



QUARTERLY FINANCIAL REPORT

COBB COUNTY SCHOOL DISTRICT
GENERAL FUND & OTHER FUNDS

FY2021 – SECOND QUARTER

DECEMBER 31, 2020





COBB COUNTY SCHOOL DISTRICT

QUARTERLY FINANCIAL REPORT – FY2021 – SECOND QUARTER

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FINANCIAL REPORT

FY2021 – SECOND QUARTER

DECEMBER 31, 2020



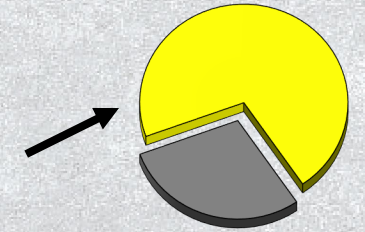
COBB COUNTY SCHOOL DISTRICT – FY2021 GENERAL FUND

FINANCIAL REPORT (REVENUES & EXPENDITURES AS OF DECEMBER 31, 2020)

Millions

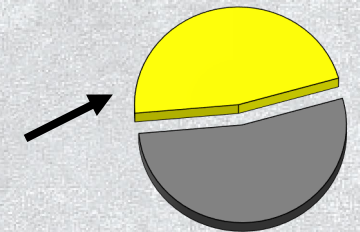
	<u>Col A</u>	<u>Col B</u>	<u>Col C</u>	<u>Col D</u>	<u>Col E</u>	<u>Col F</u>
	<u>Original Budget</u>	<u>Revised Budget</u>	<u>YTD Actual</u>	<u>Enc</u>	<u>Over/Under Budget</u>	<u>% Diff</u>
<u>Revenue</u>	\$1,137.3	\$1,137.3				
Revised Revenue		<u>\$1,137.3</u>	<u>\$809.4</u>		<u>\$327.9</u>	<u>71%</u>
<u>Expenditures</u>	\$1,168.5	\$1,168.5				
Prior Year Encumbrances		10.4				
COVID Related Expenditures for ES		12.0				
Revised Expenditures		<u>\$1,190.9</u>	<u>\$550.8</u>	<u>\$7.9</u>	<u>\$632.2</u>	<u>47%</u>
FY2020 Budgeted Use of Fund Balance	\$31.2					

Revenues



Revenue Collected – 71%

Expenditures



Expenditures – 47%

Financial Comments:

Note (1) - CCSD Fiscal Year (FY2021) – (July 1, 2020 – June 30, 2021)

Note (2) - We are **50%** of the way into the current fiscal year (FY2021)

**Cobb County School District
 Financial Services Division
 Quarterly - Board Report
 Financial Report for Quarter 2 Ending:
 December 31, 2020**



FUND 0100 GENERAL

<u>DESCRIPTION</u>	<u>Original Approved Budget</u>	<u>Current Revised Budget</u>	<u>Current Quarter</u>	<u>Year To Date</u>	<u>Outstanding Encumbrances</u>	<u>Over(-) /Under Budget</u>	<u>PCT</u>
REVENUE							
LOCAL	\$605,427,597.00	\$604,761,768.00	\$438,715,260.59	\$546,862,504.69	\$0.00	\$57,899,263.31	90
STATE	\$524,459,963.00	\$525,125,792.00	\$130,127,298.07	\$260,222,702.92	\$0.00	\$264,903,089.08	50
FEDERAL	\$7,132,083.00	\$7,132,083.00	(\$14,133.50)	\$2,126,404.22	\$0.00	\$5,005,678.78	30
OTHER SOURCES	\$260,239.00	\$260,239.00	\$83,795.44	\$151,177.29	\$0.00	\$109,061.71	58
TOTAL REVENUE	\$1,137,279,882.00	\$1,137,279,882.00	\$568,912,220.60	\$809,362,789.12	\$0.00	\$327,917,092.88	71
EXPENSE							
INSTRUCTION	\$844,849,865.00	\$848,473,363.00	\$207,092,393.33	\$394,980,198.51	\$3,167,495.08	\$450,325,669.41	47
PUPIL SERVICES	\$28,548,677.00	\$28,522,952.00	\$7,369,483.14	\$13,886,132.25	\$897,557.19	\$13,739,262.56	52
IMPROVEMT OF INSTRUCT SERVICES	\$24,570,929.00	\$26,644,134.00	\$4,331,744.88	\$9,368,632.11	\$123,907.19	\$17,151,594.70	36
EDUCATIONAL MEDIA SERVICES	\$18,854,700.00	\$18,854,700.00	\$4,235,788.33	\$8,835,662.02	\$51,683.95	\$9,967,354.03	47
GENERAL ADMINISTRATION	\$12,716,690.00	\$15,753,835.00	\$2,614,885.16	\$5,177,286.45	\$146,925.00	\$10,429,623.55	34
SCHOOL ADMINISTRATION	\$72,956,562.00	\$72,900,162.00	\$19,239,154.73	\$38,348,241.55	\$10,679.38	\$34,541,241.07	53
SUPPORT SERVICES - BUSINESS	\$7,275,628.00	\$8,493,830.00	\$2,059,995.32	\$3,715,956.05	\$2,458.00	\$4,775,415.95	44
MAINTENANCE /OPER OF PLNT SERV	\$75,370,521.00	\$75,614,002.00	\$18,479,618.46	\$34,786,915.31	\$1,179,698.03	\$39,647,388.66	48
STUDENT TRANSPORTATION SERVICE	\$56,685,352.00	\$56,685,352.00	\$13,570,174.72	\$22,736,185.79	\$79,652.37	\$33,869,513.84	40
SUPPORT SERVICES - CENTRAL	\$22,522,628.00	\$22,694,458.00	\$3,960,156.77	\$8,576,374.31	\$25,277.64	\$14,092,806.05	38
OTHER SUPPORT SERVICES	\$770,023.00	\$835,904.00	\$315,758.37	\$337,527.47	\$645.00	\$497,731.53	40
SCHOOL NUTRITION PROGRAM	\$0.00	\$0.00	\$0.00	\$51,200.00	\$0.00	(\$51,200.00)	0
COMMUNITY SERVICES OPERATIONS	\$97,914.00	\$97,914.00	\$24,462.12	\$48,924.78	\$0.00	\$48,989.22	50
FACIL ACQUISIT. AND CONSTR.SERV	\$0.00	\$12,000,000.00	\$2,029,680.58	\$2,180,776.58	\$2,264,272.00	\$7,554,951.42	37
OTHER OUTLAYS	\$3,316,516.00	\$3,331,516.00	\$5,970,811.01	\$7,728,690.02	\$0.00	(\$4,397,174.02)	232
TOTAL EXPENSE	\$1,168,536,005.00	\$1,190,902,122.00	\$291,294,106.92	\$550,758,703.20	\$7,950,250.83	\$632,193,167.97	47

**Cobb County School District
 Financial Services Division
 Quarterly - Board Report
 Financial Report for Quarter 2 Ending:
 December 31, 2020**



FUND 0402 TITLE I - FED GRANT

<u>DESCRIPTION</u>	<u>Original Approved Budget</u>	<u>Current Revised Budget</u>	<u>Current Quarter</u>	<u>Year To Date</u>	<u>Outstanding Encumbrances</u>	<u>Over(-) /Under Budget</u>	<u>PCT</u>
REVENUE							
FEDERAL	\$19,758,047.00	\$21,712,334.00	\$5,027,488.70	\$8,135,623.62	\$0.00	\$13,576,710.38	37
TOTAL REVENUE	\$19,758,047.00	\$21,712,334.00	\$5,027,488.70	\$8,135,623.62	\$0.00	\$13,576,710.38	37
EXPENSE							
INSTRUCTION	\$7,579,693.00	\$9,863,292.00	\$2,509,014.81	\$3,598,487.27	\$1,601,119.00	\$4,663,685.73	53
PUPIL SERVICES	\$2,003,207.00	\$1,905,898.00	\$398,891.60	\$734,779.29	\$20,585.51	\$1,150,533.20	40
IMPROVMT OF INSTRUCT SERVICES	\$168,926.00	\$308,605.00	\$2,517.67	\$121,837.64	\$0.00	\$186,767.36	39
INSTRUCTIONAL STAFF TRAINING	\$8,679,073.00	\$8,235,718.00	\$1,847,308.36	\$3,200,613.40	\$142,149.00	\$4,892,955.60	41
FEDERAL GRANT ADMINISTRATION	\$701,090.00	\$760,501.00	\$136,749.86	\$265,068.20	\$0.00	\$495,432.80	35
GENERAL ADMINISTRATION	\$516,709.00	\$574,470.00	\$133,006.40	\$214,837.82	\$0.00	\$359,632.18	37
STUDENT TRANSPORTATION SERVICE	\$109,349.00	\$63,850.00	\$0.00	\$0.00	\$0.00	\$63,850.00	0
TOTAL EXPENSE	\$19,758,047.00	\$21,712,334.00	\$5,027,488.70	\$8,135,623.62	\$1,763,853.51	\$11,812,856.87	46

**Cobb County School District
 Financial Services Division
 Quarterly - Board Report
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 December 31, 2020**



FUND 0404 SPECIAL ED-FED GRANT

<u>DESCRIPTION</u>	<u>Original Approved Budget</u>	<u>Current Revised Budget</u>	<u>Current Quarter</u>	<u>Year To Date</u>	<u>Outstanding Encumbrances</u>	<u>Over(-) /Under Budget</u>	<u>PCT</u>
REVENUE							
FEDERAL	\$21,146,704.00	\$21,146,704.00	\$5,841,429.34	\$10,008,077.93	\$0.00	\$11,138,626.07	47
TOTAL REVENUE	\$21,146,704.00	\$21,146,704.00	\$5,841,429.34	\$10,008,077.93	\$0.00	\$11,138,626.07	47
EXPENSE							
INSTRUCTION	\$9,777,532.00	\$9,777,532.00	\$2,526,636.14	\$4,232,593.13	\$0.00	\$5,544,938.87	43
PUPIL SERVICES	\$1,822,033.00	\$1,822,033.00	\$537,065.41	\$846,052.77	\$0.00	\$975,980.23	46
IMPROVEMT OF INSTRUCT SERVICES	\$6,289,298.00	\$6,289,298.00	\$1,961,154.37	\$3,518,086.14	\$0.00	\$2,771,211.86	56
GENERAL ADMINISTRATION	\$1,263,855.00	\$1,263,855.00	\$326,142.33	\$646,646.34	\$0.00	\$617,208.66	51
STUDENT TRANSPORTATION SERVICE	\$1,993,986.00	\$1,993,986.00	\$490,431.09	\$764,699.55	\$0.00	\$1,229,286.45	38
TOTAL EXPENSE	\$21,146,704.00	\$21,146,704.00	\$5,841,429.34	\$10,008,077.93	\$0.00	\$11,138,626.07	47

**Cobb County School District
 Financial Services Division
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 December 31, 2020**



FUND 0406 VOCATIONAL EDUC-FED GRANT

<u>DESCRIPTION</u>	<u>Original Approved Budget</u>	<u>Current Revised Budget</u>	<u>Current Quarter</u>	<u>Year To Date</u>	<u>Outstanding Encumbrances</u>	<u>Over(-) /Under Budget</u>	<u>PCT</u>
REVENUE							
FEDERAL	\$733,551.00	\$834,771.00	\$135,282.53	\$227,253.52	\$0.00	\$607,517.48	27
TOTAL REVENUE	\$733,551.00	\$834,771.00	\$135,282.53	\$227,253.52	\$0.00	\$607,517.48	27
EXPENSE							
INSTRUCTION	\$690,151.00	\$750,000.00	\$117,694.08	\$205,666.30	\$354,638.78	\$189,694.92	75
INSTRUCTIONAL STAFF TRAINING	\$0.00	\$55,033.00	\$6,290.00	\$6,445.00	\$0.00	\$48,588.00	12
FEDERAL GRANT ADMINISTRATION	\$9,400.00	\$13,500.00	\$7,703.38	\$9,103.07	\$0.00	\$4,396.93	67
GENERAL ADMINISTRATION	\$12,000.00	\$16,238.00	\$3,595.07	\$6,039.15	\$0.00	\$10,198.85	37
TOTAL EXPENSE	\$733,551.00	\$834,771.00	\$135,282.53	\$227,253.52	\$354,638.78	\$252,878.70	70

**Cobb County School District
 Financial Services Division
 Quarterly - Board Report
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 December 31, 2020**



FUND 0414 TITLE II INSTR SKILLS

<u>DESCRIPTION</u>	<u>Original Approved Budget</u>	<u>Current Revised Budget</u>	<u>Current Quarter</u>	<u>Year To Date</u>	<u>Outstanding Encumbrances</u>	<u>Over(-) /Under Budget</u>	<u>PCT</u>
REVENUE							
FEDERAL	\$2,347,881.00	\$2,983,991.00	\$514,810.63	\$1,154,076.17	\$0.00	\$1,829,914.83	39
TOTAL REVENUE	\$2,347,881.00	\$2,983,991.00	\$514,810.63	\$1,154,076.17	\$0.00	\$1,829,914.83	39
EXPENSE							
INSTRUCTIONAL STAFF TRAINING	\$1,780,760.00	\$2,402,313.00	\$394,328.63	\$900,350.89	\$265,760.49	\$1,236,201.62	49
FEDERAL GRANT ADMINISTRATION	\$116,434.00	\$116,434.00	\$23,493.72	\$50,083.26	\$0.00	\$66,350.74	43
GENERAL ADMINISTRATION	\$64,802.00	\$82,359.00	\$13,680.84	\$30,850.68	\$0.00	\$51,508.32	37
SUPPORT SERVICES - CENTRAL	\$382,885.00	\$382,885.00	\$83,307.44	\$172,791.34	\$0.00	\$210,093.66	45
TOTAL EXPENSE	\$2,347,881.00	\$2,983,991.00	\$514,810.63	\$1,154,076.17	\$265,760.49	\$1,564,154.34	48

**Cobb County School District
 Financial Services Division
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 December 31, 2020**



FUND 0420 CARES ACT FUNDING

<u>DESCRIPTION</u>	<u>Original Approved Budget</u>	<u>Current Revised Budget</u>	<u>Current Quarter</u>	<u>Year To Date</u>	<u>Outstanding Encumbrances</u>	<u>Over(-) /Under Budget</u>	<u>PCT</u>
REVENUE							
FEDERAL	\$16,038,221.00	\$16,038,221.00	\$18,279.93	\$15,802,598.57	\$0.00	\$235,622.43	99
TOTAL REVENUE	\$16,038,221.00	\$16,038,221.00	\$18,279.93	\$15,802,598.57	\$0.00	\$235,622.43	99
EXPENSE							
INSTRUCTION	\$16,038,221.00	\$15,764,574.00	(\$7,365.85)	\$15,726,417.42	\$0.00	\$38,156.58	100
PUPIL SERVICES	\$0.00	\$50,000.00	\$0.00	\$0.00	\$0.00	\$50,000.00	0
GENERAL ADMINISTRATION	\$0.00	\$0.00	\$1,589.94	\$1,589.94	\$0.00	(\$1,589.94)	0
MAINTENANCE /OPER OF PLNT SERV	\$0.00	\$223,647.00	\$24,055.84	\$74,591.21	\$277.86	\$148,777.93	33
TOTAL EXPENSE	\$16,038,221.00	\$16,038,221.00	\$18,279.93	\$15,802,598.57	\$277.86	\$235,344.57	99

**Cobb County School District
 Financial Services Division
 Quarterly - Board Report
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 December 31, 2020**



FUND 0432 HOMELESS GRANT

<u>DESCRIPTION</u>	<u>Original Approved Budget</u>	<u>Current Revised Budget</u>	<u>Current Quarter</u>	<u>Year To Date</u>	<u>Outstanding Encumbrances</u>	<u>Over(-) /Under Budget</u>	<u>PCT</u>
REVENUE							
FEDERAL	\$81,271.00	\$133,784.00	\$28,614.99	\$41,246.76	\$0.00	\$92,537.24	31
TOTAL REVENUE	\$81,271.00	\$133,784.00	\$28,614.99	\$41,246.76	\$0.00	\$92,537.24	31
EXPENSE							
INSTRUCTION	\$1,521.00	\$26,492.00	\$13,867.40	\$14,442.27	\$0.00	\$12,049.73	55
PUPIL SERVICES	\$9,240.00	\$22,015.00	\$415.33	\$453.75	\$0.00	\$21,561.25	2
FEDERAL GRANT ADMINISTRATION	\$39,827.00	\$58,222.00	\$13,571.83	\$25,251.04	\$0.00	\$32,970.96	43
GENERAL ADMINISTRATION	\$2,183.00	\$3,555.00	\$760.43	\$1,099.70	\$0.00	\$2,455.30	31
STUDENT TRANSPORTATION SERVICE	\$28,500.00	\$23,500.00	\$0.00	\$0.00	\$0.00	\$23,500.00	0
TOTAL EXPENSE	\$81,271.00	\$133,784.00	\$28,614.99	\$41,246.76	\$0.00	\$92,537.24	31

**Cobb County School District
 Financial Services Division
 Quarterly - Board Report
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 December 31, 2020**



FUND 0460 TITLE III

<u>DESCRIPTION</u>	<u>Original Approved Budget</u>	<u>Current Revised Budget</u>	<u>Current Quarter</u>	<u>Year To Date</u>	<u>Outstanding Encumbrances</u>	<u>Over(-) /Under Budget</u>	<u>PCT</u>
REVENUE							
FEDERAL	\$1,366,148.00	\$1,559,770.00	\$559,030.98	\$896,594.89	\$0.00	\$663,175.11	57
TOTAL REVENUE	\$1,366,148.00	\$1,559,770.00	\$559,030.98	\$896,594.89	\$0.00	\$663,175.11	57
EXPENSE							
INSTRUCTION	\$274,255.00	\$543,534.00	\$342,507.07	\$377,965.47	\$172,966.73	(\$7,398.20)	101
PUPIL SERVICES	\$313,360.00	\$239,265.00	\$37,782.30	\$62,972.72	\$0.00	\$176,292.28	26
IMPROVEMT OF INSTRUCT SERVICES	\$560,074.00	\$563,175.00	\$147,625.68	\$248,911.64	\$0.00	\$314,263.36	44
INSTRUCTIONAL STAFF TRAINING	\$193,012.00	\$196,606.00	\$29,426.29	\$201,380.15	\$97,000.00	(\$101,774.15)	152
FEDERAL GRANT ADMINISTRATION	\$25,447.00	\$17,190.00	\$1,689.64	\$5,364.91	\$0.00	\$11,825.09	31
TOTAL EXPENSE	\$1,366,148.00	\$1,559,770.00	\$559,030.98	\$896,594.89	\$269,966.73	\$393,208.38	75

**Cobb County School District
 Financial Services Division
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 December 31, 2020**



FUND 0462 TITLE IV

<u>DESCRIPTION</u>	<u>Original Approved Budget</u>	<u>Current Revised Budget</u>	<u>Current Quarter</u>	<u>Year To Date</u>	<u>Outstanding Encumbrances</u>	<u>Over(-) /Under Budget</u>	<u>PCT</u>
REVENUE							
FEDERAL	\$2,332,344.00	\$3,827,304.00	\$244,463.07	\$781,172.86	\$0.00	\$3,046,131.14	20
TOTAL REVENUE	\$2,332,344.00	\$3,827,304.00	\$244,463.07	\$781,172.86	\$0.00	\$3,046,131.14	20
EXPENSE							
INSTRUCTION	\$745,980.00	\$1,671,792.00	\$187,475.76	\$404,393.92	\$16,764.00	\$1,250,634.08	25
PUPIL SERVICES	\$747,908.00	\$909,138.00	\$83,425.14	\$204,255.14	\$18,900.00	\$685,982.86	25
IMPROVEMT OF INSTRUCT SERVICES	\$224,592.00	\$34,258.00	(\$15,753.13)	\$55,312.91	\$0.00	(\$21,054.91)	161
INSTRUCTIONAL STAFF TRAINING	\$355,703.00	\$946,360.00	(\$44,859.84)	\$48,981.70	\$12,954.09	\$884,424.21	7
FEDERAL GRANT ADMINISTRATION	\$77,822.00	\$78,786.00	\$18,929.34	\$33,951.24	\$0.00	\$44,834.76	43
GENERAL ADMINISTRATION	\$71,395.00	\$63,970.00	\$6,366.89	\$20,759.30	\$0.00	\$43,210.70	32
SCHOOL ADMINISTRATION	\$25,828.00	\$5,416.00	\$0.00	\$0.00	\$0.00	\$5,416.00	0
SUPPORT SERVICES - BUSINESS	\$29,859.00	\$28,173.00	\$5,552.56	\$10,192.30	\$0.00	\$17,980.70	36
MAINTENANCE /OPER OF PLNT SERV	\$3,627.00	\$26,582.00	\$3,326.35	\$3,326.35	\$0.00	\$23,255.65	13
STUDENT TRANSPORTATION SERVICE	\$33,440.00	\$42,136.00	\$0.00	\$0.00	\$0.00	\$42,136.00	0
OTHER SUPPORT SERVICES	\$16,190.00	\$20,693.00	\$0.00	\$0.00	\$0.00	\$20,693.00	0
TOTAL EXPENSE	\$2,332,344.00	\$3,827,304.00	\$244,463.07	\$781,172.86	\$48,618.09	\$2,997,513.05	22

**Cobb County School District
 Financial Services Division
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**FUND 0478 USDA-FRESH FRUITS AND
 VEGETABL**

<u>DESCRIPTION</u>	<u>Original Approved Budget</u>	<u>Current Revised Budget</u>	<u>Current Quarter</u>	<u>Year To Date</u>	<u>Outstanding Encumbrances</u>	<u>Over(-) /Under Budget</u>	<u>PCT</u>
REVENUE							
FEDERAL	\$150,293.00	\$155,612.00	\$39,055.14	\$44,993.39	\$0.00	\$110,618.61	29
TOTAL REVENUE	\$150,293.00	\$155,612.00	\$39,055.14	\$44,993.39	\$0.00	\$110,618.61	29
EXPENSE							
SCHOOL NUTRITION PROGRAM	\$150,293.00	\$155,612.00	\$39,055.14	\$44,993.39	\$0.00	\$110,618.61	29
TOTAL EXPENSE	\$150,293.00	\$155,612.00	\$39,055.14	\$44,993.39	\$0.00	\$110,618.61	29

**Cobb County School District
 Financial Services Division
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FUND 0510 ADULT EDUCATION

<u>DESCRIPTION</u>	<u>Original Approved Budget</u>	<u>Current Revised Budget</u>	<u>Current Quarter</u>	<u>Year To Date</u>	<u>Outstanding Encumbrances</u>	<u>Over(-) /Under Budget</u>	<u>PCT</u>
REVENUE							
STATE	\$487,084.00	\$443,700.00	\$107,769.67	\$190,221.18	\$0.00	\$253,478.82	43
FEDERAL	\$711,000.00	\$773,420.00	\$207,025.80	\$334,025.08	\$0.00	\$439,394.92	43
TOTAL REVENUE	\$1,198,084.00	\$1,217,120.00	\$314,795.47	\$524,246.26	\$0.00	\$692,873.74	43
EXPENSE							
INSTRUCTION	\$683,431.00	\$693,721.00	\$150,289.82	\$273,838.70	\$0.00	\$419,882.30	39
IMPROVEMT OF INSTRUCT SERVICES	\$0.00	\$488,591.00	\$158,972.84	\$244,874.75	\$20,058.95	\$223,657.30	54
MAINTENANCE /OPER OF PLNT SERV	\$30,137.00	\$34,808.00	\$5,532.81	\$5,532.81	\$0.00	\$29,275.19	16
TOTAL EXPENSE	\$1,198,084.00	\$1,217,120.00	\$314,795.47	\$524,246.26	\$20,058.95	\$672,814.79	45

**Cobb County School District
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FUND 0532 GNETS

<u>DESCRIPTION</u>	<u>Original Approved Budget</u>	<u>Current Revised Budget</u>	<u>Current Quarter</u>	<u>Year To Date</u>	<u>Outstanding Encumbrances</u>	<u>Over(-) /Under Budget</u>	<u>PCT</u>
REVENUE							
STATE	\$4,834,309.00	\$4,834,309.00	\$1,055,507.44	\$1,581,036.81	\$0.00	\$3,253,272.19	33
FEDERAL	\$415,000.00	\$415,000.00	\$96,537.36	\$164,783.78	\$0.00	\$250,216.22	40
OTHER SOURCES	\$114,000.00	\$114,000.00	\$0.00	\$84,000.00	\$0.00	\$30,000.00	74
TOTAL REVENUE	\$5,363,309.00	\$5,363,309.00	\$1,152,044.80	\$1,829,820.59	\$0.00	\$3,533,488.41	34
EXPENSE							
INSTRUCTION	\$4,030,900.00	\$4,030,900.00	\$985,006.77	\$1,414,942.76	\$0.00	\$2,615,957.24	35
PUPIL SERVICES	\$796,469.00	\$927,469.00	\$161,855.70	\$300,824.04	\$0.00	\$626,644.96	32
IMPROVEMT OF INSTRUCT SERVICES	\$297,952.00	\$297,952.00	\$51,229.02	\$105,070.23	\$0.00	\$192,881.77	35
GENERAL ADMINISTRATION	\$52,745.00	\$52,745.00	\$5,298.82	\$10,502.08	\$0.00	\$42,242.92	20
SCHOOL ADMINISTRATION	\$167,972.00	\$167,972.00	\$262.86	\$656.70	\$0.00	\$167,315.30	0
MAINTENANCE /OPER OF PLNT SERV	\$1,271.00	\$1,271.00	\$0.00	\$0.00	\$0.00	\$1,271.00	0
STUDENT TRANSPORTATION SERVICE	\$16,000.00	\$16,000.00	\$0.00	\$0.00	\$0.00	\$16,000.00	0
TOTAL EXPENSE	\$5,363,309.00	\$5,494,309.00	\$1,203,653.17	\$1,831,995.81	\$0.00	\$3,662,313.19	33

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FUND 0549 DONATIONS

<u>DESCRIPTION</u>	<u>Original Approved Budget</u>	<u>Current Revised Budget</u>	<u>Current Quarter</u>	<u>Year To Date</u>	<u>Outstanding Encumbrances</u>	<u>Over(-) /Under Budget</u>	<u>PCT</u>
REVENUE							
LOCAL	\$0.00	\$94,280.00	\$14,688.70	\$94,223.94	\$0.00	\$56.06	100
TOTAL REVENUE	\$0.00	\$94,280.00	\$14,688.70	\$94,223.94	\$0.00	\$56.06	100
EXPENSE							
INSTRUCTION	\$0.00	\$156,260.00	\$2,449.02	\$8,072.89	\$0.00	\$148,187.11	5
PUPIL SERVICES	\$0.00	\$24,665.00	\$2,200.92	\$3,992.66	\$0.00	\$20,672.34	16
IMPROVEMT OF INSTRUCT SERVICES	\$0.00	\$59,640.00	\$1,506.41	\$2,142.96	\$0.00	\$57,497.04	4
GENERAL ADMINISTRATION	\$0.00	\$3,600.00	\$0.00	\$0.00	\$0.00	\$3,600.00	0
SCHOOL ADMINISTRATION	\$0.00	\$2,742.00	\$62.95	\$62.95	\$0.00	\$2,679.05	2
SUPPORT SERVICES - BUSINESS	\$0.00	\$2,983.00	\$401.88	\$730.64	\$0.00	\$2,252.36	24
MAINTENANCE /OPER OF PLNT SERV	\$0.00	\$29,741.00	\$3,205.16	\$4,710.08	\$0.00	\$25,030.92	16
STUDENT TRANSPORTATION SERVICE	\$0.00	\$856.00	\$0.00	\$0.00	\$0.00	\$856.00	0
SUPPORT SERVICES - CENTRAL	\$0.00	\$172,253.00	\$6,701.86	\$11,237.81	\$4,770.00	\$156,245.19	9
OTHER SUPPORT SERVICES	\$0.00	\$6,380.00	\$0.00	\$0.00	\$0.00	\$6,380.00	0
COMMUNITY SERVICES OPERATIONS	\$0.00	\$1,080.00	\$0.00	\$0.00	\$0.00	\$1,080.00	0
TOTAL EXPENSE	\$0.00	\$460,200.00	\$16,528.20	\$30,949.99	\$4,770.00	\$424,480.01	8

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FUND 0550 FACILITY USE

<u>DESCRIPTION</u>	<u>Original Approved Budget</u>	<u>Current Revised Budget</u>	<u>Current Quarter</u>	<u>Year To Date</u>	<u>Outstanding Encumbrances</u>	<u>Over(-) /Under Budget</u>	<u>PCT</u>
REVENUE							
LOCAL	\$823,809.00	\$823,809.00	\$19,059.57	\$20,041.12	\$0.00	\$803,767.88	2
TOTAL REVENUE	\$823,809.00	\$823,809.00	\$19,059.57	\$20,041.12	\$0.00	\$803,767.88	2
EXPENSE							
MAINTENANCE /OPER OF PLNT SERV	\$99,930.00	\$99,930.00	\$248.00	\$49,891.92	\$0.00	\$50,038.08	50
COMMUNITY SERVICES OPERATIONS	\$600,998.00	\$600,998.00	\$52,773.40	\$91,555.84	\$3,061.00	\$506,381.16	16
OTHER OUTLAYS	\$122,881.00	\$122,881.00	\$30,720.00	\$61,440.00	\$0.00	\$61,441.00	50
TOTAL EXPENSE	\$823,809.00	\$823,809.00	\$83,741.40	\$202,887.76	\$3,061.00	\$617,860.24	25

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FUND 0551 AFTER SCHOOL PROGRAM

<u>DESCRIPTION</u>	<u>Original Approved Budget</u>	<u>Current Revised Budget</u>	<u>Current Quarter</u>	<u>Year To Date</u>	<u>Outstanding Encumbrances</u>	<u>Over(-) /Under Budget</u>	<u>PCT</u>
REVENUE							
LOCAL	\$9,994,793.00	\$9,998,097.00	\$681,407.51	\$695,532.51	\$0.00	\$9,302,564.49	7
OTHER SOURCES	\$0.00	\$0.00	\$93,204.00	\$186,408.00	\$0.00	(\$186,408.00)	0
TOTAL REVENUE	\$9,994,793.00	\$9,998,097.00	\$774,611.51	\$881,940.51	\$0.00	\$9,116,156.49	9
EXPENSE							
INSTRUCTION	\$1,359,148.00	\$1,359,148.00	\$637,642.02	\$638,267.16	\$0.00	\$720,880.84	47
SUPPORT SERVICES - BUSINESS	\$0.00	\$0.00	\$1,330.98	\$1,330.98	\$0.00	(\$1,330.98)	0
MAINTENANCE /OPER OF PLNT SERV	\$0.00	\$0.00	\$42,883.18	\$43,238.01	\$0.00	(\$43,238.01)	0
COMMUNITY SERVICES OPERATIONS	\$8,635,645.00	\$8,658,949.00	\$1,172,028.27	\$1,488,285.38	\$33,953.18	\$7,136,710.44	18
TOTAL EXPENSE	\$9,994,793.00	\$10,018,097.00	\$1,853,884.45	\$2,171,121.53	\$33,953.18	\$7,813,022.29	22

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FUND 0552 PERFORMING ARTS

<u>DESCRIPTION</u>	<u>Original Approved Budget</u>	<u>Current Revised Budget</u>	<u>Current Quarter</u>	<u>Year To Date</u>	<u>Outstanding Encumbrances</u>	<u>Over(-) /Under Budget</u>	<u>PCT</u>
REVENUE							
LOCAL	\$420,177.00	\$420,177.00	\$0.00	\$48.00	\$0.00	\$420,129.00	0
TOTAL REVENUE	\$420,177.00	\$420,177.00	\$0.00	\$48.00	\$0.00	\$420,129.00	0
EXPENSE							
INSTRUCTION	\$420,177.00	\$420,177.00	\$0.00	\$0.00	\$0.00	\$420,177.00	0
TOTAL EXPENSE	\$420,177.00	\$420,177.00	\$0.00	\$0.00	\$0.00	\$420,177.00	0

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FUND 0553 TUITION SCHOOL

<u>DESCRIPTION</u>	<u>Original Approved Budget</u>	<u>Current Revised Budget</u>	<u>Current Quarter</u>	<u>Year To Date</u>	<u>Outstanding Encumbrances</u>	<u>Over(-) /Under Budget</u>	<u>PCT</u>
REVENUE							
LOCAL	\$1,399,702.00	\$1,399,702.00	\$14,850.00	\$83,150.00	\$0.00	\$1,316,552.00	6
TOTAL REVENUE	\$1,399,702.00	\$1,399,702.00	\$14,850.00	\$83,150.00	\$0.00	\$1,316,552.00	6
EXPENSE							
INSTRUCTION	\$1,222,389.00	\$1,222,389.00	\$58,134.52	\$598,929.97	\$0.00	\$623,459.03	49
IMPROVEMT OF INSTRUCT SERVICES	\$144,874.00	\$144,874.00	\$23,398.69	\$62,893.40	\$0.00	\$81,980.60	43
EDUCATIONAL MEDIA SERVICES	\$7,748.00	\$7,748.00	\$0.00	\$0.00	\$0.00	\$7,748.00	0
SCHOOL ADMINISTRATION	\$23,245.00	\$23,245.00	\$0.00	\$0.00	\$0.00	\$23,245.00	0
MAINTENANCE /OPER OF PLNT SERV	\$1,446.00	\$1,446.00	\$0.00	\$0.00	\$0.00	\$1,446.00	0
TOTAL EXPENSE	\$1,399,702.00	\$1,399,702.00	\$81,533.21	\$661,823.37	\$0.00	\$737,878.63	47

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FUND 0554 PUBLIC SAFETY

<u>DESCRIPTION</u>	<u>Original Approved Budget</u>	<u>Current Revised Budget</u>	<u>Current Quarter</u>	<u>Year To Date</u>	<u>Outstanding Encumbrances</u>	<u>Over(-) /Under Budget</u>	<u>PCT</u>
REVENUE							
LOCAL	\$706,842.00	\$706,842.00	(\$27,587.00)	\$10,102.00	\$0.00	\$696,740.00	1
OTHER SOURCES	\$1,118,048.00	\$1,118,048.00	\$279,512.01	\$559,024.02	\$0.00	\$559,023.98	50
TOTAL REVENUE	\$1,824,890.00	\$1,824,890.00	\$251,925.01	\$569,126.02	\$0.00	\$1,255,763.98	31
EXPENSE							
MAINTENANCE /OPER OF PLNT SERV	\$1,824,890.00	\$1,824,890.00	\$437,144.71	\$863,290.17	\$0.00	\$961,599.83	47
TOTAL EXPENSE	\$1,824,890.00	\$1,824,890.00	\$437,144.71	\$863,290.17	\$0.00	\$961,599.83	47

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FUND 0556 ADULT HIGH SCHOOL

<u>DESCRIPTION</u>	<u>Original Approved Budget</u>	<u>Current Revised Budget</u>	<u>Current Quarter</u>	<u>Year To Date</u>	<u>Outstanding Encumbrances</u>	<u>Over(-) /Under Budget</u>	<u>PCT</u>
REVENUE							
LOCAL	\$21,135.00	\$21,135.00	\$1,548.75	\$2,309.18	\$0.00	\$18,825.82	11
OTHER SOURCES	\$279,335.00	\$279,335.00	\$69,834.00	\$139,668.00	\$0.00	\$139,667.00	50
TOTAL REVENUE	\$300,470.00	\$300,470.00	\$71,382.75	\$141,977.18	\$0.00	\$158,492.82	47
EXPENSE							
INSTRUCTION	\$71,754.00	\$71,754.00	\$24,521.72	\$48,833.99	\$0.00	\$22,920.01	68
COMMUNITY SERVICES OPERATIONS	\$228,716.00	\$228,716.00	\$39,676.49	\$79,442.79	\$0.00	\$149,273.21	35
TOTAL EXPENSE	\$300,470.00	\$300,470.00	\$64,198.21	\$128,276.78	\$0.00	\$172,193.22	43

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FUND 0557 ART CAREER AND CULTURAL

<u>DESCRIPTION</u>	<u>Original Approved Budget</u>	<u>Current Revised Budget</u>	<u>Current Quarter</u>	<u>Year To Date</u>	<u>Outstanding Encumbrances</u>	<u>Over(-) /Under Budget</u>	<u>PCT</u>
REVENUE							
LOCAL	\$2,600.00	\$2,600.00	\$0.00	\$0.00	\$0.00	\$2,600.00	0
TOTAL REVENUE	\$2,600.00	\$2,600.00	\$0.00	\$0.00	\$0.00	\$2,600.00	0
EXPENSE							
INSTRUCTION	\$2,600.00	\$2,600.00	\$0.00	\$0.00	\$0.00	\$2,600.00	0
TOTAL EXPENSE	\$2,600.00	\$2,600.00	\$0.00	\$0.00	\$0.00	\$2,600.00	0

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FUND 0560 PRE K LOTTERY

<u>DESCRIPTION</u>	<u>Original Approved Budget</u>	<u>Current Revised Budget</u>	<u>Current Quarter</u>	<u>Year To Date</u>	<u>Outstanding Encumbrances</u>	<u>Over(-) /Under Budget</u>	<u>PCT</u>
REVENUE							
STATE	\$101,182.00	\$101,182.00	\$52,828.10	\$52,828.10	\$0.00	\$48,353.90	52
TOTAL REVENUE	\$101,182.00	\$101,182.00	\$52,828.10	\$52,828.10	\$0.00	\$48,353.90	52
EXPENSE							
INSTRUCTION	\$101,182.00	\$101,182.00	\$22,048.63	\$36,875.20	\$0.00	\$64,306.80	36
TOTAL EXPENSE	\$101,182.00	\$101,182.00	\$22,048.63	\$36,875.20	\$0.00	\$64,306.80	36

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FUND 0580 MISCELLANEOUS GRANTS

<u>DESCRIPTION</u>	<u>Original Approved Budget</u>	<u>Current Revised Budget</u>	<u>Current Quarter</u>	<u>Year To Date</u>	<u>Outstanding Encumbrances</u>	<u>Over(-) /Under Budget</u>	<u>PCT</u>
REVENUE							
LOCAL	\$60,000.00	\$60,000.00	\$0.00	\$0.00	\$0.00	\$60,000.00	0
STATE	\$82,439.00	\$82,439.00	\$1,203.89	\$97,539.47	\$0.00	(\$15,100.47)	118
OTHER SOURCES	\$16,976.00	\$78,976.00	\$0.00	\$62,000.00	\$0.00	\$16,976.00	79
TOTAL REVENUE	\$159,415.00	\$221,415.00	\$1,203.89	\$159,539.47	\$0.00	\$61,875.53	72
EXPENSE							
INSTRUCTION	\$60,000.00	\$60,000.00	\$16,720.92	\$44,457.16	\$3,940.00	\$11,602.84	81
PUPIL SERVICES	\$82,439.00	\$82,439.00	\$0.00	\$82,438.20	\$0.00	\$0.80	100
INSTRUCTIONAL STAFF TRAINING	\$0.00	\$50,000.00	\$0.00	\$0.00	\$0.00	\$50,000.00	0
GENERAL ADMINISTRATION	\$16,976.00	\$28,976.00	\$12,000.00	\$12,000.00	\$0.00	\$16,976.00	41
TOTAL EXPENSE	\$159,415.00	\$221,415.00	\$28,720.92	\$138,895.36	\$3,940.00	\$78,579.64	65

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FUND 0600 SCHOOL NUTRITION SERVICE FUND	<u>Original Approved Budget</u>	<u>Current Revised Budget</u>	<u>Current Quarter</u>	<u>Year To Date</u>	<u>Outstanding Encumbrances</u>	<u>Over(-) /Under Budget</u>	<u>PCT</u>
REVENUE							
LOCAL	\$22,186,640.00	\$22,186,640.00	\$370,328.24	\$480,967.16	\$0.00	\$21,705,672.84	2
STATE	\$1,350,000.00	\$1,350,000.00	\$345,036.00	\$665,554.00	\$0.00	\$684,446.00	49
FEDERAL	\$36,003,940.00	\$36,003,940.00	\$8,118,650.42	\$10,157,733.87	\$0.00	\$25,846,206.13	28
OTHER SOURCES	\$40,000.00	\$40,000.00	\$5,302,535.66	\$5,313,290.31	\$0.00	(\$5,273,290.31)	13,283
TOTAL REVENUE	\$59,580,580.00	\$59,580,580.00	\$14,136,550.32	\$16,617,545.34	\$0.00	\$42,963,034.66	28
EXPENSE							
SCHOOL NUTRITION PROGRAM	\$60,600,723.00	\$60,600,723.00	\$11,857,431.23	\$21,282,812.92	\$0.00	\$39,317,910.08	35
TOTAL EXPENSE	\$60,600,723.00	\$60,600,723.00	\$11,857,431.23	\$21,282,812.92	\$0.00	\$39,317,910.08	35

School Nutrition Financial Highlights

FY2021 Metrics		FY2020 Metrics													
<p align="center">Meal Prices</p> <div style="display: flex; flex-direction: column;"> <div style="border: 1px solid #0070c0; border-radius: 10px; padding: 5px; margin-bottom: 10px;"> <p>Elementary School</p> <ul style="list-style-type: none"> •Breakfast \$1.75 •Lunch \$2.50 </div> <div style="border: 1px solid #0070c0; border-radius: 10px; padding: 5px; margin-bottom: 10px;"> <p>Middle School</p> <ul style="list-style-type: none"> •Breakfast \$1.75 •Lunch \$2.75 </div> <div style="border: 1px solid #0070c0; border-radius: 10px; padding: 5px;"> <p>High School</p> <ul style="list-style-type: none"> •Breakfast \$1.75 •Lunch \$2.75 </div> </div> <p><i>Note: The Federal government has approved no cost meals for all students until June 30, 2021.</i></p>		<p align="center">FY2021 Financial Status as of December 31, 2020</p> <table border="1"> <thead> <tr> <th>Description</th> <th>Net Income</th> </tr> </thead> <tbody> <tr> <td>Elementary Schools</td> <td>\$ (5,167,896.00)</td> </tr> <tr> <td>Middle Schools</td> <td>\$ (2,652,549.51)</td> </tr> <tr> <td>High Schools</td> <td>\$ (2,060,660.68)</td> </tr> <tr> <td>Other</td> <td>\$ 5,215,838.61</td> </tr> <tr> <td>Total</td> <td>\$ (4,665,267.58)</td> </tr> </tbody> </table>		Description	Net Income	Elementary Schools	\$ (5,167,896.00)	Middle Schools	\$ (2,652,549.51)	High Schools	\$ (2,060,660.68)	Other	\$ 5,215,838.61	Total	\$ (4,665,267.58)
Description	Net Income														
Elementary Schools	\$ (5,167,896.00)														
Middle Schools	\$ (2,652,549.51)														
High Schools	\$ (2,060,660.68)														
Other	\$ 5,215,838.61														
Total	\$ (4,665,267.58)														
		<p>\$8.3 Million total fund balance as of June 30, 2020</p>	<p><u>Daily Average Served</u> Lunch: 62,000 Breakfast: 20,000</p>												
		<p align="center">Meals Served <i>in thousands</i> for SY2019-2020</p> <table border="1"> <caption>Meals Served Data (in thousands)</caption> <thead> <tr> <th>Category</th> <th>Lunch</th> <th>Breakfast</th> </tr> </thead> <tbody> <tr> <td>Free</td> <td>5430</td> <td>2456</td> </tr> <tr> <td>Reduced</td> <td>860</td> <td>288</td> </tr> <tr> <td>Paid</td> <td>4339</td> <td>517</td> </tr> </tbody> </table>		Category	Lunch	Breakfast	Free	5430	2456	Reduced	860	288	Paid	4339	517
Category	Lunch	Breakfast													
Free	5430	2456													
Reduced	860	288													
Paid	4339	517													

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FUND 0691 UNEMPLOYMENT

<u>DESCRIPTION</u>	<u>Original Approved Budget</u>	<u>Current Revised Budget</u>	<u>Current Quarter</u>	<u>Year To Date</u>	<u>Outstanding Encumbrances</u>	<u>Over(-) /Under Budget</u>	<u>PCT</u>
REVENUE							
LOCAL	\$300,000.00	\$300,000.00	\$0.00	\$0.00	\$0.00	\$300,000.00	0
TOTAL REVENUE	\$300,000.00	\$300,000.00	\$0.00	\$0.00	\$0.00	\$300,000.00	0
EXPENSE							
SUPPORT SERVICES - BUSINESS	\$300,000.00	\$300,000.00	\$0.00	\$25,593.00	\$0.00	\$274,407.00	9
TOTAL EXPENSE	\$300,000.00	\$300,000.00	\$0.00	\$25,593.00	\$0.00	\$274,407.00	9

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FUND 0692 SELF-INSURANCE

<u>DESCRIPTION</u>	<u>Original Approved Budget</u>	<u>Current Revised Budget</u>	<u>Current Quarter</u>	<u>Year To Date</u>	<u>Outstanding Encumbrances</u>	<u>Over(-) /Under Budget</u>	<u>PCT</u>
REVENUE							
LOCAL	\$6,115,995.00	\$6,150,765.00	\$2,299,179.25	\$4,288,075.73	\$0.00	\$1,862,689.27	70
OTHER SOURCES	\$372,817.00	\$372,817.00	\$0.00	\$0.00	\$0.00	\$372,817.00	0
TOTAL REVENUE	\$6,488,812.00	\$6,523,582.00	\$2,299,179.25	\$4,288,075.73	\$0.00	\$2,235,506.27	66
EXPENSE							
SUPPORT SERVICES - BUSINESS	\$6,488,812.00	\$6,523,582.00	\$1,512,567.18	\$3,370,422.25	\$82,508.65	\$3,070,651.10	53
TOTAL EXPENSE	\$6,488,812.00	\$6,523,582.00	\$1,512,567.18	\$3,370,422.25	\$82,508.65	\$3,070,651.10	53

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FUND 0693 SNS CATERED FOOD SERVICE

<u>DESCRIPTION</u>	<u>Original Approved Budget</u>	<u>Current Revised Budget</u>	<u>Current Quarter</u>	<u>Year To Date</u>	<u>Outstanding Encumbrances</u>	<u>Over(-) /Under Budget</u>	<u>PCT</u>
REVENUE							
LOCAL	\$24,000.00	\$24,000.00	\$2,135.00	\$3,614.00	\$0.00	\$20,386.00	15
TOTAL REVENUE	\$24,000.00	\$24,000.00	\$2,135.00	\$3,614.00	\$0.00	\$20,386.00	15
EXPENSE							
ENTERPRISE OPERATIONS	\$24,000.00	\$24,000.00	\$1,017.51	\$1,699.36	\$0.00	\$22,300.64	7
TOTAL EXPENSE	\$24,000.00	\$24,000.00	\$1,017.51	\$1,699.36	\$0.00	\$22,300.64	7

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 December 31, 2020**



FUND 0696 PURCHASING/WAREHOUSE

<u>DESCRIPTION</u>	<u>Original Approved Budget</u>	<u>Current Revised Budget</u>	<u>Current Quarter</u>	<u>Year To Date</u>	<u>Outstanding Encumbrances</u>	<u>Over(-) /Under Budget</u>	<u>PCT</u>
REVENUE							
OTHER SOURCES	\$1,544,038.00	\$1,544,038.00	\$223,329.00	\$446,658.00	\$0.00	\$1,097,380.00	29
TOTAL REVENUE	\$1,544,038.00	\$1,544,038.00	\$223,329.00	\$446,658.00	\$0.00	\$1,097,380.00	29
EXPENSE							
SUPPORT SERVICES - BUSINESS	\$1,544,038.00	\$1,544,038.00	\$385,447.33	\$756,612.65	\$73.97	\$787,351.38	49
TOTAL EXPENSE	\$1,544,038.00	\$1,544,038.00	\$385,447.33	\$756,612.65	\$73.97	\$787,351.38	49

**Cobb County School District
 Financial Services Division
 Quarterly - Board Report
 Financial Report for Quarter 2 Ending:
 December 31, 2020**



FUND 0697 FLEXIBLE BENEFITS

<u>DESCRIPTION</u>	<u>Original Approved Budget</u>	<u>Current Revised Budget</u>	<u>Current Quarter</u>	<u>Year To Date</u>	<u>Outstanding Encumbrances</u>	<u>Over(-) /Under Budget</u>	<u>PCT</u>
REVENUE							
LOCAL	\$100,583.00	\$100,583.00	\$25,146.00	\$50,292.00	\$0.00	\$50,291.00	50
TOTAL REVENUE	\$100,583.00	\$100,583.00	\$25,146.00	\$50,292.00	\$0.00	\$50,291.00	50
EXPENSE							
SUPPORT SERVICES - BUSINESS	\$100,583.00	\$100,583.00	\$21,475.85	\$42,947.64	\$0.00	\$57,635.36	43
TOTAL EXPENSE	\$100,583.00	\$100,583.00	\$21,475.85	\$42,947.64	\$0.00	\$57,635.36	43



CASH MANAGEMENT REPORT

FY2021 – SECOND QUARTER

DECEMBER 31, 2020



COBB COUNTY SCHOOL DISTRICT

CASH MANAGEMENT – INVESTMENTS AS OF DECEMBER 31, 2020

<u>Fund</u>	<u>FY2021 Interest Year-To-Date</u>
General	\$228,931.91
District Building	2,141.34
SPLOST IV	19,689.84
SPLOST V	51,782.37
Countywide Systemwide	5,173.54
School Nutrition Services	<u>2,289.91</u>
Total	<u>\$ 310,008.92</u>

Analysis:

Note (1) FY2021 Weighted Average Rate of Return – .09%

Note (2) FY2021 Average 3 Month Treasury Bill Rate – .09%

Note (3) FY2020 Interest Income as of 12/31/2019 - **\$4,525,943.73**



INTEREST ON INVESTMENTS
(Accrual Basis)

As of December 31, 2020

<u>FUND</u>	<u>Interest</u> <u>Year-To-Date</u>
General	\$ 228,931.91
District Building	2,141.34
SPLOST IV	19,689.84
SPLOST V	51,782.37
Countywide Systemwide	5,173.55
School Nutrition Services	<u>2,289.91</u>
Total	<u>\$ 310,008.92</u>



INVESTMENTS BY CATEGORY AND RATE OF RETURN

As of December 31, 2020

<u>Category</u>	<u>Amount</u>	<u>Percent of Total</u>
<u>Commercial Banks</u> Investment Accounts	\$ 198,918,010.07	38.56
<u>Georgia Fund One</u>	<u>\$ 316,888,579.47</u>	<u>61.44</u>
TOTAL ALL SECURITIES	\$ 515,806,589.54	100.00

Year-to-Date Rate of Return for Fiscal Year: 0.14%

Weighted Average Rate of Return on Current Holdings: 0.09%

Average 3 Month Treasury Bill Rate: 0.09%



COMBINED SCHEDULE OF INVESTMENTS - ALL FUNDS

As of December 31, 2020

GENERAL FUND	Rate:	Book Value
East West Bank	0.12	\$ 155,240,205.96
Ga Fund One	0.06	289,032,865.02
Vinings Bank-Investment Account	0.23	32,947,620.47
Grand Total		\$ 477,220,691.45
District Building		
Ga Fund One	0.06	\$ 4,008,463.06
Grand Total		\$ 4,008,463.06
SPLOST 4 (Local Option Sales Tax)		
East West Bank	0.12	\$ 10,730,183.64
Ga Fund One	0.06	4,892,672.63
Grand Total		\$ 15,622,856.27
SPLOST 5 (Local Option Sales Tax)		
Ga Fund One	0.06	\$ 17,568,834.64
Grand Total		\$ 17,568,834.64
COUNTYWIDE SYSTEMWIDE		
Ga Fund One	0.06	\$ 0.00
Grand Total		\$ 0.00
SCHOOL NUTRITION SERVICES		
Ga Fund One	0.06	1,385,744.12
Grand Total		\$ 1,385,744.12
GRAND TOTAL ALL INVESTMENTS		\$ 515,806,589.54



CAPITAL PROJECT PROGRAMS

FY2021 – SECOND QUARTER

DECEMBER 31 , 2020

COBB COUNTY SCHOOL DISTRICT

CAPITAL PROJECTS PROGRAM – FINANCIAL DATA

PROGRAM INFORMATION:

SPLOST 4 FUND

Exhibit A – Review of SPLOST4 Revenues. The final SPLOST4 sales tax collections were received in January, 2019.

Exhibit B – SPLOST4 Expenditures by Category.

Exhibit C – SPLOST4 Consolidated Management Report (Summary of Revenues and Expenditures by major category).

Exhibit D – SPLOST4 Contingency Report – Transfers in and out of the fund contingency account (October 1, 2020 – December 31, 2020).

SPLOST 5 FUND

Exhibit A - Review of SPLOST5 Revenues.

Exhibit B - SPLOST5 Expenditures by Category.

Exhibit C - SPLOST5 Consolidated Management Report (Summary of Revenues and Expenditures by major category).

DISTRICT BUILDING FUND

Exhibit A – District Building Fund Contingency Report – Transfers in and out of the fund contingency account (October 1, 2020 – December 31, 2020) including the District Fund Consolidated Management Report (Summary of Revenues and Expenditures by major category).



SPLOST 4

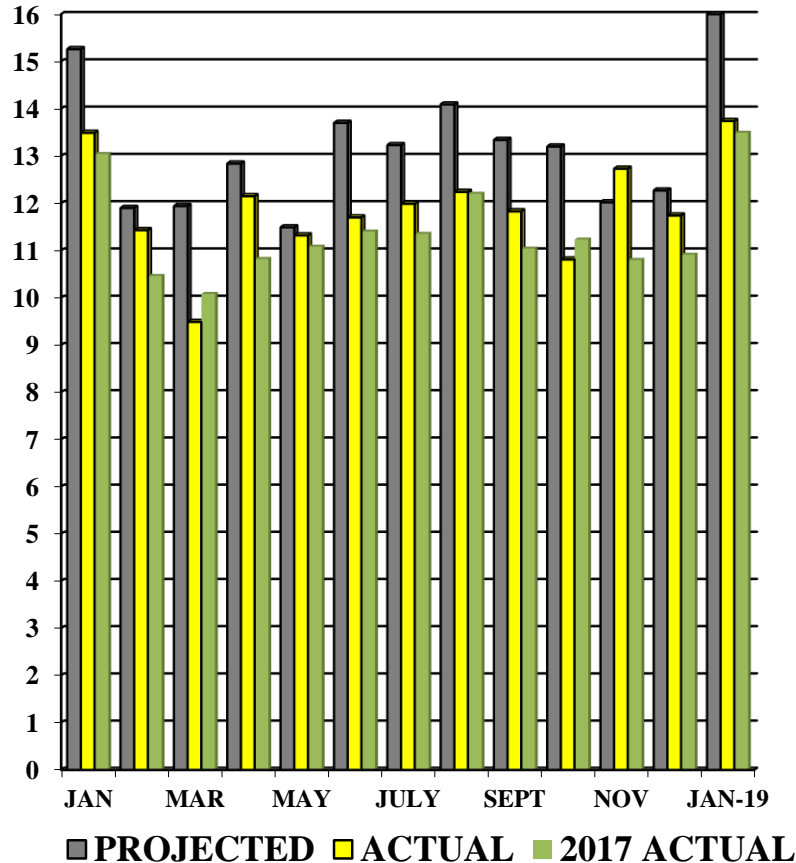
FY2021 – SECOND QUARTER

DECEMBER 31, 2020



SPECIAL PURPOSE LOCAL OPTION SALES TAX (SPLOST 4) REVENUES

2018 (IN MILLIONS)



Five Year Projection \$717,844,707 (at 5% growth)

(IN DOLLARS)

2018 Actual vs Projected

2018 Actual vs 2017 Actual

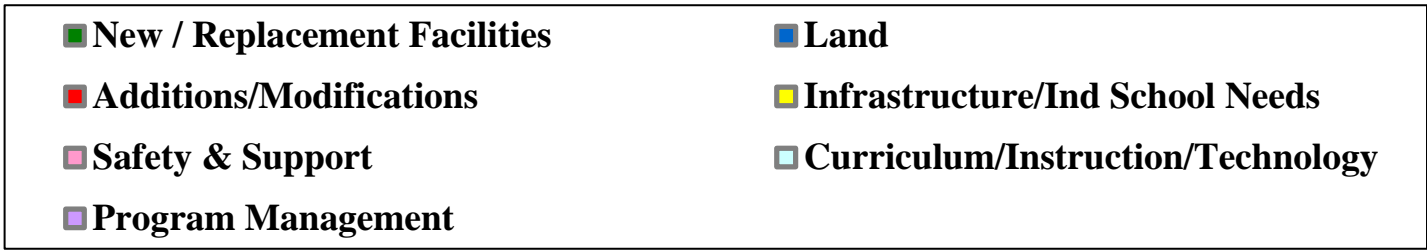
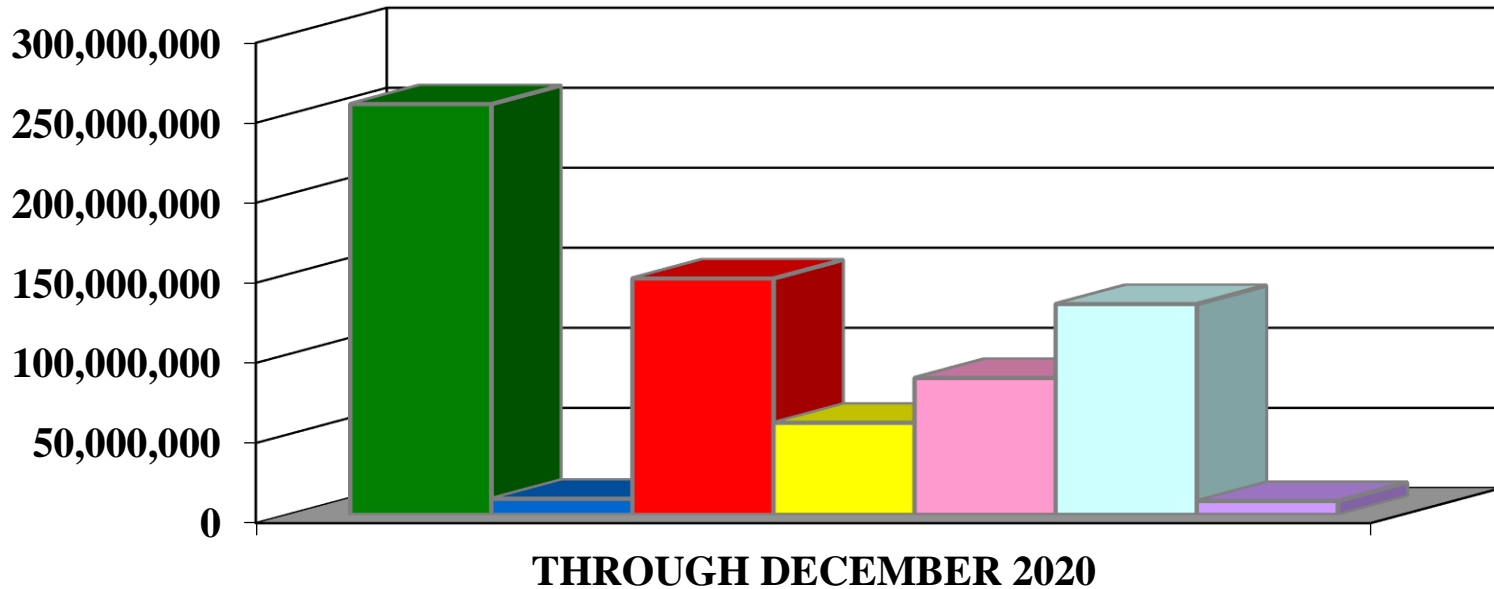
MTH	2018 PROJECTED	2018 ACTUAL	% CHG	2017 ACTUAL	% CHG
JAN	15,258,929	13,492,776	-11.6%	13,035,705	3.5%
FEB	11,895,986	11,427,092	-3.9%	10,464,931	9.2%
MAR	11,940,903	9,491,672	-20.5%	10,077,801	-5.8%
APR	12,839,323	12,146,134	-5.4%	10,820,431	12.3%
MAY	11,491,168	11,320,743	-1.5%	11,081,558	2.2%
JUN	13,701,081	11,663,981	-14.9%	11,395,899	2.4%
JUL	13,228,639	11,988,945	-9.4%	11,353,873	5.6%
AUG	14,092,468	12,244,825	-13.1%	12,203,207	0.3%
SEP	13,344,852	11,830,773	-11.3%	11,036,261	7.2%
OCT	13,200,295	10,808,711	-18.1%	11,228,125	-3.7%
NOV	12,022,531	12,727,606	5.9%	10,799,290	17.9%
DEC	12,270,111	11,743,656	-4.3%	10,909,501	7.6%
2018	155,286,286	140,886,914	-9.3%	134,406,582	4.8%
JAN-19	16,021,875	13,740,927	-14.2%	13,492,776	1.8%
	Projected	Actual	Over/Under	% Change	
I-T-D	717,844,707	658,642,180	(59,202,527)	-8.2%	
2019	16,021,875	13,740,927	(2,280,948)	-14.2%	(thru Jan)
2018	155,286,286	140,886,914	(14,399,372)	-9.3%	
2017	147,891,706	134,406,582	(13,485,124)	-9.1%	
2016	142,203,570	129,276,540	(12,927,030)	-9.1%	
2015	136,734,209	127,875,166	(8,859,043)	-6.5%	
2014	119,707,061	112,456,051	(7,251,010)	-6.1%	

Note: Projections were increased 10% over the original forecast.



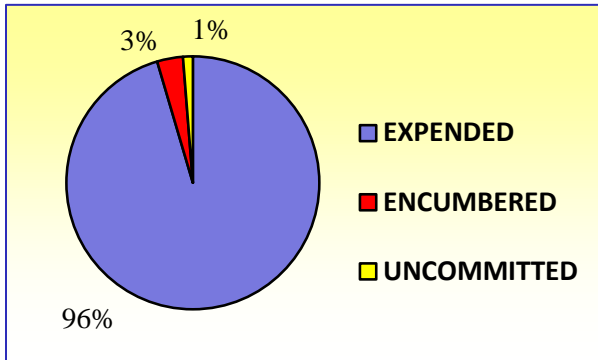
Exhibit A

SPLOST 4 EXPENDITURES BY CATEGORY (IN DOLLARS)



SPLOST 4 FUND

Exhibit C

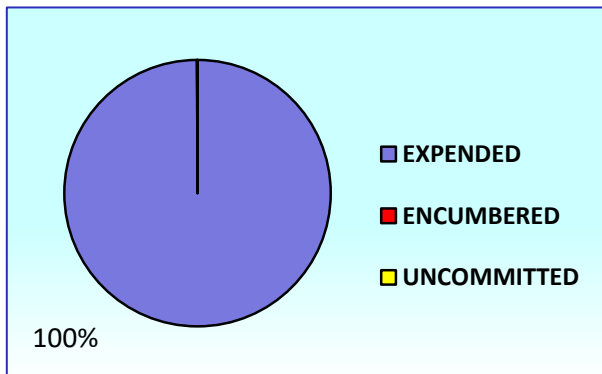
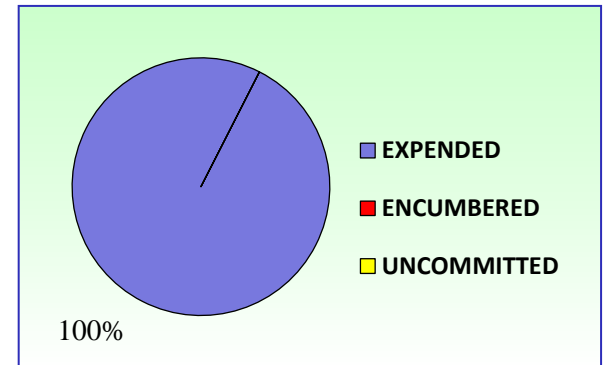


New & Replacement Facility expenditures for the second quarter of fiscal year 2021 totaled \$5,784,960. Quarterly expenditures consist of construction for Walton High School, Osborne High School and Cobb Innovation & Technology Academy New Facilities.

NEW / REPLACEMENT FACILITIES

LAND

Land acquisition expenditures through the second quarter of fiscal year 2021 totaled \$10,026,846. Expenditures consisted of land purchases for Brumby ES, East Cobb MS, Mountain View ES & Osborne HS Replacement Facilities.



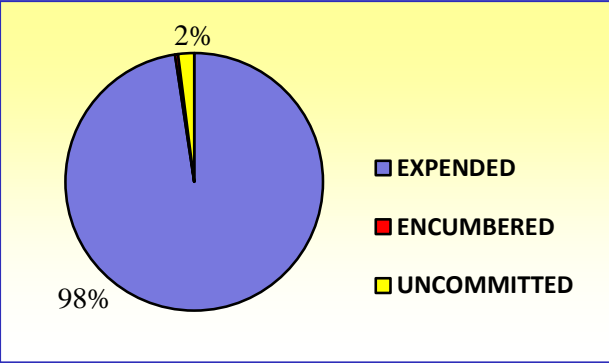
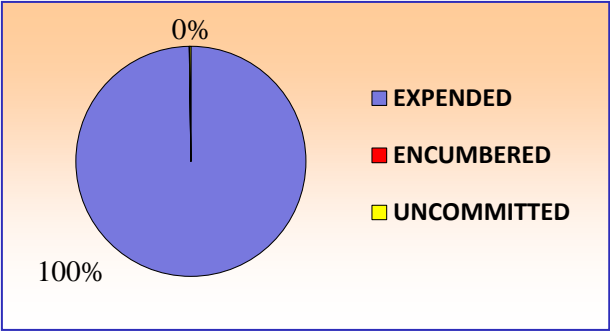
Addition & Modification expenditures for the second quarter of fiscal year 2021 totaled \$49,278. Quarterly expenditures consist of design, construction, furniture and equipment for Campbell HS New Gym Replacement.

ADDITIONS / MODIFICATIONS

SPLOST 4 FUND

INFRASTRUCTURE / INDIVIDUAL SCHOOL NEEDS

Infrastructure & Individual School Needs expenditures for the second quarter of fiscal year 2021 totaled \$259,265. Quarterly expenditures consist of Athletic ADA/Individual School Needs and Mechanical.

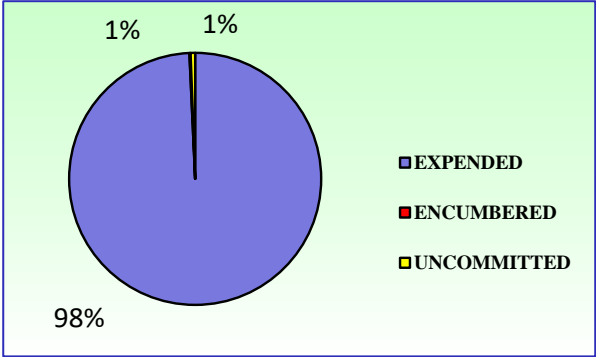


Safety & Support expenditures for the second quarter of fiscal year 2021 totaled \$169,100. Quarterly expenditures consist of Food Service Upgrades, Furniture and Equipment Replacement and Surveillance Cameras.

SAFETY & SUPPORT

CURRICULUM / INSTRUCTION / TECHNOLOGY

Curriculum, Instruction & Technology expenditures for the second quarter of fiscal year 2021 totaled \$160,978. Quarterly expenditures consist of Financial System Enhancement.



SPLOST 4 CONTINGENCY REPORT

Exhibit D

Beginning Balance - October 1 , 2020 **\$5,188,383**

Transfers In

- 1 Transfer unused funds from Harrison HS Gym to close out the project. 11/17/20 5,750
- 2 Increase by amount of Interest Income received through 12/31/20. 5,350

TOTAL TRANSFERS IN **\$11,100**

Transfers Out

- 1 Transfer funds to North Cobb HS Theater Addition to increase the budget for lecture room renovation. 10/14/20 49,278
- 2 Transfer funds to Wheeler HS Gym & Theater project to reopen the project to cover cost of water infiltration testing. 10/28/20 25,000
- 3 Transfer funds to Systemwide Furniture & Equipment Replacement for reallocation. 11/17/20 1,400,000
- 4 Transfer funds to Program Administrative Costs Advertising to increase the budget for the cost of the annual report filing. 12/18/20 41

TOTAL TRANSFERS OUT **\$1,474,319**

SPLOST 4 CONTINGENCY BALANCE AS OF DECEMBER 31, 2020 **\$3,725,164**

**COBB COUNTY SCHOOL DISTRICT
2013 1% SALES TAX (SPLOST 4)
CONSOLIDATED MANAGEMENT SUMMARY REPORT
SUMMARY BY INITIATIVE
FOR THE MONTH ENDING
12/31/2020**



REVENUE

	ORIGINAL BUDGET	DETAIL BUDGET	RECEIVED	OVER/UNDER BUDGET	%
SPLOST IV INTEREST INCOME	\$0.00	\$5,834,544.00	\$5,834,543.82	\$0.18	100
SPLOST IV REVENUE	\$717,844,707.00	\$658,642,180.00	\$658,642,179.92	\$0.08	100
STATE CAPITAL OUTLAY REGULAR	\$0.00	\$50,334,934.00	\$48,936,018.24	\$1,398,915.76	97
TRANSFER FROM OTHER FUNDS	\$0.00	\$1,481,502.00	\$1,481,501.73	\$0.27	100
REVENUE Total :	\$717,844,707.00	\$716,293,160.00	\$714,894,243.71	\$1,398,916.29	

EXPENSE

	ORIGINAL BUDGET	DETAIL BUDGET	EXPENDED	ENCUMBERED	UNCOMMITTED	%
NEW/REPLACEMENT FACILITIES						
NEW ELEMENTARY SCHOOLS	\$46,660,432.00	\$53,218,621.00	\$52,614,557.89	\$305,306.92	\$298,756.19	99
NEW HIGH SCHOOLS	\$99,730,800.00	\$182,216,311.00	\$171,251,085.48	\$8,267,961.30	\$2,697,264.22	99
NEW MIDDLE SCHOOLS	\$29,125,616.00	\$33,322,696.00	\$32,648,424.91	\$305,016.28	\$369,254.81	99
NEW/REPLACEMENT FACILITIES Total :	\$175,516,848.00	\$268,757,628.00	\$256,514,068.28	\$8,878,284.50	\$3,365,275.22	
ADDITIONS/MODIFICATIONS						
ELEM SCHOOL ADDITION/MODIF	\$15,234,130.00	\$5,085,383.00	\$5,085,378.20	\$0.00	\$4.80	100
HIGH SCHOOL ADDITION/MODIF	\$111,957,717.00	\$142,415,106.00	\$142,325,274.29	\$25,000.00	\$64,831.71	100
MIDDLE SCHOOL ADDITION/MODIF	\$3,109,600.00	\$132,446.00	\$132,445.65	\$0.00	\$0.35	100
ADDITIONS/MODIFICATIONS Total :	\$130,301,447.00	\$147,632,935.00	\$147,543,098.14	\$25,000.00	\$64,836.86	
LAND						
LAND ACQUISITION	\$10,000,000.00	\$10,026,847.00	\$10,026,846.21	\$0.00	\$0.79	100
LAND Total :	\$10,000,000.00	\$10,026,847.00	\$10,026,846.21	\$0.00	\$0.79	
INFRASTRUCTURE/IND SCHOOL NEED						
ATHLETIC ADA/IND SCHOOL NEEDS	\$37,400,000.00	\$15,736,576.00	\$15,606,863.57	\$13,089.80	\$116,622.63	99

**COBB COUNTY SCHOOL DISTRICT
2013 1% SALES TAX (SPLOST 4)
CONSOLIDATED MANAGEMENT SUMMARY REPORT
SUMMARY BY INITIATIVE
FOR THE MONTH ENDING
12/31/2020**



EXPENSE

	ORIGINAL BUDGET	DETAIL BUDGET	EXPENDED	ENCUMBERED	UNCOMMITTED	%
INFRASTRUCTURE/IND SCHOOL NEED						
DOORS, WINDOWS, HARDWARE	\$3,306,051.00	\$30,188.00	\$30,187.85	\$0.00	\$0.15	100
ELECTRICAL	\$16,647,236.00	\$1,395,581.00	\$1,395,577.62	\$0.00	\$3.38	100
FINISHES	\$12,233,289.00	\$662,823.00	\$662,819.07	\$0.00	\$3.93	100
FURNISHINGS	\$750,000.00	\$0.00	\$0.00	\$0.00	\$0.00	0
MECHANICAL	\$77,898,756.00	\$27,683,041.00	\$27,683,037.72	\$0.00	\$3.28	100
SITWORK	\$10,149,320.00	\$5,132,437.00	\$5,132,424.53	\$0.00	\$12.47	100
THERMAL MOISTURE PROTECTION	\$20,653,625.00	\$6,933,841.00	\$6,933,837.58	\$0.00	\$3.42	100
INFRASTRUCTURE/IND SCHOOL NEED Total :	\$179,038,277.00	\$57,574,487.00	\$57,444,747.94	\$13,089.80	\$116,649.26	
SAFETY AND SUPPORT						
ACCESS CONTROLS	\$2,000,000.00	\$1,960,784.00	\$1,730,305.13	\$0.00	\$230,478.87	88
BUS SHOP UPGRADES	\$1,000,000.00	\$945,803.00	\$945,802.22	\$0.00	\$0.78	100
BUSES, VEHICLES, EQUIPMENT	\$29,000,000.00	\$28,043,497.00	\$28,043,491.18	\$0.00	\$5.82	100
COMMUNICATIONS RADIOS	\$448,300.00	\$482,289.00	\$482,287.56	\$0.00	\$1.44	100
FOOD SERVICE UPGRADES	\$4,000,000.00	\$2,921,569.00	\$2,919,807.14	\$0.00	\$1,761.86	100
FURNITURE/EQUIP REPLACEMENT	\$4,000,000.00	\$6,907,580.00	\$5,351,212.63	\$245,036.85	\$1,311,330.52	81
INCIDENTAL EXPENSES/CAP PROJ	\$9,000,000.00	\$9,228,396.00	\$9,228,395.97	\$0.00	\$0.03	100
MODIF/RENOV/FACILITY UPGR	\$1,000,000.00	\$965,106.00	\$965,094.31	\$0.00	\$11.69	100
PROG ADM COSTS	\$400,000.00	\$638,695.00	\$638,694.42	\$0.00	\$0.58	100
RADIO BROADCAST SYSTEM	\$14,000.00	\$0.00	\$0.00	\$0.00	\$0.00	0
SEC FNC/SIGN/TRAF CNTRL	\$2,000,000.00	\$1,920,585.00	\$1,629,384.41	\$90,423.53	\$200,777.06	90
SURVEILLANCE CAMERAS	\$5,075,000.00	\$5,315,133.00	\$5,302,015.60	\$1,438.23	\$11,679.17	100
TEXTBOOKS/INSTR MATERIALS	\$40,000,000.00	\$28,141,423.00	\$28,141,361.17	\$0.00	\$61.83	100
SAFETY AND SUPPORT Total :	\$97,937,300.00	\$87,470,860.00	\$85,377,851.74	\$336,898.61	\$1,756,109.65	
CURRICULUM/INSTRUCTION/TECHNOL						
DATA CENTER DISASTER RECOVERY	\$1,000,000.00	\$0.00	\$0.00	\$0.00	\$0.00	0

**COBB COUNTY SCHOOL DISTRICT
2013 1% SALES TAX (SPLOST 4)
CONSOLIDATED MANAGEMENT SUMMARY REPORT
SUMMARY BY INITIATIVE
FOR THE MONTH ENDING
12/31/2020**



EXPENSE

	ORIGINAL BUDGET	DETAIL BUDGET	EXPENDED	ENCUMBERED	UNCOMMITTED	%
CURRICULUM/INSTRUCTION/TECHNOL						
DATA CTR EQUIPMENT REPLACEMENT	\$3,000,000.00	\$3,019,411.00	\$3,012,164.73	\$0.00	\$7,246.27	100
DISTRICT NETWORK MAINTENANCE	\$12,000,000.00	\$14,260,604.00	\$14,260,550.25	\$0.00	\$53.75	100
DISTRICT PHONE SYS ENHANCEMENT	\$8,000,000.00	\$6,894,320.00	\$6,876,021.92	\$0.00	\$18,298.08	100
DISTRICT SERVER REPLACEMENT	\$2,500,000.00	\$2,480,589.00	\$2,480,562.64	\$0.00	\$26.36	100
EQ/SOFTWARE-DISABLED STUDENTS	\$300,000.00	\$296,383.00	\$296,382.64	\$0.00	\$0.36	100
FINANCIAL SYS ENHANCEMENT	\$500,000.00	\$2,298,679.00	\$1,371,897.37	\$192,237.77	\$734,543.86	68
GENERAL CHORAL MUSIC INSTR/EQ	\$2,400,000.00	\$2,399,134.00	\$2,399,076.18	\$0.00	\$57.82	100
HANDHELD GRAPHING CALCULATORS	\$42,000.00	\$41,968.00	\$41,967.52	\$0.00	\$0.48	100
HR/PAYROLL SYS ENHANCEMENT	\$500,000.00	\$0.00	\$0.00	\$0.00	\$0.00	0
LEARNING MANAGEMENT SYSTEM	\$1,000,000.00	\$7,569,499.00	\$7,569,498.38	\$0.00	\$0.62	100
LIBRARY AUTOMATION SYSTEM	\$429,400.00	\$255,300.00	\$255,271.74	\$0.00	\$28.26	100
MUSIC INSTRUMENTS/EQUIPMENT	\$4,000,000.00	\$3,996,128.00	\$3,996,125.20	\$0.00	\$2.80	100
OBSOLETE AV EQUIP REPL	\$17,800,000.00	\$21,690,711.00	\$21,690,708.78	\$0.00	\$2.22	100
OBSOLETE COMP DEVICE-DISTRICT	\$39,000,000.00	\$30,881,314.00	\$30,880,009.09	\$0.00	\$1,304.91	100
OBSOLETE COMP DEVICE-TEACHERS	\$10,000,000.00	\$10,065,919.00	\$10,065,916.90	\$0.00	\$2.10	100
OBSOLETE INTERACTIVE CR DEVICE	\$10,000,000.00	\$14,711,954.00	\$14,711,931.38	\$0.00	\$22.62	100
OBSOLETE PRINTER/COPIER/DUPPLIC	\$12,079,435.00	\$11,146,168.00	\$11,146,130.34	\$0.00	\$37.66	100
STUDENT INFORMATION SYSTEM ENH	\$500,000.00	\$500,000.00	\$487,062.03	\$12,937.97	\$0.00	100
CURRICULUM/INSTRUCTION/TECHNOL Total :	\$125,050,835.00	\$132,508,081.00	\$131,541,277.09	\$205,175.74	\$761,628.17	
PROGRAM MANAGEMENT						
PROGRAM MANAGEMENT FEES	\$0.00	\$8,597,158.00	\$8,597,157.34	\$0.00	\$0.66	100
PROGRAM MANAGEMENT Total :	\$0.00	\$8,597,158.00	\$8,597,157.34	\$0.00	\$0.66	

REPORT: CAP2040_SPLOST4 v1.0
 RUN: 1/27/2021 8:02 AM
 FUND: 0313
 FY: 2021 FM: 06
 SUPPRESS \$0 LINES : NO

**COBB COUNTY SCHOOL DISTRICT
 2013 1% SALES TAX (SPLOST 4)
 CONSOLIDATED MANAGEMENT SUMMARY REPORT
 SUMMARY BY INITIATIVE
 FOR THE MONTH ENDING
 12/31/2020**



EXPENSE

	ORIGINAL BUDGET	DETAIL BUDGET	EXPENDED	ENCUMBERED	UNCOMMITTED	%
CONTINGENCY						
GENERAL CONTINGENCY	\$0.00	\$3,725,164.00	\$0.00	\$0.00	\$3,725,164.00	0
CONTINGENCY Total :	\$0.00	\$3,725,164.00	\$0.00	\$0.00	\$3,725,164.00	
EXPENSE Total :	\$717,844,707.00	\$716,293,160.00	\$697,045,046.74	\$9,458,448.65	\$9,789,664.61	



SPLOST 5

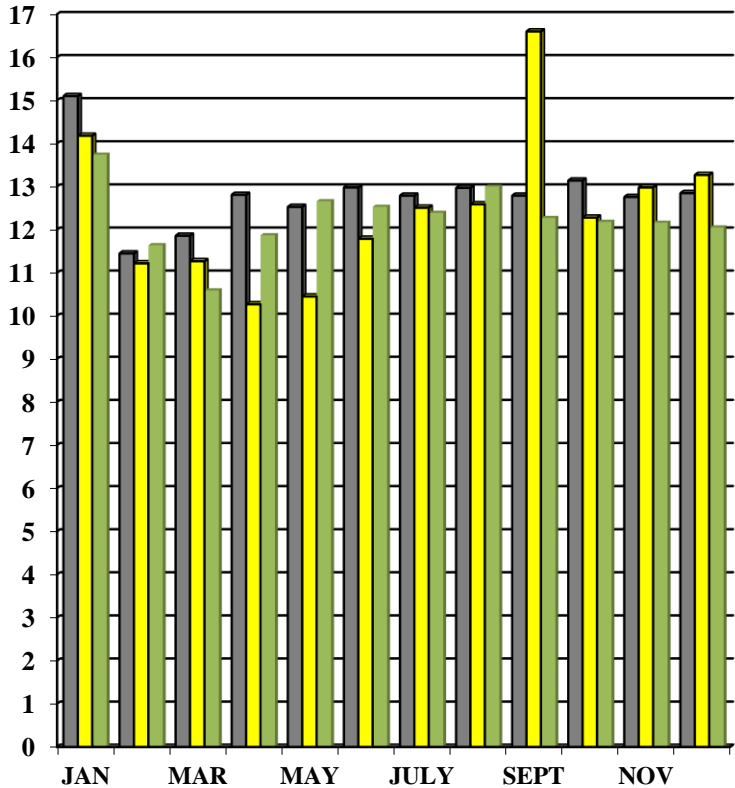
FY2021– SECOND QUARTER

DECEMBER 31, 2020



SPECIAL PURPOSE LOCAL OPTION SALES TAX (SPLOST 5) REVENUES

2020 (IN MILLIONS)



■ Projected ■ 2020 Actual ■ 2019 Actual

Five Year Projection \$797,022,000 (at 1.7% Growth)

Cobb Schools Finance



(IN DOLLARS)

Projected

2020 Actual vs 2019

2020

2020

Over/Under

% CHG

Actual

MTH	PROJECTED	ACTUAL	OVER/UNDER	% CHG	ACTUAL	% CHG
JAN	15,102,258	14,181,131	(921,127)	-6.1%	13,740,927	3.2%
FEB	11,691,230	11,218,997	(472,233)	-4.0%	11,636,150	-3.6%
MAR	12,114,222	11,269,395	(844,827)	-7.0%	10,585,415	6.5%
APR	13,045,759	10,265,695	(2,780,064)	-21.3%	11,872,526	-13.5%
MAY	12,766,359	10,447,116	(2,319,243)	-18.2%	12,663,216	-17.5%
JUN	13,218,345	11,792,884	(1,425,461)	-10.8%	12,527,255	-5.9%
JUL	12,992,281	12,507,071	(485,210)	-3.7%	12,388,863	1.0%
AUG	13,174,865	12,591,741	(583,124)	-4.4%	13,008,407	-3.2%
SEP	12,996,246	16,603,100	3,606,854	27.8%	12,272,744	35.3%
OCT	13,328,075	12,280,242	(1,047,833)	-7.9%	12,183,655	0.8%
NOV	12,957,941	12,979,218	21,277	0.2%	12,163,638	6.7%
DEC	13,033,555	13,268,344	234,789	1.8%	12,049,407	10.1%
2020	156,421,136	149,404,934	(7,016,202)	-5.8%	147,092,203	1.6%

Year	Projected	Actual	Over/Under	% CHG	Prior Year	% CHG
2019	138,942,653	133,351,276	(5,591,377)	-4.0%	127,394,138	4.7%
2020	156,421,136	149,404,934	(7,016,202)	-4.5%	147,092,203	1.6%
2021	158,999,506					
2022	161,885,200					
2023	164,635,545					
2024	16,137,960					
I-T-D	797,022,000	282,756,210	(12,607,579)	-4.3%	274,486,341	3.0%

Note: Board increased projections approximately 10% above original forecast.

SPLOST 5 EXPENDITURES BY CATEGORY (IN DOLLARS)

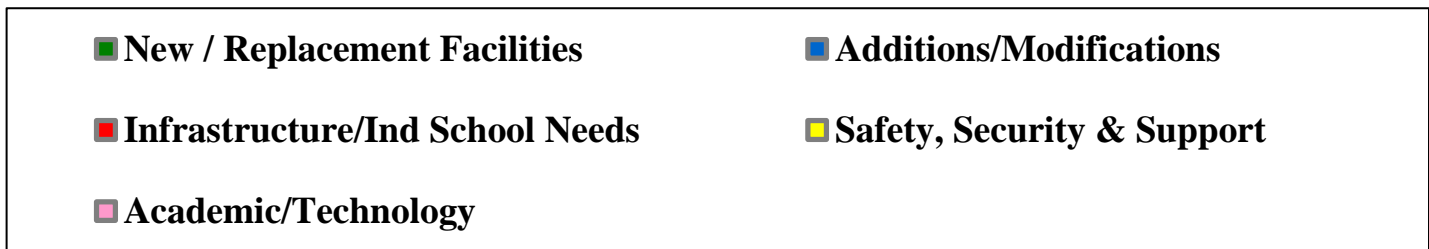
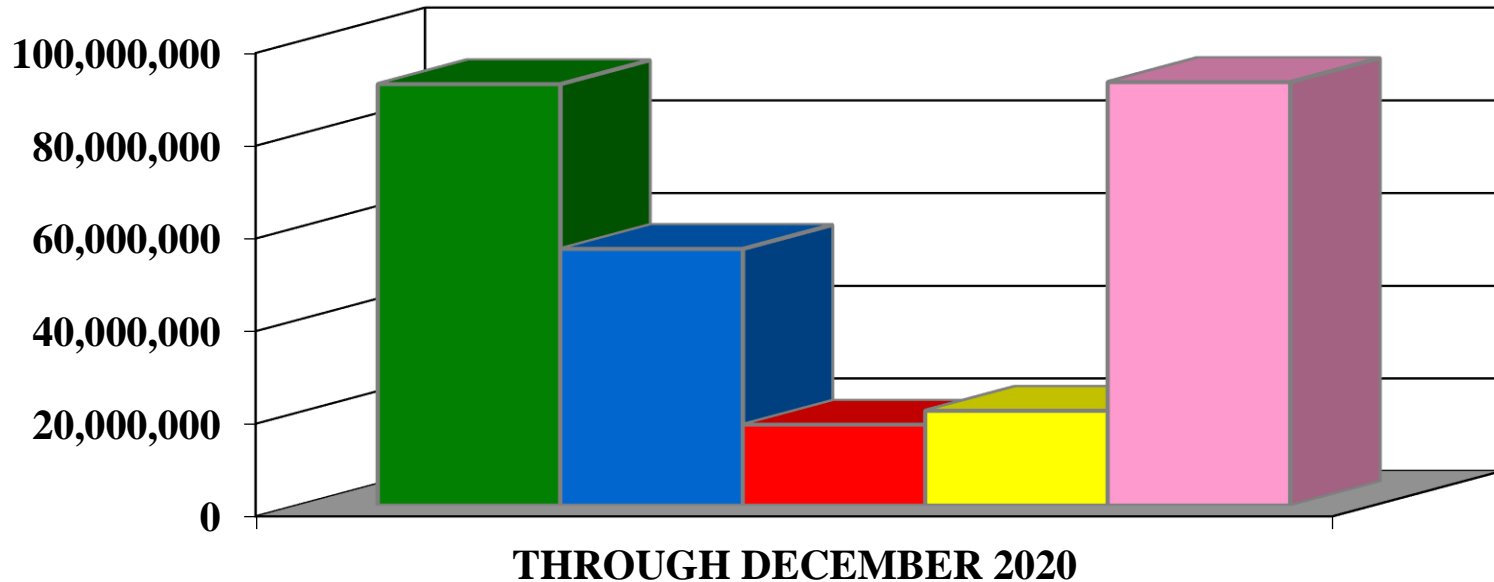
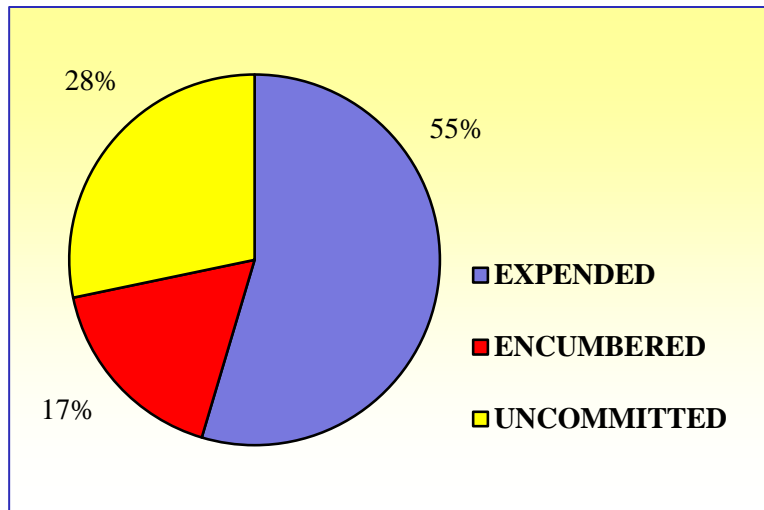


Exhibit B

SPLOST 5 FUND

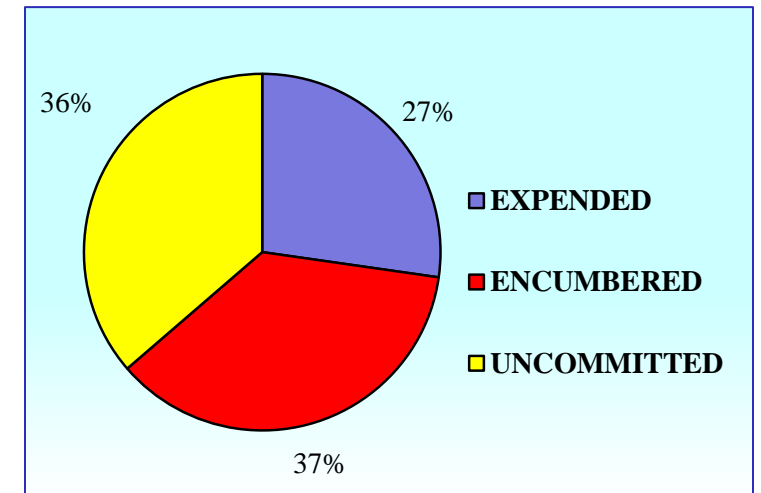


New & Replacement Facility expenditures for the second quarter of fiscal year 2021 totaled \$14,536,188. Quarterly expenditures consist of construction for Clay Harmony Leland and King Springs Replacement Elementary Schools and Pearson Middle School.

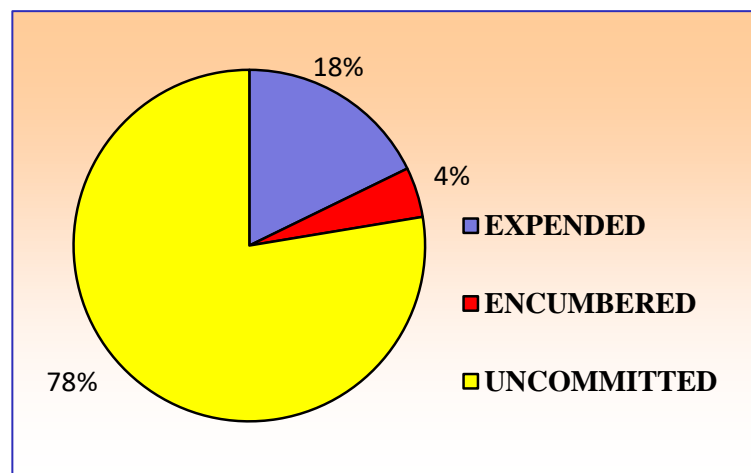
NEW / REPLACEMENT FACILITIES

ADDITIONS / MODIFICATIONS

Addition & Modification expenditures for the second quarter of fiscal year 2021 totaled \$9,423,467. Quarterly expenditures consist of design, construction, furniture and equipment for Campbell and Pebblebrook HS Classroom Additions, Sprayberry HS New Gym Replacement and Support Facilities.



INFRASTRUCTURE / INDIVIDUAL SCHOOL NEEDS



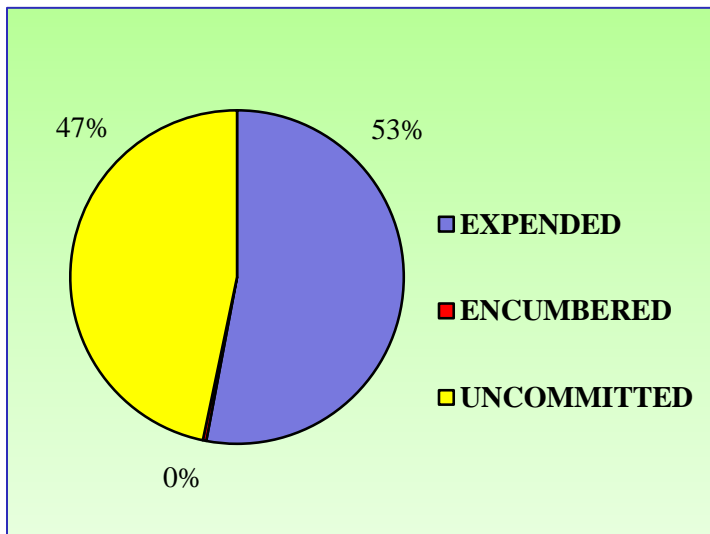
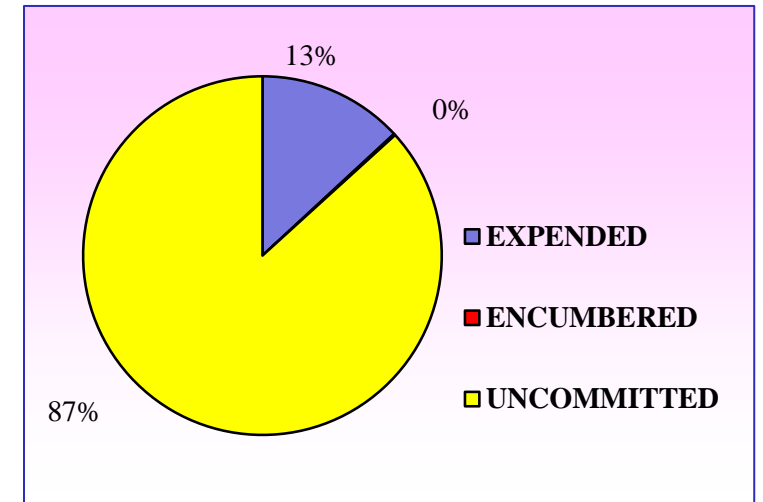
Infrastructure & Individual School Needs expenditures for the second quarter of fiscal year 2021 totaled \$1,410,106. Quarterly expenditures consist of Finishes, Mechanical, Sitework and Thermal Moisture Protection.

SPLOST 5 FUND

Exhibit C
(cont.)

SAFETY, SECURITY & SUPPORT

Safety & Support expenditures for the second quarter of fiscal year 2021 totaled \$1,764,194. Quarterly expenditures consist of Buses, Vehicles & Equipment, Communication Equipment for Schools and Public Safety, Computer Aided Dispatch Equipment, Expenses Incidental for Capital Projects, Food Nutrition Service Needs, Growth & Replacement Furniture/Equipment/Finishes, Land Acquisition, Program Administrative Cost and Surveillance Cameras.



Academic & Technology expenditures for the second quarter of fiscal year 2021 totaled \$2,075,158. Quarterly expenditures consist of ADA Compliance, Learning Management System, Learning Resources, , Obsolete Interactive Classroom Devices, Obsolete Printer, Copier, Duplicator and Student Information Systems Enhancements.

ACADEMIC / TECHNOLOGY

**COBB COUNTY SCHOOL DISTRICT
2019 1% SALES TAX (SPLOST 5)
CONSOLIDATED MANAGEMENT SUMMARY REPORT
SUMMARY BY INITIATIVE
FOR THE MONTH ENDING
12/31/2020**



REVENUE

	Original Budget	Detail Budget	Received	Over/Under Budget	% Recd
SPLOST 5 FEDERAL REVENUE	\$0.00	\$1,950,720.00	\$1,950,719.15	\$0.85	100
SPLOST 5 INTEREST INCOME	\$0.00	\$983,941.00	\$983,940.76	\$0.24	100
SPLOST 5 REVENUE	\$797,022,000.00	\$792,646,034.00	\$282,756,210.40	\$509,889,823.60	36
STATE CAPITAL OUTLAY	\$0.00	\$0.00	\$0.00	\$0.00	0
TRANSFERIN CONST NOTE INTEREST	\$0.00	\$1,441,305.00	\$1,441,304.27	\$0.73	100
REVENUE Total :	\$797,022,000.00	\$797,022,000.00	\$287,132,174.58	\$509,889,825.42	

EXPENSE

	Original Budget	Detail Budget	Expended	Encumbered	Uncommitted	% Comm
NEW/REPLACEMENT FACILITIES						
NEW ELEMENTARY SCHOOLS	\$0.00	\$110,322,414.00	\$72,026,375.24	\$366,923.94	\$37,929,114.82	66
NEW MIDDLE SCHOOLS	\$0.00	\$56,222,527.00	\$18,941,651.34	\$28,163,528.50	\$9,117,347.16	84
NEW/REPL FACILITIES UNALLOCATED	\$165,271,710.00	\$57,724.00	\$0.00	\$0.00	\$57,724.00	0
NEW/REPLACEMENT FACILITIES Total :	\$165,271,710.00	\$166,602,665.00	\$90,968,026.58	\$28,530,452.44	\$47,104,185.98	
ADDITION/MODIFICATIONS						
ADD/MODIFICATION UNALLOCATED	\$205,414,720.00	\$26,912,331.00	\$0.00	\$0.00	\$26,912,331.00	0
HIGH SCHOOL ADDITION/MODIF	\$0.00	\$141,442,640.00	\$24,484,679.95	\$71,708,452.35	\$45,249,507.70	68
MIDDLE SCHOOL ADDITION/MODIF	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0
SUPPORT FACILITY ADDTN/MODIF	\$0.00	\$35,070,590.00	\$30,969,247.33	\$2,362,008.08	\$1,739,334.59	95
ADDITION/MODIFICATIONS Total :	\$205,414,720.00	\$203,425,561.00	\$55,453,927.28	\$74,070,460.43	\$73,901,173.29	
INFRASTRUCTURE/IND SCHOOL NEED						
CONVEYING SYSTEMS	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0
DOORS, WINDOWS, HARDWARE	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0

**COBB COUNTY SCHOOL DISTRICT
2019 1% SALES TAX (SPLOST 5)
CONSOLIDATED MANAGEMENT SUMMARY REPORT
SUMMARY BY INITIATIVE
FOR THE MONTH ENDING
12/31/2020**



EXPENSE

	Original Budget	Detail Budget	Expended	Encumbered	Uncommitted	% Comm
INFRASTRUCTURE/IND SCHOOL NEED						
ELECTRICAL	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0
FINISHES	\$0.00	\$3,679,439.00	\$2,768,001.85	\$3,935.30	\$907,501.85	75
GENERAL	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0
INFRA/INDIV SCHOOL NEEDS UNALLOCATD	\$103,313,570.00	\$65,801,892.00	\$0.00	\$0.00	\$65,801,892.00	0
MECHANICAL	\$0.00	\$9,388,219.00	\$4,082,039.30	\$425,465.52	\$4,880,714.18	48
SITWORK	\$0.00	\$9,881,916.00	\$5,321,685.80	\$3,710,219.00	\$850,011.20	91
SPECIALITIES	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0
THERMAL MOISTURE PROTECTION	\$0.00	\$9,574,470.00	\$5,311,292.77	\$389,331.43	\$3,873,845.80	60
INFRASTRUCTURE/IND SCHOOL NEED Total :	\$103,313,570.00	\$98,325,936.00	\$17,483,019.72	\$4,528,951.25	\$76,313,965.03	
SAFETY, SECURITY & SUPPORT						
BUSES, VEHICLES, EQUIPMENT	\$0.00	\$5,417,500.00	\$1,090,101.29	\$35,950.86	\$4,291,447.85	21
COMM EQ SCHOOLS & PUB SAFETY	\$0.00	\$98,650.00	\$46,007.06	\$6,433.44	\$46,209.50	53
COMPUTER AIDED DISPATCH EQUIP	\$0.00	\$112,000.00	\$79,736.16	\$7,000.00	\$25,263.84	77
EXPENSES INCIDENTAL/CAPITAL PROJ	\$0.00	\$21,025,905.00	\$8,038,607.83	\$1,202.50	\$12,986,094.67	38
FOOD NUTRITION SERVICE NEEDS	\$0.00	\$3,468,053.00	\$1,620,077.15	\$159,106.94	\$1,688,868.91	51
GROWTH & REPL FURN/EQ/FINSH	\$0.00	\$985,000.00	\$859,637.72	\$0.00	\$125,362.28	87
LAND ACQUISITION	\$0.00	\$4,606,700.00	\$4,554,397.83	\$0.00	\$52,302.17	99
PROGRAM ADMIN COSTS	\$0.00	\$2,448,000.00	\$2,439,711.12	\$0.00	\$8,288.88	100
RECORDS MANAGEMENT NEEDS	\$0.00	\$118,200.00	\$0.00	\$0.00	\$118,200.00	0
SAFE/SEC/SUPPORT UNALLOCATED	\$150,022,000.00	\$112,670,151.00	\$0.00	\$0.00	\$112,670,151.00	0
SAFETY/SEC/SIGN/TRAF/CODE	\$0.00	\$197,000.00	\$154,137.00	\$0.00	\$42,863.00	78
SCHOOL SEC IMPROVE EXTERIOR	\$0.00	\$221,625.00	\$30,995.89	\$0.00	\$190,629.11	14
SCHOOL SEC IMPROVE INTERIOR	\$0.00	\$2,610,250.00	\$16,800.00	\$0.00	\$2,593,450.00	1
SURVEILLANCE CAMERAS	\$0.00	\$1,822,250.00	\$1,549,740.77	\$5,327.08	\$267,182.15	85
TRANSPORTATION INFRASTRUCTURE	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0
UNDESIGNATED CLASSROOMS	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0
WAREHOUSE NEEDS	\$0.00	\$253,145.00	\$0.00	\$0.00	\$253,145.00	0

**COBB COUNTY SCHOOL DISTRICT
2019 1% SALES TAX (SPLOST 5)
CONSOLIDATED MANAGEMENT SUMMARY REPORT
SUMMARY BY INITIATIVE
FOR THE MONTH ENDING
12/31/2020**



EXPENSE

	Original Budget	Detail Budget	Expended	Encumbered	Uncommitted	% Comm
SAFETY, SECURITY & SUPPORT Total :	\$150,022,000.00	\$156,054,429.00	\$20,479,949.82	\$215,020.82	\$135,359,458.36	
ACADEMIC/TECHNOLOGY						
ACADEMIC/TECH UNALLOCATED	\$173,000,000.00	\$60,498,847.00	\$0.00	\$0.00	\$60,498,847.00	0
ADA COMPL-REQ & SAFETY MOD	\$0.00	\$306,604.00	\$177,110.69	\$2,908.00	\$126,585.31	59
ASSISTIVE TECHNOLOGY EQUIP	\$0.00	\$394,000.00	\$205,620.35	\$25.00	\$188,354.65	52
CENTRALIZED VIDEO SYSTEM	\$0.00	\$295,500.00	\$0.00	\$0.00	\$295,500.00	0
DATA CENTER DISASTER RECOVERY	\$0.00	\$960,375.00	\$0.00	\$0.00	\$960,375.00	0
DATA CTR EQUIPMENT REPLACEMENT	\$0.00	\$999,750.00	\$257,881.91	\$0.00	\$741,868.09	26
DISTRICT NETWORK MAINTENANCE	\$0.00	\$12,317,391.00	\$12,317,390.41	\$0.00	\$0.59	100
DISTRICT PHONE SYS ENHANCEMENT	\$0.00	\$2,274,650.00	\$588,571.63	\$0.00	\$1,686,078.37	26
DISTRICT SERVERS REPLACEMENT	\$0.00	\$605,750.00	\$39,831.81	\$0.00	\$565,918.19	7
EQUIP & SW STUDENTS W/DISAB	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0
EQUIP TO SUP PHYS DISABILITIES	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0
FINANCIAL SYS ENHANCEMENT	\$0.00	\$1,000,000.00	\$0.00	\$0.00	\$1,000,000.00	0
GROWTH REPL FINE ARTS INS & EQ	\$0.00	\$492,500.00	\$0.00	\$0.00	\$492,500.00	0
HR/PR SYS ENH & EQUIP REPL	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0
LANGUAGE SYSTEMS	\$0.00	\$580,066.00	\$0.00	\$0.00	\$580,066.00	0
LEARNING COMMONS	\$0.00	\$256,766.00	\$0.00	\$0.00	\$256,766.00	0
LEARNING MANAGEMENT SYSTEM	\$0.00	\$7,383,257.00	\$4,417,672.40	\$405,000.00	\$2,560,584.60	65
LEARNING RESOURCES	\$0.00	\$13,238,895.00	\$11,041,409.96	\$122,192.98	\$2,075,292.06	84
MAINTAIN FINE ARTS FACILITIES	\$0.00	\$384,150.00	\$0.00	\$0.00	\$384,150.00	0
NETWORK ACCESS CONTROL	\$0.00	\$753,500.00	\$0.00	\$0.00	\$753,500.00	0
OBSOLETE AV EQUIP REPL	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0
OBSOLETE COMP DEVICE-DISTRICT	\$0.00	\$12,829,625.00	\$10,192,968.63	\$0.00	\$2,636,656.37	79
OBSOLETE COMP DEVICE-TEACHERS	\$0.00	\$11,943,125.00	\$11,356,559.40	\$0.00	\$586,565.60	95
OBSOLETE INTACTIVE CR DEVICE	\$0.00	\$41,654,934.00	\$38,808,514.03	\$610.00	\$2,845,809.97	93
OBSOLETE PRNTER/COPIER/DUPPLIC	\$0.00	\$2,540,808.00	\$1,926,051.92	\$0.00	\$614,756.08	76
ROBOTICS LAB	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0

**COBB COUNTY SCHOOL DISTRICT
2019 1% SALES TAX (SPLOST 5)
CONSOLIDATED MANAGEMENT SUMMARY REPORT
SUMMARY BY INITIATIVE
FOR THE MONTH ENDING
12/31/2020**



EXPENSE

		Original Budget	Detail Budget	Expended	Encumbered	Uncommitted	% Comm
ACADEMIC/TECHNOLOGY							
STUDENT INFORMATION SYSTEM ENH		\$0.00	\$410,416.00	\$78,573.00	\$49,201.03	\$282,641.97	31
STUDENT LEARN SYS/STEM/INNOV		\$0.00	\$492,500.00	\$0.00	\$0.00	\$492,500.00	0
ACADEMIC/TECHNOLOGY	Total :	\$173,000,000.00	\$172,613,409.00	\$91,408,156.14	\$579,937.01	\$80,625,315.85	
CONTINGENCY							
GENERAL CONTINGENCY		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0
CONTINGENCY	Total :	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
EXPENSE Total :		\$797,022,000.00	\$797,022,000.00	\$275,793,079.54	\$107,924,821.95	\$413,304,098.51	



DISTRICT BUILDING FUND

FY2021 – SECOND QUARTER

DECEMBER 31, 2020

DISTRICT BUILDING FUND CONTINGENCY REPORT

Beginning Balance - October 1, 2020	\$27,839
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Transfers In

1 Transfer unused funds from Kennesaw Montain HS Tennis Court Resurfacing at project close out. 11/11/20	22,944
2 Increase funds for sale of Right of Way at Big Shanty ES. 12/17/20	18,000
3 Increase funds for Interest Income received through 12/31/20.	616

TOTAL TRANSFERS IN	\$41,560
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Transfers Out

1 Transfer funds to Lassiter HS Tennis Court Resurfacing to establish a budget for the project. 12/15/20	30,000
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TOTAL TRANSFERS OUT	\$30,000
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DISTRICT BUILDING FUND BALANCE AS OF DECEMBER 31, 2020	\$39,399
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**COBB COUNTY SCHOOL DISTRICT
DISTRICT BUILDING FUND
CONSOLIDATED MANAGEMENT SUMMARY REPORT
SUMMARY BY INITIATIVE
FOR THE MONTH ENDING
12/31/2020**



REVENUE

	Original Budget	Detail Budget	Received	Over/Under Budget	% Recd
CARES ACT GRANT	\$0.00	\$8,125,000.00	\$8,125,000.00	\$0.00	100
CONTRIBUTIONS/DONATIONS	\$0.00	\$55,554.00	\$55,553.88	\$0.12	100
DBF INTEREST	\$0.00	\$22,381.00	\$22,381.32	(\$0.32)	100
FEDERAL GRANT REVENUE	\$0.00	\$4,578,220.00	\$4,578,219.81	\$0.19	100
OTHER LOCAL REVENUES	\$0.00	\$283,300.00	\$283,300.00	\$0.00	100
SCHOOL SAFETY GRANT	\$786,172.00	\$786,172.00	\$786,172.00	\$0.00	100
TRANSFER FROM OTHER FUNDS	\$0.00	\$3,135,427.00	\$3,135,427.68	(\$0.68)	100
REVENUE Total :	\$786,172.00	\$16,986,054.00	\$16,986,054.69	(\$0.69)	

EXPENSE

	Original Budget	Detail Budget	Expended	Encumbered	Uncommitted	% Comm
NEW/REPLACEMENT FACILITIES						
NEW HIGH SCHOOLS	\$0.00	\$50,557.00	\$50,557.00	\$0.00	\$0.00	100
NEW/REPLACEMENT FACILITIES Total :	\$0.00	\$50,557.00	\$50,557.00	\$0.00	\$0.00	
FINISH-FLOORING-VET & CARPET						
FINISHES	\$0.00	\$2,448.00	\$2,448.00	\$0.00	\$0.00	100
FINISH-FLOORING-VET & CARPET Total :	\$0.00	\$2,448.00	\$2,448.00	\$0.00	\$0.00	
HIGH SCHOOL ADDITION/MODIF						
HIGH SCHOOL ADDITION/MODIF	\$0.00	\$2,549.00	\$2,549.00	\$0.00	\$0.00	100
HIGH SCHOOL ADDITION/MODIF Total :	\$0.00	\$2,549.00	\$2,549.00	\$0.00	\$0.00	
SAFETY AND SUPPORT						
CARES ACT GRANT	\$0.00	\$8,125,000.00	\$8,125,000.00	\$0.00	\$0.00	100
CONSULTANTS, SURVEYS AND APPRAISALS	\$0.00	\$126,800.00	\$111,814.00	\$0.00	\$14,986.00	88

**COBB COUNTY SCHOOL DISTRICT
DISTRICT BUILDING FUND
CONSOLIDATED MANAGEMENT SUMMARY REPORT
SUMMARY BY INITIATIVE
FOR THE MONTH ENDING
12/31/2020**



EXPENSE

	Original Budget	Detail Budget	Expended	Encumbered	Uncommitted	% Comm
SAFETY AND SUPPORT						
DEMOLITION	\$0.00	\$63,738.00	\$63,737.24	\$0.00	\$0.76	100
MODIFY/RENOVATE/FACILITY UPGRADE	\$0.00	\$1,249,839.00	\$903,276.09	\$182,749.96	\$163,812.95	87
PORTABLE CLASSROOM LEASE/MAINTENANCE	\$0.00	\$1,847,730.00	\$1,395,779.45	\$132,740.00	\$319,210.55	83
SCHOOL SAFETY GRANT	\$786,172.00	\$786,172.00	\$786,172.00	\$0.00	\$0.00	100
SEC FNC/SIGN/TRAF CNTRL	\$0.00	\$65,300.00	\$8,230.00	\$0.00	\$57,070.00	13
SAFETY AND SUPPORT	Total :	\$786,172.00	\$12,264,579.00	\$11,394,008.78	\$315,489.96	\$555,080.26
CASUALTY LOSS						
CASUALTY LOSS	\$0.00	\$48,302.00	\$48,302.00	\$0.00	\$0.00	100
CASUALTY LOSS	Total :	\$0.00	\$48,302.00	\$48,302.00	\$0.00	\$0.00
TECHNOLOGY						
TECHNOLOGY	\$0.00	\$4,578,220.00	\$1,316,366.50	\$9,557.29	\$3,252,296.21	29
TECHNOLOGY	Total :	\$0.00	\$4,578,220.00	\$1,316,366.50	\$9,557.29	\$3,252,296.21
CONTINGENCY						
GENERAL CONTINGENCY	\$0.00	\$39,399.00	\$0.00	\$0.00	\$39,399.00	0
CONTINGENCY	Total :	\$0.00	\$39,399.00	\$0.00	\$0.00	\$39,399.00
EXPENSE Total :		\$786,172.00	\$16,986,054.00	\$12,814,231.28	\$325,047.25	\$3,846,775.47



PAYMENTS - \$100,000 & ABOVE

FY2021 – SECOND QUARTER

DECEMBER 31, 2020

Invoice Payments Over \$100,000
From 10/01/2020 Through 12/31/2020



VENDOR NAME	INVOICE NUMBER	INVOICE TOTAL AMOUNT
BALFOUR BEATTY CONSTRUCTION LLC	PAY APP #18 10/30/20	\$ 1,215,492.85
	PAY APP #19 11/30/20	\$ 896,889.86
	PAY APP #20 12/16/20	\$ 191,220.00
BALFOUR BEATTY CONSTRUCTION LLC Total		\$ 2,303,602.71
BANK OF AMERICA NA	110420 5510135	\$ 1,540,134.42
	100420 5510135	\$ 1,447,402.46
	120420 5510135	\$ 1,149,448.95
	CP103120	\$ 624,171.81
	EP113020	\$ 564,085.00
	EP093020	\$ 454,229.65
	EP103120	\$ 415,338.87
BANK OF AMERICA NA Total		\$ 6,194,811.16
CARROLL DANIEL CONSTRUCTION CO	PAY APP #29 10/06/20	\$ 2,962,448.89
	PAY APP #08 11/05/20	\$ 2,123,930.00
	PAY APP #09 12/04/20	\$ 2,044,710.00
	PAY APP #07 10/05/20	\$ 1,686,880.00
	PAY APP #30 11/04/20	\$ 801,334.00
	PAY APP #31 12/02/20	\$ 702,341.00
	PAY APP #16 10/06/20	\$ 654,214.25
CARROLL DANIEL CONSTRUCTION CO Total		\$ 10,975,858.14
COBB COUNTY WATER SYSTEM	092920THRU110420	\$ 109,835.01
COBB COUNTY WATER SYSTEM Total		\$ 109,835.01
COBB EMC	84864001_101620	\$ 559,540.56
	84864001_111620	\$ 481,211.64
	84864001_121620	\$ 422,997.61
	94467008_101620	\$ 113,299.03
	94467008_111620	\$ 106,246.98
COBB EMC Total		\$ 1,683,295.82
COOPER & COMPANY GENERAL CONTRACTORS INC	PAY APP #19 11/25/20	\$ 643,389.76
	PAY APP #18 10/25/20	\$ 554,494.42
COOPER & COMPANY GENERAL CONTRACTORS INC Total		\$ 1,197,884.18

Invoice Payments Over \$100,000
From 10/01/2020 Through 12/31/2020



VENDOR NAME	INVOICE NUMBER	INVOICE TOTAL AMOUNT
CREDIT UNION OF GEORGIA	103020 MO CR UNION	\$ 239,991.70
	111920 MO CR UNION	\$ 239,541.70
	121720 MO CR UNION	\$ 237,814.71
CREDIT UNION OF GEORGIA Total		\$ 717,348.11
DELL MARKETING LP	10430143355CM	\$ 462,504.89
	10444826354	\$ 155,715.65
	10434264937	\$ 155,715.65
DELL MARKETING LP Total		\$ 773,936.19
EDCO - EDUCATIONAL CONSULTANTS INC	12820B	\$ 585,600.00
	12820A	\$ 329,400.00
EDCO - EDUCATIONAL CONSULTANTS INC Total		\$ 915,000.00
GEORGIA POWER CO	4639546002_100120	\$ 239,706.43
	4639546002_120320	\$ 218,067.24
	4639546002_110220	\$ 174,531.72
	4639546002_111120	\$ 165,555.63
	4639546002_121420	\$ 154,081.14
	4639546002_101220	\$ 149,576.83
GEORGIA POWER CO Total		\$ 1,101,518.99
GREGORY DOYLE CALHOUN & ROGERS LLC	1483 PINE RD LAND	\$ 1,453,219.72
	3753 PROVD RD LAND	\$ 576,460.86
	112520	\$ 119,884.99
	092520	\$ 113,000.85
GREGORY DOYLE CALHOUN & ROGERS LLC Total		\$ 2,262,566.42
HARTFORD LIFE AND ACCIDENT INSURANCE CO	100220 SEPT HARTFORD	\$ 378,064.82
	102920 OCT HARTFORD	\$ 376,953.23
	112320 NOV HARTFORD	\$ 376,073.50
	122120 DEC HARTFORD	\$ 375,362.11
HARTFORD LIFE AND ACCIDENT INSURANCE CO Total		\$ 1,506,453.66
METROPOLITAN LIFE INSURANCE CO	103020 OCT DENTAL	\$ 610,073.99
	113020 NOV DENTAL	\$ 607,950.89
	123120 DEC DENTAL	\$ 606,727.19
METROPOLITAN LIFE INSURANCE CO Total		\$ 1,824,752.07

Invoice Payments Over \$100,000
From 10/01/2020 Through 12/31/2020



VENDOR NAME	INVOICE NUMBER	INVOICE TOTAL AMOUNT
RELIASTAR LIFE INSURANCE CO	103020 OCT VOYA	\$ 164,125.05
	113020 NOV VOYA	\$ 163,523.12
	123120 DEC VOYA	\$ 162,977.21
RELIASTAR LIFE INSURANCE CO Total		\$ 490,625.38
STATE HEALTH BENEFIT PLAN	09/20 SHBP 63312 CER	\$ 8,908,389.74
	11/20 SHBP 63312 CER	\$ 8,887,518.16
	10/20 SHBP 63312 CER	\$ 8,877,796.47
	09/20 SHBP 63313 CLA	\$ 4,636,823.67
	11/20 SHBP 63313 CLA	\$ 4,618,105.20
	10/20 SHBP 63313 CLA	\$ 4,585,208.88
STATE HEALTH BENEFIT PLAN Total		\$ 40,513,842.12
US DEPT OF TREASURY	093020 MO FED TAX	\$ 13,880,925.11
	103020 MO FED TAX	\$ 13,842,794.93
	121720 MO FED TAX	\$ 13,826,996.61
	111920 MO FED TAX	\$ 13,736,249.28
	103020 BW FED TAX	\$ 677,803.28
	112720 BW FED TAX	\$ 602,187.24
	122420 BW FED TAX	\$ 594,116.43
	100220 BW FED TAX	\$ 548,794.41
	111320 BW FED TAX	\$ 539,951.02
	101620 BW FED TAX	\$ 486,898.13
	121120 BW FED TAX	\$ 422,761.73
US DEPT OF TREASURY Total		\$ 59,159,478.17
VALIC	121720 MO VALIC	\$ 1,011,973.97
	111920 MO VALIC	\$ 1,007,425.19
	103020 MO VALIC	\$ 993,141.50
VALIC Total		\$ 3,012,540.66
BANK OF NEW YORK MELLON	WIRE 12.14.20NOTE	\$ 101,002,564.44
BANK OF NEW YORK MELLON Total		\$ 101,002,564.44

Invoice Payments Over \$100,000
From 10/01/2020 Through 12/31/2020



VENDOR NAME	INVOICE NUMBER	INVOICE TOTAL AMOUNT
TEACHERS RETIREMENT SYSTEM OF GEORGIA	10/20 TRS 6331	\$ 15,681,281.55
	09/20 TRS 6331	\$ 15,501,669.44
	11/20 TRS 6331	\$ 15,445,709.37
TEACHERS RETIREMENT SYSTEM OF GEORGIA Total		\$ 46,628,660.36
EVERGREEN CONSTRUCTION	PAY APP #3 - 10/01/20	\$ 3,701,603.50
	PAY APP #4 - 10/31/20	\$ 3,533,575.97
	PAY APP #5 - 11/30/20	\$ 3,194,405.54
	PAY APP #6 - 12/31/20	\$ 2,463,730.22
EVERGREEN CONSTRUCTION Total		\$ 12,893,315.23
GA DEPARTMENT OF REVENUE 4245	093020 MO FED TAX	\$ 2,498,826.58
	103020 MO GA TAX	\$ 2,494,967.29
	121720 MO GA TAX	\$ 2,489,848.22
	111920 MO GA TAX	\$ 2,475,964.24
	103020 BW GA TAX	\$ 114,395.51
GA DEPARTMENT OF REVENUE 4245 Total		\$ 10,074,001.84
SPORTS TURF COMPANY INC	PAY APP #02 12/31/20	\$ 523,033.00
SPORTS TURF COMPANY INC Total		\$ 523,033.00
CONSOLIDATED ADMIN SERVICES LLC	103020 MO CAS	\$ 498,822.07
	111920 MO CAS	\$ 498,542.06
	121720 MO CAS	\$ 461,707.32
CONSOLIDATED ADMIN SERVICES LLC Total		\$ 1,459,071.45
BOWEN & WATSON INC	PAY APP #4 - 10/30/20	\$ 487,454.38
	PAY APP #3 - 10/30/20	\$ 123,448.00
BOWEN & WATSON INC Total		\$ 610,902.38
CITY OF ACWORTH	2020ACWORTHAD	\$ 407,886.00
CITY OF ACWORTH Total		\$ 407,886.00
OMBUDSMAN EDUCATIONAL SRVCS LTD	IVC0000000029054	\$ 358,946.97
OMBUDSMAN EDUCATIONAL SRVCS LTD Total		\$ 358,946.97
DOUGLAS COUNTY SCHOOL SYSTEM	REIM1120-1	\$ 290,460.08
DOUGLAS COUNTY SCHOOL SYSTEM Total		\$ 290,460.08

Invoice Payments Over \$100,000
 From 10/01/2020 Through 12/31/2020



VENDOR NAME	INVOICE NUMBER	INVOICE TOTAL AMOUNT
BONE DRY ROOFING CO	PAY APP #05 11/03/20	\$ 260,136.17
	PAY APP #04 10/09/20	\$ 117,754.00
	PAY APP #04 RETAINAG	\$ 104,375.00
BONE DRY ROOFING CO Total		\$ 482,265.17
EDGEWOOD PARTNERS INSURANCE CENTER	401802	\$ 197,664.00
EDGEWOOD PARTNERS INSURANCE CENTER Total		\$ 197,664.00
WIRELESS ESYSTEMS INC	2511	\$ 168,000.00
WIRELESS ESYSTEMS INC Total		\$ 168,000.00
ROSETTA STONE LTD	11176583	\$ 162,000.00
ROSETTA STONE LTD Total		\$ 162,000.00
CHRIS E VANCE PC	SETTLEMENT1020	\$ 135,000.00
CHRIS E VANCE PC Total		\$ 135,000.00
BEST BUY FOR BUSINESS GOVERNMENT AND EDUCATION	4870782	\$ 119,978.00
BEST BUY FOR BUSINESS GOVERNMENT AND EDUCATION Total		\$ 119,978.00
IMAGINE LEARNING INC	111320167973	\$ 116,490.00
IMAGINE LEARNING INC Total		\$ 116,490.00
RIVERSIDE INSIGHTS	INV058362	\$ 113,145.03
RIVERSIDE INSIGHTS Total		\$ 113,145.03
Grand Total		\$ 310,486,732.74



BUDGET ADJUSTMENTS > \$100,000

**FY2021 – SECOND QUARTER
DECEMBER 31, 2020**

**Budget Adjustments Over \$100,000
From 10/01/2020 through 12/31/2020**



FUND	NAME	ACCOUNT	ADJUSTMENT AMOUNT	REVISED BUDGET @ 12/31/2020
0100	General Fund			
	BUA 1142	0100-8010-4000-9990-0119-50250-50-673010-00000- Funding for UV Light Disinfecting Solution and Hand Sanitizing Solution.	\$ 12,000,000	\$ 12,000,000
	BUA 1833	0100-8010-1000-2011-0129-50871-50-561010-00000- Receipt of Medace funds 11/24/20.	\$ 302,456	\$ 3,185,975
	BUA 850	0100-8010-1000-3532-0036-50426-50-561610-00000- To Record CTAE - Vocational Construction Bond.	\$ 295,210	\$ 295,210
		0100-8010-1000-3532-0036-50426-50-673010-00000- To Record CTAE - Vocational Construction Bond.	\$ 144,834	\$ 144,834
		0100-8010-1000-3532-0036-50426-50-673420-00000- To Record CTAE - Vocational Construction Bond.	\$ 302,789	\$ 302,789
0313	2013 1% Sales Tax (SPLOST 4)			
	BUA 1030	0313-8010-4000-9990-0000-00000-50-561510-00000- Transfer funds from SPLOST 4 Fund Contingency to Systemwide Furniture and Equipment for reallocation.	\$ 1,400,000	\$ 1,101,775
	BUA 1036	0313-8010-4000-9990-0000-00000-50-561510-00000- Transfer funds to Systemwide Furniture and Equipment to Instructional Support Center to increase the budget for furniture and equipment purchases.	\$ 1,400,000	\$ 1,101,775
	BUA 570	0313-0811-4000-9990-0000-00000-50-672030-00000- Transfer funds from Osborne HS Replacement Furniture and Equipment account to the Miscellaneous Construction account to increase the budget for additional costs for the	\$ 200,000	\$ 2,136,497
0318	2018 1% Sales Tax (SPLOST 5)			
	BUA 1055	0318-8010-4000-9990-0000-00000-50-672010-00000- Transfer unused funds from Palmer MS Flooring to Unallocated Infrastructure/Individual School Needs at project close out.	\$ 525,964	\$ 126,023,157
	BUA 1067	0318-9903-4000-9990-0000-00000-50-672010-00000- Transfer funds from Unallocated New/Replacement Schools to the Horizon HS Relocation Building account to increase the budget for the construction award.	\$ 156,800	\$ 1,156,801
	BUA 1159	0318-9903-4000-9990-0000-00000-50-561510-00000- Transfer funds from Horizon HS Relocation Furniture, Fixture and Equipment account to the Furniture and Equipment account to increase the budget for needed purchases.	\$ 1,120,000	\$ 1,120,000
	BUA 1213	0318-0814-4000-9990-0000-00000-50-672020-00000- Transfer funds from King Springs ES Replacement Furniture and Equipment, Network Electronic and Technology Items accounts to the Architect account to increase the budget for additional scope of work on the project.	\$ 150,000	\$ 487,899
	BUA 1502	0318-8010-4000-9990-0000-00000-50-672010-00000- Transfer funds from Unallocated Safety and Support to Systemwide Food Nutrition Services for Reallocation.	\$ 742,303	\$ 126,023,157
	BUA 1509	0318-0194-4000-9990-0000-00000-50-672010-00000- Transfer funds from Systemwide Food Nutrition Services to Hayes ES Cooler/Freezer building account to establish the budget for the project.	\$ 397,443	\$ 397,443
		0318-0278-4000-9990-0000-00000-50-672010-00000- Transfer funds from Systemwide Food Nutrition Services to Mt Bethel ES Cooler/Freezer building account to establish the budget for the project.	\$ 530,992	\$ 530,992
		0318-0499-4000-9990-0000-00000-50-672010-00000- Transfer funds from Systemwide Food Nutrition Services to Lost Mountain MS Cooler/Freezer building account to establish the budget for the project.	\$ 335,227	\$ 335,227
	BUA 259	0318-3062-4000-9990-0000-00000-50-672010-00000- Transfer funds from Unallocated Infrastructure/Individual School Needs to Labelle ES Phase 2 Roof building account to establish a budget for the project.	\$ 797,537	\$ 1,053,373
	BUA 692	0318-0289-4000-9990-0000-00000-50-672010-00000- Transfer funds from Unallocated Infrastructure/Individual School Needs to Addison ES HVAC Modifications building account to establish the budget for the project.	\$ 2,100,000	\$ 2,966,882
		0318-0289-4000-9990-0000-00000-50-672020-00000- Transfer funds from Unallocated Infrastructure/Individual School Needs to Addison ES HVAC Modifications architect account to establish the budget for the project.	\$ 210,000	\$ 281,462

**Budget Adjustments Over \$100,000
From 10/01/2020 through 12/31/2020**



FUND	NAME	ACCOUNT	ADJUSTMENT AMOUNT	REVISED BUDGET @ 12/31/2020
0318	BUA 692	0318-0289-4000-9990-0000-00000-50-672030-00000- Transfer funds from Unallocated Infrastructure/Individual School Needs to Addison ES HVAC Modifications miscellaneous account to establish the budget for the project.	\$ 210,000	\$ 258,297
	BUA 816	0318-8010-4000-9990-0000-00000-50-672010-00000- Transfer unused funds from Hollydale ES Painting to Unallocated Infrastructure/Individual School Needs at project close out.	\$ 201,789	\$ 126,023,157
	BUA 83	0318-8010-4000-9990-0000-00000-50-672010-00000- Transfer unused funds from Powder Springs ES Painting to Unallocated Infrastructure/Individual School Needs at project close out.	\$ 217,277	\$ 126,023,157
	BUA 863	0318-0290-4000-9990-0000-00000-50-672010-00000- Transfer funds from Unallocated Infrastructure/Individual School Needs to Campbell MS Roofing Phase 2 building account to establish the budget for the project.	\$ 2,400,000	\$ 3,284,826
		0318-0290-4000-9990-0000-00000-50-672020-00000- Transfer funds from Unallocated Infrastructure/Individual School Needs to Campbell MS Roofing Phase 2 architect to establish the budget for the project.	\$ 240,000	\$ 276,381
		0318-0290-4000-9990-0000-00000-50-672030-00000- Transfer funds from Unallocated Infrastructure/Individual School Needs to Campbell MS Roofing Phase 2 miscellaneous account to establish the budget for the project.	\$ 240,000	\$ 267,458
	BUA 95	0318-8010-4000-9990-0000-00000-50-672060-00000- Transfer excess funds from 7 Middle School Surveillance Cameras to Systemwide Surveillance Cameras for reallocation.	\$ 242,854	\$ 2,107,942
0402	Title I - Fed Grant			
	BUA 238	0402-8010-1000-1750-0000-00000-50-514010-00000- To record awarded grant funds Title I-A, Improving the Academic Achievement.	\$ 134,169	\$ 296,761
		0402-8010-1000-1750-0000-00000-50-553210-00000- To record awarded grant funds Title I-A, Improving the Academic Achievement.	\$ 258,727	\$ 886,593
		0402-8010-1000-1750-0000-00000-50-561010-00000- To record awarded grant funds Title I-A, Improving the Academic Achievement.	\$ 521,537	\$ 1,573,534
		0402-8010-1000-1750-0000-00000-50-561110-00000- To record awarded grant funds Title I-A, Improving the Academic Achievement.	\$ 248,195	\$ 418,873
		0402-8010-1000-1750-0000-00000-50-561510-00000- To record awarded grant funds Title I-A, Improving the Academic Achievement.	\$ 102,945	\$ 142,245
		0402-8010-1000-1750-0000-00000-50-561615-00000- To record awarded grant funds Title I-A, Improving the Academic Achievement.	\$ 2,412,206	\$ 4,163,622
		0402-8010-2210-1750-0000-00000-60-511610-00000- To record awarded grant funds Title I-A, Improving the Academic Achievement.	\$ 126,758	\$ 433,767
0460	Title III			
	BUA 1026	0460-8010-1000-1816-0000-00000-50-553210-00000- To record awarded grant funds Title III-A, Language Instruction for English Learning.	\$ 149,771	\$ 364,319
		0460-8010-1000-1816-0000-00000-50-664210-00000- To record awarded grant funds Title III-A, Language Instruction for English Learning.	\$ 111,118	\$ 178,765
		0460-8010-2210-1816-0000-00000-60-519100-00000- To record awarded grant funds Title III-A, Language Instruction for English Learning.	\$ 400,000	\$ 400,000
0462	Title IV			
	BUA 555	0462-8010-1000-1779-0000-00020-50-553030-00000- To record an amendment of awarded grant funds Title IV-A, Student Support and Academic Enrichment.	\$ 260,264	\$ 41,614
		0462-8010-2213-1779-0000-00020-50-511310-00000- To record an amendment of awarded grant funds Title IV-A, Student Support and Academic Enrichment.	\$ 111,206	\$ 67,358



COBB COUNTY
SCHOOL DISTRICT

ONE TEAM
ONE GOAL
STUDENT SUCCESS