

**QUARTERLY FINANCIAL REPORT  
COBB COUNTY SCHOOL DISTRICT  
GENERAL FUND & OTHER FUNDS  
FY2024- SECOND QUARTER  
DECEMBER 31, 2023**



# COBB COUNTY SCHOOL DISTRICT

## QUARTERLY FINANCIAL REPORT – FY2024 – SECOND QUARTER



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**COBB COUNTY SCHOOL DISTRICT**  
**QUARTERLY FINANCIAL REPORT**



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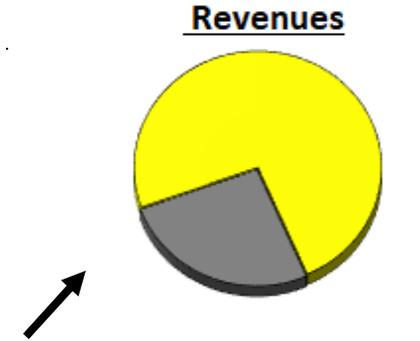
# **FINANCIAL REPORT**

**FY2024- SECOND QUARTER**  
**DECEMBER 31, 2023**

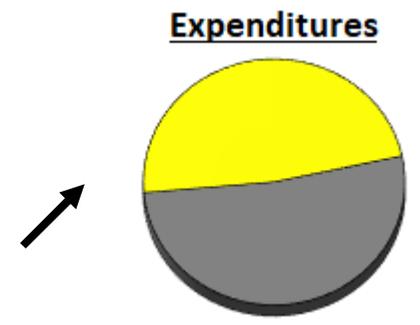
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**FINANCIAL REPORT (REVENUES & EXPENDITURES AS OF DECEMBER 31, 2023)**

Millions	Col A	Col B	Col C	Col D	Col E	Col F
	Original Budget	Revised Budget	YTD Actual	Enc	Over/Under Budget	% Diff
<b>Revenue</b>	\$1,448.9	\$1,449.7				
Revised Revenue		\$1,449.7	\$1,076.7		\$373.0	74%
<b>Expenditures</b>	\$1,536.0	\$1,536.0				
Prior Year Encumbrances		\$19.7				
Bus Purchases		\$0.8				
Revised Expenditures		\$1,556.5	\$739.5	\$14.8	\$802.2	48%
FY2023 Budgeted Use of Fund Balance	\$87.1					



Revenue Collected 74%



Expenditures 48%

**Financial Comments:**

Note (1) - CCSD Fiscal Year (FY2024) - (July 1, 2023 - June 30, 2024)

Note (2) - We are **50%** of the way into the current fiscal year (FY2024)

**Cobb County School District  
 Financial Services Division  
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 December 31, 2023**



**FUND 0100 GENERAL**

General operations of the school district except for those activities accounted for and reported in another 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>
<b>REVENUE</b>							
LOCAL	\$800,701,571.00	\$793,632,842.00	\$615,102,632.63	\$739,377,733.72	\$0.00	\$54,255,108.28	93
STATE	\$637,999,872.00	\$645,829,371.00	\$174,094,247.72	\$333,430,180.31	\$0.00	\$312,399,190.69	52
FEDERAL	\$9,513,732.00	\$9,513,732.00	\$1,051,172.72	\$3,526,486.14	\$0.00	\$5,987,245.86	37
OTHER SOURCES	\$722,797.00	\$722,797.00	\$194,560.47	\$338,790.30	\$0.00	\$384,006.70	47
<b>TOTAL REVENUE</b>	<b>\$1,448,937,972.00</b>	<b>\$1,449,698,742.00</b>	<b>\$790,442,613.54</b>	<b>\$1,076,673,190.47</b>	<b>\$0.00</b>	<b>\$373,025,551.53</b>	<b>74</b>
<b>EXPENSE</b>							
INSTRUCTION	\$1,108,855,806.00	\$1,107,560,714.30	\$267,593,366.29	\$526,936,251.31	\$1,449,686.09	\$579,174,776.90	48
PUPIL SERVICES	\$38,770,530.00	\$38,958,749.00	\$11,073,532.58	\$20,322,250.75	\$642,713.81	\$17,993,784.44	54
IMPROVEMT OF INSTRUCT SERVICES	\$32,471,337.00	\$34,888,322.70	\$7,523,486.89	\$14,993,388.69	\$46,365.01	\$19,848,569.00	43
INSTRUCTIONAL STAFF TRAINING	\$0.00	\$6,000.00	\$5,000.00	\$5,000.00	\$0.00	\$1,000.00	83
EDUCATIONAL MEDIA SERVICES	\$24,629,566.00	\$24,629,566.00	\$5,413,461.80	\$11,380,700.15	\$18,587.72	\$13,230,278.13	46
GENERAL ADMINISTRATION	\$15,593,202.00	\$19,238,276.00	\$4,369,350.27	\$8,677,437.18	\$35,653.26	\$10,525,185.56	45
SCHOOL ADMINISTRATION	\$94,913,324.00	\$94,921,880.00	\$25,106,962.77	\$49,510,435.80	\$0.00	\$45,411,444.20	52
SUPPORT SERVICES - BUSINESS	\$12,289,725.00	\$14,451,773.00	\$2,764,799.04	\$5,525,330.69	\$15,053.28	\$8,911,389.03	38
MAINTENANCE /OPER OF PLNT SERV	\$92,978,117.00	\$98,776,233.00	\$23,623,483.72	\$48,370,389.94	\$5,389,840.14	\$45,016,002.92	54
STUDENT TRANSPORTATION SERVICE	\$70,602,675.00	\$77,466,156.00	\$18,239,375.23	\$34,568,945.15	\$7,064,010.55	\$35,833,200.30	54
SUPPORT SERVICES - CENTRAL	\$42,419,720.00	\$42,799,949.00	\$8,601,735.56	\$17,228,063.14	\$80,474.38	\$25,491,411.48	40
OTHER SUPPORT SERVICES	\$668,400.00	\$776,200.00	\$361,407.78	\$416,708.82	\$42,121.13	\$317,370.05	59
COMMUNITY SERVICES OPERATIONS	\$563,647.00	\$566,758.00	\$122,162.05	\$232,695.83	\$0.00	\$334,062.17	41
OTHER OUTLAYS	\$1,279,335.00	\$1,441,335.00	\$69,834.00	\$1,301,668.00	\$0.00	\$139,667.00	90
<b>TOTAL EXPENSE</b>	<b>\$1,536,035,384.00</b>	<b>\$1,556,481,912.00</b>	<b>\$374,867,957.98</b>	<b>\$739,469,265.45</b>	<b>\$14,784,505.37</b>	<b>\$802,228,141.18</b>	<b>48</b>

**Cobb County School District  
 Financial Services Division  
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**FUND 0402 TITLE I - FED GRANT**

Provides specified remedial education for educationally disadvantaged children in identified economically deficient elementary, middle, and high school attendance areas.

	<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>
<b>REVENUE</b>							
FEDERAL	\$22,628,514.00	\$23,512,258.00	\$5,568,787.01	\$10,232,471.21	\$0.00	\$13,279,786.79	44
<b>TOTAL REVENUE</b>	<b>\$22,628,514.00</b>	<b>\$23,512,258.00</b>	<b>\$5,568,787.01</b>	<b>\$10,232,471.21</b>	<b>\$0.00</b>	<b>\$13,279,786.79</b>	<b>44</b>
<b>EXPENSE</b>							
INSTRUCTION	\$10,769,610.00	\$10,981,247.00	\$2,687,190.88	\$4,993,852.02	\$188,102.82	\$5,799,292.16	47
PUPIL SERVICES	\$2,321,940.00	\$2,723,941.00	\$546,333.65	\$978,064.37	\$16,190.90	\$1,729,685.73	37
IMPROVEMT OF INSTRUCT SERVICES	\$260,800.00	\$220,850.00	\$2,305.33	\$139,689.91	\$0.00	\$81,160.09	63
INSTRUCTIONAL STAFF TRAINING	\$8,000,925.00	\$7,978,194.00	\$1,935,063.62	\$3,402,268.23	\$40,632.95	\$4,535,292.82	43
FEDERAL GRANT ADMINISTRATION	\$695,800.00	\$1,062,751.00	\$252,490.37	\$446,845.85	\$14,938.50	\$600,966.65	43
GENERAL ADMINISTRATION	\$523,879.00	\$496,675.00	\$138,419.16	\$255,326.83	\$0.00	\$241,348.17	51
STUDENT TRANSPORTATION SERVICE	\$55,560.00	\$48,600.00	\$6,984.00	\$16,424.00	\$0.00	\$32,176.00	34
<b>TOTAL EXPENSE</b>	<b>\$22,628,514.00</b>	<b>\$23,512,258.00</b>	<b>\$5,568,787.01</b>	<b>\$10,232,471.21</b>	<b>\$259,865.17</b>	<b>\$13,019,921.62</b>	<b>45</b>

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**FUND 0404 SPECIAL ED-FED GRANT**

Provides direct and related support services for children with disabilities. Special Ed - Preschool - Regular; Special Ed - Flow-through; Parent Mentor.

	<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>
<b>REVENUE</b>							
FEDERAL	\$21,655,483.00	\$23,451,152.00	\$6,964,156.69	\$11,744,065.47	\$0.00	\$11,707,086.53	50
<b>TOTAL REVENUE</b>	\$21,655,483.00	\$23,451,152.00	\$6,964,156.69	\$11,744,065.47	\$0.00	\$11,707,086.53	50
<b>EXPENSE</b>							
INSTRUCTION	\$10,803,755.00	\$12,414,030.00	\$3,640,346.18	\$6,030,982.69	\$0.00	\$6,383,047.31	49
PUPIL SERVICES	\$1,824,873.00	\$1,807,643.00	\$614,363.37	\$1,035,893.89	\$0.00	\$771,749.11	57
IMPROVEMT OF INSTRUCT SERVICES	\$6,485,181.00	\$5,890,584.00	\$1,766,302.91	\$2,993,484.26	\$0.00	\$2,897,099.74	51
INSTRUCTIONAL STAFF TRAINING	\$0.00	\$600.00	\$0.00	\$600.00	\$0.00	\$0.00	100
GENERAL ADMINISTRATION	\$1,234,909.00	\$1,399,344.00	\$434,914.50	\$803,908.91	\$0.00	\$595,435.09	57
STUDENT TRANSPORTATION SERVICE	\$1,306,765.00	\$1,938,951.00	\$508,229.73	\$879,195.72	\$0.00	\$1,059,755.28	45
<b>TOTAL EXPENSE</b>	\$21,655,483.00	\$23,451,152.00	\$6,964,156.69	\$11,744,065.47	\$0.00	\$11,707,086.53	50

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**FUND 0406 VOCATIONAL EDUC-FED GRANT**

Provides career training for students.

	<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>
<b>REVENUE</b>							
FEDERAL	\$779,451.00	\$835,204.00	\$174,548.00	\$572,877.19	\$0.00	\$262,326.81	69
<b>TOTAL REVENUE</b>	<b>\$779,451.00</b>	<b>\$835,204.00</b>	<b>\$174,548.00</b>	<b>\$572,877.19</b>	<b>\$0.00</b>	<b>\$262,326.81</b>	<b>69</b>
<b>EXPENSE</b>							
INSTRUCTION	\$734,745.00	\$755,049.00	\$154,358.52	\$524,440.57	\$79,270.04	\$151,338.39	80
IMPROVEMT OF INSTRUCT SERVICES	\$0.00	\$0.00	(\$12.18)	(\$12.18)	\$0.00	\$12.18	0
INSTRUCTIONAL STAFF TRAINING	\$11,100.00	\$44,095.00	\$13,235.16	\$28,513.73	\$0.00	\$15,581.27	65
FEDERAL GRANT ADMINISTRATION	\$18,160.00	\$18,500.00	\$4,650.38	\$7,815.88	\$0.00	\$10,684.12	42
GENERAL ADMINISTRATION	\$15,446.00	\$17,560.00	\$2,316.12	\$12,119.19	\$0.00	\$5,440.81	69
<b>TOTAL EXPENSE</b>	<b>\$779,451.00</b>	<b>\$835,204.00</b>	<b>\$174,548.00</b>	<b>\$572,877.19</b>	<b>\$79,270.04</b>	<b>\$183,056.77</b>	<b>78</b>

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**FUND 0414 TITLE II INSTR SKILLS**

Provides funds for improving teacher quality in Science, Mathematics, Social Studies, English and Language Arts.

	<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>
<b>REVENUE</b>							
FEDERAL	\$2,994,048.00	\$3,217,599.00	\$681,463.24	\$1,606,067.67	\$0.00	\$1,611,531.33	50
<b>TOTAL REVENUE</b>	<b>\$2,994,048.00</b>	<b>\$3,217,599.00</b>	<b>\$681,463.24</b>	<b>\$1,606,067.67</b>	<b>\$0.00</b>	<b>\$1,611,531.33</b>	<b>50</b>
<b>EXPENSE</b>							
INSTRUCTIONAL STAFF TRAINING	\$2,592,880.00	\$2,788,306.00	\$608,369.64	\$1,488,652.80	\$90,066.75	\$1,209,586.45	57
FEDERAL GRANT ADMINISTRATION	\$124,939.00	\$153,000.00	\$12,707.32	\$33,853.02	\$0.00	\$119,146.98	22
GENERAL ADMINISTRATION	\$69,316.00	\$83,014.00	\$17,139.55	\$40,315.12	\$0.00	\$42,698.88	49
SUPPORT SERVICES - CENTRAL	\$206,913.00	\$193,279.00	\$43,246.73	\$43,246.73	\$0.00	\$150,032.27	22
<b>TOTAL EXPENSE</b>	<b>\$2,994,048.00</b>	<b>\$3,217,599.00</b>	<b>\$681,463.24</b>	<b>\$1,606,067.67</b>	<b>\$90,066.75</b>	<b>\$1,521,464.58</b>	<b>53</b>

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**FUND 0420 CARES ACT FUNDING**

Provides grant education funding for Elementary and Secondary School Emergency Relief (ESSER) to help with response to COVID-19.

	<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>
<b>REVENUE</b>							
FEDERAL	\$0.00	\$764,462.00	\$163,655.71	\$714,887.21	\$0.00	\$49,574.79	94
<b>TOTAL REVENUE</b>	\$0.00	\$764,462.00	\$163,655.71	\$714,887.21	\$0.00	\$49,574.79	94
<b>EXPENSE</b>							
INSTRUCTIONAL STAFF TRAINING	\$0.00	\$164,109.00	\$163,655.71	\$164,013.71	\$0.00	\$95.29	100
MAINTENANCE /OPER OF PLNT SERV	\$0.00	\$600,353.00	\$0.00	\$550,873.50	\$0.00	\$49,479.50	92
<b>TOTAL EXPENSE</b>	\$0.00	\$764,462.00	\$163,655.71	\$714,887.21	\$0.00	\$49,574.79	94

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**FUND 0432 HOMELESS GRANT**

Provides grant funds for educational services to homeless children.

	<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>
<b>REVENUE</b>							
FEDERAL	\$94,478.00	\$233,793.00	\$67,114.45	\$86,017.25	\$0.00	\$147,775.75	37
<b>TOTAL REVENUE</b>	<b>\$94,478.00</b>	<b>\$233,793.00</b>	<b>\$67,114.45</b>	<b>\$86,017.25</b>	<b>\$0.00</b>	<b>\$147,775.75</b>	<b>37</b>
<b>EXPENSE</b>							
INSTRUCTION	\$4,319.00	\$65,560.00	\$14,713.04	\$14,742.03	\$0.00	\$50,817.97	22
PUPIL SERVICES	\$3,700.00	\$66,135.00	\$34,134.94	\$45,355.60	\$0.00	\$20,779.40	69
FEDERAL GRANT ADMINISTRATION	\$53,272.00	\$26,886.00	\$4,292.46	\$8,246.53	\$0.00	\$18,639.47	31
GENERAL ADMINISTRATION	\$2,187.00	\$8,026.00	\$1,787.45	\$2,329.00	\$0.00	\$5,697.00	29
STUDENT TRANSPORTATION SERVICE	\$31,000.00	\$57,700.00	\$10,037.00	\$11,825.00	\$0.00	\$45,875.00	20
OTHER SUPPORT SERVICES	\$0.00	\$9,486.00	\$2,149.56	\$3,519.09	\$0.00	\$5,966.91	37
<b>TOTAL EXPENSE</b>	<b>\$94,478.00</b>	<b>\$233,793.00</b>	<b>\$67,114.45</b>	<b>\$86,017.25</b>	<b>\$0.00</b>	<b>\$147,775.75</b>	<b>37</b>

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**FUND 0448 ARPA ESSER III**

The third installment of CARES funds to provide education funding for Elementary and Secondary School Emergency Relief to help with response to COVID-19.

	<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>
<b>REVENUE</b>							
FEDERAL	\$0.00	\$18,746,770.00	\$1,952,472.45	\$4,423,065.56	\$0.00	\$14,323,704.44	24
<b>TOTAL REVENUE</b>	<b>\$0.00</b>	<b>\$18,746,770.00</b>	<b>\$1,952,472.45</b>	<b>\$4,423,065.56</b>	<b>\$0.00</b>	<b>\$14,323,704.44</b>	<b>24</b>
<b>EXPENSE</b>							
INSTRUCTION	\$0.00	\$17,648,307.00	\$1,850,975.47	\$4,232,200.51	\$884,821.94	\$12,531,284.55	29
PUPIL SERVICES	\$0.00	\$76,296.00	\$29,645.23	\$35,700.96	\$0.00	\$40,595.04	47
IMPROVEMT OF INSTRUCT SERVICES	\$0.00	\$71,345.00	\$0.00	\$0.00	\$0.00	\$71,345.00	0
INSTRUCTIONAL STAFF TRAINING	\$0.00	\$5,000.00	\$0.00	\$0.00	\$0.00	\$5,000.00	0
GENERAL ADMINISTRATION	\$0.00	\$326,632.00	\$0.00	\$0.00	\$0.00	\$326,632.00	0
SCHOOL ADMINISTRATION	\$0.00	\$134,258.00	\$0.00	\$34,934.16	\$0.00	\$99,323.84	26
MAINTENANCE /OPER OF PLNT SERV	\$0.00	\$144,938.00	\$71,851.75	\$113,771.75	\$0.00	\$31,166.25	78
STUDENT TRANSPORTATION SERVICE	\$0.00	\$188,975.00	\$0.00	\$2.14	\$0.00	\$188,972.86	0
SCHOOL NUTRITION PROGRAM	\$0.00	\$66,085.00	\$0.00	\$6,456.04	\$0.00	\$59,628.96	10
COMMUNITY SERVICES OPERATIONS	\$0.00	\$84,934.00	\$0.00	\$0.00	\$0.00	\$84,934.00	0
<b>TOTAL EXPENSE</b>	<b>\$0.00</b>	<b>\$18,746,770.00</b>	<b>\$1,952,472.45</b>	<b>\$4,423,065.56</b>	<b>\$884,821.94</b>	<b>\$13,438,882.50</b>	<b>28</b>

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**FUND 0460 TITLE III**

Language instruction for English learners and immigrant students to attain English proficiency.

	<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>
<b>REVENUE</b>							
FEDERAL	\$1,657,714.00	\$1,681,537.00	\$777,349.19	\$1,011,732.83	\$0.00	\$669,804.17	60
<b>TOTAL REVENUE</b>	<b>\$1,657,714.00</b>	<b>\$1,681,537.00</b>	<b>\$777,349.19</b>	<b>\$1,011,732.83</b>	<b>\$0.00</b>	<b>\$669,804.17</b>	<b>60</b>
<b>EXPENSE</b>							
INSTRUCTION	\$382,031.00	\$374,006.00	\$316,794.45	\$349,827.75	\$2,976.85	\$21,201.40	94
PUPIL SERVICES	\$242,370.00	\$235,020.00	\$53,238.42	\$88,736.98	\$0.00	\$146,283.02	38
IMPROVEMT OF INSTRUCT SERVICES	\$810,865.00	\$865,250.00	\$348,049.67	\$450,660.57	\$0.00	\$414,589.43	52
INSTRUCTIONAL STAFF TRAINING	\$205,057.00	\$186,761.00	\$54,863.14	\$113,700.35	\$0.00	\$73,060.65	61
FEDERAL GRANT ADMINISTRATION	\$17,391.00	\$20,500.00	\$4,403.51	\$8,807.18	\$0.00	\$11,692.82	43
<b>TOTAL EXPENSE</b>	<b>\$1,657,714.00</b>	<b>\$1,681,537.00</b>	<b>\$777,349.19</b>	<b>\$1,011,732.83</b>	<b>\$2,976.85</b>	<b>\$666,827.32</b>	<b>60</b>

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**FUND 0462 TITLE IV**

21st Century Learning – Baker ES and Big Shanty ES; Student Support and Academic Enrichment.

	<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>
<b>REVENUE</b>							
FEDERAL	\$2,108,483.00	\$2,409,518.00	\$581,594.19	\$1,488,358.35	\$0.00	\$921,159.65	62
<b>TOTAL REVENUE</b>	<b>\$2,108,483.00</b>	<b>\$2,409,518.00</b>	<b>\$581,594.19</b>	<b>\$1,488,358.35</b>	<b>\$0.00</b>	<b>\$921,159.65</b>	<b>62</b>
<b>EXPENSE</b>							
INSTRUCTION	\$813,143.00	\$681,487.00	\$175,767.96	\$754,121.14	\$19,550.00	(\$92,184.14)	114
PUPIL SERVICES	\$448,843.00	\$834,184.00	\$258,707.93	\$456,112.97	\$7,860.26	\$370,210.77	56
IMPROVEMT OF INSTRUCT SERVICES	\$151,342.00	\$68,173.00	\$3,002.37	\$17,097.73	\$0.00	\$51,075.27	25
INSTRUCTIONAL STAFF TRAINING	\$571,244.00	\$676,977.00	\$116,335.15	\$213,545.02	\$48,498.37	\$414,933.61	39
FEDERAL GRANT ADMINISTRATION	\$58,391.00	\$66,678.00	\$15,926.60	\$28,348.40	\$0.00	\$38,329.60	43
GENERAL ADMINISTRATION	\$35,355.00	\$15,451.00	\$0.00	\$0.00	\$0.00	\$15,451.00	0
SUPPORT SERVICES - BUSINESS	\$23,415.00	\$27,597.00	\$6,899.18	\$13,799.09	\$0.00	\$13,797.91	50
STUDENT TRANSPORTATION SERVICE	\$0.00	\$24,000.00	\$4,955.00	\$5,334.00	\$0.00	\$18,666.00	22
OTHER SUPPORT SERVICES	\$6,750.00	\$14,971.00	\$0.00	\$0.00	\$15,465.57	(\$494.57)	103
<b>TOTAL EXPENSE</b>	<b>\$2,108,483.00</b>	<b>\$2,409,518.00</b>	<b>\$581,594.19</b>	<b>\$1,488,358.35</b>	<b>\$91,374.20</b>	<b>\$829,785.45</b>	<b>66</b>

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**FUND 0478 USDA-FRESH FRUITS AND VEGETABLE**

Provides specific schools with nutritious snacks during the school day.

	<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>
<b>REVENUE</b>							
FEDERAL	\$180,194.00	\$158,890.00	\$43,921.60	\$65,321.60	\$0.00	\$93,568.40	41
<b>TOTAL REVENUE</b>	<b>\$180,194.00</b>	<b>\$158,890.00</b>	<b>\$43,921.60</b>	<b>\$65,321.60</b>	<b>\$0.00</b>	<b>\$93,568.40</b>	<b>41</b>
<b>EXPENSE</b>							
SCHOOL NUTRITION PROGRAM	\$180,194.00	\$158,890.00	\$43,921.60	\$65,321.60	\$0.00	\$93,568.40	41
<b>TOTAL EXPENSE</b>	<b>\$180,194.00</b>	<b>\$158,890.00</b>	<b>\$43,921.60</b>	<b>\$65,321.60</b>	<b>\$0.00</b>	<b>\$93,568.40</b>	<b>41</b>

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**FUND 0510 ADULT EDUCATION**

A national effort to ensure that all adults are literate and able to compete in the global economy.

	<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>
<b>REVENUE</b>							
STATE	\$443,700.00	\$443,700.00	\$76,810.47	\$142,555.62	\$0.00	\$301,144.38	32
FEDERAL	\$721,000.00	\$711,000.00	\$160,114.60	\$277,548.24	\$0.00	\$433,451.76	39
<b>TOTAL REVENUE</b>	<b>\$1,164,700.00</b>	<b>\$1,154,700.00</b>	<b>\$236,925.07</b>	<b>\$420,103.86</b>	<b>\$0.00</b>	<b>\$734,596.14</b>	<b>36</b>
<b>EXPENSE</b>							
INSTRUCTION	\$706,481.00	\$746,412.00	\$174,644.53	\$297,634.34	\$0.00	\$448,777.66	40
IMPROVEMT OF INSTRUCT SERVICES	\$423,356.00	\$370,386.00	\$54,689.11	\$107,887.40	\$18,731.00	\$243,767.60	34
MAINTENANCE /OPER OF PLNT SERV	\$34,863.00	\$37,902.00	\$7,591.43	\$14,582.12	\$0.00	\$23,319.88	38
<b>TOTAL EXPENSE</b>	<b>\$1,164,700.00</b>	<b>\$1,154,700.00</b>	<b>\$236,925.07</b>	<b>\$420,103.86</b>	<b>\$18,731.00</b>	<b>\$715,865.14</b>	<b>38</b>

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**FUND 0532 GEORGIA NETWORK FOR EDUCATIONAL AND THERAPEUTIC SUPPORT**

Provides students identified as severely emotionally disturbed with an appropriate education.

	<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>
<b>REVENUE</b>							
STATE	\$2,677,146.00	\$2,223,694.00	\$521,590.90	\$918,982.37	\$0.00	\$1,304,711.63	41
FEDERAL	\$315,000.00	\$315,000.00	\$69,875.50	\$152,918.84	\$0.00	\$162,081.16	49
OTHER SOURCES	\$110,000.00	\$200,660.00	\$0.00	\$200,660.00	\$0.00	\$0.00	100
<b>TOTAL REVENUE</b>	<b>\$3,102,146.00</b>	<b>\$2,739,354.00</b>	<b>\$591,466.40</b>	<b>\$1,272,561.21</b>	<b>\$0.00</b>	<b>\$1,466,792.79</b>	<b>46</b>
<b>EXPENSE</b>							
INSTRUCTION	\$1,998,653.00	\$1,825,697.00	\$412,856.62	\$686,573.51	\$0.00	\$1,139,123.49	38
PUPIL SERVICES	\$715,304.00	\$754,746.00	\$183,056.19	\$356,303.31	\$0.00	\$398,442.69	47
IMPROVEMT OF INSTRUCT SERVICES	\$355,883.00	\$154,911.00	\$46,126.70	\$95,746.34	\$0.00	\$59,164.66	62
GENERAL ADMINISTRATION	\$26,506.00	\$0.00	\$5,164.27	\$9,098.84	\$0.00	(\$9,098.84)	0
SCHOOL ADMINISTRATION	\$1,300.00	\$0.00	\$87.78	\$307.26	\$0.00	(\$307.26)	0
MAINTENANCE /OPER OF PLNT SERV	\$0.00	\$0.00	\$65,649.57	\$65,649.57	\$0.00	(\$65,649.57)	0
STUDENT TRANSPORTATION SERVICE	\$4,500.00	\$4,000.00	\$2,468.81	\$2,468.81	\$0.00	\$1,531.19	62
<b>TOTAL EXPENSE</b>	<b>\$3,102,146.00</b>	<b>\$2,739,354.00</b>	<b>\$715,409.94</b>	<b>\$1,216,147.64</b>	<b>\$0.00</b>	<b>\$1,523,206.36</b>	<b>44</b>

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**FUND 0549 DONATIONS**

Funds donated to the school system by individuals or organizations for specific purposes.

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<b>REVENUE</b>							
LOCAL	\$0.00	\$182,222.00	\$122,433.28	\$182,222.25	\$0.00	(\$0.25)	100
<b>TOTAL REVENUE</b>	<b>\$0.00</b>	<b>\$182,222.00</b>	<b>\$122,433.28</b>	<b>\$182,222.25</b>	<b>\$0.00</b>	<b>(\$0.25)</b>	<b>100</b>
<b>EXPENSE</b>							
INSTRUCTION	\$0.00	\$159,292.00	\$22,030.11	\$53,420.39	\$7,420.88	\$98,450.73	38
PUPIL SERVICES	\$0.00	\$32,053.00	\$8,829.44	\$12,182.09	\$0.00	\$19,870.91	38
IMPROVEMT OF INSTRUCT SERVICES	\$0.00	\$97,065.00	\$8,289.79	\$19,946.53	\$0.00	\$77,118.47	21
GENERAL ADMINISTRATION	\$0.00	\$5,830.00	\$0.00	\$0.00	\$0.00	\$5,830.00	0
SCHOOL ADMINISTRATION	\$0.00	\$3,082.00	\$793.30	\$1,810.92	\$0.00	\$1,271.08	59
SUPPORT SERVICES - BUSINESS	\$0.00	\$5,891.00	\$1,050.00	\$1,597.74	\$0.00	\$4,293.26	27
MAINTENANCE /OPER OF PLNT SERV	\$0.00	\$29,031.00	\$5,946.98	\$7,463.89	\$318.00	\$21,249.11	27
STUDENT TRANSPORTATION SERVICE	\$0.00	\$5,280.00	\$5,085.00	\$5,085.00	\$0.00	\$195.00	96
SUPPORT SERVICES - CENTRAL	\$0.00	\$724,776.00	\$89,337.75	\$124,327.89	\$36,000.97	\$564,447.14	22
OTHER SUPPORT SERVICES	\$0.00	\$30,963.00	\$0.00	\$15.00	\$0.00	\$30,948.00	0
COMMUNITY SERVICES OPERATIONS	\$0.00	\$1,080.00	\$0.00	\$0.00	\$0.00	\$1,080.00	0
<b>TOTAL EXPENSE</b>	<b>\$0.00</b>	<b>\$1,094,343.00</b>	<b>\$141,362.37</b>	<b>\$225,849.45</b>	<b>\$43,739.85</b>	<b>\$824,753.70</b>	<b>25</b>

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**FUND 0550 VENUE MANAGEMENT**

Organizes the rental of school facilities during non-instructional hours.

	<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>
<b>REVENUE</b>							
LOCAL	\$1,500,000.00	\$1,500,000.00	\$576,101.13	\$1,031,887.77	\$0.00	\$468,112.23	69
<b>TOTAL REVENUE</b>	\$1,500,000.00	\$1,500,000.00	\$576,101.13	\$1,031,887.77	\$0.00	\$468,112.23	69
<b>EXPENSE</b>							
MAINTENANCE /OPER OF PLNT SERV	\$0.00	\$0.00	\$175,016.31	\$175,016.31	\$0.00	(\$175,016.31)	0
COMMUNITY SERVICES OPERATIONS	\$1,500,000.00	\$1,500,000.00	\$249,998.33	\$410,396.14	\$0.00	\$1,089,603.86	27
<b>TOTAL EXPENSE</b>	\$1,500,000.00	\$1,500,000.00	\$425,014.64	\$585,412.45	\$0.00	\$914,587.55	39

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**FUND 0551 AFTER SCHOOL PROGRAM**

Utilizes designated school facilities to provide supervision and enrichment to children in elementary schools from school release time until 6:00 p.m.

	<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>
<b>REVENUE</b>							
LOCAL	\$10,355,314.00	\$10,355,314.00	\$3,249,088.47	\$5,904,322.01	\$0.00	\$4,450,991.99	57
<b>TOTAL REVENUE</b>	<b>\$10,355,314.00</b>	<b>\$10,355,314.00</b>	<b>\$3,249,088.47</b>	<b>\$5,904,322.01</b>	<b>\$0.00</b>	<b>\$4,450,991.99</b>	<b>57</b>
<b>EXPENSE</b>							
INSTRUCTION	\$1,259,004.00	\$1,259,004.00	\$448,286.95	\$718,849.00	\$0.00	\$540,155.00	57
IMPROVEMT OF INSTRUCT SERVICES	\$0.00	\$0.00	\$648.64	\$648.64	\$0.00	(\$648.64)	0
SCHOOL ADMINISTRATION	\$0.00	\$0.00	\$0.00	\$7,121.72	\$0.00	(\$7,121.72)	0
SUPPORT SERVICES - BUSINESS	\$0.00	\$0.00	\$4,799.27	\$7,844.88	\$0.00	(\$7,844.88)	0
MAINTENANCE /OPER OF PLNT SERV	\$0.00	\$0.00	\$62,733.06	\$120,280.81	\$2,520.00	(\$122,800.81)	0
COMMUNITY SERVICES OPERATIONS	\$9,096,310.00	\$9,107,101.00	\$2,267,063.76	\$3,934,481.93	\$99,974.11	\$5,072,644.96	44
OTHER OUTLAYS	\$0.00	\$0.00	\$111,750.00	\$223,500.00	\$0.00	(\$223,500.00)	0
<b>TOTAL EXPENSE</b>	<b>\$10,355,314.00</b>	<b>\$10,366,105.00</b>	<b>\$2,895,281.68</b>	<b>\$5,012,726.98</b>	<b>\$102,494.11</b>	<b>\$5,250,883.91</b>	<b>49</b>

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**FUND 0552 PERFORMING ARTS**

Offers an opportunity for student learning experience through live performances of music, drama and dance; it is funded by voluntary student contributions.

	<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>
<b>REVENUE</b>							
LOCAL	\$422,760.00	\$422,760.00	\$290,806.41	\$306,677.16	\$0.00	\$116,082.84	73
<b>TOTAL REVENUE</b>	\$422,760.00	\$422,760.00	\$290,806.41	\$306,677.16	\$0.00	\$116,082.84	73
<b>EXPENSE</b>							
INSTRUCTION	\$422,760.00	\$422,760.00	\$118,073.32	\$138,590.32	\$27,728.50	\$256,441.18	39
<b>TOTAL EXPENSE</b>	\$422,760.00	\$422,760.00	\$118,073.32	\$138,590.32	\$27,728.50	\$256,441.18	39

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**FUND 0553 TUITION SCHOOL**

Provides the opportunity for students to make up school classes and provides enrichment and remedial work at various instructional levels (Summer School/Cobb Virtual Academy).

	<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>
<b>REVENUE</b>							
LOCAL	\$1,399,702.00	\$1,399,702.00	\$28,325.00	\$74,000.00	\$0.00	\$1,325,702.00	5
<b>TOTAL REVENUE</b>	<b>\$1,399,702.00</b>	<b>\$1,399,702.00</b>	<b>\$28,325.00</b>	<b>\$74,000.00</b>	<b>\$0.00</b>	<b>\$1,325,702.00</b>	<b>5</b>
<b>EXPENSE</b>							
INSTRUCTION	\$1,222,389.00	\$1,222,389.00	\$63,334.56	\$642,281.05	\$0.00	\$580,107.95	53
PUPIL SERVICES	\$0.00	\$0.00	\$0.00	\$273.57	\$0.00	(\$273.57)	0
IMPROVEMT OF INSTRUCT SERVICES	\$144,874.00	\$144,874.00	\$56,941.58	\$140,970.48	\$0.00	\$3,903.52	97
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	\$1,024.37	\$0.00	\$421.63	71
<b>TOTAL EXPENSE</b>	<b>\$1,399,702.00</b>	<b>\$1,399,702.00</b>	<b>\$120,276.14</b>	<b>\$784,549.47</b>	<b>\$0.00</b>	<b>\$615,152.53</b>	<b>56</b>

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**FUND 0556 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 toward high school completion.

	<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>
<b>REVENUE</b>							
LOCAL	\$21,135.00	\$21,135.00	\$3,180.00	\$6,793.75	\$0.00	\$14,341.25	32
OTHER SOURCES	\$279,335.00	\$279,335.00	\$69,834.00	\$139,668.00	\$0.00	\$139,667.00	50
<b>TOTAL REVENUE</b>	<b>\$300,470.00</b>	<b>\$300,470.00</b>	<b>\$73,014.00</b>	<b>\$146,461.75</b>	<b>\$0.00</b>	<b>\$154,008.25</b>	<b>49</b>
<b>EXPENSE</b>							
INSTRUCTION	\$71,754.00	\$71,754.00	\$43,111.33	\$84,235.11	\$0.00	(\$12,481.11)	117
COMMUNITY SERVICES OPERATIONS	\$228,716.00	\$228,716.00	\$47,973.67	\$96,342.64	\$0.00	\$132,373.36	42
<b>TOTAL EXPENSE</b>	<b>\$300,470.00</b>	<b>\$300,470.00</b>	<b>\$91,085.00</b>	<b>\$180,577.75</b>	<b>\$0.00</b>	<b>\$119,892.25</b>	<b>60</b>

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**FUND 0557 ART CAREER AND CULTURAL**

Provides local artist compensation for workshops held in the schools.

	<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>
<b>REVENUE</b>							
LOCAL	\$2,600.00	\$2,600.00	\$0.00	\$0.00	\$0.00	\$2,600.00	0
<b>TOTAL REVENUE</b>	<b>\$2,600.00</b>	<b>\$2,600.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$2,600.00</b>	<b>0</b>
<b>EXPENSE</b>							
INSTRUCTION	\$2,600.00	\$7,600.00	\$1,200.00	\$1,200.00	\$1,800.00	\$4,600.00	39
<b>TOTAL EXPENSE</b>	<b>\$2,600.00</b>	<b>\$7,600.00</b>	<b>\$1,200.00</b>	<b>\$1,200.00</b>	<b>\$1,800.00</b>	<b>\$4,600.00</b>	<b>39</b>

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**FUND 0560 PRE K LOTTERY**

Coordinates and provides services to eligible four-year old children and their families for 178 instructional days.

	<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>
<b>REVENUE</b>							
STATE	\$301,148.00	\$607,141.00	\$184,478.55	\$316,553.77	\$0.00	\$290,587.23	52
<b>TOTAL REVENUE</b>	<b>\$301,148.00</b>	<b>\$607,141.00</b>	<b>\$184,478.55</b>	<b>\$316,553.77</b>	<b>\$0.00</b>	<b>\$290,587.23</b>	<b>52</b>
<b>EXPENSE</b>							
INSTRUCTION	\$301,148.00	\$607,141.00	\$191,079.69	\$314,109.95	\$0.00	\$293,031.05	52
<b>TOTAL EXPENSE</b>	<b>\$301,148.00</b>	<b>\$607,141.00</b>	<b>\$191,079.69</b>	<b>\$314,109.95</b>	<b>\$0.00</b>	<b>\$293,031.05</b>	<b>52</b>

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**FUND 0580 MISCELLANEOUS GRANTS**

A compilation of grants required to be accounted for separately.

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<b>REVENUE</b>							
LOCAL	\$58,800.00	\$96,676.00	\$19,400.00	\$28,800.00	\$0.00	\$67,876.00	30
STATE	\$0.00	\$24,000.00	\$5,262.41	\$5,262.41	\$0.00	\$18,737.59	22
OTHER SOURCES	\$0.00	\$117,224.00	(\$20,000.00)	(\$20,000.00)	\$0.00	\$137,224.00	(17)
<b>TOTAL REVENUE</b>	<b>\$58,800.00</b>	<b>\$237,900.00</b>	<b>\$4,662.41</b>	<b>\$14,062.41</b>	<b>\$0.00</b>	<b>\$223,837.59</b>	<b>6</b>
<b>EXPENSE</b>							
INSTRUCTION	\$58,800.00	\$119,670.00	\$797.31	\$37,752.90	\$0.00	\$81,917.10	32
PUPIL SERVICES	\$0.00	\$24,000.00	\$1,599.25	\$5,262.41	\$0.00	\$18,737.59	22
INSTRUCTIONAL STAFF TRAINING	\$0.00	\$44,230.00	\$0.00	\$0.00	\$0.00	\$44,230.00	0
GENERAL ADMINISTRATION	\$0.00	\$50,000.00	\$0.00	\$0.00	\$50,000.00	\$0.00	100
<b>TOTAL EXPENSE</b>	<b>\$58,800.00</b>	<b>\$237,900.00</b>	<b>\$2,396.56</b>	<b>\$43,015.31</b>	<b>\$50,000.00</b>	<b>\$144,884.69</b>	<b>39</b>

**Cobb County School District**  
**Financial Services Division**  
**Quarterly - Board Report**  
**Financial Report for Quarter 2 Ending:**  
**December 31, 2023**



<b>FUND 0600 SCHOOL NUTRITION SERVICE FUND</b>	<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>
<b>REVENUE</b>							
LOCAL	\$23,051,000.00	\$23,051,000.00	\$7,187,439.57	\$12,255,559.97	\$0.00	\$10,795,440.03	53
STATE	\$1,565,000.00	\$1,565,000.00	\$410,367.30	\$859,190.00	\$0.00	\$705,810.00	55
FEDERAL	\$34,375,000.00	\$34,849,536.00	\$14,762,637.56	\$23,539,148.01	\$0.00	\$11,310,387.99	68
OTHER SOURCES	\$150,000.00	\$150,000.00	\$52,471.10	\$98,131.70	\$0.00	\$51,868.30	65
<b>TOTAL REVENUE</b>	<b>\$59,141,000.00</b>	<b>\$59,615,536.00</b>	<b>\$22,412,915.53</b>	<b>\$36,752,029.68</b>	<b>\$0.00</b>	<b>\$22,863,506.32</b>	<b>62</b>
<b>EXPENSE</b>							
SCHOOL NUTRITION PROGRAM	\$70,587,735.00	\$71,927,932.00	\$20,555,663.25	\$36,076,215.94	\$0.00	\$35,851,716.06	50
<b>TOTAL EXPENSE</b>	<b>\$70,587,735.00</b>	<b>\$71,927,932.00</b>	<b>\$20,555,663.25</b>	<b>\$36,076,215.94</b>	<b>\$0.00</b>	<b>\$35,851,716.06</b>	<b>50</b>

**School Nutrition Financial Highlights**

<b>FY2024 Metrics</b>		<b>FY2024 YTD Metrics</b>																											
<p align="center"><b>Meal Prices</b></p> <div style="display: flex; flex-direction: column; gap: 10px;"> <div style="background-color: #4a7ebb; color: white; padding: 5px; border-radius: 10px; width: 60px; text-align: center;">Elementary School</div> <ul style="list-style-type: none"> <li>• Breakfast \$2.50</li> <li>• Lunch \$3.50</li> </ul> </div> <div style="display: flex; flex-direction: column; gap: 10px;"> <div style="background-color: #4a7ebb; color: white; padding: 5px; border-radius: 10px; width: 60px; text-align: center;">Middle School</div> <ul style="list-style-type: none"> <li>• Breakfast \$2.50</li> <li>• Lunch \$3.50</li> </ul> </div> <div style="display: flex; flex-direction: column; gap: 10px;"> <div style="background-color: #4a7ebb; color: white; padding: 5px; border-radius: 10px; width: 60px; text-align: center;">High School</div> <ul style="list-style-type: none"> <li>• Breakfast \$2.50</li> <li>• Lunch \$3.50</li> </ul> </div>		<p align="center">FY2024 Financial Status as of December 31, 2023</p> <table border="1"> <thead> <tr> <th>Description</th> <th>Net Income</th> </tr> </thead> <tbody> <tr> <td>Elementary Schools</td> <td>\$ (2,413,325.73)</td> </tr> <tr> <td>Middle Schools</td> <td>\$ (318,153.92)</td> </tr> <tr> <td>High Schools</td> <td>\$ 33,492.47</td> </tr> <tr> <td>Other</td> <td>\$ 3,373,800.92</td> </tr> <tr> <td><b>Total</b></td> <td><b>\$ 675,813.74</b></td> </tr> </tbody> </table>		Description	Net Income	Elementary Schools	\$ (2,413,325.73)	Middle Schools	\$ (318,153.92)	High Schools	\$ 33,492.47	Other	\$ 3,373,800.92	<b>Total</b>	<b>\$ 675,813.74</b>	<div style="display: flex; align-items: center;"> <div style="background-color: #4a7ebb; color: white; padding: 5px; border-radius: 5px;"> <p align="center"><b>Daily Average Served</b></p> <p>Lunch: 57,000</p> <p>Breakfast: 21,000</p> </div> </div> <p align="center"><b>YTD Lunch &amp; Breakfast Meals as of December 31, 2023</b></p> <table border="1"> <thead> <tr> <th></th> <th>Free</th> <th>Reduced</th> <th>Paid</th> </tr> </thead> <tbody> <tr> <td>Lunch</td> <td>2,727,000</td> <td>460,000</td> <td>1,778,000</td> </tr> <tr> <td>Breakfast</td> <td>1,297,000</td> <td>193,000</td> <td>317,000</td> </tr> </tbody> </table>			Free	Reduced	Paid	Lunch	2,727,000	460,000	1,778,000	Breakfast	1,297,000	193,000	317,000
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**Cobb County School District  
 Financial Services Division  
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**FUND 0691 UNEMPLOYMENT**

Accounts for the cost of compensation for unemployment for previous employees.

	<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>
<b>REVENUE</b>							
LOCAL	\$300,000.00	\$300,000.00	\$0.00	\$0.00	\$0.00	\$300,000.00	0
<b>TOTAL REVENUE</b>	\$300,000.00	\$300,000.00	\$0.00	\$0.00	\$0.00	\$300,000.00	0
<b>EXPENSE</b>							
SUPPORT SERVICES - BUSINESS	\$300,000.00	\$300,000.00	\$0.00	\$0.00	\$0.00	\$300,000.00	0
<b>TOTAL EXPENSE</b>	\$300,000.00	\$300,000.00	\$0.00	\$0.00	\$0.00	\$300,000.00	0

**Cobb County School District  
 Financial Services Division  
 Quarterly - Board Report  
 Financial Report for Quarter 2 Ending:  
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**FUND 0692 SELF-INSURANCE**

General liability, workers compensation and insurance polices for catastrophic events.

	<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>
<b>REVENUE</b>							
LOCAL	\$7,500,000.00	\$7,500,000.00	\$2,342,138.37	\$4,719,890.75	\$0.00	\$2,780,109.25	63
<b>TOTAL REVENUE</b>	<b>\$7,500,000.00</b>	<b>\$7,500,000.00</b>	<b>\$2,342,138.37</b>	<b>\$4,719,890.75</b>	<b>\$0.00</b>	<b>\$2,780,109.25</b>	<b>63</b>
<b>EXPENSE</b>							
SUPPORT SERVICES - BUSINESS	\$7,500,000.00	\$7,501,683.00	\$3,281,975.33	\$5,822,615.51	\$363,523.70	\$1,315,543.79	82
<b>TOTAL EXPENSE</b>	<b>\$7,500,000.00</b>	<b>\$7,501,683.00</b>	<b>\$3,281,975.33</b>	<b>\$5,822,615.51</b>	<b>\$363,523.70</b>	<b>\$1,315,543.79</b>	<b>82</b>

**Cobb County School District  
 Financial Services Division  
 Quarterly - Board Report  
 Financial Report for Quarter 2 Ending:  
 December 31, 2023**



**FUND 0693 FNS CATERED FOOD SERVICE**

Self-supporting catering services performed by School Nutrition Service staff for schools and school-related organizations.

	<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>
<b>REVENUE</b>							
LOCAL	\$100,000.00	\$100,000.00	\$34,106.10	\$72,625.25	\$0.00	\$27,374.75	73
<b>TOTAL REVENUE</b>	\$100,000.00	\$100,000.00	\$34,106.10	\$72,625.25	\$0.00	\$27,374.75	73
<b>EXPENSE</b>							
ENTERPRISE OPERATIONS	\$100,000.00	\$100,000.00	\$27,268.39	\$47,834.97	\$5,110.91	\$47,054.12	53
<b>TOTAL EXPENSE</b>	\$100,000.00	\$100,000.00	\$27,268.39	\$47,834.97	\$5,110.91	\$47,054.12	53



**COBB COUNTY SCHOOL DISTRICT**  
QUARTERLY FINANCIAL REPORT



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**CASH MANAGEMENT REPORT**  
**FY2024- SECOND QUARTER**  
**DECEMBER 31, 2023**

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INTEREST ON INVESTMENTS  
(Accrual Basis)

As of December 31, 2023

<u>FUND</u>		<u>Interest Year-To-Date</u>
General	\$	13,342,341.14
District Building		785,584.76
SPLOST IV		55,295.01
SPLOST V		5,976,482.97
Countywide Systemwide		91,398.53
School Nutrition Services		<u>798,502.52</u>
Total	\$	21,049,604.93



COMBINED SCHEDULE OF INVESTMENTS AND RATE OF RETURN

As of December 31, 2023

	<u>Rate:</u>	<u>Book Value</u>
GENERAL FUND		
Georgia Fund One	5.39	\$ 708,686,254.52
DISTRICT BUILDING		
Georgia Fund One	5.39	\$ 26,937,310.99
SPLOST 4 (Local Option Sales Tax)		
Georgia Fund One	5.39	\$ 1,934,741.84
SPLOST 5 (Local Option Sales Tax)		
Georgia Fund One	5.39	\$ 163,268,002.47
COUNTYWIDE SYSTEMWIDE		
Georgia Fund One	5.39	\$ 0.00
SCHOOL NUTRITION SERVICES		
Georgia Fund One	5.39	<u>\$ 31,792,446.53</u>
 GRAND TOTAL ALL INVESTMENTS		 <u>\$ 932,618,756.35</u>

---

Year-to-Date Rate of Return for Fiscal Year:	5.35%
Weighted Average Rate of Return on Current Holdings:	5.39%
Average 3 Month Treasury Bill Rate:	5.28%



**COBB COUNTY SCHOOL DISTRICT**  
**QUARTERLY FINANCIAL REPORT**



**CAPITAL PROJECT PROGRAMS**  
**FY2024- SECOND QUARTER**  
**DECEMBER 31, 2023**

# 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, 2023 – December 31, 2023).

#### **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, 2023– December 31, 2023) including the District Fund Consolidated Management Report (Summary of Revenues and Expenditures by major category).



**COBB COUNTY SCHOOL DISTRICT**  
**QUARTERLY FINANCIAL REPORT**

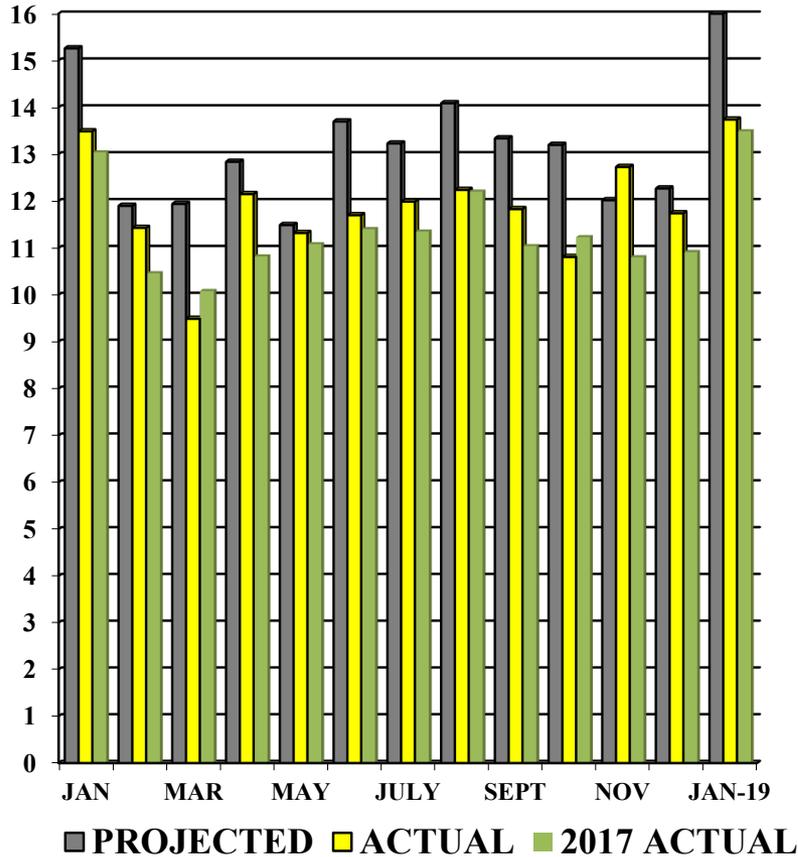


**SPLOST 4**  
**FY2024- SECOND QUARTER**  
**DECEMBER 31, 2023**



# SPECIAL PURPOSE LOCAL OPTION SALES TAX (SPLOST 4) REVENUES

2018 (IN MILLIONS)



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

Cobb Schools Finance



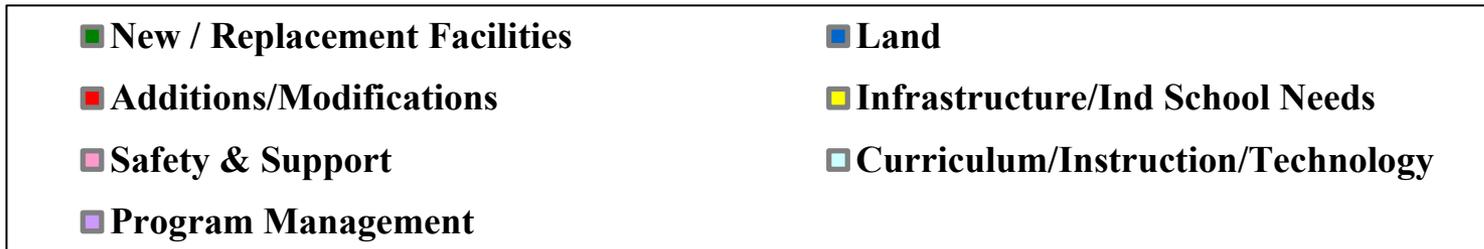
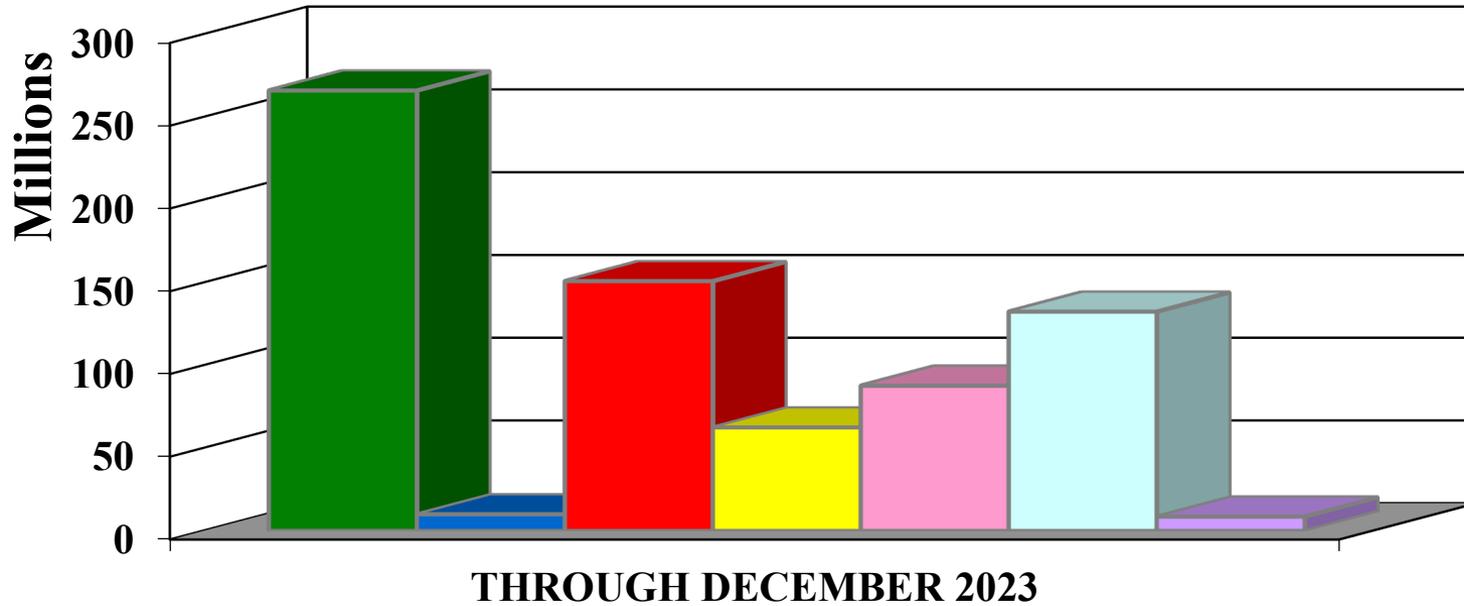
(IN DOLLARS) 2018 Actual vs Projected 2018 Actual vs 2017 Actual

MTH	PROJECTED	ACTUAL	% CHG	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%	

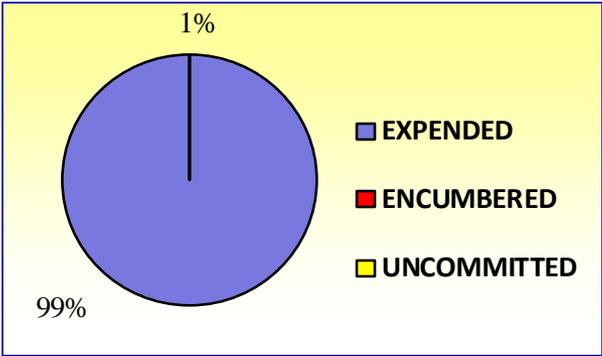
Note: Projections were increased 10% over the original forecast.

Exhibit A

# SPLOST 4 EXPENDITURES BY CATEGORY



# SPLOST 4 FUND

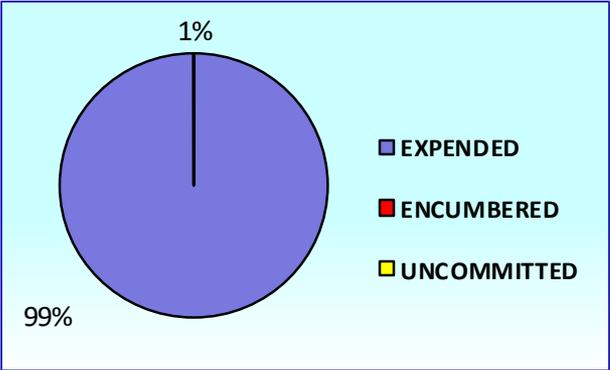
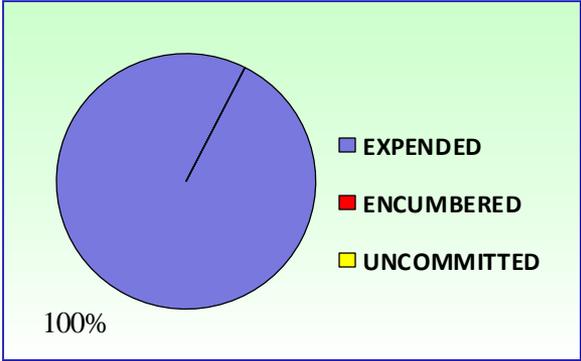


New & Replacement Facility expenditures through the second quarter of fiscal year 2024 totaled \$266,068,435.

## NEW / REPLACEMENT FACILITIES

## LAND

Land acquisition expenditures through the second quarter of fiscal year 2024 totaled \$10,038,710.



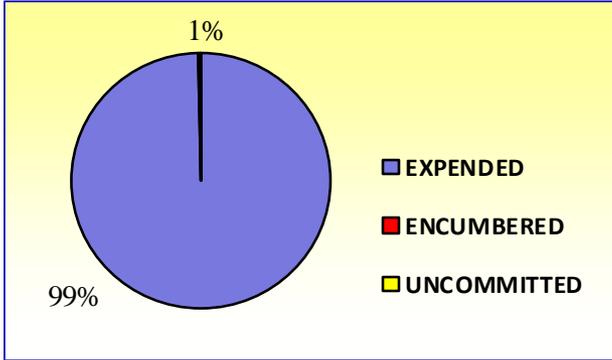
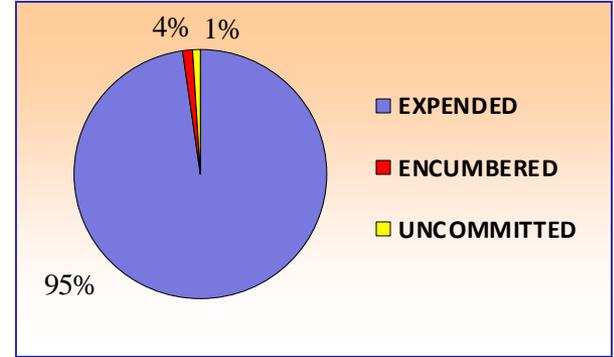
Addition & Modification expenditures through the second quarter of fiscal year 2024 totaled \$150,956,185.

## ADDITIONS / MODIFICATIONS

# SPLOST 4 FUND

## INFRASTRUCTURE / INDIVIDUAL SCHOOL NEEDS

Infrastructure & Individual School Needs expenditures for the second quarter of fiscal year 2024 totaled \$542,247. Quarterly expenditures consist of Athletic ADA/Individual School Needs and Mechanical.

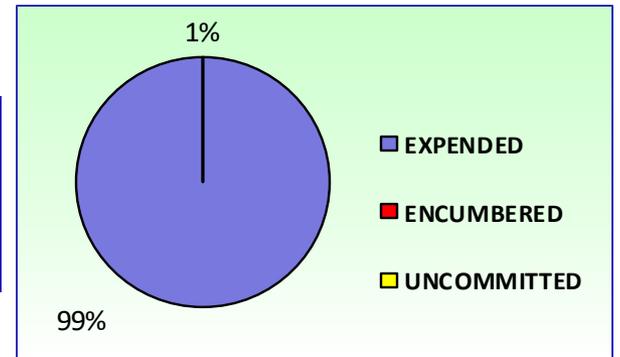


Safety & Support expenditures for the second quarter of fiscal year 2024 totaled \$168,360. Quarterly expenditures consist of Security Fencing/ Signage / Traffic and Furniture and Equipment Replacement.

## SAFETY & SUPPORT

## CURRICULUM / INSTRUCTION / TECHNOLOGY

Curriculum, Instruction & Technology expenditures for the second quarter of fiscal year 2024 totaled \$19,401. Quarterly expenditures consist of Financial System Enhancements.



## SPLOST 4 CONTINGENCY REPORT

Exhibit D

**BEGINNING BALANCE - OCTOBER 1, 2023** **\$308,408**

### Transfers In

1	Transfer unused funds from Systemwide Surveillance Camera at close out. 10/10/23	926
2	Transfer unused funds from Wheeler ADA Weight Room at close out. 12/07/23	51,589
3	Increase by amount of Interest Income received through 12/31/23.	26,054
4	Increase by amount of State Capital Outlay. 12/31/23	40,493

**TOTAL TRANSFERS IN** **\$119,062**

### TRANSFERS OUT

1	Transfer funds to Systemwide Furniture & Equipment Replace for reallocation. 10/04/23	19,800
2	Transfer funds to Systemwide Furniture & Equipment Replace for reallocation. 10/11/23	3,004
3	Transfer funds to Systemwide Furniture & Equipment Replace for reallocation. 10/13/23	1,176
4	Transfer funds to Systemwide Furniture & Equipment Replace for reallocation. 10/19/23	41,335
5	Transfer funds to Systemwide Furniture & Equipment Replace for reallocation. 10/19/23	5,350
6	Transfer funds to Systemwide Furniture & Equipment Replace for reallocation. 10/20/23	9,791
7	Transfer funds to Systemwide Furniture & Equipment Replace for reallocation. 10/24/23	1,224
8	Transfer funds to Systemwide Furniture & Equipment Replace for reallocation. 10/25/23	39,052
9	Transfer funds to Systemwide Furniture & Equipment Replace for reallocation. 10/27/23	1
10	Transfer funds to Systemwide Furniture & Equipment Replace for reallocation. 10/30/23	1,625
11	Transfer funds to Systemwide Security Fencing/Signage/Traffic Control for reallocation. 11/7/23	7,000
12	Transfer funds to Systemwide Security Fencing/Signage/Traffic Control for reallocation. 11/7/23	1,834
13	Transfer funds to Systemwide Land for reallocation. 11/9/23	8,500
14	Transfer funds to Systemwide Land for reallocation. 11/16/23	2,479
15	Transfer funds to Sope Creek ES Gym Replace to increase the budget for security cameras on the site. 11/28/23	6,239
16	Transfer funds to Durham MS Theatre Sound System and Lighting for replacement of the lighting and sound system. 11/30/23	85,000
17	Transfer funds to Rose Garden HVAC Improvements to establish a budget for replacement of HVAC units at the site. 11/30/23	25,000
18	Transfer funds to Systemwide Furniture & Equipment Replace for reallocation. 12/01/23	33,596
19	Transfer funds to Sope Creek ES Gym Replace to increase the budget for one additional security camera. 12/12/23	126

**TOTAL TRANSFERS OUT** **\$292,132**

**SPLOST 4 CONTINGENCY BALANCE AS OF DECEMBER 31, 2023** **\$135,338**

**COBB COUNTY SCHOOL DISTRICT  
2013 1% SALES TAX (SPLOST 4)  
CONSOLIDATED MANAGEMENT SUMMARY REPORT  
SUMMARY BY INITIATIVE  
FOR THE MONTH ENDING  
12/31/2023**



**REVENUE**

	ORIGINAL BUDGET	DETAIL BUDGET	RECEIVED	OVER/UNDER BUDGET	%
SPLOST IV INTEREST INCOME	\$0.00	\$6,078,339.00	\$6,078,338.73	\$0.27	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	\$54,135,306.00	\$54,135,305.80	\$0.20	100
TRANSFER FROM OTHER FUNDS	\$0.00	\$1,481,502.00	\$1,481,501.73	\$0.27	100
<b>REVENUE Total :</b>	<b>\$717,844,707.00</b>	<b>\$720,337,327.00</b>	<b>\$720,337,326.18</b>	<b>\$0.82</b>	

**EXPENSE**

	ORIGINAL BUDGET	DETAIL BUDGET	EXPENDED	ENCUMBERED	UNCOMMITTED	%
<b>NEW/REPLACEMENT FACILITIES</b>						
NEW ELEMENTARY SCHOOLS	\$46,660,432.00	\$52,817,429.00	\$52,817,420.48	\$0.00	\$8.52	100
NEW HIGH SCHOOLS	\$99,730,800.00	\$180,398,798.00	\$180,398,791.12	\$0.00	\$6.88	100
NEW MIDDLE SCHOOLS	\$29,125,616.00	\$32,852,230.00	\$32,852,223.66	\$0.00	\$6.34	100
<b>NEW/REPLACEMENT FACILITIES Total :</b>	<b>\$175,516,848.00</b>	<b>\$266,068,457.00</b>	<b>\$266,068,435.26</b>	<b>\$0.00</b>	<b>\$21.74</b>	
<b>ADDITIONS/MODIFICATIONS</b>						
ELEM SCHOOL ADDITION/MODIF	\$15,234,130.00	\$8,423,371.00	\$8,417,001.06	\$6,364.51	\$5.43	100
HIGH SCHOOL ADDITION/MODIF	\$111,957,717.00	\$142,433,160.00	\$142,406,738.29	\$21,091.00	\$5,330.71	100
MIDDLE SCHOOL ADDITION/MODIF	\$3,109,600.00	\$132,446.00	\$132,445.65	\$0.00	\$0.35	100
<b>ADDITIONS/MODIFICATIONS Total :</b>	<b>\$130,301,447.00</b>	<b>\$150,988,977.00</b>	<b>\$150,956,185.00</b>	<b>\$27,455.51</b>	<b>\$5,336.49</b>	
<b>LAND</b>						
LAND ACQUISITION	\$10,000,000.00	\$10,038,711.00	\$10,038,709.71	\$0.00	\$1.29	100
<b>LAND Total :</b>	<b>\$10,000,000.00</b>	<b>\$10,038,711.00</b>	<b>\$10,038,709.71</b>	<b>\$0.00</b>	<b>\$1.29</b>	
<b>INFRASTRUCTURE/IND SCHOOL NEED</b>						
ATHLETIC ADA/IND SCHOOL NEEDS	\$37,400,000.00	\$18,002,171.00	\$17,400,706.94	\$86,491.94	\$514,972.12	97

**COBB COUNTY SCHOOL DISTRICT  
2013 1% SALES TAX (SPLOST 4)  
CONSOLIDATED MANAGEMENT SUMMARY REPORT  
SUMMARY BY INITIATIVE  
FOR THE MONTH ENDING  
12/31/2023**



**EXPENSE**

	ORIGINAL BUDGET	DETAIL BUDGET	EXPENDED	ENCUMBERED	UNCOMMITTED	%
<b>INFRASTRUCTURE/IND SCHOOL NEED</b>						
DOORS, WINDOWS, HARDWARE	\$3,306,051.00	\$30,188.00	\$30,187.85	\$0.00	\$0.15	100
ELECTRICAL	\$16,647,236.00	\$1,431,161.00	\$1,423,987.62	\$7,170.00	\$3.38	100
FINISHES	\$12,233,289.00	\$701,478.00	\$701,405.07	\$0.00	\$72.93	100
FURNISHINGS	\$750,000.00	\$0.00	\$0.00	\$0.00	\$0.00	0
MECHANICAL	\$77,898,756.00	\$30,808,041.00	\$30,611,377.97	\$93,889.75	\$102,773.28	100
SITWORK	\$10,149,320.00	\$5,993,527.00	\$5,350,477.79	\$629,382.64	\$13,666.57	100
THERMAL MOISTURE PROTECTION	\$20,653,625.00	\$7,007,511.00	\$7,007,503.18	\$0.00	\$7.82	100
<b>INFRASTRUCTURE/IND SCHOOL NEED Total :</b>	<b>\$179,038,277.00</b>	<b>\$63,974,077.00</b>	<b>\$62,525,646.42</b>	<b>\$816,934.33</b>	<b>\$631,496.25</b>	
<b>SAFETY AND SUPPORT</b>						
ACCESS CONTROLS	\$2,000,000.00	\$1,937,092.00	\$1,937,071.69	\$0.00	\$20.31	100
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	\$2,921,556.36	\$0.00	\$12.64	100
FURNITURE/EQUIP REPLACEMENT	\$4,000,000.00	\$7,417,657.00	\$7,147,266.13	\$257,226.69	\$13,164.18	100
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	\$1,996,629.00	\$1,962,563.24	\$0.00	\$34,065.76	98
SURVEILLANCE CAMERAS	\$5,075,000.00	\$5,314,207.00	\$5,314,133.66	\$0.00	\$73.34	100
TEXTBOOKS/INSTR MATERIALS	\$40,000,000.00	\$28,141,423.00	\$28,141,361.17	\$0.00	\$61.83	100
<b>SAFETY AND SUPPORT Total :</b>	<b>\$97,937,300.00</b>	<b>\$88,032,363.00</b>	<b>\$87,727,717.91</b>	<b>\$257,226.69</b>	<b>\$47,418.40</b>	
<b>CURRICULUM/INSTRUCTION/TECHNOL</b>						
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  
12/31/2023**



**EXPENSE**

	ORIGINAL BUDGET	DETAIL BUDGET	EXPENDED	ENCUMBERED	UNCOMMITTED	%
<b>CURRICULUM/INSTRUCTION/TECHNOL</b>						
DATA CTR EQUIPMENT REPLACEMENT	\$3,000,000.00	\$3,016,354.00	\$3,016,353.53	\$0.00	\$0.47	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	\$6,893,326.00	\$6,893,267.69	\$0.00	\$58.31	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	\$2,226,199.00	\$2,225,949.22	\$0.00	\$249.78	100
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	\$72,480.00	\$72,480.00	\$0.00	\$0.00	100
LEARNING MANAGEMENT SYSTEM	\$1,000,000.00	\$7,568,988.00	\$7,568,986.50	\$0.00	\$1.50	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	\$30,880,041.00	\$30,880,009.09	\$0.00	\$31.91	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	\$500,000.00	\$0.00	\$0.00	100
<b>CURRICULUM/INSTRUCTION/TECHNOL Total :</b>	<b>\$125,050,835.00</b>	<b>\$132,502,246.00</b>	<b>\$132,501,669.60</b>	<b>\$0.00</b>	<b>\$576.40</b>	
<b>PROGRAM MANAGEMENT</b>						
PROGRAM MANAGEMENT FEES	\$0.00	\$8,597,158.00	\$8,597,157.34	\$0.00	\$0.66	100
<b>PROGRAM MANAGEMENT Total :</b>	<b>\$0.00</b>	<b>\$8,597,158.00</b>	<b>\$8,597,157.34</b>	<b>\$0.00</b>	<b>\$0.66</b>	

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 FY: 2024 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  
 12/31/2023**



**EXPENSE**

	ORIGINAL BUDGET	DETAIL BUDGET	EXPENDED	ENCUMBERED	UNCOMMITTED	%
<b>CONTINGENCY</b>						
GENERAL CONTINGENCY	\$0.00	\$135,338.00	\$0.00	\$0.00	\$135,338.00	0
<b>CONTINGENCY</b>	<b>Total :</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$135,338.00</b>	
<b>EXPENSE Total :</b>	<b>\$717,844,707.00</b>	<b>\$720,337,327.00</b>	<b>\$718,415,521.24</b>	<b>\$1,101,616.53</b>	<b>\$820,189.23</b>	



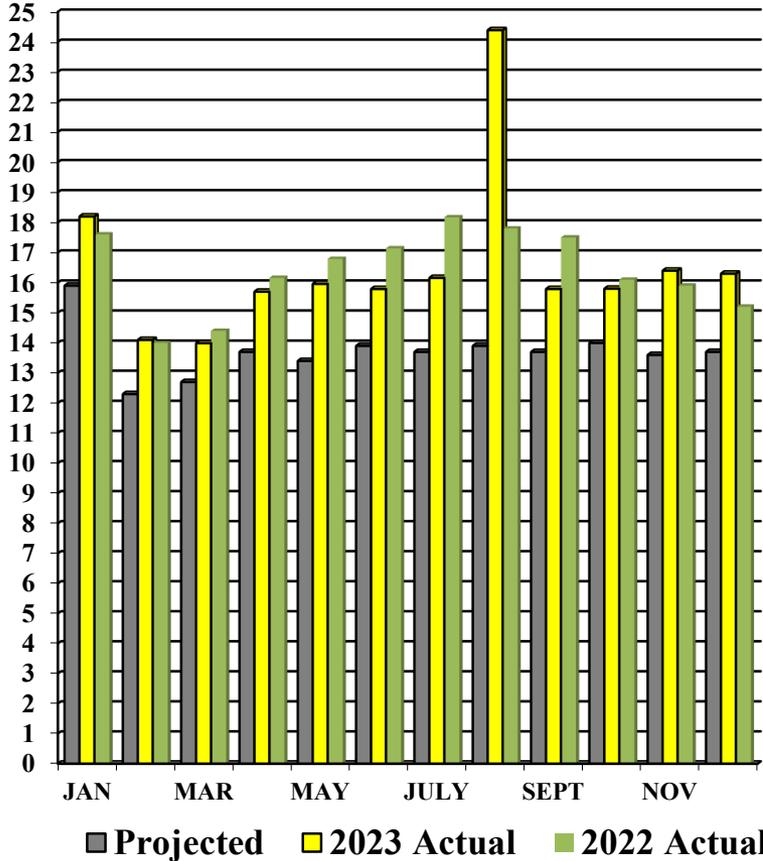
**COBB COUNTY SCHOOL DISTRICT**  
**QUARTERLY FINANCIAL REPORT**



**SPLOST 5**  
**FY2024- SECOND QUARTER**  
**DECEMBER 31, 2023**

# SPECIAL PURPOSE LOCAL OPTION SALES TAX (SPLOST 5) REVENUES

2023 (IN MILLIONS)



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

Note: August 2023 includes an \$8,413,462 adjustment for an error that occurred with the GA Department of Revenue integrated tax system revenue collection.

(IN DOLLARS)

Projected

2023 Actual

2023

2023

Over/Under

% CHG

2022

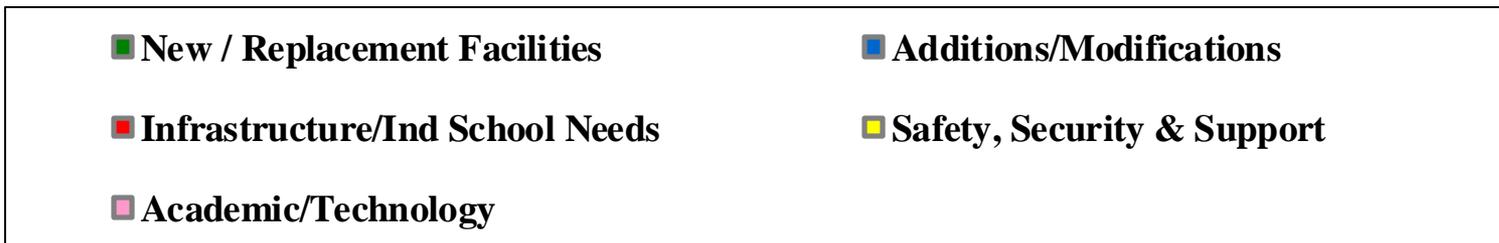
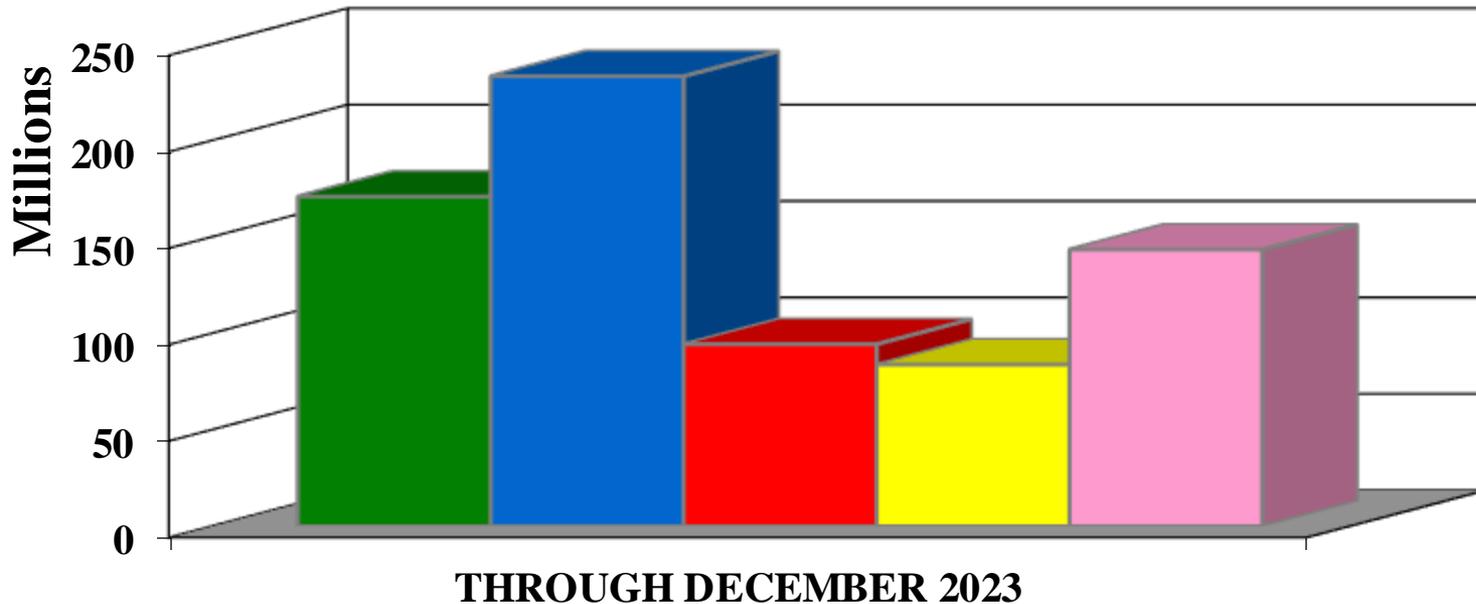
Vs  
2022 Actual

MTH	PROJECTED	ACTUAL	OVER/UNDER	% CHG	ACTUAL	% CHG
JAN	15,880,696	18,180,244	2,299,548	14.5%	17,566,362	3.5%
FEB	12,293,848	14,142,614	1,848,766	15.0%	14,028,176	0.8%
MAR	12,738,643	13,985,952	1,247,309	9.8%	14,426,606	-3.1%
APR	13,729,586	15,729,385	1,999,799	14.6%	16,164,394	-2.7%
MAY	13,435,540	15,962,988	2,527,448	18.8%	16,792,986	-4.9%
JUN	13,911,219	15,795,266	1,884,047	13.5%	17,144,149	-7.9%
JUL	13,681,375	16,162,760	2,481,385	18.1%	18,178,578	-11.1%
AUG	13,873,643	24,391,900	10,518,257	75.8%	17,809,545	37.0%
SEP	13,685,549	15,790,450	2,104,901	15.4%	17,510,631	-9.8%
OCT	14,035,120	15,804,033	1,768,913	12.6%	16,414,761	-2.1%
NOV	13,645,351	16,391,152	2,745,801	20.1%	15,965,988	2.7%
DEC	13,724,975	16,301,020	2,576,045	18.8%	15,178,081	7.4%
2023	164,635,545	198,637,764	34,002,219	20.7%	197,180,257	0.9%

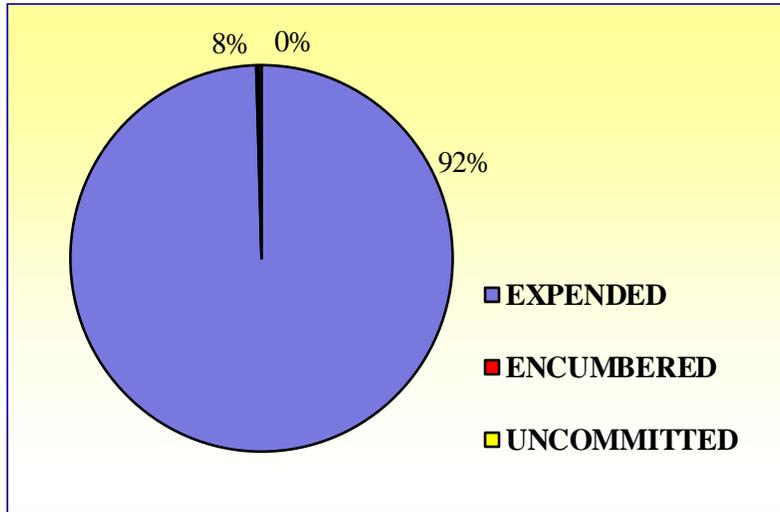
Year	Projected	Actual	Over/Under	% CHG	Prior Year	% CHG
2019	138,942,653	133,351,276	(5,591,377)	-4.0%	127,394,138	4.7%
2020	156,421,136	149,404,934	(7,016,202)	-4.5%	147,092,203	1.6%
2021	158,999,506	174,005,007	15,005,501	9.4%	149,404,934	16.5%
2022	161,885,200	196,907,257	35,022,057	21.6%	174,005,007	13.2%
2023	164,635,545	198,637,764	34,002,219	20.7%	196,907,257	0.9%
2024	16,137,960					
I-T-D	797,022,000	852,306,238	71,422,198	9.1%	794,803,539	7.2%

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

# SPLOST 5 EXPENDITURES BY CATEGORY



# SPLOST 5 FUND

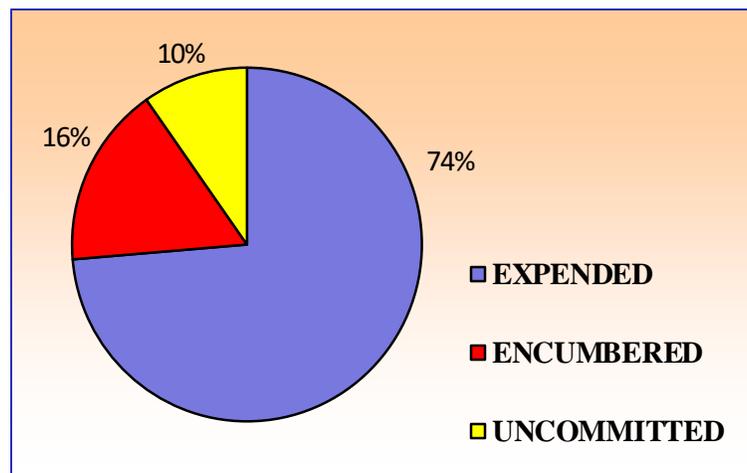
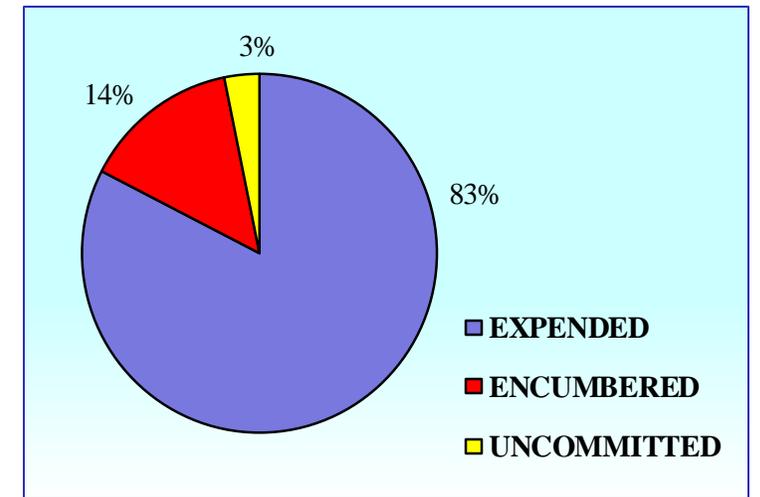


New & Replacement Facility expenditures for the second quarter of fiscal year 2024 totaled \$2,797,433. Quarterly expenditures consist of construction for Eastvalley Replacement Elementary School.

## NEW / REPLACEMENT FACILITIES

## ADDITIONS / MODIFICATIONS

Addition & Modification expenditures for the second quarter of fiscal year 2024 totaled \$14,489,599. Quarterly expenditures consist of design, construction, furniture and equipment for Hillgrove and Campbell HS Classroom Additions, Dickerson, Dodgen and Lovinggood MS Classroom Additions, Osborne and Lassiter HS Theater Replacement, North Cobb HS CTAE Renovations, Sprayberry and South Cobb HS Gym Replacement, Wheeler HS Magnet Upgrade and Walton HS Tennis Court/Softball Field and Pedestrian Pathway.



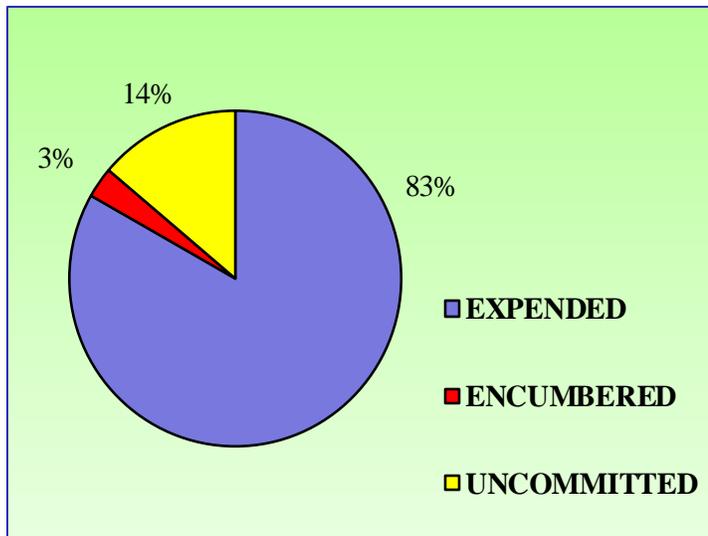
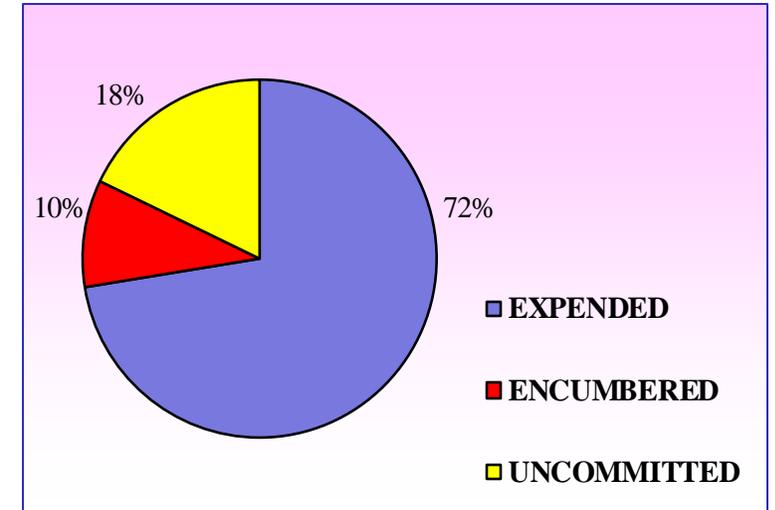
Infrastructure & Individual School Needs expenditures for the second quarter of fiscal year 2024 totaled \$4,268,645. Quarterly expenditures consist of Doors, Windows, Hardware, Electrical, Finishes, General, Mechanical, Specialties and Thermal Moisture Protection.

## INFRASTRUCTURE / INDIVIDUAL SCHOOL NEEDS

# SPLOST 5 FUND

## SAFETY, SECURITY & SUPPORT

Safety & Support expenditures for the second quarter of fiscal year 2024 totaled \$5,884,180. Quarterly expenditures consist of Buses, Vehicles, Equipment, Communication Equipment for Schools and Public Safety, Expenses Incidental for Capital Projects, Food Service Upgrades, Growth & Replacement Furniture-Equipment-Finishes, Land Acquisitions, Safety/Security/Signage/Traffic Control/Code Enforcement, School Safety-Exterior, School Safety- Interior, Surveillance Cameras, Transportation Infrastructure and Undesignated Classrooms.



Academic & Technology expenditures for the second quarter of fiscal year 2024 totaled \$1,203,503. Quarterly expenditures consist of ADA Compliance and Safety Modifications, Assistive Technology Equipment, Financial System Enhancements, Growth Replacement Fine Arts Instruments and Equipment, Learning Commons, Learning Management Systems, Learning Resources, Maintenance of Fine Arts Facilities, Obsolete Computer Devices-District, Obsolete Computer Devices-Teachers, Obsolete Printer-Copier-Duplicator, and Student Information Systems Enhancement.

## ACADEMIC / TECHNOLOGY

# SPLOST 5 CONTINGENCY REPORT

**BEGINNING BALANCE - OCTOBER 1, 2023** **\$4,236,545**

## TRANSFER IN

1	Increase funds for State Capital Outlay. 10/20/23	\$23,627
2	Increase funds for interest received through 10/31/23.	1,083,299
3	Increase funds for interest received through 11/30/23.	1,067,392
4	Increase funds for State Capital Outlay. 12/31/23	1,715,333
5	Increase funds for additional SPLOST 5 Revenue. 12/31/23	6,351,428
6	Increase funds for construction note interest. 12/31/23	1,445,229
7	Increase funds for additional SPLOST 5 Revenue. 12/31/23	9,529,507
8	Increase funds for interest received through 12/31/23.	867,665

**TOTAL TRANSFERS IN** **\$22,083,480**

## TRANSFER OUT

1	Transfer funds to Unallocated Safety and Support for reallocation. 12/31/23	7,800,000
2	Transfer funds to Unallocated Infrastructure/Individual School Needs for reallocation. 12/31/23	5,813,334

**TOTAL TRANSFERS OUT** **\$13,613,334**

**SPLOST 5 CONTINGENCY BALANCE AS OF DECEMBER 31, 2023** **\$12,706,691**

**COBB COUNTY SCHOOL DISTRICT  
2019 1% SALES TAX (SPLOST 5)  
CONSOLIDATED MANAGEMENT SUMMARY REPORT  
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FOR THE MONTH ENDING  
12/31/2023**



**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	\$13,339,213.00	\$13,339,212.23	\$0.77	100
SPLOST 5 REVENUE	\$797,022,000.00	\$852,306,239.00	\$852,306,238.41	\$0.59	100
STATE CAPITAL OUTLAY	\$0.00	\$12,706,691.00	\$12,706,691.10	(\$0.10)	100
TRANSFERIN CONST NOTE INTEREST	\$0.00	\$3,216,162.00	\$3,216,161.25	\$0.75	100
<b>Total :</b>	<b>\$797,022,000.00</b>	<b>\$883,519,025.00</b>	<b>\$883,519,022.14</b>	<b>\$2.86</b>	
<b>REVENUE Total :</b>	<b>\$797,022,000.00</b>	<b>\$883,519,025.00</b>	<b>\$883,519,022.14</b>	<b>\$2.86</b>	

**EXPENSE**

	Original Budget	Detail Budget	Expended	Encumbered	Uncommitted	% Comm
<b>NEW/REPLACEMENT FACILITIES</b>						
NEW ELEMENTARY SCHOOLS	\$0.00	\$116,866,667.00	\$116,311,817.38	\$361,511.87	\$193,337.75	100
NEW MIDDLE SCHOOLS	\$0.00	\$54,692,118.00	\$54,691,954.00	\$0.00	\$164.00	100
NEW/REPL FACILITIES UNALLOCATED	\$165,271,710.00	\$208,880.00	\$0.00	\$0.00	\$208,880.00	0
<b>NEW/REPLACEMENT FACILITIES Total :</b>	<b>\$165,271,710.00</b>	<b>\$171,767,665.00</b>	<b>\$171,003,771.38</b>	<b>\$361,511.87</b>	<b>\$402,381.75</b>	
<b>ADDITION/MODIFICATIONS</b>						
ADD/MODIFICATION UNALLOCATED	\$205,414,720.00	\$228,457.00	\$0.00	\$0.00	\$228,457.00	0
HIGH SCHOOL ADDITION/MODIF	\$0.00	\$231,395,773.00	\$183,690,902.38	\$39,599,117.49	\$8,105,753.13	96
MIDDLE SCHOOL ADDITION/MODIF	\$0.00	\$15,920,175.00	\$14,570,093.72	\$681,186.08	\$668,895.20	96
SUPPORT FACILITY ADDTN/MODIF	\$0.00	\$35,145,181.00	\$35,127,832.91	\$11,024.00	\$6,324.09	100
<b>ADDITION/MODIFICATIONS Total :</b>	<b>\$205,414,720.00</b>	<b>\$282,689,586.00</b>	<b>\$233,388,829.01</b>	<b>\$40,291,327.57</b>	<b>\$9,009,429.42</b>	

**COBB COUNTY SCHOOL DISTRICT  
2019 1% SALES TAX (SPLOST 5)  
CONSOLIDATED MANAGEMENT SUMMARY REPORT  
SUMMARY BY INITIATIVE  
FOR THE MONTH ENDING  
12/31/2023**



**EXPENSE**

	Original Budget	Detail Budget	Expended	Encumbered	Uncommitted	% Comm
<b>INFRASTRUCTURE/IND SCHOOL NEED</b>						
CONVEYING SYSTEMS	\$0.00	\$371,566.00	\$7,401.45	\$278,771.55	\$85,393.00	77
DOORS, WINDOWS, HARDWARE	\$0.00	\$693,289.00	\$560,340.89	\$3,913.98	\$129,034.13	81
ELECTRICAL	\$0.00	\$3,702,860.00	\$2,831,751.44	\$223,006.98	\$648,101.58	82
FINISHES	\$0.00	\$13,180,263.00	\$12,370,229.64	\$194,981.66	\$615,051.70	95
GENERAL	\$0.00	\$2,900,420.00	\$2,413,367.36	\$175,588.23	\$311,464.41	89
INFRA/INDIV SCHOOL NEEDS UNALLOCATD	\$103,313,570.00	\$6,694,601.00	\$0.00	\$0.00	\$6,694,601.00	0
MECHANICAL	\$0.00	\$55,231,295.00	\$39,038,995.42	\$14,662,506.25	\$1,529,793.33	97
SITWORK	\$0.00	\$10,079,553.00	\$9,659,267.00	\$0.00	\$420,286.00	96
SPECIALITIES	\$0.00	\$945,344.00	\$632,352.14	\$152,646.43	\$160,345.43	83
THERMAL MOISTURE PROTECTION	\$0.00	\$34,394,096.00	\$26,911,784.58	\$5,584,053.91	\$1,898,257.51	94
<b>INFRASTRUCTURE/IND SCHOOL NEED Total :</b>	<b>\$103,313,570.00</b>	<b>\$128,193,287.00</b>	<b>\$94,425,489.92</b>	<b>\$21,275,468.99</b>	<b>\$12,492,328.09</b>	
<b>SAFETY, SECURITY &amp; SUPPORT</b>						
BUSES, VEHICLES, EQUIPMENT	\$0.00	\$19,554,808.00	\$11,513,887.18	\$7,648,385.05	\$392,535.77	98
COMM EQ SCHOOLS & PUB SAFETY	\$0.00	\$623,438.00	\$601,473.42	\$21,784.00	\$180.58	100
COMPUTER AIDED DISPATCH EQUIP	\$0.00	\$558,562.00	\$141,640.56	\$107,106.60	\$309,814.84	45
EXPENSES INCIDENTAL/CAPITAL PROJ	\$0.00	\$21,963,905.00	\$21,425,088.76	\$0.00	\$538,816.24	98
FOOD NUTRITION SERVICE NEEDS	\$0.00	\$6,830,362.00	\$5,738,759.20	\$70,942.24	\$1,020,660.56	85
GROWTH & REPL FURN/EQ/FINSH	\$0.00	\$3,816,875.00	\$2,684,319.38	\$61,970.44	\$1,070,585.18	72
LAND ACQUISITION	\$0.00	\$12,385,786.00	\$11,685,560.40	\$0.00	\$700,225.60	94
PROGRAM ADMIN COSTS	\$0.00	\$9,503,622.00	\$5,536,121.02	\$1,322.50	\$3,966,178.48	58
RECORDS MANAGEMENT NEEDS	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0
SAFE/SEC/SUPPORT UNALLOCATED	\$150,022,000.00	\$7,903,200.00	\$0.00	\$0.00	\$7,903,200.00	0
SAFETY/SEC/SIGN/TRAF/CODE	\$0.00	\$1,760,688.00	\$977,632.87	\$134,942.64	\$648,112.49	63
SCHOOL SEC IMPROVE EXTERIOR	\$0.00	\$738,750.00	\$337,927.14	\$113,111.43	\$287,711.43	61
SCHOOL SEC IMPROVE INTERIOR	\$0.00	\$10,555,009.00	\$7,731,621.80	\$2,342,451.88	\$480,935.32	95

**COBB COUNTY SCHOOL DISTRICT  
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**EXPENSE**

	Original Budget	Detail Budget	Expended	Encumbered	Uncommitted	% Comm
<b>SAFETY, SECURITY &amp; SUPPORT</b>						
SURVEILLANCE CAMERAS	\$0.00	\$3,841,500.00	\$3,739,484.40	\$1,336.00	\$100,679.60	97
TRANSPORTATION INFRASTRUCTURE	\$0.00	\$2,152,964.00	\$549,529.50	\$96,302.97	\$1,507,131.53	30
UNDESIGNATED CLASSROOMS	\$0.00	\$12,848,961.00	\$11,185,011.49	\$593,921.43	\$1,070,028.08	92
WAREHOUSE NEEDS	\$0.00	\$701,074.00	\$0.00	\$0.00	\$701,074.00	0
<b>SAFETY, SECURITY &amp; SUPPORT Total :</b>	<b>\$150,022,000.00</b>	<b>\$115,739,504.00</b>	<b>\$83,848,057.12</b>	<b>\$11,193,577.18</b>	<b>\$20,697,869.70</b>	
<b>ACADEMIC/TECHNOLOGY</b>						
ACADEMIC/TECH UNALLOCATED	\$173,000,000.00	\$4,956,878.00	\$0.00	\$0.00	\$4,956,878.00	0
ADA COMPL-REQ & SAFETY MOD	\$0.00	\$820,962.00	\$705,233.08	\$15,458.79	\$100,270.13	88
ASSISTIVE TECHNOLOGY EQUIP	\$0.00	\$710,885.00	\$588,838.28	\$1,034.00	\$121,012.72	83
CENTRALIZED VIDEO SYSTEM	\$0.00	\$295,500.00	\$9,900.00	\$0.00	\$285,600.00	3
DATA CENTER DISASTER RECOVERY	\$0.00	\$960,375.00	\$0.00	\$0.00	\$960,375.00	0
DATA CTR EQUIPMENT REPLACEMENT	\$0.00	\$909,895.00	\$909,894.25	\$0.00	\$0.75	100
DISTRICT NETWORK MAINTENANCE	\$0.00	\$12,927,391.00	\$12,317,390.41	\$0.00	\$610,000.59	95
DISTRICT PHONE SYS ENHANCEMENT	\$0.00	\$1,098,483.00	\$1,073,605.55	\$4,321.40	\$20,556.05	98
DISTRICT SERVERS REPLACEMENT	\$0.00	\$1,009,967.00	\$767,200.43	\$129,040.34	\$113,726.23	89
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	\$884,335.00	\$41,728.33	\$5,232.18	\$837,374.49	5
GROWTH REPL FINE ARTS INS & EQ	\$0.00	\$2,099,033.00	\$1,218,814.63	\$152,740.28	\$727,478.09	65
HR/PR SYS ENH & EQUIP REPL	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0
LANGUAGE SYSTEMS	\$0.00	\$985,000.00	\$878,460.00	\$0.00	\$106,540.00	89
LEARNING COMMONS	\$0.00	\$2,028,189.00	\$1,170,613.18	\$568,054.64	\$289,521.18	86
LEARNING MANAGEMENT SYSTEM	\$0.00	\$21,201,729.00	\$17,256,153.40	\$3,928,000.00	\$17,575.60	100
LEARNING RESOURCES	\$0.00	\$21,838,594.00	\$15,829,199.54	\$0.00	\$6,009,394.46	72
MAINTAIN FINE ARTS FACILITIES	\$0.00	\$1,536,600.00	\$277,059.65	\$31,253.43	\$1,228,286.92	20

**COBB COUNTY SCHOOL DISTRICT  
2019 1% SALES TAX (SPLOST 5)  
CONSOLIDATED MANAGEMENT SUMMARY REPORT  
SUMMARY BY INITIATIVE  
FOR THE MONTH ENDING  
12/31/2023**



**EXPENSE**

	Original Budget	Detail Budget	Expended	Encumbered	Uncommitted	% Comm
<b>ACADEMIC/TECHNOLOGY</b>						
NETWORK ACCESS CONTROL	\$0.00	\$849,859.00	\$13,258.96	\$0.00	\$836,600.04	2
OBSOLETE AV EQUIP REPL	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0
OBSOLETE COMP DEVICE-DISTRICT	\$0.00	\$35,459,966.00	\$30,885,330.49	\$152,270.00	\$4,422,365.51	88
OBSOLETE COMP DEVICE-TEACHERS	\$0.00	\$12,155,767.00	\$12,009,467.26	\$5,358.00	\$140,941.74	99
OBSOLETE INTACTIVE CR DEVICE	\$0.00	\$38,809,158.00	\$38,809,124.03	\$0.00	\$33.97	100
OBSOLETE PRNTER/COPIER/DUPLIC	\$0.00	\$8,685,732.00	\$7,212,343.74	\$52,322.60	\$1,421,065.66	84
ROBOTICS LAB	\$0.00	\$1,064,610.00	\$1,064,609.02	\$0.00	\$0.98	100
STUDENT INFORMATION SYSTEM ENH	\$0.00	\$1,073,284.00	\$401,131.53	\$51,412.50	\$620,739.97	42
STUDENT LEARN SYS/STEM/INNOV	\$0.00	\$60,100.00	\$60,099.08	\$0.00	\$0.92	100
<b>ACADEMIC/TECHNOLOGY</b>	<b>Total :</b>	<b>\$173,000,000.00</b>	<b>\$172,422,292.00</b>	<b>\$143,499,454.84</b>	<b>\$5,096,498.16</b>	<b>\$23,826,339.00</b>
<b>CONTINGENCY</b>						
GENERAL CONTINGENCY	\$0.00	\$12,706,691.00	\$0.00	\$0.00	\$12,706,691.00	0
<b>CONTINGENCY</b>	<b>Total :</b>	<b>\$0.00</b>	<b>\$12,706,691.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$12,706,691.00</b>
<b>EXPENSE Total :</b>		<b>\$797,022,000.00</b>	<b>\$883,519,025.00</b>	<b>\$726,165,602.27</b>	<b>\$78,218,383.77</b>	<b>\$79,135,038.96</b>



**COBB COUNTY SCHOOL DISTRICT**  
**QUARTERLY FINANCIAL REPORT**



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**DISTRICT BUILDING FUND**  
**FY2024- SECOND QUARTER**  
**DECEMBER 31, 2023**

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# DISTRICT BUILDING FUND CONTINGENCY REPORT

**BEGINNING BALANCE - OCTOBER 1, 2023** **\$978,815**

**TRASNFER IN**

1 Increase funds for Interest Income received through 9/30/23. 398,909

**TOTAL TRANSFERS IN** **\$398,909**

**TRANSFER OUT**

**TOTAL TRANSFERS OUT** **\$0**

**DISTRICT BUILDING FUND BALANCE AS OF DECEMBER 31, 2023** **\$1,377,724**

**COBB COUNTY SCHOOL DISTRICT  
DISTRICT BUILDING FUND  
CONSOLIDATED MANAGEMENT SUMMARY REPORT  
SUMMARY BY INITIATIVE  
FOR THE MONTH ENDING  
12/31/2023**



**REVENUE**

	Original Budget	Detail Budget	Received	Over/Under Budget	% Recd
CARES ACT GRANT	\$0.00	\$0.00	\$0.00	\$0.00	0
CONTRIBUTIONS/DONATIONS	\$0.00	\$560,089.00	\$560,087.48	\$1.52	100
DBF INTEREST	\$0.00	\$1,243,781.00	\$1,243,781.25	(\$0.25)	100
DERA FED BUS GRANT	\$0.00	\$1,000,000.00	\$1,000,000.00	\$0.00	100
DERA SCHOOL BUS REBATE	\$0.00	\$450,000.00	\$450,000.00	\$0.00	100
DERA STATE CLEAN DIESEL GRANT	\$0.00	\$1,092,295.00	\$535,287.00	\$557,008.00	49
FEDERAL GRANT REVENUE	\$0.00	\$4,578,220.00	\$4,578,219.81	\$0.19	100
OTHER LOCAL REVENUES	\$0.00	\$540,926.00	\$540,926.08	(\$0.08)	100
OTHER STATE REVENUE	\$0.00	\$727,057.00	\$727,056.42	\$0.58	100
SALE OF ASSET	\$0.00	\$39,218.00	\$39,217.66	\$0.34	100
SCHOOL SAFETY GRANT	\$786,172.00	\$786,172.00	\$786,172.00	\$0.00	100
STATE CAPITAL OUTLAY	\$0.00	\$0.00	\$0.00	\$0.00	0
TRANSFER FROM OTHER FUNDS	\$0.00	\$34,615,958.00	\$34,615,958.23	(\$0.23)	100
<b>Total :</b>	<b>\$786,172.00</b>	<b>\$45,633,716.00</b>	<b>\$45,076,705.93</b>	<b>\$557,010.07</b>	
<b>REVENUE Total :</b>	<b>\$786,172.00</b>	<b>\$45,633,716.00</b>	<b>\$45,076,705.93</b>	<b>\$557,010.07</b>	

**EXPENSE**

	Original Budget	Detail Budget	Expended	Encumbered	Uncommitted	% Comm
<b>NEW/REPLACEMENT FACILITIES</b>						
NEW HIGH SCHOOLS	\$0.00	\$50,557.00	\$50,557.00	\$0.00	\$0.00	100
<b>NEW/REPLACEMENT FACILITIES Total :</b>	<b>\$0.00</b>	<b>\$50,557.00</b>	<b>\$50,557.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	

REPORT: CAP2040-S3 v1.0  
 RUN: 2/6/2024 7:51 AM  
 FUND: 0353  
 FY: 2024 FM: 06  
 SUPPRESS \$0 LINES : NO

**COBB COUNTY SCHOOL DISTRICT  
 DISTRICT BUILDING FUND  
 CONSOLIDATED MANAGEMENT SUMMARY REPORT  
 SUMMARY BY INITIATIVE  
 FOR THE MONTH ENDING  
 12/31/2023**



**EXPENSE**

	Original Budget	Detail Budget	Expended	Encumbered	Uncommitted	% Comm
<b>FINISH-FLOORING-VET &amp; CARPET</b>						
DONATIONS	\$0.00	\$2,448.00	\$2,448.00	\$0.00	\$0.00	100
<b>FINISH-FLOORING-VET &amp; CARPET Total :</b>	<b>\$0.00</b>	<b>\$2,448.00</b>	<b>\$2,448.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	
<b>GNRL-CONCESSION/TOILETS</b>						
GENERAL	\$0.00	\$64,968.00	\$0.00	\$64,967.52	\$0.48	100
<b>GNRL-CONCESSION/TOILETS Total :</b>	<b>\$0.00</b>	<b>\$64,968.00</b>	<b>\$0.00</b>	<b>\$64,967.52</b>	<b>\$0.48</b>	
<b>HIGH SCHOOL ADDITION/MODIF</b>						
HIGH SCHOOL ADDITION/MODIF	\$0.00	\$198,026.00	\$144,502.12	\$53,522.96	\$0.92	100
<b>HIGH SCHOOL ADDITION/MODIF Total :</b>	<b>\$0.00</b>	<b>\$198,026.00</b>	<b>\$144,502.12</b>	<b>\$53,522.96</b>	<b>\$0.92</b>	
<b>SAFETY AND SUPPORT</b>						
CARES ACT GRANT	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0
CONSULTANTS, SURVEYS AND APPRAISALS	\$0.00	\$199,547.00	\$184,073.25	\$0.00	\$15,473.75	92
DEMOLITION	\$0.00	\$63,738.00	\$63,737.24	\$0.00	\$0.76	100
MODIFY/RENOVATE/FACILITY UPGRADE	\$0.00	\$1,367,793.00	\$1,235,018.90	\$0.00	\$132,774.10	90
PORTABLE CLASSROOM LEASE/MAINTENANCE	\$0.00	\$4,836,948.00	\$2,891,526.03	\$850,042.13	\$1,095,379.84	77
SCHOOL BUS GRANT	\$0.00	\$2,542,295.00	\$1,985,287.00	\$557,007.92	\$0.08	100
SCHOOL SAFETY GRANT	\$786,172.00	\$786,172.00	\$786,172.00	\$0.00	\$0.00	100
SEC FNC/SIGN/TRAF CNTRL	\$0.00	\$117,390.00	\$101,072.83	\$0.00	\$16,317.17	86
MECHANICAL	\$0.00	\$1,189,362.00	\$634,363.74	\$398,606.01	\$156,392.25	87
<b>SAFETY AND SUPPORT Total :</b>	<b>\$786,172.00</b>	<b>\$11,103,245.00</b>	<b>\$7,881,250.99</b>	<b>\$1,805,656.06</b>	<b>\$1,416,337.95</b>	
<b>NEW HIGH SCHOOLS</b>						
NEW HIGH SCHOOL	\$0.00	\$3,464,951.00	\$2,279,531.95	\$258,600.09	\$926,818.96	73
<b>NEW HIGH SCHOOLS Total :</b>	<b>\$0.00</b>	<b>\$3,464,951.00</b>	<b>\$2,279,531.95</b>	<b>\$258,600.09</b>	<b>\$926,818.96</b>	

REPORT: CAP2040-S3 v1.0  
 RUN: 2/6/2024 7:51 AM  
 FUND: 0353  
 FY: 2024 FM: 06  
 SUPPRESS \$0 LINES : NO

**COBB COUNTY SCHOOL DISTRICT  
 DISTRICT BUILDING FUND  
 CONSOLIDATED MANAGEMENT SUMMARY REPORT  
 SUMMARY BY INITIATIVE  
 FOR THE MONTH ENDING  
 12/31/2023**



**EXPENSE**

	Original Budget	Detail Budget	Expended	Encumbered	Uncommitted	% Comm
<b>PLAYGROUND EQUIP REPLACEMENT</b>						
SITWORK	\$0.00	\$192,000.00	\$192,000.00	\$0.00	\$0.00	100
<b>PLAYGROUND EQUIP REPLACEMENT Total :</b>	<b>\$0.00</b>	<b>\$192,000.00</b>	<b>\$192,000.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	
<b>CASUALTY LOSS</b>						
CASUALTY LOSS	\$0.00	\$48,302.00	\$48,302.00	\$0.00	\$0.00	100
<b>CASUALTY LOSS Total :</b>	<b>\$0.00</b>	<b>\$48,302.00</b>	<b>\$48,302.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	
<b>SUPPORT FACILITY ADDTN/MODIF</b>						
SUPPORT FACILITY ADDTN/MODIF	\$0.00	\$24,134,505.00	\$3,385,355.86	\$2,423,800.00	\$18,325,349.14	24
<b>SUPPORT FACILITY ADDTN/MODIF Total :</b>	<b>\$0.00</b>	<b>\$24,134,505.00</b>	<b>\$3,385,355.86</b>	<b>\$2,423,800.00</b>	<b>\$18,325,349.14</b>	
<b>THERMAL MOISTURE PROTECTION</b>						
THERMAL MOISTURE PROTECTION	\$0.00	\$256,770.00	\$171,780.63	\$51,354.37	\$33,635.00	87
<b>THERMAL MOISTURE PROTECTION Total :</b>	<b>\$0.00</b>	<b>\$256,770.00</b>	<b>\$171,780.63</b>	<b>\$51,354.37</b>	<b>\$33,635.00</b>	
<b>TECHNOLOGY</b>						
TECHNOLOGY	\$0.00	\$4,578,220.00	\$3,640,205.41	\$148,404.48	\$789,610.11	83
UNDESIGNATED CLASSROOMS	\$0.00	\$162,000.00	\$0.00	\$141,309.68	\$20,690.32	87
<b>TECHNOLOGY Total :</b>	<b>\$0.00</b>	<b>\$4,740,220.00</b>	<b>\$3,640,205.41</b>	<b>\$289,714.16</b>	<b>\$810,300.43</b>	
<b>CONTINGENCY</b>						
GENERAL CONTINGENCY	\$0.00	\$1,377,724.00	\$0.00	\$0.00	\$1,377,724.00	0
<b>CONTINGENCY Total :</b>	<b>\$0.00</b>	<b>\$1,377,724.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$1,377,724.00</b>	
<b>EXPENSE Total :</b>	<b>\$786,172.00</b>	<b>\$45,633,716.00</b>	<b>\$17,795,933.96</b>	<b>\$4,947,615.16</b>	<b>\$22,890,166.88</b>	



**COBB COUNTY SCHOOL DISTRICT**  
**QUARTERLY FINANCIAL REPORT**



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**PAYMENTS - \$100,000 & ABOVE**  
**FY2024- SECOND QUARTER**  
**DECEMBER 31, 2023**

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Invoice Payments Over \$100,000  
From 10/01/2023 Through 12/31/2023



VENDOR NAME	INVOICE NUMBER	INVOICE TOTAL AMOUNT
11400 INC	23L096-2	\$ 172,225.00
<b>11400 INC Total</b>		<b>\$ 172,225.00</b>
34ED LLC	INV1866	\$ 150,000.00
	INV1867	\$ 150,000.00
	INV1868	\$ 156,000.00
<b>34ED LLC Total</b>		<b>\$ 456,000.00</b>
ADVANTAGE SPORT & FITNESS INC	ARI.5027545	\$ 166,641.45
<b>ADVANTAGE SPORT &amp; FITNESS INC Total</b>		<b>\$ 166,641.45</b>
BALFOUR BEATTY CONSTRUCTION LLC	647788	\$ 476,410.25
	PAY APP #22 10/11/23	\$ 300,471.15
	PAY APP #22 RETAINAG	\$ 700,228.81
<b>BALFOUR BEATTY CONSTRUCTION LLC Total</b>		<b>\$ 1,477,110.21</b>
BANK OF AMERICA NA	10042023 55101351911	\$ 1,911,926.63
	11272023 5510135	\$ 2,455,306.94
	12282023 5510135	\$ 1,825,004.24
	EP093023	\$ 586,705.08
	EP103123	\$ 898,074.62
	EP113023	\$ 364,249.32
<b>BANK OF AMERICA NA Total</b>		<b>\$ 8,041,266.83</b>
BANK OF NEW YORK MELLON	WIRETRANSFER 23 NOTE	\$ 102,353,053.33
<b>BANK OF NEW YORK MELLON Total</b>		<b>\$ 102,353,053.33</b>
BM&K CONSTRUCTION INC	1033	\$ 109,220.00
	1034	\$ 168,040.00
	1035	\$ 130,215.00
	1037	\$ 152,155.50
	1041	\$ 114,526.65
	1047	\$ 100,243.50
<b>BM&amp;K CONSTRUCTION INC Total</b>		<b>\$ 774,400.65</b>
BONE DRY ROOFING CO	PAY APP #04 11/30/23	\$ 163,404.44
<b>BONE DRY ROOFING CO Total</b>		<b>\$ 163,404.44</b>

Invoice Payments Over \$100,000  
From 10/01/2023 Through 12/31/2023



VENDOR NAME	INVOICE NUMBER	INVOICE TOTAL AMOUNT
<b>BOWEN &amp; WATSON INC</b>	PAY APP #11 09/30/23	\$ 378,756.96
	PAY APP #12 11/02/23	\$ 310,526.31
	PAY APP #13 11/30/23	\$ 254,736.84
	PAY APP #14 12/21/23	\$ 451,999.21
	PAY APP #38 10/05/23	\$ 760,751.08
	PAY APP #39 11/02/23	\$ 412,376.00
<b>BOWEN &amp; WATSON INC Total</b>		<b>\$ 2,569,146.40</b>
<b>CARROLL DANIEL CONSTRUCTION CO</b>	647869	\$ 108,129.76
	647877	\$ 102,843.63
	PAY APP #05 10/01/23	\$ 657,853.00
	PAY APP #05 11/01/23	\$ 206,047.40
	PAY APP #06 11/1/23	\$ 496,978.71
	PAY APP #06 12/01/23	\$ 186,612.10
	PAY APP #07 12/01/23	\$ 189,276.56
<b>CARROLL DANIEL CONSTRUCTION CO Total</b>		<b>\$ 1,947,741.16</b>
<b>CGS LLC</b>	7519	\$ 199,085.00
<b>CGS LLC Total</b>		<b>\$ 199,085.00</b>
<b>CHAPMAN GRIFFIN LANIER SUSSENBACH INC</b>	PAY APP #18 10/31/23	\$ 138,556.72
<b>CHAPMAN GRIFFIN LANIER SUSSENBACH INC Total</b>		<b>\$ 138,556.72</b>
<b>CITY OF ACWORTH</b>	2023ACWORTHAD	\$ 408,264.00
<b>CITY OF ACWORTH Total</b>		<b>\$ 408,264.00</b>
<b>COBB COUNTY WATER SYSTEM</b>	090823THRU100523	\$ 204,845.04
	100523THRU102723	\$ 176,995.35
	102723THRU113023	\$ 198,066.76
<b>COBB COUNTY WATER SYSTEM Total</b>		<b>\$ 579,907.15</b>
<b>COBB EMC</b>	1938-101623	\$ 785,817.46
	1938-111523	\$ 637,376.65
	1938-121323	\$ 516,423.32
	204-101623	\$ 154,834.89
	204-111523	\$ 129,098.45
	204-121323	\$ 111,687.93
<b>COBB EMC Total</b>		<b>\$ 2,335,238.70</b>

Invoice Payments Over \$100,000  
From 10/01/2023 Through 12/31/2023



VENDOR NAME	INVOICE NUMBER	INVOICE TOTAL AMOUNT
CONSOLIDATED ADMIN SERVICES LLC	103123 MO CAS	\$ 571,245.04
	111623 MO CAS	\$ 572,770.89
<b>CONSOLIDATED ADMIN SERVICES LLC Total</b>		<b>\$ 1,144,015.93</b>
CREDIT UNION OF GEORGIA	103123 MO CR UNION	\$ 164,139.80
	111623 MO CR UNION	\$ 164,384.80
<b>CREDIT UNION OF GEORGIA Total</b>		<b>\$ 328,524.60</b>
CSA EDUCATION LLC	6397	\$ 117,125.00
<b>CSA EDUCATION LLC Total</b>		<b>\$ 117,125.00</b>
CURRICULUM ASSOCIATES LLC	10006494	\$ 190,000.00
<b>CURRICULUM ASSOCIATES LLC Total</b>		<b>\$ 190,000.00</b>
DELL MARKETING LP	10707036764	\$ 105,681.95
<b>DELL MARKETING LP Total</b>		<b>\$ 105,681.95</b>
EDUCATION INCITES LLC	876	\$ 762,000.00
	878	\$ 577,500.00
	879	\$ 273,000.00
<b>EDUCATION INCITES LLC Total</b>		<b>\$ 1,612,500.00</b>
ERNIE MORRIS ENTERPRISES INC.	434987-0	\$ 134,984.88
<b>ERNIE MORRIS ENTERPRISES INC. Total</b>		<b>\$ 134,984.88</b>
EVERGREEN CONSTRUCTION	PAY APP #06 11/01/23	\$ 2,576,077.42
	PAY APP #07 12/01/23	\$ 1,572,705.62
	PAY APP #08 12/31/23	\$ 1,787,513.97
<b>EVERGREEN CONSTRUCTION Total</b>		<b>\$ 5,936,297.01</b>
FIDELITY NATIONAL TITLE INSURANCE CO	WT 460 GLOVER ST.	\$ 3,052,451.05
<b>FIDELITY NATIONAL TITLE INSURANCE CO Total</b>		<b>\$ 3,052,451.05</b>
FREEMAN MATHIS & GARY LLP	9160139345	\$ 119,615.00
<b>FREEMAN MATHIS &amp; GARY LLP Total</b>		<b>\$ 119,615.00</b>
GA DEPARTMENT OF REVENUE	092923 BW GA TAX	\$ 171,242.37
	092923 MO GA TAX	\$ 3,340,637.14
	101323 BW GA TAX	\$ 103,999.02
	102723 BW GA TAX	\$ 161,723.07
	103123 MO GA TAX	\$ 3,316,855.93
	111023 BW GA TAX	\$ 165,628.38
	111623 MO GA TAX	\$ 3,306,891.80

Invoice Payments Over \$100,000  
From 10/01/2023 Through 12/31/2023



VENDOR NAME	INVOICE NUMBER	INVOICE TOTAL AMOUNT
GA DEPARTMENT OF REVENUE	112423 BW GA TAX	\$ 144,607.22
	120823 BW GA TAX	\$ 107,140.23
	121823 MO GA TAX	\$ 3,329,250.88
	122223 BW GA TAX	\$ 161,306.24
<b>GA DEPARTMENT OF REVENUE Total</b>		<b>\$ 14,309,282.28</b>
GEORGIA POWER CO	4639546002-100323	\$ 392,629.00
	4639546002-101223	\$ 191,613.20
	4639546002-102323	\$ 214,582.69
	4639546002-110123	\$ 304,287.96
	4639546002-110923	\$ 187,629.20
	4639546002-112023	\$ 201,639.93
	4639546002-120123	\$ 293,542.59
	4639546002-121223	\$ 171,603.80
	4639546002-122023	\$ 199,233.13
<b>GEORGIA POWER CO Total</b>		<b>\$ 2,156,761.50</b>
HARTFORD LIFE AND ACCIDENT INSURANCE CO	100223 SEPT HARTFORD	\$ 407,343.01
	103123 OCT HARTFORD	\$ 407,968.01
	112023 NOV HARTFORD	\$ 408,602.32
<b>HARTFORD LIFE AND ACCIDENT INSURANCE CO Total</b>		<b>\$ 1,223,913.34</b>
HOUGHTON MIFFLIN HARCOURT PUBLISHING COMPANY	955941819	\$ 129,000.00
<b>HOUGHTON MIFFLIN HARCOURT PUBLISHING COMPANY Total</b>		<b>\$ 129,000.00</b>
IMAGINE LEARNING LLC	358671	\$ 211,880.00
<b>IMAGINE LEARNING LLC Total</b>		<b>\$ 211,880.00</b>
JUST RIGHT READER INC	12118	\$ 153,163.04
<b>JUST RIGHT READER INC Total</b>		<b>\$ 153,163.04</b>
LEFKO DEVELOPMENT INC	PAY APP #03 12/13/23	\$ 380,775.36
<b>LEFKO DEVELOPMENT INC Total</b>		<b>\$ 380,775.36</b>
LENOVO (UNITED STATES) INC	6466032221	\$ 172,350.00
<b>LENOVO (UNITED STATES) INC Total</b>		<b>\$ 172,350.00</b>
LEWALLEN CONSTRUCTION CO INC	PAY APP #03 10/25/23	\$ 212,520.10
	PAY APP #04 11/27/23	\$ 383,577.43
	PAY APP #05 12/31/23	\$ 302,290.14
<b>LEWALLEN CONSTRUCTION CO INC Total</b>		<b>\$ 898,387.67</b>

Invoice Payments Over \$100,000  
From 10/01/2023 Through 12/31/2023



VENDOR NAME	INVOICE NUMBER	INVOICE TOTAL AMOUNT
MABRY MIDDLE SCHOOL	NOV2023CELL-1	\$ 108,000.00
<b>MABRY MIDDLE SCHOOL Total</b>		<b>\$ 108,000.00</b>
METROPOLITAN LIFE INSURANCE CO	103123 OCT DENTAL	\$ 628,556.72
	103123 OCT VISION	\$ 120,429.97
	113023 NOV DENTAL	\$ 630,055.78
	113023 NOV VISION	\$ 120,598.12
<b>METROPOLITAN LIFE INSURANCE CO Total</b>		<b>\$ 1,499,640.59</b>
MID ATLANTIC RENOVATION INC	617779	\$ 118,124.68
	PAY APP #02 08/28/23	\$ 461,463.70
	PAY APP #03 08/29/23	\$ 272,185.66
<b>MID ATLANTIC RENOVATION INC Total</b>		<b>\$ 851,774.04</b>
NAPA AUTO PARTS	DEC2023-24402802	\$ 105,417.62
	NOV2023-24402802	\$ 120,417.55
	OCT2023-24402802	\$ 133,811.31
<b>NAPA AUTO PARTS Total</b>		<b>\$ 359,646.48</b>
NAVIGATE 360 LLC	INV-08451	\$ 117,648.50
<b>NAVIGATE 360 LLC Total</b>		<b>\$ 117,648.50</b>
OAK CONSTRUCTION GROUP LLC	2022-006.03-01	\$ 181,966.62
	2022-006.04-01	\$ 222,758.18
	2022-006.07-02	\$ 131,150.06
	2022-006.09-02	\$ 150,496.95
	2023-001.05-1	\$ 125,536.88
<b>OAK CONSTRUCTION GROUP LLC Total</b>		<b>\$ 811,908.69</b>
OMBUDSMAN EDUCATIONAL SRVCS	31588	\$ 111,525.00
<b>OMBUDSMAN EDUCATIONAL SRVCS Total</b>		<b>\$ 111,525.00</b>
OMBUDSMAN EDUCATIONAL SRVCS LTD	31380	\$ 450,110.00
<b>OMBUDSMAN EDUCATIONAL SRVCS LTD Total</b>		<b>\$ 450,110.00</b>
PARKER POE	PPAB-36557-2023-09-H	\$ 198,314.88
	PPAB-36557-2023-10-H	\$ 199,272.06
	PPAB-36557-2023-11-H	\$ 167,052.33
	PPAB-36557-2023-12-H	\$ 225,872.40
<b>PARKER POE Total</b>		<b>\$ 790,511.67</b>

Invoice Payments Over \$100,000  
From 10/01/2023 Through 12/31/2023



VENDOR NAME	INVOICE NUMBER	INVOICE TOTAL AMOUNT
PATHFUL INC	INV2178	\$ 136,500.00
<b>PATHFUL INC Total</b>		<b>\$ 136,500.00</b>
PLANSOURCE BENEFITS ADMIN INC	103123 OCT VOYA	\$ 177,014.31
	113023 NOV VOYA	\$ 177,351.78
<b>PLANSOURCE BENEFITS ADMIN INC Total</b>		<b>\$ 354,366.09</b>
PLAYWORLD PREFERRED INC	PWCQ1915004	\$ 121,948.21
	PWCQ21040	\$ 156,163.15
<b>PLAYWORLD PREFERRED INC Total</b>		<b>\$ 278,111.36</b>
R K REDDING CONSTRUCTION INC	649698	\$ 500,000.00
	PAY APP #06 10/09/23	\$ 213,184.00
	PAY APP #07 11/07/23	\$ 364,184.00
	PAY APP #08 12/05/23	\$ 880,739.67
	PAY APP #18 09/29/23	\$ 1,128,365.26
	PAY APP #19 10/31/23	\$ 223,762.82
<b>R K REDDING CONSTRUCTION INC Total</b>		<b>\$ 3,310,235.75</b>
RDS CONSTRUCTION LLC	PAY APP #01 12/31/23	\$ 359,309.59
<b>RDS CONSTRUCTION LLC Total</b>		<b>\$ 359,309.59</b>
RIVERSIDE INSIGHTS	INV187845	\$ 500,196.09
<b>RIVERSIDE INSIGHTS Total</b>		<b>\$ 500,196.09</b>
RYCARS CONSTRUCTION LLC	641742	\$ 117,695.00
	641751	\$ 173,735.00
<b>RYCARS CONSTRUCTION LLC Total</b>		<b>\$ 291,430.00</b>
STATE HEALTH BENEFIT PLAN	09/23 SHBP 63312 CER	\$ 14,132,018.76
	09/23 SHBP 63313 CLA	\$ 4,360,967.02
	10/23 SHBP 63312 CER	\$ 14,091,756.42
	10/23 SHBP 63313 CLA	\$ 4,355,928.46
	11/23 SHBP 63312 CER	\$ 14,120,906.16
	11/23 SHBP 63313 CLA	\$ 4,408,732.45
<b>STATE HEALTH BENEFIT PLAN Total</b>		<b>\$ 55,470,309.27</b>

Invoice Payments Over \$100,000  
From 10/01/2023 Through 12/31/2023



VENDOR NAME	INVOICE NUMBER	INVOICE TOTAL AMOUNT
SWOFFORD CONSTRUCTION INC	650721	\$ 343,485.25
	PAY APP #01 10/31/23	\$ 550,400.00
	PAY APP #02 12/31/23	\$ 116,500.00
	PAY APP #04 10/02/23	\$ 552,811.00
	PAY APP #05 12/02/23	\$ 332,550.00
	PAY APP #09 10/09/23	\$ 207,640.00
	PAY APP #09 12/01/23	\$ 125,314.00
<b>SWOFFORD CONSTRUCTION INC Total</b>		<b>\$ 2,228,700.25</b>
TEACHERS RETIREMENT SYSTEM OF GEORGIA	101023 SEPT TRS 6331	\$ 20,523,864.86
	111023 OCT TRS 6331	\$ 20,260,865.41
	120823 NOV TRS 6331	\$ 20,252,195.38
<b>TEACHERS RETIREMENT SYSTEM OF GEORGIA Total</b>		<b>\$ 61,036,925.65</b>
TRIAD CONSTRUCTION CO INC	905-028-01	\$ 137,639.88
	905-029-01	\$ 140,399.00
<b>TRIAD CONSTRUCTION CO INC Total</b>		<b>\$ 278,038.88</b>
US DEPT OF TREASURY	092923 BW FED TAX	\$ 945,041.23
	092923 MO FED TAX	\$ 18,403,198.35
	101323 BW FED TAX	\$ 612,508.30
	102723 BW FED TAX	\$ 899,486.27
	103123 MO FED TAX	\$ 18,251,417.81
	111023 BW FED TAX	\$ 920,100.59
	111623 MO FED TAX	\$ 18,186,018.85
	112423 BW FED TAX	\$ 810,548.97
	120823 BW FED TAX	\$ 624,464.52
	121823 MO FED TAX	\$ 18,290,095.77
	122223 BW FED TAX	\$ 896,214.36
<b>US DEPT OF TREASURY Total</b>		<b>\$ 78,839,095.02</b>
VALIC	103123 MO VALIC	\$ 1,423,759.31
	111623 MO VALIC	\$ 1,410,877.53
<b>VALIC Total</b>		<b>\$ 2,834,636.84</b>
WORKERS COMPENSATION	211649	\$ 110,333.52
<b>WORKERS COMPENSATION Total</b>		<b>\$ 110,333.52</b>
<b>Grand Total</b>		<b>\$ 365,287,702.93</b>



**COBB COUNTY SCHOOL DISTRICT**  
QUARTERLY FINANCIAL REPORT



**BUDGET ADJUSTMENTS > \$100,000**  
**FY2024- SECOND QUARTER**  
**DECEMBER 31, 2023**

**Budget Adjustments Over \$100,000  
From 10/01/2023 through 12/31/2023**



FUND	NAME	ACCOUNT	ADJUSTMENT AMOUNT	REVISED BUDGET @ 12/31/2023
<b>0100</b>	<b>General Fund</b>			
	<b>BUA 1164</b>	0100-8010-1000-3532-0036-50426-50-673010-00000- To adjust CTAE Vocational Construction Bond.	\$ 140,209	\$ 213,800
	<b>BUA 1376</b>	0100-8010-1000-9990-0038-50501-60-561010-00000- To record December Cell Tower receipts to Leadership Division.	\$ 205,718	\$ 1,198,292
	<b>BUA 1659</b>	0100-0178-1000-1081-0038-00000-20-559510-00000- To record Cell Tower receipts to Mabry MS for 5-year term renewal.	\$ 108,000	\$ 115,200
		0100-8010-1000-9990-0038-50501-60-561010-00000- To record November Cell Tower receipts to Leadership Division.	\$ 174,867	\$ 1,198,292
	<b>BUA 2244</b>	0100-0298-1000-1021-0038-00000-10-559510-00000- To record Cell Tower receipts to Cheatham Hill ES for 50% revenue share.	\$ 123,722	\$ 138,122
		0100-8010-1000-9990-0038-50501-60-561010-00000- To record October Cell Tower receipts to Leadership Division.	\$ 122,699	\$ 1,198,292
<b>0318</b>	<b>2018 1% Sales Tax (SPLOST 5)</b>			
	<b>BUA 167</b>	0318-8010-4000-9990-0000-00000-50-672010-00000- Transfer unused funds from Lost Mountain MS and Barber MS flooring projects to Unallocated Infrastructure/Individual Schools needs to close out the projects.	\$ 277,202	\$ 53,302,510
	<b>BUA 233</b>	0318-8010-4000-9990-0000-00000-50-561610-00000- Transfer funds from Systemwide Centralized Video Systems to 484 Glover St to support Centralized Video System/IPTV.	\$ 295,500	\$ 24,868,183
	<b>BUA 575</b>	0318-8010-4000-9990-0000-00000-50-561510-00000- Transfer funds from Unallocated Safety/Security Support to Systemwide Food Nutrition Services for reallocation.	\$ 118,200	\$ 16,771,430
		0318-8010-4000-9990-0000-00000-50-672010-00000- Transfer funds from Unallocated Safety/Security Support to Systemwide Food Nutrition Services for reallocation.	\$ 118,200	\$ 53,302,510
	<b>BUA 678</b>	0318-8010-4000-9990-0000-00000-50-561510-00000- Transfer funds from Unallocated Safety/Support to Buses, Vehicles, Equipment to purchase vehicles for Financial Services.	\$ 115,665	\$ 16,771,430
		0318-8010-4000-9990-0000-00000-50-561610-00000- Transfer funds from Unallocated Safety/Support to Buses, Vehicles, Equipment to purchase vehicles for Financial Services.	\$ 115,665	\$ 24,868,183
		0318-8012-4000-9990-0000-00000-50-673030-00000- Transfer funds from Unallocated Safety/Support to Buses, Vehicles, Equipment to purchase vehicles for Financial Services.	\$ 115,665	\$ 17,046,624
	<b>BUA 1159</b>	0318-0280-4000-9990-0000-00000-50-561510-00000- Transfer funds from Systemwide Learning Commons to Pine Mountain MS to purchase furniture for the project due to long lead times.	\$ 175,000	\$ 297,993
	<b>BUA 1375</b>	0318-1054-4000-9990-0000-00000-50-672010-00000- Transfer funds from Unallocated Infrastructure/Individual School Needs to North Cobb and Campbell HS Elevator Modernization projects to establish a budget for the project.	\$ 129,991	\$ 903,565
		0318-8010-4000-9990-0000-00000-50-672010-00000- Transfer funds from Unallocated Infrastructure/Individual School Needs to North Cobb and Campbell HS Elevator Modernization projects to establish a budget for the project.	\$ 139,991	\$ 53,302,510
	<b>BUA 1715</b>	0318-8010-4000-9990-0000-00000-50-672010-00000- Increased SPLOST 5 Contingency for State Capital Outlay revenue received.	\$ 1,715,333	\$ 53,302,510
	<b>BUA 1937</b>	0318-8010-4000-9990-0000-00000-50-672010-00000- Increased SPLOST 5 Contingency for additional revenue and construction note interest received.	\$ 7,796,657	\$ 53,302,510

**Budget Adjustments Over \$100,000  
From 10/01/2023 through 12/31/2023**



FUND	NAME	ACCOUNT	ADJUSTMENT AMOUNT	REVISED BUDGET @ 12/31/2023		
0318	BUA 2158	0318-8010-4000-9990-0000-00000-50-561510-00000- Increase Unallocated Safety/Security/Support and Unallocated Infrastructure/Individual School Needs for additional revenue received.	\$ 7,800,000	\$ 33,542,860		
		0318-8010-4000-9990-0000-00000-50-672010-00000- Increase Unallocated Safety/Security/Support and Unallocated Infrastructure/Individual School Needs for additional revenue received.	\$ 5,813,334	\$ 53,302,510		
	BUA 2538	0318-8010-4000-9990-0000-00000-50-672010-00000- Increased SPLOST 5 Contingency for interest earned.	\$ 1,067,392	\$ 53,302,510		
	BUA 3354	0318-8010-4000-9990-0000-00000-50-672010-00000- Increased SPLOST 5 Contingency for interest earned.	\$ 1,083,299	\$ 53,302,510		
0353	District Building Fund					
	BUA 2119	0353-8010-4000-9990-0000-00000-50-672010-00000- Increase District Building Fund Contingency for interest income.	\$ 398,909	\$ 1,377,724		
0402	Title I - Fed Grant					
	BUA 2289	0402-8010-1000-1750-0000-00000-50-511010-00000- To amend Title I-A, Improving the Academic Achievement funds awarded.	\$ 212,633	\$ 4,068,310		
		0402-8010-1000-1750-0000-00000-50-521010-00000- To amend Title I-A, Improving the Academic Achievement funds awarded.	\$ 138,147	\$ 1,200,821		
		0402-8010-1000-1750-0000-00000-50-523010-00000- To amend Title I-A, Improving the Academic Achievement funds awarded.	\$ 115,525	\$ 1,004,184		
		0402-8010-2100-1750-0000-00000-50-517710-00000- To amend Title I-A, Improving the Academic Achievement funds awarded.	\$ 257,976	\$ 1,419,991		
		0402-8010-2100-1750-0000-00000-50-521010-00000- To amend Title I-A, Improving the Academic Achievement funds awarded.	\$ 135,236	\$ 612,951		
		0402-8010-2213-1750-0000-00000-50-511310-00000- To amend Title I-A, Improving the Academic Achievement funds awarded.	\$ 171,214	\$ 319,513		
		0402-8010-2213-1750-0000-00000-50-521010-00000- To amend Title I-A, Improving the Academic Achievement funds awarded.	\$ 343,700	\$ 892,733		
		0402-8010-2213-1750-0000-00000-50-558040-00000- To amend Title I-A, Improving the Academic Achievement funds awarded.	\$ 190,628	\$ 505,248		
		0402-8010-2230-1750-0000-00000-60-519100-00000- To amend Title I-A, Improving the Academic Achievement funds awarded.	\$ 153,479	\$ 361,469		
		0404	Special Ed - Fed Grant			
			BUA 352	0404-8010-2210-2820-0000-00000-50-519150-00000- To amend IDEA 619 - Special Ed-Ages 3-5 to add two SNPK Program Support Specialists.	\$ 166,279	\$ 166,279
BUA 1425				0404-6406-2210-2824-0000-00000-40-519100-00000- To amend IDEA American Rescue Plan 611 grant funds awarded.	\$ 127,633	\$ 127,633
	0404-8010-1000-2824-0000-00000-50-511810-00000- To amend IDEA American Rescue Plan 611 grant funds awarded.		\$ 190,928	\$ 1,189,366		
	0404-8010-1000-2824-0000-00000-50-514010-00000- To amend IDEA American Rescue Plan 611 grant funds awarded.		\$ 399,940	\$ 1,994,378		
	0404-8010-1000-2824-0000-00000-50-514510-00000- To amend IDEA American Rescue Plan 611 grant funds awarded.		\$ 243,439	\$ 1,363,707		
	0404-8010-1000-2824-0000-00000-50-516410-00000- To amend IDEA American Rescue Plan 611 grant funds awarded.		\$ 377,619	\$ 2,694,134		
	0404-8010-1000-2824-0000-00000-50-521010-00000- To amend IDEA American Rescue Plan 611 grant funds awarded.		\$ 627,929	\$ 2,024,249		
	0404-8010-1000-2824-0000-00000-50-523010-00000- To amend IDEA American Rescue Plan 611 grant funds awarded.		\$ 139,679	\$ 1,519,028		
	0404-8010-2210-2824-0000-00000-50-511010-00000- To amend IDEA American Rescue Plan 611 grant funds awarded.		\$ 110,465	\$ 238,291		
	0404-8010-2210-2824-0000-00000-50-519150-00000- To amend IDEA American Rescue Plan 611 grant funds awarded.		\$ 178,681	\$ 2,728,448		
	0404-8010-2210-2824-0000-00000-50-521010-00000- To amend IDEA American Rescue Plan 611 grant funds awarded.		\$ 198,940	\$ 762,089		
	0404-8012-2700-2824-0000-00000-50-518130-00000- To amend IDEA American Rescue Plan 611 grant funds awarded.		\$ 1,051,740	\$ 1,051,740		
	0404-8012-2700-2824-0000-00000-50-521010-00000- To amend IDEA American Rescue Plan 611 grant funds awarded.		\$ 698,498	\$ 698,498		

**Budget Adjustments Over \$100,000  
From 10/01/2023 through 12/31/2023**



FUND	NAME	ACCOUNT	ADJUSTMENT AMOUNT	REVISED BUDGET @ 12/31/2023
<b>0414</b>	<b>Title II - Instructional Skills</b>			
	<b>BUA 885</b>	0414-8010-2213-1784-0215-50430-60-519100-00000- To amend Title II-A, Improving Teacher Quality grant funds awarded.	\$ 103,661	\$ 979,209
		0414-8010-2213-1784-0215-50430-60-581020-00000- To amend Title II-A, Improving Teacher Quality grant funds awarded.	\$ 228,226	\$ 266,378
<b>0448</b>	<b>American Rescue Plan Act</b>			
	<b>BUA 2166</b>	0448-2066-1000-4408-0236-00000-50-673010-00000- ESSER III - ARP funds awarded to purchase PM96 Switch Lab for CITA.	\$ 150,000	\$ 150,000
<b>0460</b>	<b>Title III</b>			
	<b>BUA 1109</b>	0460-8010-2210-1816-0000-00000-50-553210-00000- To amend Title III, Language Instruction for English Learners funds awarded.	\$ 190,000	\$ 190,000
		0460-8010-2210-1816-0000-00000-60-519100-00000- To amend Title III, Language Instruction for English Learners funds awarded.	\$ 457,500	\$ 457,500
<b>0462</b>	<b>Title IV</b>			
	<b>BUA 2198</b>	0462-8010-1000-1779-B000-00000-50-581010-00000- To amend Title IV-A, Student Support and Academic Enrichment funds awarded.	\$ 107,040	\$ 107,040
		0462-8010-2100-1779-A000-00000-50-519100-00000- To amend Title IV-A, Student Support and Academic Enrichment funds awarded.	\$ 199,603	\$ 199,603
		0462-8010-2100-1779-A000-00000-50-553210-00000- To amend Title IV-A, Student Support and Academic Enrichment funds awarded.	\$ 131,750	\$ 131,750
		0462-8010-2100-1779-A000-00000-50-561010-00000- To amend Title IV-A, Student Support and Academic Enrichment funds awarded.	\$ 163,000	\$ 163,000
		0462-8010-2213-1779-A000-00000-50-664210-00000- To amend Title IV-A, Student Support and Academic Enrichment funds awarded.	\$ 100,000	\$ 100,000
<b>0532</b>	<b>GNETS</b>			
	<b>BUA 347</b>	0532-6406-1000-7020-0000-00000-40-511010-00000- To record seven classroom teacher salaries for GNET State grant.	\$ 106,929	\$ 388,812
<b>0600</b>	<b>School Nutrition Service</b>			
	<b>BUA 2107</b>	0600-8010-3100-9600-0000-50630-50-563010-00000- To record the FY2024 award for the Local Food for Schools grant.	\$ 474,536	\$ 26,874,536



**COBB COUNTY**  
SCHOOL DISTRICT

**ONE TEAM**  
**ONE GOAL**  
**STUDENT SUCCESS**