,841.85	95%
ACCOUNTING & DOCUMENT MGMT SYSTEM	\$0	\$1,500	\$1,091.91	73%
TEXTBOOKS/INSTRUCTIONAL MATERIALS	\$0	\$348,384	\$279,080.07	80%
TOTAL DODGEN MIDDLE	\$1,662,303	\$2,586,627	\$2,482,311.35	96%
DOWELLES				
SAFE LOCK AND KEY	\$0	\$1,655	\$1,654.89	100%
ADD DRAIN PIPE	\$0	\$17,815	\$17,815.00	100%
PLAYGROUND EQUIPMENT & FENCING	\$127,216	\$130,461	\$130,460.60	100%
REROOF BUILDING 2610	\$1,262,497	\$722,988	\$722,987.12	100%
MODIFICATIONS/RENOVATIONS INCLUDING: REPLACE COAT RACKS MARKER BOARDS REPLACE/UPGRADE GENERATOR REPLACE FIRE ALARM SYSTEM LIGHTING RETROFIT	\$809,084	\$551,473	\$551,471.36	100%
MUSIC RISERS AND SHELLS	\$0	\$4,920	\$4,920.00	100%
OBSELETE WORKSTATION REPLACEMENT	\$0	\$102,196	\$100,213.87	98%
PRINTER/COPIER/DUPLICATOR REPLACEMENT	\$0	\$43,569	\$43,569.00	100%
DISTRICT SERVER REPLACEMENT	\$0	\$10,000	\$7,598.94	76%
REPL OBSELETE TEACHER COMPUTING DEVICES	\$0	\$110,969	\$110,968.53	100%
MAINTAIN DISTRICT NETWORK	\$0	\$32,337	\$32,286.15	100%
CENTRALIZED VIDEO DISTRIBUTION CENTER	\$0	\$8,970	\$0.00	0%
AUDIO VISUAL EQUIPMENT	\$0	\$222,821	\$222,820.84	100%
INTERACTIVE CLASSROOM DEVICES	\$0	\$201,330	\$201,330.00	100%
ACCESS CONTROLS	\$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	\$2,183.82	73%

SPLOST 3 (SPECIAL PURPOSE LOCAL OPTION SALES TAX) PROJECTS
From Inception through June 30, 2014

* Projects in blue were active projects during Fiscal Year 2014

LOCATION/DESCRIPTION	Original Budget	Revised Budget	Expended Amount To Date	% Complete
TEXTBOOKS/INSTRUCTIONAL MATERIALS	\$0	\$275,950	\$200,889.26	73%
TOTAL DOWELL FIFMNTARY	\$2,198,797	\$2,521,373	\$2,432,086.65	96%
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				
REPLACE FIRE ALARM SYSTEM				
LIGHTING RETROFIT				
MUSIC RISERS AND SHELLS	\$0	\$7,380	\$7,380.00	100%
OBSELETE WORKSTATION REPLACEMENT	\$0	\$144,711	\$139,757.65	97%
PRINTER/COPIER/DUPLICATOR REPLACEMENT	\$0	\$24,410	\$24,409.78	100%
DISTRICT SERVER REPLACEMENT	\$0	\$10,000	\$8,188.01	82%
REPL OBSELETE TEACHER COMPUTING DEVICES	\$0	\$52,502	\$52,501.24	100%
MAINTAIN DISTRICT NETWORK	\$0	\$22,175	\$20,675.00	93%
CENTRALIZED VIDEO DISTRIBUTION CENTER	\$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 CONTROLS	\$0	\$2,849	\$2,849.00	100%
SURVEILLANCE CAMERAS	\$0	\$30,128	\$30,123.36	100%
GROWTH AND REPLACEMENT F&E	\$0	\$17,680	\$17,678.44	100%
ACCOUNTING & DOCUMENT MGMT SYSTEM	\$0	\$1,500	\$1,091.91	73%
TEXTBOOKS/INSTRUCTIONAL MATERIALS	\$0	\$157,032	\$106,437.94	68%
TOTAL DUE WEST ELEMENTARY	\$1,210,036	\$1,608,508	\$1,548,200.38	96%
DURHAM MS				
SAFE LOCK AND KEY	\$0	\$1,655	\$1,654.89	100%
MAINTENANCE RENOVATIONS INCLUDING:	\$1,166,845	\$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%
PIPING	\$24,500	\$0	\$0.00	-
FIRE SPRINKLER HEAD REPLACEMENT	\$56,448	\$26,871	\$26,871.00	100%
BAND AND ORCHESTRA SOUND EQUIPMENT	\$0	\$13,556	\$13,555.20	100%
CHORAL SOUND EQUIPMENT	\$0	\$5,651	\$5,650.55	100%
CALCULATORS	\$0	\$2,063	\$2,062.50	100%
MUSIC RISERS AND SHELLS	\$0	\$12,570	\$12,570.00	100%
OBSELETE WORKSTATION REPLACEMENT	\$0	\$501,314	\$498,341.26	99%
PRINTER/COPIER/DUPLICATOR REPLACEMENT	\$0	\$68,052	\$68,052.00	100%
DISTRICT SERVER REPLACEMENT	\$0	\$10,000	\$8,124.59	81%
REPL OBSELETE 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 CENTER	\$0	\$8,970	\$0.00	0%
AUDIO VISUAL EQUIPMENT	\$0	\$210,913	\$210,912.62	100%
INTERACTIVE CLASSROOM DEVICES	\$0	\$136,558	\$136,558.00	100%
ACCESS CONTROLS	\$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	\$1,091.91	73%
TEXTBOOKS/INSTRUCTIONAL MATERIALS	\$0	\$333,950	\$273,646.84	82%
TOTAL DURHAM MIDDLE	\$1,460,314	\$2,430,103	\$2,355,515.28	97%
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%
MAINTENANCE RENOVATIONS INCLUDING:	\$1,680,798	\$0	\$0.00	-
SPRINKLER (FIRE SUPPRESSION)				
REPLACE INTERCOM SYSTEM				
REPLACE THEATER LIGHTING SYSTEMS				
BAND AND ORCHESTRA SOUND EQUIPMENT	\$0	\$12,666	\$12,665.20	100%
CHORAL SOUND EQUIPMENT	\$0	\$6,656	\$6,655.55	100%
CALCULATORS	\$0	\$2,625	\$2,625.00	100%
MUSIC RISERS AND SHELLS	\$0	\$4,920	\$4,920.00	100%
OBSELETE WORKSTATION REPLACEMENT	\$0	\$214,139	\$199,278.14	93%
PRINTER/COPIER/DUPLICATOR REPLACEMENT	\$0	\$74,928	\$74,928.00	100%
DISTRICT SERVER REPLACEMENT	\$0	\$10,000	\$7,598.94	76%
REPL OBSELETE 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 CENTER	\$0	\$8,970	\$0.00	0%
AUDIO VISUAL EQUIPMENT	\$0	\$274,024	\$274,023.32	100%
INTERACTIVE CLASSROOM DEVICES	\$0	\$256,865	\$165,578.00	64%

SPLOST 3 (SPECIAL PURPOSE LOCAL OPTION SALES TAX) PROJECTS
From Inception through June 30, 2014

* Projects in blue were active projects during Fiscal Year 2014

LOCATION/DESCRIPTION	Original	Revised	Expended Amount	%
	Budget	Budget	To Date	Complete
ACCESS CONTROLS	\$0	\$26,791	\$26,790.56	100%
SURVEILLANCE CAMERAS	\$0	\$4,670	\$4,670.00	100%
GROWTH AND REPLACEMENT F&E	\$0	\$36,853	\$27,122.97	74%
ACCOUNTING & DOCUMENT MGMT SYSTEM	\$0	\$1,500	\$1,091.91	73%
TEXTBOOKS/INSTRUCTIONAL MATERIALS	\$0	\$324,850	\$260,222.77	80%
TOTAL EAST COBB MIDDLE	\$3,613,109	\$2,267,774	\$2,075,431.87	92%
EAST SIDE ES				
SAFE LOCK AND KEY	\$0	\$752	\$751.51	100%
OBSOLETE WORKSTATION REPLACEMENT	\$0	\$847	\$846.86	100%
PRINTER/COPIER/DUPLICATOR REPLACEMENT	\$0	\$7,647	\$7,647.00	100%
REPL OBSOLETE TEACHER COMPUTING DEVICES	\$0	\$83,525	\$83,524.70	100%
AUDIO VISUAL EQUIPMENT	\$0	\$167,717	\$167,716.74	100%
INTERACTIVE CLASSROOM DEVICES	\$0	\$155,408	\$155,407.80	100%
GROWTH AND REPLACEMENT F&E	\$0	\$1,591	\$1,590.50	100%
TEXTBOOKS/INSTRUCTIONAL MATERIALS	\$0	\$124,155	\$124,154.42	100%
TOTAL EAST SIDE ELEMENTARY	\$0	\$541,642	\$541,639.53	100%
EAST SIDE REPLACEMENT ES				
SAFE LOCK AND KEY	\$0	\$903	\$903.38	100%
DOT DRIVEWAY IMPROVEMENTS	\$0	\$20,000	\$20,000.00	100%
NEW REPLACEMENT ELEMENTARY SCHOOL	\$27,030,976	\$20,007,036	\$20,007,027.72	100%
OBSOLETE WORKSTATION REPLACEMENT	\$0	\$991	\$0.00	0%
MAINTAIN DISTRICT NETWORK	\$0	\$22,175	\$22,124.50	100%
CENTRALIZED VIDEO DISTRIBUTION CENTER	\$0	\$8,970	\$0.00	0%
INTERACTIVE CLASSROOM DEVICES	\$0	\$6,864	\$6,864.00	100%
ACCESS CONTROLS	\$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	\$2,183.82	73%
TEXTBOOKS/INSTRUCTIONAL MATERIALS	\$0	\$161,347	\$55,267.16	34%
TOTAL EAST SIDE REPLACEMENT ELEMENTARY	\$27,030,976	\$20,236,387	\$20,119,471.19	99%
EASTVALLEY ES				
ADA ACCESS CONTROL	\$0	\$5,900	\$5,899.51	100%
SAFE LOCK AND KEY	\$0	\$1,655	\$1,654.89	100%
REPLACE FENCING	\$3,675	\$8,644	\$8,643.50	100%
MAINTENANCE RENOVATIONS INCLUDING: ADD BUS CANOPY	\$988,119	\$767,677	\$767,676.17	100%
ADD COVERED WALKWAY TO PORTABLES				
ADD COVERED WALKWAY AT GYM				
REPLACE FLUSH VALVES				
REPLACE WATER STORAGE TANK				
SPRINKLER (FIRE SUPPRESSION)				
REPLACE CLOCK SYSTEM WITH GPS				
LIGHTING RETROFIT				
OBSOLETE WORKSTATION REPLACEMENT	\$0	\$145,907	\$144,916.33	99%
PRINTER/COPIER/DUPLICATOR REPLACEMENT	\$0	\$22,475	\$22,475.00	100%
DISTRICT SERVER REPLACEMENT	\$0	\$10,000	\$8,124.59	81%
REPL OBSOLETE TEACHER COMPUTING DEVICES	\$0	\$70,400	\$70,399.39	100%
MAINTAIN DISTRICT NETWORK	\$0	\$22,175	\$20,675.00	93%
AUDIO VISUAL EQUIPMENT	\$0	\$115,952	\$115,951.13	100%
CENTRALIZED VIDEO DISTRIBUTION CENTER	\$0	\$8,970	\$0.00	0%
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	\$17,190	\$17,081.79	99%
ACCOUNTING & DOCUMENT MGMT SYSTEM	\$0	\$1,500	\$1,091.91	73%
TEXTBOOKS/INSTRUCTIONAL MATERIALS	\$0	\$179,622	\$122,309.94	68%
TOTAL EASTVALLEY ELEMENTARY	\$991,794	\$1,512,377	\$1,441,208.02	95%
FAIR OAKS ES				
SAFE LOCK AND KEY	\$0	\$1,248	\$1,248.20	100%
ADA GARDEN ACCESS	\$0	\$25,180	\$25,179.08	100%
MODIFICATIONS/RENOVATIONS INCLUDING: NEW AND REPLACEMENT FENCING	\$723,875	\$307,216	\$307,215.89	100%
SANITARY SEWER UPGRADE				
LIGHTING RETROFIT				
RENOVATE STUDENT RESTROOMS				
FLOORING	\$375,150	\$221,599	\$221,599.16	100%
PAINTING	\$332,794	\$77,819	\$77,819.48	100%
FIRE SPRINKLER HEAD REPLACEMENT	\$23,887	\$639	\$639.00	100%
OBSOLETE WORKSTATION REPLACEMENT	\$0	\$234,208	\$125,180.78	53%
PRINTER/COPIER/DUPLICATOR REPLACEMENT	\$0	\$73,386	\$73,386.00	100%
DISTRICT SERVER REPLACEMENT	\$0	\$10,000	\$7,598.94	76%
REPL OBSOLETE TEACHER COMPUTING DEVICES	\$0	\$97,844	\$97,843.22	100%
MAINTAIN DISTRICT NETWORK	\$0	\$22,175	\$21,382.20	96%
CENTRALIZED VIDEO DISTRIBUTION CENTER	\$0	\$8,970	\$0.00	0%
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	\$27,396	\$27,395.52	100%
GROWTH AND REPLACEMENT F&E	\$0	\$6,554	\$6,552.03	100%
ACCOUNTING & DOCUMENT MGMT SYSTEM	\$0	\$1,500	\$1,091.91	73%
TEXTBOOKS/INSTRUCTIONAL MATERIALS	\$0	\$239,668	\$166,431.93	69%
TOTAL FAIR OAKS ELEMENTARY	\$1,455,706	\$1,649,939	\$1,455,098.75	88%
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%
MAINTENANCE/RENOVATIONS INCLUDING: PAINTING	\$1,215,595	\$689,368	\$689,367.30	100%
MAIN ENTRY DOOR REPLACEMENT				
FLOORING				
MAINTENANCE/RENOVATIONS INCLUDING:	\$1,043,969	\$1,340,790	\$739,283.31	55%

SPLOST 3 (SPECIAL PURPOSE LOCAL OPTION SALES TAX) PROJECTS
From Inception through June 30, 2014

* Projects in blue were active projects during Fiscal Year 2014

LOCATION/DESCRIPTION	Original Budget	Revised Budget	Expended Amount To Date	% Complete
ADD PARKING				
DRAINAGE UPGRADE AT THEATER				
REPLACE FRONT DOOR CANOPY				
SPRINKLER (FIRE SUPPRESSION)				
CALCULATORS	\$0	\$2,063	\$2,062.50	100%
MUSIC RISERS AND SHELLS	\$0	\$2,460	\$2,460.00	100%
OBSOLETE WORKSTATION REPLACEMENT	\$0	\$224,910	\$203,114.76	90%
PRINTER/COPIER/DUPLICATOR REPLACEMENT	\$0	\$90,149	\$90,148.78	100%
DISTRICT SERVER REPLACEMENT	\$0	\$10,000	\$7,598.94	76%
REPL OBSOLETE TEACHER COMPUTING DEVICES	\$0	\$75,173	\$75,172.23	100%
MAINTAIN DISTRICT NETWORK	\$0	\$22,065	\$22,064.25	100%
REPLACE/ENHANCE PHONE SYSTEM	\$0	\$26,772	\$26,771.96	100%
CENTRALIZED VIDEO DISTRIBUTION CENTER	\$0	\$8,970	\$0.00	0%
AUDIO VISUAL EQUIPMENT	\$0	\$210,558	\$210,557.23	100%
INTERACTIVE CLASSROOM DEVICES	\$0	\$114,886	\$114,886.00	100%
ACCESS CONTROL	\$0	\$33,343	\$33,342.30	100%
SURVEILLANCE CAMERAS	\$0	\$1,375	\$1,375.00	100%
GROWTH AND REPLACEMENT F&E	\$0	\$28,254	\$28,253.22	100%
ACCOUNTING & DOCUMENT MGMT SYSTEM	\$0	\$1,500	\$1,091.91	73%
TEXTBOOKS/INSTRUCTIONAL MATERIALS	\$0	\$276,114	\$231,307.63	84%
TOTAL FLOYD MIDDLE	\$2,259,564	\$3,163,879	\$2,483,985.01	79%
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	\$238,118	\$22,816.75	10%
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%
OBSOLETE WORKSTATION REPLACEMENT	\$0	\$105,710	\$89,858.99	85%
PRINTER/COPIER/DUPLICATOR REPLACEMENT	\$0	\$51,987	\$51,987.00	100%
DISTRICT SERVER REPLACEMENT	\$0	\$10,000	\$7,598.94	76%
REPL OBSOLETE TEACHER COMPUTING DEVICES	\$0	\$70,400	\$70,399.39	100%
MAINTAIN DISTRICT NETWORK	\$0	\$22,175	\$22,124.50	100%
CENTRALIZED VIDEO DISTRIBUTION CENTER	\$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	\$28,689	\$28,684.94	100%
GROWTH AND REPLACEMENT F&E	\$0	\$20,029	\$20,028.01	100%
ACCOUNTING & DOCUMENT MGMT SYSTEM	\$0	\$3,000	\$2,183.82	73%
TEXTBOOKS/INSTRUCTIONAL MATERIALS	\$0	\$202,244	\$145,678.73	72%
TOTAL FORD ELEMENTARY	\$3,535,560	\$4,143,737	\$3,851,713.74	93%
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	\$13,230.23	23%
OBSOLETE WORKSTATION REPLACEMENT	\$0	\$117,247	\$117,246.93	100%
PRINTER/COPIER/DUPLICATOR REPLACEMENT	\$0	\$51,987	\$51,987.00	100%
DISTRICT SERVER REPLACEMENT	\$0	\$10,000	\$8,124.59	81%
REPL OBSOLETE TEACHER COMPUTING DEVICES	\$0	\$56,081	\$56,080.87	100%
MAINTAIN DISTRICT NETWORK	\$0	\$32,664	\$32,149.40	98%
CENTRALIZED VIDEO DISTRIBUTION CENTER	\$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	\$31,356	\$31,351.98	100%
GROWTH AND REPLACEMENT F&E	\$0	\$3,210	\$3,208.15	100%
ACCOUNTING & DOCUMENT MGMT SYSTEM	\$0	\$3,000	\$2,183.82	73%
TEXTBOOKS/INSTRUCTIONAL MATERIALS	\$0	\$184,145	\$123,432.39	67%
TOTAL FREY ELEMENTARY	\$1,335,206	\$1,569,342	\$1,459,653.75	93%
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 SOUND EQUIPMENT	\$0	\$13,556	\$13,555.20	100%
CHORAL SOUND EQUIPMENT	\$0	\$6,656	\$6,655.55	100%
CALCULATORS	\$0	\$3,000	\$3,000.00	100%
OBSOLETE WORKSTATION REPLACEMENT	\$0	\$187,938	\$187,937.36	100%
PRINTER/COPIER/DUPLICATOR REPLACEMENT	\$0	\$44,340	\$44,340.00	100%
DISTRICT SERVER REPLACEMENT	\$0	\$10,000	\$8,188.01	82%
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 CENTER	\$0	\$8,970	\$0.00	0%

SPLOST 3 (SPECIAL PURPOSE LOCAL OPTION SALES TAX) PROJECTS
From Inception through June 30, 2014

* Projects in blue were active projects during Fiscal Year 2014

LOCATION/DESCRIPTION	Original Budget	Revised Budget	Expended Amount To Date	% Complete
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	\$15,632	\$12,450.83	80%
GROWTH AND REPLACEMENT F&E	\$0	\$3,698	\$3,696.41	100%
ACCOUNTING & DOCUMENT MGMT SYSTEM	\$0	\$1,500	\$1,091.91	73%
TEXTBOOKS/INSTRUCTIONAL MATERIALS	\$0	\$288,754	\$240,399.69	83%
TOTAL GARRETT MIDDLE	\$14,734,437	\$10,977,268	\$10,914,016.06	99%
GARRISON MILL ES				
SAFE LOCK AND KEY	\$0	\$1,655	\$1,654.89	100%
REPLACE COOLER/FREEZER	\$0	\$15,857	\$0.00	0%
PLAYGROUND EQUIPMENT	\$122,500	\$133,100	\$133,099.99	100%
FLOORING	\$41,529	\$25,975	\$25,974.20	100%
PAINTING	\$288,954	\$216,258	\$18,096.82	8%
REPLACE FLOORING IN COOLER	\$3,215	\$10,365	\$0.00	0%
REPLACE WINDOW BLINDS	\$5,953	\$4,618	\$0.00	0%
ADDITIONS/MODIF/RENOV INCLUDING:	\$3,334,259	\$3,030,190	\$3,030,188.89	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	\$10,000	\$8,124.59	81%
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 CENTER	\$0	\$8,970	\$0.00	0%
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	\$16,379	\$16,309.98	100%
ACCOUNTING & DOCUMENT MGMT SYSTEM	\$0	\$3,000	\$2,183.82	73%
TEXTBOOKS/INSTRUCTIONAL MATERIALS	\$0	\$194,008	\$139,350.37	72%
TOTAL GARRISON MILL ELEMENTARY	\$3,796,410	\$4,198,504	\$3,902,596.36	93%
GREEN ACRES ES				
SAFE LOCK AND KEY	\$0	\$1,655	\$1,654.89	100%
MAINTENANCE RENOVATIONS INCLUDING:	\$891,618	\$0	\$0.00	-
PROVIDE ADA SIDEWALK				
PROVIDE BARRIER LANDSCAPING				
PLAYGROUND EQUIPMENT				
FLOORING				
PAINTING				
LIGHTING RETROFIT	\$345,572	\$964,691	\$964,690.22	100%
MUSIC RISERS AND SHELLS	\$0	\$4,092	\$4,092.00	100%
OBSOLETE WORKSTATION REPLACEMENT	\$0	\$99,909	\$99,908.26	100%
PRINTER/COPIER/DUPLICATOR REPLACEMENT	\$0	\$44,340	\$44,340.00	100%
DISTRICT SERVER REPLACEMENT	\$0	\$10,000	\$8,124.59	81%
REPL OBSOLETE TEACHER COMPUTING DEVICES	\$0	\$81,139	\$81,138.28	100%
MAINTAIN DISTRICT NETWORK	\$0	\$29,592	\$29,591.73	100%
CENTRALIZED VIDEO DISTRIBUTION CENTER	\$0	\$8,970	\$0.00	0%
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	\$32,055	\$31,981.57	100%
GROWTH AND REPLACEMENT F&E	\$0	\$25,057	\$25,055.48	100%
ACCOUNTING & DOCUMENT MGMT SYSTEM	\$0	\$3,000	\$2,183.82	73%
TEXTBOOKS/INSTRUCTIONAL MATERIALS	\$0	\$215,096	\$150,817.30	70%
TOTAL GREEN ACRES ELEMENTARY	\$1,237,190	\$1,755,387	\$1,679,368.36	96%
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	\$372,971	\$240,221.89	64%
PRINTER/COPIER/DUPLICATOR REPLACEMENT	\$0	\$97,098	\$97,098.00	100%
DISTRICT SERVER REPLACEMENT	\$0	\$10,000	\$8,188.01	82%
REPL OBSOLETE TEACHER COMPUTING DEVICES	\$0	\$88,298	\$88,297.54	100%
MAINTAIN DISTRICT NETWORK	\$0	\$22,175	\$20,675.00	93%
REPLACE/ENHANCE PHONE SYSTEM	\$0	\$26,772	\$26,771.96	100%
CENTRALIZED VIDEO DISTRIBUTION CENTER	\$0	\$8,970	\$0.00	0%
AUDIO VISUAL EQUIPMENT	\$0	\$221,163	\$221,162.93	100%
INTERACTIVE CLASSROOM DEVICES	\$0	\$109,451	\$109,451.00	100%
ACCESS CONTROL	\$0	\$60,992	\$60,991.41	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	\$1,091.91	73%
TEXTBOOKS/INSTRUCTIONAL MATERIALS	\$0	\$289,099	\$228,120.77	79%
TOTAL GRIFFIN MIDDLE	\$2,064,731	\$2,390,719	\$2,184,295.04	91%
HARMONY ILELAND ES				

SPLOST 3 (SPECIAL PURPOSE LOCAL OPTION SALES TAX) PROJECTS
From Inception through June 30, 2014

* Projects in blue were active projects during Fiscal Year 2014

LOCATION/DESCRIPTION	Original	Revised	Expended Amount	%
	Budget	Budget	To Date	Complete
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	\$10,000	\$8,188.01	82%
REPL OBSOLETE TEACHER COMPUTING DEVICES	\$0	\$56,081	\$56,080.87	100%
MAINTAIN DISTRICT NETWORK	\$0	\$22,175	\$20,675.00	93%
CENTRALIZED VIDEO DISTRIBUTION CENTER	\$0	\$8,970	\$0.00	0%
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	\$26,549	\$26,548.49	100%
GROWTH AND REPLACEMENT F&E	\$0	\$17,613	\$7,337.47	42%
ACCOUNTING & DOCUMENT MGMT SYSTEM	\$0	\$1,500	\$1,091.91	73%
TEXTBOOKS/INSTRUCTIONAL MATERIALS	\$0	\$175,439	\$118,956.49	68%
TOTAL HARMONY LELAND ELEMENTARY	\$591,860	\$1,325,409	\$1,245,956.81	94%
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	\$13,500	\$885.00	7%
ADDITIONS/MODIF/RENOV INCLUDING:	\$3,909,360	\$18,357,275	\$16,995,340.31	93%
WEST COBB 9TH GRADE CENTER ADDITION				
CAFETERIA ADDITION				
THEATER AND MUSIC ROOM MODIFICATIONS				
RENOVATE PE FIELD				
MOVE FIELD IRRIGATION TO DOMESTIC				
FLOORING				
REPLACE/CONVERT GENERATOR				
ELECTRICAL SYSTEM UPGRADE				
REPLACE FOOTBALL FIELD LIGHTING				
TRACK RESURFACING	\$306,250	\$10,152	\$10,151.21	100%
REPLACE STADIUM PA SYSTEM	\$24,500	\$38,197	\$38,196.02	100%
BAND AND ORCHESTRA SOUND EQUIPMENT	\$0	\$17,128	\$17,127.10	100%
CALCULATORS	\$0	\$3,938	\$3,937.50	100%
MUSIC RISERS AND SHELLS	\$0	\$25,778	\$25,778.00	100%
OBSOLETE WORKSTATION REPLACEMENT	\$0	\$553,439	\$553,438.43	100%
PRINTER/COPIER/DUPLICATOR REPLACEMENT	\$0	\$182,655	\$182,654.26	100%
DISTRICT SERVER REPLACEMENT	\$0	\$10,000	\$8,448.93	84%
REPL OBSOLETE TEACHER COMPUTING DEVICES	\$0	\$159,891	\$159,890.14	100%
MAINTAIN DISTRICT NETWORK	\$0	\$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	\$22,186	\$22,100.99	100%
GROWTH AND REPLACEMENT F&E	\$0	\$212,783	\$212,186.73	100%
ACCOUNTING & DOCUMENT MGMT SYSTEM	\$0	\$1,500	\$1,091.91	73%
PE/ATHLETIC FAC UPGR/ARTIFICIAL TURF	\$0	\$753,000	\$752,998.97	100%
TEXTBOOKS/INSTRUCTIONAL MATERIALS	\$0	\$417,118	\$316,078.83	76%
TOTAL HARRISON HIGH	\$4,240,110	\$21,886,234	\$20,407,628.82	93%
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	\$10,000	\$8,188.01	82%
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	\$1,792	\$1,717.09	96%
TEXTBOOKS/INSTRUCTIONAL MATERIALS	\$0	\$26,494	\$24,254.48	92%
TOTAL HAVEN AT FITZHUGH LEE	\$1,711,339	\$316,788	\$312,658.63	99%
HAVEN AT HAWTHORNE				

SPLOST 3 (SPECIAL PURPOSE LOCAL OPTION SALES TAX) PROJECTS
From Inception through June 30, 2014

* Projects in blue were active projects during Fiscal Year 2014

LOCATION/DESCRIPTION	Original	Revised	Expended Amount	%
	Budget	Budget	To Date	Complete
REMOVE TIME OUT ROOMS/MODIFY OFFICE	\$368,290	\$1,311,089	\$143,673.14	11%
UPDATE DOOR AND WINDOW FRAMES	\$257,250	\$0	\$0.00	-
INSTALL HVAC CONTROLS	\$99,531	\$0	\$0.00	-
SPRINKLER (FIRE SUPPRESSION)	\$238,875	\$0	\$0.00	-
LIGHTING RETROFIT	\$136,710	\$0	\$0.00	-
OBSOLETE WORKSTATION REPLACEMENT	\$0	\$43,590	\$0.00	0%
DISTRICT SERVER REPLACEMENT	\$0	\$10,000	\$8,188.01	82%
REPL OBSOLETE TEACHER COMPUTING DEVICES	\$0	\$93,071	\$93,070.38	100%
MAINTAIN DISTRICT NETWORK	\$0	\$1,500	\$0.00	0%
DATA CENTER EQUIPMENT REFRESH	\$0	\$8,966	\$8,966.00	100%
REPLACE/ENHANCE PHONE SYSTEM	\$0	\$20,916	\$20,915.06	100%
AUDIO VISUAL EQUIPMENT	\$0	\$50,055	\$50,054.10	100%
INTERACTIVE CLASSROOM DEVICES	\$0	\$11,676	\$11,676.00	100%
SURVEILLANCE CAMERAS	\$0	\$838	\$837.44	100%
GROWTH AND REPLACEMENT F&E	\$0	\$7,216	\$4,853.97	67%
TEXTBOOKS/INSTRUCTIONAL MATERIALS	\$0	\$17,630	\$15,726.00	89%
TOTAL HAVEN AT HAWTHORNE	\$1,100,656	\$1,576,547	\$357,960.10	23%
HAYES ES				
SAFE LOCK AND KEY	\$0	\$1,655	\$1,654.89	100%
MAINTENANCE RENOVATIONS INCLUDING:	\$780,325	\$508,866	\$508,865.66	100%
ENTRY DRIVE MODIFICATION				
ADDITIONAL PARKING				
PLAYGROUND EQUIPMENT				
SHADING FILM FOR WINDOWS				
REPLACE DISH MACHINE EXHAUST				
WINDOW FILM				
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	\$10,000	\$8,124.59	81%
REPL OBSOLETE TEACHER COMPUTING DEVICES	\$0	\$94,264	\$94,263.59	100%
MAINTAIN DISTRICT NETWORK	\$0	\$30,343	\$28,842.65	95%
CENTRALIZED VIDEO DISTRIBUTION CENTER	\$0	\$8,970	\$0.00	0%
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	\$29,312	\$29,307.80	100%
GROWTH AND REPLACEMENT F&E	\$0	\$29,210	\$29,208.80	100%
ACCOUNTING & DOCUMENT MGMT SYSTEM	\$0	\$3,000	\$2,183.82	73%
TEXTBOOKS/INSTRUCTIONAL MATERIALS	\$0	\$267,003	\$195,757.46	73%
TOTAL HAYES ELEMENTARY	\$1,016,015	\$1,622,731	\$1,538,315.60	95%
HENDRICKS ELEMENTARY				
SAFE LOCK AND KEY	\$0	\$1,655	\$1,654.89	100%
RETROFIT	\$0	\$30,000	\$30,000.00	100%
MAINTENANCE/RENOVATIONS INCLUDING:	\$282,202	\$123,383	\$123,382.22	100%
DRAINAGE IMPROVEMENTS				
REPLACE GYM FLOORING				
PAINTING				
OBSOLETE WORKSTATION REPLACEMENT	\$0	\$129,165	\$126,192.19	98%
PRINTER/COPIER/DUPLICATOR REPLACEMENT	\$0	\$59,168	\$59,168.00	100%
DISTRICT SERVER REPLACEMENT	\$0	\$10,000	\$8,124.59	81%
REPL OBSOLETE TEACHER COMPUTING DEVICES	\$0	\$56,081	\$56,080.87	100%
MAINTAIN DISTRICT NETWORK	\$0	\$22,175	\$20,675.00	93%
CENTRALIZED VIDEO DISTRIBUTION CENTER	\$0	\$8,970	\$0.00	0%
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	\$38,000	\$28,554.95	75%
GROWTH AND REPLACEMENT F&E	\$0	\$13,768	\$13,343.47	97%
ACCOUNTING & DOCUMENT MGMT SYSTEM	\$0	\$3,000	\$2,183.82	73%
TEXTBOOKS/INSTRUCTIONAL MATERIALS	\$0	\$169,351	\$122,489.34	72%
TOTAL HENDRICKS ELEMENTARY	\$282,202	\$1,014,287	\$941,418.74	93%
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:	\$5,280,637	\$2,703,674	\$2,703,670.54	100%
DOOR/WINDOW/OFFICE MODIFICATIONS				
REPLACE AUDITORIUM SEATING				
REPLACE HVAC				
LIGHTING RETROFIT				
CALCULATORS	\$0	\$2,250	\$2,250.00	100%
OBSOLETE WORKSTATION REPLACEMENT	\$0	\$233,768	\$170,364.85	73%
PRINTER/COPIER/DUPLICATOR REPLACEMENT	\$0	\$58,863	\$58,863.00	100%
DISTRICT SERVER REPLACEMENT	\$0	\$10,000	\$8,188.01	82%
REPL OBSOLETE TEACHER COMPUTING DEVICES	\$0	\$82,332	\$82,331.49	100%
MAINTAIN DISTRICT NETWORK	\$0	\$22,175	\$20,675.00	93%
REPLACE/ENHANCE PHONE SYSTEM	\$0	\$27,163	\$27,162.42	100%
CENTRALIZED VIDEO DISTRIBUTION CENTER	\$0	\$8,970	\$0.00	0%
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%
GROWTH AND REPLACEMENT F&E	\$0	\$77,415	\$64,365.76	83%
ACCOUNTING & DOCUMENT MGMT SYSTEM	\$0	\$1,500	\$1,091.91	73%
TEXTBOOKS/INSTRUCTIONAL MATERIALS	\$0	\$328,647	\$271,934.01	83%
TOTAL HIGHTOWER TRAIL MIDDLE	\$5,280,637	\$3,942,523	\$3,796,660.76	96%
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%

SPLOST 3 (SPECIAL PURPOSE LOCAL OPTION SALES TAX) PROJECTS
From Inception through June 30, 2014

* Projects in blue were active projects during Fiscal Year 2014

LOCATION/DESCRIPTION	Original Budget	Revised Budget	Expended Amount To Date	% Complete
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	\$13,500	\$885.00	7%
MAINTENANCE RENOVATIONS INCLUDING:	\$176,890	\$137,206	\$1,762.50	1%
PAVE SIDEWALK				
PERIMETER FENCING				
ADD STADIUM SECURITY LIGHTING				
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	\$10,000	\$8,974.58	90%
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 CENTER	\$0	\$8,970	\$0.00	0%
AUDIO VISUAL EQUIPMENT	\$0	\$286,832	\$286,831.16	100%
INTERACTIVE CLASSROOM DEVICES	\$0	\$168,249	\$168,249.00	100%
SURVEILLANCE CAMERAS	\$0	\$180,100	\$179,434.57	100%
GROWTH AND REPLACEMENT F&E	\$0	\$77,180	\$77,179.06	100%
ACCOUNTING & DOCUMENT MGMT SYSTEM	\$0	\$1,500	\$1,091.91	73%
PE/ATHLETIC FAC UPGR/ARTIFICIAL TURF	\$0	\$777,912	\$777,911.90	100%
TEXTBOOKS/INSTRUCTIONAL MATERIALS	\$0	\$483,330	\$407,128.30	84%
TOTAL HILLGROVE HIGH	\$176,890	\$3,047,583	\$2,812,246.31	92%
HOLLYDALE ES				
SAFE LOCK AND KEY	\$0	\$1,655	\$1,654.89	100%
REPLACE SOFTBALL FENCE	\$0	\$4,221	\$0.00	0%
MAINTENANCE RENOVATIONS INCLUDING:	\$1,061,830	\$529,425	\$529,424.01	100%
PLAYGROUND EQUIPMENT				
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	\$10,000	\$8,124.59	81%
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 CENTER	\$0	\$8,970	\$0.00	0%
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	\$1,091.91	73%
TEXTBOOKS/INSTRUCTIONAL MATERIALS	\$0	\$221,051	\$164,900.74	75%
TOTAL HOLLYDALE ELEMENTARY	\$1,061,830	\$1,393,922	\$1,320,791.37	95%
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:	\$1,076,726	\$1,249,023	\$1,249,020.92	100%
RESTROOM AND OFFICE MODIFICATIONS				
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:	\$677,430	\$425,664	\$425,662.81	100%
SPRINKLER (FIRE SUPPRESSION)				
REPLACE PARKING LOT LIGHTING				
ADD WALK-IN FREEZER LIGHTING				
OBSOLETE WORKSTATION REPLACEMENT	\$0	\$247,921	\$225,135.24	91%
PRINTER/COPIER/DUPLICATOR REPLACEMENT	\$0	\$14,523	\$14,523.00	100%
DISTRICT SERVER REPLACEMENT	\$0	\$10,000	\$8,188.01	82%
REPL OBSOLETE TEACHER COMPUTING DEVICES	\$0	\$89,890	\$89,889.18	100%
MAINTAIN DISTRICT NETWORK	\$0	\$22,175	\$20,675.00	93%
CENTRALIZED VIDEO DISTRIBUTION CENTER	\$0	\$8,970	\$0.00	0%
AUDIO VISUAL EQUIPMENT	\$0	\$127,233	\$127,232.38	100%
INTERACTIVE CLASSROOM DEVICES	\$0	\$97,147	\$97,147.00	100%
ACCESS CONTROL	\$0	\$2,849	\$2,849.00	100%
SURVEILLANCE CAMERAS	\$0	\$38,000	\$28,393.67	75%
GROWTH AND REPLACEMENT F&E	\$0	\$19,679	\$19,667.71	100%
ACCOUNTING & DOCUMENT MGMT SYSTEM	\$0	\$3,000	\$2,183.82	73%
TEXTBOOKS/INSTRUCTIONAL MATERIALS	\$0	\$152,137	\$109,008.17	72%
TOTAL KEHELEY ELEMENTARY	\$3,508,784	\$3,576,834	\$3,488,197.13	98%
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	\$13,500	\$1,419.00	11%
MODIFICATIONS/RENOVATIONS INCLUDING:	\$446,849	\$546,699	\$36,748.84	7%
RELOCATE LOCKERS				
ADD DOOR AND GRILLES				
ADD BUS CANOPY				
PROVIDE STAGE LIGHTING LIFT SYSTEM				
CALCULATORS	\$0	\$3,375	\$3,375.00	100%
OBSOLETE WORKSTATION REPLACEMENT	\$0	\$560,880	\$488,561.38	87%
PRINTER/COPIER/DUPLICATOR REPLACEMENT	\$0	\$72,012	\$72,011.10	100%
DISTRICT SERVER REPLACEMENT	\$0	\$10,000	\$8,448.93	84%
REPL OBSOLETE TEACHER COMPUTING DEVICES	\$0	\$165,039	\$165,038.56	100%
MAINTAIN DISTRICT NETWORK	\$0	\$22,065	\$22,064.25	100%

SPLOST 3 (SPECIAL PURPOSE LOCAL OPTION SALES TAX) PROJECTS
From Inception through June 30, 2014

* Projects in blue were active projects during Fiscal Year 2014

LOCATION/DESCRIPTION	Original	Revised	Expended Amount	%
	Budget	Budget	To Date	Complete
REPLACE/ENHANCE PHONE SYSTEM	\$0	\$43,562	\$43,561.74	100%
CENTRALIZED VIDEO DISTRIBUTION CENTER	\$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	\$165,180	\$164,884.24	100%
GROWTH AND REPLACEMENT F&E	\$0	\$12,360	\$12,358.29	100%
ACCOUNTING & DOCUMENT MGMT SYSTEM	\$0	\$1,500	\$1,091.91	73%
PE/ATHLETIC FAC UPGR/ARTIFICIAL TURF	\$0	\$774,512	\$761,346.93	98%
TEXTBOOKS/INSTRUCTIONAL MATERIALS	\$0	\$484,408	\$395,649.72	82%
TOTAL KELL HIGH	\$446,849	\$3,395,141	\$2,695,579.06	79%
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	\$643,701	\$423,506.50	66%
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	\$10,000	\$8,124.59	81%
REPL OBSOLETE TEACHER COMPUTING DEVICES	\$0	\$82,332	\$82,331.49	100%
MAINTAIN DISTRICT NETWORK	\$0	\$22,175	\$20,675.00	93%
CENTRALIZED VIDEO DISTRIBUTION CENTER	\$0	\$8,970	\$0.00	0%
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	\$15,203	\$15,136.01	100%
ACCOUNTING & DOCUMENT MGMT SYSTEM	\$0	\$3,000	\$2,183.82	73%
TEXTBOOKS/INSTRUCTIONAL MATERIALS	\$0	\$244,760	\$164,391.16	67%
TOTAL KEMP ELEMENTARY	\$882,673	\$1,661,750	\$1,347,004.79	81%
KENNESAW ES				
SAFE LOCK AND KEY	\$0	\$1,655	\$1,654.89	100%
ADA PARKING ACCESS	\$0	\$6,204	\$6,204.00	100%
PARKING LOT PAVING AND SITE LIGHTING	\$26,950	\$77,447	\$77,446.11	100%
ROOFING	\$1,538,355	\$618,511	\$618,509.71	100%
MAINTENANCE RENOVATIONS INCLUDING: LIGHTING RETROFIT WINDOW REPLACEMENT REPLACE FIRE ALARM SYSTEM	\$695,374	\$824,630	\$818,139.68	99%
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	\$10,000	\$8,188.01	82%
REPL OBSOLETE TEACHER COMPUTING DEVICES	\$0	\$81,139	\$81,138.28	100%
MAINTAIN DISTRICT NETWORK	\$0	\$33,245	\$31,744.47	95%
CENTRALIZED VIDEO DISTRIBUTION CENTER	\$0	\$8,970	\$0.00	0%
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	\$29,044	\$29,039.18	100%
GROWTH AND REPLACEMENT F&E	\$0	\$37,130	\$36,865.59	99%
ACCOUNTING & DOCUMENT MGMT SYSTEM	\$0	\$3,000	\$2,183.82	73%
TEXTBOOKS/INSTRUCTIONAL MATERIALS	\$0	\$214,826	\$161,247.05	75%
TOTAL KENNESAW ELEMENTARY	\$2,260,679	\$2,431,709	\$2,358,267.29	97%
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	\$13,500	\$885.00	7%
MAINTENANCE RENOVATIONS INCLUDING: ADD FENCE AND GATES TO COURTYARD REPLACE ROOF INSULATION FLOORING PAINTING PROVIDE STAGE LIGHTING LIFT SYSTEM	\$3,347,006	\$2,531,381	\$2,531,380.07	100%
CALCULATORS	\$0	\$3,750	\$3,750.00	100%
MUSIC RISERS AND SHELLS	\$0	\$6,650	\$6,650.00	100%
OBSOLETE WORKSTATION REPLACEMENT	\$0	\$659,399	\$657,417.59	100%
PRINTER/COPIER/DUPLICATOR REPLACEMENT	\$0	\$146,866	\$146,865.88	100%
DISTRICT SERVER REPLACEMENT	\$0	\$10,000	\$8,448.93	84%
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 CENTER	\$0	\$8,970	\$0.00	0%
AUDIO VISUAL EQUIPMENT	\$0	\$306,816	\$306,815.09	100%
INTERACTIVE CLASSROOM DEVICES	\$0	\$183,483	\$183,483.00	100%
ACCESS CONTROL	\$0	\$31,000	\$30,351.01	98%
SURVEILLANCE CAMERAS	\$0	\$187,650	\$186,869.22	100%
GROWTH AND REPLACEMENT F&E	\$0	\$56,783	\$56,782.18	100%
ACCOUNTING & DOCUMENT MGMT SYSTEM	\$0	\$1,500	\$1,091.91	73%
PE/ATHLETIC FAC UPGR/ARTIFICIAL TURF	\$0	\$774,512	\$772,562.70	100%
TEXTBOOKS/INSTRUCTIONAL MATERIALS	\$0	\$457,748	\$383,289.44	84%
TOTAL KENNESAW MOUNTAIN HIGH	\$3,347,006	\$5,864,110	\$5,760,740.22	98%
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%

SPLOST 3 (SPECIAL PURPOSE LOCAL OPTION SALES TAX) PROJECTS
From Inception through June 30, 2014

* Projects in blue were active projects during Fiscal Year 2014

LOCATION/DESCRIPTION	Original	Revised	Expended Amount	%
	Budget	Budget	To Date	Complete
OBSOLETE WORKSTATION REPLACEMENT	\$0	\$31,886	\$1,000.46	3%
PRINTER/COPIER/DUPLICATOR REPLACEMENT	\$0	\$68,052	\$68,052.00	100%
DISTRICT SERVER REPLACEMENT	\$0	\$400,000	\$178,849.50	45%
REPL OBSOLETE TEACHER COMPUTING DEVICES	\$0	\$4,143	\$4,143.00	100%
MAINTAIN DISTRICT NETWORK	\$0	\$1,500	\$0.00	0%
DATA CENTER EQUIPMENT REFRESH	\$3,000,000	\$2,339,475	\$2,054,538.11	88%
DATA CENTER DISASTER RECOVERY	\$4,000,000	\$580,110	\$97,819.40	17%
REPLACE/ENHANCE PHONE SYSTEM	\$0	\$201,427	\$201,426.97	100%
ACCESS CONTROL	\$0	\$25,335	\$25,108.09	99%
SURVEILLANCE CAMERAS	\$0	\$450,000	\$299,979.16	67%
GROWTH AND REPLACEMENT F&E	\$0	\$6,371	\$6,370.33	100%
HUMAN RESOURCES/PAYROLL SYSTEM	\$9,000,000	\$7,185,668	\$1,521,498.74	21%
STUDENT INFORMATION SYSTEM	\$3,000,000	\$2,400,000	\$474,854.18	20%
TEXTBOOKS/INSTRUCTIONAL MATERIALS	\$0	\$7,298,582	\$5,740,489.86	79%
TOTAL KENNESAW WAREHOUSE	\$21,244,784	\$23,048,401	\$12,729,979.49	55%
KINCAID ES				
SAFE LOCK AND KEY	\$0	\$1,655	\$1,654.89	100%
MODIFICATIONS/RENOVATIONS INCLUDING: ADD STORAGE AND TOILETS/MODIFY KITCHEN REPAIR FRONT PLAYGROUND PLAYGROUND EQUIPMENT SPRINKLER (FIRE SUPPRESSION)	\$1,036,649	\$755,979	\$755,977.40	100%
HVAC REPLACEMENT AND LIGHTING RETROFIT	\$2,421,359	\$1,897,341	\$1,897,339.45	100%
MUSIC RISERS AND SHELLS	\$0	\$7,380	\$7,380.00	100%
OBSOLETE WORKSTATION REPLACEMENT	\$0	\$73,513	\$73,512.73	100%
PRINTER/COPIER/DUPLICATOR REPLACEMENT	\$0	\$67,281	\$67,281.00	100%
DISTRICT SERVER REPLACEMENT	\$0	\$10,000	\$8,188.01	82%
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 CENTER	\$0	\$8,970	\$0.00	0%
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	\$28,878	\$28,877.27	100%
GROWTH AND REPLACEMENT F&E	\$0	\$27,455	\$27,454.16	100%
ACCOUNTING & DOCUMENT MGMT SYSTEM	\$0	\$1,500	\$1,091.91	73%
TEXTBOOKS/INSTRUCTIONAL MATERIALS	\$0	\$198,219	\$137,672.76	69%
TOTAL KINCAID ELEMENTARY	\$3,458,008	\$3,463,904	\$3,390,661.30	98%
KING SPRINGS ES				
ADA CURB CUT	\$0	\$4,004	\$4,003.50	100%
SAFE LOCK AND KEY	\$0	\$1,850	\$1,849.89	100%
MODIFICATIONS/RENOVATIONS INCLUDING: ADMIN ADDITION/RESTROOM MODIFY SPORTS COURT GYM FLOORING FLOORING HVAC UPGRADE REPLACE WATER COOLER SPRINKLER (FIRE SUPPRESSION) REPLACE CLOCK SYSTEM WITH GPS REPLACE FIRE ALARM SYSTEM LIGHTING RETROFIT	\$2,570,192	\$2,479,414	\$2,479,411.52	100%
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	\$10,000	\$7,598.94	76%
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 CENTER	\$0	\$8,970	\$0.00	0%
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%
GROWTH AND REPLACEMENT F&E	\$0	\$39,029	\$38,862.03	100%
ACCOUNTING & DOCUMENT MGMT SYSTEM	\$0	\$3,000	\$2,183.82	73%
TEXTBOOKS/INSTRUCTIONAL MATERIALS	\$0	\$193,355	\$121,197.43	63%
TOTAL KING SPRINGS ELEMENTARY	\$2,570,192	\$3,169,936	\$3,085,419.13	97%
LABELLE ES				
WHEELCHAIR LIFT	\$0	\$11,451	\$11,451.00	100%
SAFE LOCK AND KEY	\$0	\$1,655	\$1,654.89	100%
MODIFICATIONS/RENOVATIONS INCLUDING: KITCHEN RENOVATION HAZARDOUS MATERIAL ABATEMENT ADD PARKING PLAYGROUND EQUIPMENT SCHOOL SITE SIGN CAFETERIA STAGE CURTAINS LIGHTING RETROFIT	\$537,008	\$606,477	\$606,476.21	100%
MUSIC RISERS AND SHELLS	\$0	\$1,364	\$1,364.00	100%
OBSOLETE WORKSTATION REPLACEMENT	\$0	\$172,980	\$99,671.02	58%
PRINTER/COPIER/DUPLICATOR REPLACEMENT	\$0	\$29,817	\$29,817.00	100%
DISTRICT SERVER REPLACEMENT	\$0	\$10,000	\$7,598.94	76%
REPL OBSOLETE TEACHER COMPUTING DEVICES	\$0	\$65,627	\$65,626.55	100%
MAINTAIN DISTRICT NETWORK	\$0	\$22,175	\$20,675.00	93%
CENTRALIZED VIDEO DISTRIBUTION CENTER	\$0	\$8,970	\$0.00	0%
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	\$7,937	\$7,021.01	88%
ACCOUNTING & DOCUMENT MGMT SYSTEM	\$0	\$1,500	\$1,091.91	73%
TEXTBOOKS/INSTRUCTIONAL MATERIALS	\$0	\$161,959	\$112,692.60	70%
TOTAL LABELLE ELEMENTARY	\$537,008	\$1,341,490	\$1,204,717.23	90%
LASSITER HS				

SPLOST 3 (SPECIAL PURPOSE LOCAL OPTION SALES TAX) PROJECTS
From Inception through June 30, 2014

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LOCATION/DESCRIPTION	Original	Revised	Expended Amount	%
	Budget	Budget	To Date	Complete
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	\$13,800	\$2,768.00	20%
ADDITIONS/MODIF/RENOV INCLUDING:	\$19,710.822	\$17,866.417	\$17,861,070.43	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%
OBSELETE WORKSTATION REPLACEMENT	\$0	\$449,668	\$433,816.65	96%
PRINTER/COPIER/DUPLICATOR REPLACEMENT	\$0	\$180,612	\$180,611.10	100%
DISTRICT SERVER REPLACEMENT	\$0	\$10,000	\$8,448.93	84%
REPL OBSOLETE TEACHER COMPUTING DEVICES	\$0	\$163,470	\$163,469.77	100%
MAINTAIN DISTRICT NETWORK	\$0	\$30,176	\$28,675.48	95%
REPLACE/ENHANCE PHONE SYSTEM	\$0	\$40,439	\$40,438.06	100%
CENTRALIZED VIDEO DISTRIBUTION CENTER	\$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	\$108,459	\$108,232.83	100%
GROWTH AND REPLACEMENT F&E	\$0	\$72,506	\$59,304.35	82%
ACCOUNTING & DOCUMENT MGMT SYSTEM	\$0	\$1,500	\$1,091.91	73%
PE/ATHLETIC FAC UPGR/ARTIFICIAL TURF	\$0	\$774,512	\$774,512.00	100%
TEXTBOOKS/INSTRUCTIONAL MATERIALS	\$0	\$562,383	\$449,403.50	80%
TOTAL LASSITER HIGH	\$19,710.822	\$20,935.401	\$20,772,270.64	99%
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%
OBSELETE WORKSTATION REPLACEMENT	\$0	\$163,436	\$162,445.22	99%
PRINTER/COPIER/DUPLICATOR REPLACEMENT	\$0	\$45,111	\$45,111.00	100%
DISTRICT SERVER REPLACEMENT	\$0	\$10,000	\$7,598.94	76%
REPL OBSOLETE TEACHER COMPUTING DEVICES	\$0	\$73,980	\$73,979.02	100%
MAINTAIN DISTRICT NETWORK	\$0	\$30,057	\$28,556.48	95%
CENTRALIZED VIDEO DISTRIBUTION CENTER	\$0	\$8,970	\$0.00	0%
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	\$32,748	\$32,747.84	100%
GROWTH AND REPLACEMENT F&E	\$0	\$16,494	\$16,482.55	100%
ACCTNG & DOCUMENT MGMT SYSTEM	\$0	\$13,419	\$12,601.88	94%
TEXTBOOKS/INSTRUCTIONAL MATERIALS	\$0	\$221,290	\$162,651.25	74%
TOTAL LEWIS ELEMENTARY	\$1,078.833	\$2,236.514	\$2,163,179.93	97%
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	\$1,461.589	\$1,461,027.01	100%
KITCHEN/RESTROOM MODIFICATIONS				
SPRINKLER (FIRE SUPPRESSION)				
REPLACE FIRE ALARM SYSTEM				
CALCULATORS	\$0	\$938	\$937.50	100%
OBSELETE WORKSTATION REPLACEMENT	\$0	\$169,335	\$169,334.77	100%
PRINTER/COPIER/DUPLICATOR REPLACEMENT	\$0	\$30,588	\$30,588.00	100%
DISTRICT SERVER REPLACEMENT	\$0	\$10,000	\$8,124.59	81%
REPL OBSOLETE TEACHER COMPUTING DEVICES	\$0	\$52,502	\$52,501.24	100%
MAINTAIN DISTRICT NETWORK	\$0	\$29,670	\$28,169.48	95%
REPLACE/ENHANCE PHONE SYSTEM	\$0	\$26,772	\$26,771.96	100%
CENTRALIZED VIDEO DISTRIBUTION CENTER	\$0	\$8,970	\$0.00	0%
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	\$45,619	\$35,699.15	78%
ACCTNG & DOCUMENT MGMT SYSTEM	\$0	\$1,500	\$1,091.91	73%
TEXTBOOKS/INSTRUCTIONAL MATERIALS	\$0	\$145,598	\$117,072.84	80%
TOTAL LINDLEY 6TH GRADE ACADEMY	\$2,194.040	\$2,198.044	\$2,146,280.10	98%
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%

SPLOST 3 (SPECIAL PURPOSE LOCAL OPTION SALES TAX) PROJECTS
From Inception through June 30, 2014

* Projects in blue were active projects during Fiscal Year 2014

LOCATION/DESCRIPTION	Original	Revised	Expended Amount	%
	Budget	Budget	To Date	Complete
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	\$10,000	\$7,598.94	76%
REPL OBSOLETE TEACHER COMPUTING DEVICES	\$0	\$94,264	\$94,263.59	100%
MAINTAIN DISTRICT NETWORK	\$0	\$22,175	\$20,675.00	93%
REPLACE/ENHANCE PHONE SYSTEM	\$0	\$32,629	\$32,628.86	100%
CENTRALIZED VIDEO DISTRIBUTION CENTER	\$0	\$8,970	\$0.00	0%
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	\$6,638	\$6,637.04	100%
GROWTH AND REPLACEMENT F&E	\$0	\$86,102	\$86,100.99	100%
ACCTNG & DOCUMENT MGMT SYSTEM	\$0	\$1,500	\$1,091.91	73%
TEXTBOOKS/INSTRUCTIONAL MATERIALS	\$0	\$256,584	\$202,160.39	79%
TOTAL LINDLEY MIDDLE	\$747,495	\$1,692,834	\$1,625,123.55	96%
LOST MOUNTAIN MS				
BAND & ORCHESTRA EQUIP GRFE	\$0	\$1,918	\$1,917.20	100%
CHORAL EQUIP GRFE	\$0	\$784	\$783.60	100%
SAFE LOCK AND KEY	\$0	\$1,655	\$1,654.89	100%
MAINTENANCE RENOVATIONS INCLUDING: ADA MODIFICATIONS NETWORK LAB MODIFICATIONS LIGHTING RETROFIT	\$837,471	\$599,529	\$599,527.77	100%
ASPHALT PAVING INCLUDING FIRE LANE	\$496,982	\$425,504	\$425,502.81	100%
PAINTING	\$552,835	\$95,814	\$95,815.59	100%
REPLACE HVAC	\$654,150	\$394,217	\$394,216.70	100%
CALCULATORS	\$0	\$2,625	\$2,625.00	100%
OBSOLETE WORKSTATION REPLACEMENT	\$0	\$205,595	\$205,594.12	100%
PRINTER/COPIER/DUPLICATOR REPLACEMENT	\$0	\$30,588	\$30,588.00	100%
DISTRICT SERVER REPLACEMENT	\$0	\$10,000	\$7,598.94	76%
REPL OBSOLETE TEACHER COMPUTING DEVICES	\$0	\$85,912	\$85,911.12	100%
MAINTAIN DISTRICT NETWORK	\$0	\$33,833	\$32,332.46	96%
CENTRALIZED VIDEO DISTRIBUTION CENTER	\$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%
ACCTNG & DOCUMENT MGMT SYSTEM	\$0	\$1,500	\$1,091.91	73%
TEXTBOOKS/INSTRUCTIONAL MATERIALS	\$0	\$281,897	\$230,009.95	82%
TOTAL LOST MOUNTAIN MIDDLE	\$2,541,438	\$2,662,672	\$2,605,440.83	98%
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	\$200,000	\$0.00	0%
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	\$10,000	\$8,124.59	81%
REPL OBSOLETE TEACHER COMPUTING DEVICES	\$0	\$126,481	\$126,480.26	100%
MAINTAIN DISTRICT NETWORK	\$0	\$29,693	\$28,193.00	95%
CENTRALIZED VIDEO DISTRIBUTION CENTER	\$0	\$8,970	\$0.00	0%
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%
ACCTNG & DOCUMENT MGMT SYSTEM	\$0	\$1,500	\$1,091.91	73%
TEXTBOOKS/INSTRUCTIONAL MATERIALS	\$0	\$354,318	\$283,187.55	80%
TRANSLATOR EQUIPMENT AND HEADSETS	\$5,000	\$5,000	\$0.00	0%
TOTAL LOVINGGOOD MIDDLE	\$78,500	\$1,532,471	\$1,243,581.76	81%
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	\$30,711	\$3,962.64	13%
PRINTER/COPIER/DUPLICATOR REPLACEMENT	\$0	\$14,523	\$14,523.00	100%
MAINTAIN DISTRICT NETWORK	\$0	\$22,175	\$20,675.00	93%
CENTRALIZED VIDEO DISTRIBUTION CENTER	\$0	\$8,970	\$0.00	0%
AUDIO VISUAL EQUIPMENT	\$0	\$43,965	\$43,965.00	100%
ACCESS CONTROL	\$0	\$2,849	\$2,849.00	100%
SURVEILLANCE CAMERAS	\$0	\$38,000	\$30,249.95	80%
ACCTNG & DOCUMENT MGMT SYSTEM	\$0	\$1,500	\$1,091.91	73%
TEXTBOOKS/INSTRUCTIONAL MATERIALS	\$0	\$89,739	\$7,213.62	8%
TOTAL MABLETON REPLACEMENT ELEMENTARY	\$28,150,542	\$22,153,508	\$22,025,601.18	99%
MABRY MS				

SPLOST 3 (SPECIAL PURPOSE LOCAL OPTION SALES TAX) PROJECTS
From Inception through June 30, 2014

* Projects in blue were active projects during Fiscal Year 2014

LOCATION/DESCRIPTION	Original Budget	Revised Budget	Expended Amount To Date	% Complete
SAFE LOCK AND KEY	\$0	\$1,655	\$1,654.89	100%
ADDITIONS/MODIF/RENOV INCLUDING: MUSIC CLASSROOM MODIFICATIONS MARKER BOARDS INSTRUMENT LOCKERS FOR ORCHESTRA	\$922,084	\$721,283	\$1,542.64	0%
FLOORING	\$569,625	\$289,233	\$289,231.74	100%
PAINTING	\$533,723	\$89,967	\$89,966.77	100%
REPLACE HVAC	\$2,899,905	\$2,149,934	\$2,149,932.81	100%
BAND AND ORCHESTRA SOUND EQUIPMENT	\$0	\$7,562	\$7,561.20	100%
CALCULATORS	\$0	\$2,250	\$2,250.00	100%
OBSOLETE WORKSTATION REPLACEMENT	\$0	\$466,925	\$466,923.63	100%
PRINTER/COPIER/DUPLICATOR REPLACEMENT	\$0	\$110,850	\$110,850.00	100%
DISTRICT SERVER REPLACEMENT	\$0	\$13,000	\$12,131.94	93%
REPL OBSOLETE TEACHER COMPUTING DEVICES	\$0	\$160,290	\$160,289.22	100%
MAINTAIN DISTRICT NETWORK	\$0	\$22,175	\$20,675.00	93%
CENTRALIZED VIDEO DISTRIBUTION CENTER	\$0	\$8,970	\$0.00	0%
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	\$4,513.17	56%
ACCTNG & DOCUMENT MGMT SYSTEM	\$0	\$1,500	\$1,091.91	73%
TEXTBOOKS/INSTRUCTIONAL MATERIALS	\$0	\$304,654	\$252,271.96	83%
TOTAL MABRY MIDDLE	\$4,925,337	\$4,768,035	\$3,980,671.17	83%
MAINTENANCE FACILITY ARGO ROAD				
ADDITIONS/MODIF/RENOV INCLUDING: ADDL FACILITY/GROUNDS AND WELDING REPLACE HVAC LIGHTING RETROFIT	\$1,327,752	\$1,020,672	\$1,020,670.36	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	\$1,756	\$1,756.00	100%
REPLACE/ENHANCE PHONE SYSTEM	\$0	\$21,306	\$21,305.52	100%
SURVEILLANCE CAMERAS	\$0	\$1,100	\$1,057.28	96%
TOTAL MAINTENANCE FACILITY ARGO ROAD	\$1,327,752	\$1,053,981	\$1,052,436.16	100%
MARS HILL ROAD BUS SHOP				
PAVE BUS AND AUTO PARKING	\$793,800	\$645,294	\$645,293.91	100%
LIGHTING RETROFIT	\$26,582	\$20,363	\$19,124.39	94%
MAINTAIN DISTRICT NETWORK	\$0	\$1,500	\$0.00	0%
DATA CENTER EQUIPMENT REFRESH	\$0	\$878	\$878.00	100%
BUSES, VEHICLES AND EQUIPMENT	\$0	\$29,914	\$29,543.39	99%
HUMAN RESOURCES PAYROLL SYSTEM	\$0	\$3,632	\$3,631.86	100%
TOTAL MARS HILL ROAD BUS SHOP	\$820,382	\$701,581	\$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: LANDSCAPE REPAIR REGRADE AND REGRASS PLAYFIELD ADD GYM ACOUSTICAL SYSTEM	\$110,691	\$47,336	\$47,335.09	100%
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	\$10,000	\$8,124.59	81%
REPL OBSOLETE TEACHER COMPUTING DEVICES	\$0	\$116,707	\$116,706.85	100%
MAINTAIN DISTRICT NETWORK	\$0	\$22,175	\$20,675.00	93%
CENTRALIZED VIDEO DISTRIBUTION CENTER	\$0	\$8,970	\$0.00	0%
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	\$26,467	\$26,462.14	100%
GROWTH AND REPLACEMENT F&E	\$0	\$7,966	\$7,965.15	100%
ACCTNG & DOCUMENT MGMT SYSTEM	\$0	\$3,000	\$2,183.82	73%
TEXTBOOKS/INSTRUCTIONAL MATERIALS	\$0	\$132,894	\$102,869.07	77%
TOTAL MCCALL PRIMARY	\$110,691	\$761,491	\$718,296.86	94%
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: 12 CLASSROOMS/KITCHEN ADDITION ADD PARKING FLOORING TOILET PARTITIONS/DOORS/ACCESSORIES MUSICAL INSTRUMENT LOCKERS REPLACE HVAC REPLACE RESTROOM PLUMBING FIXTURES REPLACE EMERGENCY GENERATOR	\$18,473,164	\$10,746,355	\$10,746,349.79	100%
GYM FLOORING	\$431,110	\$23,905	\$23,904.50	100%
CALCULATORS	\$0	\$2,625	\$2,625.00	100%
MUSIC RISERS AND SHELLS	\$0	\$4,920	\$4,920.00	100%
OBSOLETE WORKSTATION REPLACEMENT	\$0	\$239,129	\$239,128.43	100%

SPLOST 3 (SPECIAL PURPOSE LOCAL OPTION SALES TAX) PROJECTS
From Inception through June 30, 2014

* Projects in blue were active projects during Fiscal Year 2014

LOCATION/DESCRIPTION	Original Budget	Revised Budget	Expended Amount To Date	% Complete
PRINTER/COPIER/DUPLICATOR REPLACEMENT	\$0	\$22,170	\$22,170.00	100%
DISTRICT SERVER REPLACEMENT	\$0	\$10,000	\$8,188.01	82%
REPL OBSOLETE TEACHER COMPUTING DEVICES	\$0	\$68,013	\$68,012.97	100%
MAINTAIN DISTRICT NETWORK	\$0	\$22,175	\$20,675.00	93%
CENTRALIZED VIDEO DISTRIBUTION CENTER	\$0	\$8,970	\$0.00	0%
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	\$15,175	\$15,125.83	100%
GROWTH AND REPLACEMENT F&E	\$0	\$46,256	\$46,192.84	100%
ACCTNG & DOCUMENT MGMT SYSTEM	\$0	\$1,500	\$1,091.91	73%
TEXTBOOKS/INSTRUCTIONAL MATERIALS	\$0	\$239,554	\$204,651.86	85%
TOTAL MCCLLESKEY MIDDLE	\$18,904,274	\$11,816,689	\$11,768,976.55	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	\$10,000	\$8,124.59	81%
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 CENTER	\$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	\$8,685	\$7,932.99	91%
ACCTNG & DOCUMENT MGMT SYSTEM	\$0	\$1,500	\$1,091.91	73%
TEXTBOOKS/INSTRUCTIONAL MATERIALS	\$0	\$342,615	\$277,622.22	81%
TOTAL MCCLURE MIDDLE	\$690,684	\$1,581,465	\$1,510,902.91	96%
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	\$13,500	\$885.00	7%
MAINTENANCE RENOVATIONS INCLUDING: RFP/AVF PARKING LOTS AND RIS 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	\$2,625,727	\$0.00	0%
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	\$621,062	\$608,182.62	98%
PRINTER/COPIER/DUPLICATOR REPLACEMENT	\$0	\$280,023	\$280,022.10	100%
DISTRICT SERVER REPLACEMENT	\$0	\$10,000	\$8,448.92	84%
REPL OBSOLETE TEACHER COMPUTING DEVICES	\$0	\$189,721	\$189,720.39	100%
MAINTAIN DISTRICT NETWORK	\$0	\$22,109	\$22,108.25	100%
REPLACE/ENHANCE PHONE SYSTEM	\$0	\$50,565	\$50,564.10	100%
CENTRALIZED VIDEO DISTRIBUTION CENTER	\$0	\$8,970	\$0.00	0%
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	\$358,655	\$152,818.16	43%
GROWTH AND REPLACEMENT F&E	\$0	\$101,854	\$101,853.17	100%
ACCTNG & DOCUMENT MGMT SYSTEM	\$0	\$1,500	\$1,091.91	73%
PE/ATHLETIC FAC UPGR/ARTIFICIAL TURF	\$0	\$774,512	\$774,511.24	100%
TEXTBOOKS/INSTRUCTIONAL MATERIALS	\$0	\$634,666	\$518,185.13	82%
TOTAL MCEACHERN HIGH	\$4,945,324	\$7,315,593	\$4,330,631.67	59%
MILFORD ES				
SAFE LOCK AND KEY	\$0	\$1,655	\$1,654.89	100%
RENOVATE PLAYFIELD	\$465,500	\$603,682	\$256,895.34	43%
PLAYGROUND EQUIPMENT	\$122,500	\$0	\$0.00	-
REPLACE GYM FLOOR	\$27,440	\$19,416	\$19,416.00	100%
REPLACE INTERCOM SYSTEM	\$128,213	\$85,000	\$24,786.35	29%
LIGHTING RETROFIT	\$170,887	\$0	\$0.00	-
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	\$10,000	\$7,598.94	76%
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 CENTER	\$0	\$8,970	\$0.00	0%
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	\$24,180	\$24,178.45	100%
ACCTNG & DOCUMENT MGMT SYSTEM	\$0	\$1,500	\$1,091.91	73%
TEXTBOOKS/INSTRUCTIONAL MATERIALS	\$0	\$185,263	\$147,027.48	79%
TOTAL MILFORD ELEMENTARY	\$914,540	\$1,479,481	\$1,020,861.85	69%

SPLOST 3 (SPECIAL PURPOSE LOCAL OPTION SALES TAX) PROJECTS
From Inception through June 30, 2014

* Projects in blue were active projects during Fiscal Year 2014

LOCATION/DESCRIPTION	Original	Revised	Expended Amount	%
	Budget	Budget	To Date	Complete
MOUNTAIN VIEWS				
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	\$17,947	\$0.00	0%
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: LIGHTING RETROFIT UPGRADE DRAINAGE AROUND GYM UPGRADE PLAYGROUND SPRINKLER (FIRE SUPPRESSION) REPLACE EMERGENCY GENERATOR KITCHEN MODIFICATIONS	\$877,651	\$698,372	\$698,370.48	100%
MUSIC RISERS AND SHELLS	\$0	\$4,920	\$4,920.00	100%
OBSOLETE WORKSTATION REPLACEMENT	\$0	\$318,031	\$316,049.08	99%
PRINTER/COPIER/DUPLICATOR REPLACEMENT	\$0	\$44,340	\$44,340.00	100%
DISTRICT SERVER REPLACEMENT	\$0	\$10,000	\$8,188.01	82%
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 CENTER	\$0	\$8,970	\$0.00	0%
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	\$13,377	\$13,375.19	100%
ACCTNG & DOCUMENT MGMT SYSTEM	\$0	\$1,500	\$1,091.91	73%
TEXTBOOKS/INSTRUCTIONAL MATERIALS	\$0	\$218,142	\$151,209.82	69%
TOTAL MOUNTAIN VIEW ELEMENTARY	\$2,083,632	\$2,031,691	\$1,932,129.97	95%
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	\$11,098	\$0.00	0%
RESURFACE PARKING AREAS AND DRIVES	\$876,242	\$587,945	\$507,720.33	86%
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	\$558,736	\$282,701.28	51%
MAINTENANCE RENOVATIONS INCLUDING: INSTALL NEW SHUT OFF VALVES SPRINKLER (FIRE SUPPRESSION) REPLACE TRANSFER SWITCH LIGHTING RETROFIT	\$620,579	\$514,691	\$514,689.81	100%
MUSIC RISERS AND SHELLS	\$0	\$7,380	\$7,380.00	100%
OBSOLETE WORKSTATION REPLACEMENT	\$0	\$161,605	\$148,072.99	92%
PRINTER/COPIER/DUPLICATOR REPLACEMENT	\$0	\$53,063	\$53,063.00	100%
DISTRICT SERVER REPLACEMENT	\$0	\$10,000	\$8,124.59	81%
REPL OBSOLETE TEACHER COMPUTING DEVICES	\$0	\$89,491	\$89,490.75	100%
MAINTAIN DISTRICT NETWORK	\$0	\$30,343	\$28,842.65	95%
CENTRALIZED VIDEO DISTRIBUTION CENTER	\$0	\$8,970	\$0.00	0%
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	\$13,677	\$11,513.58	84%
ACCTNG & DOCUMENT MGMT SYSTEM	\$0	\$3,000	\$2,183.82	73%
TEXTBOOKS/INSTRUCTIONAL MATERIALS	\$0	\$253,575	\$173,372.02	68%
TOTAL MT BETHEL ELEMENTARY	\$2,433,140	\$2,814,815	\$2,338,393.01	83%
MURDOCK ES				
SAFE LOCK AND KEY	\$0	\$1,655	\$1,654.89	100%
FENCING	\$0	\$960	\$960.00	100%
RESTROOM MODIFICATIONS	\$349,989	\$262,350	\$262,348.61	100%
HAZARDOUS MATERIALS ABATEMENT	\$612,500	\$474,389	\$143,216.79	30%
PLAYGROUND EQUIPMENT	\$122,500	\$168,708	\$168,707.85	100%
FLOORING	\$324,465	\$261,630	\$261,628.23	100%
REPLACE WALK-IN COOLER	\$122,500	\$0	\$0.00	-
REPLACE HVAC	\$2,230,715	\$1,466,992	\$1,466,990.58	100%
SPRINKLER (FIRE SUPPRESSION)	\$65,856	\$188,069	\$188,067.38	100%
OBSOLETE WORKSTATION REPLACEMENT	\$0	\$291,947	\$291,946.65	100%
PRINTER/COPIER/DUPLICATOR REPLACEMENT	\$0	\$58,863	\$58,863.00	100%
DISTRICT SERVER REPLACEMENT	\$0	\$10,000	\$8,188.01	82%
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 CENTER	\$0	\$8,970	\$0.00	0%
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	\$4,268	\$4,125.55	97%
ACCTNG & DOCUMENT MGMT SYSTEM	\$0	\$3,000	\$2,183.82	73%
TEXTBOOKS/INSTRUCTIONAL MATERIALS	\$0	\$242,364	\$171,450.25	71%
TOTAL MURDOCK ELEMENTARY	\$3,828,525	\$3,902,332	\$3,486,996.09	89%
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	\$1,700	\$948.44	56%
MAINTENANCE RENOVATIONS INCLUDING: REPLACE FLOORING IN WALK-IN COOLER REPLACE MEDIA CENTER SHELVING HVAC FOR KITCHEN REPLACE EMERGENCY GENERATOR	\$937,614	\$584,531	\$584,529.26	100%

SPLOST 3 (SPECIAL PURPOSE LOCAL OPTION SALES TAX) PROJECTS
From Inception through June 30, 2014

* Projects in blue were active projects during Fiscal Year 2014

LOCATION/DESCRIPTION	Original Budget	Revised Budget	Expended Amount To Date	% Complete
LIGHTING RETROFIT				
ADD ELECTRICAL FEEDER PANELS				
MUSIC RISERS AND SHELLS	\$0	\$5,456	\$5,456.00	100%
OBSELETE WORKSTATION REPLACEMENT	\$0	\$108,197	\$107,205.91	99%
PRINTER/COPIER/DUPLICATOR REPLACEMENT	\$0	\$44,340	\$44,340.00	100%
DISTRICT SERVER REPLACEMENT	\$0	\$10,000	\$8,188.01	82%
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 CENTER	\$0	\$8,970	\$0.00	0%
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	\$7,913	\$7,770.12	98%
ACCTNG & DOCUMENT MGMT SYSTEM	\$0	\$1,500	\$1,091.91	73%
TEXTBOOKS/INSTRUCTIONAL MATERIALS	\$0	\$154,065	\$112,512.25	73%
TOTAL NICHOLSON ELEMENTARY	\$937,614	\$1,309,160	\$1,253,027.09	96%
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%
OBSELETE WORKSTATION REPLACEMENT	\$0	\$197,441	\$197,439.58	100%
PRINTER/COPIER/DUPLICATOR REPLACEMENT	\$0	\$37,464	\$37,464.00	100%
DISTRICT SERVER REPLACEMENT	\$0	\$10,000	\$8,124.59	81%
REPL OBSOLETE TEACHER COMPUTING DEVICES	\$0	\$77,559	\$77,558.65	100%
MAINTAIN DISTRICT NETWORK	\$0	\$32,129	\$30,629.00	95%
CENTRALIZED VIDEO DISTRIBUTION CENTER	\$0	\$8,970	\$0.00	0%
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%
ACCTNG & DOCUMENT MGMT SYSTEM	\$0	\$1,600	\$1,164.28	73%
TEXTBOOKS/INSTRUCTIONAL MATERIALS	\$0	\$234,435	\$142,040.33	61%
TOTAL NICKAJACK ELEMENTARY	\$3,006,933	\$2,553,877	\$2,448,695.51	96%
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	\$13,500	\$885.00	7%
ADDITIONS/MODIF/RENOV INCLUDING:	\$29,122,749	\$18,223,755	\$18,198,048.23	100%
9TH GRADE CENTER ADDITION				
ADD PARKING				
ADD PRESCHOOL PLAYScape AND SURFACING				
REPLACE EXTERIOR WATER PIPING				
MOVE FIELD IRRIGATION TO DOMESTIC				
REKEY ENTIRE BUILDING				
REPLACE HVAC				
UPGRADE WATER PIPING SYSTEM				
SPRINKLER (FIRE SUPPRESSION)				
REPLACE CLOCK SYSTEM WITH GPS				
LIGHTING RETROFIT				
REPLACE THEATER LIGHTING SYSTEM				
UPGRADE ELECTRICAL SYSTEM				
REPLACE STADIUM PA SYSTEM				
HAZARDOUS MATERIALS ABATEMENT	\$56,962	\$51,807	\$51,806.11	100%
FIRE SPRINKLER HEAD REPLACEMENT	\$42,115	\$21,056	\$21,056.00	100%
REPLACE INTERCOM SYSTEM	\$589,352	\$259,538	\$259,537.45	100%
CALCULATORS	\$0	\$4,875	\$4,875.00	100%
OBSELETE WORKSTATION REPLACEMENT	\$0	\$669,191	\$668,199.99	100%
PRINTER/COPIER/DUPLICATOR REPLACEMENT	\$0	\$216,534	\$216,533.10	100%
DISTRICT SERVER REPLACEMENT	\$0	\$10,000	\$8,448.93	84%
REPL OBSOLETE TEACHER COMPUTING DEVICES	\$0	\$194,494	\$194,493.23	100%
MAINTAIN DISTRICT NETWORK	\$0	\$22,109	\$22,108.25	100%
CENTRALIZED VIDEO DISTRIBUTION CENTER	\$0	\$8,970	\$0.00	0%
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	\$17,445	\$17,395.83	100%
GROWTH AND REPLACEMENT F&E	\$0	\$49,019	\$49,017.85	100%
ACCTNG & DOCUMENT MGMT SYSTEM	\$0	\$3,000	\$2,183.82	73%
PE/ATHLETIC FAC UPGR/ARTIFICIAL TURF	\$0	\$776,360	\$768,679.62	99%
TEXTBOOKS/INSTRUCTIONAL MATERIALS	\$0	\$583,161	\$478,917.37	82%
TOTAL NORTH COBB HIGH	\$29,811,178	\$21,731,388	\$21,566,805.23	99%
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	\$203,631.65	17%
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%
OBSELETE WORKSTATION REPLACEMENT	\$0	\$93,056	\$93,055.11	100%
PRINTER/COPIER/DUPLICATOR REPLACEMENT	\$0	\$33,526	\$33,525.56	100%

SPLOST 3 (SPECIAL PURPOSE LOCAL OPTION SALES TAX) PROJECTS
From Inception through June 30, 2014

* Projects in blue were active projects during Fiscal Year 2014

LOCATION/DESCRIPTION	Original Budget	Revised Budget	Expended Amount To Date	% Complete
DISTRICT SERVER REPLACEMENT	\$0	\$10,000	\$8,188.01	82%
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 CENTER	\$0	\$8,970	\$0.00	0%
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	\$27,452	\$27,451.77	100%
GROWTH AND REPLACEMENT F&E	\$0	\$11,064	\$11,062.85	100%
ACCTNG & DOCUMENT MGMT SYSTEM	\$0	\$1,500	\$1,091.91	73%
TEXTBOOKS/INSTRUCTIONAL MATERIALS	\$0	\$221,780	\$154,681.48	70%
TOTAL NORTON PARK ELEMENTARY	\$1,924,009	\$2,959,960	\$1,884,710.97	64%
OAKWOOD SCHOOL				
ADD FENCE AND GATE	\$0	\$5,920	\$5,920.00	100%
SAFE LOCK AND KEY	\$0	\$1,654	\$1,654.88	100%
TELEPHONE UPGRADE	\$0	\$4,193	\$4,192.79	100%
ADDITIONS/MODIF/RENOV INCLUDING: OFFICE AND CLASSROOM MODIFICATIONS REPLACE WINDOWS REPLACE FIRE ALARM SYSTEM	\$772,510	\$601,067	\$114,668.90	19%
CALCULATORS	\$0	\$750	\$750.00	100%
OBSOLETE WORKSTATION REPLACEMENT	\$0	\$154,671	\$130,743.87	85%
PRINTER/COPIER/DUPLICATOR REPLACEMENT	\$0	\$38,235	\$38,235.00	100%
DISTRICT SERVER REPLACEMENT	\$0	\$10,000	\$7,598.94	76%
REPL OBSOLETE TEACHER COMPUTING DEVICES	\$0	\$13,126	\$13,125.31	100%
MAINTAIN DISTRICT NETWORK	\$0	\$30,343	\$28,842.65	95%
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	\$12,339	\$9,934.19	81%
TOTAL OAKWOOD SCHOOL	\$772,510	\$1,015,140	\$498,505.36	49%
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	\$13,500	\$1,055.00	8%
MODIFICATIONS/RENOVATIONS INCLUDING: CLASSROOM AND THEATER MODIFICATIONS HAZARDOUS MATERIALS ABATEMENT REPAVE PARKING LOTS IRRIGATE BASEBALL FIELD RESURFACE TENNIS COURTS MOVE FIELD IRRIGATION TO DOMESTIC REPLACE WINDOWS IN MAIN BUILDING FLOORING REPLACE ELEVATOR REPLACE HVAC REPLACE STUB-OUTS LIGHTING RETROFIT UPGRADE ELECTRICAL SYSTEM UPGRADE POWER	\$7,250,559	\$216,432	\$216,430.67	100%
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	\$638,722	\$636,739.80	100%
PRINTER/COPIER/DUPLICATOR REPLACEMENT	\$0	\$256,311	\$256,310.10	100%
DISTRICT SERVER REPLACEMENT	\$0	\$10,000	\$8,448.93	84%
REPL OBSOLETE TEACHER COMPUTING DEVICES	\$0	\$171,823	\$171,822.24	100%
MAINTAIN DISTRICT NETWORK	\$0	\$22,065	\$22,064.25	100%
REPLACE/ENHANCE PHONE SYSTEM	\$0	\$40,439	\$40,438.06	100%
CENTRALIZED VIDEO DISTRIBUTION CENTER	\$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	\$221,905	\$212,019.29	96%
GROWTH AND REPLACEMENT F&E	\$0	\$118,781	\$118,780.80	100%
ACCTNG & DOCUMENT MGMT SYSTEM	\$0	\$1,500	\$1,091.91	73%
PE/ATHLETIC FAC UPGR/ARTIFICIAL TURF	\$0	\$774,512	\$770,991.83	100%
TEXTBOOKS/INSTRUCTIONAL MATERIALS	\$0	\$444,904	\$376,016.25	85%
TOTAL OSBORNE HIGH	\$7,299,608	\$3,561,385	\$3,460,078.59	97%
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	\$176,069	\$166,162.20	94%
PRINTER/COPIER/DUPLICATOR REPLACEMENT	\$0	\$58,863	\$58,863.00	100%
DISTRICT SERVER REPLACEMENT	\$0	\$10,000	\$7,598.94	76%
REPL OBSOLETE TEACHER COMPUTING DEVICES	\$0	\$81,168	\$81,167.28	100%
MAINTAIN DISTRICT NETWORK	\$0	\$22,175	\$20,675.00	93%
CENTRALIZED VIDEO DISTRIBUTION CENTER	\$0	\$8,970	\$0.00	0%
AUDIO VISUAL EQUIPMENT	\$0	\$231,883	\$231,882.37	100%
INTERACTIVE CLASSROOM DEVICES	\$0	\$129,548	\$129,548.00	100%

SPLOST 3 (SPECIAL PURPOSE LOCAL OPTION SALES TAX) PROJECTS
From Inception through June 30, 2014

* Projects in blue were active projects during Fiscal Year 2014

LOCATION/DESCRIPTION	Original Budget	Revised Budget	Expended Amount To Date	% Complete
ACCESS CONTROL	\$0	\$27,377	\$27,376.35	100%
SURVEILLANCE CAMERAS	\$0	\$1,350	\$1,350.00	100%
GROWTH AND REPLACEMENT F&E	\$0	\$12,335	\$11,882.82	96%
ACCTNG & DOCUMENT MGMT SYSTEM	\$0	\$1,500	\$1,091.91	73%
TEXTBOOKS/INSTRUCTIONAL MATERIALS	\$0	\$292,111	\$240,440.78	82%
TOTAL PALMER MIDDLE	\$63,477	\$1,113,334	\$988,785.34	89%
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	\$13,500	\$885.00	7%
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 SOUND EQUIPMENT	\$0	\$17,248	\$17,247.20	100%
CALCULATORS	\$0	\$3,000	\$3,000.00	100%
MUSIC RISERS AND SHELLS	\$0	\$29,855	\$29,855.00	100%
OBSELETE WORKSTATION REPLACEMENT	\$0	\$515,049	\$506,132.73	98%
PRINTER/COPIER/DUPLICATOR REPLACEMENT	\$0	\$217,305	\$217,304.10	100%
DISTRICT SERVER REPLACEMENT	\$0	\$10,000	\$8,448.93	84%
REPL OBSELETE 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 CENTER	\$0	\$8,970	\$0.00	0%
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	\$190,753	\$190,654.05	100%
GROWTH AND REPLACEMENT F&E	\$0	\$142,443	\$131,697.90	92%
ACCTNG & DOCUMENT MGMT SYSTEM	\$0	\$1,500	\$1,091.91	73%
PE/ATHLETIC FAC UPGR/ARTIFICIAL TURF	\$0	\$778,438	\$778,436.94	100%
TEXTBOOKS/INSTRUCTIONAL MATERIALS	\$0	\$518,531	\$431,449.16	83%
TOTAL PEBBLEBROOK HIGH	\$3,300,243	\$6,818,681	\$6,687,027.63	98%
PICKETT'S MILL ES				
SAFE LOCK AND KEY	\$0	\$752	\$751.51	100%
REPL OBSELETE TEACHER COMPUTING DEVICES	\$0	\$86,775	\$86,774.24	100%
DISTRICT SERVER REPLACEMENT	\$0	\$10,000	\$8,188.01	82%
OBSELETE WORKSTATION REPLACEMENT	\$0	\$60,854	\$60,853.71	100%
MAINTAIN DISTRICT NETWORK	\$0	\$22,175	\$21,966.89	99%
CENTRALIZED VIDEO DISTRIBUTION CENTER	\$0	\$8,970	\$0.00	0%
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	\$27,172	\$27,167.38	100%
GROWTH AND REPLACEMENT F&E	\$0	\$249	\$248.12	100%
ACCTNG & DOCUMENT MGMT SYSTEM	\$0	\$3,000	\$2,183.82	73%
TEXTBOOKS/INSTRUCTIONAL MATERIALS	\$0	\$202,512	\$148,517.47	73%
TOTAL PICKETT'S MILL ELEMENTARY	\$0	\$698,917	\$633,109.15	91%
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	\$7,420	\$0.00	0%
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%
OBSELETE WORKSTATION REPLACEMENT	\$0	\$210,381	\$210,380.00	100%
PRINTER/COPIER/DUPLICATOR REPLACEMENT	\$0	\$45,882	\$45,882.00	100%
DISTRICT SERVER REPLACEMENT	\$0	\$10,000	\$7,598.94	76%
REPL OBSELETE TEACHER COMPUTING DEVICES	\$0	\$68,013	\$68,012.97	100%
MAINTAIN DISTRICT NETWORK	\$0	\$30,343	\$28,842.65	95%
CENTRALIZED VIDEO DISTRIBUTION CENTER	\$0	\$8,970	\$0.00	0%

SPLOST 3 (SPECIAL PURPOSE LOCAL OPTION SALES TAX) PROJECTS
From Inception through June 30, 2014

* Projects in blue were active projects during Fiscal Year 2014

LOCATION/DESCRIPTION	Original Budget	Revised Budget	Expended Amount To Date	% Complete
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%
ACCTNG & DOCUMENT MGMT SYSTEM	\$0	\$1,500	\$1,091.91	73%
TEXTBOOKS/INSTRUCTIONAL MATERIALS	\$0	\$245,914	\$207,476.36	84%
TOTAL PINE MOUNTAIN MIDDLE	\$17,072,723	\$9,075,924	\$9,016,775.46	99%
PITNER ES				
SAFE LOCK AND KEY	\$0	\$1,655	\$1,654.89	100%
PLAYGROUND EQUIPMENT	\$61,250	\$11,984	\$11,984.00	100%
GYM FLOORING	\$408,041	\$34,158	\$34,158.00	100%
PAINTING AND FLOORING	\$457,476	\$666,870	\$261,575.49	39%
MUSIC RISERS AND SHELLS	\$0	\$1,364	\$1,364.00	100%
OBSOLETE WORKSTATION REPLACEMENT	\$0	\$167,420	\$119,868.32	72%
PRINTER/COPIER/DUPLICATOR REPLACEMENT	\$0	\$22,170	\$22,170.00	100%
DISTRICT SERVER REPLACEMENT	\$0	\$10,000	\$8,188.01	82%
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 CENTER	\$0	\$8,970	\$0.00	0%
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	\$26,298	\$26,293.81	100%
GROWTH AND REPLACEMENT F&E	\$0	\$14,432	\$14,430.31	100%
ACCTNG & DOCUMENT MGMT SYSTEM	\$0	\$3,000	\$2,183.82	73%
TEXTBOOKS/INSTRUCTIONAL MATERIALS	\$0	\$254,107	\$182,114.82	72%
TOTAL PITNER ELEMENTARY	\$926,767	\$1,715,923	\$1,177,980.14	69%
PITTS TRANSPORTATION CENTER				
RELOCATE FENCE	\$0	\$7,343	\$7,343.00	100%
ADDITIONS/MODIF/RENOV INCLUDING: BUS DRIVER TRAINING BUILDING ADDITION REPLACE OVERHEAD DOORS LIGHTING RETROFIT	\$1,864,099	\$1,658,008	\$1,658,004.91	100%
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%
DATA CENTER EQUIPMENT REFRESH	\$0	\$2,634	\$2,634.00	100%
REPLACE/ENHANCE PHONE SYSTEM	\$0	\$44,734	\$44,733.12	100%
BUSES, VEHICLES AND EQUIPMENT	\$24,000,000	\$19,067,033	\$19,055,937.60	100%
GROWTH AND REPLACEMENT F&E	\$0	\$23,092	\$22,986.81	100%
HUMAN RESOURCES/PAYROLL SYSTEM	\$0	\$3,632	\$3,631.86	100%
TOTAL PITTS TRANSPORTATION	\$26,949,449	\$22,172,429	\$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	\$13,500	\$885.00	7%
ADDITIONS/MODIF/RENOV INCLUDING: CULINARY ARTS ADDITION CLASSROOM/KITCHEN/LOCKER ROOM MODIF MOVE FIELD IRRIGATION TO DOMESTIC REPLACE RETAINING WALL INTERIOR PAINTING REPLACE HVAC REPLACE EMERGENCY GENERATOR REPLACE FIRE ALARM SYSTEM ELECTRICAL SYSTEM UPGRADE	\$16,438,539	\$10,468,297	\$10,468,292.20	100%
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	\$728,148	\$717,250.70	99%
PRINTER/COPIER/DUPLICATOR REPLACEMENT	\$0	\$163,454	\$163,453.10	100%
DISTRICT SERVER REPLACEMENT	\$0	\$10,000	\$8,974.58	90%
REPL OBSOLETE TEACHER COMPUTING DEVICES	\$0	\$143,186	\$143,185.20	100%
MAINTAIN DISTRICT NETWORK	\$0	\$26,181	\$24,680.25	94%
REPLACE/ENHANCE PHONE SYSTEM	\$0	\$34,582	\$34,581.16	100%
CENTRALIZED VIDEO DISTRIBUTION CENTER	\$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	\$19,070	\$19,010.79	100%
GROWTH AND REPLACEMENT F&E	\$0	\$150,244	\$150,242.90	100%
ACCTNG & DOCUMENT MGMT SYSTEM	\$0	\$1,500	\$1,091.91	73%
PE/ATHLETIC FAC UPGR/ARTIFICIAL TURF	\$0	\$854,488	\$854,486.87	100%
TEXTBOOKS/INSTRUCTIONAL MATERIALS	\$0	\$531,612	\$440,305.97	83%
TOTAL POPE HIGH	\$17,804,561	\$14,104,320	\$13,983,734.33	99%
POWDER SPRINGS ES				
SAFE LOCK AND KEY	\$0	\$1,655	\$1,654.89	100%
ADD CLINIC DOOR	\$4,193	\$0	\$0.00	-
ASPHALT PAVING	\$306,250	\$364,518	\$364,517.58	100%
ADD ADDITIONAL PARKING	\$208,250	\$0	\$0.00	-

SPLOST 3 (SPECIAL PURPOSE LOCAL OPTION SALES TAX) PROJECTS
From Inception through June 30, 2014

* Projects in blue were active projects during Fiscal Year 2014

LOCATION/DESCRIPTION	Original	Revised	Expended Amount	%
	Budget	Budget	To Date	Complete
RENOVATE RETENTION POND	\$12,250	\$0	\$0.00	-
PLAYGROUND EQUIPMENT	\$98,000	\$0	\$0.00	-
PROVIDE NEW SITE SIGN WITH MESSAGEBOARD	\$49,000	\$0	\$0.00	-
REPLACE HVAC	\$2,807,791	\$2,151,646	\$127,245.53	6%
FIRE SPRINKLER HEAD REPLACEMENT	\$58,653	\$8,723	\$8,723.00	100%
FIRE ALARMS	\$106,071	\$439,936	\$7,367.31	2%
SITE LIGHTING	\$91,875	\$0	\$0.00	-
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	\$10,000	\$8,188.01	82%
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 CENTER	\$0	\$8,970	\$0.00	0%
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%
ACCTNG & DOCUMENT MGMT SYSTEM	\$0	\$1,500	\$1,091.91	73%
TEXTBOOKS/INSTRUCTIONAL MATERIALS	\$0	\$221,219	\$155,613.79	70%
TOTAL POWDER SPRINGS ELEMENTARY	\$3,742,333	\$3,857,935	\$1,322,666.08	34%
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				
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	\$120,636	\$113,701.37	94%
PRINTER/COPIER/DUPLICATOR REPLACEMENT	\$0	\$37,464	\$37,464.00	100%
DISTRICT SERVER REPLACEMENT	\$0	\$10,000	\$8,124.59	81%
REPL OBSOLETE TEACHER COMPUTING DEVICES	\$0	\$71,593	\$71,592.60	100%
MAINTAIN DISTRICT NETWORK	\$0	\$22,175	\$20,675.00	93%
CENTRALIZED VIDEO DISTRIBUTION CENTER	\$0	\$8,970	\$0.00	0%
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	\$28,625	\$28,609.58	100%
GROWTH AND REPLACEMENT F&E	\$0	\$20,768	\$20,643.42	99%
ACCTNG & DOCUMENT MGMT SYSTEM	\$0	\$1,500	\$1,091.91	73%
TEXTBOOKS/INSTRUCTIONAL MATERIALS	\$0	\$146,605	\$108,618.30	74%
TOTAL POWERS FERRY ELEMENTARY	\$657,886	\$1,156,777	\$1,098,959.76	95%
RIVERSIDE INTERMEDIATE				
SAFE LOCK AND KEY	\$0	\$1,248	\$1,248.20	100%
GYM FLOORING	\$467,092	\$29,408	\$29,407.64	100%
FLOORING/PAINTING/EXTERIOR LIGHTING	\$414,356	\$434,801	\$434,799.60	100%
LIGHTING REPAIRS	\$14,700	\$0	\$0.00	-
OBSOLETE WORKSTATION REPLACEMENT	\$0	\$109,836	\$108,844.53	99%
PRINTER/COPIER/DUPLICATOR REPLACEMENT	\$0	\$51,216	\$51,216.00	100%
DISTRICT SERVER REPLACEMENT	\$0	\$10,000	\$8,188.01	82%
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 CENTER	\$0	\$8,970	\$0.00	0%
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%
ACCTNG & DOCUMENT MGMT SYSTEM	\$0	\$1,500	\$1,091.91	73%
TEXTBOOKS/INSTRUCTIONAL MATERIALS	\$0	\$254,969	\$162,490.85	64%
TOTAL RIVERSIDE INTERMEDIATE	\$896,148	\$1,401,817	\$1,295,652.92	92%
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	\$10,000	\$8,124.59	81%
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 CENTER	\$0	\$8,970	\$0.00	0%
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	\$13,623	\$13,619.07	100%
ACCTNG & DOCUMENT MGMT SYSTEM	\$0	\$1,500	\$1,091.91	73%
TEXTBOOKS/INSTRUCTIONAL MATERIALS	\$0	\$148,969	\$87,512.44	59%
TOTAL RIVERSIDE PRIMARY	\$323,888	\$734,609	\$660,391.39	90%
ROCKY MOUNT ES				
ADA KINDERGARTEN RESTROOM	\$0	\$7,283	\$7,282.26	100%
SAFE LOCK AND KEY	\$0	\$1,655	\$1,654.89	100%
MAINTENANCE RENOVATIONS INCLUDING:	\$1,163,940	\$1,732,885	\$1,156,923.56	67%

SPLOST 3 (SPECIAL PURPOSE LOCAL OPTION SALES TAX) PROJECTS
From Inception through June 30, 2014

* Projects in blue were active projects during Fiscal Year 2014

LOCATION/DESCRIPTION	Original Budget	Revised Budget	Expended Amount To Date	% Complete
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	\$84,523.90	83%
PRINTER/COPIER/DUPLICATOR REPLACEMENT	\$0	\$37,464	\$37,464.00	100%
DISTRICT SERVER REPLACEMENT	\$0	\$10,000	\$8,188.01	82%
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 CENTER	\$0	\$8,970	\$0.00	0%
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	\$33,502	\$33,500.45	100%
ACCTNG & DOCUMENT MGMT SYSTEM	\$0	\$1,600	\$1,164.28	73%
TEXTBOOKS/INSTRUCTIONAL MATERIALS	\$0	\$166,611	\$119,667.03	72%
TOTAL ROCKY MOUNT ELEMENTARY	\$1,611,065	\$2,744,700	\$2,091,238.78	76%
ROSE GARDEN SCHOOL				
REPAVE BACK PARKING LOT	\$49,000	\$42,007	\$7,322.04	17%
MAINTENANCE RENOVATIONS INCLUDING: SPRINKLER (FIRE SUPPRESSION) REPLACE FIRE ALARM SYSTEM LIGHTING RETROFIT	\$323,663	\$336,373	\$50,847.59	15%
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	\$422,419	\$100,707.30	24%
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	\$859,052	\$852,606.03	99%
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	\$165,040	\$149,189.38	90%
PRINTER/COPIER/DUPLICATOR REPLACEMENT	\$0	\$90,920	\$90,919.78	100%
DISTRICT SERVER REPLACEMENT	\$0	\$10,000	\$8,188.01	82%
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 CENTER	\$0	\$8,970	\$0.00	0%
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%
ACCTNG & DOCUMENT MGMT SYSTEM	\$0	\$1,500	\$1,091.91	73%
TEXTBOOKS/INSTRUCTIONAL MATERIALS	\$0	\$200,505	\$142,778.30	71%
TOTAL RUSSELL ELEMENTARY	\$786,539	\$1,878,100	\$1,785,280.53	95%
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	\$108,961	\$104,007.00	95%
PRINTER/COPIER/DUPLICATOR REPLACEMENT	\$0	\$51,987	\$51,987.00	100%
DISTRICT SERVER REPLACEMENT	\$0	\$10,000	\$8,124.59	81%
REPL OBSOLETE TEACHER COMPUTING DEVICES	\$0	\$91,878	\$91,877.17	100%
MAINTAIN DISTRICT NETWORK	\$0	\$32,767	\$31,266.96	95%
CENTRALIZED VIDEO DISTRIBUTION CENTER	\$0	\$8,970	\$0.00	0%
AUDIO VISUAL EQUIPMENT	\$0	\$177,035	\$177,034.24	100%
INTERACTIVE CLASSROOM DEVICES	\$0	\$155,330	\$155,330.00	100%
ACCESS CONTROL	\$0	\$2,848	\$2,848.00	100%
SURVEILLANCE CAMERAS	\$0	\$28,209	\$28,208.15	100%
GROWTH AND REPLACEMENT F&E	\$0	\$21,865	\$21,863.16	100%
ACCTNG & DOCUMENT MGMT SYSTEM	\$0	\$1,500	\$1,091.91	73%
TEXTBOOKS/INSTRUCTIONAL MATERIALS	\$0	\$253,959	\$183,791.48	72%
TOTAL SANDERS ELEMENTARY	\$1,446,584	\$1,754,620	\$1,666,740.44	95%
SANDERS ROAD FLEET MAINTENANCE				
MAINTENANCE RENOVATIONS INCLUDING: PAVE BUS AND AUTO PARKING ADD BUS PARKING	\$1,016,750	\$796,048	\$796,047.08	100%
CONNECT TO SEWER LINE/REMOVE SEPTIC				
REPLACE HVAC/EXPAND RESTROOMS/LIGHTING	\$399,231	\$174,868	\$174,866.13	100%
MAINTAIN DISTRICT NETWORK	\$0	\$1,500	\$0.00	0%
DATA CENTER EQUIPMENT REFRESH	\$0	\$878	\$878.00	100%

SPLOST 3 (SPECIAL PURPOSE LOCAL OPTION SALES TAX) PROJECTS
From Inception through June 30, 2014

* Projects in blue were active projects during Fiscal Year 2014

LOCATION/DESCRIPTION	Original Budget	Revised Budget	Expended Amount To Date	% Complete
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	\$1,037,394	\$503,017	\$503,016.39	100%
ADD EXTERIOR SPEAKERS				
LIGHTING RETROFIT				
PROVIDE FRONT ENTRY LIGHTING				
PROVIDE LIGHTED CANOPIES				
FIRE SPRINKLER HEAD REPLACEMENT	\$20,359	\$11,429	\$11,429.00	100%
MUSIC RISERS AND SHELLS	\$0	\$4,920	\$4,920.00	100%
OBSOLETE WORKSTATION REPLACEMENT	\$0	\$157,438	\$151,493.31	96%
PRINTER/COPIER/DUPLICATOR REPLACEMENT	\$0	\$67,425	\$67,425.00	100%
DISTRICT SERVER REPLACEMENT	\$0	\$10,000	\$8,188.01	82%
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 CENTER	\$0	\$8,970	\$0.00	0%
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	\$11,217	\$11,214.92	100%
ACCTNG & DOCUMENT MGMT SYSTEM	\$0	\$1,500	\$1,091.91	73%
TEXTBOOKS/INSTRUCTIONAL MATERIALS	\$0	\$220,681	\$151,177.04	69%
TOTAL SEDALIA PARK ELEMENTARY	\$1,057,753	\$1,455,662	\$1,367,518.84	94%
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	\$87,149	\$7,536.05	9%
FLOORING	\$430,985	\$361,169	\$249,801.67	69%
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	\$155,221	\$113,612.65	73%
PRINTER/COPIER/DUPLICATOR REPLACEMENT	\$0	\$75,699	\$75,699.00	100%
DISTRICT SERVER REPLACEMENT	\$0	\$10,000	\$8,188.01	82%
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 CENTER	\$0	\$8,970	\$0.00	0%
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%
ACCTNG & DOCUMENT MGMT SYSTEM	\$0	\$1,500	\$1,091.91	73%
TEXTBOOKS/INSTRUCTIONAL MATERIALS	\$0	\$182,473	\$129,971.82	71%
TOTAL SHALLOWFORD FALLS ELEMENTARY	\$899,547	\$1,525,018	\$1,227,232.23	80%
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	\$19,920,740	\$10,254,103	\$10,254,096.43	100%
ADD PARKING				
REPAIR EROSION BEHIND BUILDING				
MARKER BOARDS				
ADD MUSICAL INSTRUMENT LOCKERS				
REPLACE HVAC				
REPLACE EMERGENCY GENERATOR				
REPLACE FIRE ALARM SYSTEM				
LIGHTING RETROFIT				
REPLACE THEATER LIGHTING SYSTEMS				
ADD HAND DRYERS IN STUDENT RESTROOMS				
CALCULATORS	\$0	\$2,063	\$2,062.50	100%
MUSIC RISERS AND SHELLS	\$0	\$7,380	\$7,380.00	100%
OBSOLETE WORKSTATION REPLACEMENT	\$0	\$187,467	\$183,503.54	98%
PRINTER/COPIER/DUPLICATOR REPLACEMENT	\$0	\$29,817	\$29,817.00	100%
DISTRICT SERVER REPLACEMENT	\$0	\$10,000	\$8,188.01	82%
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 CENTER	\$0	\$8,970	\$0.00	0%
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	\$13,100	\$13,050.83	100%
GROWTH AND REPLACEMENT F&E	\$0	\$38,271	\$38,269.92	100%
ACCTNG & DOCUMENT MGMT SYSTEM	\$0	\$1,500	\$1,091.91	73%
TEXTBOOKS/INSTRUCTIONAL MATERIALS	\$0	\$289,110	\$234,240.98	81%
TOTAL SIMPSON MIDDLE	\$19,920,740	\$11,286,918	\$11,215,336.16	99%
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	\$10,000	\$7,598.94	76%
MAINTAIN DISTRICT NETWORK	\$0	\$22,175	\$20,675.00	93%
GROWTH AND REPLACEMENT F&E	\$0	\$4,184	\$4,134.02	99%
TOTAL SKY VIEW ADMINISTRATION	\$0	\$246,145	\$242,193.18	98%
SKY VIEWS				
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	-

SPLOST 3 (SPECIAL PURPOSE LOCAL OPTION SALES TAX) PROJECTS
From Inception through June 30, 2014

* Projects in blue were active projects during Fiscal Year 2014

LOCATION/DESCRIPTION	Original Budget	Revised Budget	Expended Amount To Date	% Complete
REPLACE EXISTING FENCE	\$49,000	\$0	\$0.00	-
PLAYGROUND EQUIPMENT	\$122,500	\$0	\$0.00	-
REPLACE WINDOWS	\$137,200	\$0	\$0.00	-
REPLACE COOLER/FREEZER	\$220,500	\$0	\$0.00	-
SPRINKLER (FIRE SUPPRESSION)	\$369,484	\$0	\$0.00	-
REPLACE FIRE ALARM	\$52,343	\$0	\$0.00	-
LIGHTING RETROFIT	\$197,470	\$0	\$0.00	-
MUSIC RISERS AND SHELLS	\$0	\$3,690	\$3,690.00	100%
OBSOLETE WORKSTATION REPLACEMENT	\$0	\$23,828	\$23,827.47	100%
PRINTER/COPIER/DUPLICATOR REPLACEMENT	\$0	\$7,647	\$7,647.00	100%
REPL OBSOLETE TEACHER COMPUTING DEVICES	\$0	\$46,536	\$46,535.19	100%
AUDIO VISUAL EQUIPMENT	\$0	\$106,952	\$106,951.63	100%
INTERACTIVE CLASSROOM DEVICES	\$0	\$83,706	\$83,706.00	100%
GROWTH AND REPLACEMENT F&E	\$0	\$15,371	\$15,369.84	100%
TEXTBOOKS/INSTRUCTIONAL MATERIALS	\$0	\$93,664	\$93,663.90	100%
TOTAL SKY VIEW ES	\$1,262,673	\$383,049	\$383,045.92	100%
SMITHA MS				
BAND & ORCHESTRA EQUIP GRFE	\$0	\$1,459	\$1,458.60	100%
CHORAL EQUIP GRFE	\$0	\$2,139	\$2,138.60	100%
SAFE LOCK AND KEY	\$0	\$1,655	\$1,654.89	100%
ADA RESTROOM RENOVATION	\$0	\$12,752	\$12,751.30	100%
ADA CEILING LIFT	\$0	\$2,152	\$2,152.00	100%
MAINTENANCE RENOVATIONS INCLUDING:	\$1,071,856	\$1,731,756	\$1,003,468.60	58%
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	\$3,233,215	\$0.00	0%
CALCULATORS	\$0	\$2,063	\$2,062.50	100%
OBSOLETE WORKSTATION REPLACEMENT	\$0	\$177,951	\$172,997.04	97%
PRINTER/COPIER/DUPLICATOR REPLACEMENT	\$0	\$52,758	\$52,758.00	100%
DISTRICT SERVER REPLACEMENT	\$0	\$10,000	\$8,188.01	82%
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 CENTER	\$0	\$8,970	\$0.00	0%
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	\$4,436	\$4,436.00	100%
GROWTH AND REPLACEMENT F&E	\$0	\$10,977	\$9,121.59	83%
ACCTNG & DOCUMENT MGMT SYSTEM	\$0	\$1,500	\$1,091.91	73%
TEXTBOOKS/INSTRUCTIONAL MATERIALS	\$0	\$267,487	\$222,656.13	83%
TOTAL SMITHA MIDDLE	\$5,472,621	\$6,026,210	\$2,000,374.22	33%
SMYRNA AREA REPLACEMENT ES				
NEW REPLACEMENT ELEMENTARY SCHOOL	\$28,170,146	\$23,411,075	\$23,232,899.57	99%
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%
ACCTNG & DOCUMENT MGMT SYSTEM	\$0	\$1,500	\$1,091.91	73%
TEXTBOOKS/INSTRUCTIONAL MATERIALS	\$0	\$83,303	\$6,666.78	8%
TOTAL SMYRNA AREA REPLACEMENT ELEMENTARY	\$28,170,146	\$31,881,192	\$31,625,891.84	99%
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	\$10,000	\$8,124.59	81%
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 CENTER	\$0	\$8,970	\$0.00	0%
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	\$38,000	\$30,302.99	80%
GROWTH AND REPLACEMENT F&E	\$0	\$6,256	\$6,254.31	100%
ACCTNG & DOCUMENT MGMT SYSTEM	\$0	\$3,000	\$2,183.82	73%
TEXTBOOKS/INSTRUCTIONAL MATERIALS	\$0	\$289,427	\$193,714.29	67%
TOTAL SOPE CREEK ELEMENTARY	\$6,227,104	\$5,379,517	\$5,262,936.00	98%
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	\$13,500	\$885.00	7%
ADDITIONS/MODIF/RENOV INCLUDING:	\$28,063,345	\$22,813,159	\$22,810,047.04	100%
NEW 9TH GRADE CENTER BUILDING				
ADD CHORAL AND ORCHESTRA CLASSROOMS				
REPAVE BACK PARKING LOT				
ADD BUS PARKING				

SPLOST 3 (SPECIAL PURPOSE LOCAL OPTION SALES TAX) PROJECTS
From Inception through June 30, 2014

* Projects in blue were active projects during Fiscal Year 2014

LOCATION/DESCRIPTION	Original Budget	Revised Budget	Expended Amount To Date	% Complete
ADD PARKING				
IRRIGATE BASEBALL FIELD				
REPLACE SEWER LINE PIPING				
MOVE FIELD IRRIGATION TO DOMESTIC				
INSTALL ENERGY MANAGEMENT SYSTEM				
REPLACE WATER HEATERS				
REPLACE CLOCK SYSTEM WITH GPS LIGHTING RETROFIT				
INCREASE ELECTRICAL CAPACITY				
REPLACE STADIUM PA SYSTEM				
HAZARDOUS MATERIALS ABATEMENT	\$455,700	\$189,326	\$189,326.45	100%
BAND AND ORCHESTRA SOUND EQUIPMENT	\$0	\$1,134	\$1,133.60	100%
CALCULATORS	\$0	\$3,375	\$3,375.00	100%
OBsolete WORKSTATION REPLACEMENT	\$0	\$535,941	\$529,996.56	99%
PRINTER/COPIER/DUPLICATOR REPLACEMENT	\$0	\$150,024	\$150,023.10	100%
DISTRICT SERVER REPLACEMENT	\$0	\$10,000	\$8,448.93	84%
REPL OBSOLETE TEACHER COMPUTING DEVICES	\$0	\$169,436	\$169,435.82	100%
MAINTAIN DISTRICT NETWORK	\$0	\$122,079	\$121,777.86	100%
REPLACE/ENHANCE PHONE SYSTEM	\$0	\$47,467	\$47,466.34	100%
CENTRALIZED VIDEO DISTRIBUTION CENTER	\$0	\$8,970	\$0.00	0%
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	\$15,613	\$15,563.27	100%
GROWTH AND REPLACEMENT F&E	\$0	\$78,356	\$78,354.71	100%
ACCTNG & DOCUMENT MGMT SYSTEM	\$0	\$1,500	\$1,091.91	73%
PE/ATHLETIC FAC UPGR/ARTIFICIAL TURF	\$0	\$774,512	\$765,617.05	99%
TEXTBOOKS/INSTRUCTIONAL MATERIALS	\$0	\$445,914	\$374,713.97	84%
TOTAL SOUTH COBB HIGH	\$28,519,045	\$25,919,085	\$25,804,209.78	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	\$13,775	\$1,855.00	13%
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	\$10,000	\$8,448.93	84%
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 CENTER	\$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	\$31,125	\$31,070.24	100%
GROWTH AND REPLACEMENT F&E	\$0	\$202,036	\$202,034.00	100%
ACCTNG & DOCUMENT MGMT SYSTEM	\$0	\$1,500	\$1,091.91	73%
PE/ATHLETIC FAC UPGR/ARTIFICIAL TURF	\$0	\$774,512	\$773,321.67	100%
TEXTBOOKS/INSTRUCTIONAL MATERIALS	\$0	\$404,992	\$333,927.91	82%
TOTAL SPRAYBERRY HIGH	\$25,333,056	\$15,874,885	\$15,786,513.30	99%
STILL ES				
HEARING IMPAIRED FURNITURE AND EQUIPMENT	\$0	\$46,607	\$46,606.98	100%
SAFE LOCK AND KEY	\$0	\$1,655	\$1,654.89	100%
ADDITIONS/MODIF/RENOV INCLUDING:	\$970,841	\$1,505,578	\$169,187.69	11%
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	\$148,462.08	90%
PRINTER/COPIER/DUPLICATOR REPLACEMENT	\$0	\$44,340	\$44,340.00	100%
DISTRICT SERVER REPLACEMENT	\$0	\$10,000	\$8,188.01	82%
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 CENTER	\$0	\$8,970	\$0.00	0%
AUDIO VISUAL EQUIPMENT	\$0	\$183,015	\$183,014.32	100%
INTERACTIVE CLASSROOM DEVICES	\$0	\$102,271	\$102,271.00	100%
ACCESS CONTROL	\$0	\$2,849	\$2,849.00	100%
SURVEILLANCE CAMERAS	\$0	\$31,785	\$31,784.39	100%
GROWTH AND REPLACEMENT F&E	\$0	\$1,720	\$1,718.69	100%
ACCTNG & DOCUMENT MGMT SYSTEM	\$0	\$1,500	\$1,091.91	73%
TEXTBOOKS/INSTRUCTIONAL MATERIALS	\$0	\$211,308	\$144,956.06	69%
TOTAL STILL ELEMENTARY	\$970,841	\$2,432,148	\$999,870.40	41%
SYSTEMWIDE				

SPLOST 3 (SPECIAL PURPOSE LOCAL OPTION SALES TAX) PROJECTS
From Inception through June 30, 2014

* Projects in blue were active projects during Fiscal Year 2014

LOCATION/DESCRIPTION	Original Budget	Revised Budget	Expended Amount To Date	% Complete
SPLOST 3 GENERAL CONTINGENCY	\$0	\$2,830.630	\$0.00	0%
UNDESIGNATED CLASSROOMS	\$14,588.963	\$0	\$0.00	-
FIRE MARSHAL REQUIREMENTS	\$2,450,000	\$0	\$0.00	-
IRRIGATION	\$122,500	\$94,877	\$0.00	0%
FOOD SERVICE EQUIPMENT	\$98,000	\$75,902	\$0.00	0%
LAND ACQUISITION	\$15,000,000	\$0	\$0.00	-
BAND AND ORCHESTRA SOUND 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	\$2,257,733	\$0.00	0%
PRINTER/COPIER/DUPLICATOR REPLACEMENT	\$10,000,000	\$0	\$0.00	-
DISTRICT SERVER REPLACEMENT	\$2,000,000	\$97,000	\$0.00	0%
REPL OBSOLETE TEACHER COMPUTING DEVICES	\$13,000,000	\$0	\$0.00	0%
MAINTAIN DISTRICT NETWORK	\$4,000,000	\$16,534	\$0.00	0%
REPLACE/ENHANCE PHONE SYSTEM	\$2,000,000	\$0	\$0.00	0%
CENTRALIZED VIDEO DISTRIBUTION SYSTEM	\$2,000,000	\$21,114	\$0.00	0%
AUDIO VISUAL EQUIPMENT	\$18,000,000	\$0	\$0.00	-
INTERACTIVE CLASSROOM DEVICES	\$14,000,000	\$366	\$0.00	0%
ACCESS CONTROL	\$3,000,000	\$343,490	\$0.00	0%
SECURITY FENCING/SIGNAGE/TRAFFIC CNTR	\$1,000,000	\$43,600	\$0.00	0%
SURVEILLANCE CAMERAS	\$5,000,000	\$332,292	\$0.00	0%
FOOD SERVICE UPGRADES	\$1,000,000	\$331,108	\$0.00	0%
EXPENSES INCIDENTAL TO CAPITAL PROJECTS	\$11,000,000	\$8,800,000	\$8,800,000.00	100%
GROWTH AND REPLACEMENT F&E	\$5,970,000	\$4,339	\$0.00	0%
RENOVATIONS FOR ADA	\$2,000,000	\$0	\$0.00	-
MODIF/RENOV/FACILITY UPGRADES	\$1,000,000	\$20,000	\$0.00	0%
PROGRAM ADMINISTRATIVE COSTS	\$400,000	\$605,000	\$193,949.63	32%
ACCOUNTING AND DOCUMENT MGMT SYSTEMS	\$4,500,000	\$0	\$0.00	-
PE/ATHLETIC FAC UPGR/ARTIFICIAL TURF	\$16,000,000	\$0	\$0.00	-
TEXTBOOKS/INSTRUCTIONAL MATERIALS	\$45,369,981	\$0	\$0.00	-
TOTAL SYSTEMWIDE	\$231,269,444	\$15,873,985	\$8,993,949.63	57%
TAPP MS				
SAFE LOCK AND KEY	\$0	\$1,655	\$1,654.89	100%
GYM FLOORING	\$597,858	\$26,636	\$26,635.24	100%
MAINTENANCE RENOVATIONS INCLUDING:	\$412,825	\$752,905	\$267,285.75	36%
REFLOORING				
REKEYING				
MUSICAL INSTRUMENT CASEWORK				
CANOPY BETWEEN PODS				
REPLACE WALK IN COOLER AND SHELVING				
MAINTENANCE RENOVATIONS INCLUDING:	\$5,629,450	\$3,922,005	\$3,922,004.40	100%
REPLACE HVAC				
REPLACE WATER STORAGE TANK				
SPRINKLER (FIRE SUPPRESSION)				
REPLACE THEATER LIGHTING				
BAND AND ORCHESTRA SOUND EQUIPMENT	\$0	\$13,556	\$13,555.20	100%
CHORAL SOUND EQUIPMENT	\$0	\$5,651	\$5,650.55	100%
CALCULATORS	\$0	\$2,063	\$2,062.50	100%
MUSIC RISERS AND SHELLS	\$0	\$7,380	\$7,380.00	100%
OBSOLETE WORKSTATION REPLACEMENT	\$0	\$234,805	\$230,841.65	98%
PRINTER/COPIER/DUPLICATOR REPLACEMENT	\$0	\$90,993	\$90,993.00	100%
DISTRICT SERVER REPLACEMENT	\$0	\$10,000	\$7,598.94	76%
REPL OBSOLETE TEACHER COMPUTING DEVICES	\$0	\$59,661	\$59,660.50	100%
MAINTAIN DISTRICT NETWORK	\$0	\$22,175	\$20,675.00	93%
CENTRALIZED VIDEO DISTRIBUTION CENTER	\$0	\$8,970	\$0.00	0%
AUDIO VISUAL EQUIPMENT	\$0	\$219,792	\$219,791.38	100%
INTERACTIVE CLASSROOM DEVICES	\$0	\$144,903	\$92,739.00	64%
ACCESS CONTROL	\$0	\$61,000	\$28,751.43	47%
GROWTH AND REPLACEMENT F&E	\$0	\$91,721	\$91,720.67	100%
ACCTNG & DOCUMENT MGMT SYSTEM	\$0	\$1,500	\$1,091.91	73%
TEXTBOOKS/INSTRUCTIONAL MATERIALS	\$0	\$265,998	\$224,868.15	85%
TOTAL TAPP MIDDLE	\$6,640,133	\$5,943,369	\$5,314,960.16	89%
TEASLEY ES				
SAFE LOCK AND KEY	\$0	\$1,655	\$1,654.89	100%
RETAINING WALL FENCE	\$0	\$8,216	\$8,215.75	100%
ADDITION/MODIFICATION	\$0	\$11,024,567	\$385,499.94	3%
MAINTENANCE RENOVATIONS INCLUDING:	\$716,625	\$694,818	\$694,817.02	100%
ADD PARKING				
IMPROVE DRAINAGE AT PLAYSAPES				
LANDSCAPE TO IMPROVE EROSION				
BUS DRIVE MODIFICATION				
PLAYGROUND EQUIPMENT	\$122,500	\$152,937	\$152,936.83	100%
REPLACE SHUT-OFF/FLUSH VALVES	\$18,375	\$0	\$0.00	-
REPLACE WATER COOLERS	\$4,655	\$0	\$0.00	-
SPRINKLER (FIRE SUPPRESSION)	\$294,330	\$7,480	\$7,479.36	100%
REPLACE CLOCK SYSTEM WITH GPS	\$13,918	\$0	\$0.00	-
ELECTRICAL SYSTEM UPGRADE	\$612,500	\$0	\$0.00	-
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	\$10,000	\$8,124.59	81%
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 CENTER	\$0	\$8,970	\$0.00	0%
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	\$29,866	\$29,865.62	100%
GROWTH AND REPLACEMENT F&E	\$0	\$59,067	\$58,040.72	98%
ACCTNG & DOCUMENT MGMT SYSTEM	\$0	\$3,000	\$2,183.82	73%

SPLOST 3 (SPECIAL PURPOSE LOCAL OPTION SALES TAX) PROJECTS
From Inception through June 30, 2014

* Projects in blue were active projects during Fiscal Year 2014

LOCATION/DESCRIPTION	Original Budget	Revised Budget	Expended Amount To Date	% Complete
TEXTBOOKS/INSTRUCTIONAL MATERIALS	\$0	\$164,753	\$123,282.85	75%
TOTAL TEASLEY ELEMENTARY	\$1,782,903	\$12,611,892	\$1,917,160.45	15%
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	\$191,924	\$16,005.28	8%
INSTALL TACK STRIPS IN CORRIDORS	\$4,900	\$4,647	\$4,647.00	100%
REPLACE EMERGENCY GENERATOR	\$110,250	\$0	\$0.00	-
LIGHTING RETROFIT	\$284,812	\$262,186	\$262,184.99	100%
MUSIC RISERS AND SHELLS	\$0	\$2,728	\$2,728.00	100%
OBSOLETE WORKSTATION REPLACEMENT	\$0	\$93,889	\$91,906.85	98%
PRINTER/COPIER/DUPLICATOR REPLACEMENT	\$0	\$54,764	\$54,763.56	100%
DISTRICT SERVER REPLACEMENT	\$0	\$10,000	\$8,188.01	82%
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 CENTER	\$0	\$8,970	\$0.00	0%
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%
ACCTNG & DOCUMENT MGMT SYSTEM	\$0	\$1,500	\$1,091.91	73%
TEXTBOOKS/INSTRUCTIONAL MATERIALS	\$0	\$159,780	\$112,338.42	70%
TOTAL TIMBER RIDGE ELEMENTARY	\$769,896	\$1,220,765	\$982,727.81	81%
TRITT ES				
SAFE LOCK AND KEY	\$0	\$1,655	\$1,654.89	100%
MODIFICATIONS/RENOVATIONS INCLUDING: ADD ENCLOSED WALKWAY PLAYGROUND EQUIPMENT SPRINKLER (FIRE SUPPRESSION) REPLACE CLOCK SYSTEM WITH GPS REPLACE FIRE ALARM SYSTEM	\$685,521	\$0	\$0.00	-
FLOORING	\$417,390	\$818,953	\$818,952.24	100%
PAINTING	\$370,266	\$83,867	\$83,867.37	100%
MUSIC RISERS AND SHELLS	\$0	\$2,460	\$2,460.00	100%
OBSOLETE WORKSTATION REPLACEMENT	\$0	\$252,943	\$251,952.31	100%
PRINTER/COPIER/DUPLICATOR REPLACEMENT	\$0	\$69,776	\$69,775.60	100%
DISTRICT SERVER REPLACEMENT	\$0	\$10,000	\$8,188.01	82%
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 CENTER	\$0	\$8,970	\$0.00	0%
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	\$83,117	\$81,976.34	99%
ACCTNG & DOCUMENT MGMT SYSTEM	\$0	\$3,000	\$2,183.82	73%
TEXTBOOKS/INSTRUCTIONAL MATERIALS	\$0	\$228,575	\$157,329.78	69%
TOTAL TRITT ELEMENTARY	\$1,473,177	\$1,985,375	\$1,898,897.70	96%
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: ADD PERMANENT STAGE IN CAFETERIA FLOORING TOILET PARTITIONS/DOORS/ACCESSORIES ADD HAND DRYERS IN STUDENT RESTROOMS	\$1,043,323	\$521,297	\$442,897.29	85%
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	\$113,144	\$111,162.06	98%
PRINTER/COPIER/DUPLICATOR REPLACEMENT	\$0	\$78,476	\$78,475.56	100%
DISTRICT SERVER REPLACEMENT	\$0	\$10,000	\$8,188.01	82%
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 CENTER	\$0	\$8,970	\$0.00	0%
AUDIO VISUAL EQUIPMENT	\$0	\$203,044	\$203,043.08	100%
INTERACTIVE CLASSROOM DEVICES	\$0	\$151,245	\$151,245.00	100%
ACCESS CONTROL	\$0	\$2,849	\$2,849.00	100%
SURVEILLANCE CAMERAS	\$0	\$31,956	\$31,819.48	100%
GROWTH AND REPLACEMENT F&E	\$0	\$35,767	\$35,765.27	100%
ACCTNG & DOCUMENT MGMT SYSTEM	\$0	\$1,500	\$1,091.91	73%
TEXTBOOKS/INSTRUCTIONAL MATERIALS	\$0	\$207,379	\$154,462.88	74%
TOTAL VARNER ELEMENTARY	\$4,070,429	\$3,350,701	\$3,204,571.27	96%
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	\$166,121	\$165,129.56	99%
PRINTER/COPIER/DUPLICATOR REPLACEMENT	\$0	\$75,699	\$75,699.00	100%
DISTRICT SERVER REPLACEMENT	\$0	\$10,000	\$8,188.01	82%
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 CENTER	\$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	\$4,565	\$4,558.73	100%
ACCTNG & DOCUMENT MGMT SYSTEM	\$0	\$3,000	\$2,183.82	73%

SPLOST 3 (SPECIAL PURPOSE LOCAL OPTION SALES TAX) PROJECTS
From Inception through June 30, 2014

* Projects in blue were active projects during Fiscal Year 2014

LOCATION/DESCRIPTION	Original Budget	Revised Budget	Expended Amount To Date	% Complete
TEXTBOOKS/INSTRUCTIONAL MATERIALS	\$0	\$193,451	\$146,589.75	76%
PROVIDE OUTDOOR FURNITURE	\$25,000	\$25,000	\$0.00	0%
TOTAL VAUGHAN ELEMENTARY	\$613,490	\$1,398,058	\$1,320,034.19	94%
WALTON HS				
CHORAL EQUIPMENT GRFE	\$0	\$784	\$783.60	100%
ADA AUTOMATIC DOOR OPENERS	\$0	\$31,230	\$31,229.55	100%
SAFE LOCK AND KEY	\$0	\$1,248	\$1,248.20	100%
FIELD HOUSE FENCING	\$0	\$1,850	\$1,850.00	100%
ADA RAMP	\$0	\$20,731	\$20,731.00	100%
FNS FRYER REPLACEMENT	\$0	\$13,800	\$2,115.00	15%
MODIFICATIONS/RENOVATIONS INCLUDING:	\$3,456,045	\$3,844,919	\$3,844,916.96	100%
MODIFY SCIENCE LABS				
ADD PAVED ENTRANCE TO STADIUM/FENCING				
INSTALL IRRIGATION				
MOVE FIELD IRRIGATION TO DOMESTIC				
REPLACE BASKETBALL GOAL RETRACTORS				
REPLACE SHUT-OFF/FLUSH VALVES				
REPLACE CLOCK SYSTEM WITH GPS				
LIGHTING RETROFIT				
PARKING LOT LIGHTING				
BAND AND ORCHESTRA SOUND EQUIPMENT	\$0	\$17,128	\$17,127.10	100%
CALCULATORS	\$0	\$5,250	\$5,250.00	100%
MUSIC RISERS AND SHELLS	\$0	\$3,150	\$3,150.00	100%
OBSELETE WORKSTATION REPLACEMENT	\$0	\$515,821	\$503,932.77	98%
PRINTER/COPIER/DUPLICATOR REPLACEMENT	\$0	\$337,270	\$337,269.88	100%
DISTRICT SERVER REPLACEMENT	\$0	\$10,000	\$8,448.93	84%
REPL OBSELETE TEACHER COMPUTING DEVICES	\$0	\$192,295	\$192,294.60	100%
MAINTAIN DISTRICT NETWORK	\$0	\$22,175	\$20,675.00	93%
CENTRALIZED VIDEO DISTRIBUTION CENTER	\$0	\$8,970	\$0.00	0%
REPLACE/ENHANCE PHONE SYSTEM	\$0	\$39,658	\$39,657.14	100%
AUDIO VISUAL EQUIPMENT	\$0	\$367,525	\$367,524.58	100%
INTERACTIVE CLASSROOM DEVICES	\$0	\$286,959	\$286,959.00	100%
ACCESS CONTROL	\$0	\$11,650	\$9,882.34	85%
SURVEILLANCE CAMERAS	\$0	\$161,597	\$35,614.21	22%
GROWTH AND REPLACEMENT F&E	\$0	\$17,418	\$17,417.00	100%
ACCTNG & DOCUMENT MGMT SYSTEM	\$0	\$1,600	\$1,164.28	73%
PE/ATHLETIC FAC UPGR/ARTIFICIAL TURF	\$0	\$774,512	\$772,511.61	100%
TEXTBOOKS/INSTRUCTIONAL MATERIALS	\$0	\$755,624	\$606,973.31	80%
TOTAL WALTON HIGH	\$3,456,045	\$7,443,164	\$7,128,726.06	96%
WEST COBB 9TH GRADE CENTER HS				
NEW HS/WEST COBB 9TH GRADE CTR	\$18,303,208	\$0	\$0.00	-
	\$18,303,208	\$0	\$0.00	-
WHEELER HS				
STADIUM FENCING	\$0	\$8,153	\$8,152.50	100%
SAFE LOCK AND KEY	\$0	\$1,248	\$1,248.20	100%
BROADCAST MEDIA LAB	\$0	\$11,530	\$11,529.12	100%
FNS FRYER REPLACEMENT	\$0	\$13,500	\$885.00	7%
BUILDING MODIFICATIONS INCLUDING:	\$9,322,995	\$26,062,565	\$23,496,637.08	90%
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				
FIRE SPRINKLER HEAD REPLACEMENT	\$61,593	\$15,716	\$15,716.00	100%
REPLACE STADIUM PA SYSTEM	\$24,500	\$35,918	\$35,917.61	100%
BAND AND ORCHESTRA SOUND EQUIPMENT	\$0	\$17,248	\$17,247.20	100%
CHORAL SOUND EQUIPMENT	\$0	\$8,135	\$8,134.60	100%
CALCULATORS	\$0	\$3,938	\$3,937.50	100%
MUSIC RISERS AND SHELLS	\$0	\$12,570	\$12,570.00	100%
OBSELETE WORKSTATION REPLACEMENT	\$0	\$881,961	\$864,128.68	98%
PRINTER/COPIER/DUPLICATOR REPLACEMENT	\$0	\$141,140	\$141,139.10	100%
DISTRICT SERVER REPLACEMENT	\$0	\$10,000	\$8,448.93	84%
REPL OBSELETE TEACHER COMPUTING DEVICES	\$0	\$174,267	\$174,266.66	100%
MAINTAIN DISTRICT NETWORK	\$0	\$22,175	\$20,675.00	93%
REPLACE/ENHANCE PHONE SYSTEM	\$0	\$44,343	\$44,342.66	100%
CENTRALIZED VIDEO DISTRIBUTION CENTER	\$0	\$8,970	\$0.00	0%
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	\$181,886	\$180,345.22	99%
GROWTH AND REPLACEMENT F&E	\$0	\$50,528	\$50,527.22	100%
ACCTNG & DOCUMENT MGMT SYSTEM	\$0	\$1,500	\$1,091.91	73%
PE/ATHLETIC FAC UPGR/ARTIFICIAL TURF	\$0	\$774,496	\$774,495.08	100%
TEXTBOOKS/INSTRUCTIONAL MATERIALS	\$0	\$553,787	\$464,977.90	84%
TOTAL WHEELER HIGH	\$9,409,088	\$29,546,134	\$26,845,265.26	91%
440 GLOVER STREET				
PROGRAM MANAGEMENT FEES/DEBT SERVICE	\$0	\$6,090,559	\$5,896,762.33	97%
WEB-BASED PROGRAM MANAGEMENT SOFTWARE	\$0	\$500,000	\$416,950.00	83%
SAFE LOCK AND KEY	\$0	\$6,634	\$6,633.80	100%
ASPHALT PAVING	\$61,250	\$0	\$0.00	-
FLOORING	\$97,975	\$150,970	\$150,969.58	100%
FIRE SPRINKLER HEAD REPLACEMENT	\$8,070	\$489	\$488.80	100%
LIGHTING RETROFIT	\$212,660	\$163,857	\$772.17	0%

SPLOST 3 (SPECIAL PURPOSE LOCAL OPTION SALES TAX) PROJECTS
From Inception through June 30, 2014

* Projects in blue were active projects during Fiscal Year 2014

LOCATION/DESCRIPTION	Original Budget	Revised Budget	Expended Amount To Date	% Complete
OBSOLETE WORKSTATION REPLACEMENT	\$0	\$1,433	\$1,432.10	100%
PRINTER/COPIER/DUPLICATOR REPLACEMENT	\$0	\$76,879	\$76,813.29	100%
MAINTAIN DISTRICT NETWORK	\$0	\$27,112	\$27,111.98	100%
DISASTER RECOVERY/BUS CONTINUITY	\$0	\$91,040	\$4,112.10	5%
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 AND DOCUMENT MANAGEMENT SYS	\$0	\$3,382,281	\$1,238,501.91	37%
TOTAL 440 GLOVER STREET	\$379,955	\$10,581,785	\$7,910,553.58	75%
514 GLOVER STREET				
REPAVE GLOVER ST PARKING LOTS	\$61,250	\$141,594	\$32,781.41	23%
FLOORING	\$169,368	\$131,371	\$89,935.78	68%
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	\$2,792,923	\$2,760,929.55	99%
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 CENTER	\$0	\$6,646	\$6,645.25	100%
AUDIO VISUAL EQUIPMENT	\$0	\$737,100	\$737,100.00	100%
GROWTH AND REPLACEMENT F&E	\$0	\$59,021	\$45,019.63	76%
TOTAL 514 GLOVER STREET	\$491,861	\$4,697,221	\$4,301,331.19	92%
538 GLOVER STREET				
SECURITY FENCING	\$0	\$11,934	\$11,933.30	100%
ASPHALT PAVING	\$61,250	\$0	\$0.00	-
REPLACE FUEL STORAGE TANKS	\$98,000	\$277,844	\$277,843.60	100%
LIGHTING RETROFIT	\$70,253	\$53,819	\$2,517.10	5%
PRINTER/COPIER/DUPLICATOR REPLACEMENT	\$0	\$7,647	\$7,647.00	100%
MAINTAIN DISTRICT NETWORK	\$0	\$1,500	\$0.00	0%
DATA CENTER EQUIPMENT REFRESH	\$0	\$1,756	\$1,756.00	100%
ACCESS CONTROL	\$0	\$86,315	\$86,202.15	100%
SURVEILLANCE CAMERAS	\$0	\$1,100	\$1,057.28	96%
TOTAL 538 GLOVER STREET	\$229,503	\$441,915	\$388,956.43	88%
590 COMMERCE PARK DRIVE				
PRINTER/COPIER/DUPLICATOR REPLACEMENT	\$0	\$22,941	\$22,941.00	100%
MAINTAIN DISTRICT NETWORK	\$0	\$1,500	\$0.00	0%
DATA CENTER EQUIPMENT REFRESH	\$0	\$1,756	\$1,756.00	100%
ACCESS CONTROL	\$0	\$34,131	\$34,126.78	100%
GROWTH AND REPLACEMENT F&E	\$0	\$1,388	\$1,387.05	100%
TOTAL 590 COMMERCE PARK DRIVE	\$0	\$61,716	\$60,210.83	98%
FUND TOTALS	\$797,656,675	\$627,916,322	\$560,577,016.99	89%

SPLOST 4 PROJECTS

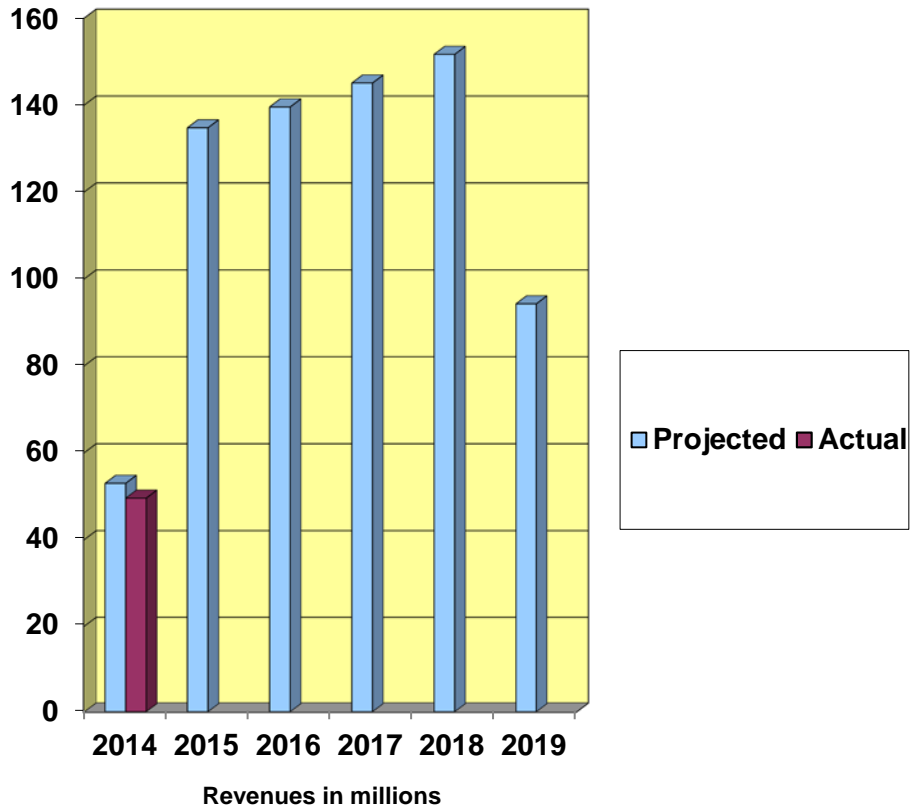
On March 19, 2013, Cobb County Citizens voted to approve another five year 1% sales tax to improve our school system facilities and programs. Tax receipts are projected to be \$717,844,707 with additional funding from the State of Georgia. The tax became effective January 1, 2014 and will expire on December 31, 2019. 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.



Elementary Gym Floor Replacement

- **NEW/REPLACEMENT FACILITIES:** SPLOST 4 funds will be used to replace two elementary schools, an east Cobb middle school, Osborne HS, Walton HS and a Career Academy will be added.
- **LAND:** A total of \$10,000,000 has been budgeted for expenses relating to land acquisitions for SPLOST 4 facilities.
- **ADDITIONS/MODIFICATIONS:** Major additions/modifications/renovations are planned at the following locations: Campbell HS, Harrison HS, Kincaid ES, Lassiter HS, Mount Bethel ES, North Cobb HS, Pope HS, Sope Creek ES, South Cobb HS, Tapp MS, Teasley ES, Tritt ES and Wheeler HS.
- **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.
- **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.
- **CURRICULUM, INSTRUCTION, AND TECHNOLOGY INITIATIVES:** Funds will be used to continue maintaining the existing technology infrastructure, as well as district server replacement, data center equipment, and phone systems. Replacing obsolete audio visual equipment, computing devices, interactive classroom devices, printers and copiers, and graphing calculators for math classes. Providing equipment and software enhancements for existing programs such as disabled students, Financial Services, HR/Payroll, Learning Management and Library Automation.

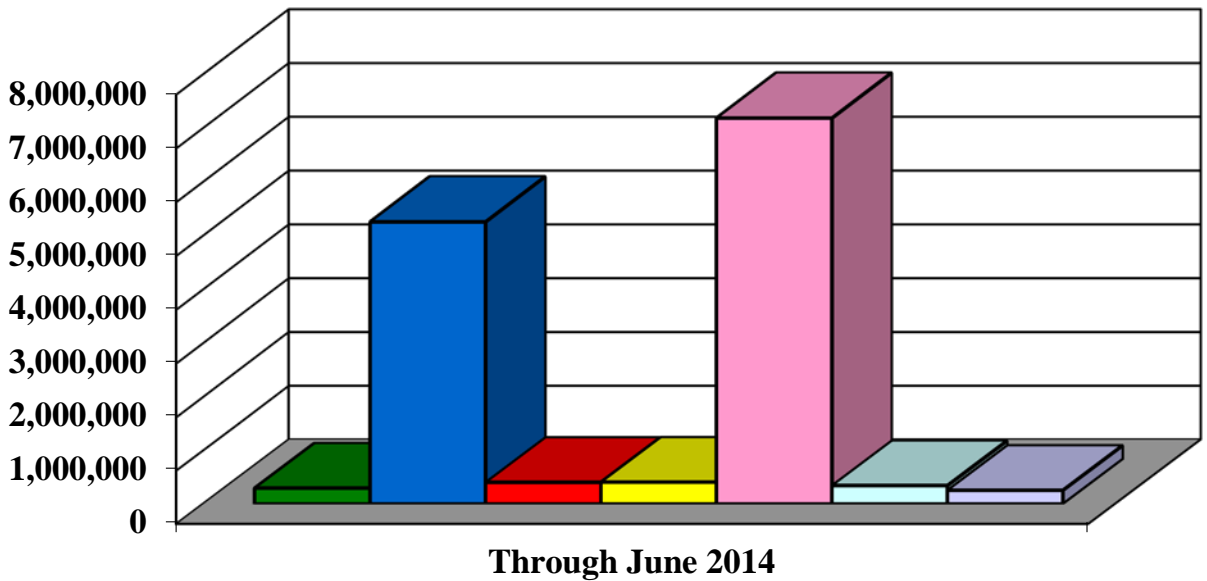
SPLOST 4 REVENUES



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				
FISCAL YEAR 2016				
FISCAL YEAR 2017				
FISCAL YEAR 2018				
FISCAL YEAR 2019				
TOTALS	\$52,890,320	\$49,460,990	-\$3,429,330	-6.5%

SPLOST 4 sales tax collections began January 1, 2014, with the first revenues received in February 2014. Revenue collections are expected to be \$717,844,707 for the period 2014 through 2019. NOTE: The actual revenue figures do not include accruals.

SPLOST 4 EXPENDITURES BY CATEGORY (IN DOLLARS)



- | | |
|--------------------------------------|--|
| ■ New/Replacement Facilities | ■ Land |
| ■ Additions/Modifications | ■ Infrastructure/Ind School Needs |
| ■ Curriculum/Instr/Technology | ■ Safety and Support |
| ■ Program Management | |

SPLOST 4 (SPECIAL PURPOSE LOCAL OPTION SALES TAX) PROJECTS
From Inception through June 30, 2014

* Projects in blue were active projects during Fiscal Year 2014

LOCATION/DESCRIPTION	Original Budget	Revised Budget	Expended Amount To Date	% Complete
ACWORTH INTERMEDIATE				
PLAYGROUND SURFACE REPLACEMENT	\$85,000	\$83,522	\$0.00	0%
AUDIO VISUAL EQUIPMENT	\$0	\$195,000	\$0.00	0%
INTERACTIVE CLASSROOM EQUIPMENT	\$0	\$32,256	\$0.00	0%
FLOORING	\$423,194	\$415,834	\$0.00	0%
TOTAL ACWORTH INTERMEDIATE	\$508,194	\$726,612	\$0.00	0%
ADDISON ELEMENTARY				
HVAC REPLACEMENT	\$1,830,015	\$1,798,189	\$0.00	0%
PLAYGROUND REPLACEMENT	\$85,000	\$83,522	\$0.00	0%
AUDIO VISUAL EQUIPMENT	\$0	\$144,000	\$0.00	0%
INTERACTIVE CLASSROOM EQUIPMENT	\$0	\$23,688	\$0.00	0%
PAINTING & FLOORING	\$417,452	\$410,192	\$0.00	0%
TOTAL ADDISON ELEMENTARY	\$2,332,467	\$2,459,591	\$0.00	0%
ADULT EDUCATION CENTER				
INTERIOR PAINTING	\$65,782	\$64,638	\$0.00	0%
REPAVE & ADD PARKING	\$78,200	\$76,840	\$0.00	0%
PHONE SYSTEM ENHANCEMENT	\$0	\$72,000	\$0.00	0%
TOTAL ADULT EDUCATION CENTER	\$143,982	\$213,478	\$0.00	0%
ALLATOONA HS				
EMERGENCY LIGHTING AT FIELDS	\$70,000	\$68,783	\$0.00	0%
TENNIS COURT RESURFACING	\$90,000	\$88,435	\$0.00	0%
AUDIO VISUAL EQUIPMENT	\$0	\$297,000	\$0.00	0%
INTERACTIVE CLASSROOM EQUIPMENT	\$0	\$29,890	\$0.00	0%
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	\$607,690	\$0.00	0%
ARGYLE ES				
NEW WATER HEATERS	\$52,451	\$51,539	\$0.00	0%
PAVING	\$45,800	\$45,003	\$0.00	0%
PLAYGROUND REPLACEMENT	\$85,000	\$83,522	\$0.00	0%
AUDIO VISUAL EQUIPMENT	\$0	\$120,000	\$0.00	0%
INTERACTIVE CLASSROOM EQUIPMENT	\$0	\$18,648	\$0.00	0%
FRONT OFFICE RENOVATION	\$64,157	\$63,041	\$0.00	0%
TOTAL ARGYLE ELEMENTARY	\$247,408	\$381,753	\$0.00	0%
AUSTELL ELEMENTARY				
GYM LIGHT REPLACEMENT	\$210,210	\$206,554	\$0.00	0%
AUDIO VISUAL EQUIPMENT	\$0	\$114,000	\$0.00	0%
INTERACTIVE CLASSROOM EQUIPMENT	\$0	\$18,648	\$0.00	0%
WINDOW BLINDS	\$1,925	\$1,892	\$0.00	0%
TOTAL AUSTELL ELEMENTARY	\$212,135	\$341,094	\$0.00	0%
AWTREY MS				
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%
AUDIO VISUAL EQUIPMENT	\$0	\$201,000	\$192,823.00	96%
INTERACTIVE CLASSROOM EQUIPMENT	\$0	\$17,150	\$0.00	0%
GYM FLOORING	\$76,989	\$75,650	\$0.00	0%
TOTAL AWTREY MIDDLE	\$3,733,047	\$3,886,274	\$192,823.00	5%
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%
AUDIO VISUAL EQUIPMENT	\$0	\$198,000	\$0.00	0%
INTERACTIVE CLASSROOM EQUIPMENT	\$0	\$32,760	\$0.00	0%
INTERIOR PAINTING	\$205,355	\$201,784	\$0.00	0%
GYM FLOORING	\$0	\$26,700	\$528.36	2%
TOTAL BAKER ELEMENTARY	\$761,365	\$1,005,584	\$528.36	0%
BARBER MS				
PAVING	\$59,200	\$58,170	\$0.00	0%
AUDIO VISUAL EQUIPMENT	\$0	\$207,000	\$0.00	0%
INTERACTIVE CLASSROOM EQUIPMENT	\$0	\$20,740	\$0.00	0%
CAREER READINESS CLASSROOM MODIFICATION	\$102,972	\$101,181	\$0.00	0%
TOTAL BARBER MIDDLE	\$162,172	\$387,091	\$0.00	0%
BELLS FERRY ES				
AUDIO VISUAL EQUIPMENT	\$0	\$141,000	\$0.00	0%
INTERACTIVE CLASSROOM EQUIPMENT	\$0	\$23,184	\$0.00	0%
ROOFING	\$292,368	\$287,283	\$0.00	0%
TOTAL BELLS FERRY ELEMENTARY	\$292,368	\$451,467	\$0.00	0%
BELMONT HILLS ES				
INTERACTIVE CLASSROOM EQUIPMENT	\$0	\$18,144	\$0.00	0%
CONSTRUCT COVERED BUS LOADING AREA	\$25,663	\$25,217	\$0.00	0%
TOTAL BELMONT HILLS ELEMENTARY	\$25,663	\$43,361	\$0.00	0%
BIG SHANTY ES				
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%
AUDIO VISUAL EQUIPMENT	\$0	\$171,000	\$0.00	0%
INTERACTIVE CLASSROOM EQUIPMENT	\$0	\$26,208	\$0.00	0%
FRONT OFFICE RENOVATION	\$192,470	\$189,123	\$0.00	0%
GYM FLOORING	\$0	\$19,900	\$954.00	5%
TOTAL BIG SHANTY ELEMENTARY	\$559,312	\$766,693	\$954.00	0%
BIRNEY ES				
PAINTING	\$291,186	\$286,122	\$0.00	0%

SPLOST 4 (SPECIAL PURPOSE LOCAL OPTION SALES TAX) PROJECTS

From Inception through June 30, 2014

* Projects in blue were active projects during Fiscal Year 2014

LOCATION/DESCRIPTION	Original Budget	Revised Budget	Expended Amount To Date	% Complete
PAVING	\$59,200	\$58,170	\$0.00	0%
PLAYGROUND REPLACEMENT	\$85,000	\$83,522	\$0.00	0%
AUDIO VISUAL EQUIPMENT	\$0	\$177,000	\$0.00	0%
INTERACTIVE CLASSROOM EQUIPMENT	\$0	\$29,736	\$0.00	0%
ADDITIONAL PARKING LOT LIGHTING	\$25,663	\$25,217	\$0.00	0%
TOTAL BIRNEY ELEMENTARY	\$461,049	\$659,767	\$0.00	0%
BLACKWELL ES				
PLAYGROUND REPLACEMENT	\$85,000	\$83,522	\$0.00	0%
AUDIO VISUAL EQUIPMENT	\$0	\$192,000	\$172,637.00	90%
INTERACTIVE CLASSROOM EQUIPMENT	\$0	\$34,776	\$0.00	0%
WINDOW REPLACEMENT	\$64,157	\$63,041	\$0.00	0%
TOTAL BLACKWELL ELEMENTARY	\$149,157	\$373,339	\$172,637.00	46%
BRUMBY ES				
PLAYGROUND REPLACEMENT	\$85,000	\$83,522	\$0.00	0%
INTERACTIVE CLASSROOM EQUIPMENT	\$0	\$29,736	\$0.00	0%
FLOORING	\$318,159	\$312,626	\$0.00	0%
TOTAL BRUMBY ELEMENTARY	\$403,159	\$425,884	\$0.00	0%
BRUMBY REPLACEMENT ES				
ELEMENTARY SCHOOL REPLACEMENT	\$23,330,216	\$22,946,539	\$0.00	0%
LAND ACQUISITION FOR NEW SCHOOL	\$0	\$5,260,903	\$5,260,902.43	100%
TOTAL BRUMBY REPLACEMENT ES	\$23,330,216	\$28,207,442	\$5,260,902.43	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	\$0.00	0%
AUDIO VISUAL EQUIPMENT	\$0	\$195,000	\$0.00	0%
INTERACTIVE CLASSROOM EQUIPMENT	\$0	\$32,256	\$0.00	0%
CONSTRUCT COVEREDBUS LOADING AREA COVER CONSTRUCTION	\$25,663	\$25,217	\$0.00	0%
TOTAL BRYANT ELEMENTARY	\$3,311,777	\$3,481,437	\$0.00	0%
BULLARD ES				
GYM LIGHTING	\$210,210	\$206,554	\$0.00	0%
PLAYGROUND REPLACEMENT	\$85,000	\$83,522	\$0.00	0%
AUDIO VISUAL EQUIPMENT	\$0	\$220,041	\$220,041.00	100%
INTERACTIVE CLASSROOM EQUIPMENT	\$0	\$34,776	\$0.00	0%
PAVING-ADD NEW ENTRANCE LANE	\$192,470	\$189,123	\$0.00	0%
TOTAL BULLARD ELEMENTARY	\$487,680	\$734,016	\$220,041.00	30%
CAMPBELL HS				
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%
AUDIO VISUAL EQUIPMENT	\$0	\$389,970	\$389,970.00	100%
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	\$25,976,491	\$454,521.10	2%
CAMPBELL MS				
SPECTATOR STAND SURVEY	\$0	\$2,000	\$0.00	0%
GYM LIGHTING	\$223,561	\$219,673	\$0.00	0%
ELECTRICAL UPGRADE	\$300,000	\$294,783	\$0.00	0%
FLOORING	\$633,057	\$622,047	\$0.00	0%
AUDITORIUM SEAT REPLACEMENT	\$150,000	\$147,391	\$0.00	0%
HVAC REPLACEMENT	\$4,594,770	\$4,514,861	\$0.00	0%
PLUMBING	\$46,400	\$45,593	\$0.00	0%
PAVING	\$45,800	\$45,003	\$0.00	0%
AUDIO VISUAL EQUIPMENT	\$0	\$261,000	\$226,142.00	87%
ADD SKYLIGHTS	\$39,008	\$38,330	\$0.00	0%
TOTAL CAMPBELL MIDDLE	\$6,032,596	\$6,188,681	\$226,142.00	4%
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%
AUDIO VISUAL EQUIPMENT	\$0	\$208,000	\$0.00	0%
INTERACTIVE CLASSROOM EQUIPMENT	\$0	\$34,272	\$0.00	0%
ATOMIC CLOCKS FOR HALLWAYS	\$39,825	\$39,132	\$0.00	0%
TOTAL CHALKER ELEMENTARY	\$372,035	\$607,837	\$0.00	0%
CHEATHAM HILL ES				
CLASSROOM MODIFICATION	\$0	\$15,000	\$0.00	0%
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%
AUDIO VISUAL EQUIPMENT	\$0	\$229,000	\$0.00	0%
INTERACTIVE CLASSROOM EQUIPMENT	\$0	\$37,800	\$0.00	0%
ROOFING	\$706,611	\$694,322	\$0.00	0%
TOTAL CHEATHAM HILL ELEMENTARY	\$1,004,221	\$1,268,556	\$0.00	0%
CLARKDALE ES				
INTERACTIVE CLASSROOM EQUIPMENT	\$0	\$28,712	\$0.00	0%
TOTAL CLARKDALE ELEMENTARY	\$0	\$28,712	\$0.00	0%
CLAY ES				

SPLOST 4 (SPECIAL PURPOSE LOCAL OPTION SALES TAX) PROJECTS
From Inception through June 30, 2014

* Projects in blue were active projects during Fiscal Year 2014

LOCATION/DESCRIPTION	Original Budget	Revised Budget	Expended Amount To Date	% Complete
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%
AUDIO VISUAL EQUIPMENT	\$0	\$87,000	\$0.00	0%
INTERACTIVE CLASSROOM EQUIPMENT	\$0	\$14,112	\$0.00	0%
HVAC UPGRADE	\$458,724	\$450,746	\$0.00	0%
TOTAL CLAY ELEMENTARY	\$1,402,438	\$1,479,160	\$0.00	0%
COMPTON ES				
GYM LIGHTING	\$210,210	\$206,554	\$0.00	0%
PLUMBING	\$189,905	\$186,602	\$0.00	0%
PAVING	\$37,000	\$36,357	\$0.00	0%
PLAYGROUND REPLACEMENT	\$85,000	\$83,522	\$0.00	0%
AUDIO VISUAL EQUIPMENT	\$0	\$192,000	\$0.00	0%
INTERACTIVE CLASSROOM EQUIPMENT	\$0	\$29,736	\$0.00	0%
PAINTING	\$191,368	\$188,040	\$0.00	0%
TOTAL COMPTON ELEMENTARY	\$713,483	\$922,811	\$0.00	0%
COOPER MS				
GYM LIGHTING	\$223,561	\$219,673	\$0.00	0%
HVAC CONTROL REPLACEMENT	\$512,715	\$503,798	\$0.00	0%
AUDIO VISUAL EQUIPMENT	\$0	\$228,000	\$206,212.00	90%
INTERACTIVE CLASSROOM EQUIPMENT	\$0	\$19,950	\$0.00	0%
THEATER SOUND & LIGHTING REPLACEMENT	\$235,777	\$231,677	\$0.00	0%
TOTAL COOPER MIDDLE	\$972,053	\$1,203,098	\$206,212.00	17%
DANIELL MS				
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	\$522,284	\$0.00	0%
HVAC REPLACEMENT	\$3,986,460	\$3,917,130	\$0.00	0%
AUDIO VISUAL EQUIPMENT	\$0	\$228,000	\$221,679.00	97%
INTERACTIVE CLASSROOM EQUIPMENT	\$0	\$17,150	\$0.00	0%
LOBBY REDESIGN FOR SAFETY	\$38,494	\$37,825	\$0.00	0%
TOTAL DANIELL MIDDLE	\$5,304,276	\$5,457,178	\$221,679.00	4%
DAVIS ES				
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%
AUDIO VISUAL EQUIPMENT	\$0	\$147,000	\$0.00	0%
INTERACTIVE CLASSROOM EQUIPMENT	\$0	\$24,192	\$0.00	0%
WINDOW REPLACEMENT	\$115,483	\$113,475	\$0.00	0%
TOTAL DAVIS ELEMENTARY	\$575,203	\$736,392	\$0.00	0%
DICKERSON MS				
GYM LIGHTING	\$223,561	\$219,673	\$0.00	0%
ROOFING	\$1,100,000	\$1,080,870	\$0.00	0%
AUDIO VISUAL EQUIPMENT	\$0	\$225,000	\$0.00	0%
INTERACTIVE CLASSROOM EQUIPMENT	\$0	\$20,650	\$0.00	0%
GYM FLOORING	\$68,250	\$67,063	\$0.00	0%
TOTAL DICKERSON MIDDLE	\$1,391,811	\$1,613,256	\$0	0%
DODGEN MS				
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%
AUDIO VISUAL EQUIPMENT	\$0	\$243,000	\$0.00	0%
INTERACTIVE CLASSROOM EQUIPMENT	\$0	\$24,400	\$0.00	0%
COVERED PLAY AREA REPLACEMENT	\$341,957	\$336,010	\$0.00	0%
TOTAL DODGEN MIDDLE	\$3,105,288	\$3,318,683	\$0.00	0%
DOWELL ES				
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%
AUDIO VISUAL EQUIPMENT	\$0	\$201,000	\$0.00	0%
INTERACTIVE CLASSROOM EQUIPMENT	\$0	\$33,768	\$0.00	0%
DRAINAGE IMPROVEMENTS	\$6,416	\$6,304	\$0.00	0%
TOTAL DOWELL ELEMENTARY	\$3,455,215	\$3,629,891	\$0.00	0%
DUE WEST ES				
AUDIO VISUAL EQUIPMENT	\$0	\$141,664	\$141,664.00	100%
INTERACTIVE CLASSROOM EQUIPMENT	\$0	\$22,680	\$0.00	0%
WINDOW REPLACEMENT	\$57,742	\$56,738	\$0.00	0%
TOTAL DUE WEST ELEMENTARY	\$57,742	\$221,082	\$141,664.00	64%
DURHAM MS				
GYM LIGHTING	\$223,561	\$219,673	\$0.00	0%
INTERACTIVE CLASSROOM EQUIPMENT	\$0	\$20,650	\$0.00	0%
THEATER SOUND & LIGHTING REPLACEMENT	\$235,777	\$231,677	\$0.00	0%
TOTAL DURHAM MIDDLE	\$459,338	\$472,000	\$0.00	0%
EAST COBB MS				
GYM LIGHTING	\$223,561	\$219,673	\$0.00	0%
PLUMBING	\$357,267	\$351,054	\$0.00	0%
ROOFING	\$2,618,714	\$2,573,171	\$0.00	0%
AUDIO VISUAL EQUIPMENT	\$0	\$264,000	\$250,535.00	95%
INTERACTIVE CLASSROOM EQUIPMENT	\$0	\$22,050	\$0.00	0%
LIGHTING FIXTURE REPLACEMENT	\$461,932	\$453,898	\$0.00	0%
TOTAL EAST COBB MIDDLE	\$3,661,474	\$3,883,846	\$250,535.00	6%

SPLOST 4 (SPECIAL PURPOSE LOCAL OPTION SALES TAX) PROJECTS

From Inception through June 30, 2014

* Projects in blue were active projects during Fiscal Year 2014

LOCATION/DESCRIPTION	Original Budget	Revised Budget	Expended Amount To Date	% Complete
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				
INTERACTIVE CLASSROOM EQUIPMENT	\$0	\$34,776	\$0.00	0%
PLAYGROUND REPLACEMENT	\$54,534	\$53,586	\$0.00	0%
TOTAL EAST SIDE ELEMENTARY	\$54,534	\$88,362	\$0.00	0%
EASTVALLEY ES				
PLAYGROUND REPLACEMENT	\$85,000	\$83,522	\$0.00	0%
AUDIO VISUAL EQUIPMENT	\$0	\$123,000	\$0.00	0%
INTERACTIVE CLASSROOM EQUIPMENT	\$0	\$17,136	\$0.00	0%
PARKING LOT EXPANSION	\$32,079	\$31,521	\$0.00	0%
TOTAL EASTVALLEY ELEMENTARY	\$117,079	\$255,179	\$0.00	0%
FAIR OAKS ES				
PLAYGROUND REPLACEMENT	\$85,000	\$83,522	\$0.00	0%
FURNITURE & EQUIPMENT REPLACEMENT	\$0	\$21,000	\$6,560.99	31%
AUDIO VISUAL EQUIPMENT	\$0	\$180,000	\$0.00	0%
INTERACTIVE CLASSROOM EQUIPMENT	\$0	\$29,736	\$0.00	0%
ENCLOSE BREEZEWAY	\$192,470	\$189,123	\$0.00	0%
TOTAL FAIR OAKS ELEMENTARY	\$277,470	\$503,381	\$6,560.99	1%
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%
AUDIO VISUAL EQUIPMENT	\$0	\$228,000	\$0.00	0%
HVAC UNIT REPLACEMENT	\$680,066	\$668,239	\$0.00	0%
TOTAL FLOYD MIDDLE	\$1,412,827	\$1,616,256	\$0.00	0%
FORD ES				
ELECTRICAL SYSTEM UPGRADE	\$300,000	\$294,783	\$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%
AUDIO VISUAL EQUIPMENT	\$0	\$171,973	\$171,973.00	100%
INTERACTIVE CLASSROOM EQUIPMENT	\$0	\$27,216	\$0.00	0%
FLOORING & PAINTING	\$467,706	\$459,572	\$78,453.13	17%
TOTAL FORD ELEMENTARY	\$984,706	\$1,166,770	\$250,426.13	21%
FREY ES				
PHONE SYSTEM ENHANCEMENT	\$0	\$52,000	\$0.00	0%
AUDIO VISUAL EQUIPMENT	\$0	\$174,637	\$174,637.00	100%
INTERACTIVE CLASSROOM EQUIPMENT	\$0	\$29,736	\$0.00	0%
ROOFING	\$725,907	\$713,283	\$0.00	0%
TOTAL FREY ELEMENTARY	\$725,907	\$969,656	\$174,637.00	18%
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%
AUDIO VISUAL EQUIPMENT	\$0	\$138,096	\$138,096.00	100%
BUILDING REKEY	\$12,832	\$12,609	\$0.00	0%
TOTAL GARRETT MIDDLE	\$3,743,963	\$3,816,946	\$138,096.00	4%
GARRISON MILL ES				
GYM LIGHTING	\$210,210	\$206,554	\$0.00	0%
PLAYGROUND REPLACEMENT	\$85,000	\$83,522	\$0.00	0%
AUDIO VISUAL EQUIPMENT	\$0	\$156,000	\$0.00	0%
INTERACTIVE CLASSROOM EQUIPMENT	\$0	\$25,704	\$0.00	0%
BUS LANE AWNING	\$25,663	\$25,217	\$0.00	0%
TOTAL GARRISON MILL ELEMENTARY	\$320,873	\$496,997	\$0.00	0%
GREEN ACRES ES				
GYM LIGHTING	\$210,210	\$206,554	\$0.00	0%
INTERACTIVE CLASSROOM EQUIPMENT	\$0	\$22,176	\$0.00	0%
ROOFING	\$323,995	\$318,360	\$0.00	0%
TOTAL GREEN ACRES ELEMENTARY	\$534,205	\$547,090	\$0.00	0%
GRIFFIN MS				
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%
AUDIO VISUAL EQUIPMENT	\$0	\$219,000	\$0.00	0%
INTERACTIVE CLASSROOM EQUIPMENT	\$0	\$21,960	\$0.00	0%
GYM REMODELING	\$450,384	\$442,551	\$0.00	0%
TOTAL GRIFFIN MIDDLE	\$1,500,906	\$1,715,763	\$0.00	0%
HARMONY LELAND ES				
PLAYGROUND REPLACEMENT	\$85,000	\$0	\$0.00	100%
FURNITURE & EQUIPMENT REPLACEMENT	\$0	\$75,000	\$14,175.87	19%
INTERACTIVE CLASSROOM EQUIPMENT	\$0	\$16,632	\$0.00	0%
GYM FLOOR REPLACEMENT	\$0	\$25,000	\$18,655.34	75%
OFFICE FURNITURE REPLACEMENT	\$1,000	\$1,000	\$0.00	0%
TOTAL HARMONY LELAND ELEMENTARY	\$86,000	\$117,632	\$32,831.21	28%
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%

SPLOST 4 (SPECIAL PURPOSE LOCAL OPTION SALES TAX) PROJECTS

From Inception through June 30, 2014

* Projects in blue were active projects during Fiscal Year 2014

LOCATION/DESCRIPTION	Original Budget	Revised Budget	Expended Amount To Date	% Complete
AUDIO VISUAL EQUIPMENT	\$0	\$293,552	\$293,552.00	100%
INTERACTIVE CLASSROOM EQUIPMENT	\$0	\$30,450	\$0.00	0%
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	\$0.00	0%
TOTAL HARRISON HIGH	\$27,497,531	\$27,348,016	\$293,552.00	1%
HAVEN AT HAWTHORNE				
FRONT AWNING REPLACEMENT	\$25,663	\$25,217	\$0.00	0%
TOTAL HAVEN AT HAWTHORNE	\$25,663	\$25,217	\$0.00	0%
HAYES ES				
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%
AUDIO VISUAL EQUIPMENT	\$0	\$228,000	\$0.00	0%
INTERACTIVE CLASSROOM EQUIPMENT	\$0	\$28,294	\$0.00	0%
ANNEX LIGHTING	\$63,964	\$62,852	\$0.00	0%
TOTAL HAYES ELEMENTARY	\$4,742,176	\$4,915,998	\$0.00	0%
HENDRICKS ELEMENTARY				
PLAYGROUND REPLACEMENT	\$85,000	\$83,522	\$0.00	0%
INTERACTIVE CLASSROOM EQUIPMENT	\$0	\$30,744	\$0.00	0%
FLOORING	\$298,330	\$293,142	\$0.00	0%
TOTAL HENDRICKS ELEMENTARY	\$383,330	\$407,408	\$0.00	0%
HIGHTOWER TRAIL MS				
BASKETBALL GOAL SUPPORT REPLACEMENT	\$10,920	\$10,730	\$0.00	0%
ELECTRICAL UPGRADE	\$300,000	\$294,783	\$0.00	0%
PAVING	\$115,400	\$113,393	\$0.00	0%
ROOFING	\$2,086,532	\$2,050,244	\$0.00	0%
AUDIO VISUAL EQUIPMENT	\$0	\$212,978	\$199,645.00	94%
INTERACTIVE CLASSROOM EQUIPMENT	\$0	\$20,300	\$0.00	0%
EXTERIOR PAINTING	\$6,416	\$6,304	\$0.00	0%
TOTAL HIGHTOWER TRAIL MIDDLE	\$2,519,268	\$2,708,732	\$199,645.00	7%
HILLGROVE HS				
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%
AUDIO VISUAL EQUIPMENT	\$0	\$309,000	\$0.00	0%
INTERACTIVE CLASSROOM EQUIPMENT	\$0	\$31,110	\$0.00	0%
STADIUM VISITOR SIDE ADA ACCESS	\$70,902	\$69,669	\$0.00	0%
TOTAL HILLGROVE HIGH	\$580,902	\$910,910	\$0.00	0%
HOLLYDALE ES				
DOOR & WINDOW REPLACEMENT	\$462,752	\$454,704	\$0.00	0%
GYM LIGHTING	\$210,210	\$206,554	\$0.00	0%
AUDIO VISUAL EQUIPMENT	\$0	\$168,000	\$0.00	0%
INTERACTIVE CLASSROOM EQUIPMENT	\$0	\$27,216	\$0.00	0%
COVERED WALKWAY CONSTRUCTION	\$115,483	\$113,475	\$0.00	0%
TOTAL HOLLYDALE ELEMENTARY	\$788,445	\$969,949	\$0.00	0%
KEHELEY ES				
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%
INTERACTIVE CLASSROOM EQUIPMENT	\$0	\$19,152	\$0.00	0%
PAINTING	\$135,371	\$133,017	\$0.00	0%
TOTAL KEHELEY ELEMENTARY	\$1,418,099	\$1,412,589	\$0.00	0%
KELL HS				
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%
AUDIO VISUAL EQUIPMENT	\$0	\$325,446	\$325,247.00	100%
INTERACTIVE CLASSROOM EQUIPMENT	\$0	\$24,850	\$0.00	0%
BUS PORT MODIFICATION	\$25,663	\$25,217	\$0.00	0%
TRACK COMPLEX LANDSCAPING	\$76,040	\$74,718	\$0.00	0%
TOTAL KELL HIGH	\$613,703	\$953,327	\$325,247.00	34%
KEMP ES				
GYM LIGHTING	\$210,210	\$206,554	\$0.00	0%
PLAYGROUND REPLACEMENT	\$85,000	\$83,522	\$0.00	0%
AUDIO VISUAL EQUIPMENT	\$0	\$209,000	\$0.00	0%
INTERACTIVE CLASSROOM EQUIPMENT	\$0	\$34,776	\$0.00	0%
ADD PARKING LOT	\$32,079	\$31,521	\$0.00	0%
TOTAL KEMP ELEMENTARY	\$327,289	\$565,373	\$0.00	0%
KENNESAW ES				
HVAC REPLACEMENT	\$2,791,080	\$2,742,539	\$0.00	0%
PLAYGROUND REPLACEMENT	\$85,000	\$83,522	\$0.00	0%
AUDIO VISUAL EQUIPMENT	\$0	\$198,000	\$0.00	0%
INTERACTIVE CLASSROOM EQUIPMENT	\$0	\$32,256	\$0.00	0%
GYM FLOORING	\$32,079	\$31,521	\$0.00	0%
TOTAL KENNESAW ELEMENTARY	\$2,908,159	\$3,087,838	\$0.00	0%
KENNESAW MOUNTAIN HS				
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%
AUDIO VISUAL EQUIPMENT	\$0	\$318,000	\$300,426.00	94%
INTERACTIVE CLASSROOM EQUIPMENT	\$0	\$28,700	\$0.00	0%

SPLOST 4 (SPECIAL PURPOSE LOCAL OPTION SALES TAX) PROJECTS
From Inception through June 30, 2014

* Projects in blue were active projects during Fiscal Year 2014

LOCATION/DESCRIPTION	Original Budget	Revised Budget	Expended Amount To Date	% Complete
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	\$1,800,535	\$300,426.00	17%
KENNESAW WAREHOUSE				
DATA CENTER EQUIPMENT REPLACEMENT	\$3,000,000	\$3,000,000	\$0.00	0%
DATA CENTER DISASTER RECOVERY	\$1,000,000	\$1,000,000	\$0.00	0%
DISTRICT PHONE SYSTEM ENHANCEMENT	\$0	\$50,150	\$50,150.00	100%
INTERACTIVE CLASSROOM EQUIPMENT	\$0	\$14,566	\$12,734.00	87%
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	\$6,564,716	\$62,884.00	1%
KINCAID ES				
ANNEX BUILDING REPLACEMENT	\$3,274,273	\$3,222,032	\$0.00	0%
GYM LIGHTING	\$210,210	\$206,554	\$0.00	0%
ELECTRICAL SYSTEM UPGRADE	\$300,000	\$294,783	\$0.00	0%
INTERACTIVE CLASSROOM EQUIPMENT	\$0	\$24,192	\$0.00	0%
PARKING LOT EXPANSION	\$32,079	\$31,521	\$0.00	0%
TOTAL KINCAID ELEMENTARY	\$3,816,562	\$3,779,082	\$0.00	0%
KING SPRINGS ES				
GYM LIGHTING	\$210,210	\$206,554	\$0.00	0%
PLAYGROUND REPLACEMENT	\$85,000	\$83,522	\$0.00	0%
FURNITURE & EQUIPMENT REPLACEMENT	\$0	\$75,000	\$14,436.08	19%
AUDIO VISUAL EQUIPMENT	\$0	\$123,000	\$0.00	0%
INTERACTIVE CLASSROOM EQUIPMENT	\$0	\$18,144	\$0.00	0%
WINDOW REPLACEMENT	\$66,552	\$65,395	\$0.00	0%
TOTAL KING SPRINGS ELEMENTARY	\$361,762	\$571,615	\$14,436.08	3%
LABELLE ES				
AUDIO VISUAL EQUIPMENT	\$0	\$141,000	\$0.00	0%
INTERACTIVE CLASSROOM EQUIPMENT	\$0	\$22,176	\$0.00	0%
INTERIOR PAINTING	\$160,393	\$157,604	\$0.00	0%
TOTAL LABELLE ELEMENTARY	\$160,393	\$320,780	\$0.00	0%
LASSITER HS				
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%
AUDIO VISUAL EQUIPMENT	\$0	\$345,000	\$328,046.00	95%
INTERACTIVE CLASSROOM EQUIPMENT	\$0	\$30,800	\$0.00	0%
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	\$13,594,276	\$328,046.00	2%
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%
AUDIO VISUAL EQUIPMENT	\$0	\$198,000	\$0.00	0%
INTERACTIVE CLASSROOM EQUIPMENT	\$0	\$32,760	\$0.00	0%
PARKING ADDITIONS	\$32,079	\$31,521	\$0.00	0%
TOTAL LEWIS ELEMENTARY	\$3,396,001	\$3,567,700	\$0.00	0%
LINDLEY 6TH GRADE ACADEMY				
INTERIOR PAINTING	\$448,656	\$440,853	\$0.00	0%
INTERACTIVE CLASSROOM EQUIPMENT	\$0	\$15,250	\$0.00	0%
CEILING & LIGHTING UPGRADES	\$428,287	\$420,839	\$0.00	0%
TOTAL LINDLEY 6TH GRADE ACADEMY	\$876,943	\$876,942	\$0.00	0%
LINDLEY MS				
HVAC CONTROL UPGRADE	\$537,510	\$528,162	\$0.00	0%
AUDIO VISUAL EQUIPMENT	\$0	\$228,000	\$207,863.00	91%
RESTROOM RENOVATION	\$311,115	\$305,704	\$0.00	0%
TOTAL LINDLEY MIDDLE	\$848,625	\$1,061,866	\$207,863.00	20%
LOST MOUNTAIN MS				
MODIFICATIONS TO INCLUDE: GYM LIGHTING HVAC REPLACEMENT ELECTRICAL SYSTEM UPGRADE ROOFING	\$6,549,966	\$6,436,054	\$7,671.39	0%
AUDIO VISUAL EQUIPMENT	\$0	\$220,332	\$220,332.00	100%
INTERACTIVE CLASSROOM EQUIPMENT	\$0	\$19,250	\$0.00	0%
FLOORING	\$529,643	\$520,432	\$0.00	0%
TOTAL LOST MOUNTAIN MIDDLE	\$7,079,609	\$7,196,068	\$228,003.39	3%
LOVINGGOOD MS				
INTERACTIVE CLASSROOM EQUIPMENT	\$0	\$21,655	\$0.00	0%
CAFETERIA PATIO COVER	\$32,079	\$31,521	\$0.00	0%
TOTAL LOVINGGOOD MIDDLE	\$32,079	\$53,176	\$0.00	0%
MABLETON ES				
INTERACTIVE CLASSROOM EQUIPMENT	\$0	\$30,744	\$0.00	0%
COVERED PLAY AREA CONSTRUCTION	\$96,236	\$94,562	\$0.00	0%
TOTAL MABLETON ELEMENTARY	\$96,236	\$125,306	\$0.00	0%
MABRY MS				

SPLOST 4 (SPECIAL PURPOSE LOCAL OPTION SALES TAX) PROJECTS
From Inception through June 30, 2014

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LOCATION/DESCRIPTION	Original Budget	Revised Budget	Expended Amount To Date	% Complete
GYM LIGHTING	\$223,561	\$219,673	\$0.00	0%
FLOORING	\$168,000	\$165,078	\$16,600.00	10%
THEATER SEAT REPLACEMENT	\$150,000	\$147,391	\$0.00	0%
INTERACTIVE CLASSROOM EQUIPMENT	\$0	\$37,450	\$0.00	0%
RESTROOM RENOVATION	\$396,645	\$389,747	\$0.00	0%
TOTAL MABRY MIDDLE	\$938,206	\$959,339	\$16,600.00	2%
MCCALL PRIMARY				
INTERACTIVE CLASSROOM EQUIPMENT	\$0	\$18,144	\$0.00	0%
PARKING ADDITION	\$32,079	\$31,521	\$0.00	0%
TOTAL MCCALL PRIMARY	\$32,079	\$49,665	\$0.00	0%
MCCLESKEY MS				
GYM LIGHTING	\$210,210	\$206,554	\$0.00	0%
ROOFING	\$2,094,078	\$2,057,659	\$0.00	0%
AUDIO VISUAL EQUIPMENT	\$0	\$168,000	\$127,034.00	76%
INTERACTIVE CLASSROOM EQUIPMENT	\$0	\$15,050	\$0.00	0%
LOCKER ROOM RENOVATION	\$109,644	\$107,737	\$0.00	0%
TOTAL MCCLESKEY MIDDLE	\$2,413,932	\$2,555,000	\$127,034.00	5%
MCCLURE MS				
AUDIO VISUAL EQUIPMENT	\$0	\$236,593	\$236,593.00	100%
INTERACTIVE CLASSROOM EQUIPMENT	\$0	\$101,220	\$88,389.00	87%
TOTAL MCCLURE MIDDLE	\$0	\$337,813	\$324,982.00	96%
MCEACHERN HS				
MODIFICATIONS TO INCLUDE: HVAC REPLACEMENT ATHLETIC AREA ELECTRICAL UPGRADE IR-SR RIIII DING RENOVATION STADIUM VISITOR SIDE ADA ACCESS	\$8,737,474	\$8,585,518	\$0.00	0%
AUDIO VISUAL EQUIPMENT	\$0	\$384,000	\$0.00	0%
INTERACTIVE CLASSROOM EQUIPMENT	\$0	\$38,735	\$0.00	0%
TOTAL MCEACHERN HIGH	\$8,737,474	\$9,008,253	\$0.00	0%
MILFORD ES				
INTERACTIVE CLASSROOM EQUIPMENT	\$0	\$19,656	\$0.00	0%
FIELD IMPROVEMENTS	\$64,157	\$63,041	\$0.00	0%
TOTAL MILFORD ELEMENTARY	\$64,157	\$82,697	\$0.00	0%
MOUNTAIN VIEW ES				
GYM LIGHTING	\$210,210	\$206,554	\$0.00	0%
ELECTRICAL SYSTEM UPGRADE	\$300,000	\$294,783	\$0.00	0%
INTERIOR PAINTING	\$221,399	\$217,549	\$0.00	0%
HVAC REPLACEMENT	\$1,932,216	\$1,898,612	\$0.00	0%
INTERACTIVE CLASSROOM EQUIPMENT	\$0	\$27,216	\$0.00	0%
FIELD IMPROVEMENTS	\$32,079	\$31,521	\$0.00	0%
TOTAL MOUNTAIN VIEW ELEMENTARY	\$2,695,904	\$2,676,235	\$0	0%
MOUNTAIN VIEW REPLACEMENT ES				
REPLACEMENT ELEMENTARY SCHOOL	\$23,330,216	\$22,946,539	\$0.00	0%
TOTAL MOUNTAIN VIEW REPLACEMENT ELEMENTARY	\$23,330,216	\$22,946,539	\$0.00	0%
MT BETHEL ES				
ANNEX BUILDING REPLACEMENT	\$3,166,991	\$3,116,616	\$0.00	0%
GYM LIGHTING	\$210,210	\$206,554	\$0.00	0%
ELECTRICAL SYSTEM UPGRADE	\$300,000	\$294,783	\$0.00	0%
FRONT ENTRANCE CONCRETE REPAIR	\$3,120	\$3,066	\$0.00	0%
INTERACTIVE CLASSROOM EQUIPMENT	\$0	\$30,744	\$0.00	0%
FIELD IMPROVEMENTS	\$64,157	\$63,041	\$0.00	0%
TOTAL MT BETHEL ELEMENTARY	\$3,744,478	\$3,714,804	\$0.00	0%
MURDOCK ES				
GYM LIGHTING	\$210,210	\$206,554	\$0.00	0%
INTERACTIVE CLASSROOM EQUIPMENT	\$0	\$30,744	\$0.00	0%
PLAYSCAPE REPLACEMENT	\$109,067	\$107,170	\$0.00	0%
TOTAL MURDOCK ELEMENTARY	\$319,277	\$344,468	\$0.00	0%
NICHOLSON ES				
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%
INTERACTIVE CLASSROOM EQUIPMENT	\$0	\$20,160	\$0.00	0%
LOBBY & FRONT OFFICE RENOVATIONS	\$192,470	\$189,123	\$0.00	0%
TOTAL NICHOLSON ELEMENTARY	\$2,306,880	\$2,286,921	\$0.00	0%
NICKAJACK ES				
SECURITY ALARM SYSTEM REPLACEMENT	\$103,990	\$102,181	\$0.00	0%
PLAYGROUND REPLACEMENT	\$85,000	\$83,522	\$0.00	0%
TRACK RESURFACING	\$350,000	\$343,913	\$0.00	0%
ROOFING	\$1,712,788	\$1,683,000	\$0.00	0%
AUDIO VISUAL EQUIPMENT	\$0	\$165,000	\$0.00	0%
INTERACTIVE CLASSROOM EQUIPMENT	\$0	\$27,216	\$0.00	0%
TRASH COMPACTOR	\$6,416	\$6,304	\$0.00	0%
TOTAL NICKAJACK ELEMENTARY	\$2,258,194	\$2,411,136	\$0.00	0%
NORTH COBB HS				
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%
AUDIO VISUAL EQUIPMENT	\$0	\$438,000	\$421,180.00	96%
INTERACTIVE CLASSROOM EQUIPMENT	\$0	\$49,000	\$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, 2014

* Projects in blue were active projects during Fiscal Year 2014

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%
AUXILIARY 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	\$23,414,248	\$421,180.00	2%
NORTON PARK ES				
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%
AUDIO VISUAL EQUIPMENT	\$0	\$165,000	\$0.00	0%
INTERACTIVE CLASSROOM EQUIPMENT	\$0	\$27,216	\$0.00	0%
PARKING LOT RECONFIGURATION	\$32,079	\$31,521	\$0.00	0%
TOTAL NORTON PARK ELEMENTARY	\$756,708	\$935,763	\$0.00	0%
OAKWOOD SCHOOL				
INTERIOR & EXTERIOR PAINTING	\$375,432	\$368,903	\$0.00	0%
MEDIA CENTER RESTROOM RENOVATION	\$10,907	\$10,717	\$0.00	0%
TOTAL OAKWOOD SCHOOL	\$386,339	\$379,620	\$0.00	0%
OSBORNE HS				
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%
INTERACTIVE CLASSROOM EQUIPMENT	\$0	\$32,330	\$0.00	0%
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%
AUXILIARY 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	\$3,265,604	\$0.00	0%
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				
AUDIO VISUAL EQUIPMENT	\$0	\$224,300	\$215,328.00	96%
INTERACTIVE CLASSROOM EQUIPMENT	\$0	\$17,850	\$0.00	0%
BUS LANE AWNING	\$25,663	\$25,217	\$0.00	0%
TOTAL PALMER MIDDLE	\$25,663	\$267,367	\$215,328.00	81%
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	\$75,655.85	12%
PAVING	\$45,800	\$45,003	\$0.00	0%
FURNITURE & EQUIPMENT REPLACEMENT	\$0	\$30,527	\$9,599.67	31%
AUDIO VISUAL EQUIPMENT	\$0	\$300,000	\$253,617.00	85%
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	\$22,528	\$22,205	\$0.00	0%
TOTAL PEBBLEBROOK HIGH	\$4,438,112	\$4,691,455	\$393,901.47	8%
PICKETT'S MILL ES				
INTERACTIVE CLASSROOM EQUIPMENT	\$0	\$30,744	\$0.00	0%
GYM FLOORING	\$28,870	\$28,368	\$0.00	0%
TOTAL PICKETT'S MILL ELEMENTARY	\$28,870	\$59,112	\$0.00	0%
PINE MOUNTAIN MS				

SPLOST 4 (SPECIAL PURPOSE LOCAL OPTION SALES TAX) PROJECTS

From Inception through June 30, 2014

* Projects in blue were active projects during Fiscal Year 2014

LOCATION/DESCRIPTION	Original Budget	Revised Budget	Expended Amount To Date	% Complete
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%
AUDIO VISUAL EQUIPMENT	\$0	\$186,000	\$164,019.00	88%
INTERACTIVE CLASSROOM EQUIPMENT	\$0	\$14,700	\$0.00	0%
MEDIA CENTER RENOVATION	\$453,720	\$445,829	\$0.00	0%
TOTAL PINE MOUNTAIN MIDDLE	\$2,677,281	\$2,831,419	\$164,019.00	6%
PITNER ES				
PLAYGROUND REPLACEMENT	\$85,000	\$83,522	\$0.00	0%
AUDIO VISUAL EQUIPMENT	\$0	\$198,000	\$0.00	0%
INTERACTIVE CLASSROOM EQUIPMENT	\$0	\$30,744	\$0.00	0%
INTERCOM. CLOCK & PHONE SYSTEM ENHANCEMENT	\$43,710	\$42,950	\$0.00	0%
TOTAL PITNER ELEMENTARY	\$128,710	\$355,216	\$0.00	0%
PITTS TRANSPORTATION CENTER				
BODY SHOP RENOVATION	\$1,000,000	\$982,609	\$0.00	0%
BUSES, VEHICLES & EQUIPMENT	\$29,000,000	\$29,000,000	\$0.00	0%
TOTAL PITTS TRANSPORTATION	\$30,000,000	\$29,982,609	\$0.00	0%
POPE HS				
GYM REPLACEMENT & THEATER ADDITION	\$19,332,248	\$19,000,738	\$0.00	0%
FIELD LIGHTING UPGRADE	\$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%
AUDIO VISUAL EQUIPMENT	\$0	\$287,243	\$287,243.00	100%
INTERACTIVE CLASSROOM EQUIPMENT	\$0	\$31,500	\$0.00	0%
FLOORING	\$835,967	\$821,428	\$0.00	0%
STADIUM VISITOR SIDE ADA ACCESS	\$70,902	\$69,669	\$0.00	0%
BASEBALL COMPLEX MEN'S RESTROOM ADA ACCESS	\$79,212	\$77,834	\$0.00	0%
BASEBALL COMPLEX WOMEN'S RESTROOM ADA ACCESS	\$79,212	\$77,834	\$0.00	0%
SOFTBALL FIELD FENCING	\$33,596	\$33,012	\$0.00	0%
TOTAL POPE HIGH	\$20,943,137	\$20,902,354	\$287,243.00	1%
POWDER SPRINGS ES				
GYM LIGHTING	\$210,210	\$206,554	\$0.00	0%
ELECTRICAL SYSTEM UPGRADE	\$300,000	\$294,783	\$0.00	0%
PLAYGROUND REPLACEMENT	\$85,000	\$83,522	\$0.00	0%
AUDIO VISUAL EQUIPMENT	\$0	\$186,000	\$0.00	0%
INTERACTIVE CLASSROOM EQUIPMENT	\$0	\$26,208	\$0.00	0%
GYM FLOOR REPLACEMENT	\$28,870	\$28,368	\$0.00	0%
TOTAL POWDER SPRINGS ELEMENTARY	\$624,080	\$825,435	\$0.00	0%
POWERS FERRY ES				
AUDIO VISUAL EQUIPMENT	\$0	\$108,000	\$0.00	0%
INTERACTIVE CLASSROOM EQUIPMENT	\$0	\$13,224	\$0.00	0%
GYM FLOOR REPLACEMENT	\$189,873	\$186,571	\$0.00	0%
TOTAL POWERS FERRY ELEMENTARY	\$189,873	\$307,795	\$0.00	0%
RIVERSIDE INTERMEDIATE				
AUDIO VISUAL EQUIPMENT	\$0	\$198,000	\$0.00	0%
INTERACTIVE CLASSROOM EQUIPMENT	\$0	\$32,760	\$0.00	0%
FRONT ENTRANCE LANDSCAPING	\$6,416	\$6,304	\$0.00	0%
TOTAL RIVERSIDE INTERMEDIATE	\$6,416	\$237,064	\$0.00	0%
RIVERSIDE PRIMARY SCHOOL				
AUDIO VISUAL EQUIPMENT	\$0	\$117,000	\$0.00	0%
INTERACTIVE CLASSROOM EQUIPMENT	\$0	\$19,152	\$0.00	0%
FLOORING	\$53,892	\$52,955	\$0.00	0%
TOTAL RIVERSIDE PRIMARY	\$53,892	\$189,107	\$0.00	0%
ROCKY MOUNT ES				
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%
AUDIO VISUAL EQUIPMENT	\$0	\$129,000	\$0.00	0%
INTERACTIVE CLASSROOM EQUIPMENT	\$0	\$23,688	\$0.00	0%
RESTROOM RENOVATION	\$202,096	\$198,581	\$0.00	0%
TOTAL ROCKY MOUNT ELEMENTARY	\$532,668	\$676,092	\$0.00	0%
RUSSELL ES				
GYM LIGHTING	\$210,210	\$206,554	\$0.00	0%
FLOORING	\$320,443	\$314,870	\$0.00	0%
HVAC REPLACEMENT	\$2,325,802	\$2,285,353	\$0.00	0%
PAVING	\$102,000	\$100,226	\$0.00	0%
INTERACTIVE CLASSROOM EQUIPMENT	\$0	\$30,744	\$0.00	0%
ROOFING	\$376,001	\$369,462	\$0.00	0%
TOTAL RUSSELL ELEMENTARY	\$3,334,456	\$3,307,209	\$0.00	0%
SANDERS ES				
GYM LIGHTING	\$210,210	\$206,554	\$0.00	0%
AUDIO VISUAL EQUIPMENT	\$0	\$174,000	\$0.00	0%
INTERACTIVE CLASSROOM EQUIPMENT	\$0	\$30,744	\$0.00	0%
ROOFING	\$671,546	\$659,867	\$0.00	0%
TOTAL SANDERS ELEMENTARY	\$881,756	\$1,071,165	\$0.00	0%
SEDALIA PARK ES				
AUDIO VISUAL EQUIPMENT	\$0	\$177,000	\$0.00	0%
INTERACTIVE CLASSROOM EQUIPMENT	\$0	\$29,736	\$0.00	0%
GYM FLOOR REPLACEMENT	\$28,870	\$19,553	\$19,552.84	100%
TOTAL SEDALIA PARK ELEMENTARY	\$28,870	\$226,289	\$19,552.84	9%
SHALLOWFORD FALLS ES				
GYM LIGHTING	\$210,210	\$206,554	\$0.00	0%
INTERIOR PAINTING	\$309,705	\$304,319	\$71,370.91	23%
PAVING	\$59,200	\$58,170	\$0.00	0%

SPLOST 4 (SPECIAL PURPOSE LOCAL OPTION SALES TAX) PROJECTS

From Inception through June 30, 2014

* Projects in blue were active projects during Fiscal Year 2014

LOCATION/DESCRIPTION	Original Budget	Revised Budget	Expended Amount To Date	% Complete
PLAYGROUND REPLACEMENT	\$85,000	\$83,522	\$0.00	0%
INTERACTIVE CLASSROOM EQUIPMENT	\$0	\$30,744	\$0.00	0%
DRAINAGE IMPROVEMENTS	\$6,416	\$6,304	\$0.00	0%
TOTAL SHALLOWFORD FALLS ELEMENTARY	\$670,531	\$689,613	\$71,370.91	10%
SIMPSON MS				
GYM LIGHTING & BASKETBALL GOAL SUPPORT	\$223,561	\$219,673	\$0.00	0%
THEATER SEAT REPLACEMENT	\$150,000	\$147,391	\$0.00	0%
AUDIO VISUAL EQUIPMENT	\$0	\$168,000	\$148,189.00	88%
INTERACTIVE CLASSROOM EQUIPMENT	\$0	\$19,250	\$0.00	0%
GYM FLOOR REFURBISHING	\$96,877	\$95,192	\$0.00	0%
TOTAL SIMPSON MIDDLE	\$470,438	\$649,506	\$148,189.00	23%
SMITHA MS				
GYM LIGHTING & BASKETBALL GOAL SUPPORT	\$223,561	\$219,673	\$0.00	0%
ELECTRICAL SYSTEM UPGRADE	\$300,000	\$294,783	\$0.00	0%
INTERIOR & EXTERIOR PAINTING	\$677,380	\$665,599	\$0.00	0%
INTERACTIVE CLASSROOM EQUIPMENT	\$0	\$21,350	\$0.00	0%
PARKING LOT PAVING & LANDSCAPING	\$320,786	\$315,207	\$0.00	0%
TOTAL SMITHA MIDDLE	\$1,521,727	\$1,516,612	\$0.00	0%
SOPE CREEK ES				
PE BUILDING REPLACEMENT	\$2,416,024	\$2,378,709	\$0.00	0%
FLOORING	\$413,366	\$406,177	\$0.00	0%
PLUMBING UPGRADES	\$254,687	\$250,258	\$0.00	0%
PAVING	\$300,000	\$294,783	\$0.00	0%
PLAYGROUND REPLACEMENT	\$85,000	\$83,522	\$0.00	0%
INTERACTIVE CLASSROOM EQUIPMENT	\$0	\$36,792	\$0.00	0%
TOTAL SOPE CREEK ELEMENTARY	\$3,469,077	\$3,450,241	\$0.00	0%
SOUTH COBB HS				
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%
AUDIO VISUAL EQUIPMENT	\$0	\$414,700	\$414,197.00	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	\$18,067,738	\$414,197.00	2%
SPRAYBERRY HS				
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%
AUDIO VISUAL EQUIPMENT	\$0	\$300,000	\$0.00	0%
INTERACTIVE CLASSROOM EQUIPMENT	\$0	\$36,750	\$0.00	0%
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	\$1,390,950	\$0.00	0%
STILL ES				
GYM LIGHTING	\$210,210	\$206,554	\$0.00	0%
HVAC CONTROL CONVERSION	\$348,222	\$342,166	\$0.00	0%
HVAC REPLACEMENT	\$2,611,665	\$2,566,245	\$0.00	0%
PLAYGROUND REPLACEMENT	\$85,000	\$83,522	\$0.00	0%
AUDIO VISUAL EQUIPMENT	\$0	\$225,000	\$0.00	0%
INTERACTIVE CLASSROOM EQUIPMENT	\$0	\$37,306	\$0.00	0%
GYM WALKWAY ENCLOSURE	\$128,315	\$126,083	\$0.00	0%
TOTAL STILL ELEMENTARY	\$3,383,412	\$3,586,876	\$0.00	0%
SYSTEMWIDE				
FUND CONTINGENCY	\$0	\$11,418	\$0.00	0%
INDIVIDUAL SCHOOL NEEDS	\$0	\$18,737	\$0.00	0%
NEW CAREER ACADEMY	\$29,884,400	\$29,491,280	\$0.00	0%
ADA RENOVATIONS	\$5,400,000	\$5,294,118	\$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	\$1,960,784	\$0.00	0%
FOOD SERVICE UPGRADES	\$4,000,000	\$3,921,569	\$0.00	0%
EXPENSES INCIDENTAL TO CAPITAL PROJECTS	\$9,000,000	\$9,000,000	\$300,131.15	3%
PROGRAM ADMINISTRATIVE COSTS	\$400,000	\$400,000	\$0.00	0%
SURVEILLANCE CAMERAS	\$5,075,000	\$4,975,490	\$0.00	0%
DISTRICT WIDE RADIO BROADCAST	\$14,000	\$14,000	\$0.00	0%
COMMUNICATION RADIOS FOR SCHOOLS	\$448,300	\$448,300	\$0.00	0%
FURNITURE & EQUIPMENT	\$3,999,000	\$3,443,275	\$0.00	0%
FACILITY UPGRADES TO MEET PROGRAM REQUIREMENTS	\$1,000,000	\$965,392	\$0.00	0%

SPLOST 4 (SPECIAL PURPOSE LOCAL OPTION SALES TAX) PROJECTS
From Inception through June 30, 2014

* Projects in blue were active projects during Fiscal Year 2014

LOCATION/DESCRIPTION	Original Budget	Revised Budget	Expended Amount To Date	% Complete
DISTRICT COMPUTING DEVICES	\$39,000,000	\$39,000,000	\$0.00	0%
TEACHER COMPUTING DEVICES	\$10,000,000	\$10,000,000	\$0.00	0%
DISTRICT NETWORK MAINTENANCE & ENHANCEMENTS	\$12,000,000	\$12,000,000	\$0.00	0%
DISTRICT SERVERS	\$2,500,000	\$2,500,000	\$0.00	0%
DISTRICT PHONE SYSTEM ENHANCEMENT	\$8,000,000	\$7,825,850	\$0.00	0%
PRINTERS, COPIERS, DUPLICATORS	\$12,079,435	\$12,074,659	\$0.00	0%
AUDIO VISUAL EQUIPMENT	\$17,800,000	\$1,387,893	\$0.00	0%
INTERACTIVE CLASSROOM EQUIPMENT	\$10,000,000	\$7,227,332	\$0.00	0%
EQUIPMENT & SOFTWARE FOR DISABLED STUDENTS	\$300,000	\$300,000	\$0.00	0%
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	\$4,000,000	\$0.00	0%
CHORAL MUSIC INSTRUMENTS & EQUIPMENT	\$2,400,000	\$2,400,000	\$0.00	0%
LAND	\$10,000,000	\$4,739,097	\$0.00	0%
TOTAL SYSTEMWIDE	\$231,771,535	\$205,831,378	\$300,131.15	0%
TAPP MS				
INTERIOR RENOVATIONS	\$3,109,600	\$3,055,520	\$0.00	0%
WINDOW & DOOR REPLACEMENT	\$1,495,632	\$1,469,622	\$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%
AUDIO VISUAL EQUIPMENT	\$0	\$222,000	\$194,297.00	88%
INTERACTIVE CLASSROOM EQUIPMENT	\$0	\$12,600	\$0.00	0%
GYM FLOOR RESURFACING	\$70,977	\$69,743	\$0.00	0%
TOTAL TAPP MIDDLE	\$5,049,770	\$5,196,549	\$194,297.00	4%
TEASLEY ES				
BUILDING MODIFICATIONS TO INCLUDE:	\$4,749,141	\$4,673,130	\$28,336.33	1%
CLASSROOM ADDITION				
GYM LIGHTING				
INTERIOR PAINTING				
FLOORING				
HVAC CONTROL CONVERSION				
WATER HEATER REPLACEMENT				
ROOFING				
INTERACTIVE CLASSROOM EQUIPMENT	\$0	\$15,624	\$0.00	0%
TOTAL TEASLEY ELEMENTARY	\$4,749,141	\$4,688,754	\$28,336.33	1%
TEASLEY PRIMARY (FORMERLY BROWN ES)				
PLAYGROUND REPLACEMENT	\$85,000	\$83,522	\$0.00	0%
TOTAL TEASLEY PRIMARY	\$85,000	\$83,522	\$0.00	0%
TIMBER RIDGE ES				
GYM LIGHTING	\$210,210	\$206,554	\$0.00	0%
AUDIO VISUAL EQUIPMENT	\$0	\$129,000	\$0.00	0%
INTERACTIVE CLASSROOM EQUIPMENT	\$0	\$19,656	\$0.00	0%
ROOFING	\$324,635	\$318,989	\$0.00	0%
TOTAL TIMBER RIDGE ELEMENTARY	\$534,845	\$674,199	\$0.00	0%
TRITT ES				
ANNEX REPLACEMENT	\$3,274,273	\$3,222,032	\$0.00	0%
GYM LIGHTING	\$210,210	\$206,554	\$0.00	0%
AUDIO VISUAL EQUIPMENT	\$0	\$192,000	\$0.00	0%
INTERACTIVE CLASSROOM EQUIPMENT	\$0	\$31,752	\$0.00	0%
PAVING	\$6,416	\$6,304	\$0.00	0%
TOTAL TRITT ELEMENTARY	\$3,490,899	\$3,658,642	\$0.00	0%
VARNER ES				
GYM LIGHTING	\$210,210	\$206,554	\$0.00	0%
PLAYGROUND REPLACEMENT	\$85,000	\$83,522	\$0.00	0%
AUDIO VISUAL EQUIPMENT	\$0	\$205,000	\$0.00	0%
INTERACTIVE CLASSROOM EQUIPMENT	\$0	\$33,768	\$0.00	0%
CONSTRUCT COVERED BUS LOADING AREA	\$25,663	\$25,217	\$0.00	0%
TOTAL VARNER ELEMENTARY	\$320,873	\$554,061	\$0.00	0%
VAUGHAN ES				
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%
AUDIO VISUAL EQUIPMENT	\$0	\$190,582	\$190,582.00	100%
INTERACTIVE CLASSROOM EQUIPMENT	\$0	\$32,256	\$0.00	0%
TOILET SEAT REPLACEMENT	\$3,207	\$3,151	\$0.00	0%
TOTAL VAUGHAN ELEMENTARY	\$600,441	\$812,836	\$190,582.00	23%
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	-
INTERACTIVE CLASSROOM EQUIPMENT	\$0	\$70,810	\$0.00	0%
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	-
BASESBALL 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	\$70,810	\$0.00	0%
WALTON REPLACEMENT HS				
NEW REPLACEMENT HIGH SCHOOL	\$39,946,400	\$40,718,878	\$296,579.94	1%
TOTAL WALTON REPLACEMENT HIGH	\$39,946,400	\$40,718,878	\$296,579.94	1%

SPLOST 4 (SPECIAL PURPOSE LOCAL OPTION SALES TAX) PROJECTS
 From Inception through June 30, 2014

* Projects in blue were active projects during Fiscal Year 2014

LOCATION/DESCRIPTION	Original Budget	Revised Budget	Expended Amount To Date	% Complete
WHEELER HS				
BUILDING MODIFICATIONS TO INCLUDE:	\$22,124,756	\$21,744,680	\$376,650.80	2%
REPLACE GYM & THEATER				
FIELD LIGHTING				
TENNIS COURT RESURFACING				
TRACK RESURFACING				
INTERACTIVE CLASSROOM EQUIPMENT				
STADIUM HOME SIDE UPGRADE				
STADIUM CONCESSION STAND UPGRADE				
STADIUM MEN'S RESTROOM UPGRADE				
STADIUM WOMEN'S RESTROOM UPGRADE				
STADIUM TICKET BOOTH UPGRADE				
STADIUM AUXILIARY TICKET BOOTH UPGRADE				
STADIUM DRINKING FOUNTAIN UPGRADE				
BASEBALL COMPLEX CONCESSION STAND UPGRADE				
BASEBALL COMPLEX MEN'S RESTROOM UPGRADE				
BASEBALL COMPLEX WOMEN'S RESTROOM UPGRADE				
SOFTBALL COMPLEX CONCESSION STAND UPGRADE				
SOFTBALL COMPLEX MEN'S RESTROOM UPGRADE				
SOFTBALL COMPLEX WOMEN'S RESTROOM UPGRADE				
SOFTBALL COMPLEX HOME TEAM LOCKER ROOM UPGRADE				
INTERACTIVE CLASSROOM EQUIPMENT	\$0	\$34,160	\$0.00	0%
TOTAL WHEELER HIGH	\$22,124,756	\$21,778,840	\$376,650.80	2%
440 GLOVER STREET				
PROGRAM MANAGEMENT	\$0	\$8,469,956	\$255,106.66	3%
FURNITURE & EQUIPMENT	\$0	\$354,198	\$0.00	0%
TOTAL 440 GLOVER STREET	\$0	\$8,824,154	\$255,106.66	3%
514 GLOVER STREET				
PRINTERS, COPIERS, DUPLICATORS	\$0	\$4,776	\$4,775.55	100%
TOTAL 514 GLOVER STREET	\$0	\$4,776	\$4,775.55	100%
FUND TOTALS	\$717,844,707	\$717,856,125	\$14,161,349.34	2%

Countywide Building Fund

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



COUNTYWIDE BUILDING FUND
MULTI-YEAR PROJECTS
Data cumulative through June 30, 2014

LOCATION/DESCRIPTION	BUDGET	EXPENDED to Date	% COMPLETE
<i>* Projects in blue were active projects during Fiscal Year 2014</i>			
The Countywide Building Fund is a capital outlay fund with the majority of available funds received from the 1995 Bond Fund after all Bond project commitments were completed. Revenues also include interest income, state capital outlay funds, extraordinary income such as catastrophic insurance claims, and state grants for construction-type projects from the State Department of Community Affairs. Expenditures in the Countywide Building fund include leased portable classrooms, small construction projects of an emergency nature, or large capital needs resulting from catastrophic events.			
ACWORTH ELEMENTARY			
PROPERTY APPRAISAL	\$3,000	\$3,000.00	100%
TOTAL ACWORTH ELEMENTARY	\$3,000	\$3,000.00	100%
ACWORTH INTERMEDIATE			
LOCKBOX AND KEYS	\$231	\$230.42	100%
SIDEWALK	\$9,912	\$9,912.00	100%
ADD WARNING TO SECURITY SYSTEM	\$130	\$129.83	100%
AED BATTERIES AND PADS	\$218	\$218.00	100%
TOTAL ACWORTH INTERMEDIATE	\$10,491	\$10,490.25	100%
ADDISON ELEMENTARY			
LOCKBOX AND KEYS	\$231	\$230.42	100%
ADD WARNING TO SECURITY SYSTEM	\$129	\$129.47	100%
AED BATTERIES AND PADS	\$218	\$218.00	100%
TOILET REPLACEMENT	\$9,400	\$9,400.00	100%
BUILD POND AND BOG (GRANT)	\$5,000	\$5,000.00	100%
TOTAL ADDISON ELEMENTARY	\$14,978	\$14,977.89	100%
ADULT EDUCATION CENTER			
LOCKBOX AND KEYS	\$231	\$230.42	100%
ADD WARNING TO SECURITY SYSTEM	\$129	\$128.50	100%
SAFETY & SECURITY OFFICER VEST	\$19,018	\$19,018.00	100%
SAFETY & SECURITY FCC RADIO REPAIR	\$11,004	\$11,004.00	100%
TOTAL ADULT EDUCATION CENTER	\$30,382	\$30,380.92	100%
ALLATOONA HS			
ADD WARNING TO SECURITY SYSTEM	\$155	\$155.52	100%
STADIUM SEATING	\$401,717	\$401,716.80	100%
ADA RAMP	\$2,000	\$2,000.00	100%
NEW HIGH SCHOOL/ALLATOONA STADIUM	\$349,855	\$349,854.18	100%
TOTAL ALLATOONA HS	\$753,727	\$753,726.50	100%
ARGYLE ELEMENTARY			
LANDSCAPING PROJECT (GRANT)	\$25,000	\$25,000.00	100%
REPLACE 8 LOCKSETS	\$603	\$602.95	100%
REPLACE CARPET IN COVERED PLAY AREA	\$6,279	\$6,279.00	100%
ADD WARNING TO SECURITY SYSTEM	\$129	\$129.47	100%
AED BATTERIES AND PADS	\$218	\$218.00	100%
EXTEND CURB IN PARKING LOT	\$1,468	\$1,468.00	100%
CARPET SIA & COPY ROOMS	\$1,490	\$1,490.00	100%
TOTAL ARGYLE ELEMENTARY	\$35,187	\$35,187.42	100%
AUSTELL ES			
FENCE FRONT OF OLD "CAMP" FACILITY	\$2,678	\$2,677.05	100%
INTERIM HOUSING	\$6,389	\$6,389.39	100%
ADD WARNING TO SECURITY SYSTEM	\$128	\$128.47	100%
AED BATTERIES AND PADS	\$218	\$218.00	100%
PRIMARY RETROFIT TO K-5	\$293,303	\$293,299.99	100%
PROPERTY APPRAISAL	\$3,000	\$3,000.00	100%
TOTAL AUSTELL ES	\$305,716	\$305,712.90	100%
AWTREY MIDDLE			
POWER HOOKUPS	\$5,374	\$5,373.62	100%
LOCKBOX AND KEYS	\$230	\$230.42	100%
ADD WARNING TO SECURITY SYSTEM	\$129	\$128.48	100%
AED BATTERIES AND PADS	\$292	\$292.00	100%
NETWORK COOLING ENCLOSURE WIRING	\$1,226	\$1,225.67	100%
NETWORK ENCLOSURES FOR COOLING	\$8,429	\$8,429.00	100%
ADD ELECTRICAL PANEL IN CAFETERIA	\$11,613	\$11,612.32	100%
TOTAL AWTREY MIDDLE	\$27,293	\$27,291.51	100%
BAKER ELEMENTARY			
ADD SIDEWALK TO PORTABLE FOR WHEELCHAIR	\$900	\$900.00	100%
LOCKBOX AND KEYS	\$231	\$230.42	100%
REWORK DRIVEWAY	\$65,465	\$65,464.23	100%
ADD WARNING TO SECURITY SYSTEM	\$129	\$129.47	100%
AED BATTERIES AND PADS	\$218	\$218.00	100%
ADD SIDEWALK TO CONNECT WITH FRONT OF BUILDING	\$12,425	\$12,425.40	100%
INSTALL 12 DOOR LOCKS	\$3,444	\$3,443.22	100%
LANDSCAPING ON BAKER ROAD	\$5,000	\$5,000.00	100%
NETWORK COOLING ENCLOSURE WIRING	\$1,251	\$1,251.33	100%

COUNTYWIDE BUILDING FUND
MULTI-YEAR PROJECTS
Data cumulative through June 30, 2014

LOCATION/DESCRIPTION	BUDGET	EXPENDED to Date	% COMPLETE
* Projects in blue were active projects during Fiscal Year 2014			
NETWORK ENCLOSURES FOR COOLING	\$6,499	\$6,499.00	100%
ADD FENCE SEPARATING SCHOOL FROM SUBDIVISION	\$10,900	\$10,900.00	100%
TOTAL BAKER ELEMENTARY	\$106,462	\$106,461.07	100%
BAKER RD BUS SHOP			
BUS SHOP AWNINGS	\$5,045	\$5,045.00	100%
TOTAL BAKER RD BUS SHOP	\$5,045	\$5,045.00	100%
BARBER MIDDLE			
ADD WARNING TO SECURITY SYSTEM	\$129	\$128.48	100%
AED BATTERIES AND PADS	\$218	\$218.00	100%
TOTAL BARBER MS	\$347	\$346.48	100%
BARNES ED CENTER			
LOCKBOX AND KEYS	\$231	\$230.42	100%
ADD WARNING TO SECURITY SYSTEM	\$129	\$128.50	100%
TOTAL BARNES ED CENTER	\$360	\$358.92	100%
BELLS FERRY ELEMENTARY			
ELECTRICAL FACILITY ASSESSMENT TECHNOLOGY UPGRADES	\$3,095	\$3,095.00	100%
LOCKBOX AND KEYS	\$231	\$230.42	100%
ADD WARNING TO SECURITY SYSTEM	\$129	\$129.47	100%
AED BATTERIES AND PADS	\$218	\$218.00	100%
PERSONNEL NEEDS	\$21,852	\$21,852.50	100%
FENCE AROUND PLAYGROUND (GRANT)	\$9,677	\$9,677.00	100%
ADD ELECTRICAL CIRCUIT FOR INCLINE WHEELCHAIR LIFT	\$1,950	\$1,950.00	100%
TOTAL BELLS FERRY ELEMENTARY	\$37,152	\$37,152.39	100%
BELMONT HILLS ELEMENTARY			
ADD ELECTRICAL OUTLET FOR WASHER & DRYER	\$806	\$805.03	100%
DRAINAGE WORK AT SATELLITE/PLAYGROUND AREA	\$13,235	\$13,235.00	100%
REPLACE CARPET IN ADMIN AREA	\$1,780	\$1,780.00	100%
ADD WARNING TO SECURITY SYSTEM	\$129	\$129.47	100%
AED BATTERIES AND PADS	\$218	\$218.00	100%
PERSONNEL NEEDS	\$609	\$608.53	100%
NETWORK COOLING ENCLOSURE WIRING	\$400	\$400.20	100%
NEW CARPET IN GYM	\$6,530	\$6,530.00	100%
TOTAL BELMONT HILLS ELEMENTARY	\$23,707	\$23,706.23	100%
BIG SHANTY ELEMENTARY			
INSTALL WATER HEATER IN MID/SID	\$785	\$785.00	100%
PLAYGROUND EQUIPMENT GRADES 3-5	\$42,850	\$42,850.00	100%
LOCKBOX AND KEYS	\$231	\$230.42	100%
ADD WARNING TO SECURITY SYSTEM	\$129	\$129.47	100%
AED BATTERIES AND PADS	\$218	\$218.00	100%
PERSONNEL NEEDS	\$2,019	\$2,018.57	100%
MOVE RECEPTION COUNTER 4' FORWARD	\$930	\$929.29	100%
NETWORK COOLING ENCLOSURE WIRING	\$1,006	\$1,005.67	100%
NETWORK ENCLOSURES FOR COOLING	\$6,499	\$6,499.00	100%
TOTAL BIG SHANTY ELEMENTARY	\$54,667	\$54,665.42	100%
BIRNEY ELEMENTARY			
REPLACE CARPET IN I.H. CLASSROOM	\$1,770	\$1,770.00	100%
REPLACE VCT & BASE IN KITCHEN MANAGER'S OFFICE	\$262	\$262.00	100%
REPLACE CARPET IN GYM	\$6,140	\$6,140.00	100%
LOCKBOX AND KEYS	\$230	\$230.24	100%
ADD WARNING TO SECURITY SYSTEM	\$129	\$129.47	100%
SCHOOL MARQUEE	\$8,160	\$8,159.62	100%
AED BATTERIES AND PADS	\$218	\$218.00	100%
INSTALL VISUAL FIRE ALARMS IN BATHROOMS	\$3,794	\$3,793.13	100%
NETWORK COOLING CLOSET WIRING	\$1,046	\$1,046.14	100%
NETWORK ENCLOSURES FOR COOLING	\$6,499	\$6,499.00	100%
CLASSROOM ADDITION/RENOVATION	\$16,182	\$16,182.00	100%
TOTAL BIRNEY ELEMENTARY	\$44,430	\$44,429.60	100%
BLACKWELL ELEMENTARY			
REPAIR CANOPY COLUMN	\$600	\$600.00	100%
LOCKBOX AND KEYS	\$231	\$230.42	100%
REFLOOR GYM	\$20,847	\$20,846.58	100%
ADD WARNING TO SECURITY SYSTEM	\$129	\$129.47	100%
AED BATTERIES AND PADS	\$292	\$292.00	100%
REPLACEMENT ELEM SCHOOL CONSTRUCTION/MEDIA EQUIP	\$29,110	\$29,109.12	100%
OUTDOOR CLASSROOM (GRANT)	\$349	\$348.86	100%
NETWORK COOLING ENCLOSURE WIRING	\$537	\$536.70	100%
TOTAL BLACKWELL ELEMENTARY	\$52,095	\$52,093.15	100%
BRUMBY ELEMENTARY			
RESURFACE PLAYSCAPE	\$20,058	\$20,058.00	100%
LOCKBOX AND KEYS	\$230	\$230.42	100%
LOCKS	\$4,202	\$4,201.84	100%

COUNTYWIDE BUILDING FUND
 MULTI-YEAR PROJECTS
 Data cumulative through June 30, 2014

LOCATION/DESCRIPTION	BUDGET	EXPENDED to Date	% COMPLETE
* Projects in blue were active projects during Fiscal Year 2014			
ADD WARNING TO SECURITY SYSTEM	\$128	\$128.47	100%
AED BATTERIES AND PADS	\$292	\$292.00	100%
CARPET COVERED PLAY AREA	\$6,930	\$6,930.00	100%
COVERED WALKWAYS & LANDSCAPE (GRANT)	\$10,000	\$10,000.00	100%
ADD NAME TO FRONT OF SCHOOL	\$1,377	\$1,377.00	100%
TOTAL BRUMBY ELEMENTARY	\$43,217	\$43,217.73	100%
BRYANT ELEMENTARY			
LOCKBOX AND KEYS	\$230	\$230.42	100%
ADD WARNING TO SECURITY SYSTEM	\$128	\$128.47	100%
AED BATTERIES AND PADS	\$218	\$218.00	100%
NETWORK COOLING ENCLOSURE WIRING	\$236	\$236.25	100%
NETWORK ENCLOSURES FOR COOLING	\$6,499	\$6,499.00	100%
TOTAL BRYANT ELEMENTARY	\$7,311	\$7,312.14	100%
BULLARD ELEMENTARY			
ADD FILM TO WINDOWS	\$9,355	\$9,354.21	100%
HARDWOOD MULCH	\$5,280	\$5,280.00	100%
ADD WARNING TO SECURITY SYSTEM	\$128	\$128.47	100%
AED BATTERIES AND PADS	\$218	\$218.00	100%
TOTAL BULLARD ELEMENTARY	\$14,981	\$14,980.68	100%
CAMPBELL HIGH			
SCRAPE & PAINT AREAS IN GYM	\$16,778	\$16,778.00	100%
REPLACE WATER DAMAGED GYM FLOOR	\$65,020	\$65,020.00	100%
INSTALL GUARDS OVER SPRINKLER HEADS IN GYM	\$4,100	\$4,100.00	100%
PAINT INSIDE AREAS	\$678	\$677.35	100%
SECURITY SYSTEM (GRANT)	\$20,000	\$20,000.00	100%
POWER HOOKUP	\$942	\$941.85	100%
REPAIR TENNIS COURTS	\$58,746	\$58,746.00	100%
LOCKBOX AND KEYS	\$231	\$230.42	100%
ADD WARNING TO SECURITY SYSTEM	\$129	\$128.50	100%
INSTALL VCT IN THE ART ROOM	\$2,301	\$2,301.00	100%
AED BATTERIES AND PADS	\$218	\$218.00	100%
REPLACE THEATER ROOF	\$115,039	\$115,039.56	100%
REPAIR PEELING PAINT IN CORRIDORS	\$29,900	\$29,900.00	100%
PROVIDE SIGN IN FRONT OF SCHOOL	\$540	\$540.00	100%
INSTALL 6' SECURITY FENCE	\$6,975	\$6,975.00	100%
INSTALL FENCE WITH GATES AT SOFTBALL FIELD	\$995	\$995.00	100%
INSTALL 8' FENCE WITH DOUBLE GATE TO BAND TRAILER	\$2,845	\$2,845.00	100%
BUILD ATHLETIC FACILITY & STORAGE RESTROOMS (GRANT)	\$45,000	\$45,000.00	100%
CLASSROOM FLOORING	\$17,334	\$17,334.00	100%
NETWORK COOLING ENCLOSURE WIRING	\$656	\$655.82	100%
INSTALL 2 CIRCUITS, CONDUITS & WIRE	\$984	\$984.00	100%
SPRINKLER SYSTEM (GRANT)	\$3,000	\$3,000.00	100%
TOTAL CAMPBELL HIGH	\$392,411	\$392,409.50	100%
CAMPBELL MIDDLE			
REPLACE CARPET IN PE CLASSROOM	\$5,418	\$5,418.00	100%
PROVIDE NEW POWER TO EXISTING FIELD LIGHTS	\$13,532	\$13,531.60	100%
POWER HOOKUP	\$915	\$914.73	100%
REPAIR CONCESSION	\$5,387	\$5,387.00	100%
ADD WARNING TO SECURITY SYSTEM	\$129	\$128.48	100%
AED BATTERIES AND PADS	\$338	\$338.00	100%
ADDITION OF HANDICAP RESTROOM	\$8,638	\$8,637.65	100%
CONSTRUCTION OF ROPE COURSE	\$7,209	\$7,209.00	100%
REPLACE OLD LOCKERS W/ NEW DOUBLE STACKED LOCKERS	\$20,438	\$20,437.75	100%
RESTROOM PIPE COVER	\$700	\$700.00	100%
NETWORK COOLING ENCLOSURE WIRING	\$242	\$242.15	100%
NETWORK ENCLOSURES FOR COOLING	\$8,429	\$8,429.00	100%
INSTALL LOCKERS IN ORCHESTRA ROOM	\$17,094	\$17,094.00	100%
INSTALL SINK IN SCIENCE ROOM	\$950	\$950.00	100%
ADD ELECTRICAL PANEL IN MEDIA CENTER	\$5,564	\$5,563.34	100%
PURCHASE LARGE FREEZER FOR KITCHEN	\$1,205	\$1,205.00	100%
REPLACE FLOORING - OLD GYM	\$12,167	\$12,166.40	100%
ADDITION PROJECT - TEMPORARY ADMIN OFFICES; STAGE CURTAINS	\$14,325	\$14,324.25	100%
TOTAL CAMPBELL MIDDLE	\$122,680	\$122,676.35	100%
CENTRAL ALTERNATIVE SCHOOL			
PROPERTY APPRAISALS / IMPACT STUDY	\$2,500	\$2,500.00	100%
TOTAL CENTRAL ALTERNATIVE	\$2,500	\$2,500.00	100%
CHALKER ELEMENTARY			
ADD FENCE & GATE AROUND NATURE WALK	\$1,325	\$1,325.00	100%
PURCHASE LAND EASEMENT	\$42,600	\$42,600.00	100%
RECOVER/REPLACE RUBBERIZED PLAYGROUND SURFACE	\$21,497	\$21,496.95	100%
LOCKBOX AND KEYS	\$231	\$230.42	100%
ADD WARNING TO SECURITY SYSTEM	\$128	\$128.47	100%
AED BATTERIES AND PADS	\$218	\$218.00	100%
NETWORK COOLING ENCLOSURE WIRING	\$342	\$341.49	100%

COUNTYWIDE BUILDING FUND
 MULTI-YEAR PROJECTS
 Data cumulative through June 30, 2014

LOCATION/DESCRIPTION	BUDGET	EXPENDED to Date	% COMPLETE
<i>* Projects in blue were active projects during Fiscal Year 2014</i>			
NETWORK ENCLOSURES FOR COOLING	\$6,499	\$6,499.00	100%
TOTAL CHALKER ELEMENTARY	\$72,840	\$72,839.33	100%
CHEATHAM HILL ELEMENTARY			
RELOCATE FENCE ON PROPERTY LINE	\$8,890	\$8,890.00	100%
LOCKBOX AND KEYS	\$231	\$230.42	100%
ADD WARNING TO SECURITY SYSTEM	\$128	\$128.47	100%
AED BATTERIES AND PADS	\$218	\$218.00	100%
NETWORK COOLING ENCLOSURE WIRING	\$173	\$172.31	100%
TOTAL CHEATHAM HILL ELEMENTARY	\$9,640	\$9,639.20	100%
CLARKDALE ELEMENTARY			
INSTALL WATER FOUNTAIN IN GYM	\$1,875	\$1,875.00	100%
LANDSCAPE	\$1,050	\$1,050.00	100%
ADD CURB, FLUME, AND ACCESS AREAS TO TRAILERS	\$6,308	\$6,308.00	100%
LOCKBOX AND KEYS	\$230	\$230.42	100%
ADD WARNING TO SECURITY SYSTEM	\$128	\$128.47	100%
AED BATTERIES AND PADS	\$218	\$218.00	100%
FLOOD LOSS	\$604,643	\$604,642.29	100%
NETWORK COOLING ENCLOSURE WIRING	\$170	\$169.50	100%
TOTAL CLARKDALE ELEMENTARY	\$614,622	\$614,621.68	100%
CLARKDALE REPLACEMENT ES			
REPLACEMENT ELEMENTARY SCHOOL	\$9,022,511	\$9,022,502.59	100%
TOTAL CLARKDALE REPLACEMENT ELEMENTARY	\$9,022,511	\$9,022,502.59	100%
CLAY ELEMENTARY			
LOCKBOX AND KEYS	\$230	\$230.42	100%
ADD WARNING TO SECURITY SYSTEM	\$128	\$128.47	100%
AED BATTERIES AND PADS	\$292	\$292.00	100%
PERSONNEL NEEDS	\$533	\$532.95	100%
TOTAL CLAY ELEMENTARY	\$1,183	\$1,183.84	100%
COMPTON ELEMENTARY			
LOCKBOX AND KEYS	\$230	\$230.42	100%
ADD WARNING TO SECURITY SYSTEM	\$128	\$128.47	100%
AED BATTERIES AND PADS	\$218	\$218.00	100%
CLARKDALE ES FLOOD LOSS	\$41,784	\$41,783.27	100%
INSTALL PAVING & SIDEWALK	\$6,200	\$6,200.00	100%
INSTALL ELECTRICAL LINE TO FRONT SIGN	\$2,139	\$2,138.20	100%
INSTALL EXTERIOR LIGHTING ON ANNEX BLDG	\$3,850	\$3,850.00	100%
NETWORK COOLING ENCLOSURE WIRING	\$496	\$495.69	100%
HVAC	\$2,422	\$2,421.14	100%
TOTAL COMPTON ELEMENTARY	\$57,467	\$57,465.19	100%
COOPER MIDDLE			
LOCKS ON CABINETS	\$423	\$422.50	100%
LOCKBOX AND KEYS	\$231	\$230.42	100%
ADD WARNING TO SECURITY SYSTEM	\$129	\$128.48	100%
AED BATTERIES AND PADS	\$436	\$436.00	100%
TOTAL COOPER MIDDLE	\$1,219	\$1,217.40	100%
DANIELL MIDDLE			
3 ADA HANDICAP RAMPS	\$6,024	\$6,024.00	100%
ELECTRICAL FACILITY ASSESSMENT	\$2,670	\$2,670.00	100%
REPLACE HVAC 5-TON WITH 3-TON UNIT	\$172,859	\$172,858.75	100%
SIGNAGE	\$2,206	\$2,205.80	100%
LOCKBOX AND KEYS	\$230	\$230.42	100%
ADD WARNING TO SECURITY SYSTEM	\$129	\$128.48	100%
AED BATTERIES AND PADS	\$218	\$218.00	100%
GRAVEL BUS PARKING AREA	\$27,721	\$27,721.00	100%
HALLWAY LIGHTING (GRANT)	\$10,000	\$10,000.00	100%
STRIPE & NUMBER SPACES FOR BUSES	\$1,472	\$1,472.00	100%
NETWORK COOLING ENCLOSURE WIRING	\$1,030	\$1,030.17	100%
NETWORK ENCLOSURES FOR COOLING	\$8,429	\$8,429.00	100%
ADD WALL TO DIVIDE ROOM	\$1,290	\$1,290.00	100%
MODIFY COUNTER IN MAIN OFFICE	\$6,463	\$6,463.00	100%
TOTAL DANIELL MIDDLE	\$240,741	\$240,740.62	100%
DAVIS ELEMENTARY			
PROVIDE H/C WALKWAY FROM PARKING LOT	\$13,967	\$13,967.00	100%
PROVIDE ADDITIONAL SECURITY/EXTERIOR DOORS	\$37,445	\$37,445.00	100%
LOCKBOX AND KEYS	\$231	\$230.42	100%
ADD WARNING TO SECURITY SYSTEM	\$128	\$128.47	100%
INSTALL CLINIC DOORS	\$2,285	\$2,285.00	100%
PERSONNEL NEEDS	\$705	\$704.92	100%
NETWORK COOLING ENCLOSURE WIRING	\$200	\$199.49	100%
NETWORK ENCLOSURES FOR COOLING	\$6,499	\$6,499.00	100%
TOTAL DAVIS ELEMENTARY	\$61,460	\$61,459.30	100%

COUNTYWIDE BUILDING FUND
MULTI-YEAR PROJECTS
Data cumulative through June 30, 2014

LOCATION/DESCRIPTION	BUDGET	EXPENDED to Date	% COMPLETE
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DICKERSON MIDDLE			
LOCKBOX AND KEYS	\$230	\$230.42	100%
ROPES COURSE	\$12,352	\$12,351.10	100%
ADD WARNING TO SECURITY SYSTEM	\$128	\$128.48	100%
RETAINING WALL	\$4,500	\$4,499.24	100%
AED BATTERIES AND PADS	\$218	\$218.00	100%
LANDSCAPING	\$10,858	\$10,857.50	100%
REPLACE DIMMER SYSTEM IN THEATER	\$7,984	\$7,984.00	100%
TOTAL DICKERSON MIDDLE	\$36,270	\$36,268.74	100%
DODGEN MIDDLE			
CHANGE ENTRANCE SIGN	\$1,729	\$1,729.00	100%
ADD WALL IN OFFICE TO PROVIDE SPACE	\$1,192	\$1,191.38	100%
REPLACE HVAC / REPLACE CARPET & VCT	\$35,558	\$35,558.00	100%
LOCKBOX AND KEYS	\$230	\$230.42	100%
ADD WARNING TO SECURITY SYSTEM	\$128	\$128.48	100%
AED BATTERIES AND PADS	\$218	\$218.00	100%
IRRIGATION METER	\$1,800	\$1,800.00	100%
PERSONNEL NEEDS	\$709	\$708.29	100%
PROVIDE SPRINKLER HEAD IN JANITORS CLOSET	\$988	\$987.40	100%
TOTAL DODGEN MIDDLE	\$42,552	\$42,550.97	100%
DOWELL ELEMENTARY			
DRAINAGE CORRECTION	\$2,480	\$2,480.00	100%
LOCKBOX AND KEYS	\$231	\$230.42	100%
ADD WARNING TO SECURITY SYSTEM	\$128	\$128.47	100%
AED BATTERIES AND PADS	\$218	\$218.00	100%
INSTALL FIRE ALARMS	\$4,500	\$4,499.78	100%
NETWORK COOLING ENCLOSURE WIRING	\$289	\$289.10	100%
REFLOORING	\$392	\$392.00	100%
TOTAL DOWELL ELEMENTARY	\$8,238	\$8,237.77	100%
DUE WEST ELEMENTARY			
REPLACE CARPET DAMAGED BY WATER	\$2,862	\$2,862.00	100%
REPIPE AREAS IN KITCHEN, CLINIC & CUSTODIAL CLOSET	\$4,660	\$4,659.85	100%
LOCKBOX AND KEYS	\$230	\$230.42	100%
TEACHERS DINING ROOM	\$4,913	\$4,912.50	100%
ADD WARNING TO SECURITY SYSTEM	\$128	\$128.47	100%
AED BATTERIES AND PADS	\$218	\$218.00	100%
NETWORK COOLING ENCLOSURE WIRING	\$371	\$370.64	100%
NETWORK ENCLOSURES FOR COOLING	\$6,499	\$6,499.00	100%
TOTAL DUE WEST ELEMENTARY	\$19,881	\$19,880.88	100%
DURHAM MIDDLE			
REMOVE DEBRIS FROM PLAYFIELD	\$495	\$495.00	100%
CORRECT DRAINAGE PROBLEM	\$17,066	\$17,066.00	100%
LOCKBOX AND KEYS	\$231	\$230.42	100%
ADD WARNING TO SECURITY SYSTEM	\$128	\$128.48	100%
NETWORK COOLING CLOSET WIRING	\$65	\$65.00	100%
RELOCATE/ADD LETTERS ON SIGNS	\$4,241	\$4,241.00	100%
TOTAL DURHAM MIDDLE	\$22,226	\$22,225.90	100%
EAST COBB MIDDLE			
LOCKBOX AND KEYS	\$230	\$230.42	100%
ADD WARNING TO SECURITY SYSTEM	\$128	\$128.48	100%
HVAC IN CAFETERIA	\$7,072	\$7,071.44	100%
AED BATTERIES AND PADS	\$218	\$218.00	100%
RESTROOM PORTABLE	\$21,739	\$21,738.30	100%
REMOVE DISHWASHER, TABLES, RACKS & RELOCATE	\$1,488	\$1,487.87	100%
CONSTRUCTION OF ROPE COURSE	\$7,209	\$7,209.00	100%
NETWORK COOLING ENCLOSURE WIRING	\$3,814	\$3,814.44	100%
TOTAL EAST COBB MIDDLE	\$41,898	\$41,897.95	100%
EAST SIDE ELEMENTARY			
REPAINT CEILING IN BATHROOM	\$1,387	\$1,387.00	100%
REPLACE HVAC UNITS IN RIGHT WING	\$62,590	\$62,590.00	100%
LOCKBOX AND KEYS	\$230	\$230.42	100%
PLAYGROUND EQUIPMENT	\$35,850	\$35,850.00	100%
ADD WARNING TO SECURITY SYSTEM	\$128	\$128.47	100%
AED BATTERIES AND PADS	\$218	\$218.00	100%
INSTALL HVAC IN ASST PRINCIPAL'S OFFICE	\$13,331	\$13,331.00	100%
ADD EXHAUST FAN IN CLINIC BATHROOM	\$1,445	\$1,445.00	100%
TOTAL EAST SIDE ELEMENTARY	\$115,179	\$115,179.89	100%
EASTVALLEY ELEMENTARY			
REWORK PLAYFIELD LANDSCAPE & INSTALL SOD	\$16,600	\$16,600.00	100%
INSTALL INSULATION IN WALL BETWEEN CLASSROOMS	\$338	\$338.00	100%
LOCKBOX AND KEYS	\$230	\$230.42	100%
ADD WARNING TO SECURITY SYSTEM	\$128	\$128.47	100%
AED BATTERIES AND PADS	\$313	\$313.00	100%

COUNTYWIDE BUILDING FUND
MULTI-YEAR PROJECTS
Data cumulative through June 30, 2014

LOCATION/DESCRIPTION	BUDGET	EXPENDED to Date	% COMPLETE
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NETWORK COOLING ENCLOSURE WIRING	\$968	\$968.22	100%
NETWORK ENCLOSURES FOR COOLING	\$6,499	\$6,499.00	100%
ADD WALL TO DIVIDE ROOM	\$2,140	\$2,140.00	100%
REPLACE 22 DOORS IN BUILDING	\$6,737	\$6,736.40	100%
ADDITION PROJECT - DOORS & WINDOWS	\$9,000	\$9,000.00	100%
TOTAL EASTVALLEY ELEMENTARY	\$42,953	\$42,953.51	100%
FAIR OAKS ELEMENTARY			
LOCKBOX AND KEYS	\$230	\$230.42	100%
ADD WARNING TO SECURITY SYSTEM	\$128	\$128.47	100%
AED BATTERIES AND PADS	\$218	\$218.00	100%
PROVIDE WIRING FOR THREE CLASSROOMS	\$570	\$570.00	100%
ADD WALLS	\$13,050	\$13,050.00	100%
ADDITION PROJECT - REPLACE VCT / RETILE RESTROOMS	\$127,339	\$127,339.00	100%
ADD WALL AT END OF RAMP TO AUDIOLOGY	\$800	\$800.00	100%
NETWORK COOLING ENCLOSURE WIRING	\$1,848	\$1,848.35	100%
NETWORK ENCLOSURES FOR COOLING	\$6,499	\$6,499.00	100%
TOTAL FAIR OAKS ELEMENTARY	\$150,682	\$150,683.24	100%
FITZHUGH LEE TLC			
FENCE AROUND PLAYGROUND	\$2,325	\$2,325.00	100%
REPLACE EXISTING GLASS WITH PLEXIGLASS IN DOORS	\$9,985	\$9,985.00	100%
INSTALL EMERGENCY LIGHTS	\$1,600	\$1,600.00	100%
FACILITY IMPACT STUDY	\$2,500	\$2,500.00	100%
TOTAL FITZHUGH LEE TLC	\$16,410	\$16,410.00	100%
FLOYD MIDDLE			
ADD WALL TO DIVIDE CLASSROOM	\$6,156	\$6,155.75	100%
LOCKBOX AND KEYS	\$230	\$230.42	100%
ADD WARNING TO SECURITY SYSTEM	\$128	\$128.48	100%
AED BATTERIES AND PADS	\$218	\$218.00	100%
BRICK SCHOOL SIGN AT ENTRANCE	\$8,450	\$8,450.00	100%
NETWORK COOLING ENCLOSURE WIRING	\$207	\$206.97	100%
NETWORK ENCLOSURES FOR COOLING	\$8,429	\$8,429.00	100%
GRADING/LANDSCAPE TRAILER LOCATION	\$8,180	\$8,179.84	100%
TOTAL FLOYD MIDDLE	\$31,998	\$31,998.46	100%
FORD ELEMENTARY			
LOCKBOX AND KEYS	\$231	\$230.42	100%
ADD WARNING TO SECURITY SYSTEM	\$128	\$128.48	100%
AED BATTERIES AND PADS	\$218	\$218.00	100%
TOTAL FORD ELEMENTARY	\$577	\$576.90	100%
FREY ELEMENTARY			
LOCKBOX AND KEYS	\$231	\$230.42	100%
ADD WARNING TO SECURITY SYSTEM	\$128	\$128.48	100%
AED BATTERIES AND PADS	\$218	\$218.00	100%
NETWORK COOLING ENCLOSURE WIRING	\$338	\$337.55	100%
ADDITIONAL DATA CABLING	\$8,082	\$8,081.88	100%
NETWORK ENCLOSURES FOR COOLING	\$6,499	\$6,499.00	100%
DEMOLITION OF HOUSE DECLARED UNSAFE	\$24,500	\$24,500.00	100%
ASBESTOS TESTING ON ABANDONED HOUSE	\$1,760	\$1,760.00	100%
RAISE/MODIFY SIGN AT ENTRANCE	\$3,950	\$3,950.00	100%
TOTAL FREY ELEMENTARY	\$45,706	\$45,705.33	100%
GARRETT MIDDLE			
DISCONNECT & REWIRE EXTERIOR LIGHTS	\$760	\$759.14	100%
LOCKBOX AND KEYS	\$231	\$230.42	100%
ADD WARNING TO SECURITY SYSTEM	\$128	\$128.48	100%
AED BATTERIES AND PADS	\$218	\$218.00	100%
NETWORK COOLING ENCLOSURE WIRING	\$291	\$291.29	100%
TOTAL GARRETT MIDDLE	\$1,628	\$1,627.33	100%
GARRISON MILL ELEMENTARY			
LOCKBOX AND KEYS	\$230	\$230.42	100%
LAND APPRAISAL	\$2,400	\$2,400.00	100%
ADD WARNING TO SECURITY SYSTEM	\$128	\$128.48	100%
AED BATTERIES AND PADS	\$218	\$218.00	100%
REPLACE FLOOR COVERING IN CORRIDORS	\$142,868	\$142,868.00	100%
TOTAL GARRISON MILL ELEMENTARY	\$145,844	\$145,844.90	100%
GREEN ACRES ELEMENTARY			
LOCKBOX AND KEYS	\$231	\$230.42	100%
ADD WARNING TO SECURITY SYSTEM	\$128	\$128.48	100%
ADDITIONAL DATA DROPS	\$4,564	\$4,564.00	100%
TOTAL GREEN ACRES ELEMENTARY	\$4,923	\$4,922.90	100%
GRIFFIN MIDDLE			
REFINISH GYM FLOOR	\$10,300	\$10,300.00	100%
INSTALL A FIRE HYDRANT TO REAR SECTION OF SCHOOL	\$9,812	\$9,812.00	100%

COUNTYWIDE BUILDING FUND
MULTI-YEAR PROJECTS
Data cumulative through June 30, 2014

LOCATION/DESCRIPTION	BUDGET	EXPENDED to Date	% COMPLETE
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ADDITION OF ADMIN/CAFETERIA/CLASSROOMS	\$24,873	\$24,873.00	100%
POWER HOOKUPS	\$407	\$406.87	100%
REPAIR ASPHALT	\$800	\$800.00	100%
ROPES COURSE	\$12,352	\$12,351.10	100%
LANDSCAPE FRONT ENTRANCE	\$25,000	\$25,000.00	100%
ADD WARNING TO SECURITY SYSTEM	\$128	\$128.48	100%
AED BATTERIES AND PADS	\$292	\$292.00	100%
INSTALL DOORS IN ALL RESTROOMS	\$21,809	\$21,809.00	100%
TOTAL GRIFFIN MIDDLE	\$105,773	\$105,772.45	100%
HARMONY LELAND ELEMENTARY			
LAND ACQUISITIONS	\$76,884	\$76,883.50	100%
ADD WALKWAY & SOD TO BACK OF BUILDING	\$12,385	\$12,385.00	100%
INSTALL 2 WATER SPIGOTS AT ADDITION	\$4,283	\$4,283.00	100%
ADD STONE TO SUPPRESS MUD AT TRAILERS	\$1,491	\$1,491.00	100%
LOCKBOX AND KEYS	\$230	\$230.42	100%
ADD WARNING TO SECURITY SYSTEM	\$128	\$128.48	100%
AED BATTERIES AND PADS	\$218	\$218.00	100%
ROOFING SURVEY	\$1,680	\$1,680.00	100%
NETWORK COOLING ENCLOSURE WIRING	\$288	\$287.76	100%
NETWORK ENCLOSURES FOR COOLING	\$6,499	\$6,499.00	100%
ADD FENCE TO ENCLOSE ROAD PROPERTY LINE	\$10,410	\$10,410.00	100%
TOTAL HARMONY LELAND ELEMENTARY	\$114,496	\$114,496.16	100%
HARRISON HIGH			
CONSTRUCT STORAGE FACILITY, BATTING CAGE, DUGOUTS	\$14,500	\$14,500.00	100%
INSTALL DEDICATED CIRCUIT FOR OVEN/RANGE	\$2,029	\$2,028.36	100%
FURNISH & INSTALL CLASSROOM SIGNS	\$792	\$792.00	100%
SUB-SURFACE TESTING AT TENNIS COURTS	\$712	\$712.00	100%
POWER HOOKUP	\$1,359	\$1,359.18	100%
LOCKBOX AND KEYS	\$231	\$230.42	100%
ADD WARNING TO SECURITY SYSTEM	\$129	\$128.50	100%
REPLACE CARPET IN BAND ROOM	\$10,005	\$10,004.85	100%
AED BATTERIES AND PADS	\$296	\$296.00	100%
PRESSBOX REPLACEMENT	\$78,500	\$78,500.00	100%
FIRE DAMAGE REPLACEMENT	\$7,963	\$7,962.93	100%
INSTALL DEEP WELL SINK IN GREENHOUSE	\$5,735	\$5,735.00	100%
NETWORK COOLING ENCLOSURE WIRING	\$281	\$280.51	100%
NETWORK ENCLOSURES FOR COOLING	\$8,429	\$8,429.00	100%
TOTAL HARRISON HIGH	\$130,961	\$130,958.75	100%
HAVEN AT FITZHUGH LEE			
REMOVE SIGN AT HAWTHORNE & INSTALL AT SITE	\$5,400	\$5,400.00	100%
LOCKBOX AND KEYS	\$230	\$230.42	100%
LAND SURVEY	\$5,750	\$5,750.00	100%
ADD WARNING TO SECURITY SYSTEM	\$129	\$128.50	100%
AED BATTERIES AND PADS	\$218	\$218.00	100%
APPRAISAL	\$1,800	\$1,800.00	100%
TOTAL HAVEN AT FITZHUGH LEE	\$13,527	\$13,526.92	100%
HAVEN AT HAWTHORNE			
ADD WARNING TO SECURITY SYSTEM	\$129	\$128.50	100%
AED BATTERIES AND PADS	\$218	\$218.00	100%
PAINT & CHANGE NAME OF SIGN IN FRONT OF BUILDING	\$5,136	\$5,136.00	100%
INSTALL DIGITAL VIDEO SURVEILLANCE SYSTEM	\$28,275	\$28,274.04	100%
BUILD COUNTER IN LOBBY	\$5,000	\$5,000.00	100%
NETWORK COOLING ENCLOSURE WIRING	\$199	\$198.98	100%
NETWORK ENCLOSURES FOR COOLING	\$6,499	\$6,499.00	100%
TOTAL HAVEN AT HAWTHORNE	\$45,456	\$45,454.52	100%
HAYES ELEMENTARY			
LOCKBOX AND KEYS	\$230	\$230.42	100%
ADD WARNING TO SECURITY SYSTEM	\$129	\$128.48	100%
AED BATTERIES AND PADS	\$218	\$218.00	100%
REGRADE SWALE TO PROVIDE PROPER DRAINAGE	\$5,700	\$5,700.00	100%
NETWORK COOLING ENCLOSURE WIRING	\$130	\$129.43	100%
NETWORK ENCLOSURES FOR COOLING	\$6,499	\$6,499.00	100%
REPAIR CANOPY	\$500	\$500.00	100%
ENTRY DRIVE MODIFICATION	\$5,000	\$5,000.00	100%
TOTAL HAYES ELEMENTARY	\$18,406	\$18,405.33	100%
HENDRICKS ES			
INTERIM HOUSING	\$5,596	\$5,595.27	100%
ADD WARNING TO SECURITY SYSTEM	\$129	\$129.47	100%
AED BATTERIES AND PADS	\$313	\$313.00	100%
CLARKDALE ES FLOOD LOSS	\$10,047	\$10,046.07	100%
AUSTELL INTERMEDIATE RETROFIT TO K-5	\$67,137	\$67,136.04	100%
TOTAL HENDRICKS ES	\$83,222	\$83,219.85	100%
HIGHTOWER TRAIL MIDDLE			

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

COUNTYWIDE BUILDING FUND
MULTI-YEAR PROJECTS
Data cumulative through June 30, 2014

LOCATION/DESCRIPTION	BUDGET	EXPENDED to Date	% COMPLETE
* Projects in blue were active projects during Fiscal Year 2014			
KINCAID ELEMENTARY			
OUTDOOR SAFETY LIGHTS (GRANT)	\$5,000	\$5,000.00	100%
PE BUILDING SAFETY LIGHTS (GRANT)	\$5,000	\$5,000.00	100%
LOCKBOX AND KEYS	\$230	\$230.42	100%
DEMOLISH HOUSE ON PROPERTY / SAFETY OF STUDENTS	\$15,582	\$15,581.30	100%
REPLACE GYM FLOOR	\$13,234	\$13,233.60	100%
ADD WARNING TO SECURITY SYSTEM	\$128	\$128.48	100%
AED BATTERIES AND PADS	\$95	\$95.00	100%
REFLOORING	\$18,081	\$18,081.00	100%
PERSONNEL NEEDS	\$428	\$427.88	100%
NETWORK COOLING ENCLOSURE WIRING	\$390	\$389.99	100%
CONNECT SIDEWALK PARKING LOT	\$1,640	\$1,640.00	100%
REPLACE FLOOR COVERING	\$9,000	\$9,000.00	100%
PAVING - PARKING	\$4,930	\$4,930.00	100%
TOTAL KINCAID ELEMENTARY	\$73,738	\$73,737.67	100%
KING SPRINGS ELEMENTARY			
RESURFACE PLAYGROUND	\$3,000	\$3,000.00	100%
AED BATTERIES AND PADS	\$218	\$218.00	100%
HANDRAILS	\$6,862	\$6,861.50	100%
ELECTRICAL	\$1,345	\$1,344.58	100%
PERSONNEL NEEDS	\$32,514	\$32,514.42	100%
SIDEWALK DRAIN AT REAR OF BUILDING/GYM	\$1,500	\$1,500.00	100%
ADD DIRT & GRASS TO STOP EROSION	\$6,360	\$6,360.00	100%
ADA CURB CUT/WALKWAYS	\$8,683	\$8,683.00	100%
TOTAL KING SPRINGS ELEMENTARY	\$60,482	\$60,481.50	100%
LABELLE ELEMENTARY			
RESURFACE PLAYScape	\$17,976	\$17,976.00	100%
REPLACE 5 A/C UNITS	\$20,000	\$19,999.68	100%
LOCKBOX AND KEYS	\$231	\$230.42	100%
ADD WARNING TO SECURITY SYSTEM	\$128	\$128.48	100%
AED BATTERIES AND PADS	\$218	\$218.00	100%
ADDITION/RENOVATION PROJECT - KITCHEN EXHAUST HOOD & HVAC	\$65,000	\$65,000.00	100%
TOTAL LABELLE ELEMENTARY	\$103,553	\$103,552.58	100%
LASSITER HIGH			
REWORK SPRINKLERS	\$1,487	\$1,487.00	100%
INSTALL 2 WINDOWS & INSULATION	\$12,800	\$12,800.00	100%
PAINT FLOOD DAMAGED AREAS IN BAND	\$7,635	\$7,635.00	100%
REPLACE TILE & CARPET DAMAGED	\$11,949	\$11,949.00	100%
CONSTRUCT DUGOUTS, SCORER'S BOOTH (GRANT)	\$15,000	\$15,000.00	100%
REPLACE GYM FLOOR DAMAGED BY FLOOD	\$59,400	\$59,400.00	100%
ADD 2 DOORS & FRAMES IN BAND ROOM	\$2,440	\$2,440.00	100%
REVIEW ENGINEERING OF EXISTING DRAINAGE	\$10,043	\$10,042.79	100%
INSTALL DRAINAGE TO CORRECT EROSION	\$5,710	\$5,710.00	100%
UPGRADE ATHLETIC FIELDS (GRANT)	\$15,000	\$15,000.00	100%
ADDITIONAL PAVING AT SOFTBALL/BASEBALL FIELD	\$8,660	\$8,660.00	100%
INSTALL CEILING TILE	\$9,420	\$9,420.00	100%
LOCKBOX AND KEYS	\$231	\$230.42	100%
INSTALL SPRINKLER	\$585	\$585.00	100%
REPAIR PRACTICE FIELD & IRRIGATION SYSTEM	\$18,014	\$18,013.20	100%
ADD WARNING TO SECURITY SYSTEM	\$129	\$128.50	100%
AED BATTERIES AND PADS	\$148	\$148.00	100%
STADIUM RESTROOM RENOVATIONS	\$41,064	\$41,063.54	100%
FRONT DOOR MODIFICATION FOR H/C ACCESS	\$4,000	\$4,000.00	100%
PAINTING, WINDOW BLINDS, SIDEWALK CLEANING	\$24,537	\$24,536.75	100%
NETWORK COOLING ENCLOSURE WIRING	\$507	\$507.36	100%
ADD DIVIDER IN CLASSROOM TO MAKE 2 CLASSROOMS	\$15,324	\$15,323.17	100%
IMPROVE GIRLS FAST PITCH SOFTBALL FACILITIES (GRANT)	\$20,000	\$20,000.00	100%
FINE ARTS ADDITION (NEW BAND ROOM)	\$23,066	\$23,066.00	100%
TOTAL LASSITER HIGH	\$307,149	\$307,145.73	100%
LEWIS ELEMENTARY			
LOCKBOX AND KEYS	\$231	\$230.42	100%
CARPET CLASSROOM	\$1,760	\$1,760.00	100%
RE-SURFACE PLAYGROUND	\$19,640	\$19,640.00	100%
ADD WARNING TO SECURITY SYSTEM	\$128	\$128.48	100%
AED BATTERIES AND PADS	\$218	\$218.00	100%
CLASSROOM ADDITION	\$74,992	\$74,992.00	100%
TOTAL LEWIS ELEMENTARY	\$96,969	\$96,968.90	100%
LINDLEY (OLD)/BARNES ED CENTER			
FACILITY IMPACT STUDY	\$3,000	\$3,000.00	100%
ADD 3 QUAD OUTLETS IN MEDIA CENTER	\$793	\$792.64	100%
TOTAL LINDLEY (OLD)/BARNES ED CENTER	\$3,793	\$3,792.64	100%
LINDLEY 6TH GRADE ACADEMY			
LIGHTING UPGRADES	\$3,247	\$3,246.79	100%
AED BATTERIES AND PADS	\$218	\$218.00	100%

COUNTYWIDE BUILDING FUND
 MULTI-YEAR PROJECTS
 Data cumulative through June 30, 2014

LOCATION/DESCRIPTION	BUDGET	EXPENDED to Date	% COMPLETE
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TOTAL LINDLEY 6TH GRADE ACADEMY	\$3,465	\$3,464.79	100%
LINDLEY MIDDLE			
LOCKBOX AND KEYS	\$231	\$230.42	100%
MODIFY PRINCIPAL/CONFERENCE ROOM	\$3,802	\$3,801.25	100%
ADD WARNING TO SECURITY SYSTEM	\$129	\$128.48	100%
AED BATTERIES AND PADS	\$218	\$218.00	100%
RE-KEY LOCKSETS	\$6,969	\$6,968.03	100%
TOTAL LINDLEY MIDDLE	\$11,349	\$11,346.18	100%
LOST MOUNTAIN MIDDLE			
POWER HOOKUP	\$957	\$956.56	100%
LOCKBOX AND KEYS	\$231	\$230.42	100%
ADD WARNING TO SECURITY SYSTEM	\$129	\$128.48	100%
AED BATTERIES AND PADS	\$366	\$366.00	100%
ADD SIDEWALK & CURB CUT FOR ADA	\$2,500	\$2,500.00	100%
INSTALL DOOR AT MEDIA CENTER FOR ADA	\$4,000	\$4,000.00	100%
NETWORK COOLING ENCLOSURE WIRING	\$366	\$365.76	100%
NETWORK ENCLOSURES FOR COOLING	\$8,429	\$8,429.00	100%
SOUNDPROOF WALL BETWEEN KITCHEN & CLASSROOM	\$700	\$700.00	100%
REPLACE FIRE ALARM SYSTEM	\$20,676	\$20,675.54	100%
REFLOORING	\$252,359	\$252,359.00	100%
TOTAL LOST MOUNTAIN MIDDLE	\$290,713	\$290,710.76	100%
LOVINGGOOD MIDDLE			
ADD WARNING TO SECURITY SYSTEM	\$129	\$128.48	100%
CHANGE LOCKSETS	\$1,188	\$1,187.56	100%
ADD DOOR IN ADMINISTRATION	\$2,640	\$2,640.00	100%
TOTAL LOVINGGOOD MIDDLE	\$3,957	\$3,956.04	100%
MABLETON ELEMENTARY			
ADD ELECTRICAL OUTLET	\$352	\$351.10	100%
REPLACE 2 SETS OF DOUBLE DOORS	\$3,161	\$3,160.72	100%
ADD FENCE AROUND AIR CONDITIONER	\$462	\$462.00	100%
REPAIR LEAK IN BUILDING "A"	\$248	\$247.79	100%
LOCKBOX AND KEYS	\$230	\$230.42	100%
ASBESTOS ABATEMENT & REMOVAL	\$23,179	\$23,178.10	100%
ADD WARNING TO SECURITY SYSTEM	\$128	\$128.48	100%
AED BATTERIES AND PADS	\$218	\$218.00	100%
SECURITY GATE INSTALLED	\$5,440	\$5,440.00	100%
INSTALL HOT WATER SYSTEM	\$1,335	\$1,335.00	100%
NETWORK COOLING ENCLOSURE WIRING	\$226	\$226.13	100%
NETWORK ENCLOSURES FOR COOLING	\$6,499	\$6,499.00	100%
TOTAL MABLETON ELEMENTARY	\$41,478	\$41,476.74	100%
MABRY MIDDLE			
INSTALL DOOR UNIT AT CLINIC	\$1,375	\$1,375.00	100%
REPLACE CLINIC DOOR	\$757	\$757.00	100%
POWER HOOKUP	\$416	\$415.62	100%
LOCKBOX AND KEYS	\$230	\$230.42	100%
ROPES COURSE	\$14,895	\$14,894.34	100%
ADD WARNING TO SECURITY SYSTEM	\$129	\$128.48	100%
AED BATTERIES AND PADS	\$292	\$292.00	100%
REMOVE WALL IN HOME EC CLASS	\$2,448	\$2,447.48	100%
UNDERGROUND STORAGE TANKS	\$95	\$95.00	100%
REPAIR EXISTING WATER CLOSET	\$190	\$190.00	100%
TOTAL MABRY MIDDLE	\$20,827	\$20,825.34	100%
MAINTENANCE FACILITY ARGO ROAD			
ADD WARNING TO SECURITY SYSTEM	\$129	\$128.51	100%
TOTAL MAINTENANCE FACILITY ARGO ROAD	\$129	\$128.51	100%
MARS HILL RD BUS SHOP			
BUS SHOP AWNINGS	\$4,045	\$4,045.00	100%
TOTAL MARS HILL RD BUS SHOP	\$4,045	\$4,045.00	100%
MARTHA MOORE EDUCATION CENTER			
RENOVATE, PURCHASE F&E, AND MOVE STAFF	\$36,413	\$36,412.96	100%
PROVIDE GRAVEL FOR ADDITIONAL PARKING	\$10,370	\$10,370.00	100%
LOCKBOX AND KEYS	\$230	\$230.16	100%
REPLACE CHILLER	\$21,552	\$21,551.67	100%
FACILITY IMPACT STUDY	\$3,000	\$3,000.00	100%
TOTAL MARTHA MOORE ED CENTER	\$71,565	\$71,564.79	100%
MCCALL PRIMARY			
ADD WARNING TO SECURITY SYSTEM	\$128	\$128.48	100%
TOTAL MCCALL PRIMARY	\$128	\$128.48	100%
MCCLESKEY MIDDLE			
REPLACE SKYLIGHT	\$20,988	\$20,988.00	100%

COUNTYWIDE BUILDING FUND
MULTI-YEAR PROJECTS
Data cumulative through June 30, 2014

LOCATION/DESCRIPTION	BUDGET	EXPENDED to Date	% COMPLETE
* Projects in blue were active projects during Fiscal Year 2014			
LOCKBOX AND KEYS	\$231	\$230.42	100%
ADD WARNING TO SECURITY SYSTEM	\$129	\$128.48	100%
AED BATTERIES AND PADS	\$218	\$218.00	100%
PERSONNEL NEEDS	\$2,767	\$2,766.63	100%
BUSINESS ED WALL	\$8,968	\$8,967.20	100%
NETWORK COOLING ENCLOSURE WIRING	\$276	\$276.13	100%
NETWORK ENCLOSURES FOR COOLING	\$8,429	\$8,429.00	100%
TOTAL MCCLESKEY MIDDLE	\$42,006	\$42,003.86	100%
MCCLURE MIDDLE			
DESIGN NEW MIDDLE SCHOOL	\$66,877	\$66,876.66	100%
WATER DAMAGE	\$29,773	\$29,772.48	100%
ADD WARNING TO SECURITY SYSTEM	\$129	\$128.48	100%
AED BATTERIES AND PADS	\$169	\$169.00	100%
TOTAL MCCLURE MIDDLE	\$96,948	\$96,946.62	100%
MCEACHERN HIGH			
REPLACE 3 HVAC UNITS ON ROOF	\$74,313	\$74,312.26	100%
REVISE ENERGY MANAGEMENT SYSTEM	\$2,412	\$2,412.00	100%
HVAC IN JM BLDG	\$59,000	\$58,999.62	100%
CAFÉ DOOR	\$18,590	\$18,590.00	100%
LOCKBOX AND KEYS	\$3,226	\$3,225.81	100%
ADD WARNING TO SECURITY SYSTEM	\$129	\$128.50	100%
AED BATTERIES AND PADS	\$218	\$218.00	100%
REPLACE SOFTBALL NETTING	\$9,500	\$9,500.00	100%
SCISSORS LIFT RENTAL	\$1,107	\$1,106.25	100%
REPLACE COOLING TOWER	\$49,995	\$49,994.75	100%
STRUCTURAL ANALYSIS OF STADIUM	\$886	\$885.70	100%
EVALUATE STORAGE ROOM IN RUSSELL HALL	\$2,780	\$2,780.00	100%
NETWORK COOLING ENCLOSURE WIRING	\$140	\$139.97	100%
TOTAL MCEACHERN HIGH	\$222,296	\$222,292.86	100%
MILFORD ELEMENTARY			
REPLACE EXIT DOORS	\$7,996	\$7,995.21	100%
LOCKBOX AND KEYS	\$230	\$230.42	100%
ADD WARNING TO SECURITY SYSTEM	\$128	\$128.48	100%
AED BATTERIES AND PADS	\$218	\$218.00	100%
RELOCATE WIRING	\$1,222	\$1,221.07	100%
REPLACE SIGN	\$6,396	\$6,396.00	100%
NETWORK COOLING ENCLOSURE WIRING	\$959	\$959.19	100%
INSTALL 3 QUAD OUTLETS IN MAIN OFFICE	\$170	\$169.25	100%
HVAC RENOVATION	\$81,598	\$81,598.00	100%
REPLACE 77 DOORS WITH SOLID CORE DOORS	\$21,254	\$21,253.80	100%
ADDITION PROJECT - NEW CEILING/CEILING GRID IN GYM	\$11,267	\$11,267.00	100%
TOTAL MILFORD ELEMENTARY	\$131,438	\$131,436.42	100%
MOUNTAIN VIEW ELEMENTARY			
REPLACE RETAINING WALL	\$73,537	\$73,536.08	100%
LOCKBOX AND KEYS	\$230	\$230.42	100%
ADD WALL	\$6,150	\$6,150.00	100%
ADD WARNING TO SECURITY SYSTEM	\$129	\$128.48	100%
AED BATTERIES AND PADS	\$387	\$387.00	100%
PERSONNEL NEEDS	\$6,451	\$6,450.44	100%
INSTALL 3 SECURITY LIGHTS AT FRONT	\$1,281	\$1,280.58	100%
ADD PARTITION	\$4,850	\$4,850.00	100%
CLASSROOM ADDITION	\$91,000	\$91,000.00	100%
TOTAL MOUNTAIN VIEW ELEMENTARY	\$184,015	\$184,013.00	100%
MT BETHEL ELEMENTARY			
SPEED BUMPS & STRIPING IN LOADING AREA	\$900	\$900.00	100%
REFENCE SATELLITE DISH	\$531	\$531.00	100%
REPLACE EXISTING FIRE ALARM PANEL	\$10,976	\$10,975.15	100%
LOCKBOX AND KEYS	\$230	\$230.42	100%
ADD WARNING TO SECURITY SYSTEM	\$128	\$128.48	100%
AED BATTERIES AND PADS	\$218	\$218.00	100%
CURB CUT TO MAKE ENTRANCE INTO ANNEX	\$1,400	\$1,400.00	100%
TOTAL MT BETHEL ELEMENTARY	\$14,383	\$14,383.05	100%
MURDOCK ELEMENTARY			
LOCKBOX AND KEYS	\$230	\$230.42	100%
ADD WARNING TO SECURITY SYSTEM	\$129	\$128.48	100%
IMPROVE DRAINAGE & PROVIDE GROUND COVER FOR PLAYFIELD	\$2,720	\$2,719.75	100%
AED BATTERIES AND PADS	\$510	\$510.00	100%
BRING EXIT DOORS TO MEET FIRE CODE	\$11,475	\$11,475.00	100%
PERSONAL & SCHOOL PROPERTY REPLACEMENT	\$48,047	\$48,047.00	100%
REPAIR DAMAGED CANOPY	\$700	\$700.00	100%
RENOVATE "OPEN SPACE" CLASSROOMS	\$8,484	\$8,484.00	100%
TOTAL MURDOCK ELEMENTARY	\$72,295	\$72,294.65	100%
NICHOLSON ELEMENTARY			

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 MULTI-YEAR PROJECTS
 Data cumulative through June 30, 2014

LOCATION/DESCRIPTION	BUDGET	EXPENDED to Date	% COMPLETE
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LOCKBOX AND KEYS	\$231	\$230.42	100%
ADD WARNING TO SECURITY SYSTEM	\$129	\$128.48	100%
AED BATTERIES AND PADS	\$292	\$292.00	100%
PLAYGROUND FENCING	\$9,971	\$9,971.00	100%
TOTAL NICHOLSON ELEMENTARY	\$10,623	\$10,621.90	100%
NICKAJACK ELEMENTARY			
REPLACE CRACKED VCT	\$620	\$620.00	100%
LOCKBOX AND KEYS	\$231	\$230.42	100%
ADD WARNING TO SECURITY SYSTEM	\$129	\$128.48	100%
AED BATTERIES AND PADS	\$313	\$313.00	100%
NETWORK COOLING ENCLOSURE WIRING	\$192	\$191.84	100%
NETWORK ENCLOSURES FOR COOLING	\$6,499	\$6,499.00	100%
SOUND SYSTEM FOR CLASSROOMS (GRANT)	\$24,000	\$24,000.00	100%
TOTAL NICKAJACK ELEMENTARY	\$31,984	\$31,982.74	100%
NORTH COBB HIGH			
REWORK HAZARDOUS SEATING IN STADIUM	\$55,016	\$55,016.00	100%
REWORK ATHLETIC FIELD	\$20,010	\$20,010.00	100%
LOCKBOX AND KEYS	\$231	\$230.42	100%
REBUILD ELEVATOR	\$37,916	\$37,916.00	100%
ADD WARNING TO SECURITY SYSTEM	\$129	\$128.50	100%
AED BATTERIES AND PADS	\$387	\$387.00	100%
DRAINAGE PIPES	\$34,528	\$34,528.00	100%
FLOORING	\$3,000	\$3,000.00	100%
SOFTBALL BLEACHERS	\$17,275	\$17,275.00	100%
CLASSROOM ADDITION	\$326,337	\$326,336.60	100%
PURCHASE EQUIPMENT & RENOVATE STADIUM (GRANT)	\$10,000	\$10,000.00	100%
CONSTRUCT AN INDOOR BASEBALL FACILITY (GRANT)	\$10,000	\$10,000.00	100%
NETWORK COOLING ENCLOSURE WIRING	\$1,153	\$1,153.12	100%
NETWORK ENCLOSURES FOR COOLING	\$8,429	\$8,429.00	100%
SECURITY FENCE AROUND SOFTBALL & SOCCER FIELDS	\$5,650	\$5,650.00	100%
ADD FIRE HYDRANT	\$18,800	\$18,800.00	100%
STADIUM UPGRADE	\$22,895	\$22,895.00	100%
REPAIR DRAINAGE AT STADIUM	\$7,650	\$7,650.00	100%
REPAIR/REPLACE FENCING AT STADIUM	\$17,600	\$17,600.00	100%
RESURFACE TRACK	\$18,968	\$18,968.00	100%
INSTALL 7 CONDENSATE FLOW SWITCHES	\$1,613	\$1,613.00	100%
TOTAL NORTH COBB HIGH	\$617,587	\$617,585.64	100%
NORTON PARK ELEMENTARY			
LOCKBOX AND KEYS	\$230	\$230.42	100%
ADD WARNING TO SECURITY SYSTEM	\$129	\$128.48	100%
AED BATTERIES AND PADS	\$313	\$313.00	100%
REPLACE CARPET IN PE ROOM	\$5,750	\$5,750.00	100%
INSTALL C/A UNIT IN ADMINISTRATIVE OFFICE	\$10,640	\$10,640.00	100%
RE-POINT BRICK JOINTS	\$3,000	\$3,000.00	100%
NETWORK COOLING ENCLOSURE WIRING	\$200	\$200.22	100%
NETWORK ENCLOSURES FOR COOLING	\$6,499	\$6,499.00	100%
ADD ESCAPE WINDOW FOR SAFETY CODE	\$8,115	\$8,115.00	100%
TOTAL NORTON PARK ELEMENTARY	\$34,876	\$34,876.12	100%
OAKWOOD HIGH			
FENCE AROUND PLAYFIELD	\$5,735	\$5,735.00	100%
POWER HOOKUPS @ 10 SCHOOLS	\$1,282	\$1,282.31	100%
LOCKBOX AND KEYS	\$231	\$230.42	100%
SIDEWALK & PATIO	\$5,400	\$5,400.00	100%
SINK IN TECH LAB	\$1,736	\$1,736.00	100%
SELF EXTINGUISHING HOOD	\$11,190	\$11,190.00	100%
NETWORK COOLING CLOSET WIRING	\$1,387	\$1,387.97	100%
ADDITION PROJECT	\$6,200	\$6,200.00	100%
ADD WARNING TO SECURITY SYSTEM	\$129	\$128.50	100%
AED BATTERIES AND PADS	\$74	\$74.00	100%
TOTAL OAKWOOD HIGH	\$33,364	\$33,364.20	100%
OSBORNE HIGH			
EVALUATE INSTALLATION OF DOUBLE DOORS	\$1,350	\$1,350.00	100%
ELECTRICAL FACILITY ASSESSMENT	\$2,305	\$2,305.00	100%
REPLACE SECURITY SYSTEM (GRANT)	\$10,000	\$9,999.96	100%
CONSTRUCT BLEACHERS (GRANT)	\$10,000	\$10,000.00	100%
ADDITIONAL PROPERTY PURCHASE	\$378,922	\$378,921.08	100%
PROVIDE WALL PADS IN WRESTLING ROOM	\$11,263	\$11,262.40	100%
CONSTRUCT BLEACHERS AT SOFTBALL/BASEBALL FIELDS (GRANT)	\$14,999	\$14,998.20	100%
PROVIDE HEAT IN OLD GYM AT STAGE AREA	\$6,600	\$6,600.00	100%
PROVIDE DUMPSTER TO REMOVE CONCRETE DEBRIS	\$400	\$400.00	100%
LOCKBOX AND KEYS	\$231	\$230.42	100%
RE-ROOF BATTING CAGE	\$19,280	\$19,280.00	100%
PROVIDE LAB SWITCH FOR CONSTRUCTION LAB	\$12,104	\$12,103.94	100%
ENCLOSE DATA DISTRIBUTION ROOM	\$14,150	\$14,150.00	100%
INSTALL NEW DOOR & REMOVE/REPLACE EXISTING DOOR	\$11,738	\$11,738.00	100%

COUNTYWIDE BUILDING FUND
MULTI-YEAR PROJECTS
Data cumulative through June 30, 2014

LOCATION/DESCRIPTION	BUDGET	EXPENDED to Date	% COMPLETE
* Projects in blue were active projects during Fiscal Year 2014			
REMOVE CARPET/INSTALL VCT, MOVE KILN, SINK IN SCIENCE LAB	\$8,640	\$8,640.00	100%
ADD WARNING TO SECURITY SYSTEM	\$129	\$128.50	100%
RE-STRIPE TRACK	\$2,950	\$2,950.00	100%
EXPAND CLOSED CIRCUIT TV SYSTEM	\$25,000	\$25,000.00	100%
REPLACE 52 HOLLOW DOORS WITH SOLID	\$22,429	\$22,428.10	100%
INSTALL CURB DRAIN WITH RAISED COVER	\$3,326	\$3,325.42	100%
ADD WALL DIVIDING ROOM / ADD 2 DOORS	\$3,519	\$3,519.00	100%
NETWORK COOLING ENCLOSURE WIRING	\$204	\$203.63	100%
NETWORK ENCLOSURES FOR COOLING	\$8,429	\$8,429.00	100%
RENOVATE CHILDCARE PLAYGROUND	\$9,783	\$9,783.00	100%
REPLACE STAIRS, DOOR & CARPET OF PRESS BOX	\$12,102	\$12,102.00	100%
ADD 6 ELECTRICAL OUTLETS IN MEDIA	\$900	\$899.58	100%
REPLACE CARPET IN PORTABLE CLASSROOMS	\$16,030	\$16,030.00	100%
REPLACE WOOD FLOOR IN GYM	\$64,547	\$64,546.06	100%
FINE ARTS ADDITION	\$1,822,979	\$1,822,979.00	100%
TOTAL OSBORNE HIGH	\$2,494,309	\$2,494,302.29	100%
PALMER MIDDLE			
INSTALL CAST IRON DOWNSPOUT BOOT & DRAIN PIPE	\$2,372	\$2,371.50	100%
ADD WARNING TO SECURITY SYSTEM	\$129	\$128.48	100%
AED BATTERIES AND PADS	\$218	\$218.00	100%
TOTAL PALMER MIDDLE	\$2,719	\$2,717.98	100%
PEBBLEBROOK HIGH			
INSTALL NEW AIR UNIT IN ROOM 237	\$20,254	\$20,254.00	100%
RENOVATE STADIUM RESTROOMS	\$7,875	\$7,875.00	100%
ADD 5' FENCE TO SEPARATE TRAILERS	\$2,547	\$2,546.35	100%
REPLACE CARPET	\$880	\$880.00	100%
LOCKBOX AND KEYS	\$231	\$230.42	100%
THEATER STAGE RIGGING	\$39,194	\$39,193.50	100%
ELEVATOR KEY	\$1,462	\$1,461.57	100%
ADD WARNING TO SECURITY SYSTEM	\$129	\$128.50	100%
AED BATTERIES AND PADS	\$218	\$218.00	100%
ADD WALL	\$1,630	\$1,630.15	100%
CHANGE DOOR LOCKS ON 2ND FLOOR	\$1,116	\$1,115.72	100%
PE FACILITY (GRANT)	\$6,750	\$6,750.00	100%
NETWORK COOLING ENCLOSURE WIRING	\$383	\$382.87	100%
INCREASE ELECTRICAL SERVICE	\$137,419	\$137,419.00	100%
REPLACE LOCKERS IN OLD GYM	\$16,950	\$16,950.00	100%
INSTALL 2 TELEPHONE JACKS	\$130	\$130.00	100%
EXPANSION OF FOOTBALL STADIUM (GRANT)	\$30,000	\$30,000.00	100%
FINE ARTS ADDITION	\$161,500	\$161,500.00	100%
TOTAL PEBBLEBROOK HIGH	\$428,668	\$428,665.08	100%
PICKETT'S MILL ELEMENTARY			
ADD WARNING TO SECURITY SYSTEM	\$129	\$128.48	100%
TOTAL PICKETT'S MILL ELEMENTARY	\$129	\$128.48	100%
PINE MOUNTAIN MIDDLE			
REFINISH GYM FLOOR	\$10,000	\$10,000.00	100%
LOCKBOX AND KEYS	\$231	\$230.42	100%
ADD WARNING TO SECURITY SYSTEM	\$129	\$128.48	100%
AED BATTERIES AND PADS	\$218	\$218.00	100%
CALLBACK BUTTONS	\$3,305	\$3,304.06	100%
NETWORK COOLING ENCLOSURE WIRING	\$204	\$203.84	100%
NETWORK ENCLOSURES FOR COOLING	\$8,429	\$8,429.00	100%
TOTAL PINE MOUNTAIN MIDDLE	\$22,516	\$22,513.80	100%
PITNER ELEMENTARY			
ADD FILM TO WINDOWS	\$9,430	\$9,430.00	100%
GATE & PARKING LOT	\$4,900	\$4,900.00	100%
DRAINAGE CORRECTION	\$3,800	\$3,800.00	100%
ADD WARNING TO SECURITY SYSTEM	\$129	\$128.48	100%
AED BATTERIES AND PADS	\$218	\$218.00	100%
TOTAL PITNER ELEMENTARY	\$18,477	\$18,476.48	100%
PITTS TRANSPORTATION CENTER			
GENERATOR FOR BUS SHOP	\$25,985	\$25,984.81	100%
SIGN FOR TRANSPORTATION CENTER	\$20,021	\$20,020.43	100%
INSTALL LIGHTS IN PARKING LOT	\$35,930	\$35,930.00	100%
BUS SHOP AWNINGS	\$12,533	\$12,532.50	100%
NETWORK COOLING CLOSET WIRING	\$97	\$97.13	100%
UNDERGROUND STORAGE TANKS	\$2,500	\$2,500.00	100%
NETWORK ENCLOSURES FOR COOLING	\$6,499	\$6,499.00	100%
TOTAL PITTS TRANSPORTATION CENTER	\$103,565	\$103,563.87	100%
POPE HIGH			
ADD STALL IN WOMEN'S RESTROOM	\$3,125	\$3,125.00	100%
ELECTRICAL UPGRADE IN ROOMS 311 & 314	\$13,391	\$13,390.59	100%
THEATER IMPROVEMENTS	\$20,000	\$20,000.00	100%

COUNTYWIDE BUILDING FUND
 MULTI-YEAR PROJECTS
 Data cumulative through June 30, 2014

LOCATION/DESCRIPTION	BUDGET	EXPENDED to Date	% COMPLETE
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CURB CUT/WALKWAY NEAR TENNIS COURTS	\$1,850	\$1,850.00	100%
RAISE 2 MANHOLE COVERS & CLEAN SEWER LINES	\$5,160	\$5,160.00	100%
UNSTOP SEWER LINES AT FOOTBALL CONCESSION	\$9,255	\$9,254.30	100%
INSTALL ROOFTOP EXHAUST FAN	\$2,948	\$2,948.00	100%
EXTEND DRAIN PIPE OUTSIDE GYM	\$5,365	\$5,364.77	100%
INSTALL CONCRETE CATCH BASIN/BACK SPLASH NEAR BUS PARKING	\$1,250	\$1,250.00	100%
LOCKBOX AND KEYS	\$231	\$230.42	100%
ADD WARNING TO SECURITY SYSTEM	\$129	\$128.50	100%
REFLOOR THEATER	\$16,184	\$16,184.00	100%
ADD WALL/DIVIDE CLASSROOM	\$3,438	\$3,437.50	100%
AED BATTERIES AND PADS	\$74	\$74.00	100%
RENOVATE FRONT ENTRANCE	\$105,000	\$105,000.00	100%
PERSONNEL NEEDS	\$13,515	\$13,515.08	100%
SOFTBALL FIELD IMPROVEMENTS	\$15,000	\$15,000.00	100%
REMOVE WALL BETWEEN ROOM 604 & 504	\$1,600	\$1,600.00	100%
CONSTRUCTION OF OUTDOOR CLASSROOM (GRANT)	\$50,000	\$50,000.00	100%
NETWORK COOLING ENCLOSURE WIRING	\$1,527	\$1,528.30	100%
REMOVE WALL NEXT TO ORCHESTRA ROOM	\$2,125	\$2,125.00	100%
REGRADE FOOTBALL FIELD FOR SAFETY	\$20,000	\$20,000.00	100%
INSTALL EXHAUST FAN IN SCIENCE LAB	\$725	\$725.00	100%
TOTAL POPE HIGH	\$291,892	\$291,890.46	100%
POWDER SPRINGS ELEMENTARY			
LOCKBOX AND KEYS	\$231	\$230.42	100%
ADD WARNING TO SECURITY SYSTEM	\$129	\$128.48	100%
ADDITIONAL OUTLET	\$21,903	\$21,902.96	100%
AED BATTERIES AND PADS	\$218	\$218.00	100%
NETWORK COOLING ENCLOSURE WIRING	\$140	\$140.35	100%
TOTAL POWDER SPRINGS ELEMENTARY	\$22,621	\$22,620.21	100%
POWERS FERRY ELEMENTARY			
WIRING, TECHNOLOGY CONNECTIONS (GRANT)	\$25,000	\$24,999.38	100%
ADD WALL TO STOP EROSION	\$3,802	\$3,801.60	100%
LOCKBOX AND KEYS	\$230	\$230.42	100%
ADD WARNING TO SECURITY SYSTEM	\$128	\$128.48	100%
AED BATTERIES AND PADS	\$292	\$292.00	100%
REFLOORING	\$1,652	\$1,651.50	100%
PERSONNEL NEEDS	\$1,255	\$1,254.40	100%
NEW MEDIA CENTER, 6 NEW CLASSROOMS	\$304,528	\$304,528.00	100%
CANOPY	\$5,950	\$5,949.81	100%
TOTAL POWERS FERRY ELEMENTARY	\$342,837	\$342,835.59	100%
RIVERSIDE ELEMENTARY			
NETWORK COOLING ENCLOSURE WIRING	\$295	\$294.26	100%
NETWORK ENCLOSURES FOR COOLING	\$6,499	\$6,499.00	100%
FACILITY IMPACT STUDY	\$2,500	\$2,500.00	100%
TOTAL RIVERSIDE ELEMENTARY	\$9,294	\$9,293.26	100%
RIVERSIDE INTERMEDIATE			
LOCKBOX AND KEYS	\$231	\$230.42	100%
ADD WARNING TO SECURITY SYSTEM	\$128	\$128.48	100%
AED BATTERIES AND PADS	\$218	\$218.00	100%
TOTAL RIVERSIDE INTERMEDIATE	\$577	\$576.90	100%
RIVERSIDE PRIMARY			
ADD WARNING TO SECURITY SYSTEM	\$128	\$128.48	100%
AED BATTERIES AND PADS	\$218	\$218.00	100%
TOTAL RIVERSIDE PRIMARY	\$346	\$346.48	100%
ROCKY MOUNT ELEMENTARY			
LOCKBOX AND KEYS	\$230	\$230.42	100%
ADD WARNING TO SECURITY SYSTEM	\$128	\$128.48	100%
RESURFACE PLAYGROUND	\$4,014	\$4,014.00	100%
REMOVE WALL BETWEEN BOOKKEEPERS OFFICE & STUDY ROOM	\$1,199	\$1,198.50	100%
ADD DOOR BETWEEN BOOKKEEPERS OFFICE & MAIN OFFICE	\$1,200	\$1,200.00	100%
FLOOR COVERING	\$95,605	\$95,605.00	100%
TOTAL ROCKY MOUNT ELEMENTARY	\$102,376	\$102,376.40	100%
ROSE GARDEN SCHOOL			
ADD WARNING TO SECURITY SYSTEM	\$129	\$128.50	100%
AED BATTERIES AND PADS	\$218	\$218.00	100%
CREATE STORAGE AREA	\$3,250	\$3,250.00	100%
TOTAL ROSE GARDEN SCHOOL	\$3,597	\$3,596.50	100%
RUSSELL ELEMENTARY			
ELECTRICAL FACILITY ASSESSMENT	\$1,410	\$1,410.00	100%
LOCKBOX AND KEYS	\$230	\$230.42	100%
ADD WARNING TO SECURITY SYSTEM	\$128	\$128.48	100%
AED BATTERIES AND PADS	\$218	\$218.00	100%
REFLOORING	\$2,622	\$2,622.00	100%

COUNTYWIDE BUILDING FUND
 MULTI-YEAR PROJECTS
 Data cumulative through June 30, 2014

LOCATION/DESCRIPTION	BUDGET	EXPENDED to Date	% COMPLETE
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INSTALL ELECTRICAL OUTLETS IN CAFETERIA & STAGE	\$3,099	\$3,098.51	100%
MOVE FIRE HYDRANT	\$24,890	\$24,890.00	100%
WATER PIPE REPLACEMENT	\$10,426	\$10,426.00	100%
REPLACE CARPET IN GYM (ADDITION PROJECT)	\$9,752	\$9,752.00	100%
TOTAL RUSSELL ELEMENTARY	\$52,775	\$52,775.41	100%
SANDERS ELEMENTARY			
LOCKBOX AND KEYS	\$231	\$230.42	100%
ADD WARNING TO SECURITY SYSTEM	\$128	\$128.48	100%
AED BATTERIES AND PADS	\$218	\$218.00	100%
NETWORK COOLING ENCLOSURE WIRING	\$273	\$273.05	100%
TOTAL SANDERS ELEMENTARY	\$850	\$849.95	100%
SANDERS ROAD FLEET MAINTENANCE			
INSTALL NEW SEPTIC SYSTEM	\$196,149	\$196,148.93	100%
RIGHT OF WAY FUNDS FROM DOT FOR ROAD WIDENING	\$5,030	\$5,030.00	100%
TOTAL SANDERS ROAD FLEET MAINTENANCE	\$201,179	\$201,178.93	100%
SEDALIA PARK ELEMENTARY			
COVERED WALKWAYS (GRANT)	\$15,000	\$15,000.00	100%
PROVIDE LOCKS ON 24 CLASSROOMS	\$14,078	\$14,078.00	100%
LOCKBOX AND KEYS	\$230	\$230.42	100%
ADD WARNING TO SECURITY SYSTEM	\$128	\$128.48	100%
AED BATTERIES AND PADS	\$218	\$218.00	100%
PAINT 2 HALLS BLUE ABOVE TILE LINE	\$1,508	\$1,507.26	100%
TOTAL SEDALIA PARK ELEMENTARY	\$31,162	\$31,162.16	100%
SHALLOWFORD FALLS ELEMENTARY			
LOCKBOX AND KEYS	\$230	\$230.42	100%
WATER METER	\$9,280	\$9,280.00	100%
ADD WARNING TO SECURITY SYSTEM	\$128	\$128.48	100%
AED BATTERIES AND PADS	\$95	\$95.00	100%
TOTAL SHALLOWFORD FALLS ELEMENTARY	\$9,733	\$9,733.90	100%
SIMPSON MIDDLE			
LOCKBOX AND KEYS	\$231	\$230.42	100%
ADD WARNING TO SECURITY SYSTEM	\$129	\$128.48	100%
AED BATTERIES AND PADS	\$218	\$218.00	100%
PERSONNEL NEEDS	\$22,353	\$22,352.01	100%
NETWORK COOLING ENCLOSURE WIRING	\$490	\$490.08	100%
TOTAL SIMPSON MIDDLE	\$23,421	\$23,418.99	100%
SKY VIEW ELEMENTARY			
BOUNDARY SURVEY	\$5,500	\$5,500.00	100%
LOCKBOX AND KEYS	\$230	\$230.42	100%
ADD WARNING TO SECURITY SYSTEM	\$128	\$128.48	100%
AED BATTERIES AND PADS	\$218	\$218.00	100%
ADD WALL TO DIVIDE ROOM	\$3,645	\$3,644.77	100%
MJM RELOCATE TO SKY VIEW ADMINISTRATION	\$381	\$380.76	100%
INSTALL PRIVACY FENCE ON BACK PROPERTY	\$18,450	\$18,450.00	100%
NETWORK COOLING ENCLOSURE WIRING	\$241	\$240.68	100%
NETWORK ENCLOSURES FOR COOLING	\$6,499	\$6,499.00	100%
INSTALL DOOR TO ADULT BATHROOM	\$2,125	\$2,125.00	100%
TOTAL SKY VIEW ELEMENTARY	\$37,417	\$37,417.11	100%
SMITHA MIDDLE			
LOCKBOX AND KEYS	\$231	\$230.42	100%
ADD WARNING TO SECURITY SYSTEM	\$129	\$128.48	100%
AED BATTERIES AND PADS	\$218	\$218.00	100%
NETWORK COOLING ENCLOSURE WIRING	\$1,480	\$1,479.57	100%
TOTAL SMITHA MIDDLE	\$2,058	\$2,056.47	100%
SOPE CREEK ELEMENTARY			
REPLACE 15 CLASSROOM DOOR LOCKS	\$2,519	\$2,518.50	100%
LANDSCAPING REPAIR AT BUS DRIVE AREA	\$675	\$675.00	100%
REPAIR WALKING TRACK AT PLAYFIELD	\$6,500	\$6,500.00	100%
LOCKBOX AND KEYS	\$230	\$230.42	100%
ADD WARNING TO SECURITY SYSTEM	\$128	\$128.48	100%
AED BATTERIES AND PADS	\$169	\$169.00	100%
REPLACE DOOR GLASS WITH WIRE GLASS	\$750	\$750.00	100%
INSTALL NEW FIRE DOOR HOLDERS	\$764	\$763.65	100%
TOTAL SOPE CREEK ELEMENTARY	\$11,735	\$11,735.05	100%
SOUTH COBB HIGH			
LIGHTING OF SOCCER FIELD (GRANT)	\$25,000	\$25,000.00	100%
RESAND GYM FLOOR	\$8,499	\$8,499.00	100%
RELOCATE SECURITY MONITORING SYSTEM	\$2,745	\$2,745.00	100%
GRAVEL BASEBALL/SOCCER COMPLEX	\$3,480	\$3,479.85	100%
CONVERT TECHNOLOGY LAB INTO TV/MEDIA LAB	\$154,785	\$154,785.00	100%
LIGHTING AT SOCCER FIELD (GRANT)	\$50,000	\$49,999.47	100%

COUNTYWIDE BUILDING FUND
MULTI-YEAR PROJECTS
Data cumulative through June 30, 2014

LOCATION/DESCRIPTION	BUDGET	EXPENDED to Date	% COMPLETE
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MEMORIAL FOR ALUMNI KILLED IN VIETNAM (GRANT)	\$2,500	\$2,500.00	100%
INSTALL/REPLACE 6 SECURITY CAMERAS	\$2,440	\$2,440.00	100%
FENCE SOCCER FIELD	\$2,896	\$2,896.00	100%
REWORK BASEBALL FIELD LIGHTING	\$33,552	\$33,552.00	100%
REMOVE CARPET/INSTALL TILE	\$9,116	\$9,115.52	100%
PURCHASE LOCKS FOR RESTROOM	\$919	\$918.90	100%
REPLACE IRRIGATION SYSTEM	\$4,425	\$4,424.62	100%
INSTALL CCTV'S IN MAGNET BUILDING	\$7,249	\$7,248.45	100%
DEMOLISH HOUSE	\$12,946	\$12,945.50	100%
LOCKBOX AND KEYS	\$230	\$230.42	100%
TILE RESTROOMS	\$3,863	\$3,863.00	100%
ADD WARNING TO SECURITY SYSTEM	\$129	\$128.50	100%
AED BATTERY	\$218	\$218.00	100%
ELECTRICAL WIRING IN DRAFTING & MEDICAL CLASSROOMS	\$3,500	\$3,500.00	100%
IMPROVE EDUCATIONAL FACILITIES (GRANT)	\$15,000	\$15,000.00	100%
BASEBALL FIELDHOUSE (GRANT)	\$67	\$67.00	100%
REPLACE STRUCTURES & PADDING ON BLACKBOARD	\$34,867	\$34,867.00	100%
NETWORK COOLING ENCLOSURE WIRING	\$325	\$325.28	100%
RENOVATE DARKROOM AREA	\$22,620	\$22,619.93	100%
NEW SIGN IN FRONT OF SCHOOL	\$8,350	\$8,350.00	100%
REMOVE WALL BETWEEN MATH OFFICE	\$1,480	\$1,480.00	100%
REPLACE LOCKERS IN VISITORS & PE LOCKER ROOMS	\$36,788	\$36,788.00	100%
INSTALL 3 DEADBOLTS TO OUTSIDE DOORS	\$318	\$318.00	100%
ADD GRAVEL AROUND OUTSIDE OF BUILDING	\$1,248	\$1,247.40	100%
IRRIGATION & RENOVATION OF THE ATHLETIC FIELD	\$25,000	\$25,000.00	100%
TOTAL SOUTH COBB HIGH	\$474,555	\$474,551.84	100%
SPRAYBERRY HIGH			
PAINT RETAINING WALL AT BASEBALL FIELD	\$2,940	\$2,940.00	100%
CONSTRUCT FOOTBALL FIELD, REPAIR SPRINKLER (GRANT)	\$25,000	\$25,000.00	100%
CONSTRUCT SEWER DRAINAGE SYSTEM	\$10,000	\$10,000.00	100%
GENERAL MAINTENANCE WORK	\$24,895	\$24,894.63	100%
GRAVEL ACCESS ROAD	\$2,984	\$2,983.13	100%
LOCKBOX AND KEYS	\$230	\$230.42	100%
REFINISH GYM FLOOR DUE TO WEAR & TEAR	\$5,400	\$5,400.00	100%
ADD WARNING TO SECURITY SYSTEM	\$129	\$128.50	100%
REPLACE WINDOW SCREENS	\$1,500	\$1,500.00	100%
AED BATTERIES AND PADS	\$872	\$872.00	100%
LANDSCAPING	\$33,100	\$33,099.25	100%
SCHOOL MARQUEE	\$85,000	\$85,000.00	100%
PERSONNEL NEEDS	\$36,366	\$36,366.83	100%
REPLACE CARPET WITH TILE IN SCIENCE ROOM	\$1,880	\$1,880.00	100%
BUILD A FIELD HOUSE (GRANT)	\$35,000	\$35,000.00	100%
INSTALL GATE AT ENTRANCE TO MEDIA CENTER	\$9,850	\$9,850.00	100%
NETWORK COOLING ENCLOSURE WIRING	\$629	\$629.28	100%
INSTALL CUTOFF VALVES IN SCIENCE	\$3,400	\$3,400.00	100%
ADD H/C RAMP TO STADIUM BLEACHERS	\$22,851	\$22,850.66	100%
BUY LOCKERS/FURNISHING FOR FIELDHOUSE (GRANT)	\$40,000	\$40,000.00	100%
REFINISH GYM FLOOR	\$6,252	\$6,251.50	100%
TOTAL SPRAYBERRY HIGH	\$348,278	\$348,276.20	100%
STILL ELEMENTARY			
PLAYGROUND DRAINAGE	\$3,027	\$3,026.50	100%
REPLACE HVAC UNITS	\$158,268	\$158,268.00	100%
LOCKBOX AND KEYS	\$230	\$230.42	100%
ADD WARNING TO SECURITY SYSTEM	\$128	\$128.48	100%
AED BATTERIES AND PADS	\$218	\$218.00	100%
NETWORK COOLING ENCLOSURE WIRING	\$1,133	\$1,132.42	100%
TOTAL STILL ELEMENTARY	\$163,004	\$163,003.82	100%
SYSTEMWIDE			
FUND CONTINGENCY	\$524	\$0.00	0%
PORTABLE CLASSROOM LEASE	\$5,657,376	\$5,657,375.30	100%
PORTABLE CLASSROOM LEASE/MAINTENANCE	\$7,429,899	\$6,615,685.14	89%
BANK SERVICE CHARGES - CWBF	\$104	\$103.18	99%
FIVE YEAR FACILITIES PLAN	\$143,750	\$143,750.00	100%
SYSTEMWIDE WATER TREATMENT HVAC	\$111,796	\$111,795.10	100%
LAND ACQUISITION FEES	\$50,000	\$42,026.55	84%
PROGRAM MANAGEMENT/IMPACT STUDY	\$240,702	\$240,701.99	100%
TOTAL SYSTEMWIDE	\$13,634,151	\$12,811,437.26	94%
TAPP MIDDLE			
ADD DRAIN PIPES AROUND THE 400 & 500 BUILDINGS	\$8,250	\$8,250.00	100%
REPLACE TRAY CABINET	\$1,062	\$1,062.00	100%
POWER HOOKUPS	\$2,246	\$2,246.36	100%
CARPET CHORUS CLASSROOM	\$2,100	\$2,100.00	100%
LOCKBOX AND KEYS	\$230	\$230.42	100%
ADD WARNING TO SECURITY SYSTEM	\$129	\$128.48	100%
AED BATTERIES AND PADS	\$387	\$387.00	100%
ADA ACCESSIBILITY - DRIVEWAY & HANDICAP PARKING	\$7,087	\$7,086.85	100%

COUNTYWIDE BUILDING FUND
MULTI-YEAR PROJECTS
Data cumulative through June 30, 2014

LOCATION/DESCRIPTION	BUDGET	EXPENDED to Date	% COMPLETE
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NETWORK COOLING ENCLOSURE WIRING	\$248	\$248.27	100%
KITCHEN FLOOR REPAIR	\$13,443	\$13,443.00	100%
MAIN HALLWAY SEWER CAPS FITTED	\$3,115	\$3,115.00	100%
ADD TWO 220 ELECTRICAL DROPS	\$1,414	\$1,413.29	100%
TOTAL TAPP MIDDLE	\$39,711	\$39,710.67	100%
TEASLEY ELEMENTARY			
REWORK DRIVEWAY	\$214,495	\$214,494.26	100%
ADD WARNING TO SECURITY SYSTEM	\$129	\$128.48	100%
AED BATTERIES AND PADS	\$218	\$218.00	100%
PROVIDE WIRING UPGRADES (GRANT)	\$10,000	\$10,000.00	100%
TOTAL TEASLEY ELEMENTARY	\$224,842	\$224,840.74	100%
TEASLEY PRIMARY			
PURCHASE 2 COPIERS/COMPLETE PLAYGROUND (GRANT)	\$5,000	\$5,000.00	100%
RESURFACE PLAYScape	\$19,238	\$19,238.00	100%
ADD WARNING TO SECURITY SYSTEM	\$129	\$129.47	100%
AED BATTERIES AND PADS	\$74	\$74.00	100%
NETWORK COOLING ENCLOSURE WIRING	\$1,036	\$1,035.98	100%
NETWORK ENCLOSURES FOR COOLING	\$6,499	\$6,499.00	100%
TOTAL TEASLEY PRIMARY	\$31,976	\$31,976.45	100%
TIMBER RIDGE ELEMENTARY			
ADD WATER METER AT IRRIGATION	\$1,600	\$1,600.00	100%
LOCKBOX AND KEYS	\$224	\$230.42	103%
ADD WARNING TO SECURITY SYSTEM	\$129	\$128.48	100%
AED BATTERIES AND PADS	\$218	\$218.00	100%
TOTAL TIMBER RIDGE ELEMENTARY	\$2,171	\$2,176.90	100%
TRITT ELEMENTARY			
LOCKBOX AND KEYS	\$230	\$230.42	100%
ADD WARNING TO SECURITY SYSTEM	\$129	\$128.48	100%
AED BATTERIES AND PADS	\$387	\$387.00	100%
TOTAL TRITT ELEMENTARY	\$746	\$745.90	100%
VARNER ELEMENTARY			
LOCKBOX AND KEYS	\$230	\$230.42	100%
REPLACE CARPET - COVERED PLAY AREA	\$17,000	\$16,999.96	100%
ADD WARNING TO SECURITY SYSTEM	\$129	\$128.48	100%
AED BATTERIES AND PADS	\$218	\$218.00	100%
NETWORK COOLING ENCLOSURE WIRING	\$300	\$300.35	100%
TOTAL VARNER ELEMENTARY	\$17,877	\$17,877.21	100%
VAUGHAN ELEMENTARY			
RESURFACE PLAYScape	\$40,686	\$40,686.00	100%
LOCKBOX AND KEYS	\$231	\$230.42	100%
ADD WARNING TO SECURITY SYSTEM	\$129	\$128.48	100%
AED BATTERIES AND PADS	\$218	\$218.00	100%
NETWORK COOLING ENCLOSURE WIRING	\$1,021	\$1,020.69	100%
ADDITIONAL DATA CABLING	\$3,599	\$3,598.33	100%
NETWORK ENCLOSURES FOR COOLING	\$6,499	\$6,499.00	100%
TOTAL VAUGHAN ELEMENTARY	\$52,383	\$52,380.92	100%
WALTON HIGH			
ADD 3 SPEED BUMPS IN PARKING LOT	\$1,875	\$1,875.00	100%
RENOVATE FOOTBALL FIELDHOUSE RESTROOMS	\$21,780	\$21,780.00	100%
REPAIR CRACKS IN WALLS, INSTALL EXPANSION JOINTS	\$5,850	\$5,850.00	100%
DESIGN REPLACEMENT LIGHTING SYSTEM FOOTBALL FIELD	\$210,320	\$210,320.00	100%
CONSTRUCT FAST PITCH FACILITY (GRANT)	\$50,000	\$50,000.00	100%
EXTEND CONCESSION STAND AT FOOTBALL FIELD	\$7,700	\$7,700.00	100%
REPAIR/REPLACE RESTROOM FIXTURES	\$620	\$619.98	100%
REPLACE FIELD HOUSE ROOF	\$38,586	\$38,586.00	100%
LOCKBOX AND KEYS	\$230	\$230.42	100%
REPLACE HVAC AT FIELDHOUSE	\$20,433	\$20,432.95	100%
ADD WARNING TO SECURITY SYSTEM	\$129	\$128.50	100%
BASEBALL FIELD BACKSTOP SCREEN	\$4,000	\$4,000.00	100%
AED BATTERIES AND PADS	\$823	\$823.00	100%
TRACK RESURFACING	\$49,914	\$49,914.00	100%
CONCESSION	\$111,085	\$111,085.00	100%
SECURITY SYSTEM	\$3,413	\$3,413.00	100%
NETWORK COOLING ENCLOSURE WIRING	\$422	\$421.84	100%
UNDERGROUND STORAGE TANKS	\$14,045	\$14,044.15	100%
REPLACE COOLING TOWER	\$58,710	\$58,710.00	100%
ADDITION / RENOVATIONS	\$126,035	\$126,035.00	100%
TOTAL WALTON HIGH	\$725,970	\$725,968.84	100%
WHEELER HIGH			
INSTALL DROP INLET AT MAGNET BUILDING	\$3,980	\$3,980.00	100%
REPLACE FENCE AROUND BASEBALL	\$9,875	\$9,875.00	100%
UPGRADE RESTROOMS & ATHLETIC FIELD (GRANT)	\$9,990	\$9,989.25	100%

COUNTYWIDE BUILDING FUND
MULTI-YEAR PROJECTS
Data cumulative through June 30, 2014

LOCATION/DESCRIPTION	BUDGET	EXPENDED to Date	% COMPLETE
* Projects in blue were active projects during Fiscal Year 2014			
LOCKBOX AND KEYS	\$230	\$230.42	100%
REPLACE CARPET	\$42,966	\$42,965.50	100%
ADD WARNING TO SECURITY SYSTEM	\$129	\$128.50	100%
AED BATTERIES AND PADS	\$218	\$218.00	100%
REPLACE CARPET WITH VCT	\$1,436	\$1,435.50	100%
PERSONNEL NEEDS	\$5,939	\$5,938.16	100%
SECURITY SYSTEM	\$7,614	\$7,614.00	100%
INSTALL FIRE SPRINKLER HEAD	\$500	\$500.00	100%
HANDICAP RESTROOM IN SID/PED	\$7,254	\$7,253.26	100%
FURNITURE/EQUIPMENT REPLACEMENT DUE TO FIRE	\$108,195	\$108,194.10	100%
CORRECT ERODING WALKWAY IN STADIUM	\$16,050	\$16,050.00	100%
NETWORK COOLING ENCLOSURE WIRING	\$892	\$892.16	100%
REFLOOR/RENOVATE WEIGHT ROOM	\$53,285	\$53,284.40	100%
ADDITIONAL DRAINAGE TO PREVENT EROSION	\$14,500	\$14,500.00	100%
ALUMINUM WALKWAY CANOPY	\$124,153	\$124,153.00	100%
TOTAL WHEELER HIGH	\$407,206	\$407,201.25	100%
440 GLOVER STREET			
ADD A/C UNIT IN RISK MANAGEMENT	\$2,683	\$2,682.90	100%
ADD WALL & DOOR FOR SECURITY AT SIDE	\$1,790	\$1,790.00	100%
INSTALL HVAC CONTROLS ON 2ND FLOOR	\$6,200	\$6,200.00	100%
INSTALL HVAC CONTROLS ON 1ST FLOOR	\$9,940	\$9,940.00	100%
AC UNIT ROOM 130	\$1,371	\$1,370.80	100%
OFFICE RENOVATIONS	\$143,351	\$143,350.41	100%
RENOVATE SPACE 2ND FLOOR	\$8,396	\$8,396.00	100%
HS ATHLETIC FACILITIES CONSULTANT	\$34,761	\$34,761.00	100%
FIVE YEAR FACILITIES PLAN 2012-2017	\$159,599	\$159,598.15	100%
ED-SPLOST 4 CONSULTANT	\$77,000	\$77,000.00	100%
BASEMENT RESTROOM RENOVATION	\$28,037	\$28,037.00	100%
STRUCTURAL EVALUATION OF EXCESS WEIGHT AT 440	\$2,000	\$2,000.00	100%
SUBSTITUTE TEACHER SYSTEM (SUBFINDER)	\$11,182	\$11,181.70	100%
FACILITY IMPACT STUDY	\$3,500	\$3,500.00	100%
EDGE-O-DOCK LEVELER FOR LOADING DOCK	\$1,200	\$1,200.00	100%
TOTAL 440 GLOVER	\$491,010	\$491,007.96	100%
514 GLOVER STREET			
UPDATE AERIAL PHOTOS OF ALL CCSD FACILITIES	\$35,379	\$35,379.00	100%
PURCHASE / INSTALL OVERHEAD PROJECTOR	\$6,483	\$6,482.83	100%
DISASSEMBLE, MOVE , REASSEMBLE BOARD ROOM EQUIPMENT	\$4,620	\$4,620.00	100%
PROVIDE HALON (WATERLESS) FIRE PROTECTION SYSTEM	\$31,658	\$31,658.00	100%
AERIAL PHOTOS OF ALL CCSD FACILITIES	\$41,110	\$41,110.00	100%
REFLOOR BREAKROOMS	\$1,547	\$1,546.25	100%
BACKUP GENERATOR	\$50,000	\$50,000.00	100%
RENOVATE OFFICE	\$3,251	\$3,251.00	100%
AED BATTERIES AND PADS	\$19,406	\$19,405.33	100%
RELOCATE OFFICE STAFF	\$14,296	\$14,295.60	100%
WALL REPAIR	\$2,972	\$2,972.00	100%
IMAGE PROCESSING SYSTEM FOR HUMAN RESOURCES	\$68,454	\$68,453.23	100%
RENOVATION OF 2ND FLOOR	\$10,521	\$10,520.38	100%
TOTAL 514 GLOVER	\$289,697	\$289,693.62	100%
538 GLOVER STREET			
ADD WARNING TO SECURITY SYSTEM	\$2,190	\$2,189.70	100%
911 CENTER SECURITY RECEIVER	\$8,426	\$8,425.30	100%
UNDERGROUND STORAGE TANKS	\$200	\$200.00	100%
TOTAL 538 GLOVER	\$10,816	\$10,815.00	100%
OPERATING TRANSFERS			
TRANSFERS OUT/SPLOST	\$9,362,074	\$9,362,074.00	100%
TOTAL OPERATING TRANSFERS	\$9,362,074	\$9,362,074.00	100%
FUND TOTALS	\$47,336,415	\$46,513,592.40	98%

INTERNAL SERVICE FUND BUDGET

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

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

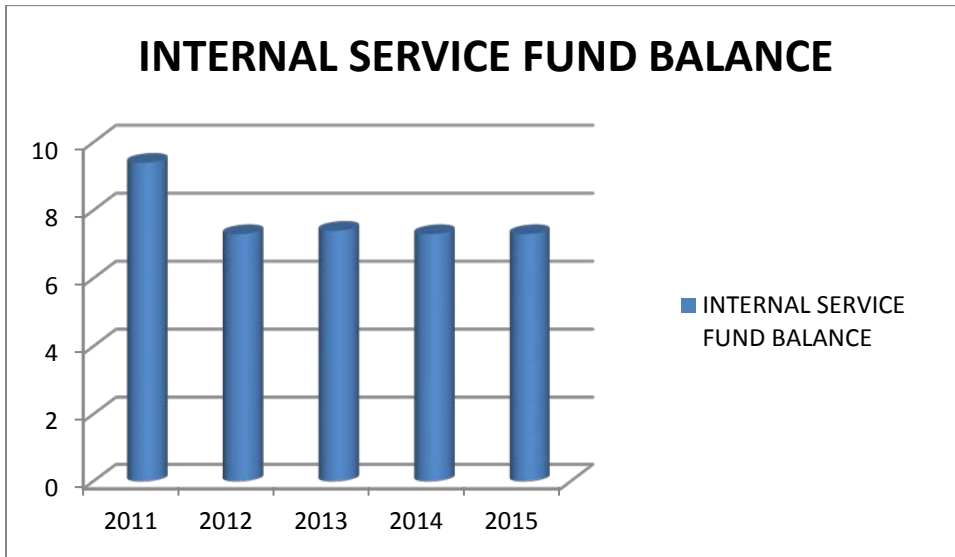
Description	FY2011 Actual	FY2012 Actual	FY2013 Actual	FY2014 Revised Budget	FY2015 Approved Budget
Beginning Fund Balance July 1 (Estimated)	\$11,575,007	\$9,447,163	\$7,317,059	\$7,384,318	\$7,312,260
Revenue:					
Local	\$14,943,980	\$7,065,318	\$5,532,221	\$6,746,864	\$6,846,523
Transfer In	\$1,497,517	\$5,036,460	\$493,739	\$1,447,507	\$1,458,294
Total Revenue	\$16,441,497	\$12,101,778	\$6,025,960	\$8,194,371	\$8,304,817
 Total Revenue & Fund Balance	 \$28,016,504	 \$21,548,940	 \$13,343,019	 \$15,578,689	 \$15,617,077
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	\$18,569,341	\$14,231,881	\$5,958,701	\$8,255,613	\$8,304,817
Maint. & Oper. Of Plant Svcs	\$0	\$0	\$0	\$0	\$0
Student Transportation	\$0	\$0	\$0	\$0	\$0
Central Support Services	\$0	\$0	\$0	\$0	\$0
Other Support Services	\$0	\$0	\$0	\$0	\$0
School Nutrition	\$0	\$0	\$0	\$0	\$0
Community Services	\$0	\$0	\$0	\$0	\$0
Capital Outlay	\$0	\$0	\$0	\$0	\$0
Transfers	\$0	\$0	\$0	\$0	\$0
Debt Service	\$0	\$0	\$0	\$0	\$0
Total Appropriations	\$18,569,341	\$14,231,881	\$5,958,701	\$8,255,613	\$8,304,817
Ending Fund Balance June 30 (Estimated)	\$9,447,163	\$7,317,059	\$7,384,318	\$7,323,076	\$7,312,260
Total Expenditures & Fund Balance	\$28,016,504	\$21,548,940	\$13,343,019	\$15,578,689	\$15,617,077

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

Description	FY2011 Actual	FY2012 Actual	FY2013 Actual	FY2014 Revised Budget	FY2015 Approved Budget
Beginning Fund Balance July 1 (Estimated)	\$11,575,007	\$9,447,163	\$7,317,059	\$7,384,318	\$7,312,260
Revenue:					
Local	\$14,943,980	\$7,065,318	\$5,532,221	\$6,746,864	\$6,846,523
Transfer In	\$1,497,517	\$5,036,460	\$493,739	\$1,447,507	\$1,458,294
Total Revenue	\$16,441,497	\$12,101,778	\$6,025,960	\$8,194,371	\$8,304,817
 Total Revenue & Fund Balance	 \$28,016,504	 \$21,548,940	 \$13,343,019	 \$15,578,689	 \$15,617,077
Appropriations					
Salaries	\$1,296,638	\$1,304,550	\$465,956	\$1,306,877	\$1,456,520
Employee Benefits	\$297,506	\$323,922	\$187,283	\$403,146	\$473,412
Contract Services	\$1,289,441	\$115,443	\$95,501	\$92,671	\$92,671
Supplies	\$162,282	\$249,319	\$294,961	\$468,111	\$448,613
Utilities	\$342	\$331	\$342	\$0	\$0
Equipment/Bldgs/Land	\$9,950	\$41,603	\$7,004	\$64,392	\$64,392
Other	\$15,513,182	\$12,196,713	\$4,907,655	\$5,920,416	\$5,769,209
Total Appropriations	\$18,569,341	\$14,231,881	\$5,958,701	\$8,255,613	\$8,304,817
 Ending Fund Balance June 30 (Estimated)	 \$9,447,163	 \$7,317,059	 \$7,384,318	 \$7,323,076	 \$7,312,260
Total Expenditures & Fund Balance	\$28,016,504	\$21,548,940	\$13,343,019	\$15,578,689	\$15,617,077

**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
FY2015 BUDGET**

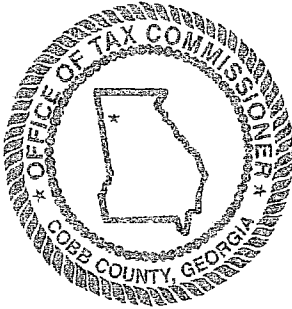
Description	Employment	Self-Insurance	Purchasing/ Warehouse	Flexible Benefits	Total
Beginning Fund Balance July 1 (Estimated)	\$453,934	\$6,858,326	\$0	\$0	\$7,312,260
Revenue:					
Local	\$1,410,000	\$4,863,787	\$475,080	\$97,656	\$6,846,523
Transfer In	\$0	\$444,862	\$1,013,432	\$0	\$1,458,294
Total Revenue	\$1,410,000	\$5,308,649	\$1,488,512	\$97,656	\$8,304,817
Appropriations					
Instruction	\$0	\$0	\$0	\$0	\$0
Pupil Support Services	\$0	\$0	\$0	\$0	\$0
Improvement of Instr Svcs	\$0	\$0	\$0	\$0	\$0
Educational Media	\$0	\$0	\$0	\$0	\$0
General Administration	\$0	\$0	\$0	\$0	\$0
School Administration	\$0	\$0	\$0	\$0	\$0
Support Services-Business	\$1,410,000	\$5,308,649	\$1,488,512	\$97,656	\$8,304,817
Operations & Maint of Plan	\$0	\$0	\$0	\$0	\$0
Student Transportation	\$0	\$0	\$0	\$0	\$0
Central Support Services	\$0	\$0	\$0	\$0	\$0
Other Support Services	\$0	\$0	\$0	\$0	\$0
School Nutrition	\$0	\$0	\$0	\$0	\$0
Community Services	\$0	\$0	\$0	\$0	\$0
Capital Outlay	\$0	\$0	\$0	\$0	\$0
Transfers	\$0	\$0	\$0	\$0	\$0
Total Appropriations	\$1,410,000	\$5,308,649	\$1,488,512	\$97,656	\$8,304,817
Ending Fund Balance June 30 (Estimated)	\$453,934	\$6,858,326	\$0	\$0	\$7,312,260

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, 2014

Mr. Chris Ragsdale
Cobb County Board of Education
P. O. Box 1288
Marietta, GA 30061

Dear Mr. Ragsdale:

This is to certify the 2014 School Digest as follows:

NET M & O DIGEST

Total Real Property	17,266,639,994
Total Personal Property	1,607,721,530
Total Motor Vehicle	1,572,982,310
Total Mobile Home	12,923,089
Total Public Utilities	893,002,752
Total Timber 100% Value	25,813
Heavy Duty Equipment	1,550,272
NET TOTAL	21,354,845,760

Sincerely Yours,

Carla Jackson
Tax Commissioner
cc: Brad Johnson, Chief Financial Officer

CJ/gf

FISCAL YEAR 2015 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 FY2015, local revenue contributes approximately **48.91%** 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 FY2003:

Fiscal Year	Property Digest Growth
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%
FY2003	16.41%

FISCAL YEAR 2015 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 FY2015 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 2015 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 2015 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 FY2015, the projected State contributes approximately **50.54%** 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

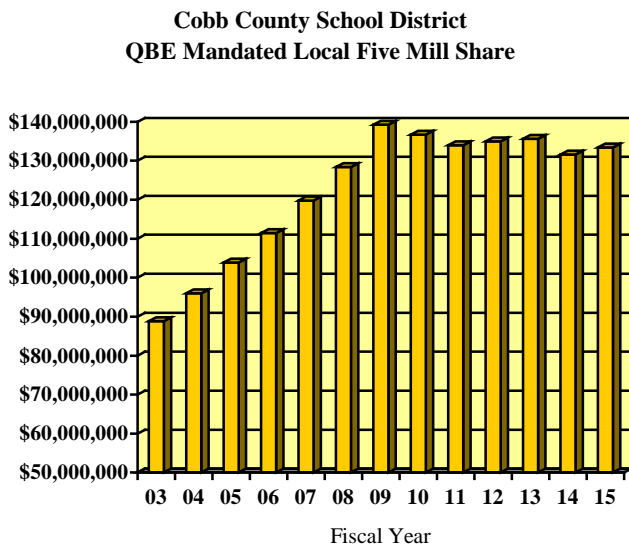
2. **Program Weights** - Since different programs (kindergarten, primary grades 1-3, middle school grades 6-8, etc) vary in their cost of operation, each program is assigned a program weight. The Governor is authorized to appoint a task force every three years to recommend to the General Assembly any needed changes in the program weights. The following are the FY2015 Program Weights:

<u>Programs</u>	<u>Weights</u>	<u>Programs</u>	<u>Weights</u>
Kindergarten	1.6519	Remedial	1.3092
Kindergarten EIP	2.0363	Alternative	1.4717
Grades 1-3	1.2853	Special Ed Cat I	2.3810
Grades 1-3 EIP	1.7941	Special Ed Cat II	2.7903
Grades 4-5	1.0356	Special Ed Cat III	3.5520
Grades 4-5 EIP	1.7877	Special Ed Cat IV	5.7555
Grades 6-8	1.0279	Special Ed Cat V	2.4520
Middle School	1.1313	Gifted	1.6597
Grades 9-12	1.0000	ESOL Program	2.5068
Vocational Lab	1.1912		

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 2015 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 FY2015 is \$133 million.



<u>YEAR</u>	<u>LOCAL SHARE</u>
2003	\$88,827,699
2004	\$95,996,050
2005	\$103,896,069
2006	\$111,425,229
2007	\$119,785,031
2008	\$128,360,314
2009	\$139,200,389
2010	\$136,638,547
2011	\$133,973,704
2012	\$134,918,836
2013	\$135,582,243
2014	\$131,545,626
2015	\$133,378,961

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

5. **Base Amount** - Standard Cost per Student amount established by the State of Georgia. The base amount for FY 2015 is \$2,443.99 per student.

QBE Formula

To determine the total State funds for a specific school system, the following formula is used:

$$\text{FTE Count} \times \text{Program Weight} \times \text{Base Amount} \times \text{Training \& Experience Factor} - \text{Five Mill Share}$$



FISCAL YEAR 2015 REVENUE EXPLANATIONS AND PROJECTIONS (Continued)

Cobb County School District QBE and State Grant Revenue

FY 2015 General Fund State Revenue is approximately 50.54% of Total Revenue. The following chart presents a summary of State Funding budget since FY2003-04:

School Year	State Revenue Budget	State Revenue Percent Increase (Decrease)	Student Active Enrollment	State Revenue Per Student
2004-05	\$329,469,232	(3.8)	103,285	\$3,190
2005-06	\$346,111,135	5.1	105,482	\$3,281
2006-07	\$401,255,040	15.9	106,572	\$3,765
2007-08	\$424,030,532	5.7	106,056	\$3,998
2008-09	\$382,397,104	(9.8)	105,742	\$3,616
2009-10	\$358,301,476	(6.3)*	106,488	\$3,365*
2010-11	\$355,722,623	(0.7)*	106,836	\$3,330*
2011-12	\$383,498,159	7.8	106,502	\$3,600
2012-13	\$389,043,623	1.4	106,591	\$3,650
2013-14	\$407,318,416	4.7	107,914	\$3,774
2014-15	\$435,916,618	7.0	109,529	\$3,980

*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 FY2015 total \$537 million. FY2015 budget was created with the anticipation of a \$45.8 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 2015 REVENUE EXPLANATIONS AND PROJECTIONS (Continued)

FEDERAL REVENUE

The Cobb County School District receives a small portion of its revenue from the Federal Government. In FY2015 projected federal revenue is approximately **0.55%** 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	FY2010	FY2011	FY2012	FY2013	FY2014
Enrollment	107,245	107,315	107,291	108,452	110,001
Growth Rate	-	0.1%	0.0%	1.1%	1.4%

Five Year Projection	FY2015	FY2016	FY2017	FY2018	FY2019
Enrollment	111,459	112,462	113,586	114,040	114,610
Growth Rate	1.3%	0.9%	1.0%	0.4%	0.5%

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

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

- D. American Recovery and Reinvestment Act (ARRA) – The Federal Stabilization Funds and the Stimulus Funds ended in FY2011.
- E. Lapse Analysis – Budgets are developed each year using a realistic approach. In spite of this approach, there are accounts that finish the year under-budget. This under-budget amount is referred to as lapse. This can happen for a variety of reasons such as budgeting insurance for employees, but for some reason the employee does not request insurance or they end up being included on their spouse’s insurance program. In both of these cases, the budget is not utilized and these funds revert to fund balance at the end of the year. Lapse can also occur as a result of over or under collections of revenue. Because of the District’s realistic budget approach, the effect of lapse on the district fund balance should be minimal.
- F. Formula Driven Budget - A formula driven budget is prepared by the Finance Division using the enrollment projections and personnel allotments furnished by Leadership & Learning Division to determine availability of funds for improvement and new programs. Only the longevity step increase is used for personnel salary calculations. Existing program appropriations are evaluated and one time costs are eliminated.
- G. Student Supply Allocations – FY2015 Elementary schools are allotted supplies at the rate of \$32 per student. Middle schools are allotted supplies at the rate of \$40 per student. High schools are allotted supplies at the rate of \$48 per student.
- H. Salary Improvements - Salary improvements are recommended based on the proposed State increase with adjustments as specified in the system's goals and objectives as approved by the Board.
- I. Program Evaluation - New programs are recommended for consideration in the enhancement budget and are considered based on their contribution to district-wide and school-level objectives.
- J. Equipment - Equipment, furniture and vehicle budgets are zero-based each year. All new and replacement equipment must be itemized and will be considered individually by the Budget Committee.
- K. Facilities - Renovations of existing facilities and new facilities to be constructed are funded through the Special Purpose Local Option Sales Tax (SPLOST). Renovations to school facilities such as HVAC units, roofs, painting, etc. impact the General Fund. Because of these new items and new product efficiencies, there is a reduced need for increased general maintenance budgets in the General Fund. All General Fund maintenance accounts are reviewed annually to estimate and budget this savings.

**EXPLANATION OF ALLOCATION OF HUMAN AND FINANCIAL RESOURCES
BUDGET ASSUMPTIONS/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 FY2015

FRINGE BENEFIT	FY2014 PROJECTION
Group Insurance - Certified	\$945.00 per month
Group Insurance - Classified	\$596.20 per month
Social Security	6.20% of Gross Salary
Medicare	1.45% of Gross Salary
Teacher's Retirement System (Certified, Administrators, Clerical, Aides)	13.15% of Gross Salary
Unemployment	\$20 – Annual Employee Cost
Workers Compensation	
Teachers, Administrators, Clerical, Aides	0.32% of Gross Salary
Bus Drivers	3.19% of Gross Salary
All Other	2.98% 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

FY2015 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



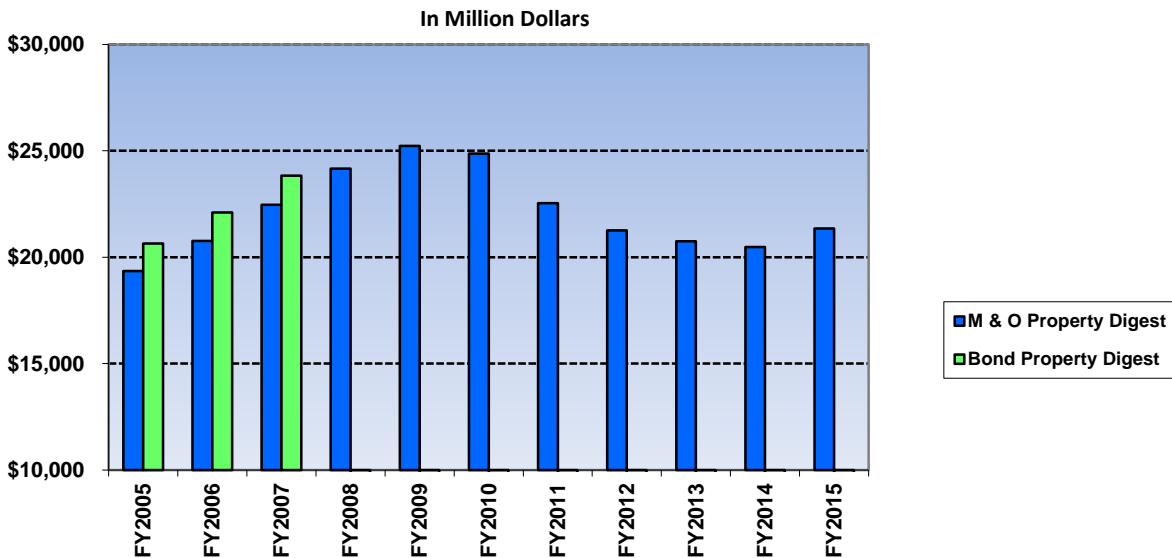
TAX BASE AND RATE TRENDS (continued)

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)

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.



FY2015 PERSONNEL RESOURCE CHANGES – GENERAL FUND



	FY2011 Revised Budget	FY2012 Revised Budget	FY2013 Revised Budget	FY2014 Revised Budget	FY2015 Approved Budget
Instructional School Positions					
Kindergarten Teachers	339.00	333.00	318.00	351.00	365.00
Kindergarten Early Intervention Program	198.50	198.50	159.00	116.00	100.50
Grades 1-3	1050.00	1055.00	967.00	984.00	1,018.00
Grades 1-3 Early Intervention Program	260.00	260.00	255.00	249.00	234.00
Grades 4-5	576.00	564.00	535.00	554.00	557.00
Grades 4-5 Early Intervention Program	149.50	149.50	133.50	107.50	124.00
Grades 4-5 Fine Art, Orchestra	1.50	2.00	1.00	0.00	0.00
Elementary Specialists	211.50	212.00	207.00	209.50	212.00
Grades 6-8	794.50	824.50	766.50	754.00	783.50
Grades 9-12/Alternative Program	1034.00	1047.00	970.50	960.00	996.00
Virtual Learning Teachers	0.00	0.00	0.00	13.00	13.00
Vocational Lab	116.00	117.00	117.00	117.00	128.50
ROTC	27.00	28.00	28.00	28.00	28.00
IEL Intensive English Language Teacher	31.00	31.00	31.00	31.00	31.50
In School Suspension	41.00	41.00	41.00	41.00	41.00
Contingency Staff - Certified	234.00	234.00	242.16	184.00	420.71
Magnet Coordinators & Teachers	23.00	20.00	20.00	21.00	18.00
English as a Second Language - ESOL	214.30	214.30	213.50	213.50	162.50
Gifted	419.00	419.00	415.80	415.80	405.50
Remedial Education Teachers	95.00	98.00	105.50	105.50	111.00
Area Lead Teacher Program – ALT	0.00	0.00	0.00	0.00	0.00
Special Ed - Teachers	1133.46	1133.46	1133.46	1134.00	1134.00
Special Ed - Preschool Teachers	74.50	79.50	79.50	79.50	79.50
Special Ed - Parapros	540.00	546.00	546.00	546.00	546.00
Special Ed - Preschool Parapros	137.00	137.00	137.00	137.00	137.00
Kindergarten Parapros	339.00	333.00	318.00	351.00	365.00
Other Instructional Parapros	267.50	267.00	249.10	249.60	229.60
Virtual Learning Parapros	0.00	0.00	0.00	13.00	16.00
Media Specialists	127.00	127.00	126.00	126.00	126.00
Contingency Staffs - Classified	15.77	15.77	15.77	15.77	2.10
Total Instructional School Positions	8449.03	8486.53	8130.79	8106.67	8384.91
Other School Support Positions					
Principals	112.00	112.00	109.00	108.00	108.00
Assistant Principals	161.00	160.00	157.00	158.00	205.00
Assistant Administrator	40.85	34.50	32.00	37.00	0.00
Facility Supervisor	0.00	0.00	0.00	1.00	0.00
Counselors	227.00	241.00	240.00	243.00	251.50
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	112.23	111.23	109.23	110.00	110.00
Local School Bookkeeper	0.00	0.00	0.00	0.00	99.25
Local School Clerical	356.42	350.64	344.71	351.49	255.50

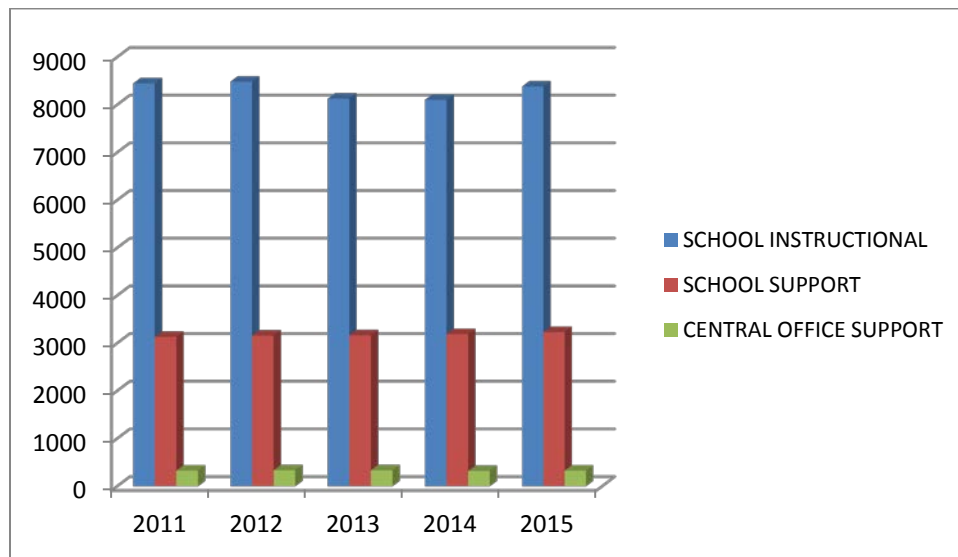
FY2015 PERSONNEL RESOURCE CHANGES – GENERAL FUND (Continued)



	FY2011 Revised Budget	FY2012 Revised Budget	FY2013 Revised Budget	FY2014 Revised Budget	FY2015 Approved Budget
Interpreters – ESOL/ Foreign Language	0	0	12.26	12.26	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	190.74	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
CBST Trainers	5.00	0.00	0.00	0.00	0.00
CBST Parapros	5.00	0.00	0.00	0.00	0.00
School Nurses & Consulting Nurses	104.56	103.68	102.80	102.80	102.80
Hospital / Homebound	3.00	3.00	3.00	3.00	3.00
Special Ed Preschool Specialist	1.00	1.00	1.00	1.00	1.00
Tech Specialists – 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	31.00	32.00	32.00	32.00
Campus Officers	23.00	23.00	23.00	23.00	26.00
Custodians	546.35	554.85	565.85	572.85	574.85
Bus Monitors	60.00	60.00	60.00	60.00	60.00
Bus Drivers (Regular & Sp Ed)	824.00	854.00	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	3132.90	3159.39	3168.34	3190.89	3234.65
Central Office Support Positions					
Division 1 – General Administration	7.50	8.50	14.50	18.50	18.50
Division 2 – Operational Support	55.45	56.25	46.25	46.25	46.25
Division 2 – Technology	53.00	56.00	55.00	51.00	53.00
Division 3 – Human Resources	40.00	42.50	42.50	41.00	41.00
Division 4 – Academics	65.14	65.14	75.57	73.57	76.57
Division 5 – Leadership & Learning	29.50	28.50	20.67	16.17	18.17
Division 6 – Financial Services	46.70	46.70	49.70	45.70	46.70
Division 8 – Special Student Services	31.45	31.45	31.45	29.50	29.50
Total Central Office Support Positions	328.74	335.04	335.64	321.69	329.69
Grand Total – General Fund Positions	11,910.67	11,980.96	11,634.77	11,619.25	11,949.25

FY2015 PERSONNEL RESOURCE CHANGES – GENERAL FUND (Continued)

PERSONNEL RESOURCE CHANGES – GENERAL FUND



STAFF/STUDENT ENROLLMENT RATIO – GENERAL FUND

School Year	FY2011	FY2012	FY2013	FY2014	FY2015 Projection
General Fund Positions	11,910	11,981	11,635	11,619	11,949
Student Enrollment	106,836	106,502	107,914	109,529	111,459
Staff/Student Ratio	1 : 8.97	1 : 8.90	1 : 9.27	1 : 9.42	1 : 9.32

FY2015 PERSONNEL RESOURCE CHANGES – GENERAL FUND (Continued)

FY2010

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

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

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

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

FY2011

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

As a result, the District reduced 636 teaching positions.

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

FY2012

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

FY2015 PERSONNEL RESOURCE CHANGES – GENERAL FUND (Continued)

2. Add 11 custodian positions due to school facility square footage expansion
3. Closed Skyview Elementary School, reduced 6.15 school support positions
4. Eliminated 4 positions in school-within-school reduction
5. Transferred to General Fund from Title III grant 12.26 ESOL interpreters and 1.6 clerks
6. Reduce Middle and High School Media Parapro to 60%

FY2014

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

FY2015

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



FY2015 PERSONNEL RESOURCE CHANGES – OTHER FUNDS



	FY2011 Revised Budget	FY2012 Revised Budget	FY2013 Revised Budget	FY2014 Revised Budget	FY2015 Approved Budget
SPLOST 3	34.04	34.64	35.74	7.00	4.00
SPLOST 4	0.00	0.00	0.00	38.74	37.74
Title I	160.50	157.14	222.66	225.89	225.89
Title I - Stimulus	86.00	0.00	0.00	0.00	0.00
IDEA	331.59	362.58	362.58	287.65	287.65
IDEA – Stimulus	131.50	0.00	0.00	0.00	0.00
Vocational Grant	0.40	0.00	0.00	0.00	0.00
Title II - A	14.70	2.50	2.50	2.99	2.99
Homeless Grant	0.00	0.00	0.00	0.00	0.00
Federal Funded Grants	0.00	0.00	0.00	0.00	0.00
Title III LEP	21.06	23.39	8.41	11.81	11.81
Title IV	4.80	0.00	2.50	2.50	2.50
Adult Education	6.20	4.20	8.10	8.10	8.10
Psycho-Educational Centers	62.67	61.49	61.49	60.52	60.52
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	0.20	0.00	0.00
School Nutrition	1,185.00	1,214.00	1,214.00	1,215.00	1,217.00
Self Insurance	5.00	5.00	5.00	5.00	5.00
Purchasing	18.50	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	2,093.92	1,913.20	1,971.50	1,912.96	1,910.96

The District FY2015 Personnel total 13,860.21 including General Fund and Other Funds positions.



**COBB COUNTY SCHOOL DISTRICT
PERFORMANCE RESULTS**

**IOWA ASSESSMENTS (Replace former ITBS)
Fall 2013 (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. By administering the test in fall, teachers have time to work with students before spring CRCT testing begins.

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 59th percentile, meaning that Cobb third graders scored equal to or better than 59 percent of all other U.S. third grade students who took the Iowa Assessments. Composite scores for fifth graders ranked in the 63rd percentile and seventh graders scored in the 61st percentile (See Table I). Results for the 2013 Iowa Assessments are not comparable with percentile rankings from previous administrations of the ITBS.

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 5.2 means the student's performance was similar to that expected of a fifth grader taking the same test during the second month of school. For all three grade levels tested, Cobb County students exceeded the expected grade equivalents (see Table I on next page).

Cobb County School District Summary Report
Iowa Tests - Fall 2013
Percentile Rank and Grade Equivalent Scores for All Students
District Summary

Table I

Percentile Rank:

Above Average: 77-99%tile
Average: 23-76%tile
Below Average: 1-22%tile
National Average: 50%tile

National Grade Equivalent for
Grade 3: 3.2
Grade 5: 5.2
Grade 7: 7.2

District	English Language Arts					Mathematics			CORE COMPOSITE	SOCIAL STUDIES	SCIENCE	COMPLETE COMPOSITE	
	READING	Written Expression	CONVENTIONS OF WRITING	VOCABULARY	ELA TOTAL	MATHEMATICS	COMPUTATION	MATH TOTAL					
Grade 3	NPR	58	61	58	55	59	56	58	58	57	57	63	59
	GE	3.3	3.2	3.2	3.2	3.3	3.2	3.3	3.2	3.2	3.3	3.5	3.3
Grade 5	NPR	60	60	63	62	66	61	56	60	61	69	64	63
	GE	5.6	6.2	5.9	5.6	5.9	5.5	5.3	5.4	5.6	6.2	5.9	5.8
Grade 7	NPR	57	63	62	57	64	59	62	60	60	63	62	61
	GE	7.6	8.5	8.3	7.6	8.1	7.7	7.8	7.9	7.8	8.2	8.1	8.0

*Core Total includes Reading, Language Arts and Mathematics tests

**Composite includes all tests

***Based on 2011 Norms

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

**CRITERIAL REFERENCE COMPETENCY TESTS (CRCT)
Spring 2014 (Latest available scores)**

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

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

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

Students Achievement - Average Pass Rate

	2012	2013	2014
Reading	95.3	95.9	96.6
ELA	94.6	94.0	94.4
Math	87.0	88.9	87.6
Science	82.4	84.3	83.9
Social Studies	81.9	85.2	86.1
Average Pass Rate	88.2	89.6	89.7

Students Achievement - Average Scale Score

	2012	2013	2014
Reading	845	848	859
ELA	844	845	845
Math	843	847	845
Science	839	841	840
Social Studies	838	842	844
Average Scale Score	842	845	846

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

CRCT - Percentage of Students Meeting or Exceeding Standards

		Grade 3	Grade 4	Grade 5	Grade 6	Grade 7	Grade 8
Reading	GA State	92	94	95	97	95	97
	Cobb	94	95	97	99	96	99
English	GA State	88	89	95	92	94	95
	Cobb	92	92	96	95	95	96
Math	GA State	81	82	88	84	88	82
	Cobb	84	85	91	89	91	87
Science	GA State	77	81	82	75	84	78
	Cobb	80	86	85	83	87	84
SocialStudies	GA State	84	81	81	80	83	81
	Cobb	88	86	83	86	87	85

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

SCHOLASTIC ASSESSMENT TEST (SAT) SCORES

SAT scores for the Cobb County School District’s most recent graduates remain well above averages for the state of Georgia and the nation, although there was no change in the overall score from last year. Seniors in the class of 2014 posted a combined SAT score of 1515 (includes Reading, Math, and Writing totals), exceeding their statewide peers’ average by 70 points and the national average by 18 points.

“Our students continue to outperform their peers across the nation,” said Interim Superintendent Chris Ragsdale. “All of our high schools are producing graduates who can be competitive and successful both in college and in the workforce. With the percentage of test takers having increased, it is impressive that our average score remained unchanged, even though scores declined nationally and in Georgia.”

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 third-year 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.

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.

YEAR		NATIONAL	COBB	GEORGIA
2014	TOTAL	1497	1515	1445
2013		1498	1515	1452
2012		1498	1520	1452
2014	READING	497	512	488
2013		496	512	490
2012		496	512	488
2014	MATHEMATICS	513	509	485
2013		514	510	487
2012		514	514	489
2014	WRITING	487	494	472
2013		488	493	475
2012		488	494	475

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

AMERICAN COLLEGE TESTING (ACT) SCORES

The Cobb County School District’s recently graduated class of 2014 has outperformed its peers across the state and nation on the ACT assessment for college readiness. The average Composite score of 22.2 was one-tenth of a point higher than last year’s score, almost 1.5 points higher than the state average of 20.8, and topped the national Composite score of 21.0.

The ACT assessment measures high school students’ overall educational development and their readiness for the challenge of core college classes. Cobb students improved their scores from last year in Math, Reading and Science, while the English score was unchanged. Cobb graduates continue to exceed state and national averages in all four subject areas tested

“I am very proud of our students for continuing to excel on the ACT. The ACT is an important barometer for colleges and universities,” said Superintendent Chris Ragsdale. “Our students showed improvement in three of four subject areas, and continued to surpass their peers at the state and national levels. More and more Cobb students are taking the ACT, and it is unusual to see scores increase at the same time the percentage of test-takers increases. That is a testament to the quality of our high school instruction, and the commitment of our teachers. Overall, these scores are a very positive indicator. Of course, we plan to study the data carefully, school by school, to determine where improvements may be targeted.”

YEAR	SUBJECT	NATIONAL	COBB	GEORGIA
2014	ENGLISH	20.3	21.8	20.3
2013		20.2	21.8	20.2
2012		20.5	21.8	20.1
2014	MATHEMATICS	20.9	21.8	20.5
2013		20.9	21.7	20.3
2012		21.1	22.0	20.6
2014	READING	21.3	22.7	21.4
2013		21.1	22.6	21.2
2012		21.3	22.6	21.0
2014	SCIENCE	20.8	21.9	20.7
2013		20.7	21.8	20.5
2012		20.9	21.9	20.5
2014	COMPOSITE	21.0	22.2	20.8
2013		20.9	22.1	20.7
2012		21.1	22.2	20.7

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

COLLEGE AND CAREER READY PERFORMANCE INDEX (CCRPI)

Scores for Cobb County Schools on the **2013 College and Career Ready Performance Index (CCRPI)** topped average scores for Georgia schools at all three levels – elementary, middle and high. The Georgia Department of Education today released the second year of ratings under the statewide accountability system, which measures on a 100-point scale the academic achievement and progress of individual schools and their school systems. The state revised several formulas of the 2013 CCRPI for greater accuracy and clarity and recalculated the 2012 baseline scores based on the updated calculations to allow for fair comparison.

Cobb elementary schools scored **81.3**, a 1.1 point increase from the readjusted 2012 score and 3.3 points higher than the state average. Local middle schools rated **83.4**, a 1.9 increase over 2012 and 8.4 points higher than the state. The CCRPI score for Cobb high schools decreased by six points to **77.7**, yet remains 5.7 points greater than the statewide high school average. The combined district score for the Cobb County School District is **80.7**.

	2012 CCRPI Score (Readjusted)	Achievement Points (60% of CCRPI)	Progress Points (25% of CCRPI)	Achievement Gap Points (15% of CCRPI)	2013 CCRPI Score	2013 State CCRPI Score
Elem.	80.2	50.1	17.4	8	81.3	78.5
Middle	81.5	52.2	17.9	9	83.4	75.0
High	83.7	48.1	17.6	7.5	77.7	72.0
District	81.6				80.7	75.8

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 and Georgia High School Graduation Tests; the SAT and ACT, graduation rates, core courses passed, Advanced Placement, and career pathways. The weight of Achievement Points to the overall CCRPI score was decreased from 70 percent for 2013.
- **Progress Points** account for 25 percent of the overall school score and gauge the growth students achieve from year to year. This score takes into account the rate of growth of similar groups of students in different schools and reports if students within the school are making similar gains. The weight of Progress Points to the overall CCRPI score was increased from 15 percent for 2013.

**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. The rubric and scale used to calculate Achievement Gap points were also adjusted for 2013.

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

Twenty CCSD elementary schools scored 90 or greater on the 2013 index. Rocky Mount Elementary posted the District's highest elementary score of 96.6, while Brumby, Hollydale and Nickajack each posted gains of 13 or more points. At the middle school level, Dickerson, Dodgen, Durham, Hightower Trail, Lost Mountain, Lovinggood, Mabry, and Simpson each scored 90 or more points on the CCRPI. Griffin Middle posted an 11 point improvement compared to its readjusted 2012 score and Hightower Trail scored 96.6, the most of Cobb middle schools. Nine of 16 Cobb high schools scored greater than the state average score of 77.7; of those, Harrison, Hillgrove, Lassiter, Pope and Walton scored 90 or greater. Walton High School's index of 92.8 is the highest among CCSD high schools (see Table II).

Superintendent of Schools Dr. Michael Hinojosa said, "The CCRPI results show Cobb is well-positioned among school districts statewide and in the metro Atlanta area. The measure is more comprehensive than anything we've used in the past, and it gives significant weight to a school's achievement growth over the course of a school year, not just on one score from one test given at one particular time. These results will be an informative data point for our schools as they work on specific areas that need improvement. In a district like Cobb with 114 schools, every year some will improve while others decline. Overall, though, we would like to see the trend line move in a positive direction."

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.

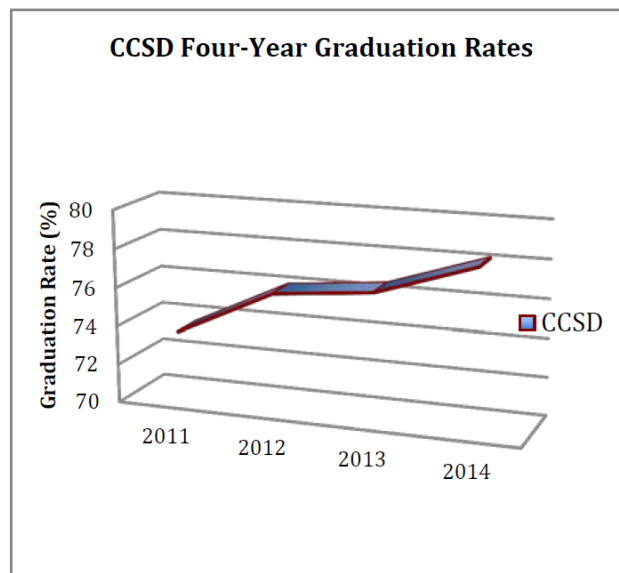
**COBB COUNTY SCHOOL DISTRICT
PERFORMANCE RESULTS (Continued)**

FOUR-YEAR GRADUATION RATE

The four-year graduation rate for Cobb County School District high schools improved to 78.2 percent in 2014, according to data released by the Georgia Department of Education, marking the third consecutive year the school district's overall graduation rate has increased. Since 2011, the graduation rate has steadily increased 4.65 percent. Cobb schools' graduation rate also exceeds the state graduation rate (72.5 percent) by nearly six percentage points. The 2014 graduation rate exceeds the district's Strategic Plan target of 76.9 percent, as well as the state Department of Education's target of 76.5 percent on the College and Career Ready Performance Index(CCRPI).

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

“I am thrilled to see continued improvement in our graduation rate,” said Interim Superintendent Chris Ragsdale. “Our teachers are working continuously using innovative teaching methods to encourage students to stay in school and increase their achievement level. Of the many indicators that measure how well we are doing as a school district, graduation rate is one of the most important. Ensuring that students graduate on time and are prepared for success is our ultimate goal. It is great to see that we are performing at a high level in that regard.”



**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, 2012-2013, Cobb County spent 72.4% of its total General Fund expenditure in instruction. The Georgia State system average is 67.3%. 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	72.4%	\$5,484	67.3%	\$5,170
Media	1.7%	\$127	1.8%	\$138
Instructional Support	3.2%	\$239	3.5%	\$269
Pupil Services	2.4%	\$185	3.2%	\$243
General Admin	1.5%	\$116	2.5%	\$192
School Admin	6.3%	\$474	7.0%	\$540
Transportation	5.5%	\$421	5.6%	\$431
Maint & Operation	7.0%	\$531	8.7%	\$670
Capital Projects	0%	\$0	0.1%	\$6
School Food Svcs	0%	\$0	0%	\$2
Debt Services	0%	\$0	0.2%	\$22
Total	100%	\$7,575	100%	\$7,683

Data Source: Governor’s Office of Student Achievement 2012-2013 Report Card as latest available

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

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

Why is Georgia implementing this new accountability system?

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

How is the CCRPI different from AYP?

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

What are Performance Flags?

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

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

How are points awarded?

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

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

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

What are the implications for the CCRPI for my school?

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

What other designations will the state make?

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

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

Where can I find additional information?

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

General Fund Five Year Financial Forecast

Funds Reserved in Prior Year	
	Amount
FY2014 Midterm Growth (QBE)	\$ 8,212,434
Tax Assessor Audits	\$ 3,200,000
Utilize Fund Balance Reserve	\$26,602,065
Utilize Cobb EMC Case Settlement	<u>\$ 1,800,000</u>
Total Funds Reserved in Prior Year	\$37,814,499

Type	Category	FY2015						
		Approved Budget	FY2016	FY2017	FY2018	FY2019	FY2020	
1 Local	Property Tax Revenue	\$ 354,720,341	\$ 370,011,816	\$ 386,680,670	\$ 404,099,623	\$ 422,302,428	\$ 441,324,360	
3	Other Tax Revenue	\$ 64,613,159	\$ 64,613,159	\$ 64,613,159	\$ 64,613,159	\$ 64,613,159	\$ 64,613,159	
4	Other Local	\$ 2,475,389	\$ 2,475,389	\$ 2,475,389	\$ 2,475,389	\$ 2,475,389	\$ 2,475,389	
5 State	Miscellaneous State Grant	\$ 3,838,451	\$ 3,838,451	\$ 3,838,451	\$ 3,838,451	\$ 3,838,451	\$ 3,838,451	
6	QBE	\$ 432,078,167	\$ 439,078,167	\$ 446,078,167	\$ 453,078,167	\$ 460,078,167	\$ 467,078,167	
7 Federal	Indirect Cost	\$ 3,062,024	\$ 3,062,024	\$ 3,062,024	\$ 3,062,024	\$ 3,062,024	\$ 3,062,024	
8	ROTC	\$ 941,481	\$ 941,481	\$ 941,481	\$ 941,481	\$ 941,481	\$ 941,481	
9	MedAce	\$ 400,000	\$ 400,000	\$ 400,000	\$ 400,000	\$ 400,000	\$ 400,000	
10	Medicaid	\$ 300,000	\$ 300,000	\$ 300,000	\$ 300,000	\$ 300,000	\$ 300,000	
Revenue Total		\$ 862,429,012	\$ 884,720,487	\$ 908,389,341	\$ 932,808,294	\$ 958,011,099	\$ 984,033,031	
Reserve Available								
	Funds Reserved in Prior Year	\$ 37,814,499	\$ -	\$ -	\$ -	\$ -	\$ -	
Total Funds Available		\$ 900,243,511	\$ 884,720,487	\$ 908,389,341	\$ 932,808,294	\$ 958,011,099	\$ 984,033,031	
Base								
	FY15 Approved Budget	\$ 900,243,511						
11	Prior Year Continuation Budget		\$ 900,243,511	\$ 915,243,511	\$ 930,243,511	\$ 945,243,511	\$ 960,243,511	
Salary/Benefits								
12	Annual Step Increase		\$ 9,000,000	\$ 9,000,000	\$ 9,000,000	\$ 9,000,000	\$ 9,000,000	
13	Increase in Classified Health Insurance		\$ 5,000,000	\$ 5,000,000	\$ 5,000,000	\$ 5,000,000	\$ 5,000,000	
14 Operations	Utilities		\$ 1,000,000	\$ 1,000,000	\$ 1,000,000	\$ 1,000,000	\$ 1,000,000	
Expenditure Total		\$ 900,243,511	\$ 915,243,511	\$ 930,243,511	\$ 945,243,511	\$ 960,243,511	\$ 975,243,511	
Forecasted (Deficit)/Surplus		\$ -	\$ (30,523,024)	\$ (21,854,170)	\$ (12,435,217)	\$ (2,232,412)	\$ 8,789,520	

General Fund Five Year Financial Forecast

Comments

1 Property Tax

The forecast assumes the digest values change and millage rate will follow the schedule below:

Fiscal Year	Change in Digest	Millage Rate
FY2014	0.00%	18.9 mills
FY2015	4.50%	18.9 mills
FY2016	4.50%	18.9 mills
FY2017	4.50%	18.9 mills
FY2018	4.50%	18.9 mills
FY2019	4.50%	18.9 mills

- 3 Revenue projections remain the same until more data is available.
- 4 Revenue projections remain the same until more data is available.
- 5 Revenue projections remain the same until more data is available.
- 6 QBE earnings are increased \$7,000,000 per year for training and experience (State Salary Step) and Mid-term growth.
- 7 Revenue projections remain the same until more data is available.
- 8 Revenue projections remain the same until more data is available.
- 9 Revenue projections remain the same until more data is available.
- 10 Revenue projections remain the same until more data is available.
- 11 Continuation budget rolls from prior year.
- 12 Annual salary step for all eligible employees.
- 13 Increase in the employer portion of group health insurance by approximately \$150 per employee per month. The rate increase was not implemented in FY2015, but is anticipated to occur in future years.
- 14 Natural gas, water/sewer, electricity, and fuel are projected based on historical trends.

OTHER FUNDS FORECAST

Fund	Beginning Fund Balance July 1, 2013	FY2014			FY2015			FY2016			FY2017			FY2018			Forecast Assumptions and Comments	
		Budget Revenue	Budget Expenditures	Ending Fund Balance June 30, 2014	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		
SPECIAL REVENUE FUNDS																		
Special Programs																		
549	Donations	\$123,535	\$165,502	\$165,502	\$123,535	\$0	\$0	\$123,535	\$0	\$0	\$123,535	\$0	\$0	\$123,535	\$0	\$0	\$123,535	Donations are budgeted as received
550	Facility Use	\$447,305	\$785,531	\$785,531	\$447,305	\$768,034	\$768,034	\$447,305	\$768,034	\$768,034	\$447,305	\$768,034	\$768,034	\$447,305	\$768,034	\$768,034	\$447,305	Continue FY2015 Budget (balanced)
551	After School Program	\$2,349,050	\$7,319,006	\$7,319,006	\$2,349,050	\$8,430,198	\$8,430,198	\$2,349,050	\$8,430,198	\$8,430,198	\$2,349,050	\$8,430,198	\$8,430,198	\$2,349,050	\$8,430,198	\$8,430,198	\$2,349,050	Project using 0% Student Growth
552	Performing Arts	\$122,169	\$369,164	\$369,164	\$122,169	\$330,228	\$330,228	\$122,169	\$330,228	\$330,228	\$122,169	\$330,228	\$330,228	\$122,169	\$330,228	\$330,228	\$122,169	Continue FY2015 Budget (balanced)
553	Tuition School	\$735,628	\$860,867	\$860,867	\$735,628	\$518,523	\$518,523	\$735,628	\$518,523	\$518,523	\$735,628	\$518,523	\$518,523	\$735,628	\$518,523	\$518,523	\$735,628	Continue FY2015 Budget (balanced)
554	Public Safety	\$573,260	\$1,304,610	\$1,304,610	\$573,260	\$1,304,610	\$1,304,610	\$573,260	\$1,304,610	\$1,304,610	\$573,260	\$1,304,610	\$1,304,610	\$573,260	\$1,304,610	\$1,304,610	\$573,260	Continue FY2015 Budget (balanced)
556	Adult High School	\$95,153	\$287,805	\$287,805	\$95,153	\$306,999	\$306,999	\$95,153	\$306,999	\$306,999	\$95,153	\$306,999	\$306,999	\$95,153	\$306,999	\$306,999	\$95,153	Continue FY2015 Budget (balanced)
557	Artists at School	\$21,865	\$2,600	\$2,600	\$21,865	\$2,600	\$2,600	\$21,865	\$2,600	\$2,600	\$21,865	\$2,600	\$2,600	\$21,865	\$2,600	\$2,600	\$21,865	Continue FY2015 Budget (balanced)
580	Misc State Grants	\$20,492	\$230,000	\$230,000	\$20,492	\$225,000	\$225,000	\$20,492	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
State Aid																		
510	Adult Education	\$0	\$937,999	\$937,999	\$0	\$937,999	\$937,999	\$0	\$937,999	\$937,999	\$0	\$937,999	\$937,999	\$0	\$937,999	\$937,999	\$0	Grants are initially budgeted using last year's information received
532	Psycho Education	\$329,977	\$5,931,631	\$5,931,631	\$329,977	\$5,861,831	\$5,861,831	\$329,977	\$5,861,831	\$5,861,831	\$329,977	\$5,861,831	\$5,861,831	\$329,977	\$5,861,831	\$5,861,831	\$329,977	
Federal Aid																		
402	Title I	\$0	\$19,812,382	\$19,812,382	\$0	\$19,796,820	\$19,796,820	\$0	\$19,796,820	\$19,796,820	\$0	\$19,796,820	\$19,796,820	\$0	\$19,796,820	\$19,796,820	\$0	
404	IDEA	\$0	\$18,296,071	\$18,296,071	\$0	\$18,296,071	\$18,296,071	\$0	\$18,296,071	\$18,296,071	\$0	\$18,296,071	\$18,296,071	\$0	\$18,296,071	\$18,296,071	\$0	
406	Vocation Education	\$0	\$611,617	\$611,617	\$0	\$611,617	\$611,617	\$0	\$611,617	\$611,617	\$0	\$611,617	\$611,617	\$0	\$611,617	\$611,617	\$0	Grants are initially budgeted with last year amount
414	Title II - A	\$0	\$1,963,661	\$1,963,661	\$0	\$1,963,661	\$1,963,661	\$0	\$1,963,661	\$1,963,661	\$0	\$1,963,661	\$1,963,661	\$0	\$1,963,661	\$1,963,661	\$0	Grants are initially budgeted with last year amount
432	Homeless	\$0	\$64,336	\$64,336	\$0	\$64,336	\$64,336	\$0	\$64,336	\$64,336	\$0	\$64,336	\$64,336	\$0	\$64,336	\$64,336	\$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	\$1,652,036	\$1,652,036	\$0	\$1,652,036	\$1,652,036	\$0	\$1,652,036	\$1,652,036	\$0	\$1,652,036	\$1,652,036	\$0	\$1,652,036	\$1,652,036	\$0	Grants are initially budgeted with last year amount
478	USDA Fruit & Vegetable	\$0	\$194,880	\$194,880	\$0	\$34,147	\$34,147	\$0	\$34,147	\$34,147	\$0	\$34,147	\$34,147	\$0	\$34,147	\$34,147	\$0	Grants are initially budgeted with last year amount
600	School Nutrition	\$22,771,855	\$51,233,832	\$53,192,565	\$20,813,122	\$54,731,095	\$54,731,095	\$20,813,122	\$54,731,095	\$54,731,095	\$20,813,122	\$54,731,095	\$54,731,095	\$20,813,122	\$54,731,095	\$54,731,095	\$20,813,122	Project using 0% Student Growth
DEBT SERVICE FUND																		
200	Debt Service	\$395,859	\$0	\$0	\$395,859	\$0	\$0	\$395,859	\$0	\$0	\$395,859	\$0	\$0	\$395,859	\$0	\$0	\$395,859	Debt Payoff Comment School District Bonded Debt was paid off in February 2007.
INTERNAL SERVICE FUNDS																		
691	Unemployment	\$419,544	\$1,410,000	\$1,410,000	\$419,544	\$1,410,000	\$1,410,000	\$419,544	\$1,410,000	\$1,410,000	\$419,544	\$1,410,000	\$1,410,000	\$419,544	\$1,410,000	\$1,410,000	\$419,544	Continue FY2015 Budget (balanced)
692	Self Insurance	\$6,565,741	\$5,208,990	\$5,208,990	\$6,565,741	\$5,308,649	\$5,308,649	\$6,565,741	\$5,308,649	\$5,308,649	\$6,565,741	\$5,308,649	\$5,308,649	\$6,565,741	\$5,308,649	\$5,308,649	\$6,565,741	Continue FY2015 Budget (balanced)
696	Purchasing/ Warehouse	\$0	\$1,477,725	\$1,477,725	\$0	\$1,488,512	\$1,488,512	\$0	\$1,488,512	\$1,488,512	\$0	\$1,488,512	\$1,488,512	\$0	\$1,488,512	\$1,488,512	\$0	Continue FY2015 Budget (balanced)
697	Flexible Benefits	\$399,034	\$97,656	\$97,656	\$399,034	\$97,656	\$97,656	\$399,034	\$97,656	\$97,656	\$399,034	\$97,656	\$97,656	\$399,034	\$97,656	\$97,656	\$399,034	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 3%+	2015 3%+	2016 4%+	2017 4%+	2018 5%+	2019 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

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, 2005	June 30, 2006	June 30, 2007	June 30, 2008
Net Investment in Capital Assets	\$ 653,443	\$ 873,831	\$ 877,694	\$ 1,054,860
Restricted for:				
Debt Service	11,361	6,777	11,785	1,826
Capital Projects	-	-	-	-
School Nutrition Program	-	-	-	-
Miscellaneous Grants	-	-	-	-
Unrestricted	<u>238,391</u>	<u>170,994</u>	<u>319,370</u>	<u>227,758</u>
Total Net Position	<u>\$ 903,195</u>	<u>\$ 1,051,602</u>	<u>\$ 1,208,849</u>	<u>\$ 1,284,444</u>

Source: District Records

Fiscal Year					
June 30, 2009	June 30, 2010	June 30, 2011	June 30, 2012	June 30, 2013	June 30, 2014
\$ 1,060,388	\$ 1,054,911	\$ 1,066,545	\$ 1,230,853	\$ 1,262,788	\$ 1,256,656
1,523	1,356	-	-	-	-
-	-	163,602	56,155	49,860	110,228
-	-	21,676	20,200	20,924	19,213
-	-	-	-	20	3
<u>244,178</u>	<u>285,849</u>	<u>171,646</u>	<u>147,483</u>	<u>149,881</u>	<u>157,363</u>
<u>\$ 1,306,089</u>	<u>\$ 1,342,116</u>	<u>\$ 1,423,469</u>	<u>\$ 1,454,691</u>	<u>\$ 1,483,473</u>	<u>\$ 1,543,463</u>

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

(amounts expressed in thousands)

	Fiscal Year			
	June 30, 2005	June 30, 2006	June 30, 2007	June 30, 2008
<u>Governmental Activities</u>				
Expenses:				
Instruction	\$ 581,871	\$ 629,565	\$ 690,562	\$ 729,888
Pupil Services	22,342	24,453	25,523	27,550
Instructional Services	32,643	36,513	38,970	48,324
School and Administrative Services	142,323	149,359	171,343	186,033
Student Transportation	40,610	43,660	45,646	49,432
Maintenance and Operations	47,238	53,565	55,836	58,822
School Nutrition Program	-	-	-	-
Student Activities	29,401	29,476	-	-
Interest and Fiscal Charges	6,375	4,500	4,606	2,413
Total Governmental Expenses	\$ 902,803	\$ 971,091	\$ 1,032,486	\$ 1,102,462
 <u>Program Revenues</u>				
Charges For Services:				
Instruction	\$ 1,340	\$ 1,361	\$ 1,205	\$ 1,481
Pupil Services	12	13	6	11
School and Administrative Services	41,514	40,710	44,245	44,199
Maintenance and Operations	833	840	893	1,110
Student Activities	30,438	29,651	-	-
Operating Grants and Contributions	397,845	437,251	481,508	501,582
Capital Grants and Contributions	38,203	20,306	34,884	866
Total Governmental Expenses	\$ 510,185	\$ 530,132	\$ 562,741	\$ 549,249
 Governmental Net Expenses	 \$ (392,618)	 \$ (440,959)	 \$ (469,745)	 \$ (553,213)
 <u>General Revenues and Other Changes in Net Position</u>				
General Revenues				
Taxes:				
Property Taxes Levied for General Purposes	\$ 380,687	\$ 412,017	\$ 445,840	\$ 466,320
Property Taxes Levied for Debt Service	19,279	20,851	22,473	1,415
Sales Tax	115,673	125,742	129,099	128,043
Intergovernmental	6,283	12,928	14,178	17,428
Tuition and Fees	-	-	-	-
Interest Income	9,447	17,178	21,231	15,070
Insurance and Damage Recoveries	1	2	4	-
Gain on Sale of Capital Assets	-	-	-	-
Other	500	648	523	532
Total General Revenues	\$ 531,870	\$ 589,366	\$ 633,348	\$ 628,808
Extraordinary Item:				
Gain after Insurance Recovery	-	-	-	-
 Change in Net Position	 \$ 139,252	 \$ 148,407	 \$ 163,603	 \$ 75,595

Source: District Records

Fiscal Year					
June 30, 2009	June 30, 2010	June 30, 2011	June 30, 2012	June 30, 2013	June 30, 2014
\$ 737,527	\$ 737,900	\$ 689,680	\$ 682,212	\$ 685,671	\$ 677,187
29,467	31,584	30,563	30,031	27,093	26,938
47,395	46,721	48,853	51,475	53,389	45,115
182,836	165,345	152,083	175,717	156,481	161,460
47,802	46,513	43,563	44,698	46,888	49,563
61,988	60,912	56,608	60,143	70,437	63,398
-	-	-	-	-	419
-	-	28,930	29,746	28,525	30,780
300	-	93	118	-	-
<u>\$ 1,107,315</u>	<u>\$ 1,088,975</u>	<u>\$ 1,050,373</u>	<u>\$ 1,074,140</u>	<u>\$ 1,068,484</u>	<u>\$ 1,054,860</u>
\$ 1,276	\$ 1,184	\$ 1,241	\$ 1,068	\$ 1,101	\$ 913
11	10	13	11	10	13
43,557	41,142	27,312	27,921	29,104	28,035
2,254	1,332	909	983	1,842	2,004
-	-	28,721	29,402	28,608	30,970
468,115	491,465	518,300	478,937	504,819	512,800
2,739	199	541	30,832	7,524	8,085
<u>\$ 517,952</u>	<u>\$ 535,332</u>	<u>\$ 577,037</u>	<u>\$ 569,154</u>	<u>\$ 573,008</u>	<u>\$ 582,820</u>
<u>\$ (589,363)</u>	<u>\$ (553,643)</u>	<u>\$ (473,336)</u>	<u>\$ (504,986)</u>	<u>\$ (495,476)</u>	<u>\$ (472,040)</u>
\$ 482,690	\$ 470,456	\$ 423,694	\$ 405,965	\$ 400,271	\$ 404,759
142	52	43	-	-	-
110,242	112,395	113,739	122,557	121,008	121,712
7,307	2,323	1,475	1,079	-	-
-	-	-	-	-	-
5,931	2,979	3,070	2,076	1,632	1,697
-	-	-	-	-	-
-	-	-	516	-	175
876	953	2,962	4,015	1,347	3,687
<u>\$ 607,188</u>	<u>\$ 589,158</u>	<u>\$ 544,983</u>	<u>\$ 536,208</u>	<u>\$ 524,258</u>	<u>\$ 532,030</u>
-	512	-	-	-	-
<u>\$ 17,825</u>	<u>\$ 36,027</u>	<u>\$ 71,647</u>	<u>\$ 31,222</u>	<u>\$ 28,782</u>	<u>\$ 59,990</u>

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

(amounts expressed in thousands)

	Fiscal Year			
	June 30, 2005	June 30, 2006	June 30, 2007	June 30, 2008
General Fund				
Reserved	\$ 18,418	\$ 18,825	\$ 28,335	\$ 26,739
Unreserved	51,463	93,944	114,566	101,848
Nonspendable	-	-	-	-
Restricted	-	-	-	-
Committed	-	-	-	-
Assigned	-	-	-	-
Unassigned	-	-	-	-
Total General Fund	\$ 69,881	\$ 112,769	\$ 142,901	\$ 128,587
All Other Governmental Funds				
Reserved	\$ 79,166	\$ 127,327	\$ 61,017	\$ 21,580
Unreserved, reported in:				
Special Revenues Funds	20,543	24,459	22,063	22,627
Capital Projects Funds	(43,463)	(88,793)	(18,507)	53,105
Nonspendable	-	-	-	-
Restricted	-	-	-	-
Committed	-	-	-	-
Assigned	-	-	-	-
Total All Other Governmental Funds	\$ 56,246	\$ 62,993	\$ 64,573	\$ 97,312

(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, 2009	June 30, 2010	June 30, 2011 (a)	June 30, 2012	June 30, 2013	June 30, 2014
\$ 2,714	\$ 5,823	\$ -	\$ -	\$ -	\$ -
77,575	79,783	-	-	-	-
-	-	324	353	674	676
-	-	-	-	-	-
-	-	-	-	-	5,000
-	-	46,256	34,396	59,272	47,596
-	-	99,863	98,637	75,349	89,510
<u>\$ 80,289</u>	<u>\$ 85,606</u>	<u>\$ 146,443</u>	<u>\$ 133,386</u>	<u>\$ 135,295</u>	<u>\$ 142,782</u>
\$ 24,165	\$ 67,008	\$ -	\$ -	\$ -	\$ -
20,470	22,966	-	-	-	-
115,594	108,716	-	-	-	-
-	-	1,365	1,706	1,848	1,464
-	-	136,076	76,355	70,804	129,444
-	-	11,646	11,883	12,577	14,790
-	-	11,893	4,737	2,289	1,557
<u>\$ 160,229</u>	<u>\$ 198,690</u>	<u>\$ 160,980</u>	<u>\$ 94,681</u>	<u>\$ 87,518</u>	<u>\$ 147,255</u>

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

(amounts expressed in thousands)

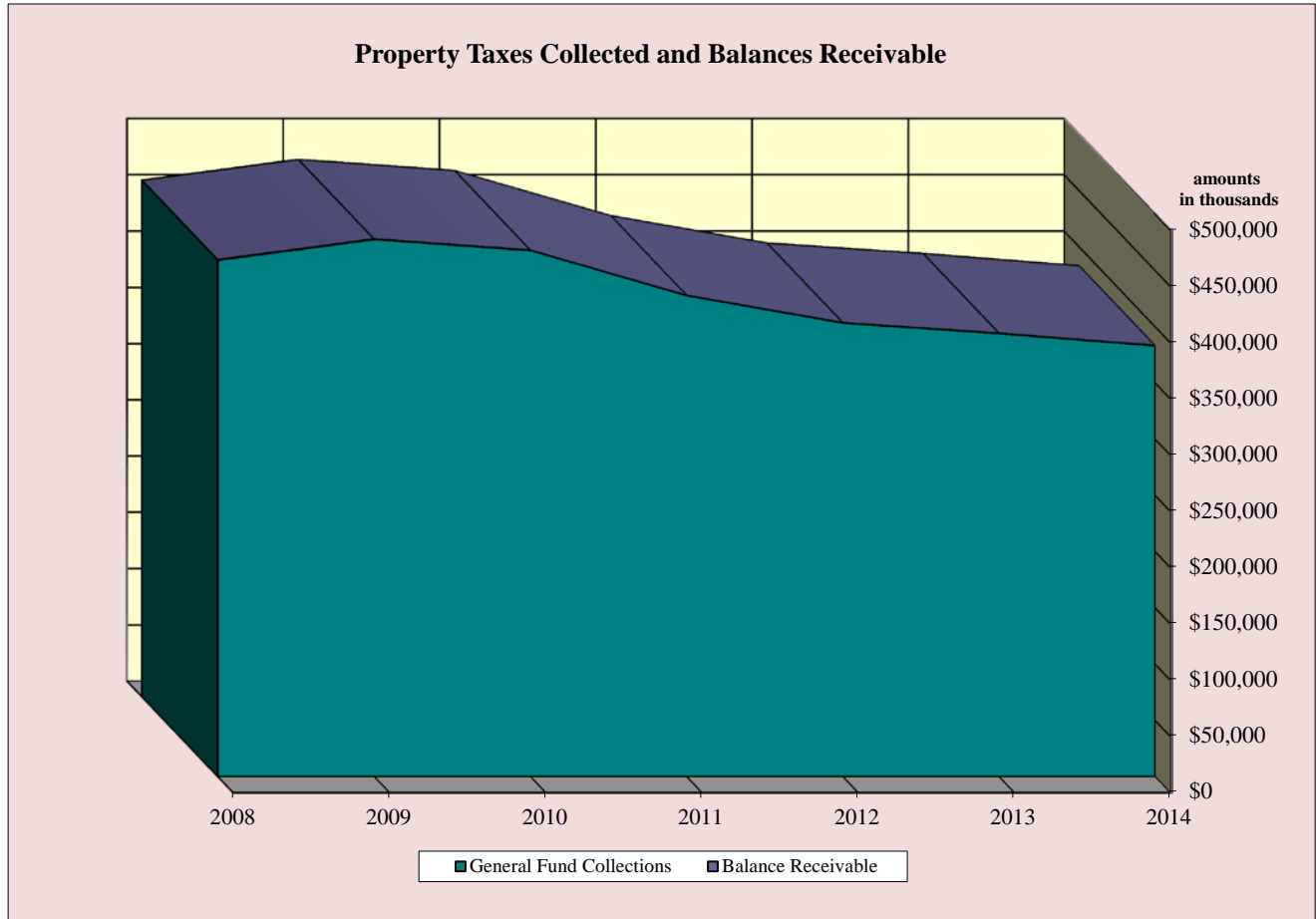
	Fiscal Year			
	2005	2006	2007	2008
REVENUES:				
Taxes	\$ 512,566	\$ 555,012	\$ 593,038	\$ 589,915
Intergovernmental	442,157	470,136	529,965	519,632
Tuition and Fees	58,275	58,905	34,488	34,795
Interest Income	9,447	17,178	21,231	15,070
Insurance and Damage Recoveries	1	2	4	1
Rentals	433	334	397	631
Athletic Ticket Sales	3,219	2,908	-	-
Other	639	1,000	782	735
Total Revenues	<u>1,026,737</u>	<u>1,105,475</u>	<u>1,179,905</u>	<u>1,160,779</u>
EXPENDITURES:				
Current:				
Instruction	545,466	573,603	653,593	700,308
Pupil Services	19,280	20,998	23,117	25,206
Instructional Services	31,060	33,948	37,193	46,992
School and Administrative Services	125,244	126,927	154,002	167,644
Student Transportation	34,900	37,443	40,328	45,002
Maintenance and Operations	46,116	51,251	55,007	58,119
School Nutrition Program	-	-	-	-
Student Activities	29,401	29,476	-	-
Interest and Fiscal Charges	-	-	-	-
Capital Outlay	139,852	147,980	131,234	92,901
Debt Service:				
Principal Retirement	44,462	46,561	49,699	1,810
Interest and Fiscal Charges	8,095	6,320	6,092	2,413
Total Expenditures	<u>1,023,876</u>	<u>1,074,507</u>	<u>1,150,265</u>	<u>1,140,395</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>2,861</u>	<u>30,968</u>	<u>29,640</u>	<u>20,384</u>
Other Financing Sources (Uses):				
Transfers-In	24,938	34,827	25,953	6,345
Transfers-Out	(26,032)	(35,992)	(27,730)	(8,476)
Proceeds from Sale of Capital Assets	2	181	340	172
Proceeds from Capital Lease Agreements	-	-	9,865	-
Deferred Amount of Refunding	(1,289)	-	-	-
Premium on Bonds Issued	4,062	-	-	-
Refunding Bonds Redeemed	(128,870) (a)	-	-	-
Refunding Bonds Issued	127,665 (a)	-	-	-
Total Other Financing Sources (Uses)	<u>476</u>	<u>(984)</u>	<u>8,428</u>	<u>(1,959)</u>
Extraordinary Item:				
Proceeds from Insurance Recovery	-	-	-	-
Net Change in Fund Balances	<u>\$ 3,337</u>	<u>\$ 29,984</u>	<u>\$ 38,068</u>	<u>\$ 18,425</u>
Non-Capitalized Expenditures	\$ 900,487	\$ 962,671	\$ 1,028,751	\$ 1,055,849
Capitalized Expenditures	123,389	111,836	121,514	84,546
Total Expenditures	<u>\$ 1,023,876</u>	<u>\$ 1,074,507</u>	<u>\$ 1,150,265</u>	<u>\$ 1,140,395</u>
Debt Service as a Percentage of Non-Capitalized Expenditures	5.84%	5.49%	5.42%	0.40%

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

Source: District Records

Fiscal Year						
	2009	2010	2011	2012	2013	2014
\$	585,637	\$ 574,944	\$ 540,938	\$ 530,686	\$ 518,604	\$ 527,683
	477,654	493,883	520,316	510,582	512,258	520,737
	33,143	31,684	54,410	55,448	56,088	57,170
	5,931	2,979	3,070	2,325	1,717	1,846
	11	3	-	-	-	-
	1,824	897	466	526	1,383	1,545
	-	-	3,320	3,410	3,194	3,219
	<u>1,374</u>	<u>1,060</u>	<u>2,753</u>	<u>4,016</u>	<u>1,347</u>	<u>3,687</u>
	<u>1,105,574</u>	<u>1,105,450</u>	<u>1,125,273</u>	<u>1,106,993</u>	<u>1,094,591</u>	<u>1,115,887</u>
	692,193	675,152	634,684	634,330	628,513	625,644
	25,770	26,636	25,611	25,740	23,067	23,572
	45,427	43,890	47,255	49,700	51,492	43,083
	164,325	142,959	148,066	169,535	152,266	157,034
	43,938	41,949	40,509	41,469	43,674	45,961
	61,237	59,112	56,584	56,514	59,473	60,286
	-	-	-	-	-	419
	-	-	28,930	29,746	28,525	30,780
	-	-	93	118	-	-
	48,372	75,261	128,890	179,490	113,346	61,466
	7,376	-	-	-	-	-
	<u>300</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
	<u>1,088,938</u>	<u>1,064,959</u>	<u>1,110,622</u>	<u>1,186,642</u>	<u>1,100,356</u>	<u>1,048,245</u>
	<u>16,636</u>	<u>40,491</u>	<u>14,651</u>	<u>(79,649)</u>	<u>(5,765)</u>	<u>67,642</u>
	3,576	3,492	27,953	24,930	21,448	1,218
	(5,696)	(4,271)	(29,451)	(25,424)	(21,942)	(2,013)
	103	114	268	787	458	377
	-	-	-	-	-	-
	-	-	-	-	-	-
	-	-	-	-	-	-
	<u>(2,017)</u>	<u>(665)</u>	<u>(1,230)</u>	<u>293</u>	<u>(36)</u>	<u>(418)</u>
	-	<u>3,952</u>	-	-	-	-
\$	<u>14,619</u>	<u>43,778</u>	<u>13,421</u>	<u>(79,356)</u>	<u>(5,801)</u>	<u>67,224</u>
\$	1,050,220	\$ 1,019,111	\$ 994,729	\$ 1,010,754	\$ 997,944	\$ 989,838
	<u>38,718</u>	<u>45,848</u>	<u>115,893</u>	<u>175,888</u>	<u>102,412</u>	<u>58,407</u>
\$	<u>1,088,938</u>	<u>1,064,959</u>	<u>1,110,622</u>	<u>1,186,642</u>	<u>1,100,356</u>	<u>1,048,245</u>
	0.73%	-	-	-	-	-

**COBB COUNTY SCHOOL DISTRICT
PROPERTY TAX LEVIES AND COLLECTIONS
JUNE 30, 2014**



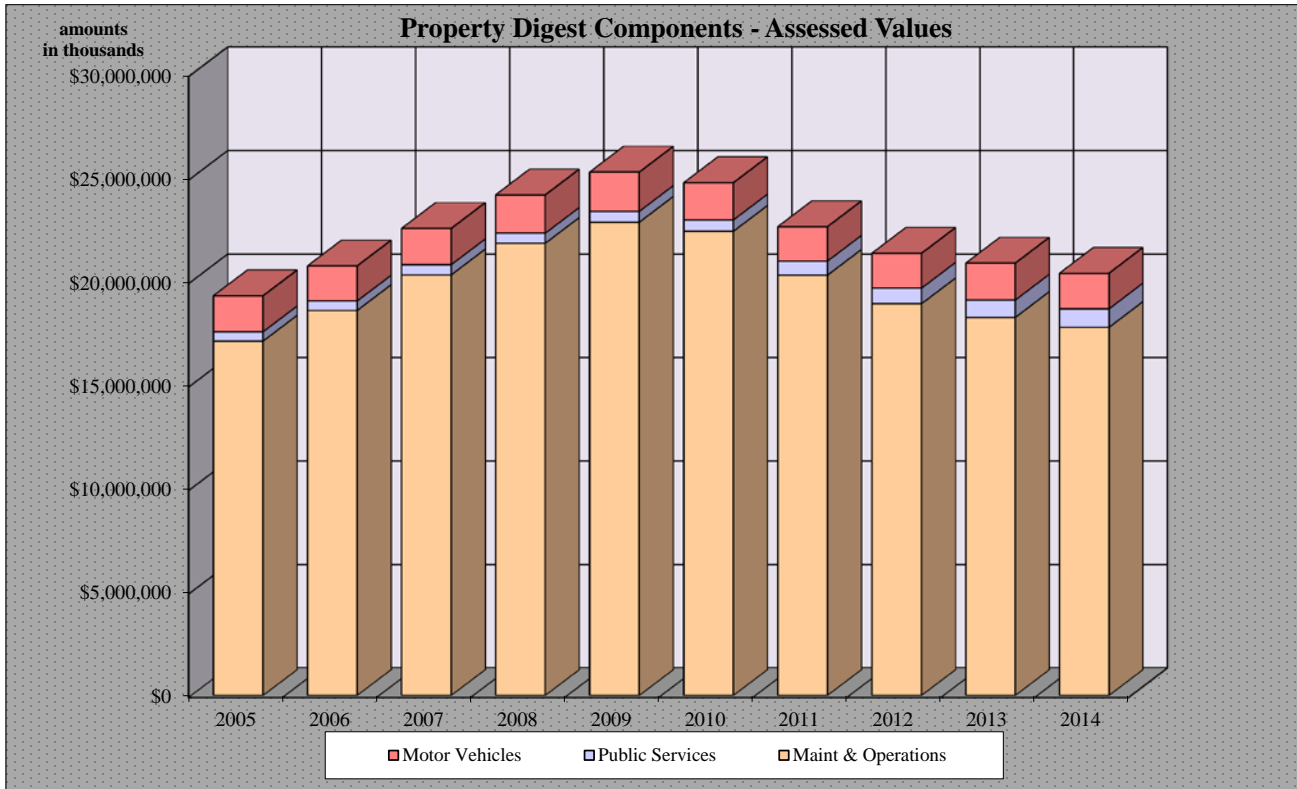
Balances as of June 30, 2014 (amounts expressed in thousands)

	<u>2008</u>	<u>2009</u>	<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>Total</u>
General Fund:								
Total Taxes Levied	\$ 459,381	\$ 477,932	\$ 468,234	\$ 428,077	\$ 403,777	\$ 394,842	\$ 385,590	\$ 3,017,833
Collected Current Year	454,048	470,480	460,995	422,494	399,261	391,485	383,051	2,981,814
Percent of Taxes Collected	98.84%	98.44%	98.45%	98.70%	98.88%	99.15%	99.34%	98.81%
Subsequent Years Collected	\$ 5,140	\$ 7,135	\$ 6,811	\$ 5,157	\$ 4,038	\$ 2,455	\$ -	\$ 30,736
Total Collected All Years	<u>459,188</u>	<u>477,615</u>	<u>467,806</u>	<u>427,651</u>	<u>403,299</u>	<u>393,940</u>	<u>383,051</u>	<u>3,012,550</u>
Balance Receivable	\$ 193	\$ 317	\$ 428	\$ 426	\$ 478	\$ 902	\$ 2,539	\$ 5,283
Percent of Taxes Collected	99.96%	99.93%	99.91%	99.90%	99.88%	99.77%	99.34%	99.82%

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
	Real Property	Personal Property	Real Property	Personal Property	Public Services	Motor Vehicle			
2005	\$ 15,849,951	\$ 1,276,988	\$ 17,146,090	\$ 1,276,988	\$ 450,043	\$ 1,736,742	\$ 20,609,863	1.900%	\$ 51,524,657
2006	17,288,487	1,319,018	18,630,090	1,319,018	457,754	1,688,346	22,095,208	1.900%	55,238,019
2007	18,981,827	1,344,532	20,349,394	1,344,532	491,717	1,747,132	23,932,775	1.900%	59,831,937
2008	20,510,838	1,343,632	-	-	485,234	1,845,671	24,185,375	1.890%	60,463,438
2009	21,420,500	1,451,112	-	-	523,121	1,892,692	25,287,425	1.890%	63,218,563
2010	21,007,134	1,424,923	-	-	547,675	1,794,543	24,774,275	1.890%	61,935,688
2011	18,958,062	1,352,078	-	-	680,936	1,658,511	22,649,587	1.890%	56,623,969
2012	17,573,940	1,357,140	-	-	753,229	1,679,543	21,363,852	1.890%	53,409,628
2013	16,898,249	1,374,209	-	-	838,778	1,779,893	20,891,129	1.890%	52,227,822
2014	16,352,749	1,439,170	-	-	893,003	1,716,625	20,401,573	1.890%	51,003,931

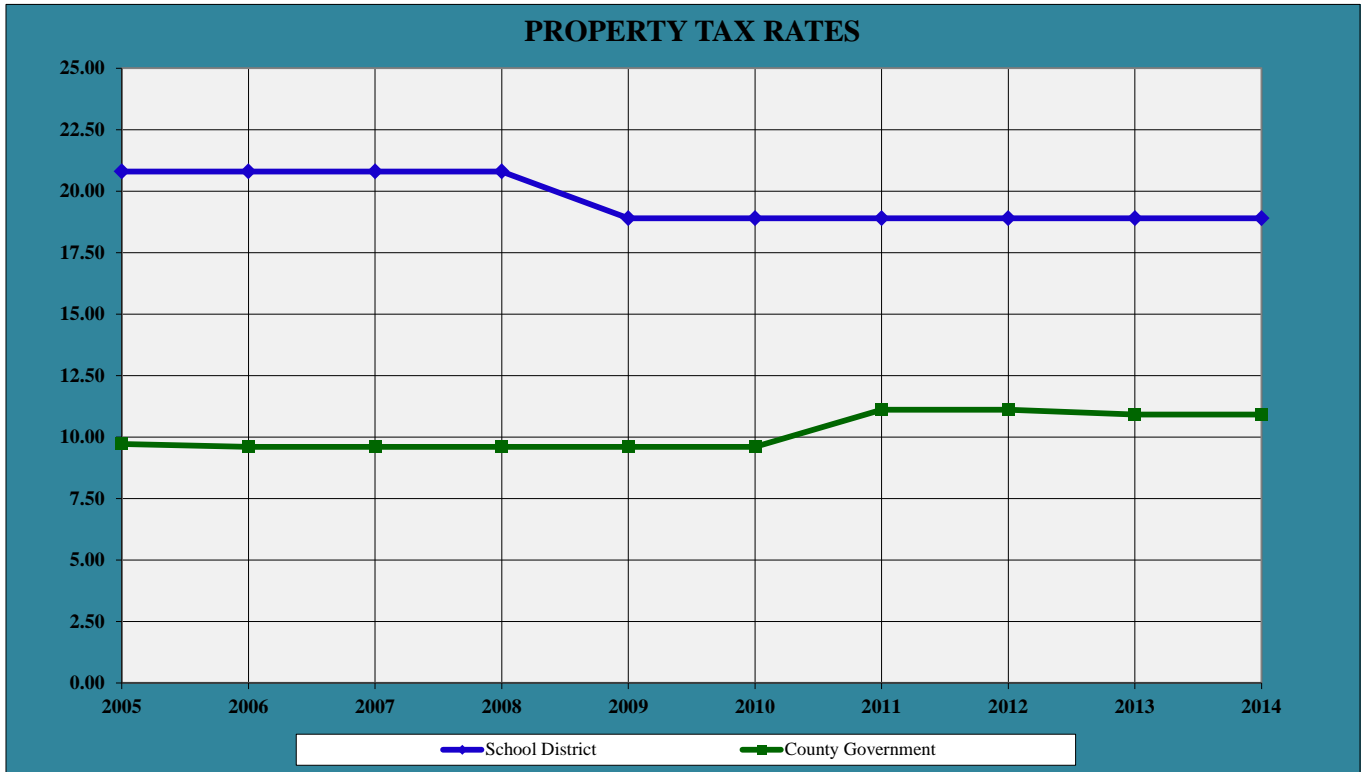
Note: Prior to 2008, the property digest for debt service of school bonds included properties annexed by the City of Marietta that were no longer taxed for general operations but were still taxed for unpaid school bonds issued before the date of annexation.

Taxes levied for debt service were discontinued in July 2007 after bonds were fully paid in fiscal year 2007. Prior to 2008, Maintenance and Operations assessments were included in the bonds amount; therefore, in 2008 through 2012, only the M & O is reflected.

Property Taxes - Assessments are based on 40% of the appraised market value as of January 1 each year.

Source: Office of Tax Commissioner, Cobb County

**COBB COUNTY SCHOOL DISTRICT
DIRECT AND OVERLAPPING PROPERTY TAX RATES
LAST TEN FISCAL YEARS**

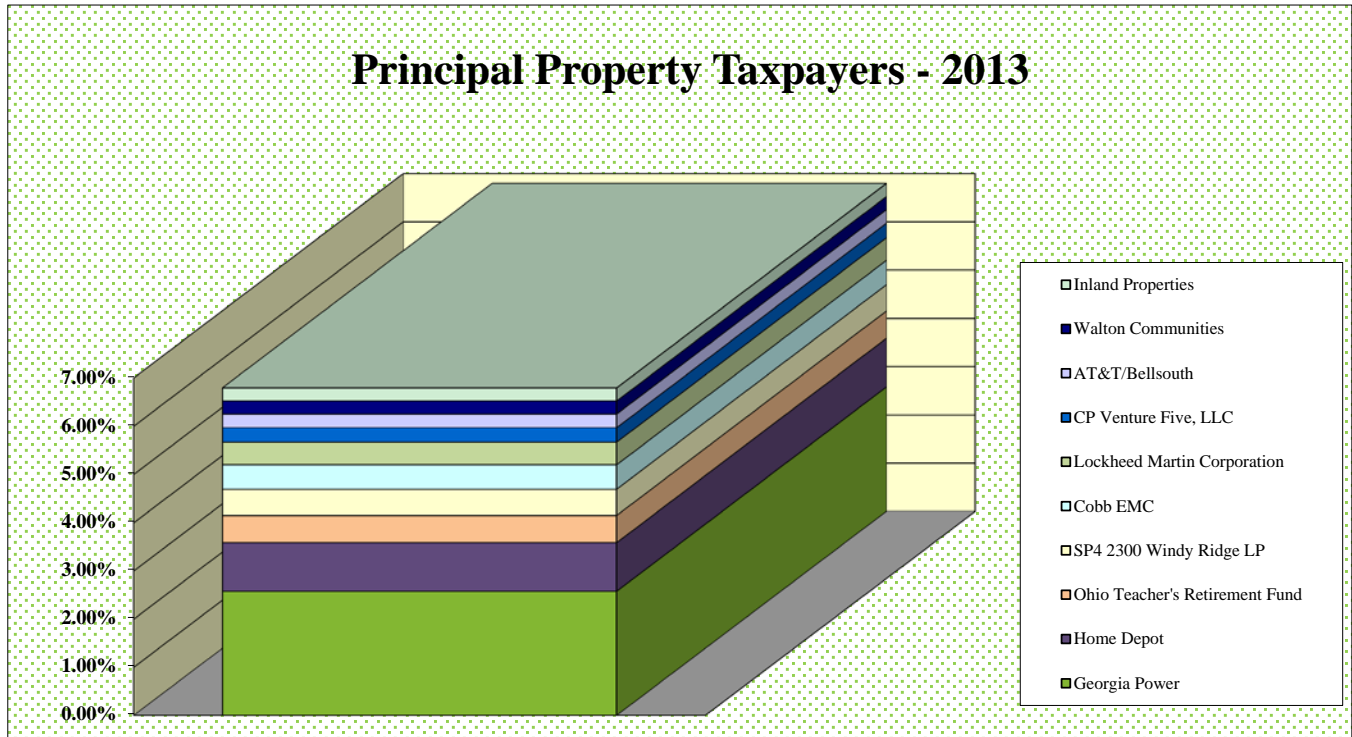


(all tax rates are per \$1000 assessed valuation)

<u>Fiscal Year</u>	<u>2005</u>	<u>2006</u>	<u>2007</u>	<u>2008</u>	<u>2009</u>	<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>
School District										
Maint & Operations	19.90	19.90	19.90	19.90	18.90	18.90	18.90	18.90	18.90	18.90
Debt Service	0.90	0.90	0.90	0.90	-	-	-	-	-	-
Total Direct Rate	20.80	20.80	20.80	20.80	18.90	18.90	18.90	18.90	18.90	18.90
County Government										
General	6.85	6.82	6.82	6.82	6.82	6.82	7.72	7.72	7.52	7.52
Fire District	2.65	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	9.72	9.60	9.60	9.60	9.60	9.60	11.11	11.11	10.91	10.91
State of Georgia	0.25	0.25	0.25	0.25	0.25	0.25	0.25	0.20	0.20	0.15
Total Overlapping Rate	9.97	9.85	9.85	9.85	9.85	9.85	11.36	11.31	11.11	11.06
Additional Overlapping Rates										
City of Acworth	7.37	7.87	7.68	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	4.00
City of Kennesaw	6.75	8.25	8.25	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	9.65	9.57	9.17	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, 2013 AND NINE YEARS AGO**



Taxpayer	Type of Business	Rank	December 31, 2013		December 31, 2004		
			Taxes Levied	Percent of Total Taxes Levied	Taxes Levied	Percent of Total Taxes Levied	
Georgia Power	Utilities	1	\$ 9,945,734	2.579%	5	\$ 1,608,184	0.417%
Home Depot	Retail	2	3,889,510	1.009%	2	3,408,425	0.884%
Ohio Teacher's Retirement Fund	Investment	3	2,175,214	0.564%			
SP4 2300 Windy Ridge LP	Real Estate	4	2,096,070	0.544%			
Cobb EMC	Utilities	5	1,950,821	0.506%	7	1,553,621	0.403%
Lockheed Martin Corporation	Aircraft	6	1,802,652	0.468%	6	1,573,253	0.408%
CP Venture Five, LLC	Real Estate	7	1,159,662	0.301%			
AT&T/Bellsouth	Telecommunications	8	1,083,505	0.281%	4	2,134,997	0.554%
Walton Communities	Real Estate	9	1,045,840	0.271%			
Inland Properties	Real Estate	10	1,040,231	0.270%	9	1,221,102	0.317%
Wildwood Properties	Real Estate				1	3,941,796	1.022%
Post Properties	Real Estate				3	2,488,194	0.645%
AMLI Land Development	Real Estate				8	1,397,029	0.362%
Trizechahn Properties	Real Estate				10	931,287	0.242%
TOTAL			\$ 26,189,239	6.793%		\$ 20,257,888	5.254%

Note: School millage rate is 63% of total county rate.
Total taxes levied are multiplied by 63% to arrive at amount of school taxes.

Information is available only by calendar year; therefore, data reported is for December 31, 2013 and nine years earlier, December 31, 2004.

Source: Office of Tax Commissioner, Cobb County, GA

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

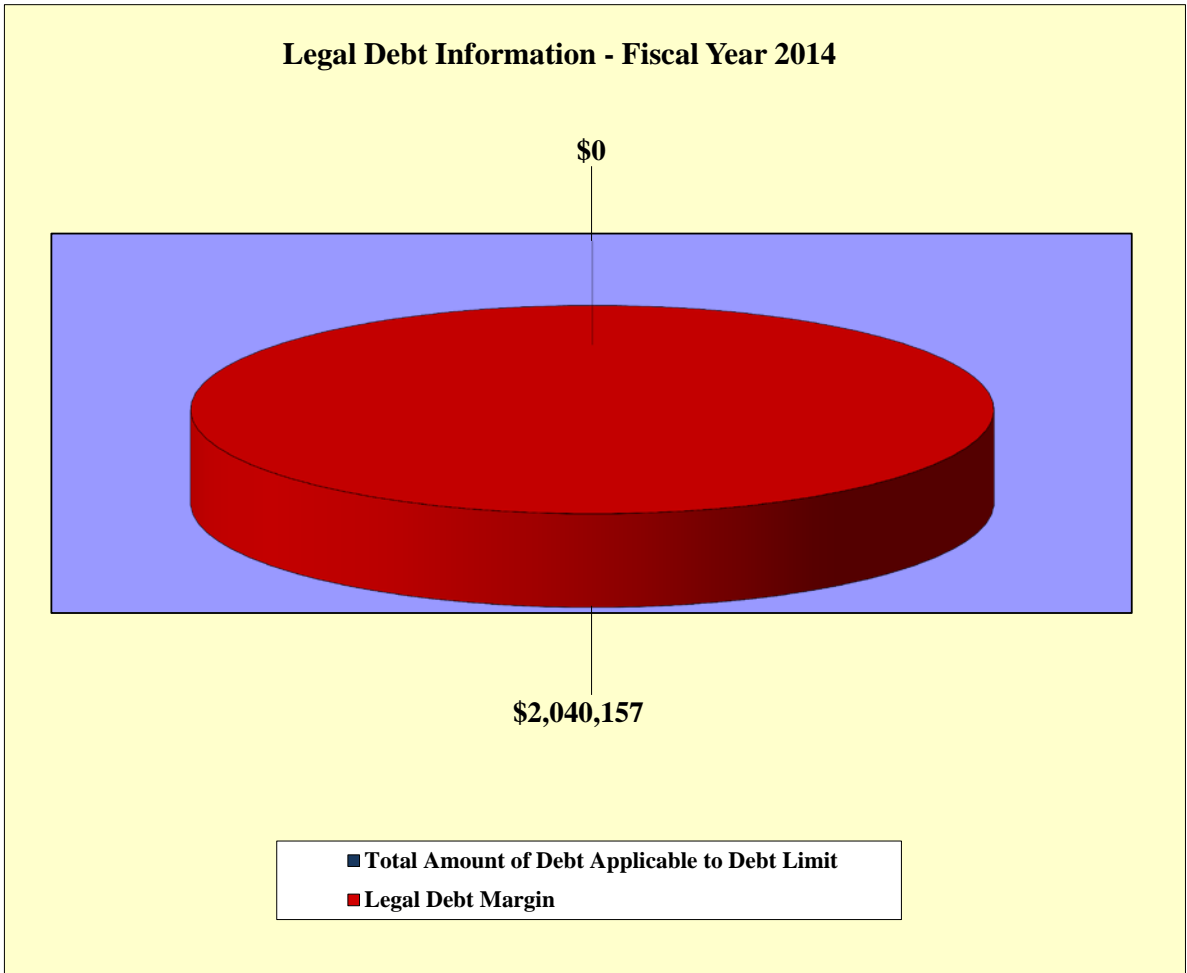
(amounts expressed in thousands)

	Fiscal Year				
	2005	2006	2007	2008	2009
Debt Limit	\$ 2,060,986	\$ 2,209,521	\$ 2,393,278	\$ 2,418,538	\$ 2,528,743
Total debt applicable to limit	<u>84,062</u>	<u>42,103</u>	<u>-</u>	<u>-</u>	<u>-</u>
Legal Debt Margin	<u>\$ 1,976,924</u>	<u>\$ 2,167,418</u>	<u>\$ 2,393,278</u>	<u>\$ 2,418,538</u>	<u>\$ 2,528,743</u>
Total debt applicable as a percentage of debt limit	4.08%	1.91%	-	-	-

	Fiscal Year				
	2010	2011	2012	2013	2014
Debt Limit	\$ 2,477,428	\$ 2,264,959	\$ 2,136,385	\$ 2,089,113	\$ 2,040,157
Total debt applicable to limit	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Legal Debt Margin	<u>\$ 2,477,428</u>	<u>\$ 2,264,959</u>	<u>\$ 2,136,385</u>	<u>\$ 2,089,113</u>	<u>\$ 2,040,157</u>
Total debt applicable as a percentage of debt limit	-	-	-	-	-

Source: District Records

**COBB COUNTY SCHOOL DISTRICT
 LEGAL DEBT MARGIN INFORMATION
 FISCAL YEAR 2014**

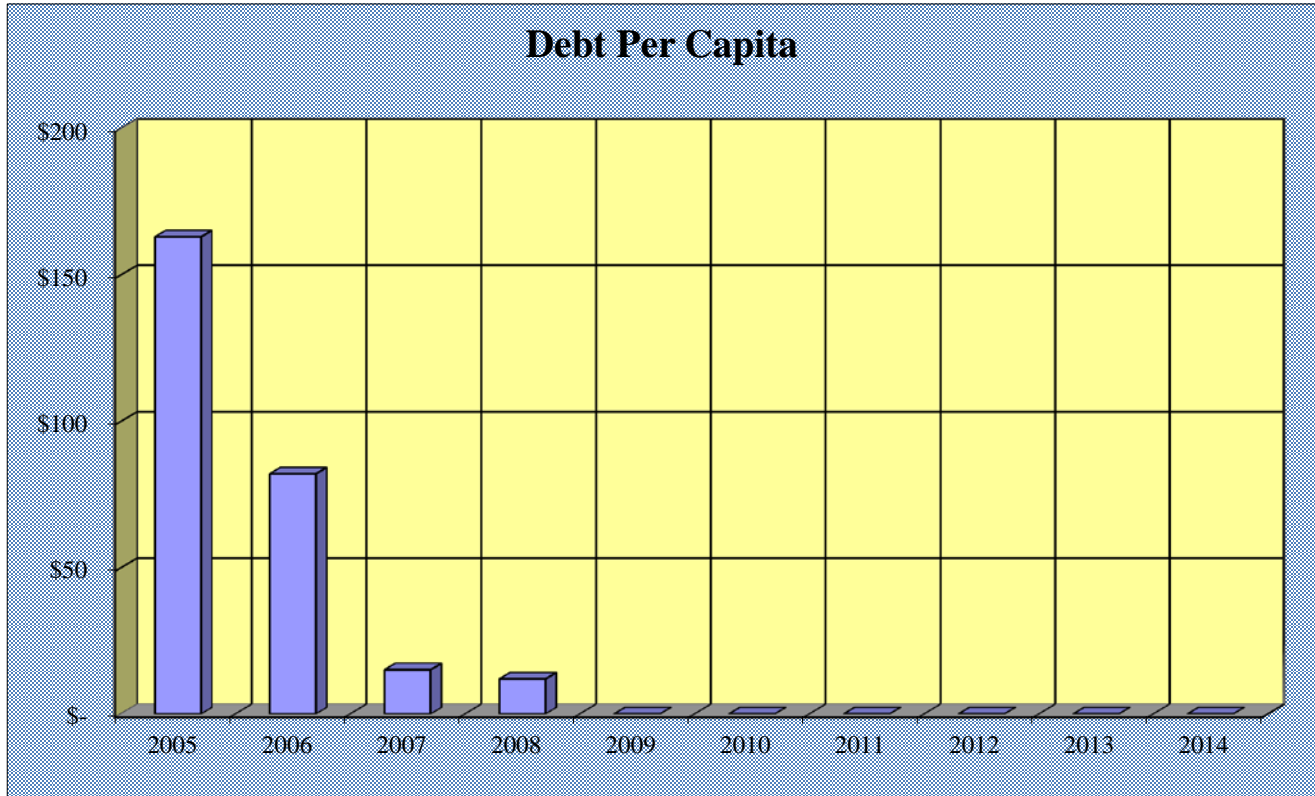


(amounts expressed in thousands)

Net Assessed Valuation, Cobb County School District, January 1, 2013	\$ 20,401,573
Debt Limit - 10% of Assessed Value	\$ 2,040,157
Amount of Debt Applicable to Debt Limit:	
Total Bonded Debt	\$ -
Total Amount of Debt Applicable to Debt Limit	\$ -
Legal Debt Margin	\$ 2,040,157

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)

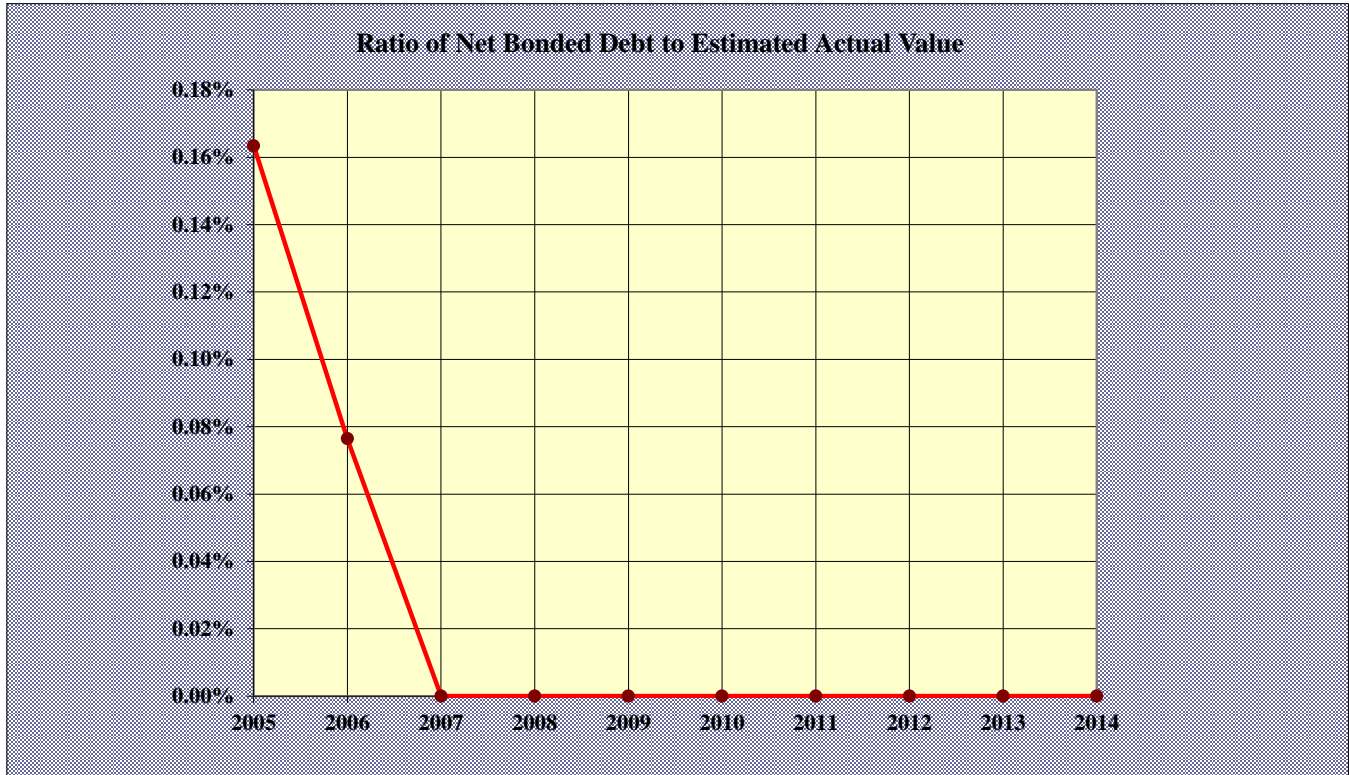
Fiscal Year	General Obligation Bonds	Capital Leases	Total Primary Government Debt	Annual Personal Income	Population	Debt as a Percentage of Personal Income	Total Debt Per Capita
2005	\$ 87,440	\$ 8,140	\$ 95,580	\$ 25,825,320	586,245	0.37%	\$ 163
2006	44,780	4,239	49,019	27,731,499	596,736	0.18%	82
2007	-	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	-	-

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 658,101 provided by the US Census Bureau (July 1, 2013 estimate); excludes the City of Marietta.

Sources: District Records, Annual Personal Income: US Department of Commerce Bureau of Economic Analysis

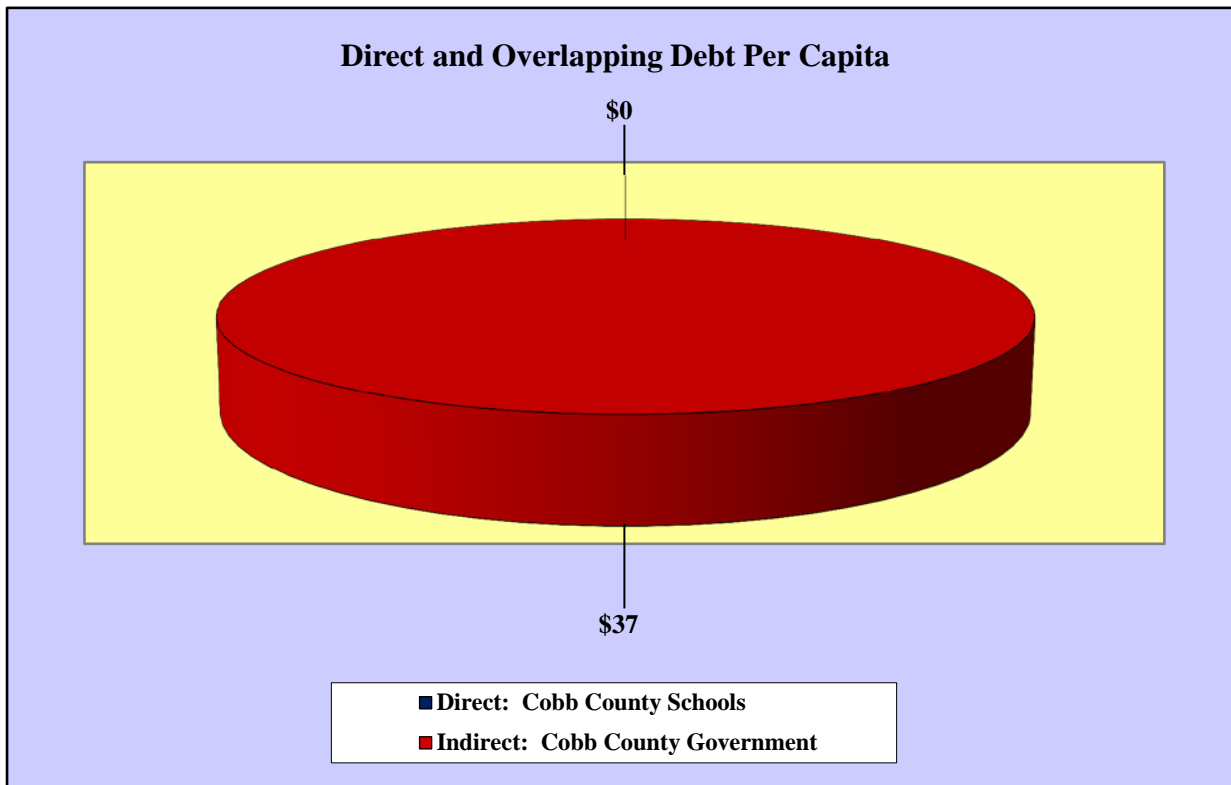
**COBB COUNTY SCHOOL DISTRICT
 RATIO OF NET GENERAL BONDED DEBT TO ESTIMATED ACTUAL VALUE
 AND NET BONDED DEBT PER CAPITA
 LAST TEN FISCAL YEARS**



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
2005	586,245	\$ 51,524,657,000	\$ 87,440,000	\$ 3,220,000	\$ 84,220,000	0.16%	\$ 144
2006	596,736	55,238,019,000	44,780,000	2,538,000	42,242,000	0.08%	71
2007	606,706	59,831,937,000	-	2,599,000	-	-	-
2008	615,377	60,463,438,000	-	1,826,000	-	-	-
2009	617,750	63,218,563,000	-	1,523,000	-	-	-
2010	618,206	61,935,688,000	-	1,356,000	-	-	-
2011	633,084	56,623,969,000	-	-	-	-	-
2012	642,143	53,409,628,000	-	-	-	-	-
2013	649,141	52,227,822,000	-	-	-	-	-
2014	658,101	51,003,931,000	-	-	-	-	-

All general obligation bonds were retired in fiscal year 2007.
 Population provided by US Census Bureau (2013 estimate); excludes the City of Marietta.

**COBB COUNTY SCHOOL DISTRICT
 COMPUTATION OF DIRECT AND OVERLAPPING GENERAL OBLIGATION DEBT
 JUNE 30, 2014**

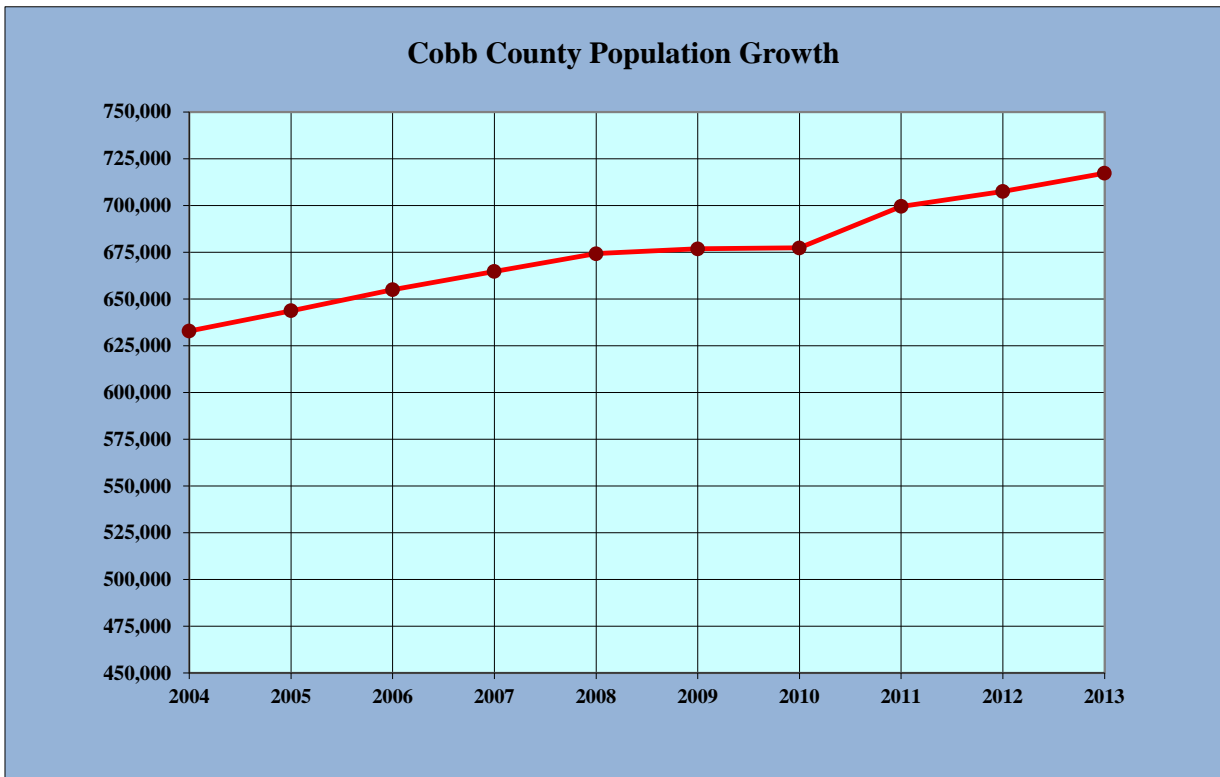


Direct General Obligation Debt:			
Gross Bonded Debt	\$	-	\$ -
Overlapping General Obligation Debt:			
Cobb County Government (93% of \$26,065,000)	\$	24,240,450	<u>\$ 24,240,450</u>
Total Direct and Overlapping General Obligation Debt			<u><u>\$ 24,240,450</u></u>
Debt Per Capita:*			
Direct General Obligation Debt	\$		-
Overlapping General Obligation Debt			<u>37</u>
Total	\$		<u><u>37</u></u>

*Population of 658,101 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 FISCAL YEARS**

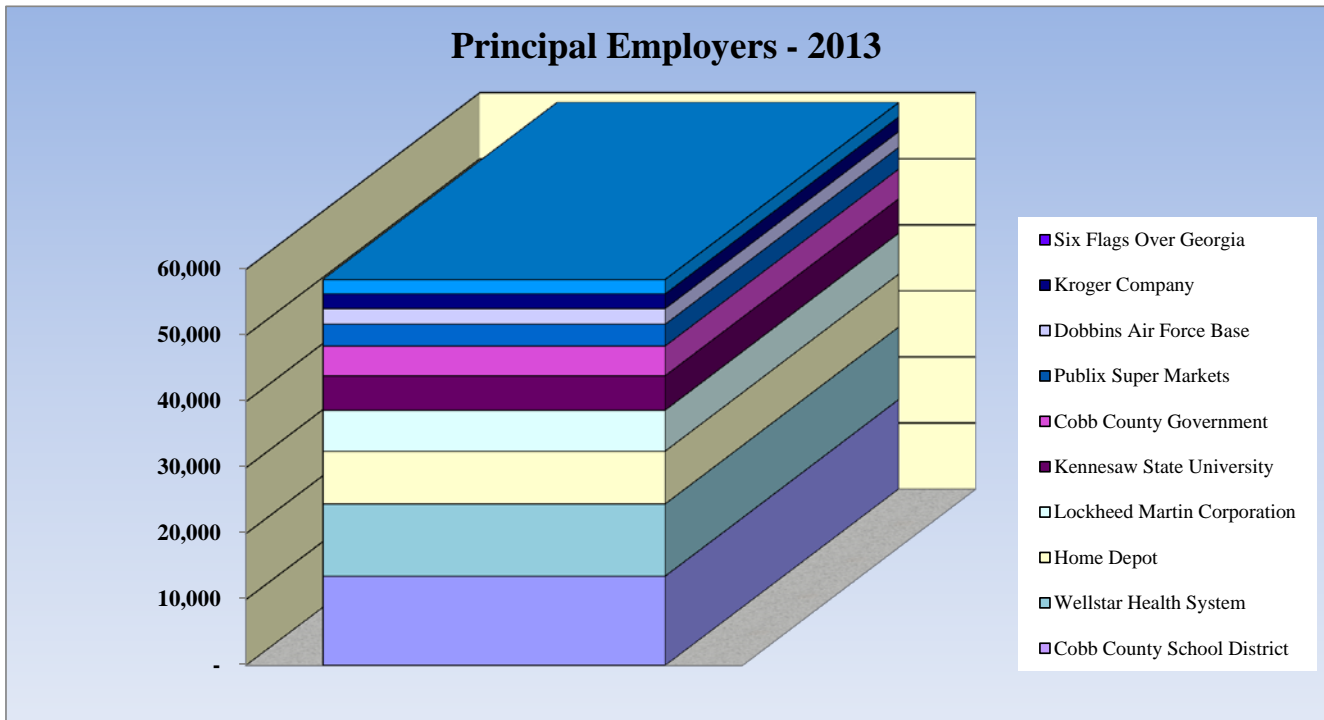


<u>Fiscal Year</u>	<u>Population</u>	<u>Personal Income (In Thousands)</u>	<u>Per Capita Personal Income</u>	<u>Median Household Income</u>	<u>Median Age</u>	<u>Student Enrollment</u>	<u>Unemployment Rate</u>
2004	632,900	\$ 24,763,449	\$ 39,127	\$ 61,087	34.4	103,285	4.5%
2005	643,700	25,824,320	40,119	62,423	34.9	105,482	4.8%
2006	654,900	27,731,499	42,345	61,682	35.6	106,572	4.1%
2007	664,700	29,673,178	44,641	64,817	35.9	106,056	3.8%
2008	674,200	31,428,153	46,615	70,472	36.2	105,742	5.6%
2009	676,800	31,709,070	46,851	63,514	34.8	106,488	8.8%
2010	677,300	30,016,575	44,318	59,896	35.4	106,836	9.7%
2011	699,500	30,246,898	43,241	57,995	35.6	106,502	8.9%
2012	707,500	31,981,653	45,204	65,423	35.4	107,914	8.0%
2013	717,190	33,662,185	46,936	66,300	36.1	109,529	7.1%

Sources:

- Population from US Census Bureau, includes City of Marietta.
- Personal Income from US Bureau of Economic Analysis
- Unemployment Rate from Georgia Department of Labor.
- Median Household Income 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**



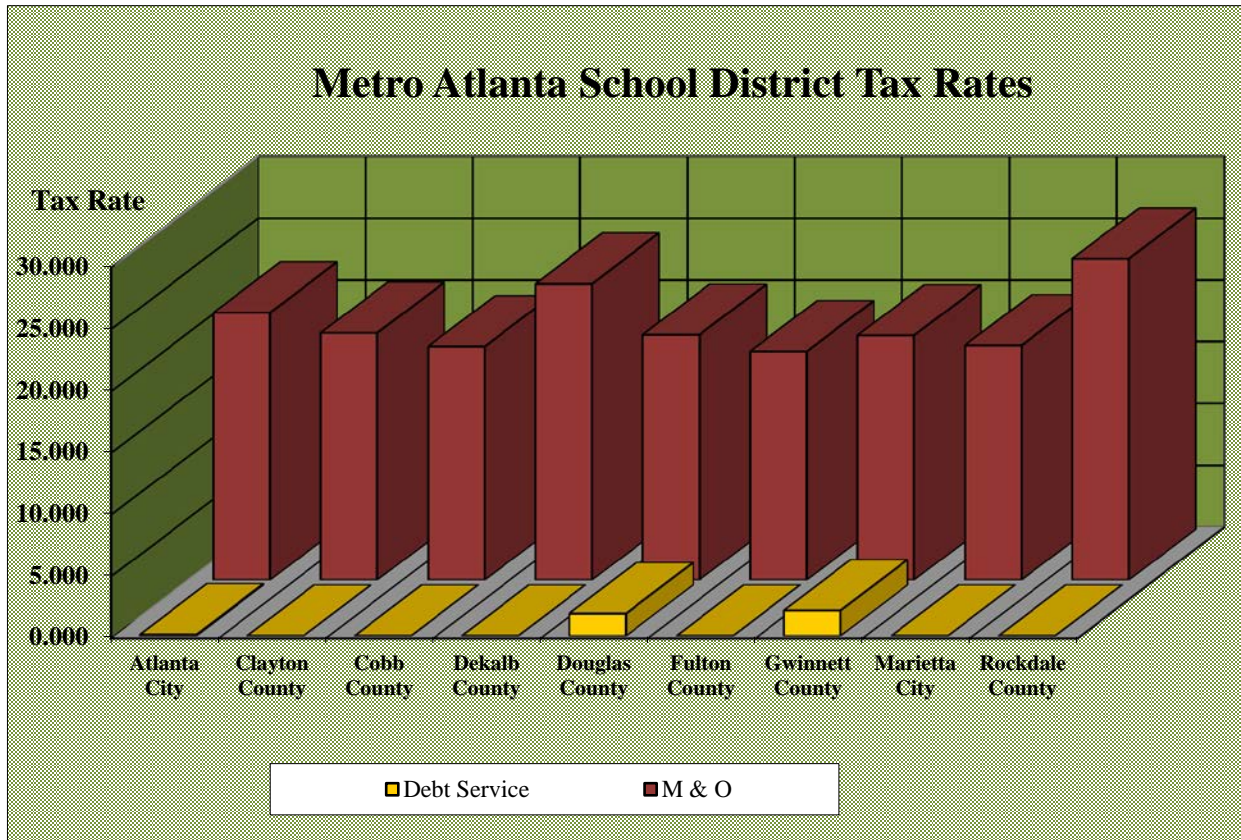
<u>Employer</u>	<u>2013</u>			<u>2004</u>		
	<u>Rank</u>	<u>Employees</u>	<u>Percentage of Total County Employment</u>	<u>Rank</u>	<u>Employees</u>	<u>Percentage of Total County Employment</u>
Cobb County School District	1	13,562	3.89%	1	13,052	3.76%
Wellstar Health System	2	10,961	3.15%	3	8,409	2.42%
Home Depot	3	8,000	2.30%	2	8,421	2.43%
Lockheed Martin Corporation	4	6,200	1.78%	4	7,800	2.25%
Kennesaw State University	5	5,207	1.49%			
Cobb County Government	6	4,499	1.29%	5	5,413	1.56%
Publix Super Markets	7	3,285	0.94%	6	3,151	0.91%
Dobbins Air Force Base	8	2,380	0.68%			
Kroger Company	9	2,226	0.64%			
Six Flags Over Georgia	10	2,166	0.62%	7	2,765	0.80%
Genuine Parts				8	2,000	0.58%
Total		58,486	16.78%		51,011	14.71%

Information is available by calendar year; therefore, data reported is for years ended December 31, 2013, and nine years earlier, December 31, 2004. Principal Employers within the county provided by 2013 and 2004 Cobb County Government CAFRs. Cobb's 2004 CAFR listed only eight principal employers, instead of preferred ten.

School District employee totals include each employee in his/her primary job position only.

Sources: District Records, Cobb County Government, Georgia Department of Labor

**COBB COUNTY SCHOOL DISTRICT
 COMPARISON OF METROPOLITAN ATLANTA SCHOOL DISTRICT
 PROPERTY TAX RATES
 JUNE 30, 2014**

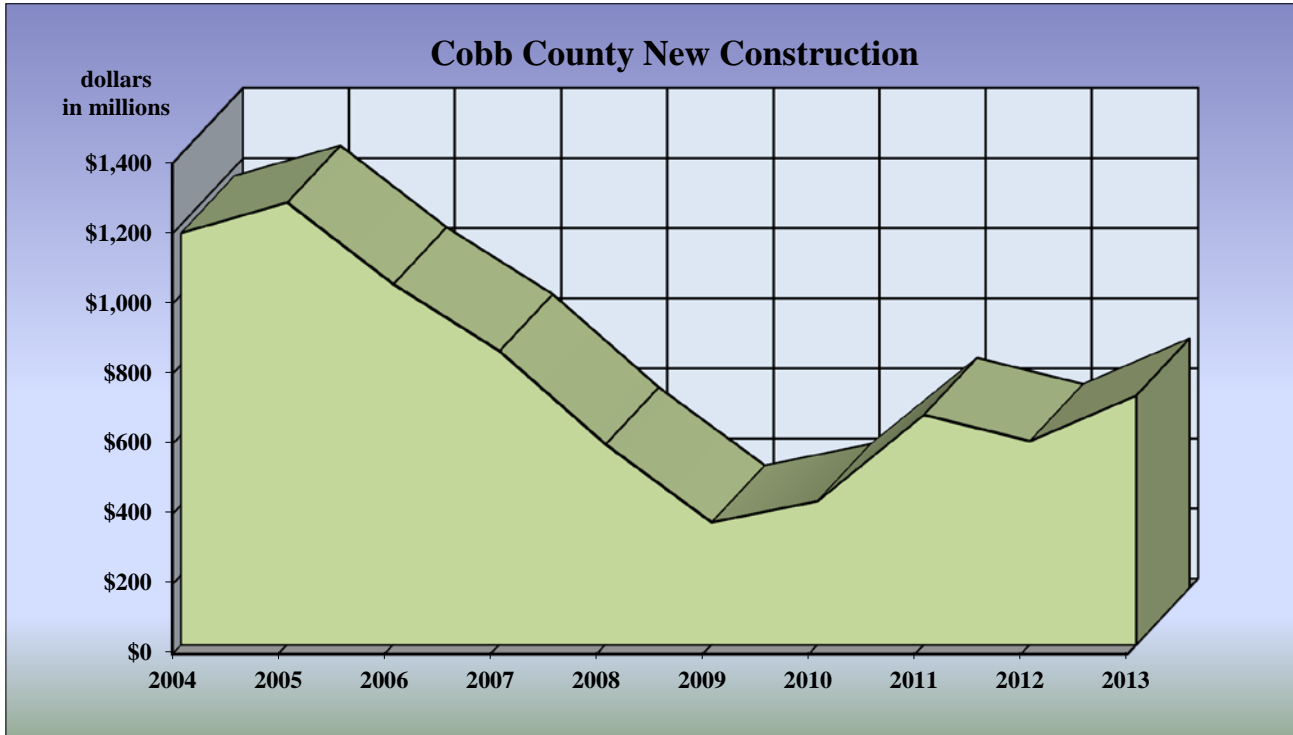


(all tax rates are per \$1000 assessed valuation)

<u>School District</u>	<u>Total Rate</u>	<u>Maintenance & Operations</u>	<u>Debt Service</u>
Atlanta City	21.740	21.640	0.100
Clayton County	20.000	20.000	0.000
Cobb County	18.900	18.900	0.000
Dekalb County	23.980	23.980	0.000
Douglas County	21.650	19.850	1.800
Fulton County	18.502	18.502	0.000
Gwinnett County	21.850	19.800	2.050
Marietta City	18.982	18.982	0.000
Rockdale County	26.000	26.000	0.000

Source: Georgia Department of Revenue

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



(dollars expressed in millions)

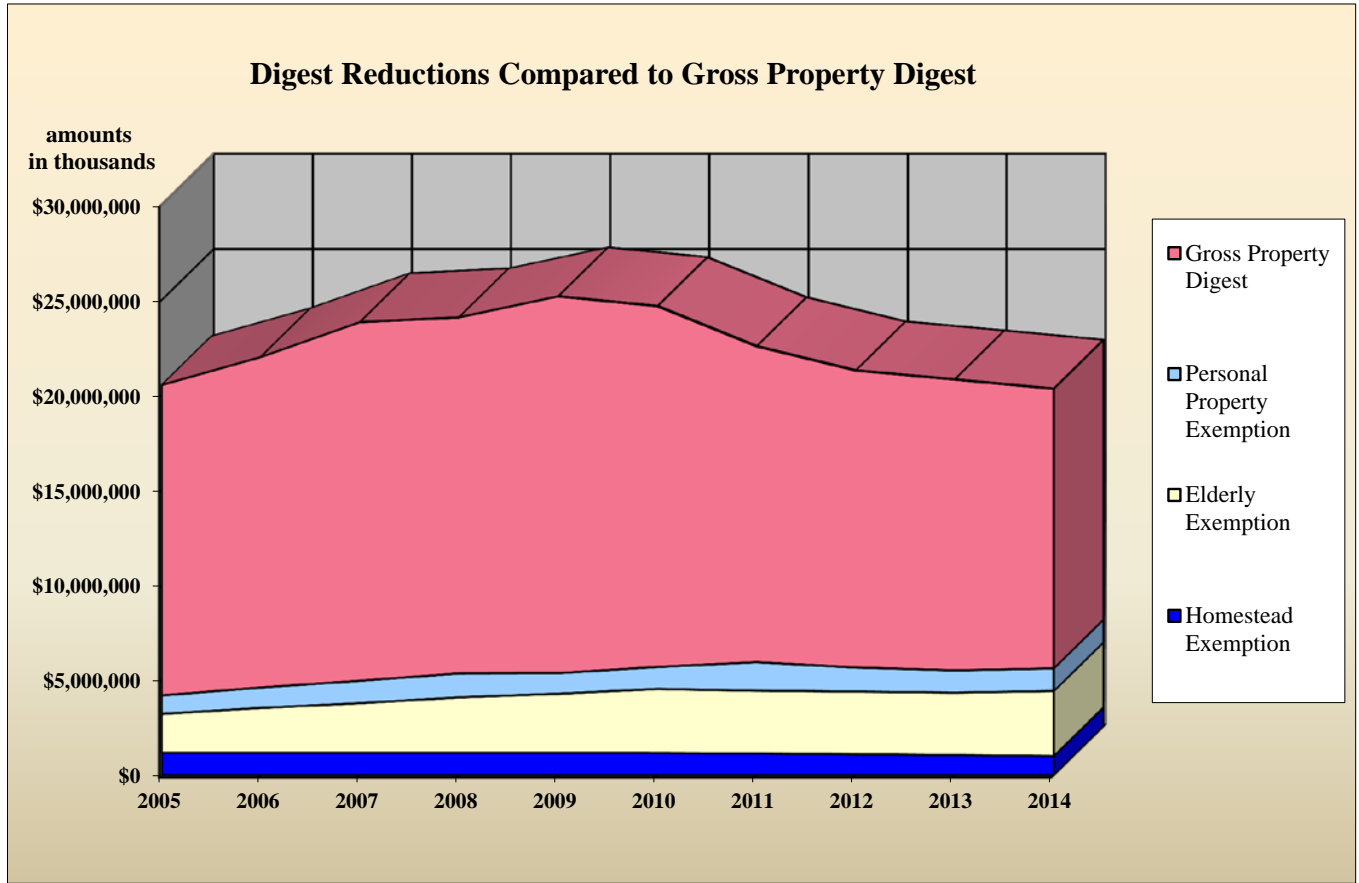
Year Ended	Bank Deposits (a)	Single-Family Residences (b)		Total New Construction (b)		Estimated Actual Value of Taxable Property (c)
		Number of Units	Market Value	Number of Permits	Market Value	
2004	\$ 7,425	2,737	\$ 617	9,727	\$ 1,175	\$ 49,198
2005	8,478	2,655	636	10,286	1,262	51,525
2006	9,369	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

(a) Bank deposits as of June 30, 2003 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**

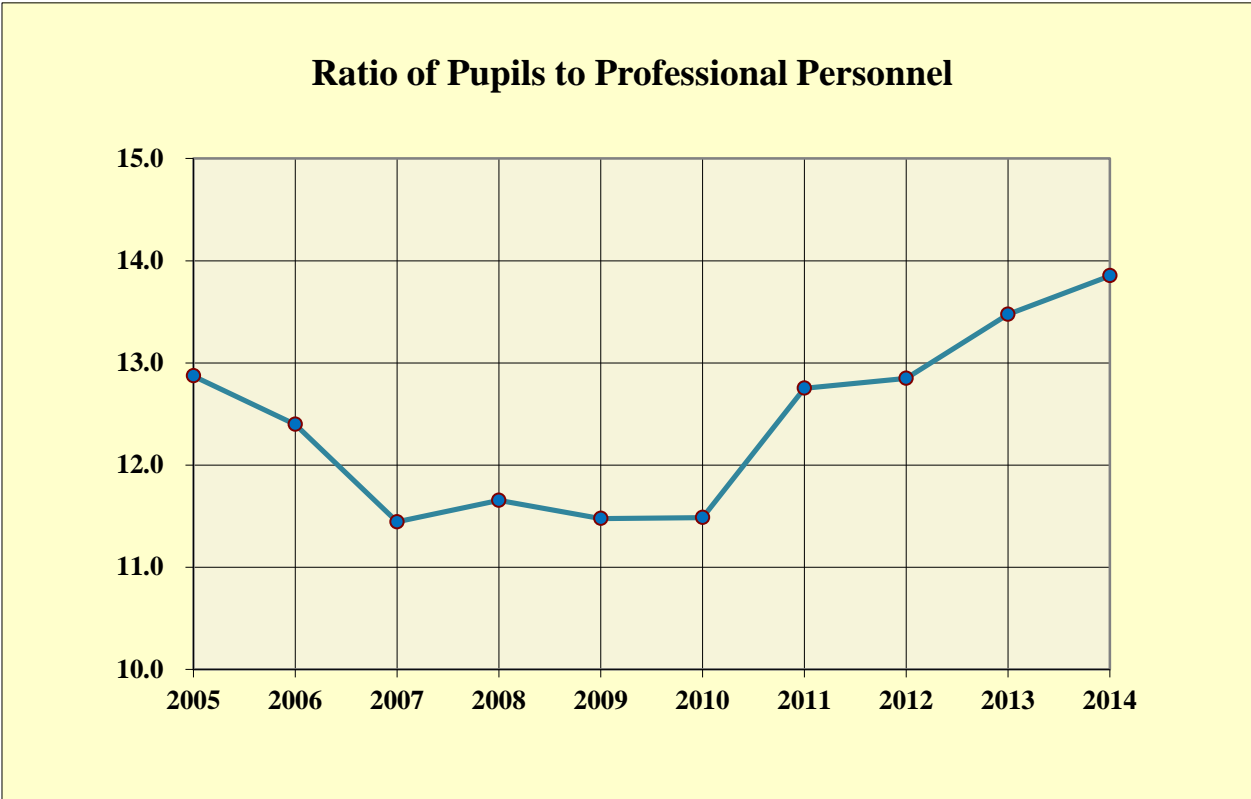


(amounts expressed in thousands)

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
2005	\$ 1,171,954	\$ 2,044,811	\$ 15,894	\$ 973,480	\$ 68,447	\$ 4,274,586	\$ 20,609,863	20.74%
2006	1,176,070	2,355,408	15,610	1,078,322	83,016	4,708,426	22,095,208	21.31%
2007	1,170,390	2,612,133	14,708	1,182,458	85,575	5,065,264	23,932,775	21.16%
2008	1,166,776	2,921,905	14,666	1,264,100	83,478	5,450,925	24,185,375	22.54%
2009	1,165,038	3,115,732	15,099	1,086,274	80,282	5,462,425	25,287,425	21.60%
2010	1,160,256	3,374,955	15,389	1,159,876	82,041	5,792,517	24,774,275	23.38%
2011	1,133,942	3,308,523	15,208	1,501,213	66,204	6,025,090	22,649,587	26.60%
2012	1,086,141	3,305,864	14,608	1,274,139	53,464	5,734,216	21,363,851	26.84%
2013	1,041,831	3,299,172	15,660	1,175,141	52,676	5,584,480	20,891,129	26.73%
2014	999,067	3,420,226	16,281	1,196,382	53,574	5,685,530	20,401,572	27.87%

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
2005	8,024	2,742	2,286	13,052	103,285	12.9 to 1
2006	8,508	2,961	2,335	13,804	105,482	12.4
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

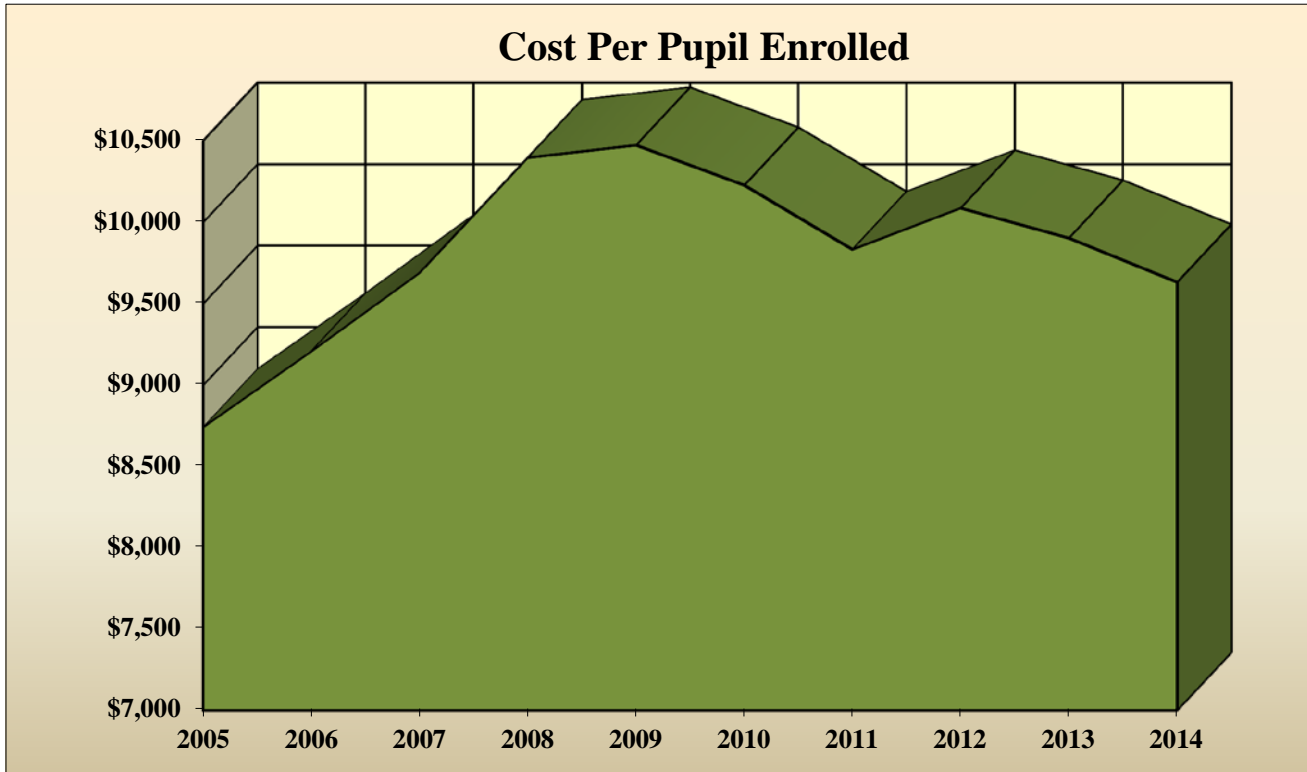
(a) Professional personnel consists of all certified personnel including teachers, librarians, counselors, supervisors, consultants, coordinators, principals, assistant principals and other leadership personnel.

(b) Other operating personnel includes non-certified leadership personnel, classroom aides, secretarial and clerical employees, and other technicians.

(c) Service personnel includes food service personnel, custodial employees, bus drivers and maintenance/warehouse employees.

Source: District Records

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

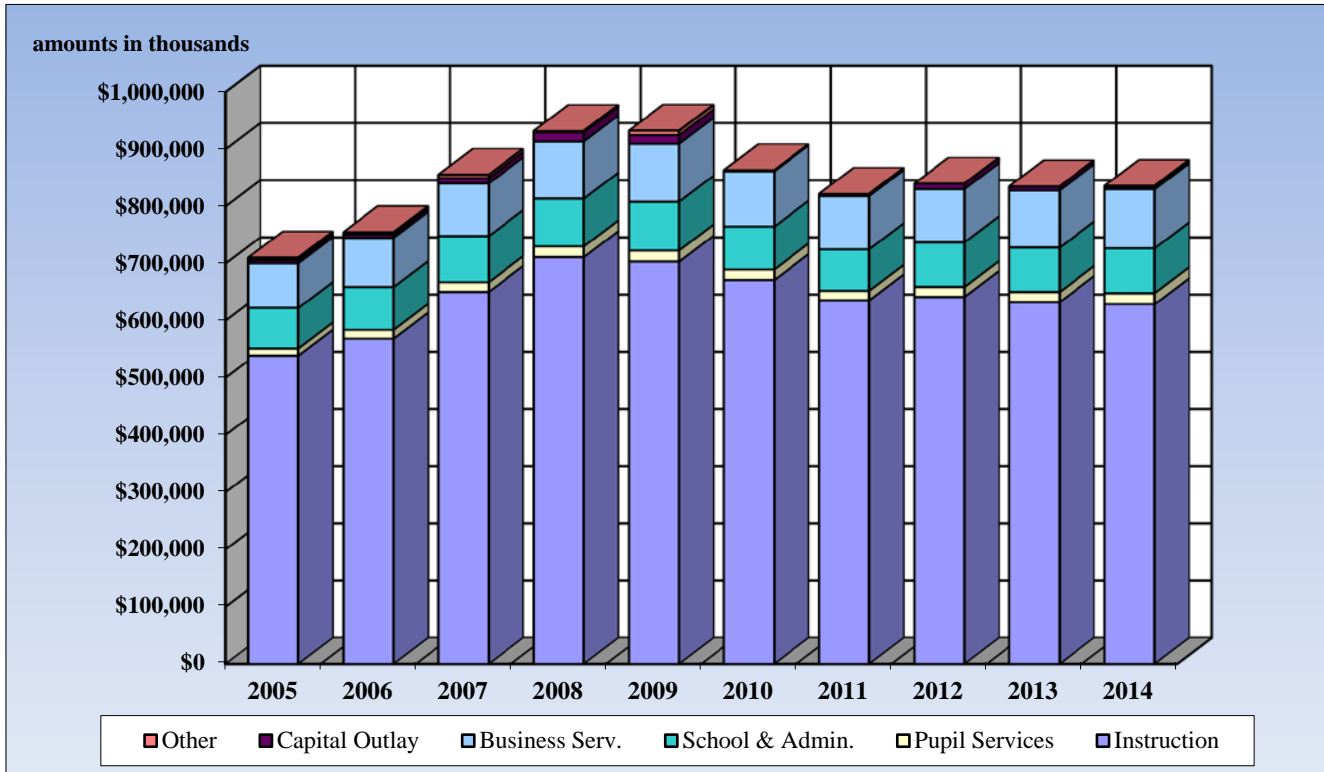


Fiscal Year	Expenses	Active Student Enrollment	Cost Per Pupil Enrolled	Percentage of Change	Professional Personnel	Ratio of Pupils to Professional Personnel
2005	\$ 902,803,000	103,285	\$ 8,741	-	8,024	12.9 to 1
2006	971,091,000	105,482	9,206	5.32%	8,508	12.4
2007	1,032,486,000	106,572	9,688	5.23%	9,313	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

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

Source: District Records

**COBB COUNTY SCHOOL DISTRICT
GENERAL FUND EXPENDITURES BY FUNCTION
LAST TEN FISCAL YEARS**



(amounts expressed in thousands)

Fiscal Year	Instruction	Pupil Services	School & Administrative Services	Business Services	Capital Outlay	Other	Total
2005	\$ 538,858	\$ 12,698	\$ 70,601	\$ 78,343	\$ 5,217	\$ 4,340	\$ 710,057
2006	568,611	15,414	74,866	86,146	5,581	4,063	754,681
2007	650,506	16,894	80,690	92,320	9,232	5,536	855,178
2008	711,160	18,716	83,620	100,139	15,970	2,085	931,690
2009	703,297	19,566	85,445	101,253	14,977	7,676	932,214
2010	671,102	18,513	74,888	97,049	1,484	-	863,036
2011	635,497	16,755	72,761	93,103	3,522	-	821,638
2012	641,662	17,330	78,172	93,237	9,214	-	839,615
2013	632,579	17,502	77,821	100,191	6,659	-	834,752
2014	628,652	19,489	78,407	103,311	4,346	1,489	835,694

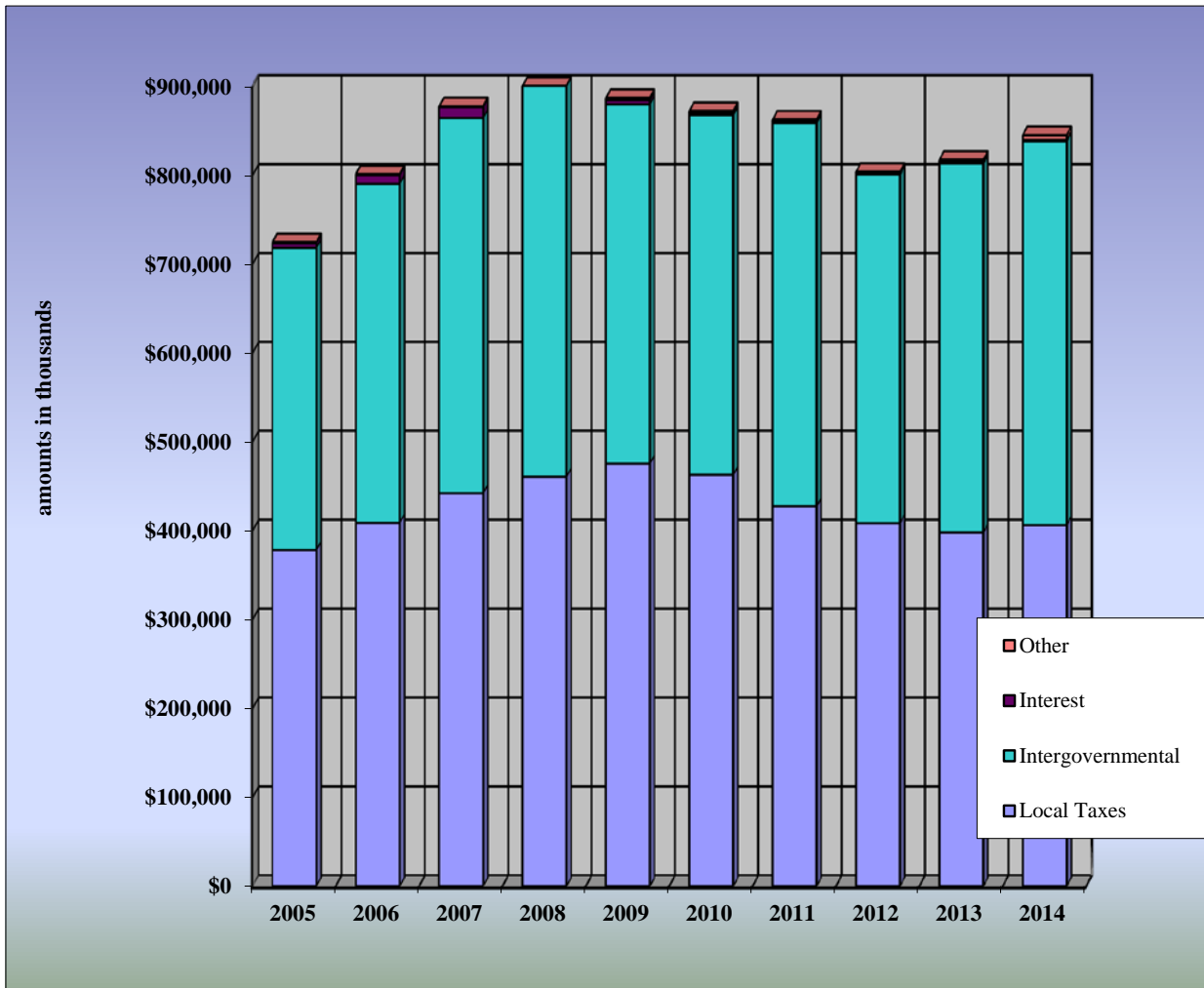
Instruction includes expenditures for Instruction and Instructional Services.

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**



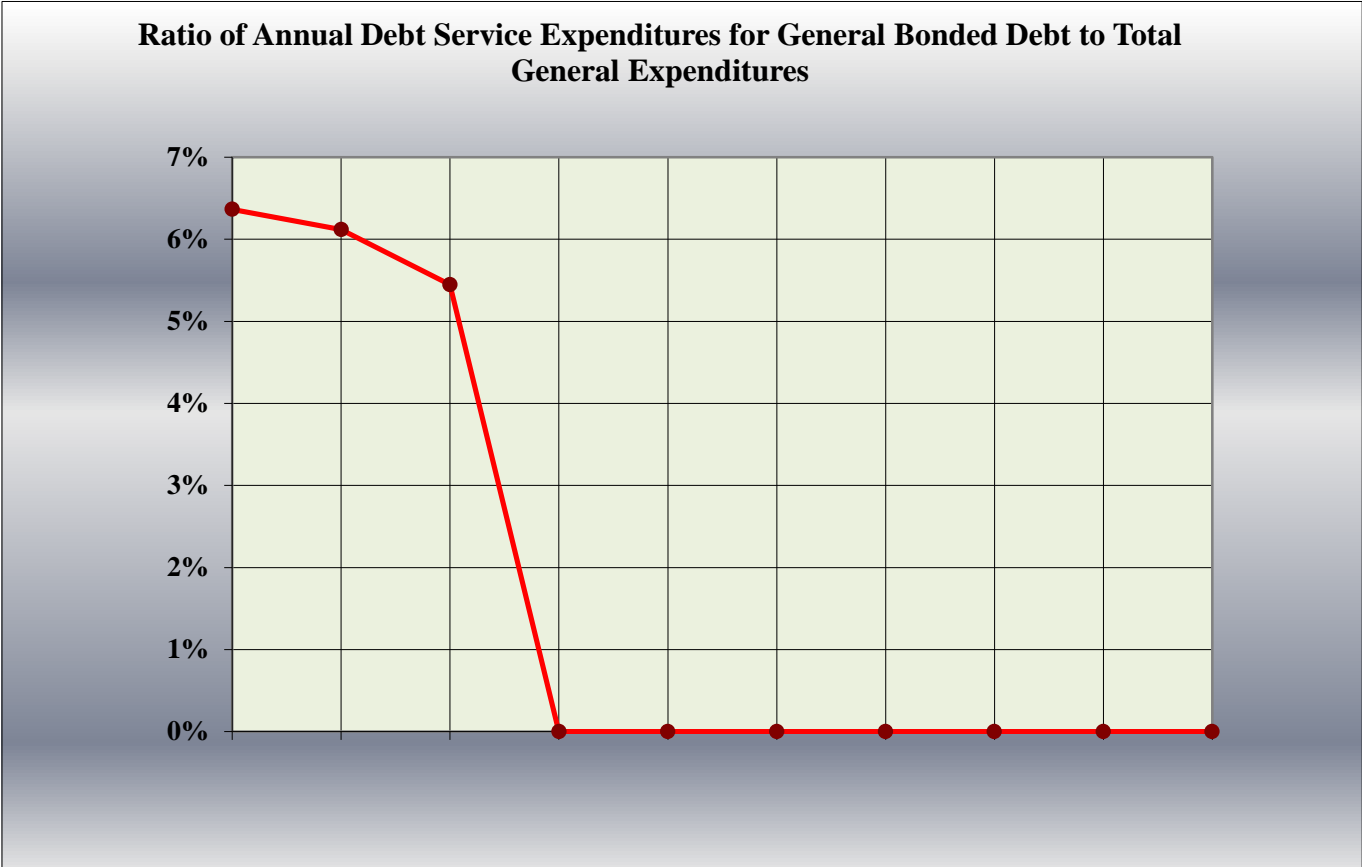
(amounts expressed in thousands)

<u>Fiscal Year</u>	<u>Local Taxes</u>	<u>Intergovernmental</u>	<u>Interest Income</u>	<u>Other</u>	<u>Total</u>
2005	\$ 377,772	\$ 340,185	\$ 5,193	\$ 770	\$ 723,920
2006	408,599	381,436	9,714	900	800,649
2007	441,716	422,286	12,150	799	876,951
2008	460,537	449,098	9,843	1,082	920,560
2009	475,294	404,313	4,497	2,276	886,380
2010	462,518	404,856	2,475	1,830	871,679
2011	427,174	431,352	2,410	1,091	862,027
2012	408,123	391,997	1,981	1,092	803,193
2013	397,592	415,168	1,562	2,406	816,728
2014	405,970	431,907	1,637	4,991	844,505

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**

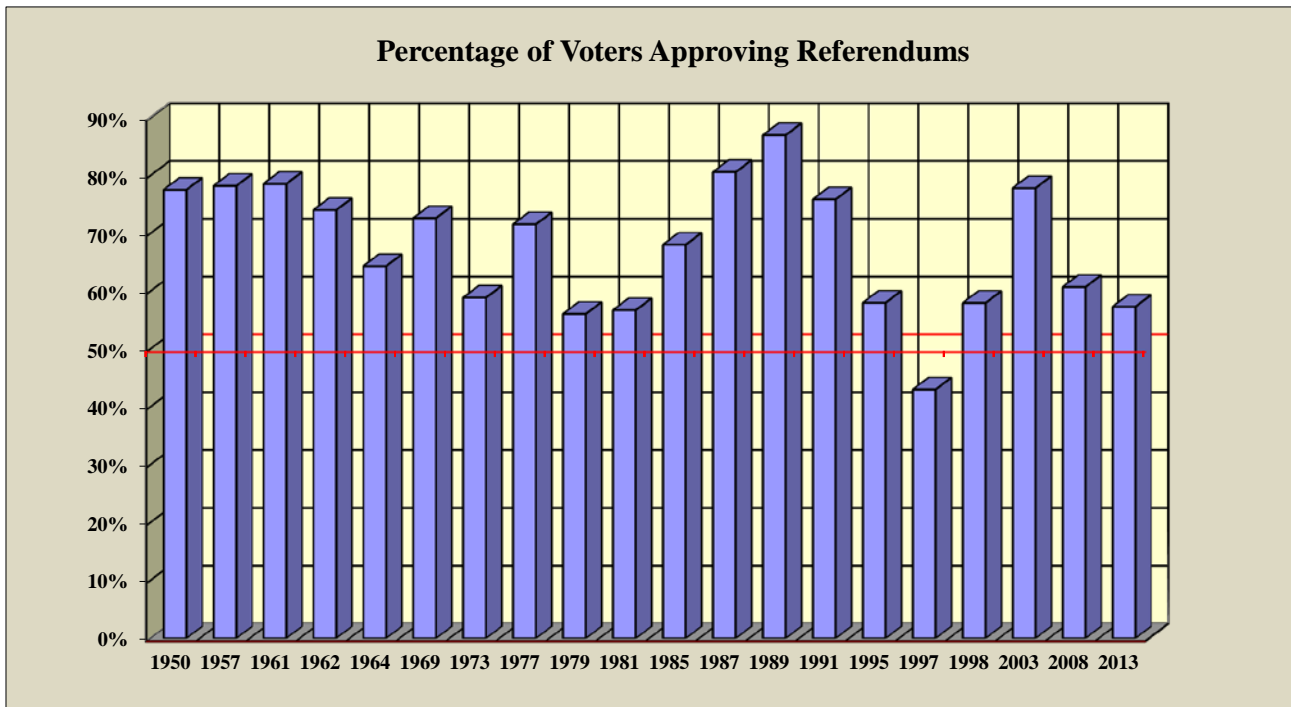


<u>Fiscal Year</u>	<u>Debt Service Fund Expenditures</u>	<u>General Fund Expenditures</u>	<u>Ratio of Debt Service Fund to General Fund Expenditures</u>
2005	\$ 45,197,000	710,057,000	6.37%
2006	46,158,000	754,681,000	6.12%
2007	46,571,000	855,178,000	5.45%
2008	-	931,690,000	0.00%
2009	-	932,214,000	0.00%
2010	-	863,036,000	0.00%
2011	-	821,638,000	0.00%
2012	-	839,615,000	0.00%
2013	-	834,752,000	0.00%
2014	-	835,694,000	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>2005</u>	<u>2006</u>	<u>2007</u>	<u>2008</u>	<u>2009</u>	<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>
Acworth Intermediate (2001)										
Square Feet	131,924	131,924	131,924	131,924	131,924	131,924	131,924	131,924	131,924	131,924
Capacity	962	962	962	962	962	962	962	913	913	913
Enrollment	1,139	746	757	808	870	853	830	821	832	776
Addison (1989)										
Square Feet	72,192	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	637	662	662	662
Enrollment	564	559	563	591	583	557	587	594	596	587
Argyle (1961)										
Square Feet	61,503	61,503	61,503	61,503	61,503	61,503	61,503	56,238	56,238	56,904
Capacity	562	562	562	562	562	562	562	537	537	537
Enrollment	738	757	763	666	654	662	652	647	641	480
Austell (2005)										
Square Feet	-	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
Enrollment	-	332	350	324	326	309	320	314	470	532
Baker (1988)										
Square Feet	106,668	106,668	106,668	106,668	106,668	106,668	106,668	106,694	106,694	106,694
Capacity	962	962	962	962	962	962	962	987	987	987
Enrollment	768	738	811	772	806	819	809	789	761	756
Bells Ferry (1963)										
Square Feet	54,862	54,862	54,862	54,862	54,862	54,862	54,862	83,098	83,098	83,098
Capacity	462	462	462	462	462	462	462	712	712	712
Enrollment	520	599	618	621	580	586	604	590	585	593
Belmont Hills (1952)										
Square Feet	67,106	67,106	67,106	67,106	67,106	67,106	67,106	68,409	68,409	68,409
Capacity	562	562	562	562	562	562	562	562	562	562
Enrollment	371	581	663	656	612	619	534	496	481	307
Big Shanty (1968)										
Square Feet	83,417	83,417	83,417	83,417	83,417	83,417	83,417	84,461	84,461	84,461
Capacity	837	837	837	837	837	837	837	837	837	837
Enrollment	740	742	783	785	851	859	825	789	759	771
Birney (1973)										
Square Feet	106,180	106,180	106,180	106,180	106,180	106,180	106,180	105,886	105,886	105,886
Capacity	912	912	912	912	912	912	912	912	912	912
Enrollment	864	876	923	863	751	710	750	755	768	775
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	727	736	766	723	710	722	735	703	703	730
Brown (1955)										
Square Feet	49,828	49,828	49,828	49,828	49,828	49,828	49,828	49,828	49,828	49,828
Capacity	412	412	412	412	412	412	412	412	412	412
Enrollment	256	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	850	914	865	802	860	954	963	952	1,000	1,051
Bryant (1991)										
Square Feet	114,090	114,090	114,090	114,090	114,090	114,090	114,090	116,071	116,071	116,071
Capacity	962	962	962	962	962	962	962	962	962	962
Enrollment	1,197	952	912	818	797	802	771	825	962	953
Bullard (2003)										
Square Feet	136,261	136,261	136,261	136,261	136,261	136,261	136,261	136,261	136,261	136,261
Capacity	962	962	962	962	962	962	962	987	987	987
Enrollment	1,129	1,197	1,188	1,234	1,109	1,046	997	971	933	894
Chalker (1997)										
Square Feet	124,148	124,148	124,148	124,148	124,148	124,148	124,148	124,148	124,148	124,148
Capacity	962	962	962	962	962	962	962	963	963	963
Enrollment	931	975	956	885	838	849	816	743	683	675
Cheatham Hill (1997)										
Square Feet	122,260	122,260	122,260	122,260	122,260	122,260	122,260	137,108	137,108	137,108
Capacity	937	937	937	937	937	937	937	1,063	1,063	1,063
Enrollment	1,013	1,060	1,112	1,105	1,090	1,084	1,115	1,123	1,149	1,112

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

<u>School Name</u>	<u>2005</u>	<u>2006</u>	<u>2007</u>	<u>2008</u>	<u>2009</u>	<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>
Clarkdale (1963) (a)										
Square Feet	44,412	44,412	44,412	44,412	44,412	-	-	-	-	-
Capacity	362	362	362	362	362	-	-	-	-	-
Enrollment	459	480	455	464	440	407	394	391	-	-
Clarkdale Replacement (2012)										
Square Feet	-	-	-	-	-	-	-	-	129,988	129,988
Capacity	-	-	-	-	-	-	-	-	862	862
Enrollment	-	-	-	-	-	-	-	-	587	631
Clay (1961)										
Square Feet	51,930	51,930	51,930	51,930	51,930	51,930	51,930	55,412	55,412	55,412
Capacity	437	437	437	437	437	437	437	437	437	437
Enrollment	475	515	491	528	536	535	543	510	351	381
Compton (1969)										
Square Feet	100,586	100,586	100,586	100,586	100,586	100,586	100,586	99,427	99,427	99,427
Capacity	912	912	912	912	912	912	912	937	937	937
Enrollment	692	690	698	541	516	485	485	453	556	559
Davis (1987)										
Square Feet	87,763	87,763	87,763	87,763	87,763	87,763	87,763	86,131	86,131	86,131
Capacity	787	787	787	787	787	787	787	788	788	788
Enrollment	619	608	632	581	558	557	540	543	559	584
Dowell (1989)										
Square Feet	106,003	106,003	106,003	106,003	106,003	106,003	106,003	106,003	106,003	106,003
Capacity	962	962	962	962	962	962	962	963	963	963
Enrollment	988	1,003	1,054	1,087	1,061	996	1,019	980	968	922
Due West (1957)										
Square Feet	47,350	47,350	47,350	71,112	71,112	71,112	71,112	70,367	70,367	70,367
Capacity	437	437	437	612	612	612	612	587	587	587
Enrollment	461	478	435	459	497	538	536	553	547	594
East Side (1952)										
Square Feet	77,918	77,918	77,918	77,918	77,918	77,918	77,918	-	-	-
Capacity	787	787	787	787	787	787	787	-	-	-
Enrollment	831	870	982	961	990	1,031	1,059	-	-	-
East Side Replacement (2011)										
Square Feet	-	-	-	-	-	-	-	149,764	149,764	149,764
Capacity	-	-	-	-	-	-	-	1,087	1,087	1,087
Enrollment	-	-	-	-	-	-	-	1,119	1,221	1,304
Eastvalley (1960)										
Square Feet	58,150	58,150	58,150	58,150	58,150	58,150	58,150	60,029	60,029	60,029
Capacity	562	562	562	562	562	562	562	562	562	562
Enrollment	565	614	569	550	556	619	622	638	661	692
Fair Oaks (1957)										
Square Feet	84,153	84,153	98,789	98,789	98,789	98,789	98,789	97,993	97,993	97,993
Capacity	812	812	862	862	862	862	862	863	863	863
Enrollment	707	747	894	825	806	839	824	837	831	898
Ford (1991)										
Square Feet	91,129	91,129	91,129	91,129	91,129	91,129	91,129	91,129	91,129	91,129
Capacity	837	837	837	837	837	837	837	862	862	862
Enrollment	979	1,021	1,061	1,027	884	863	831	753	713	681
Frey (1996)										
Square Feet	124,148	124,148	124,148	124,148	124,148	124,148	124,148	125,717	125,717	125,717
Capacity	962	962	962	962	962	962	962	963	963	963
Enrollment	921	938	897	830	621	670	677	693	737	742
Garrison Mill (1984)										
Square Feet	85,775	85,775	85,775	85,775	85,775	85,775	85,775	85,775	85,775	85,775
Capacity	687	687	687	687	687	687	687	688	688	688
Enrollment	613	618	645	705	699	724	706	723	716	675
Green Acres (1996)										
Square Feet	90,915	90,915	90,915	90,915	90,915	90,915	90,915	90,915	90,915	90,915
Capacity	687	687	687	687	687	687	687	688	688	688
Enrollment	833	695	673	653	658	712	738	785	866	767
Harmony Leland (1951)										
Square Feet	68,564	85,764	85,764	85,764	85,764	85,764	85,764	65,127	65,127	65,127
Capacity	357	512	512	512	512	512	512	512	512	512
Enrollment	568	583	558	475	517	544	582	591	678	699

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Hayes (1993)										
Square Feet	117,579	117,579	117,579	117,579	117,579	117,579	117,579	119,189	119,189	119,189
Capacity	962	962	962	962	962	962	962	962	962	962
Enrollment	995	1,139	1,091	1,080	1,061	1,116	1,078	1,020	985	961
Hendricks (2001)										
Square Feet	123,000	123,000	123,000	123,000	123,000	123,000	123,000	123,025	123,025	123,025
Capacity	962	962	962	962	962	962	962	962	962	962
Enrollment	847	599	633	618	598	576	565	603	584	531
Hollydale (1968)										
Square Feet	89,995	89,995	89,995	89,995	89,995	89,995	89,995	89,012	89,012	89,012
Capacity	812	812	812	812	812	812	812	862	862	862
Enrollment	854	875	859	841	781	764	727	735	693	693
Keheley (1986)										
Square Feet	68,030	68,030	68,030	68,030	68,030	68,030	68,030	70,537	70,537	70,537
Capacity	587	587	587	587	587	587	587	588	588	588
Enrollment	547	542	516	513	488	465	468	470	473	484
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	868	904	896	913	902	926	931	929	964	1,031
Kennesaw (1991)										
Square Feet	113,828	113,828	113,828	113,828	113,828	113,828	113,828	116,400	116,400	116,400
Capacity	962	962	962	962	962	962	962	962	962	962
Enrollment	868	960	893	952	906	915	848	824	714	712
Kincaid (1972)										
Square Feet	81,752	81,752	81,752	81,752	81,752	81,752	81,752	83,969	83,969	83,969
Capacity	762	762	762	762	762	762	762	762	762	762
Enrollment	606	615	605	614	660	675	687	670	730	740
King Springs (1956)										
Square Feet	58,785	58,785	58,785	58,785	58,785	58,785	58,785	59,658	59,658	59,658
Capacity	562	562	562	562	562	562	562	587	587	587
Enrollment	589	606	622	583	587	617	676	692	792	832
LaBelle (1955)										
Square Feet	58,505	58,505	80,655	80,655	80,655	80,655	80,655	82,912	82,912	82,912
Capacity	537	537	687	687	687	687	687	688	688	688
Enrollment	497	481	475	475	484	486	449	456	476	576
Lewis (1986)										
Square Feet	106,218	115,363	115,363	115,363	115,363	115,363	115,363	115,363	115,363	115,363
Capacity	946	962	962	962	962	962	962	962	962	962
Enrollment	1,074	1,101	1,153	1,124	910	885	885	800	749	763
Mableton (1950)										
Square Feet	47,426	47,426	47,426	47,426	47,426	47,426	47,426	47,426	-	-
Capacity	412	412	412	412	412	412	412	412	-	-
Enrollment	483	461	429	407	417	399	437	457	-	-
Mableton Replacement (2012)										
Square Feet	-	-	-	-	-	-	-	-	148,523	148,523
Capacity	-	-	-	-	-	-	-	-	962	962
Enrollment	-	-	-	-	-	-	-	-	943	950
McCall Primary (2005)										
Square Feet	-	88,217	88,217	88,217	88,217	88,217	88,217	88,158	88,158	88,158
Capacity	-	512	512	512	512	512	512	562	562	562
Enrollment	-	409	486	469	451	459	506	451	431	407
Milford (1954)										
Square Feet	64,168	64,168	69,776	69,776	69,776	69,776	69,776	73,352	73,352	73,352
Capacity	612	612	612	612	612	612	612	612	612	612
Enrollment	601	576	647	653	624	650	635	658	559	466
Mount Bethel (1978)										
Square Feet	105,016	105,016	105,016	105,016	105,016	105,016	105,016	110,096	110,096	110,096
Capacity	912	912	912	912	912	912	912	937	937	937
Enrollment	946	933	962	960	1,002	1,029	996	1,006	984	1,011
Mountain View (1986)										
Square Feet	102,725	102,725	102,725	102,725	102,725	102,725	102,725	102,725	102,725	102,725
Capacity	862	862	862	862	862	862	862	887	887	887
Enrollment	785	770	794	819	829	833	848	853	840	837

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Murdock (1975)										
Square Feet	85,542	85,442	123,233	123,233	123,233	123,233	123,233	123,233	123,233	123,233
Capacity	687	687	962	962	962	962	962	962	962	962
Enrollment	816	845	836	846	875	861	823	825	830	859
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	573	563	541	511	521	527	497	513	511	500
Nickajack (1998)										
Square Feet	114,350	114,350	114,350	114,350	114,350	114,350	114,350	122,342	122,342	122,342
Capacity	837	837	837	837	837	837	837	937	937	937
Enrollment	810	828	785	670	725	815	904	960	1,055	1,130
Norton Park (1961)										
Square Feet	66,603	66,603	87,301	87,301	87,301	87,301	87,301	87,935	87,935	87,935
Capacity	612	612	787	787	787	787	787	837	837	837
Enrollment	763	806	750	678	764	674	730	708	788	808
Pickett's Mill (2008)										
Square Feet	-	-	-	-	136,261	136,261	136,261	139,090	139,090	139,090
Capacity	-	-	-	-	962	962	962	963	963	963
Enrollment	-	-	-	-	724	742	717	707	723	736
Pitner (2003)										
Square Feet	135,800	135,800	135,800	135,800	135,800	135,800	135,800	136,261	136,261	136,261
Capacity	962	962	962	962	962	962	962	962	962	962
Enrollment	1,038	1,083	1,049	1,054	971	977	945	942	937	909
Powder Springs (1988)										
Square Feet	101,870	101,870	101,870	101,870	101,870	101,870	101,870	101,870	101,870	101,870
Capacity	887	887	887	887	887	887	887	888	888	888
Enrollment	972	922	936	891	892	866	811	802	783	807
Powers Ferry (1951)										
Square Feet	56,104	56,104	56,104	56,104	56,104	56,104	56,104	59,190	59,190	59,190
Capacity	462	462	462	462	462	462	462	462	462	462
Enrollment	456	452	470	472	477	483	490	468	467	448
Riverside Primary (2005)										
Square Feet	-	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
Enrollment	-	434	545	516	440	465	491	561	681	710
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	791	838	819	777	841	871	925	1,107	1,101
Rocky Mount (1977)										
Square Feet	78,720	78,720	78,720	78,720	78,720	78,720	78,720	71,408	71,408	72,896
Capacity	587	587	587	587	587	587	587	612	612	612
Enrollment	593	608	597	591	606	592	629	613	614	602
Russell (1961)										
Square Feet	63,212	63,212	101,862	101,862	101,862	101,862	101,862	103,369	103,369	104,362
Capacity	612	612	962	962	962	962	962	962	962	962
Enrollment	662	674	651	655	687	725	703	693	728	704
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	941	867	889	894	936	926	872	903	829	809
Sedalia Park (1956)										
Square Feet	84,051	84,051	101,125	101,125	101,125	101,125	101,125	99,735	99,735	99,735
Capacity	787	787	887	887	887	887	887	888	888	888
Enrollment	771	791	752	746	799	782	804	816	828	815
Shallowford Falls (1990)										
Square Feet	73,600	73,600	112,947	112,947	112,947	112,947	112,947	112,620	112,620	112,620
Capacity	612	612	962	962	962	962	962	962	962	962
Enrollment	656	641	654	663	695	710	690	674	658	654
Sky View (1957) (b)										
Square Feet	50,270	50,270	50,270	50,270	50,270	50,270	50,270	50,270	-	-
Capacity	462	462	462	462	462	462	462	462	-	-
Enrollment	430	468	448	387	409	399	373	400	-	-

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Smyrna (2013)										
Square Feet	-	-	-	-	-	-	-	-	-	143,107
Capacity	-	-	-	-	-	-	-	-	-	962
Enrollment	-	-	-	-	-	-	-	-	-	863
Sope Creek (1978)										
Square Feet	106,348	106,348	106,348	106,348	106,348	106,348	106,348	133,344	133,344	133,344
Capacity	962	962	962	962	962	962	962	1,162	1,162	1,162
Enrollment	1,104	1,070	1,093	1,078	1,064	1,142	1,159	1,142	1,157	1,181
Still (1978)										
Square Feet	82,687	82,687	121,289	121,289	121,289	121,289	121,289	116,074	116,074	117,539
Capacity	612	612	962	962	962	962	962	963	963	963
Enrollment	579	625	670	687	750	775	776	764	768	814
Teasley (1961)										
Square Feet	56,810	56,810	56,810	56,810	56,810	56,810	56,810	55,944	55,944	55,944
Capacity	462	462	462	462	462	462	462	487	487	487
Enrollment	585	561	538	487	513	578	670	689	718	720
Timber Ridge (1990)										
Square Feet	73,450	73,450	73,450	73,450	73,450	73,450	73,450	73,450	73,450	73,450
Capacity	587	587	587	587	587	587	587	612	612	612
Enrollment	513	507	526	510	539	590	589	650	615	610
Tritt (1979)										
Square Feet	109,912	109,912	109,912	109,912	109,912	109,912	109,912	109,769	109,769	109,769
Capacity	937	937	937	937	937	937	937	937	937	937
Enrollment	849	863	892	892	899	936	909	908	926	918
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	834	845	790	824	829	833	791	774	742	703
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	1,095	1,138	1,128	1,076	859	817	742	721	676	659
Awtrey (1965)										
Square Feet	143,704	143,704	143,704	143,704	143,704	143,704	143,704	149,860	156,660	156,660
Capacity	1,012	1,012	1,012	1,012	1,012	1,012	1,012	1,037	1,037	1,037
Enrollment	1,594	843	776	839	862	920	863	881	848	850
Barber (2005)										
Square Feet	-	175,345	175,345	175,345	175,345	175,345	175,345	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
Enrollment	-	866	922	942	927	914	954	967	966	979
Campbell (1951)										
Square Feet	176,241	176,241	205,911	205,911	205,911	205,911	205,911	207,172	207,172	220,228
Capacity	1,337	1,137	1,337	1,337	1,337	1,337	1,337	1,338	1,338	1,338
Enrollment	1,251	1,187	1,017	961	1,024	1,106	1,146	1,201	1,278	1,286
Cooper (2001)										
Square Feet	175,345	175,345	175,345	175,345	175,345	175,345	175,345	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	1,069	1,034	956	926	872	827	832	851	942	936
Daniell (1966)										
Square Feet	141,419	141,419	165,011	165,011	165,011	165,011	165,011	163,526	177,356	177,356
Capacity	1,087	1,087	1,162	1,162	1,162	1,162	1,162	1,163	1,163	1,163
Enrollment	954	930	949	931	943	981	1,017	972	977	978
Dickerson (1981)										
Square Feet	157,333	165,953	165,953	165,953	165,953	165,953	165,953	166,048	166,048	166,048
Capacity	1,097	1,157	1,187	1,187	1,187	1,187	1,187	1,187	1,187	1,187
Enrollment	1,409	1,397	1,265	1,195	1,122	1,119	1,142	1,212	1,212	1,237
Dodgen (1975)										
Square Feet	111,484	182,985	182,985	182,985	182,985	182,985	182,985	183,798	183,798	183,798
Capacity	741	1,162	1,162	1,162	1,162	1,162	1,162	1,212	1,212	1,212
Enrollment	841	861	1,083	1,151	1,122	1,104	1,132	1,190	1,185	1,157
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	1,676	1,708	1,141	1,116	1,129	1,111	1,103	1,101	1,093	1,025

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East Cobb (1963)										
Square Feet	165,237	165,237	181,573	181,573	181,573	181,573	181,573	186,961	186,961	186,961
Capacity	1,162	1,162	1,212	1,212	1,212	1,212	1,212	1,362	1,362	1,362
Enrollment	1,289	1,257	1,148	1,130	1,183	1,241	1,294	1,281	1,273	1,310
Floyd (1964)										
Square Feet	120,560	166,551	166,551	166,551	166,551	166,551	166,551	166,551	166,551	166,551
Capacity	812	1,162	1,162	1,162	1,162	1,162	1,162	1,112	1,112	1,112
Enrollment	929	998	894	882	812	819	821	870	865	969
Garrett (1972)										
Square Feet	122,329	122,329	122,329	122,329	122,329	122,329	122,329	122,329	152,212	152,212
Capacity	812	812	812	812	812	812	812	812	963	963
Enrollment	847	923	894	909	898	862	901	853	854	779
Griffin (1972)										
Square Feet	122,698	186,947	186,947	186,947	186,947	186,947	186,947	186,947	186,947	186,947
Capacity	747	1,162	1,162	1,162	1,162	1,162	1,162	1,162	1,162	1,162
Enrollment	993	1,095	1,064	993	922	916	959	1,064	1,154	1,201
Hightower Trail (1993)										
Square Feet	141,264	141,264	149,038	149,038	149,038	149,038	149,038	149,038	149,038	149,038
Capacity	987	987	1,012	1,012	1,012	1,012	1,012	1,012	1,012	1,012
Enrollment	946	966	1,020	986	975	964	963	956	992	1,014
Lindley 6th Grade Academy (1962)										
Square Feet	114,635	114,635	114,635	114,635	114,635	114,635	114,635	111,260	111,260	111,260
Capacity	787	787	787	787	787	787	787	788	788	788
Enrollment (b)	455	230	260	198	440	470	493	523	542	589
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	1,407	1,354	1,381	1,252	827	832	916	1,041	1,072	1,089
Lost Mountain (1992)										
Square Feet	137,027	137,027	164,107	164,107	164,107	164,107	164,107	165,107	165,107	165,107
Capacity	987	987	1,162	1,162	1,162	1,162	1,162	1,137	1,137	1,137
Enrollment	1,513	1,576	1,167	1,107	1,074	1,131	1,105	1,016	939	943
Lovinggood (2006)										
Square Feet	-	-	178,465	178,465	178,465	178,465	178,465	175,345	175,345	175,345
Capacity	-	-	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
Mabry (1978)										
Square Feet	113,212	158,434	158,434	158,434	158,434	158,434	158,434	160,581	160,581	160,581
Capacity	868	1,137	1,137	1,137	1,137	1,137	1,137	1,162	1,162	1,162
Enrollment	882	848	849	941	959	892	864	849	847	893
McCleskey (1983)										
Square Feet	113,525	113,525	113,525	113,525	113,525	113,525	113,525	113,525	149,577	149,577
Capacity	837	837	837	837	837	837	837	937	937	937
Enrollment	858	822	815	752	769	765	692	668	678	715
McClure (2006)										
Square Feet	-	-	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
Enrollment	-	-	1,029	1,155	1,157	1,165	1,167	1,138	1,092	1,090
Palmer (2001)										
Square Feet	175,345	175,345	175,345	175,345	175,345	175,345	175,345	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	1,264	1,173	1,134	1,101	1,083	1,069	1,042	999	963	990
Pine Mountain (1979)										
Square Feet	119,076	119,076	131,459	131,459	131,459	131,459	131,459	131,399	169,809	169,809
Capacity	792	792	887	887	887	887	887	887	912	912
Enrollment	1,212	1,261	752	743	728	772	738	725	706	710
Simpson (1988)										
Square Feet	110,000	110,000	110,000	110,000	110,000	110,000	110,000	110,000	138,902	143,888
Capacity	837	837	837	837	837	837	837	837	962	962
Enrollment	885	844	813	871	892	889	843	862	876	895
Smitha (1993)										
Square Feet	141,596	141,596	167,815	167,815	167,815	167,815	167,815	169,345	169,345	169,345
Capacity	987	987	1,137	1,137	1,137	1,137	1,137	1,137	1,137	1,137
Enrollment	1,292	1,306	1,013	965	862	817	907	968	995	1,001

Continued--

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

<u>School Name</u>	<u>2005</u>	<u>2006</u>	<u>2007</u>	<u>2008</u>	<u>2009</u>	<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>
Tapp (1975)										
Square Feet	157,435	157,435	157,435	157,435	157,435	157,435	157,435	157,435	157,435	157,435
Capacity	1,137	1,137	1,137	1,137	1,137	1,137	1,137	1,137	1,137	1,137
Enrollment	1,067	1,074	897	891	819	737	661	724	761	805
Allatoona (2008)										
Square Feet	-	-	-	-	328,370	328,370	328,370	325,200	325,200	325,200
Capacity	-	-	-	-	1,912	1,912	1,912	1,912	1,912	1,912
Enrollment	-	-	-	-	845	1,341	1,554	1,762	1,717	1,724
Campbell (1963)										
Square Feet	317,515	317,515	317,515	370,042	370,042	370,042	370,042	374,180	374,180	374,180
Capacity	2,262	2,262	2,262	2,637	2,637	2,637	2,637	2,637	2,637	2,637
Enrollment	2,093	2,128	2,145	2,087	2,093	2,144	2,224	2,105	2,188	2,258
Harrison (1991)										
Square Feet	235,445	235,445	235,445	235,445	235,445	235,445	235,445	243,215	243,215	337,584
Capacity	1,837	1,837	1,837	1,837	1,837	1,837	1,837	1,837	1,837	2,587
Enrollment	2,285	2,542	2,601	2,590	2,347	2,169	2,094	1,973	1,918	1,927
Hillgrove (2006)										
Square Feet	-	-	321,543	321,543	321,543	323,023	323,023	319,000	319,000	319,000
Capacity	-	-	1,912	1,912	1,912	1,912	1,912	1,987	1,987	1,987
Enrollment	-	-	1,142	1,669	1,833	2,011	2,003	2,020	2,065	2,115
Kell (2002)										
Square Feet	323,000	323,000	323,000	323,000	323,000	323,000	323,000	321,068	321,068	321,068
Capacity	1,912	1,912	1,912	1,912	1,912	1,912	1,912	1,987	1,987	1,987
Enrollment	1,809	1,883	1,882	1,835	1,805	1,753	1,688	1,606	1,526	1,509
Kennesaw Mountain (2000)										
Square Feet	319,000	319,000	319,000	319,000	319,000	319,000	319,000	319,000	319,000	319,000
Capacity	1,987	1,987	1,987	1,987	1,987	1,987	1,987	1,987	1,987	1,987
Enrollment	2,858	3,032	2,938	2,842	2,357	2,147	1,955	2,034	2,121	2,080
Lassiter (1981)										
Square Feet	274,704	274,704	274,704	274,704	274,704	274,704	274,704	278,986	310,950	310,950
Capacity	2,137	2,137	2,137	2,137	2,137	2,137	2,137	2,112	2,112	2,112
Enrollment	2,105	2,096	2,026	1,934	1,973	1,932	1,990	1,971	1,944	2,010
McEachern (1930)										
Square Feet	416,201	416,201	416,201	414,457	436,728	436,728	436,728	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	3,304	3,384	2,652	2,316	2,210	2,166	2,127	2,098	2,174	2,168
North Cobb (1957)										
Square Feet	252,105	252,105	320,736	320,736	320,736	287,276	287,276	406,817	406,817	406,817
Capacity	2,087	2,087	2,087	2,087	2,087	1,933	1,933	2,787	2,787	2,787
Enrollment	2,164	2,336	2,531	2,577	2,501	2,460	2,524	2,566	2,533	2,651
Osborne (1961)										
Square Feet	289,269	337,114	337,114	332,614	332,614	332,614	332,614	328,000	328,000	328,000
Capacity	1,688	2,062	2,062	2,062	2,062	2,062	2,062	2,062	2,062	2,062
Enrollment	1,560	1,580	1,483	1,589	1,643	1,722	1,671	1,558	1,701	1,798
Pebblebrook (1963)										
Square Feet	266,330	318,655	318,655	318,655	318,655	318,655	318,655	319,768	319,768	319,768
Capacity	1,483	1,862	1,862	1,862	1,862	1,862	1,862	1,788	1,788	1,788
Enrollment	1,566	1,701	1,780	1,864	1,993	1,988	1,957	1,824	1,990	2,029
Pope (1987)										
Square Feet	246,405	246,405	246,405	246,365	246,365	246,365	246,365	260,606	260,606	260,606
Capacity	1,862	1,862	1,862	1,862	1,862	1,862	1,862	1,912	1,912	1,912
Enrollment	1,961	1,963	1,879	1,878	1,806	1,792	1,773	1,718	1,725	1,787
South Cobb (1951)										
Square Feet	271,378	271,378	271,378	271,378	271,378	271,378	271,378	395,332	388,425	388,425
Capacity	1,662	1,662	1,662	1,662	1,662	1,718	1,718	2,612	2,612	2,612
Enrollment	2,005	2,100	2,036	2,069	2,009	1,969	1,957	1,863	1,898	1,911
Sprayberry (1973)										
Square Feet	281,542	281,542	281,542	281,542	281,542	281,542	281,542	297,400	297,400	297,400
Capacity	2,112	2,112	2,112	2,112	2,112	2,153	2,153	2,062	2,062	2,062
Enrollment	1,766	1,758	1,705	1,670	1,655	1,693	1,754	1,727	1,741	1,700
Walton (1975)										
Square Feet	276,781	276,781	308,814	308,814	308,814	308,814	308,814	307,655	307,655	307,655
Capacity	1,950	1,950	2,362	2,362	2,362	2,362	2,362	2,312	2,312	2,312
Enrollment	2,533	2,549	2,559	2,583	2,574	2,561	2,649	2,569	2,574	2,639

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

<u>School Name</u>	<u>2005</u>	<u>2006</u>	<u>2007</u>	<u>2008</u>	<u>2009</u>	<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>
Wheeler (1964)										
Square Feet	270,744	270,744	318,504	318,504	318,504	318,504	318,504	318,504	318,504	361,490
Capacity	1,762	1,762	1,837	1,837	1,837	1,837	1,837	1,837	1,837	2,162
Enrollment	1,807	1,806	1,813	1,797	1,877	1,981	2,020	1,955	1,948	2,049
Oakwood (1944)										
Square Feet	93,612	93,612	93,612	93,612	93,612	93,612	93,612	93,858	93,858	93,858
Capacity	462	462	462	462	520	462	462	462	462	462
Enrollment	235	219	288	286	192	156	175	79	70	78
Performance Learning Center (located at Oakwood)										
Enrollment	-	-	-	-	58	47	76	57	59	70
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	165	182	170	156	158	160	99	88	77	69
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
Kennesaw Charter (d)										
Enrollment	435	436	540	495	504	437	515	614	782	871
Mableton Charter (d)										
Enrollment	-	-	-	569	595	472	529	526	-	-
International Academy of Smyrna (d)										
Enrollment	-	-	-	414	438	580	744	793	943	944
Devereux Georgia (d)										
Enrollment	-	-	132	108	115	105	96	62	75	87

Concluded.

(a) Original Clarkdale building destroyed by flood fall 2009. Clarkdale Replacement school opened for school year 2012-13.

(b) Sky View Elementary converted to Sky View Administrative Facility at the end of school year 2011-12.

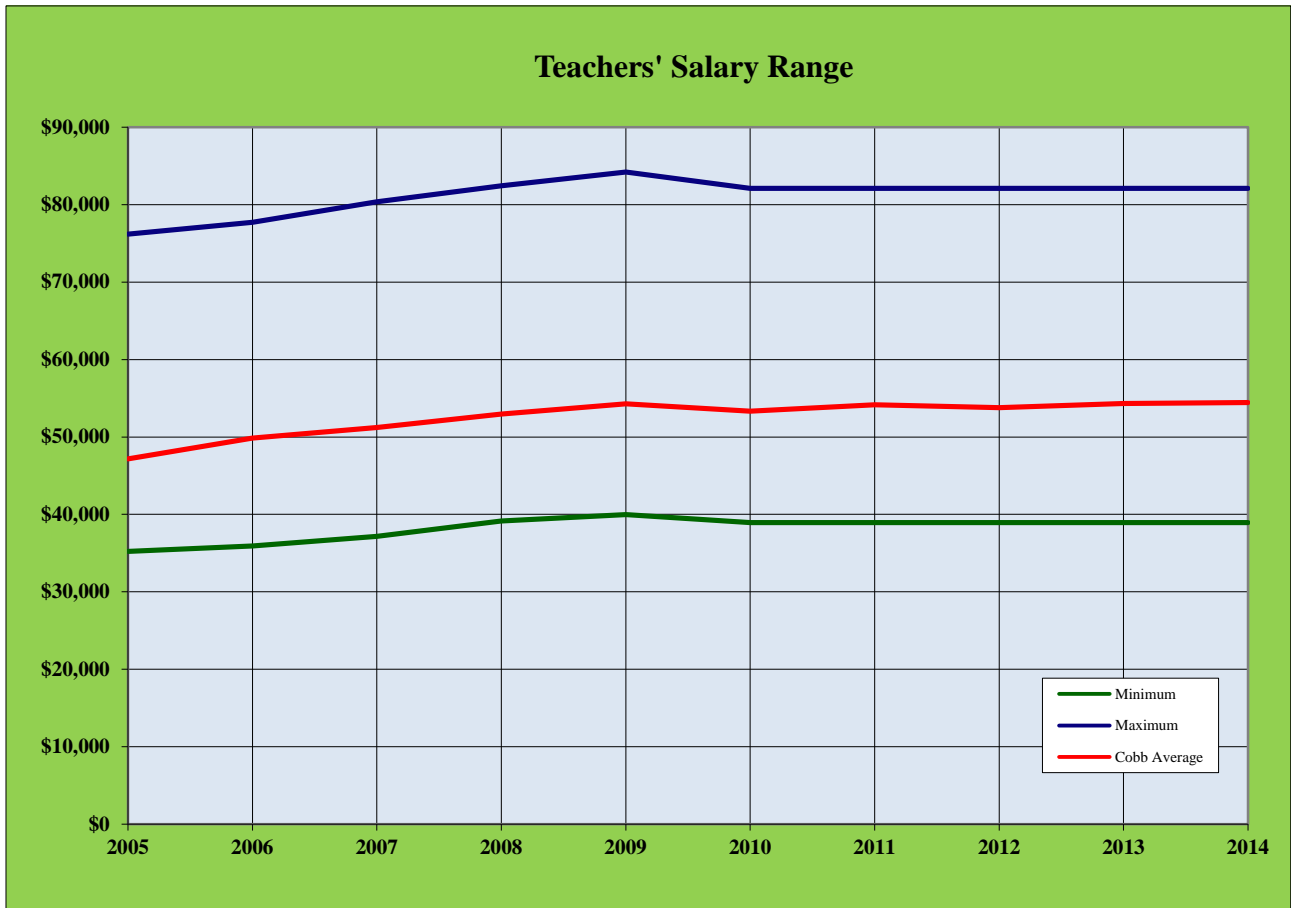
(c) Haven @ Fitzhugh Lee enrollment is included with Hawthorne until school year 2010-11.

(d) Operated by a nonprofit, enrollment reported by CCSD; buildings do not belong to CCSD. Mableton Charter closed May 2012.

Beginning 2012, data reflects the new Five-Year Local Facilities Plan approved by the Board on May 17, 2012. The 2012 - 2016 Local Facilities Plan has been approved by the Georgia Department of Education and validated by a Facilities Survey Team as required by State BOE rules.

Source: District Records

**COBB COUNTY SCHOOL DISTRICT
TEACHERS' SALARY SCHEDULE
LAST TEN FISCAL YEARS**

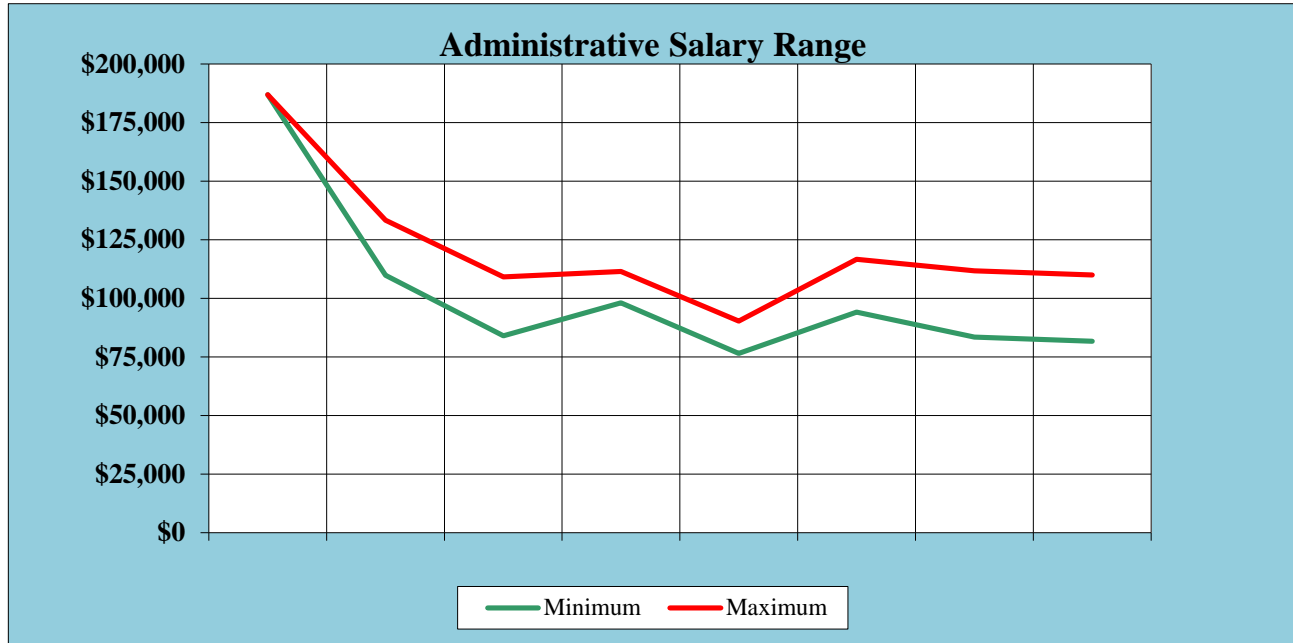


<u>Fiscal Year</u>	<u>Minimum</u>	<u>Maximum</u>	<u>Cobb Average</u>	<u>State-wide Average</u>
2005	\$ 35,233	\$ 76,206	\$ 47,191	\$ 43,437
2006	35,938	77,730	49,854	48,247
2007	37,160	80,374	51,239	49,836
2008	39,140	82,435	52,977	51,466
2009	39,962	84,204	54,286	52,823
2010	38,958	82,088	53,320	53,155
2011	38,958	82,088	54,168	52,830
2012	38,958	82,088	53,770	53,002
2013	38,958	82,088	54,323	52,956
2014	38,958	82,088	54,435	52,973

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, 2014**



<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	83,977	109,128
Instructional Directors	98,140	111,506
Classified Directors	76,455	90,245
High School Principals	94,121	116,667
Middle School Principals	83,390	111,683
Elementary School Principals	81,616	109,911

Source: District Records

**COBB COUNTY SCHOOL DISTRICT
SCHEDULE OF INSURANCE IN FORCE
JUNE 30, 2014**

<u>Type of Coverage</u>	<u>Name of Company and Policy Number</u>	<u>Policy Period</u>		<u>Liability Limits</u>	<u>Annual Premium</u>
		<u>From</u>	<u>To</u>		
Bus, Truck, Motor Vehicles Liability	Self Insured	6/1/1994	Ongoing	\$300,000	N/A
Property Theft	Self Insured	6/1/1994	Ongoing	N/A	N/A
Employee's Blanket Bond	Travelers #103317698	7/1/13	7/1/14	\$7,500,000	\$17,676
General Liability	Self Insured	6/1/1994	Ongoing	\$500,000	N/A
Property Boiler (Includes Insurance)	Travelers KTJ-CMB-1849M21-A-13	7/1/13	7/1/14	\$500,000,000	\$566,347
Student Athletic	Sentry Life Ins/The Young Group	8/1/13	8/1/14	Varies	Student/Parent Funded
Superintendent's Bond	Old Republic Surety Co. APO1178250	7/1/13	7/1/14	\$100,000	\$350
Principal's Bond	Old Republic Surety Co. APS1177822	8/1/13	8/1/14	\$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	12/31/14	N/A	\$1,000,000
Disability, Long-Term	The Hartford Policy #402273	1/1/14	12/31/14	Benefit Schedule per salary	\$1,251,875
Disability, Short-Term					
STD Plan Option 1	The Hartford Policy #402273	1/1/14	12/31/14	8th calendar day. 66.67% of weekly earnings.	Employee pays \$12.30 per month.
STD Plan Option 2	The Hartford Policy #402273	1/1/14	12/31/14	15th calendar day. 66.67% of weekly earnings.	Employee pays \$10.19 per month.
STD Plan Option 3	The Hartford Policy #402273	1/1/14	12/31/14	31st calendar day. 66.67% of weekly earnings.	Employee pays \$6.68 per month.
STD Plan Option 4	The Hartford Policy #402273	1/1/14	12/31/14	61st calendar day. 66.67% of weekly earnings.	Employee pays \$6.51 per month.
STD Plan Option 5	The Hartford Policy #402273	1/1/14	12/31/14	8th calendar day. 50% of weekly earnings.	Employee pays \$8.99 per month.
STD Plan Option 6	The Hartford Policy #402273	1/1/14	12/31/14	15th calendar day. 50% of weekly earnings.	Employee pays \$7.45 per month.
STD Plan Option 7	The Hartford Policy #402273	1/1/14	12/31/14	31st calendar day. 50% of weekly earnings.	Employee pays \$4.88 per month.
STD Plan Option 8	The Hartford Policy #402273	1/1/14	12/31/14	61st calendar day. 50% of weekly earnings.	Employee pays \$4.75 per month.
Life Insurance and AD&D	The Hartford #402273	1/1/14	12/31/14	Benefit Schedule per salary	Monthly - employee pays \$0.123 per \$1,000 for Life and AD&D insurance. The first \$10,000 of coverage for smokers or first \$13,000 for non- smokers is paid by CCSD.
Dependent Life Insurance	The Hartford Policy #402273	1/1/14	12/31/14	Benefit Schedule per salary	Monthly - employee pays \$1 for \$10,000 of coverage of child(ren) or \$2.50 for \$25,000 of coverage; employee pays \$2.05 for \$10,000 of coverage of spouse or \$5.13 for \$25,000.
Optional Life and AD&D	The Hartford #402273	1/1/14	12/31/14	Benefit Schedule per salary	Monthly - employee pays \$0.165 per \$1,000 for Supplemental Life and AD&D up to a maximum of 5 times his/her annual salary for smokers or 6 times for non-smokers.

Continued ---

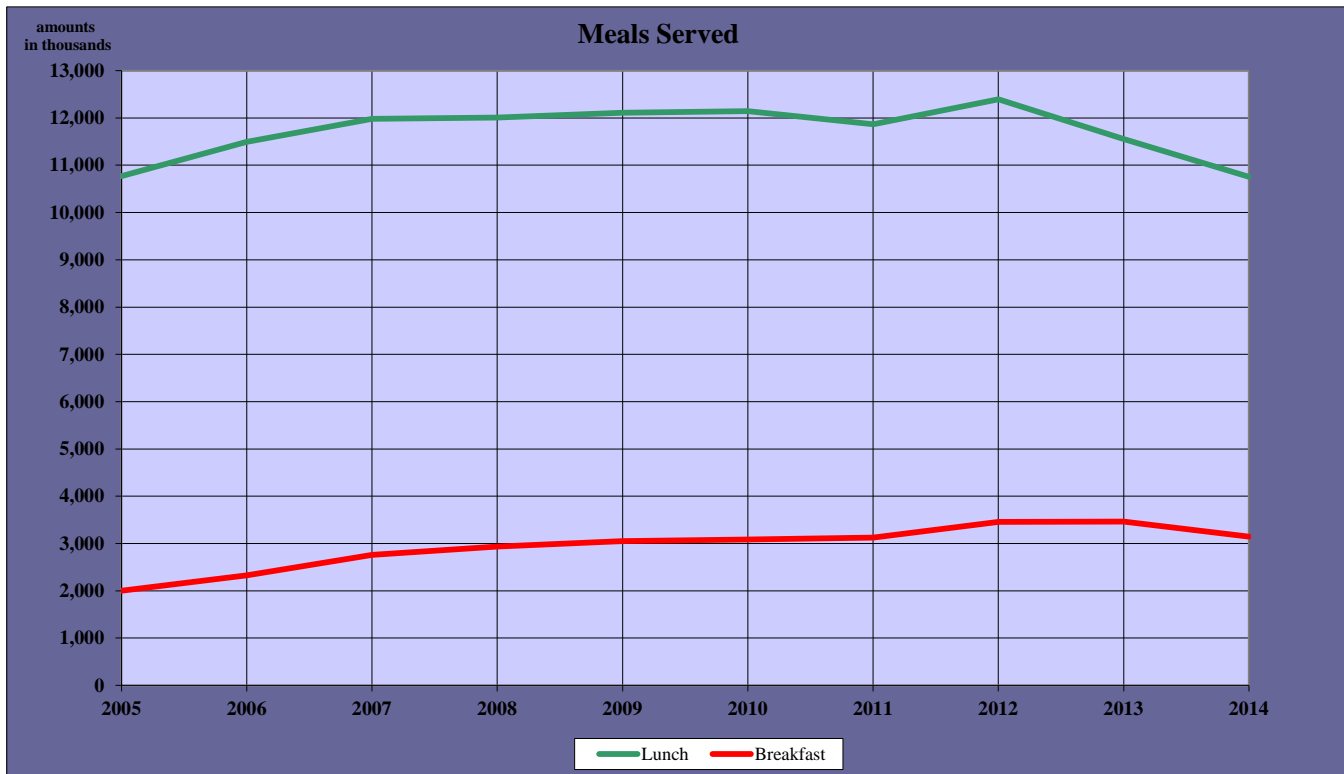
**COBB COUNTY SCHOOL DISTRICT
SCHEDULE OF INSURANCE IN FORCE
JUNE 30, 2014**

<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: High Plan	Delta Dental Policy 11-1554000000	1/1/14	12/31/14	Plus Plan provides preferred rates with a maximum coverage of \$1,000 per participant per calendar year.	Monthly - employee pays \$33.07 for single coverage, \$61.83 for employee plus one, or \$100.85 for family coverage.
Dental Insurance Option: Low Plan	Delta Dental Policy 11-1554000000	1/1/14	12/31/14	Base Plan has co-pays for Preventative and Diagnostic services with a maximum of \$750 coverage per participant per calendar year.	Monthly - employee pays \$11.57 for single coverage, \$21.63 for employee plus one, or \$37.05 for family coverage.
Cancer Insurance Economy Plan Standard Plan Deluxe Plan	Allstate Insurance Policy #V1935 Policy #V1935 Policy #V1935	1/1/14	12/31/14	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	1/1/14	12/31/14	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 \$5.78 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	1/1/14	12/31/14	Based on Benefit Schedule	Monthly - employee pays rates: Single coverage is \$1.08 per month; coverage for employee plus one family member is \$1.90, and family coverage is \$2.70 each month. Single coverage is \$4.72; coverage for employee plus one family member is \$8.82, and family coverage is \$13.10 each month.
Legal Insurance	ARAG Group Policy #17840-001	1/1/14	12/31/14	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**

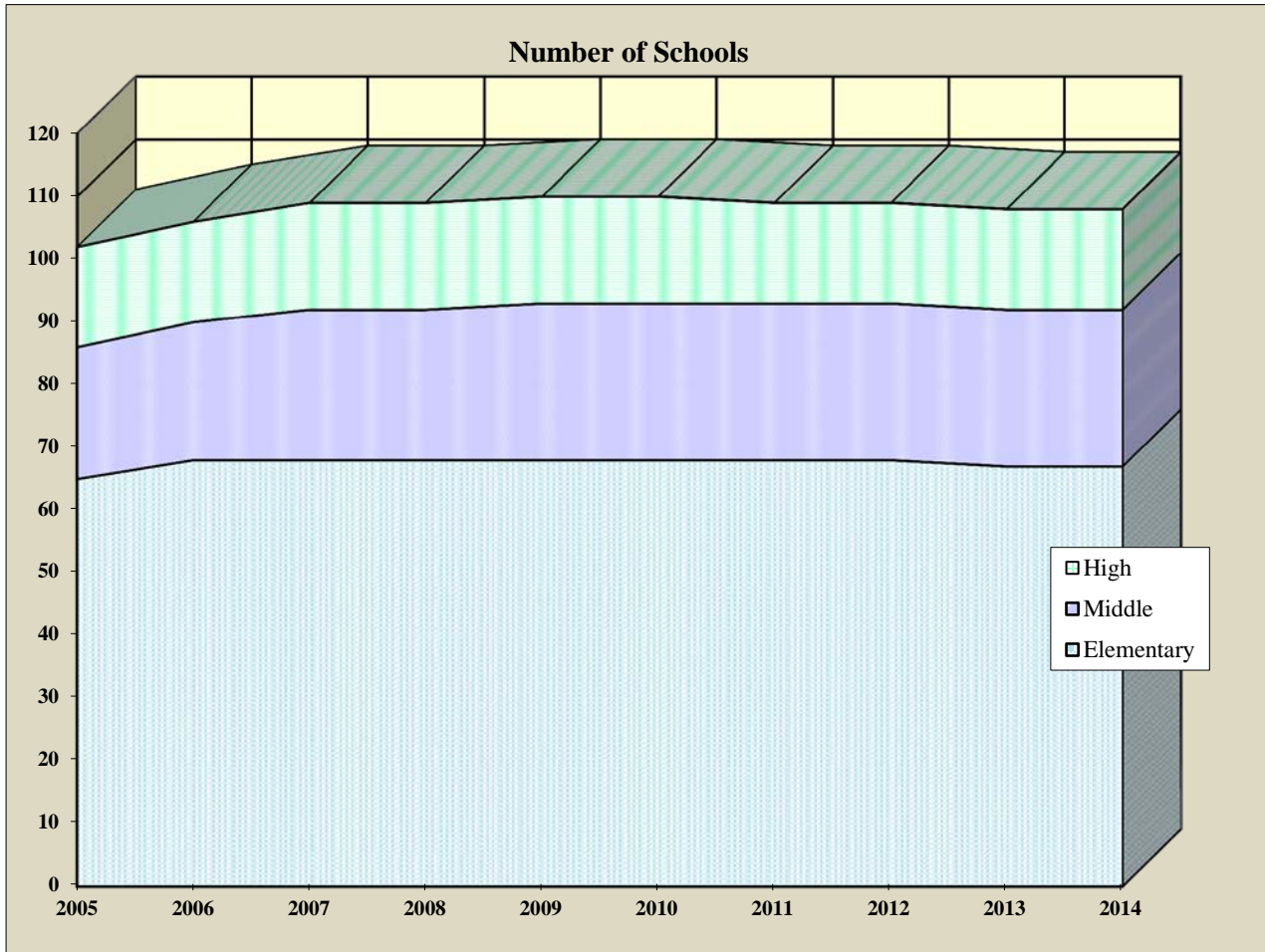


(amounts expressed in thousands)

	<u>2005</u>	<u>2006</u>	<u>2007</u>	<u>2008</u>	<u>2009</u>	<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>
<u>Lunch Meals Served:</u>										
Free	3,951	4,432	4,654	4,794	5,072	5,431	5,683	6,109	6,259	5,974
Reduced	845	852	950	931	967	954	783	857	805	748
Paid	<u>5,973</u>	<u>6,208</u>	<u>6,380</u>	<u>6,285</u>	<u>6,068</u>	<u>5,761</u>	<u>5,400</u>	<u>5,431</u>	<u>4,489</u>	<u>4,031</u>
Total	<u>10,769</u>	<u>11,492</u>	<u>11,984</u>	<u>12,010</u>	<u>12,107</u>	<u>12,146</u>	<u>11,866</u>	<u>12,397</u>	<u>11,553</u>	<u>10,753</u>
Daily Average	60	64	67	67	67	69	69	70	65	64
Student Price	\$1.60-\$1.85	\$1.60-\$1.85	\$1.60-\$1.85	\$1.60-\$1.85	\$1.60-\$1.85	\$1.60-\$1.85	\$1.60-\$1.85	\$1.65-\$1.90	\$2.15-\$2.40	\$2.15-\$2.40
<u>Breakfast Meals Served:</u>										
Free	1,482	1,700	1,964	2,118	2,254	2,342	2,455	2,732	2,827	2,586
Reduced	180	194	258	264	261	260	208	237	231	206
Paid	<u>342</u>	<u>432</u>	<u>536</u>	<u>557</u>	<u>534</u>	<u>486</u>	<u>466</u>	<u>489</u>	<u>407</u>	<u>354</u>
Total	<u>2,004</u>	<u>2,326</u>	<u>2,758</u>	<u>2,939</u>	<u>3,049</u>	<u>3,088</u>	<u>3,129</u>	<u>3,458</u>	<u>3,465</u>	<u>3,146</u>
Daily Average	11	13	15	16	17	17	19	19	20	19
Student Price	\$1.00	\$1.00	\$1.00	\$1.00	\$1.00	\$1.00	\$1.00	\$1.00	\$1.25	\$1.25
<u>Total Meals Served:</u>										
Free	5,433	6,132	6,618	6,912	7,326	7,773	8,138	8,841	9,086	8,560
Reduced	1,025	1,046	1,208	1,195	1,228	1,214	991	1,094	1,036	954
Paid	<u>6,315</u>	<u>6,640</u>	<u>6,916</u>	<u>6,842</u>	<u>6,602</u>	<u>6,247</u>	<u>5,866</u>	<u>5,920</u>	<u>4,896</u>	<u>4,385</u>
Total	<u>12,773</u>	<u>13,818</u>	<u>14,742</u>	<u>14,949</u>	<u>15,156</u>	<u>15,234</u>	<u>14,995</u>	<u>15,855</u>	<u>15,018</u>	<u>13,899</u>
Daily Average	71	77	82	83	84	86	88	89	85	83

Source: District Records

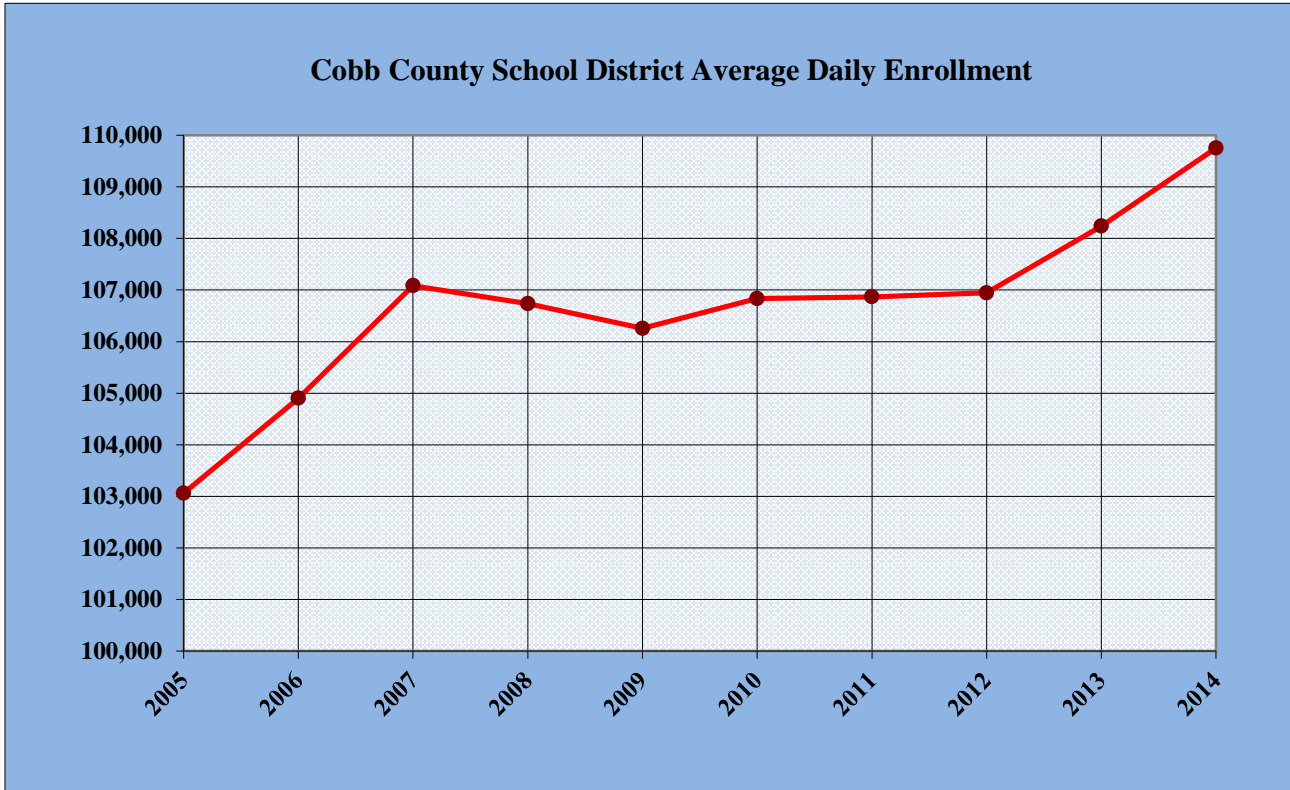
**COBB COUNTY SCHOOL DISTRICT
NUMBER OF SCHOOLS
LAST TEN FISCAL YEARS**



<u>Fiscal Year</u>	<u>Elementary</u>	<u>Middle</u>	<u>High</u>	<u>Total</u>
2005	65	21	16	102
2006	68	22	16	106
2007	68	24	17	109
2008	68	24	17	109
2009	68	25	17	110
2010	68	25	17	110
2011	68	25	16	109
2012	68	25	16	109
2013	67	25	16	108
2014	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**

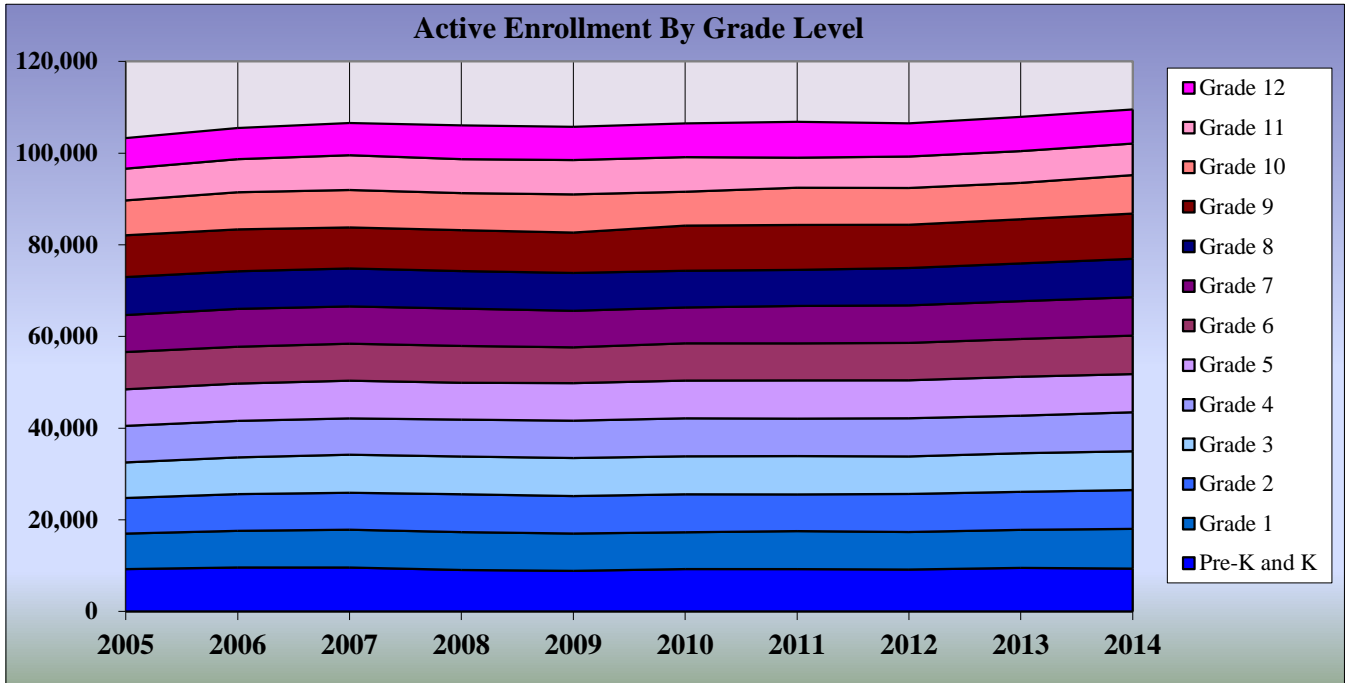


<u>Fiscal Year</u>	<u>Average Daily Enrollment</u>	<u>Average Daily Attendance</u>	<u>Attendance Percentage</u>	<u>Number of Graduates</u>	<u>Graduate Percentage</u>
2005	103,061	98,567	95.64%	6,267	94.06%
2006	104,901	100,432	95.74%	6,413	94.41%
2007	107,082	102,648	95.86%	6,522	92.91%
2008	106,734	102,497	96.03%	6,765	91.85%
2009	106,256	102,144	96.13%	7,126	98.36%
2010	106,835	102,444	95.89%	7,177	97.61%
2011	106,868	102,732	96.13%	7,350	93.91%
2012	106,944	103,008	96.32%	7,192	99.41%
2013	108,240	103,857	95.95%	7,425	99.48%
2014	109,752	105,548	96.17%	7,313	98.37%

Note: Number of Graduates divided by Grade 12 Active Enrollment from page 140, includes Special Ed students.

Source: District Records

**COBB COUNTY SCHOOL DISTRICT
ACTIVE ENROLLMENT BY GRADE LEVEL
LAST TEN FISCAL YEARS**



<u>Fiscal Year</u>	<u>Pre-K and K</u>	<u>Grade 1</u>	<u>Grade 2</u>	<u>Grade 3</u>	<u>Grade 4</u>	<u>Grade 5</u>	<u>Grade 6</u>	<u>Grade 7</u>	<u>Grade 8</u>	<u>Grade 9</u>	<u>Grade 10</u>	<u>Grade 11</u>	<u>Grade 12</u>	<u>Total</u>
2005	9,255	7,750	7,764	7,766	7,972	7,977	8,130	8,071	8,287	9,114	7,610	6,926	6,663	103,285
2006	9,611	7,993	8,012	8,013	7,964	8,141	8,031	8,264	8,201	9,141	8,101	7,217	6,793	105,482
2007	9,604	8,246	8,061	8,303	7,921	8,229	8,069	8,132	8,280	8,950	8,171	7,586	7,020	106,572
2008	9,065	8,260	8,262	8,233	8,052	8,037	8,035	8,143	8,187	8,928	8,083	7,406	7,365	106,056
2009	8,874	8,142	8,176	8,298	8,147	8,189	7,812	7,973	8,254	8,810	8,331	7,491	7,245	105,742
2010	9,262	8,029	8,286	8,285	8,291	8,230	8,131	7,822	8,007	9,850	7,391	7,551	7,353	106,488
2011	9,253	8,292	8,001	8,369	8,166	8,344	8,077	8,165	7,868	9,804	8,121	6,549	7,827	106,836
2012	9,159	8,189	8,303	8,184	8,330	8,284	8,155	8,186	8,154	9,437	8,021	6,865	7,235	106,502
2013	9,523	8,297	8,296	8,422	8,191	8,495	8,242	8,249	8,229	9,637	7,938	6,931	7,464	107,914
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

Source: District Records

COBB COUNTY SCHOOL DISTRICT
CLASSROOM BUILDINGS, GRADE LEVELS AND ACREAGE
JUNE 30, 2014

<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	776	15.0	2001	59	-	131,924	913
Addison	K-5	587	12.5	1989	42	-	81,334	662
Argyle	K-5	480	8.8	1961	36	7	56,904	537
Austell (formerly Primary)	K-5	532	12.4	2005	36	-	85,236	562
Baker	K-5	756	15.0	1988	63	-	106,694	987
Bells Ferry	K-5	593	10.0	1963	45	-	83,098	712
Belmont Hills	K-5	307	10.2	1952	36	-	68,409	562
Big Shanty	3-5	771	22.3	1968	52	-	84,461	837
Birney	K-5	775	26.8	1973	59	-	105,886	912
Blackwell	K-5	730	16.0	1998	52	-	111,299	837
Brown (b)	K-5	-	6.2	1955	24	-	49,828	412
Brumby	K-5	1,051	9.5	1966	56	15	99,181	912
Bryant	K-5	953	44.0	1991	61	-	116,071	962
Bullard	K-5	894	20.0	2003	63	-	136,261	987
Chalker	K-5	675	25.5	1997	62	-	124,148	963
Cheatham Hill	K-5	1,112	19.2	1997	68	3	137,108	1,063
Clarkdale	K-5	631	15.0	2012	53	-	129,988	862
Clay	K-5	381	8.0	1961	29	-	55,412	437
Compton	K-5	559	28.3	1969	60	-	99,427	937
Davis	K-5	584	13.0	1987	50	-	86,131	788
Dowell	K-5	922	28.9	1989	62	3	106,003	963
Due West	K-5	594	10.2	1957	38	-	70,367	587
East Side	K-5	1,304	10.0	2011	69	-	149,764	1,087
Eastvalley	K-5	692	7.8	1960	36	9	60,029	562
Fair Oaks	K-5	898	10.3	1957	54	3	97,993	863
Ford	K-5	681	39.0	1991	53	-	91,129	862
Frey	K-5	742	26.2	1996	62	-	125,717	963
Garrison Mill	K-5	675	14.1	1984	44	-	85,775	688
Green Acres	K-5	767	10.1	1996	44	-	90,915	688
Harmony Leland	K-5	699	8.4	1951	33	11	65,127	512
Hayes	K-5	961	24.2	1993	61	3	119,189	962
Hendricks (formerly Austell Intermedi)	K-5	531	23.0	2001	61	-	123,025	962
Hollydale	K-5	693	15.0	1968	53	-	89,012	862
Keheley	K-5	484	20.7	1986	38	-	70,537	588
Kemp	K-5	1,031	26.2	2002	61	-	123,000	962
Kennesaw	K-2	712	20.7	1991	61	-	116,400	962
Kincaid	K-5	740	24.0	1972	48	-	83,969	762
King Springs	K-5	832	9.9	1956	37	12	59,658	587
LaBelle	K-5	576	10.2	1955	44	-	82,912	688
Lewis	K-5	763	10.9	1986	61	-	115,363	962
Mableton	K-5	950	12.1	2012	61	-	148,523	962
McCall Primary	K-1	407	6.0	2005	36	-	88,158	562
Milford	K-5	466	8.7	1954	40	-	73,352	612
Mount Bethel	K-5	1,011	25.0	1978	60	-	110,096	937
Mountain View	K-5	837	13.0	1986	55	-	102,725	887
Murdock	K-5	859	15.3	1975	61	-	123,233	962
Nicholson	K-5	500	23.1	1990	40	-	75,800	637
Nickajack	K-5	1,130	16.8	1998	60	3	122,342	937
Norton Park	K-5	808	9.2	1961	52	-	87,935	837
Pickett's Mill	K-5	736	40.9	2008	62	-	139,090	963
Pitner	K-5	909	22.2	2003	61	-	136,261	962
Powder Springs	K-5	807	15.9	1988	57	-	101,870	888
Powers Ferry	K-5	448	10.0	1951	30	6	59,190	462
Riverside Primary	K-1	710	9.0	2005	36	-	85,236	562
Riverside Intermediate	2-5	1,101	18.4	2001	61	-	123,000	962
Rocky Mount	K-5	602	21.8	1977	39	-	71,408	612
Russell	K-5	704	14.1	1961	61	1	103,369	962
Sanders	K-5	809	21.1	1997	53	-	116,302	862
Sedalia Park	K-5	815	10.2	1956	57	-	99,735	888
Shallowford Falls	K-5	654	15.3	1990	61	-	112,620	962
Smyrna	K-5	863	11.9	2013	61	-	143,107	962
Sope Creek	K-5	1,181	16.0	1978	73	-	133,344	1,162

**COBB COUNTY SCHOOL DISTRICT
CLASSROOM BUILDINGS, GRADE LEVELS AND ACREAGE
JUNE 30, 2014**

<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	814	10.9	1978	62	-	116,074	963
Teasley	K-5	720	13.2	1961	32	-	55,944	487
Timber Ridge	K-5	610	11.5	1990	39	-	73,450	612
Tritt	K-5	918	23.7	1979	60	-	109,769	937
Varner	K-5	703	20.0	1990	61	-	109,827	962
Vaughan	K-5	659	28.0	1996	60	-	122,260	937
Awtrey	6-8	850	26.2	1965	64	-	156,660	1,037
Barber	6-8	979	25.8	2005	71	-	178,465	1,162
Campbell	6-8	1,286	33.2	1951	87	-	220,228	1,338
Cooper	6-8	936	75.1	2001	71	-	170,905	1,162
Daniell	6-8	978	20.0	1966	72	-	177,356	1,163
Dickerson	6-8	1,237	21.9	1981	73	-	166,048	1,187
Dodgen	6-8	1,157	20.6	1975	74	-	183,798	1,212
Durham	6-8	1,025	43.0	1998	71	-	173,487	1,162
East Cobb	6-8	1,310	20.0	1963	83	-	186,961	1,362
Floyd	6-8	969	20.0	1964	68	-	166,551	1,112
Garrett	6-8	779	36.6	1972	60	-	152,212	963
Griffin	6-8	1,201	24.4	1972	70	-	186,947	1,162
Hightower Trail	6-8	1,014	26.4	1993	62	-	149,038	1,012
Lindley 6th Grade Academy	6	589	28.7	1962	45	-	111,260	788
Lindley	7-8	1,089	33.3	2001	71	-	179,170	1,162
Lost Mountain	6-8	943	83.8	1992	70	-	165,107	1,137
Lovinggood	6-8	1,406	29.4	2006	71	-	175,345	1,162
Mabry	6-8	893	22.0	1978	71	-	160,581	1,162
McCleskey	6-8	715	34.8	1983	58	-	149,577	937
McClure	6-8	1,090	38.0	2006	72	-	191,209	1,163
Palmer	6-8	990	43.1	2001	71	-	175,974	1,162
Pine Mountain	6-8	710	39.7	1979	57	-	169,809	912
Simpson	6-8	895	16.5	1988	59	-	143,888	962
Smitha	6-8	1,001	21.8	1993	70	-	169,345	1,137
Tapp	6-8	805	16.9	1975	70	-	157,435	1,137
Allatoona	9-12	1,724	114.7	2008	99	-	325,200	1,912
Campbell	9-12	2,258	47.9	1963	135	-	374,180	2,637
Harrison	9-12	1,927	73.0	1991	133	2	337,584	2,587
Hillgrove	9-12	2,115	95.0	2006	102	-	319,000	1,987
Kell	9-12	1,509	63.1	2002	102	-	321,068	1,987
Kennesaw Mountain	9-12	2,080	75.0	2000	102	3	319,000	1,987
Lassiter	9-12	2,010	49.3	1981	108	-	310,950	2,112
McEachern	9-12	2,168	74.9	1930	127	-	504,107	2,362
North Cobb	9-12	2,651	46.8	1957	143	-	406,817	2,787
Osborne	9-12	1,798	50.7	1961	106	2	328,000	2,062
Pebblebrook	9-12	2,029	52.5	1963	93	5	319,768	1,788
Pope	9-12	1,787	47.0	1987	98	-	260,606	1,912
South Cobb	9-12	1,911	54.4	1951	134	-	388,425	2,612
Sprayberry	9-12	1,700	41.3	1973	106	-	297,400	2,062
Walton	9-12	2,639	43.3	1975	119	5	307,655	2,312
Wheeler	9-12	2,049	48.4	1964	112	-	361,490	2,162
Oakwood	9-12	78	10.0	1944	43	-	93,858	462
Performance Learning Ctr (c)	9-12	70						
Hawthorne (Haven)	6-12	68	6.2	1958	18	1	32,500	312
Fitzhugh Lee (Haven)	K-5	34	7.0	1935	17	1	35,684	312
Kennesaw Charter (d)	K-6	871						
Smyrna Charter (d)	K-8	944						
Devereux Georgia (d)	1-12	87						
TOTALS		109,529	2,952.4		7,125	95	16,679,352	119,565

- (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 2014, 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 report 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.

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/ Langue Arts.

ELEMENTARY SCHOOL

A school classified as elementary by state and local statutes or practice and composed of kindergarten through grade five.

EMPLOYEE BENEFITS (FRINGE BENEFITS)

Amounts paid by the school system on behalf of employees; these amounts are not included in the gross salary, but are over and above. Such payments are, in a sense, overhead payments. They are fringe benefit payments, and while not paid directly to employees, are part of the cost of salaries and benefits. Examples are: (a) group health or life insurance, (b) contribution to employee retirement, (c) Social Security/Medicare, and (d) Worker's Compensation.

ENCUMBRANCE ACCOUNTING

A system or procedure which involves giving recognition in the accounting budgetary expenditure control records for the issuance of purchase orders, statements, or other commitments chargeable to an appropriation in advance of any liability or payment.

ENCUMBRANCES

Purchase orders, contracts, and/or other commitments which are chargeable to an appropriation and for which a part of the appropriation is reserved. They cease to be encumbrances when paid, as in accounts payable, or when actual liability is established or when canceled.

EQUIPMENT

Those moveable items used for school operations that are of a non-expendable and mechanical nature and perform a specific operation. Typewriters, projectors, computers, lathes, machinery, and vehicles, etc., are classified as equipment. (Heating and air conditioning systems, lighting fixtures and similar items permanently fixed to or within a building are considered as part of the building.)

ESOL

English for Speakers of Other Languages

ESTIMATED REVENUE

When the accounts are kept on an accrual basis, this term designates the amount of revenue estimated to accrue during a given period regardless of whether or not it is all to be collected during the period.

EXPENDITURES

Decreases in net financial resources. Expenditures include current operating expenses requiring the present or future use of net current assets, debt service and capital outlays, and intergovernmental grants,

entitlements and shared revenues.

EXPENSES

Outflows or other using up of assets or incur of liabilities (or a combination of both) from delivering or producing goods, rendering services or carrying out other activities that constitute the entity's ongoing major or central operations.

FEDERAL REVENUE

Revenue provided by the federal government. Expenditures made with this revenue are identifiable as federally supported expenditures.

FI. FA.

A tax lien or writ, authorizing the Sheriff to obtain satisfaction of unpaid taxes by levying on and selling the delinquent taxpayer's property. The phrase is short for fieri facias (a Latin term for "cause it to be done.")

FISCAL PERIOD

Any period at the end of which a local education agency determines its financial position and the results of its operations. The period may be a month, a quarter, or a year, depending upon the scope of operations and requirements for managerial control and reporting.

FISCAL YEAR (FY)

A twelve-month period of time to which the annual budget applies, and at the end of which a local education agency determines its financial position and the results of its operations.

FIXED ASSETS

Land, buildings, machinery, furniture, and other equipment which the school district intends to hold or continue in use over a long period of time. "Fixed" denotes probability or intent to continue use or possession and does not indicate immobility of an asset.

FNS

Food and Nutrition Services.

FORECAST

A projection made for the development of next fiscal year's budget. The projection is based primarily on the annualized cost of providing the same level of services as in the current year.

FRINGE BENEFITS

Total employers share of FICA Taxes, hospitalization, dental, disability, worker's compensation, unemployment, and retirement contributions made on behalf of employees.

FTE (FULL-TIME EQUIVALENCE-EMPLOYEE)

The amount of employed time required in a part-time position expressed in proportion to that required in a full-time position, with 1.000 representing one full-time position. It is derived by dividing the amount of employed time in the part time position by the amount of employed time required in a corresponding full-time position.

FTE (FULL-TIME EQUIVALENCY - STATE FUNDING)

Local school systems in Georgia must report enrollment two times during the school year for funding purposes. This reporting reflects the school day being divided into six parts (periods). The student is counted six times, according to which programs he or she participates in during the day. Students may not be counted for the portion of the day that they are in the following programs or under the following conditions:

1. Study Hall
2. Non-credit courses
3. Driver's education
4. Enrichment courses as defined by QBE or the State Board (generally one that does not devote a major portion of time to the competencies adopted by the State Board)
5. Courses that require complete participation in an extracurricular activity
6. Serving as a student assistant, unless this activity is an approved career or vocational education work program
7. Individual study courses that have no outline of course objectives available
8. Other courses designated by the State Board
9. The student is not enrolled in a program or not attending regularly
10. A resident student paying tuition or fees in excess of the local cost per student
11. A non-resident student paying tuition or fees in excess of the local cost per student
12. A student who has not attended within 10 days of the count

Each student is counted for each one-sixth of the school day for the eligible program in which he or she is enrolled. The resulting total, when divided by six, is known as the full-time equivalent (FTE) program count. An average of the counts reported at two different times during the year are used in the funding formula. See also **QBE**.

FUNCTION

An accounting term relating to both the budget and the financial report. A "function" is a grouping of activities being performed for which salaries and other types of direct costs are expended and accounted. Functions and subfunctions consist of activities that have somewhat the same general operational objectives. Furthermore, categories of activities comprising each of these divisions and subdivisions are grouped according to the principle that the activities should be combinable, comparable, relatable and mutually exclusive. Both the budget and the financial reports group activities within "functions".

FUND

A fiscal and accounting entity which is comprised of a self-balancing set of accounts which reflect all assets, liabilities, equity, revenue, and expenditures (or expenses) necessary to disclose financial position and the results of operations. Funds are established as individual entities in order to segregate financial records for purposes of legal compliance, different natures of the activities performed, measurement of different objectives, and to facilitate management control.

FUND BALANCE

The excess of assets of a fund over its liabilities and reserves. During the fiscal year prior to closing, it represents the excess of the fund's assets and estimated revenues for the period over its liabilities, reserves

and appropriations for the period.

FUND BALANCE, UNRESERVED

The portion of Fund Balance that is not reserved for encumbrances, debt service or similar items.

FUND, CAPITAL PROJECTS

Used to account for all resources used for acquiring capital sites, buildings, and equipment as specified by the related bond issue. Capital project funds are designated to account for acquisition or construction of capital outlay assets that are not acquired directly by the general fund, special revenue funds, or enterprise funds. Capital project funds have been developed to account for the proceeds of a specific bond issue and revenue from other possible sources which is designated for capital outlay, i.e., for land, buildings, and equipment.

FUND, DEBT SERVICE

Used to finance and account for payment of principal and interest on all long-term general obligation debts. Debt service funds are used to accumulate resources over the outstanding life of the bond issue in an amount equal to the maturity value. Cash of the debt service may be invested in income-producing securities that are converted back into cash at the maturity date for use in retiring bonds.

FUND, ENTERPRISE

Used to finance and account for the acquisition, operations, and maintenance of school district facilities and services which are entirely or predominantly self-supportive by user charges. Budgetary accounts and formal budgetary accounting are recommended for Enterprise Funds. The accounting consists primarily of proper recording of receipts and disbursements.

FUND, GENERAL

The fund used to finance the ordinary operations of the local education agency. It is available for a legally authorized purpose and consists of money not specifically designated for some other particular purpose.

FUND, INTERNAL SERVICE

A fund established to finance and account for services and commodities furnished by a designated department or agency to other departments and agencies within a single governmental unit. Amounts expended by the fund are restored thereto either from operating earnings or by transfer from other funds so that the original fund capital is kept intact.

FUND, SPECIAL REVENUE

A fund used to account for the proceeds of specific revenue sources (other than special assessments, expendable trusts, or for major capital projects) that are legally restricted to expenditures for specific purposes.

FUND, TRUST AND AGENCY - FIDUCIARY

A fund used to account for money and property held in trust by a school system for individuals, government entities, or non-public organizations. A Trust Fund is usually in existence over a longer period of time than an Agency Fund. Primarily, Agency Funds function as a clearing mechanism for cash resources collected by the district held for a short period, and then disbursed to authorized recipients.

GAAP

General Accepted Accounting Principles.

GED

General Education Development.

GENERAL FUND

The fund used to account for all financial resources except those required to be accounted for in another fund.

GENERAL LONG-TERM DEBT

Liability for general obligations bonds. The general long-term debt of a state or local government is secured by the general credit and revenue-raising powers of the government rather than by the assets acquired or specific fund resources.

GFOA

Government Finance Officers Association.

GHSGT

Georgia High School Graduation Test.

GRANT

Contributions of either money or material goods given by a contributing unit (public or private) to another receiving unit and for which the contributing unit expects no repayment. Grants may be for a specific or general purpose.

HIGH SCHOOL

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

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

PROPERTY INSURANCE

Expenditures for all forms of insurance covering the loss of, or damage to, property of the local education agency from fire, theft, storm, or any other cause. Also recorded here are costs for appraisals of property for insurance purposes.

PROPRIETARY FUND

A fund used to account for ongoing organizations and activities which are similar to those found in the private sector.

PTA

Parent Teacher Association.

PUPIL TRANSPORTATION SERVICES

Consists of those activities involved with the conveyance of pupils to and from school activities, as provided by state law. Includes trips between home and school or trips to school activities. This service area is applicable to both schools and school system.

PURCHASE ORDER

Document that authorizes the delivery of specified merchandise or the rendering of certain services and the making of a charge for them.

PURCHASED SERVICES

Personal services rendered by personnel who are not on the payroll of the school system and other services that may be purchased by the school system.

QBE (QUALITY BASIC EDUCATION) - ALLOTMENTS

Funds are allotted by the state on the basis of "Weighted FTE" (FTE: Full Time Equivalent students) to the local school system. The following are nineteen programs of allotment under QBE:

Program Name
Kindergarten

Program Name
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: (1) physically handicapped, (2) emotionally and/or socially handicapped, (3) culturally handicapped including compensatory education, (4) mentally retarded, and (5) mentally gifted and talented.

SPLOST

Special Local Option Sales Tax - extra one-cent sales tax voted on and approved by citizenry to be used by the school district for capital improvements and debt retirement.

STEM

Science, Technology, Engineering, and Math.

SUPPLIES

Expenditures for material items of an expendable nature that are consumed, worn-out, or deteriorated by use or items that lose their identity through fabrication or incorporation into different or more complex units or substances.

SUPPLY TEACHER

A long-term substitute teacher that works from ten days to twelve weeks.

TAXES

Compulsory charges levied by a governmental unit for the purpose of financing services performed for the common benefit.

TAX DIGEST

The established formula for the County to determine the net Maintenance and Operations (M & O) property digest for the school district on a calendar year basis which includes total real, personal, motor vehicles, mobile homes, and public utility property, less homestead, various personal, Freeport and agricultural exemptions. The Tax Digest is certified in July of each year and the local board of education sets official millage rate.

TRANSFERS

Amounts transferred between two funds. The offsetting transaction is recorded in the revenue source in the fund to which the transfer is made.

TRAVEL

An object of expenditure associated with carrying staff personnel from place to place and the furnishing of accommodations incidental to travel. Also included are per diem allowances, mileage allowances for use of privately owned vehicles, and other expenditures necessitated by travel.

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.



Community With A Passion For Learning
COBB COUNTY SCHOOL DISTRICT
MARIETTA, GA

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

Kathleen Angelucci, Chairperson

Randy Scamihorn, Vice Chairperson

Brad Wheeler

David Banks

David Morgan

Tim Schultz

Scott Sweeney

Chris Ragsdale, Superintendent (Interim)

440 Glover Street Marietta, Georgia 30060