

COBB COUNTY SCHOOL DISTRICT
FINANCE



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**QUARTERLY FINANCIAL REPORT
COBB COUNTY SCHOOL DISTRICT
GENERAL FUND & OTHER FUNDS
FY2025- SECOND QUARTER
December 31, 2024**



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QUARTERLY FINANCIAL REPORT – FY2025 – SECOND QUARTER



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-



COBB COUNTY SCHOOL DISTRICT
QUARTERLY FINANCIAL REPORT



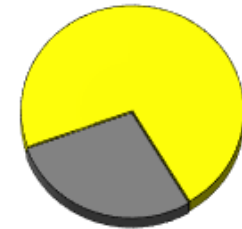
FINANCIAL REPORT

FY2025- SECOND QUARTER
DECEMBER 31, 2024

FINANCIAL REPORT (REVENUES & EXPENDITURES AS OF DECEMBER 31, 2024)

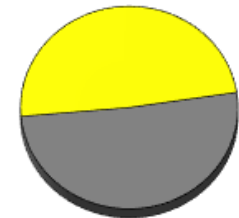
Millions	Col A	Col B	Col C	Col D	Col E	Col F
	Original Budget	Revised Budget	YTD Actual	Enc	Over/Under Budget	% Diff
Revenue	\$1,603.8	\$1,603.8				
Decrease in Property Tax		(\$1.3)				
Bus Purchases		\$0.4				
Revised Revenue		\$1,602.9	\$1,148.3		\$454.6	72%
Expenditures	\$1,661.3	\$1,661.3				
Prior Year Encumbrances		\$13.8				
Bus Purchases		\$0.4				
Revised Expenditures		\$1,675.5	\$811.4	\$5.8	\$858.3	49%
FY2025 Budgeted Use of Fund Balance	\$57.5					

Revenues



Revenue Collected 72%

Expenditures



Expenditures 49%

Financial Comments:

Note (1) - CCSD Fiscal Year (FY2025) - (July 1, 2024 - June 30, 2025)

Note (2) - We are **50%** of the way into the current fiscal year (FY2025)

**Cobb County School District
 Financial Services Division
 Quarterly - Board Report
 Financial Report for Quarter 2 Ending:
 December 31, 2024**



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>
REVENUE							
LOCAL	\$873,238,427.00	\$871,229,795.00	\$646,162,389.94	\$785,394,661.98	\$0.00	\$85,835,133.02	90
STATE	\$718,100,246.00	\$719,323,071.00	\$179,577,191.00	\$358,011,393.99	\$0.00	\$361,311,677.01	50
FEDERAL	\$11,639,797.00	\$11,639,797.00	\$2,079,249.46	\$4,543,947.49	\$0.00	\$7,095,849.51	39
OTHER SOURCES	\$779,410.00	\$779,410.00	\$217,848.45	\$378,717.42	\$0.00	\$400,692.58	49
TOTAL REVENUE	\$1,603,757,880.00	\$1,602,972,073.00	\$828,036,678.85	\$1,148,328,720.88	\$0.00	\$454,643,352.12	72
EXPENSE							
INSTRUCTION	\$1,190,859,820.00	\$1,194,979,399.00	\$290,725,553.69	\$576,604,696.77	\$1,638,820.71	\$616,735,881.52	48
PUPIL SERVICES	\$44,176,567.00	\$44,244,724.00	\$11,658,396.53	\$22,573,115.32	\$634,248.15	\$21,037,360.53	52
IMPROVEMT OF INSTRUCT SERVICES	\$39,211,128.00	\$41,905,382.00	\$8,583,350.74	\$19,814,581.15	\$610,066.91	\$21,480,733.94	49
EDUCATIONAL MEDIA SERVICES	\$26,055,293.00	\$26,062,820.00	\$5,753,958.62	\$12,085,195.04	\$8,348.03	\$13,969,276.93	46
GENERAL ADMINISTRATION	\$16,827,181.00	\$20,484,047.00	\$4,130,122.44	\$8,266,777.71	\$40,719.30	\$12,176,549.99	41
SCHOOL ADMINISTRATION	\$105,385,493.00	\$105,385,493.00	\$26,551,548.63	\$52,681,147.73	\$12,586.15	\$52,691,759.12	50
SUPPORT SERVICES - BUSINESS	\$12,801,750.00	\$15,253,911.00	\$2,940,310.21	\$5,882,611.19	\$13,409.04	\$9,357,890.77	39
MAINTENANCE /OPER OF PLNT SERV	\$103,056,357.00	\$97,984,068.00	\$24,162,242.18	\$50,392,592.59	\$1,785,502.51	\$45,805,972.90	53
SCHOOL SAFETY AND SECURITY	\$0.00	\$5,614,434.00	\$2,902,740.29	\$3,313,063.83	\$84,332.25	\$2,217,037.92	61
STUDENT TRANSPORTATION SERVICE	\$75,785,461.00	\$76,296,802.00	\$20,381,481.81	\$37,448,220.09	\$843,208.56	\$38,005,373.35	50
SUPPORT SERVICES - CENTRAL	\$44,535,264.00	\$44,676,859.00	\$9,898,336.83	\$20,531,471.84	\$112,896.75	\$24,032,490.41	46
OTHER SUPPORT SERVICES	\$684,799.00	\$737,367.00	\$394,085.58	\$465,591.32	\$7,478.40	\$264,297.28	64
COMMUNITY SERVICES OPERATIONS	\$680,675.00	\$682,743.00	\$117,209.59	\$236,641.37	\$0.00	\$446,101.63	35
OTHER OUTLAYS	\$1,279,335.00	\$1,279,335.00	\$69,834.00	\$1,139,668.00	\$0.00	\$139,667.00	89
TOTAL EXPENSE	\$1,661,339,123.00	\$1,675,587,384.00	\$408,269,171.14	\$811,435,373.95	\$5,791,616.76	\$858,360,393.29	49

**Cobb County School District
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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>
REVENUE							
FEDERAL	\$23,632,419.00	\$21,919,034.00	\$5,311,827.99	\$9,760,184.21	\$0.00	\$12,158,849.79	45
TOTAL REVENUE	\$23,632,419.00	\$21,919,034.00	\$5,311,827.99	\$9,760,184.21	\$0.00	\$12,158,849.79	45
EXPENSE							
INSTRUCTION	\$11,064,781.00	\$10,304,845.00	\$2,592,790.95	\$4,623,367.76	\$67,485.62	\$5,613,991.62	46
PUPIL SERVICES	\$2,724,941.00	\$2,799,522.00	\$581,377.77	\$1,018,936.77	\$4,403.00	\$1,776,182.23	37
IMPROVEMT OF INSTRUCT SERVICES	\$220,850.00	\$177,250.00	\$14,031.13	\$250,914.11	\$0.00	(\$73,664.11)	142
INSTRUCTIONAL STAFF TRAINING	\$8,013,821.00	\$6,892,279.00	\$1,716,034.04	\$3,108,231.25	\$25,000.00	\$3,759,047.75	45
FEDERAL GRANT ADMINISTRATION	\$1,062,751.00	\$1,193,682.00	\$274,394.47	\$500,159.56	\$1,142.00	\$692,380.44	42
GENERAL ADMINISTRATION	\$496,675.00	\$526,456.00	\$127,691.63	\$233,990.76	\$0.00	\$292,465.24	44
STUDENT TRANSPORTATION SERVICE	\$48,600.00	\$25,000.00	\$5,508.00	\$24,584.00	\$0.00	\$416.00	98
TOTAL EXPENSE	\$23,632,419.00	\$21,919,034.00	\$5,311,827.99	\$9,760,184.21	\$98,030.62	\$12,060,819.17	45

**Cobb County School District
 Financial Services Division
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 December 31, 2024**



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>
REVENUE							
FEDERAL	\$23,446,851.00	\$23,522,236.00	\$7,007,370.85	\$11,869,778.40	\$0.00	\$11,652,457.60	50
TOTAL REVENUE	\$23,446,851.00	\$23,522,236.00	\$7,007,370.85	\$11,869,778.40	\$0.00	\$11,652,457.60	50
EXPENSE							
INSTRUCTION	\$12,410,782.00	\$12,466,567.00	\$3,596,560.78	\$6,087,528.63	\$0.00	\$6,379,038.37	49
PUPIL SERVICES	\$1,807,643.00	\$1,736,254.00	\$471,248.98	\$818,554.26	\$0.00	\$917,699.74	47
IMPROVEMT OF INSTRUCT SERVICES	\$5,890,584.00	\$5,962,071.00	\$1,944,811.20	\$3,239,155.56	\$0.00	\$2,722,915.44	54
INSTRUCTIONAL STAFF TRAINING	\$0.00	\$20,000.00	\$8,280.50	\$8,280.50	\$0.00	\$11,719.50	41
GENERAL ADMINISTRATION	\$1,398,891.00	\$1,398,393.00	\$448,189.60	\$837,186.56	\$0.00	\$561,206.44	60
STUDENT TRANSPORTATION SERVICE	\$1,938,951.00	\$1,938,951.00	\$538,279.79	\$879,072.89	\$0.00	\$1,059,878.11	45
TOTAL EXPENSE	\$23,446,851.00	\$23,522,236.00	\$7,007,370.85	\$11,869,778.40	\$0.00	\$11,652,457.60	50

**Cobb County School District
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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>
REVENUE							
FEDERAL	\$836,029.00	\$836,029.00	\$137,203.78	\$410,689.28	\$0.00	\$425,339.72	49
TOTAL REVENUE	\$836,029.00	\$836,029.00	\$137,203.78	\$410,689.28	\$0.00	\$425,339.72	49
EXPENSE							
INSTRUCTION	\$755,874.00	\$755,874.00	\$118,489.92	\$373,310.17	\$64,390.14	\$318,173.69	58
IMPROVEMT OF INSTRUCT SERVICES	\$0.00	\$0.00	\$150.00	\$300.00	\$0.00	(\$300.00)	0
INSTRUCTIONAL STAFF TRAINING	\$44,095.00	\$44,095.00	\$7,068.03	\$23,187.02	\$400.00	\$20,507.98	53
FEDERAL GRANT ADMINISTRATION	\$18,500.00	\$18,500.00	\$5,581.29	\$6,991.29	\$0.00	\$11,508.71	38
GENERAL ADMINISTRATION	\$17,560.00	\$17,560.00	\$5,914.54	\$6,900.80	\$0.00	\$10,659.20	39
TOTAL EXPENSE	\$836,029.00	\$836,029.00	\$137,203.78	\$410,689.28	\$64,790.14	\$360,549.58	57

**Cobb County School District
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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>
REVENUE							
FEDERAL	\$3,217,599.00	\$2,881,793.00	\$587,345.34	\$1,334,594.25	\$0.00	\$1,547,198.75	46
TOTAL REVENUE	\$3,217,599.00	\$2,881,793.00	\$587,345.34	\$1,334,594.25	\$0.00	\$1,547,198.75	46
EXPENSE							
INSTRUCTIONAL STAFF TRAINING	\$2,788,306.00	\$2,449,810.00	\$488,369.23	\$1,131,511.01	\$51,200.00	\$1,267,098.99	48
FEDERAL GRANT ADMINISTRATION	\$153,000.00	\$166,990.00	\$37,802.93	\$77,505.59	\$0.00	\$89,484.41	46
GENERAL ADMINISTRATION	\$83,014.00	\$69,670.00	\$14,213.67	\$32,311.25	\$0.00	\$37,358.75	46
SUPPORT SERVICES - CENTRAL	\$193,279.00	\$195,323.00	\$46,959.51	\$93,266.40	\$0.00	\$102,056.60	48
TOTAL EXPENSE	\$3,217,599.00	\$2,881,793.00	\$587,345.34	\$1,334,594.25	\$51,200.00	\$1,495,998.75	48

**Cobb County School District
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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>
REVENUE							
FEDERAL	\$211,032.00	\$111,935.00	\$16,516.45	\$37,338.89	\$0.00	\$74,596.11	33
TOTAL REVENUE	\$211,032.00	\$111,935.00	\$16,516.45	\$37,338.89	\$0.00	\$74,596.11	33
EXPENSE							
INSTRUCTION	\$0.00	\$0.00	\$0.00	\$5,374.89	\$0.00	(\$5,374.89)	0
PUPIL SERVICES	\$128,522.00	\$4,807.00	\$2,430.35	\$5,961.34	\$0.00	(\$1,154.34)	124
FEDERAL GRANT ADMINISTRATION	\$27,202.00	\$10,620.00	\$0.00	\$0.00	\$0.00	\$10,620.00	0
GENERAL ADMINISTRATION	\$5,308.00	\$3,228.00	\$531.49	\$1,123.17	\$0.00	\$2,104.83	35
STUDENT TRANSPORTATION SERVICE	\$50,000.00	\$86,500.00	\$10,462.00	\$20,684.50	\$0.00	\$65,815.50	24
OTHER SUPPORT SERVICES	\$0.00	\$6,780.00	\$3,092.61	\$4,194.99	\$0.00	\$2,585.01	62
TOTAL EXPENSE	\$211,032.00	\$111,935.00	\$16,516.45	\$37,338.89	\$0.00	\$74,596.11	33

**Cobb County School District
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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>
REVENUE							
FEDERAL	\$0.00	\$2,413,475.00	\$0.00	\$2,413,474.49	\$0.00	\$0.51	100
TOTAL REVENUE	\$0.00	\$2,413,475.00	\$0.00	\$2,413,474.49	\$0.00	\$0.51	100
EXPENSE							
INSTRUCTION	\$0.00	\$2,413,475.00	\$0.00	\$2,413,474.49	\$0.00	\$0.51	100
TOTAL EXPENSE	\$0.00	\$2,413,475.00	\$0.00	\$2,413,474.49	\$0.00	\$0.51	100

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FUND 0458 SAFER GEORGIA SCHOOLS ROUND 2 GRANT (STRONGER CONNECTIONS)

Provides grant funds for safe and healthy learning environments for all 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>
REVENUE							
FEDERAL	\$0.00	\$149,715.00	\$0.00	\$143,061.00	\$0.00	\$6,654.00	96
TOTAL REVENUE	\$0.00	\$149,715.00	\$0.00	\$143,061.00	\$0.00	\$6,654.00	96
EXPENSE							
INSTRUCTIONAL STAFF TRAINING	\$0.00	\$759.00	\$0.00	\$0.00	\$0.00	\$759.00	0
GENERAL ADMINISTRATION	\$0.00	\$2,994.00	\$0.00	\$0.00	\$0.00	\$2,994.00	0
MAINTENANCE /OPER OF PLNT SERV	\$0.00	\$145,962.00	\$0.00	\$143,061.00	\$0.00	\$2,901.00	98
TOTAL EXPENSE	\$0.00	\$149,715.00	\$0.00	\$143,061.00	\$0.00	\$6,654.00	96

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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>
REVENUE							
FEDERAL	\$1,681,537.00	\$1,764,249.00	\$860,879.77	\$1,433,287.42	\$0.00	\$330,961.58	81
TOTAL REVENUE	\$1,681,537.00	\$1,764,249.00	\$860,879.77	\$1,433,287.42	\$0.00	\$330,961.58	81
EXPENSE							
INSTRUCTION	\$374,006.00	\$416,420.00	\$363,749.45	\$735,536.71	\$5,808.00	(\$324,924.71)	178
PUPIL SERVICES	\$235,020.00	\$244,647.00	\$54,679.73	\$91,316.50	\$486.25	\$152,844.25	38
IMPROVEMT OF INSTRUCT SERVICES	\$865,250.00	\$921,433.00	\$388,104.89	\$498,486.14	\$0.00	\$422,946.86	54
INSTRUCTIONAL STAFF TRAINING	\$186,761.00	\$159,475.00	\$49,501.21	\$98,260.11	\$0.00	\$61,214.89	62
FEDERAL GRANT ADMINISTRATION	\$20,500.00	\$22,274.00	\$4,844.49	\$9,687.96	\$0.00	\$12,586.04	43
TOTAL EXPENSE	\$1,681,537.00	\$1,764,249.00	\$860,879.77	\$1,433,287.42	\$6,294.25	\$324,667.33	82

**Cobb County School District
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FUND 0462 TITLE IV

21st Century Learning – 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>
REVENUE							
FEDERAL	\$2,409,518.00	\$1,987,118.00	\$335,869.43	\$1,007,496.87	\$0.00	\$979,621.13	51
TOTAL REVENUE	\$2,409,518.00	\$1,987,118.00	\$335,869.43	\$1,007,496.87	\$0.00	\$979,621.13	51
EXPENSE							
INSTRUCTION	\$681,487.00	\$796,364.00	\$33,376.74	\$543,182.44	\$1,679.85	\$251,501.71	68
PUPIL SERVICES	\$834,184.00	\$670,417.00	\$203,585.10	\$277,930.23	\$6,050.00	\$386,436.77	42
IMPROVEMT OF INSTRUCT SERVICES	\$68,173.00	\$58,951.00	\$0.00	\$18,486.87	\$0.00	\$40,464.13	31
INSTRUCTIONAL STAFF TRAINING	\$676,977.00	\$342,310.00	\$68,162.56	\$119,909.49	\$52,750.00	\$169,650.51	50
EDUCATIONAL MEDIA SERVICES	\$0.00	\$0.00	\$480.00	\$480.00	\$0.00	(\$480.00)	0
FEDERAL GRANT ADMINISTRATION	\$66,678.00	\$49,542.00	\$14,820.37	\$23,094.58	\$0.00	\$26,447.42	47
GENERAL ADMINISTRATION	\$15,451.00	\$14,546.00	\$0.00	\$8,883.36	\$0.00	\$5,662.64	61
SCHOOL ADMINISTRATION	\$0.00	\$0.00	\$1,760.00	\$1,760.00	\$0.00	(\$1,760.00)	0
SUPPORT SERVICES - BUSINESS	\$27,597.00	\$3,358.00	\$934.03	\$1,019.27	\$0.00	\$2,338.73	30
MAINTENANCE /OPER OF PLNT SERV	\$0.00	\$3,126.00	\$1,321.38	\$1,321.38	\$0.00	\$1,804.62	42
STUDENT TRANSPORTATION SERVICE	\$24,000.00	\$42,304.00	\$11,429.25	\$11,429.25	\$0.00	\$30,874.75	27
OTHER SUPPORT SERVICES	\$14,971.00	\$6,200.00	\$0.00	\$0.00	\$0.00	\$6,200.00	0
TOTAL EXPENSE	\$2,409,518.00	\$1,987,118.00	\$335,869.43	\$1,007,496.87	\$60,479.85	\$919,141.28	54

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FUND 0475 E-RATE FEDERAL COMMUNICATIONS

A federal communications program to enhance access to advanced telecommunications and information services for public elementary and secondary 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>
REVENUE							
FEDERAL	\$10,235,348.00	\$10,235,348.00	\$0.00	\$0.00	\$0.00	\$10,235,348.00	0
TOTAL REVENUE	\$10,235,348.00	\$10,235,348.00	\$0.00	\$0.00	\$0.00	\$10,235,348.00	0
EXPENSE							
IMPROVEMT OF INSTRUCT SERVICES	\$10,235,348.00	\$10,235,348.00	\$0.00	\$0.00	\$0.00	\$10,235,348.00	0
TOTAL EXPENSE	\$10,235,348.00	\$10,235,348.00	\$0.00	\$0.00	\$0.00	\$10,235,348.00	0

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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>
REVENUE							
FEDERAL	\$158,890.00	\$141,033.00	\$35,544.78	\$55,834.78	\$0.00	\$85,198.22	40
TOTAL REVENUE	\$158,890.00	\$141,033.00	\$35,544.78	\$55,834.78	\$0.00	\$85,198.22	40
EXPENSE							
SCHOOL NUTRITION PROGRAM	\$158,890.00	\$141,033.00	\$35,544.78	\$55,834.78	\$0.00	\$85,198.22	40
TOTAL EXPENSE	\$158,890.00	\$141,033.00	\$35,544.78	\$55,834.78	\$0.00	\$85,198.22	40

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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>
REVENUE							
STATE	\$443,700.00	\$443,700.00	\$78,694.63	\$139,402.37	\$0.00	\$304,297.63	31
FEDERAL	\$721,000.00	\$838,750.00	\$195,292.49	\$339,316.22	\$0.00	\$499,433.78	40
TOTAL REVENUE	\$1,164,700.00	\$1,282,450.00	\$273,987.12	\$478,718.59	\$0.00	\$803,731.41	37
EXPENSE							
INSTRUCTION	\$755,412.00	\$828,818.00	\$177,813.48	\$309,742.98	\$0.00	\$519,075.02	37
IMPROVEMT OF INSTRUCT SERVICES	\$371,386.00	\$417,799.00	\$88,681.07	\$154,535.26	\$0.00	\$263,263.74	37
MAINTENANCE /OPER OF PLNT SERV	\$37,902.00	\$35,833.00	\$7,492.57	\$14,440.35	\$0.00	\$21,392.65	40
TOTAL EXPENSE	\$1,164,700.00	\$1,282,450.00	\$273,987.12	\$478,718.59	\$0.00	\$803,731.41	37

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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>
REVENUE							
STATE	\$2,223,694.00	\$2,223,694.00	\$754,499.65	\$1,151,363.14	\$0.00	\$1,072,330.86	52
FEDERAL	\$315,000.00	\$350,000.00	\$74,203.08	\$148,972.11	\$0.00	\$201,027.89	43
OTHER SOURCES	\$200,660.00	\$200,660.00	\$0.00	\$200,660.00	\$0.00	\$0.00	100
TOTAL REVENUE	\$2,739,354.00	\$2,774,354.00	\$828,702.73	\$1,500,995.25	\$0.00	\$1,273,358.75	54
EXPENSE							
INSTRUCTION	\$1,825,697.00	\$1,846,197.00	\$658,810.86	\$1,000,541.33	\$0.00	\$845,655.67	54
PUPIL SERVICES	\$754,746.00	\$754,746.00	\$212,889.62	\$375,506.77	\$0.00	\$379,239.23	50
IMPROVEMT OF INSTRUCT SERVICES	\$154,911.00	\$154,911.00	\$0.00	\$0.00	\$0.00	\$154,911.00	0
INSTRUCTIONAL STAFF TRAINING	\$0.00	\$14,500.00	\$0.00	\$0.00	\$0.00	\$14,500.00	0
GENERAL ADMINISTRATION	\$0.00	\$0.00	\$7,470.30	\$11,399.64	\$0.00	(\$11,399.64)	0
SCHOOL ADMINISTRATION	\$0.00	\$0.00	\$131.79	\$219.57	\$0.00	(\$219.57)	0
STUDENT TRANSPORTATION SERVICE	\$4,000.00	\$4,000.00	\$2,876.60	\$2,876.60	\$0.00	\$1,123.40	72
TOTAL EXPENSE	\$2,739,354.00	\$2,774,354.00	\$882,179.17	\$1,390,543.91	\$0.00	\$1,383,810.09	50

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FUND 0549 DONATIONS

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

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REVENUE							
LOCAL	\$0.00	\$199,071.00	\$102,530.62	\$199,070.71	\$0.00	\$0.29	100
TOTAL REVENUE	\$0.00	\$199,071.00	\$102,530.62	\$199,070.71	\$0.00	\$0.29	100
EXPENSE							
INSTRUCTION	\$0.00	\$151,544.00	\$24,706.19	\$33,675.08	\$0.00	\$117,868.92	22
PUPIL SERVICES	\$0.00	\$31,842.00	\$5,878.94	\$10,367.19	\$0.00	\$21,474.81	33
IMPROVEMT OF INSTRUCT SERVICES	\$0.00	\$83,295.00	\$9,048.17	\$26,963.78	\$0.00	\$56,331.22	32
GENERAL ADMINISTRATION	\$0.00	\$6,934.00	\$0.00	\$0.00	\$0.00	\$6,934.00	0
SCHOOL ADMINISTRATION	\$0.00	\$1,341.00	\$497.50	\$1,040.54	\$0.00	\$300.46	78
SUPPORT SERVICES - BUSINESS	\$0.00	\$5,583.00	\$750.00	\$1,009.99	\$0.00	\$4,573.01	18
MAINTENANCE /OPER OF PLNT SERV	\$0.00	\$29,320.00	\$4,470.56	\$5,261.87	\$0.00	\$24,058.13	18
STUDENT TRANSPORTATION SERVICE	\$0.00	\$276.00	\$0.00	\$0.00	\$0.00	\$276.00	0
SUPPORT SERVICES - CENTRAL	\$0.00	\$694,771.00	\$51,472.20	\$90,588.65	\$0.00	\$604,182.35	13
OTHER SUPPORT SERVICES	\$0.00	\$46,200.00	\$537.28	\$537.28	\$0.00	\$45,662.72	1
COMMUNITY SERVICES OPERATIONS	\$0.00	\$1,080.00	\$0.00	\$0.00	\$0.00	\$1,080.00	0
TOTAL EXPENSE	\$0.00	\$1,052,186.00	\$97,360.84	\$169,444.38	\$0.00	\$882,741.62	16

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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>
REVENUE							
LOCAL	\$1,500,000.00	\$1,500,000.00	\$606,604.88	\$1,018,129.21	\$0.00	\$481,870.79	68
TOTAL REVENUE	\$1,500,000.00	\$1,500,000.00	\$606,604.88	\$1,018,129.21	\$0.00	\$481,870.79	68
EXPENSE							
MAINTENANCE /OPER OF PLNT SERV	\$0.00	\$0.00	\$166,978.87	\$166,978.87	\$0.00	(\$166,978.87)	0
SCHOOL SAFETY AND SECURITY	\$0.00	\$0.00	\$69,038.05	\$69,038.05	\$0.00	(\$69,038.05)	0
COMMUNITY SERVICES OPERATIONS	\$1,500,000.00	\$1,500,000.00	\$259,401.03	\$403,848.05	\$6,843.05	\$1,089,308.90	27
TOTAL EXPENSE	\$1,500,000.00	\$1,500,000.00	\$495,417.95	\$639,864.97	\$6,843.05	\$853,291.98	43

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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>
REVENUE							
LOCAL	\$9,777,334.00	\$9,777,334.00	\$3,379,507.84	\$5,842,661.28	\$0.00	\$3,934,672.72	60
TOTAL REVENUE	\$9,777,334.00	\$9,777,334.00	\$3,379,507.84	\$5,842,661.28	\$0.00	\$3,934,672.72	60
EXPENSE							
INSTRUCTION	\$1,259,003.00	\$1,259,003.00	\$537,597.51	\$839,800.49	\$0.00	\$419,202.51	67
IMPROVEMT OF INSTRUCT SERVICES	\$0.00	\$0.00	\$1,189.16	\$6,727.01	\$0.00	(\$6,727.01)	0
SUPPORT SERVICES - BUSINESS	\$0.00	\$0.00	\$3,449.77	\$6,479.23	\$0.00	(\$6,479.23)	0
MAINTENANCE /OPER OF PLNT SERV	\$0.00	\$0.00	\$64,454.69	\$132,684.71	\$21,285.49	(\$153,970.20)	0
COMMUNITY SERVICES OPERATIONS	\$8,518,331.00	\$8,549,946.00	\$2,302,599.56	\$3,915,400.78	\$59,970.59	\$4,574,574.63	46
OTHER OUTLAYS	\$0.00	\$0.00	\$117,501.00	\$235,002.00	\$0.00	(\$235,002.00)	0
TOTAL EXPENSE	\$9,777,334.00	\$9,808,949.00	\$3,026,791.69	\$5,136,094.22	\$81,256.08	\$4,591,598.70	53

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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>
REVENUE							
LOCAL	\$475,210.00	\$475,210.00	\$201,542.62	\$205,814.39	\$0.00	\$269,395.61	43
TOTAL REVENUE	\$475,210.00	\$475,210.00	\$201,542.62	\$205,814.39	\$0.00	\$269,395.61	43
EXPENSE							
INSTRUCTION	\$475,210.00	\$475,210.00	\$99,919.26	\$128,557.26	\$68,414.00	\$278,238.74	41
TOTAL EXPENSE	\$475,210.00	\$475,210.00	\$99,919.26	\$128,557.26	\$68,414.00	\$278,238.74	41

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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>
REVENUE							
LOCAL	\$1,396,702.00	\$1,396,702.00	\$33,050.00	\$92,200.00	\$0.00	\$1,304,502.00	7
TOTAL REVENUE	\$1,396,702.00	\$1,396,702.00	\$33,050.00	\$92,200.00	\$0.00	\$1,304,502.00	7
EXPENSE							
INSTRUCTION	\$1,222,389.00	\$1,222,389.00	\$59,517.27	\$926,578.31	\$0.00	\$295,810.69	76
PUPIL SERVICES	\$0.00	\$0.00	\$0.00	\$2,000.10	\$0.00	(\$2,000.10)	0
IMPROVEMT OF INSTRUCT SERVICES	\$141,874.00	\$1,441,874.00	\$212,137.64	\$307,778.88	\$322,500.00	\$811,595.12	44
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	\$73.07	\$0.00	\$1,372.93	5
TOTAL EXPENSE	\$1,396,702.00	\$2,696,702.00	\$271,654.91	\$1,236,430.36	\$322,500.00	\$1,137,771.64	58

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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>
REVENUE							
LOCAL	\$21,135.00	\$21,135.00	\$5,574.14	\$11,372.02	\$0.00	\$9,762.98	54
OTHER SOURCES	\$279,335.00	\$279,335.00	\$69,834.00	\$139,668.00	\$0.00	\$139,667.00	50
TOTAL REVENUE	\$300,470.00	\$300,470.00	\$75,408.14	\$151,040.02	\$0.00	\$149,429.98	50
EXPENSE							
INSTRUCTION	\$71,754.00	\$71,754.00	\$0.00	\$14,630.27	\$0.00	\$57,123.73	20
COMMUNITY SERVICES OPERATIONS	\$228,716.00	\$228,716.00	\$56,214.42	\$115,817.83	\$0.00	\$112,898.17	51
TOTAL EXPENSE	\$300,470.00	\$300,470.00	\$56,214.42	\$130,448.10	\$0.00	\$170,021.90	43

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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>
REVENUE							
LOCAL	\$9,600.00	\$9,600.00	\$0.00	\$0.00	\$0.00	\$9,600.00	0
TOTAL REVENUE	\$9,600.00	\$9,600.00	\$0.00	\$0.00	\$0.00	\$9,600.00	0
EXPENSE							
INSTRUCTION	\$9,600.00	\$9,600.00	\$0.00	\$0.00	\$0.00	\$9,600.00	0
TOTAL EXPENSE	\$9,600.00	\$9,600.00	\$0.00	\$0.00	\$0.00	\$9,600.00	0

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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>
REVENUE							
STATE	\$301,148.00	\$564,619.00	\$192,729.15	\$357,741.99	\$0.00	\$206,877.01	63
TOTAL REVENUE	\$301,148.00	\$564,619.00	\$192,729.15	\$357,741.99	\$0.00	\$206,877.01	63
EXPENSE							
INSTRUCTION	\$301,148.00	\$564,619.00	\$199,899.51	\$332,677.18	\$0.00	\$231,941.82	59
TOTAL EXPENSE	\$301,148.00	\$564,619.00	\$199,899.51	\$332,677.18	\$0.00	\$231,941.82	59

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FUND 0580 MISCELLANEOUS GRANTS

A compilation of grants required to be accounted for separately.

	<u>Original Approved Budget</u>	<u>Current Revised Budget</u>	<u>Current Quarter</u>	<u>Year To Date</u>	<u>Outstanding Encumbrances</u>	<u>Over(-) /Under Budget</u>	<u>PCT</u>
REVENUE							
LOCAL	\$0.00	\$35,935.00	\$0.00	\$0.00	\$0.00	\$35,935.00	0
STATE	\$0.00	\$208,000.00	\$67,212.81	\$81,422.17	\$0.00	\$126,577.83	39
OTHER SOURCES	\$0.00	\$44,230.00	\$0.00	\$0.00	\$0.00	\$44,230.00	0
TOTAL REVENUE	\$0.00	\$288,165.00	\$67,212.81	\$81,422.17	\$0.00	\$206,742.83	28
EXPENSE							
INSTRUCTION	\$0.00	\$35,935.00	\$6,542.00	\$14,669.45	\$0.00	\$21,265.55	41
PUPIL SERVICES	\$0.00	\$208,000.00	\$67,212.81	\$81,422.17	\$0.00	\$126,577.83	39
INSTRUCTIONAL STAFF TRAINING	\$0.00	\$44,230.00	\$0.00	\$0.00	\$0.00	\$44,230.00	0
TOTAL EXPENSE	\$0.00	\$288,165.00	\$73,754.81	\$96,091.62	\$0.00	\$192,073.38	33

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FUND 0600 SCHOOL NUTRITION SERVICE FUND	<u>Original Approved Budget</u>	<u>Current Revised Budget</u>	<u>Current Quarter</u>	<u>Year To Date</u>	<u>Outstanding Encumbrances</u>	<u>Over(-) /Under Budget</u>	<u>PCT</u>
REVENUE							
LOCAL	\$23,826,800.00	\$23,826,800.00	\$6,965,979.61	\$11,633,607.30	\$0.00	\$12,193,192.70	49
STATE	\$1,565,000.00	\$1,565,000.00	\$538,449.40	\$1,075,149.40	\$0.00	\$489,850.60	69
FEDERAL	\$41,768,975.00	\$42,082,115.00	\$14,422,694.36	\$24,799,982.06	\$0.00	\$17,282,132.94	59
OTHER SOURCES	\$150,000.00	\$150,000.00	\$48,497.91	\$149,853.37	\$0.00	\$146.63	100
TOTAL REVENUE	\$67,310,775.00	\$67,623,915.00	\$21,975,621.28	\$37,658,592.13	\$0.00	\$29,965,322.87	56
EXPENSE							
SCHOOL NUTRITION PROGRAM	\$73,999,674.00	\$74,337,122.00	\$21,956,374.42	\$38,367,042.51	\$0.00	\$35,970,079.49	52
TOTAL EXPENSE	\$73,999,674.00	\$74,337,122.00	\$21,956,374.42	\$38,367,042.51	\$0.00	\$35,970,079.49	52

School Nutrition Financial Highlights

FY2025 Metrics		FY2025 YTD Metrics													
<p>Meal Prices</p> <ul style="list-style-type: none"> Elementary School <ul style="list-style-type: none"> •Breakfast \$2.50 •Lunch \$3.50 Middle School <ul style="list-style-type: none"> •Breakfast \$2.50 •Lunch \$3.50 High School <ul style="list-style-type: none"> •Breakfast \$2.50 •Lunch \$3.50 		<p align="center">FY2025 Financial Status as of December 31, 2024</p> <table border="1"> <thead> <tr> <th>Description</th> <th>Net Income</th> </tr> </thead> <tbody> <tr> <td>Elementary Schools</td> <td>\$ (1,327,425.04)</td> </tr> <tr> <td>Middle Schools</td> <td>\$ (195,580.38)</td> </tr> <tr> <td>High Schools</td> <td>\$ (370,365.21)</td> </tr> <tr> <td>Other</td> <td>\$ 1,184,920.25</td> </tr> <tr> <td>Total</td> <td>\$ (708,450.38)</td> </tr> </tbody> </table>		Description	Net Income	Elementary Schools	\$ (1,327,425.04)	Middle Schools	\$ (195,580.38)	High Schools	\$ (370,365.21)	Other	\$ 1,184,920.25	Total	\$ (708,450.38)
Description	Net Income														
Elementary Schools	\$ (1,327,425.04)														
Middle Schools	\$ (195,580.38)														
High Schools	\$ (370,365.21)														
Other	\$ 1,184,920.25														
Total	\$ (708,450.38)														
		<p align="right">Daily Average Served Lunch: 58,955 Breakfast: 23,145</p> <p align="center">YTD Lunch & Breakfast Meals as of December 31, 2024</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>3,174,210</td> <td>311,506</td> <td>1,702,385</td> </tr> <tr> <td>Breakfast</td> <td>1,642,511</td> <td>122,790</td> <td>271,462</td> </tr> </tbody> </table>			Free	Reduced	Paid	Lunch	3,174,210	311,506	1,702,385	Breakfast	1,642,511	122,790	271,462
	Free	Reduced	Paid												
Lunch	3,174,210	311,506	1,702,385												
Breakfast	1,642,511	122,790	271,462												

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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>
REVENUE							
LOCAL	\$300,000.00	\$300,000.00	\$0.00	\$0.00	\$0.00	\$300,000.00	0
TOTAL REVENUE	\$300,000.00	\$300,000.00	\$0.00	\$0.00	\$0.00	\$300,000.00	0
EXPENSE							
SUPPORT SERVICES - BUSINESS	\$300,000.00	\$300,000.00	\$50,841.04	\$50,841.04	\$0.00	\$249,158.96	17
TOTAL EXPENSE	\$300,000.00	\$300,000.00	\$50,841.04	\$50,841.04	\$0.00	\$249,158.96	17

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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>
REVENUE							
LOCAL	\$12,100,000.00	\$12,100,000.00	\$3,129,422.66	\$6,152,026.36	\$0.00	\$5,947,973.64	51
TOTAL REVENUE	\$12,100,000.00	\$12,100,000.00	\$3,129,422.66	\$6,152,026.36	\$0.00	\$5,947,973.64	51
EXPENSE							
SUPPORT SERVICES - BUSINESS	\$12,100,000.00	\$12,131,012.00	\$3,022,581.92	\$6,687,160.15	\$385,853.44	\$5,057,998.41	58
TOTAL EXPENSE	\$12,100,000.00	\$12,131,012.00	\$3,022,581.92	\$6,687,160.15	\$385,853.44	\$5,057,998.41	58

**Cobb County School District
 Financial Services Division
 Quarterly - Board Report
 Financial Report for Quarter 2 Ending:
 December 31, 2024**



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>
REVENUE							
LOCAL	\$150,000.00	\$150,000.00	\$19,858.00	\$107,840.00	\$0.00	\$42,160.00	72
TOTAL REVENUE	\$150,000.00	\$150,000.00	\$19,858.00	\$107,840.00	\$0.00	\$42,160.00	72
EXPENSE							
GENERAL ADMINISTRATION	\$0.00	\$0.00	\$5,314.49	\$5,314.49	\$0.00	(\$5,314.49)	0
ENTERPRISE OPERATIONS	\$150,000.00	\$150,000.00	\$18,544.59	\$61,999.15	\$657.72	\$87,343.13	42
TOTAL EXPENSE	\$150,000.00	\$150,000.00	\$23,859.08	\$67,313.64	\$657.72	\$82,028.64	45



COBB COUNTY SCHOOL DISTRICT
QUARTERLY FINANCIAL REPORT



CASH MANAGEMENT REPORT
FY2025- SECOND QUARTER
DECEMBER 31, 2024



COMBINED SCHEDULE OF INVESTMENTS AND RATE OF RETURN

As of December 31, 2024

	<u>Book Value</u>	<u>Rate:</u>	<u>FY 25 Interest</u> <u>Year-To-Date</u>
GENERAL FUND			
Georgia Fund One	\$ 743,951,600.71	4.56%	\$ 11,759,099.47
DISTRICT BUILDING			
Georgia Fund One	\$ 21,467,173.14	4.56%	\$ 546,289.53
SPLOST 4 (Local Option Sales Tax)			
Georgia Fund One	\$ 12,801.82	4.56%	\$ 2,404.78
SPLOST 5 (Local Option Sales Tax)			
Georgia Fund One	\$ 78,693,738.94	4.56%	\$ 2,395,016.83
SPLOST 6 (Local Option Sales Tax)			
Georgia Fund One	\$ 92,114,681.15	4.56%	\$ 2,578,337.81
COUNTYWIDE SYSTEMWIDE			
Georgia Fund One	\$ 17,533,335.09	4.56%	\$ 1,417,260.46
SCHOOL NUTRITION SERVICES			
Georgia Fund One	<u>\$ 26,265,262.68</u>	4.56%	<u>\$ 685,422.71</u>
GRAND TOTAL ALL INVESTMENTS	\$ 980,038,593.53		\$ 19,383,831.59

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

5.00%

Weighted Average Rate of Return on Current Holdings:

4.56%

Average 3 Month Treasury Bill Rate:

4.40%

COBB COUNTY SCHOOL DISTRICT

CASH MANAGEMENT – INVESTMENTS AS OF DECEMBER 31, 2024

<u>Fund</u>	<u>FY2025 Interest Year-To-Date</u>
General	\$11,759,099.47
District Building	546,289.53
SPLOST IV	2,404.78
SPLOST V	2,395,016.83
SPLOST VI	2,578,337.81
Countywide Systemwide	1,417,260.46
School Nutrition Services	<u>685,422.71</u>
Total	\$19,383,831.59

Analysis:

1. FY2025 Weighted Average Rate of Return – 4.56%
2. FY2025 Average 3-Month Treasury Bill Rate – 4.40%
3. FY2024 Interest Income as of 12.31.2023 - \$21,049,604.93



COBB COUNTY SCHOOL DISTRICT
QUARTERLY FINANCIAL REPORT



CAPITAL PROJECT PROGRAMS
FY2025- SECOND QUARTER
DECEMBER 31, 2024

COBB COUNTY SCHOOL DISTRICT

CAPITAL PROJECTS PROGRAM – FINANCIAL DATA

PROGRAM INFORMATION:

SPLOST 4 FUND

Exhibit A – Review of SPLOST 4 Revenues. The final SPLOST 4 sales tax collections were received in January 2019.

Exhibit B – SPLOST 4 Expenditures by Category.

Exhibit C – SPLOST 4 Percentage of expenditures, encumbrances, and uncommitted funds by category.

Exhibit D – SPLOST 4 Contingency Report – Transfers in and out of the fund contingency account for the quarter.

Exhibit E – SPLOST 4 Consolidated Management Report (Summary of Revenues and Expenditures by major category).

SPLOST 5 FUND

Exhibit A – Review of SPLOST 5 Revenues. The final SPLOST 5 sales tax collections were received in January 2024.

Exhibit B – SPLOST 5 Expenditures by Category.

Exhibit C – SPLOST 5 Percentage of expenditures, encumbrances, and uncommitted funds by category.

Exhibit D – SPLOST 5 Contingency Report – Transfers in and out of the fund contingency account for the quarter.

Exhibit E – SPLOST 5 Consolidated Management Report (Summary of Revenues and Expenditures by major category).

SPLOST 6 FUND

Exhibit A – Review of SPLOST 6 Revenues.

Exhibit B – SPLOST 6 Expenditures by Category.

Exhibit C – SPLOST 6 Percentage of expenditures, encumbrances, and uncommitted funds by category.

Exhibit D – SPLOST 6 Contingency Report – Transfers in and out of the fund contingency account for the quarter.

Exhibit E – SPLOST 6 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 for the quarter.

Exhibit B – District Fund Consolidated Management Report. (Summary of Revenues and Expenditures by major category).



COBB COUNTY SCHOOL DISTRICT
QUARTERLY FINANCIAL REPORT

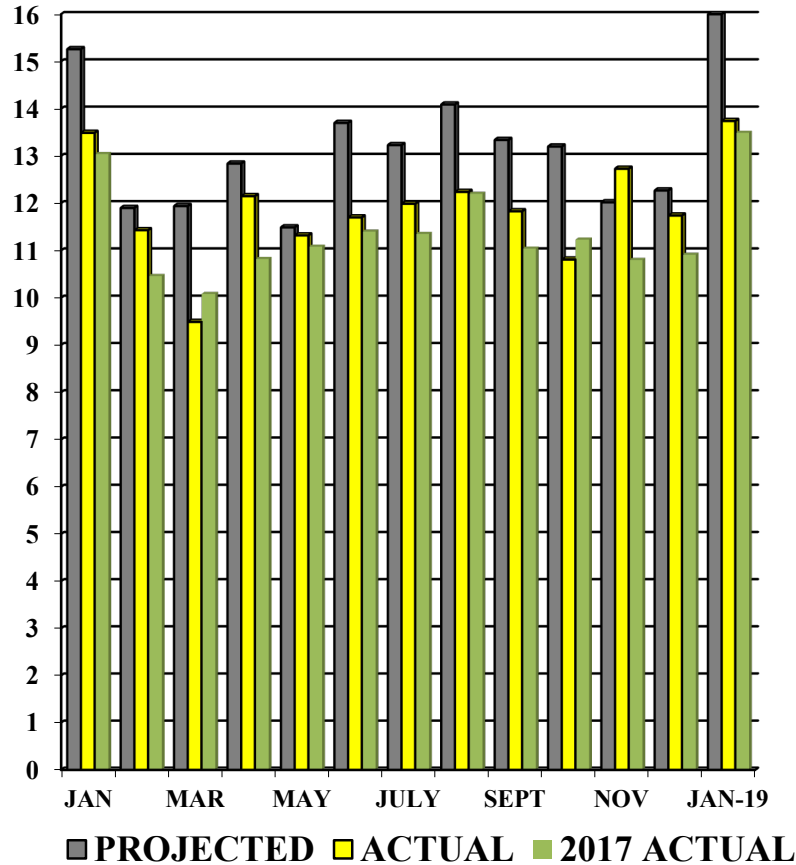


SPLOST 4
FY2025- SECOND QUARTER
DECEMBER 31, 2024



SPECIAL PURPOSE LOCAL OPTION SALES TAX (SPLOST 4) REVENUES

2018 (IN MILLIONS)



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

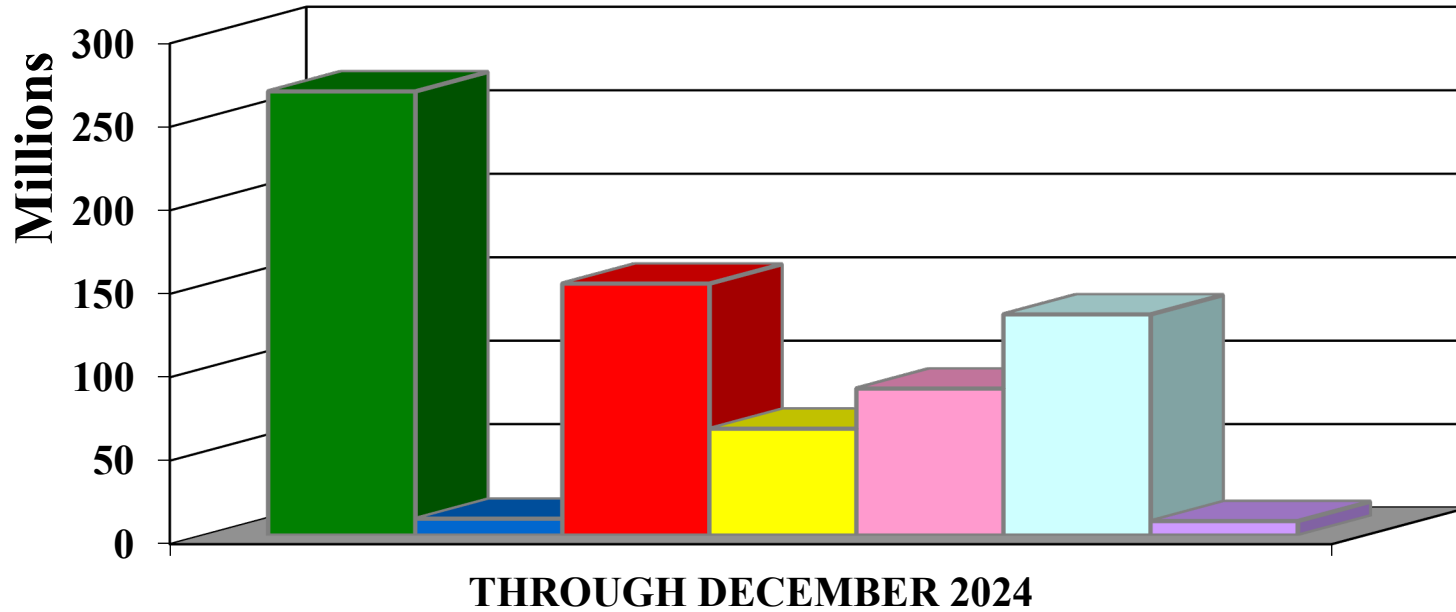
(IN DOLLARS) 2018 Actual vs Projected 2018 Actual vs 2017 Actual

MTH	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%	

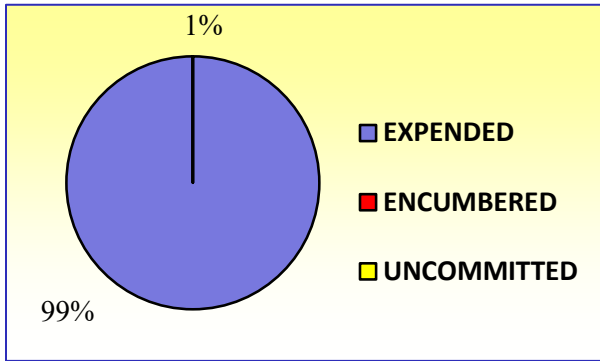
Note: Projections were increased 10% over the original forecast.



SPLOST 4 EXPENDITURES BY CATEGORY



SPLOST 4 FUND

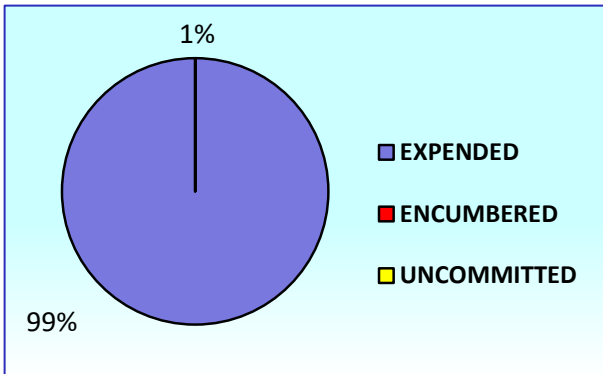
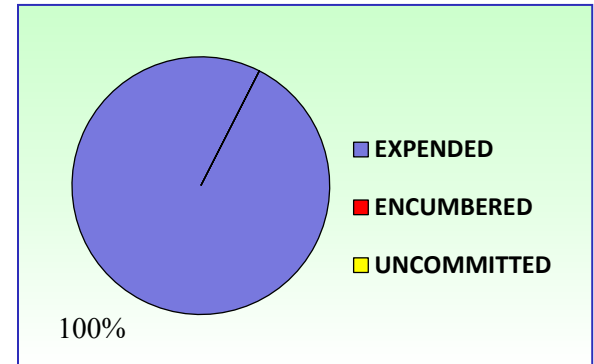


New & Replacement Facility expenditures through the second quarter of fiscal year 2025 totaled \$266,068,435.

NEW / REPLACEMENT FACILITIES

LAND

Land acquisition expenditures through the second quarter of fiscal year 2025 totaled \$10,038,710.



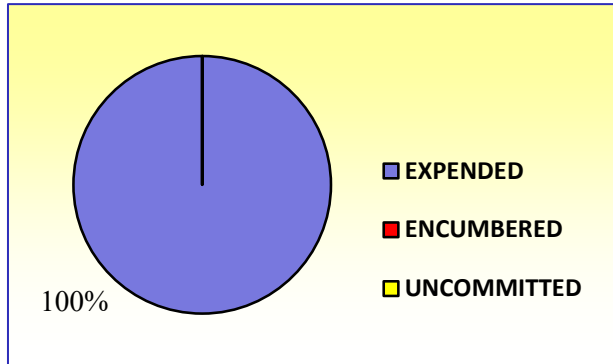
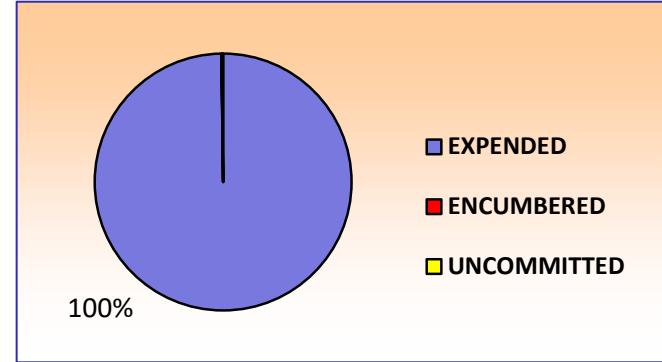
Additions and Modifications expenditures through the second quarter of fiscal year 2025 totaled \$150,964,150.

ADDITIONS / MODIFICATIONS

SPLOST 4 FUND

INFRASTRUCTURE / INDIVIDUAL SCHOOL NEEDS

Infrastructure & Individual School Needs expenditures for the second quarter of fiscal year 2025 totaled \$56,911. Quarterly expenditures consist of Athletic ADA/Individual School Needs.

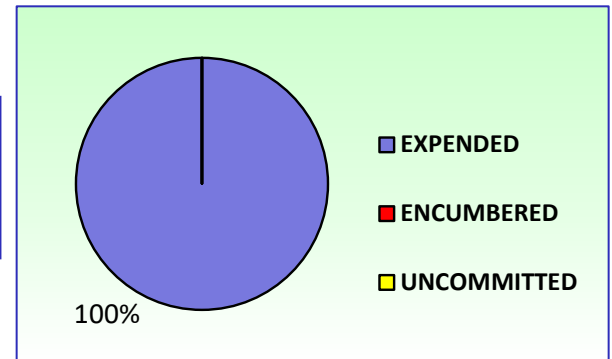


Safety & Support expenditures through the second quarter of 2025 totaled \$88,048,485.

SAFETY & SUPPORT

CURRICULUM / INSTRUCTION / TECHNOLOGY

Curriculum, Instruction & Technology expenditures through the second quarter of fiscal year 2025 totaled \$132,501,919.



SPLOST 4 CONTINGENCY REPORT

Exhibit D

BEGINNING BALANCE - OCTOBER 1, 2024	\$5,607
TRANSFERS IN	
1 Increase by amount of Interest Income received through 12/31/24.	700
TOTAL TRANSFERS IN	\$700
TRANSFERS OUT	
TOTAL TRANSFERS OUT	\$0
SPLOST 4 CONTINGENCY BALANCE AS OF DECEMBER 31, 2024	\$6,307

**COBB COUNTY SCHOOL DISTRICT
2013 1% SALES TAX (SPLOST 4)
CONSOLIDATED MANAGEMENT SUMMARY REPORT
SUMMARY BY INITIATIVE
FOR THE MONTH ENDING
12/31/2024**



REVENUE

	ORIGINAL BUDGET	DETAIL BUDGET	RECEIVED	OVER/UNDER BUDGET	%
SPLOST IV INTEREST INCOME	\$0.00	\$6,106,398.00	\$6,106,398.71	(\$0.71)	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
REVENUE Total :	\$717,844,707.00	\$720,365,386.00	\$720,365,386.16	(\$0.16)	

EXPENSE

	ORIGINAL BUDGET	DETAIL BUDGET	EXPENDED	ENCUMBERED	UNCOMMITTED	%
NEW/REPLACEMENT FACILITIES						
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
NEW/REPLACEMENT FACILITIES Total :	\$175,516,848.00	\$266,068,457.00	\$266,068,435.26	\$0.00	\$21.74	
ADDITIONS/MODIFICATIONS						
ELEM SCHOOL ADDITION/MODIF	\$15,234,130.00	\$8,424,971.00	\$8,424,965.57	\$0.00	\$5.43	100
HIGH SCHOOL ADDITION/MODIF	\$111,957,717.00	\$142,406,757.00	\$142,406,738.29	\$0.00	\$18.71	100
MIDDLE SCHOOL ADDITION/MODIF	\$3,109,600.00	\$132,446.00	\$132,445.65	\$0.00	\$0.35	100
ADDITIONS/MODIFICATIONS Total :	\$130,301,447.00	\$150,964,174.00	\$150,964,149.51	\$0.00	\$24.49	
LAND						
LAND ACQUISITION	\$10,000,000.00	\$10,038,711.00	\$10,038,709.71	\$0.00	\$1.29	100
LAND Total :	\$10,000,000.00	\$10,038,711.00	\$10,038,709.71	\$0.00	\$1.29	
INFRASTRUCTURE/IND SCHOOL NEED						
ATHLETIC ADA/IND SCHOOL NEEDS	\$37,400,000.00	\$18,208,902.00	\$18,070,408.18	\$18,371.10	\$120,122.72	99

**COBB COUNTY SCHOOL DISTRICT
2013 1% SALES TAX (SPLOST 4)
CONSOLIDATED MANAGEMENT SUMMARY REPORT
SUMMARY BY INITIATIVE
FOR THE MONTH ENDING
12/31/2024**



EXPENSE

	ORIGINAL BUDGET	DETAIL BUDGET	EXPENDED	ENCUMBERED	UNCOMMITTED	%
INFRASTRUCTURE/IND SCHOOL NEED						
DOORS, WINDOWS, HARDWARE	\$3,306,051.00	\$30,188.00	\$30,187.85	\$0.00	\$0.15	100
ELECTRICAL	\$16,647,236.00	\$1,431,161.00	\$1,427,857.62	\$0.00	\$3,303.38	100
FINISHES	\$12,233,289.00	\$701,410.00	\$701,405.07	\$0.00	\$4.93	100
FURNISHINGS	\$750,000.00	\$0.00	\$0.00	\$0.00	\$0.00	0
MECHANICAL	\$77,898,756.00	\$30,780,541.00	\$30,780,537.72	\$0.00	\$3.28	100
SITWORK	\$10,149,320.00	\$5,979,876.00	\$5,979,860.43	\$0.00	\$15.57	100
THERMAL MOISTURE PROTECTION	\$20,653,625.00	\$7,007,507.00	\$7,007,503.18	\$0.00	\$3.82	100
INFRASTRUCTURE/IND SCHOOL NEED Total :	\$179,038,277.00	\$64,139,585.00	\$63,997,760.05	\$18,371.10	\$123,453.85	
SAFETY AND SUPPORT						
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	\$7,405,512.00	\$7,405,467.82	\$0.00	\$44.18	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	\$2,025,161.00	\$2,025,128.94	\$0.00	\$32.06	100
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
SAFETY AND SUPPORT Total :	\$97,937,300.00	\$88,048,750.00	\$88,048,485.30	\$0.00	\$264.70	
CURRICULUM/INSTRUCTION/TECHNOL						
DATA CENTER DISASTER RECOVERY	\$1,000,000.00	\$0.00	\$0.00	\$0.00	\$0.00	0

**COBB COUNTY SCHOOL DISTRICT
2013 1% SALES TAX (SPLOST 4)
CONSOLIDATED MANAGEMENT SUMMARY REPORT
SUMMARY BY INITIATIVE
FOR THE MONTH ENDING
12/31/2024**



EXPENSE

	ORIGINAL BUDGET	DETAIL BUDGET	EXPENDED	ENCUMBERED	UNCOMMITTED	%
CURRICULUM/INSTRUCTION/TECHNOL						
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	\$2,226,198.62	\$0.00	\$0.38	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/DUPLOC	\$12,079,435.00	\$11,146,166.00	\$11,146,130.34	\$0.00	\$35.66	100
STUDENT INFORMATION SYSTEM ENH	\$500,000.00	\$500,000.00	\$500,000.00	\$0.00	\$0.00	100
CURRICULUM/INSTRUCTION/TECHNOL Total :	\$125,050,835.00	\$132,502,244.00	\$132,501,919.00	\$0.00	\$325.00	
PROGRAM MANAGEMENT						
PROGRAM MANAGEMENT FEES	\$0.00	\$8,597,158.00	\$8,597,157.34	\$0.00	\$0.66	100
PROGRAM MANAGEMENT Total :	\$0.00	\$8,597,158.00	\$8,597,157.34	\$0.00	\$0.66	

REPORT: CAP2040_SPLOST4 v1.0
 RUN: 1/29/2025 9:17 AM
 FUND: 0313
 FY: 2025 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
 12/31/2024**



EXPENSE

	ORIGINAL BUDGET	DETAIL BUDGET	EXPENDED	ENCUMBERED	UNCOMMITTED	%
CONTINGENCY						
GENERAL CONTINGENCY	\$0.00	\$6,307.00	\$0.00	\$0.00	\$6,307.00	0
CONTINGENCY	Total :	\$0.00	\$6,307.00	\$0.00	\$6,307.00	
EXPENSE Total :	\$717,844,707.00	\$720,365,386.00	\$720,216,616.17	\$18,371.10	\$130,398.73	



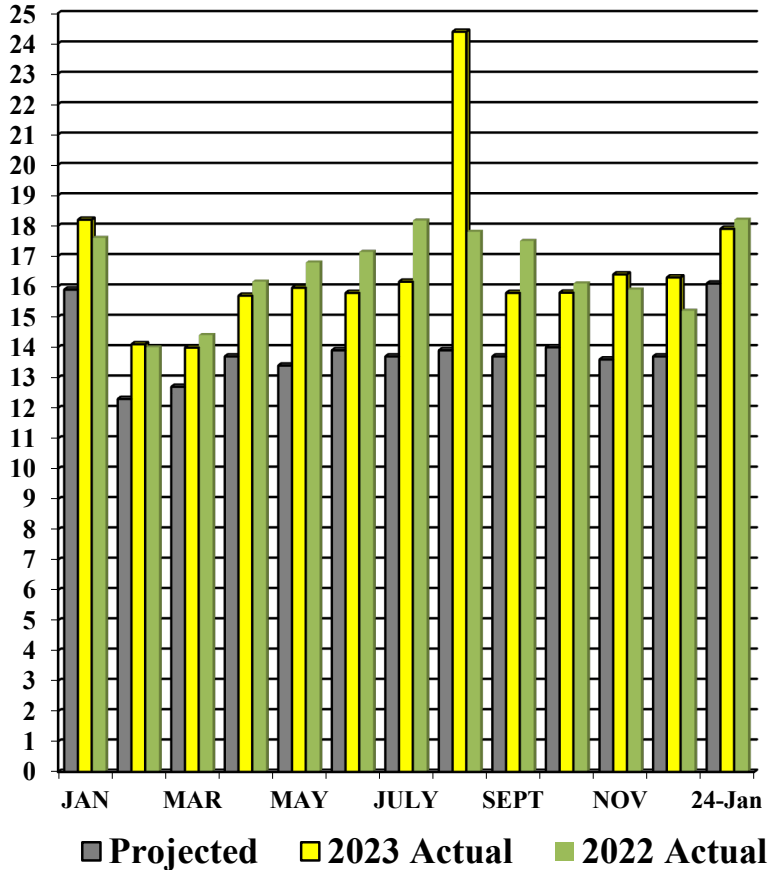
COBB COUNTY SCHOOL DISTRICT
QUARTERLY FINANCIAL REPORT



SPLOST 5
FY2025- SECOND QUARTER
DECEMBER 31, 2024

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)

2023

2023

Over/Under

% CHG

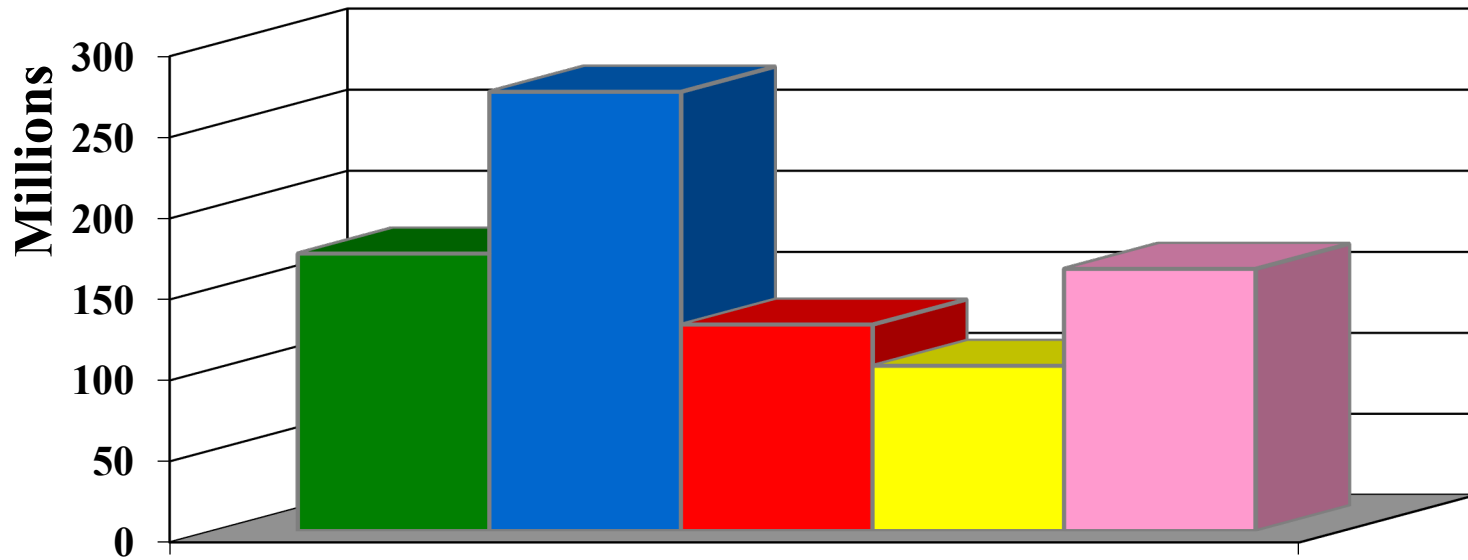
2022

2023 Actual
Vs
2022 Actual

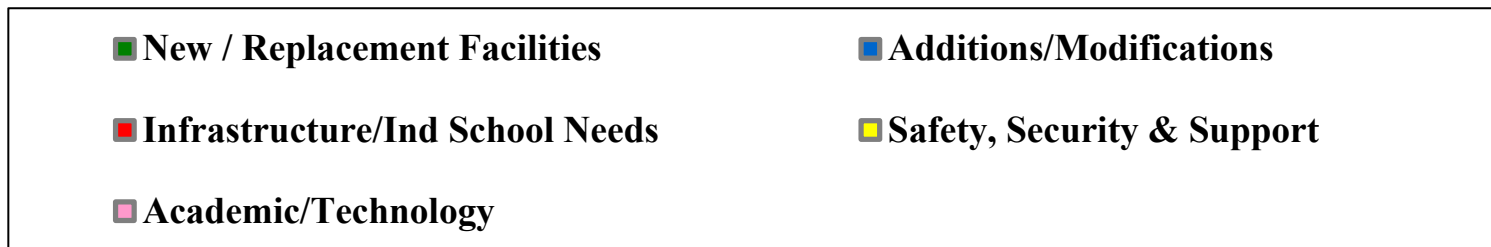
MTH	PROJECTED	ACTUAL	OVER/UNDER	% CHG	ACTUAL	% CHG
JAN	15,880,696	18,180,244	2,299,548	14.5%	17,566,362	3.5%
FEB	12,293,848	14,142,614	1,848,766	15.0%	14,028,176	0.8%
MAR	12,738,643	13,985,952	1,247,309	9.8%	14,426,606	-3.1%
APR	13,729,586	15,729,385	1,999,799	14.6%	16,164,394	-2.7%
MAY	13,435,540	15,962,988	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%
JAN-24	16,137,960	17,936,823	1,798,863	11.1%	18,180,244	-1.3%
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	17,936,823	1,798,863	11.1%	18,180,244	-1.3%
I-T-D	797,022,000	870,243,061	73,221,061	9.2%	812,983,783	7.0%

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

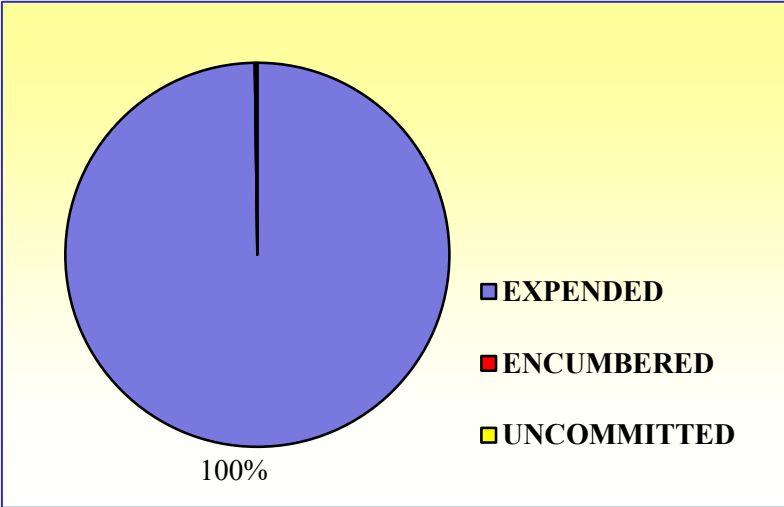
SPLOST 5 EXPENDITURES BY CATEGORY



THROUGH DECEMBER 2024



SPLOST 5 FUND

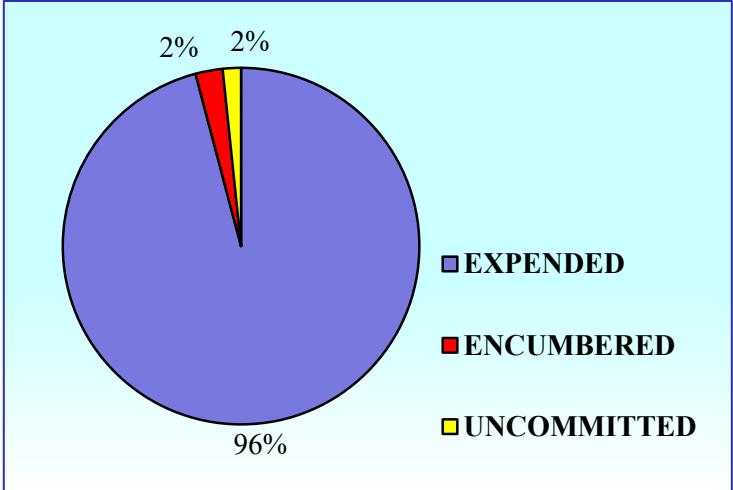


New & Replacement Facility expenditures for the second quarter of fiscal year 2025 totaled \$1,260. Quarterly expenditures consist of construction and furniture and equipment for Eastvalley Replacement Elementary School.

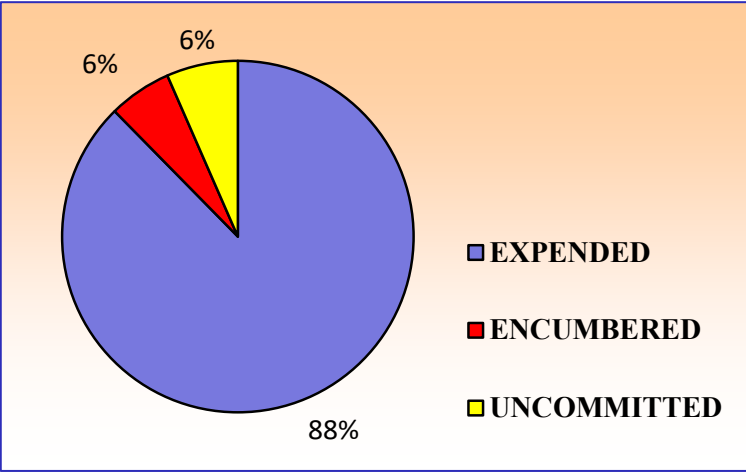
NEW / REPLACEMENT FACILITIES

ADDITIONS / MODIFICATIONS

Addition & Modification expenditures for the second quarter of fiscal year 2025 totaled \$4,009,136. Quarterly expenditures consist of design, construction, furniture and equipment for Lassiter HS Theater Renovation, North Cobb CTAE Renovation, Pebblebrook HS Classroom Addition, South Cobb HS Gym Replacement and Wheeler HS Magnet Renovation.



INFRASTRUCTURE / INDIVIDUAL SCHOOL NEEDS

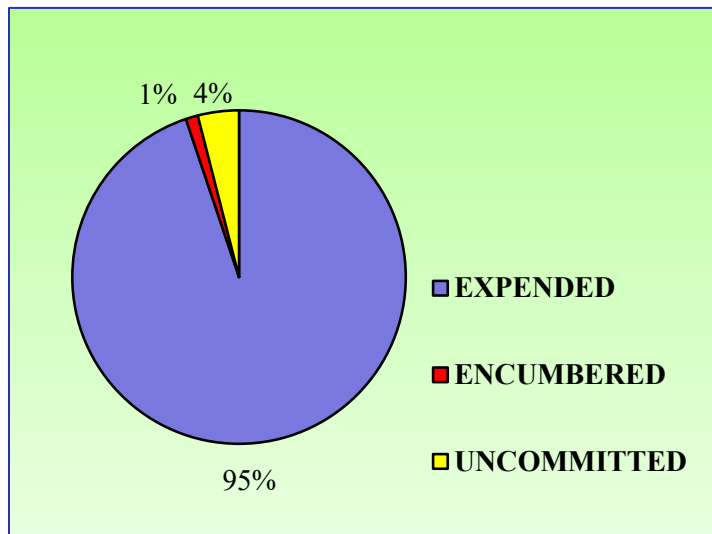
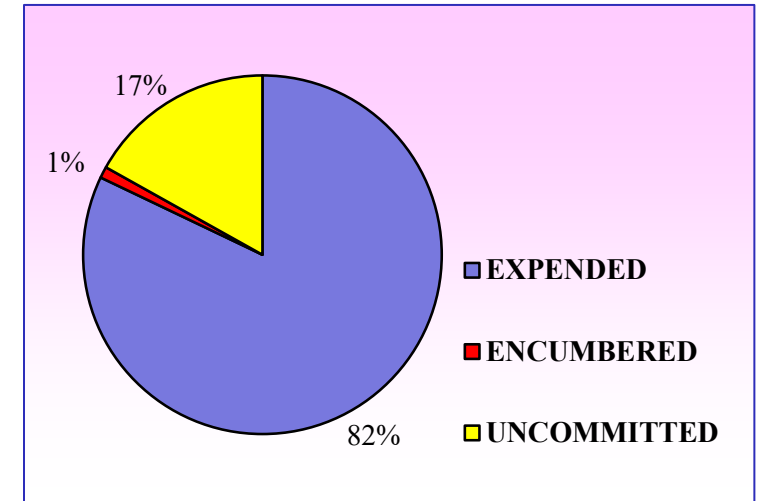


Infrastructure & Individual School Needs expenditures for the second quarter of fiscal year 2025 totaled \$2,520,817. Quarterly expenditures consist of Conveying Systems, Electrical, Finishes, General, Mechanical, Specialties and Thermal Moisture Protection.

SPLOST 5 FUND

SAFETY, SECURITY & SUPPORT

Safety & Support expenditures for the second quarter of fiscal year 2025 totaled \$3,392,699. Quarterly expenditures consist of Buses, Vehicles, Equipment, Computer Aided Dispatch 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 and Transportation Infrastructure.



Academic & Technology expenditures for the second quarter of fiscal year 2025 totaled \$1,698,418. Quarterly expenditures consist of ADA Compliance and Safety Modifications, Assistive Technology Equipment, Centralized Video System, Financial System Enhancements, Growth Replacement Fine Arts Instruments and Equipment, Language Systems, Learning Commons, Learning Resources, Maintenance of Fine Arts Facilities, Obsolete Computer Devices-District, Obsolete Printer-Copier-Duplicator, and Student Information Systems Enhancement.

ACADEMIC / TECHNOLOGY

SPLOST 5 CONTINGENCY REPORT

BEGINNING BALANCE - OCTOBER 1, 2024	\$17,816,495
TRANSFER IN	
1 Increase funds for State Capital Outlay. 11/30/24	951,923
TOTAL TRANSFERS IN	\$951,923
TRANSFER OUT	
TOTAL TRANSFERS OUT	\$0
SPLOST 5 CONTINGENCY BALANCE AS OF DECEMBER 31, 2024	\$18,768,418

**COBB COUNTY SCHOOL DISTRICT
 2019 1% SALES TAX (SPLOST 5)
 CONSOLIDATED MANAGEMENT SUMMARY REPORT
 SUMMARY BY INITIATIVE
 FOR THE MONTH ENDING
 12/31/2024**



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	\$19,828,126.00	\$19,828,126.48	(\$0.48)	100
SPLOST 5 REVENUE	\$797,022,000.00	\$870,243,061.00	\$870,243,060.63	\$0.37	100
STATE CAPITAL OUTLAY	\$0.00	\$18,768,418.00	\$18,768,417.63	\$0.37	100
TRANSFERIN CONST NOTE INTEREST	\$0.00	\$3,216,162.00	\$3,216,161.25	\$0.75	100
Total :	\$797,022,000.00	\$914,006,487.00	\$914,006,485.14	\$1.86	
REVENUE Total :	\$797,022,000.00	\$914,006,487.00	\$914,006,485.14	\$1.86	

EXPENSE

	Original Budget	Detail Budget	Expended	Encumbered	Uncommitted	% Comm
NEW/REPLACEMENT FACILITIES						
NEW ELEMENTARY SCHOOLS	\$0.00	\$116,866,667.00	\$116,716,628.39	\$0.00	\$150,038.61	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
NEW/REPLACEMENT FACILITIES Total :	\$165,271,710.00	\$171,767,665.00	\$171,408,582.39	\$0.00	\$359,082.61	
ADDITION/MODIFICATIONS						
ADD/MODIFICATION UNALLOCATED	\$205,414,720.00	\$2,650,859.00	\$0.00	\$0.00	\$2,650,859.00	0
HIGH SCHOOL ADDITION/MODIF	\$0.00	\$229,599,497.00	\$220,809,333.42	\$6,958,459.96	\$1,831,703.62	99
MIDDLE SCHOOL ADDITION/MODIF	\$0.00	\$15,359,049.00	\$15,175,791.17	\$0.00	\$183,257.83	99
SUPPORT FACILITY ADDTN/MODIF	\$0.00	\$35,145,181.00	\$35,137,381.83	\$3,144.00	\$4,655.17	100
ADDITION/MODIFICATIONS Total :	\$205,414,720.00	\$282,754,586.00	\$271,122,506.42	\$6,961,603.96	\$4,670,475.62	

**COBB COUNTY SCHOOL DISTRICT
2019 1% SALES TAX (SPLOST 5)
CONSOLIDATED MANAGEMENT SUMMARY REPORT
SUMMARY BY INITIATIVE
FOR THE MONTH ENDING
12/31/2024**



EXPENSE

	Original Budget	Detail Budget	Expended	Encumbered	Uncommitted	% Comm
INFRASTRUCTURE/IND SCHOOL NEED						
CONVEYING SYSTEMS	\$0.00	\$371,566.00	\$188,726.28	\$97,446.72	\$85,393.00	77
DOORS, WINDOWS, HARDWARE	\$0.00	\$568,131.00	\$568,129.36	\$0.00	\$1.64	100
ELECTRICAL	\$0.00	\$3,135,937.00	\$3,135,929.44	\$0.00	\$7.56	100
FINISHES	\$0.00	\$15,317,100.00	\$15,173,984.71	\$0.00	\$143,115.29	99
GENERAL	\$0.00	\$5,262,794.00	\$4,901,354.09	\$148,329.88	\$213,110.03	96
INFRA/INDIV SCHOOL NEEDS UNALLOCATD	\$103,313,570.00	\$7,384,325.00	\$0.00	\$0.00	\$7,384,325.00	0
MECHANICAL	\$0.00	\$61,273,979.00	\$54,518,517.24	\$6,158,457.43	\$597,004.33	99
SITWORK	\$0.00	\$10,090,064.00	\$9,725,802.00	\$0.00	\$364,262.00	96
SPECIALITIES	\$0.00	\$4,167,969.00	\$2,731,609.51	\$1,237,353.45	\$199,006.04	95
THERMAL MOISTURE PROTECTION	\$0.00	\$37,985,235.00	\$36,617,581.39	\$797,396.17	\$570,257.44	98
INFRASTRUCTURE/IND SCHOOL NEED Total :	\$103,313,570.00	\$145,557,100.00	\$127,561,634.02	\$8,438,983.65	\$9,556,482.33	
SAFETY, SECURITY & SUPPORT						
BUSES, VEHICLES, EQUIPMENT	\$0.00	\$19,733,165.00	\$18,509,920.81	\$406,040.00	\$817,204.19	96
COMM EQ SCHOOLS & PUB SAFETY	\$0.00	\$623,438.00	\$623,426.42	\$0.00	\$11.58	100
COMPUTER AIDED DISPATCH EQUIP	\$0.00	\$558,562.00	\$410,116.60	\$0.50	\$148,444.90	73
EXPENSES INCIDENTAL/CAPITAL PROJ	\$0.00	\$21,963,905.00	\$21,917,658.24	\$892.50	\$45,354.26	100
FOOD NUTRITION SERVICE NEEDS	\$0.00	\$6,984,881.00	\$6,335,313.49	\$6,576.25	\$642,991.26	91
GROWTH & REPL FURN/EQ/FINSH	\$0.00	\$3,816,875.00	\$3,570,811.39	\$131,807.04	\$114,256.57	97
LAND ACQUISITION	\$0.00	\$15,885,786.00	\$15,585,658.93	\$1,000.00	\$299,127.07	98
PROGRAM ADMIN COSTS	\$0.00	\$9,503,622.00	\$5,545,443.52	\$0.00	\$3,958,178.48	58
RECORDS MANAGEMENT NEEDS	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0
SAFE/SEC/SUPPORT UNALLOCATED	\$150,022,000.00	\$5,353,492.00	\$0.00	\$0.00	\$5,353,492.00	0
SAFETY/SEC/SIGN/TRAF/CODE	\$0.00	\$1,700,377.00	\$1,195,541.13	\$5,202.10	\$499,633.77	71
SCHOOL SEC IMPROVE EXTERIOR	\$0.00	\$960,375.00	\$832,718.66	\$19,958.00	\$107,698.34	89
SCHOOL SEC IMPROVE INTERIOR	\$0.00	\$12,389,543.00	\$11,514,192.50	\$595,672.01	\$279,678.49	98

**COBB COUNTY SCHOOL DISTRICT
2019 1% SALES TAX (SPLOST 5)
CONSOLIDATED MANAGEMENT SUMMARY REPORT
SUMMARY BY INITIATIVE
FOR THE MONTH ENDING
12/31/2024**



EXPENSE

	Original Budget	Detail Budget	Expended	Encumbered	Uncommitted	% Comm
SAFETY, SECURITY & SUPPORT						
SURVEILLANCE CAMERAS	\$0.00	\$3,843,500.00	\$3,843,444.85	\$0.00	\$55.15	100
TRANSPORTATION INFRASTRUCTURE	\$0.00	\$8,477,964.00	\$779,053.95	\$103,941.69	\$7,594,968.36	10
UNDESIGNATED CLASSROOMS	\$0.00	\$11,897,446.00	\$11,449,864.99	\$0.00	\$447,581.01	96
WAREHOUSE NEEDS	\$0.00	\$701,074.00	\$0.00	\$0.00	\$701,074.00	0
SAFETY, SECURITY & SUPPORT Total :	\$150,022,000.00	\$124,394,005.00	\$102,113,165.48	\$1,271,090.09	\$21,009,749.43	
ACADEMIC/TECHNOLOGY						
ACADEMIC/TECH UNALLOCATED	\$173,000,000.00	\$0.00	\$0.00	\$0.00	\$0.00	0
ADA COMPL-REQ & SAFETY MOD	\$0.00	\$1,553,556.00	\$1,166,580.17	\$1,200.00	\$385,775.83	75
ASSISTIVE TECHNOLOGY EQUIP	\$0.00	\$1,070,410.00	\$751,603.61	\$18,623.83	\$300,182.56	72
CENTRALIZED VIDEO SYSTEM	\$0.00	\$295,500.00	\$16,970.20	\$0.00	\$278,529.80	6
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	\$1,097,570.52	\$0.00	\$912.48	100
DISTRICT SERVERS REPLACEMENT	\$0.00	\$1,009,967.00	\$994,666.33	\$9,838.00	\$5,462.67	99
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	\$415,671.84	\$279,713.00	\$188,950.16	79
GROWTH REPL FINE ARTS INS & EQ	\$0.00	\$2,837,783.00	\$1,809,834.13	\$435,451.92	\$592,496.95	79
HR/PR SYS ENH & EQUIP REPL	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0
LANGUAGE SYSTEMS	\$0.00	\$985,000.00	\$911,260.00	\$0.00	\$73,740.00	93
LEARNING COMMONS	\$0.00	\$2,593,013.00	\$2,413,336.08	\$6,293.84	\$173,383.08	93
LEARNING MANAGEMENT SYSTEM	\$0.00	\$25,997,229.00	\$25,184,153.43	\$0.00	\$813,075.57	97
LEARNING RESOURCES	\$0.00	\$17,562,550.00	\$16,465,085.58	\$0.00	\$1,097,464.42	94
MAINTAIN FINE ARTS FACILITIES	\$0.00	\$1,920,750.00	\$1,077,303.76	\$721,971.07	\$121,475.17	94

REPORT: CAP2040-S3 v1.0
 RUN: 1/29/2025 9:16 AM
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 FY: 2025 FM: 06
 SUPPRESS \$0 LINES : NO

**COBB COUNTY SCHOOL DISTRICT
 2019 1% SALES TAX (SPLOST 5)
 CONSOLIDATED MANAGEMENT SUMMARY REPORT
 SUMMARY BY INITIATIVE
 FOR THE MONTH ENDING
 12/31/2024**



EXPENSE

	Original Budget	Detail Budget	Expended	Encumbered	Uncommitted	% Comm
ACADEMIC/TECHNOLOGY						
NETWORK ACCESS CONTROL	\$0.00	\$849,859.00	\$820,604.80	\$0.00	\$29,254.20	97
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	\$35,064,027.89	\$0.00	\$395,938.11	99
OBSOLETE COMP DEVICE-TEACHERS	\$0.00	\$12,155,767.00	\$12,143,033.26	\$0.00	\$12,733.74	100
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	\$7,793,865.34	\$200,499.00	\$691,367.66	92
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	\$660,889.01	\$340,794.00	\$71,600.99	93
STUDENT LEARN SYS/STEM/INNOV	\$0.00	\$60,100.00	\$60,099.08	\$0.00	\$0.92	100
ACADEMIC/TECHNOLOGY Total :	\$173,000,000.00	\$170,764,713.00	\$161,947,572.74	\$2,014,384.66	\$6,802,755.60	
CONTINGENCY						
GENERAL CONTINGENCY	\$0.00	\$18,768,418.00	\$0.00	\$0.00	\$18,768,418.00	0
CONTINGENCY Total :	\$0.00	\$18,768,418.00	\$0.00	\$0.00	\$18,768,418.00	
EXPENSE Total :	\$797,022,000.00	\$914,006,487.00	\$834,153,461.05	\$18,686,062.36	\$61,166,963.59	



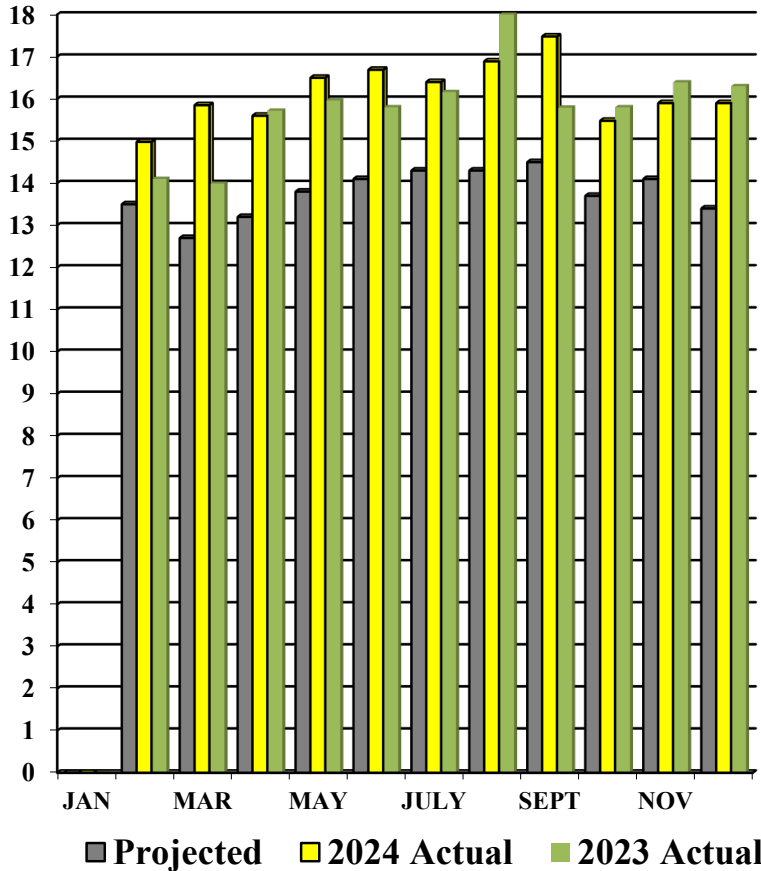
COBB COUNTY SCHOOL DISTRICT
QUARTERLY FINANCIAL REPORT



SPLOST 6
FY2025- SECOND QUARTER
DECEMBER 31, 2024

SPECIAL PURPOSE LOCAL OPTION SALES TAX (SPLOST 6) REVENUES

2024 (IN MILLIONS)



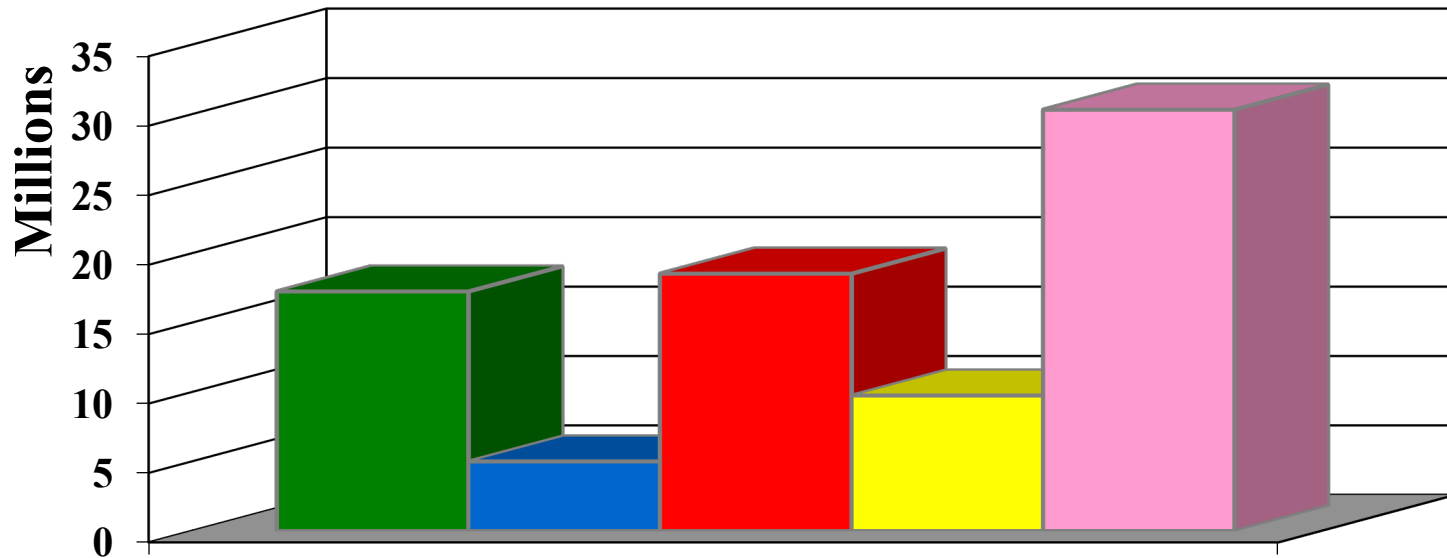
Projected vs Actual						
MTH	2024 PROJECTED	2024 ACTUAL	OVER/UNDER	% CHG	2023 ACTUAL	2024 vs 2023 Actual % CHG
JAN						
FEB	\$ 13,457,770	\$ 14,978,669	\$ 1,520,899	11.3%	\$ 14,142,614	5.9%
MAR	12,724,621	15,853,728	3,129,107	24.6%	13,985,952	13.4%
APR	13,240,216	15,601,346	2,361,130	17.8%	15,729,385	-0.8%
MAY	13,757,458	16,495,104	2,737,646	19.9%	15,962,988	3.3%
JUN	14,144,228	16,687,434	2,543,206	18.0%	15,795,266	5.6%
JUL	14,336,872	16,398,190	2,061,318	14.4%	16,162,760	1.5%
AUG	14,331,622	16,886,640	2,555,018	17.8%	24,391,900	-30.8%
SEP	14,543,879	17,475,871	2,931,992	20.2%	15,790,450	10.7%
OCT	13,710,235	15,483,397	1,773,162	12.9%	15,804,033	-2.0%
NOV	14,087,116	15,906,757	1,819,641	12.9%	16,391,152	-3.0%
DEC	13,398,110	15,908,804	2,510,694	18.7%	16,301,020	-2.4%
2024	151,732,127	177,675,940	25,943,813	17.1%	180,457,520	-1.5%

Year	Projected	Actual	Over/Under	% CHG	Prior Year	% CHG
2024	151,732,127	177,675,940	25,943,813	17.1%	180,457,520	-1.5%
2025	171,960,162					
2026	178,094,878					
2027	184,559,987					
2028	191,376,339					
2029	17,168,410					
I-T-D	894,891,903	177,675,940	25,943,813	17.1%	180,457,520	-1.5%

Five Year Projection \$894,891,903

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.

SPLOST 6 EXPENDITURES BY CATEGORY

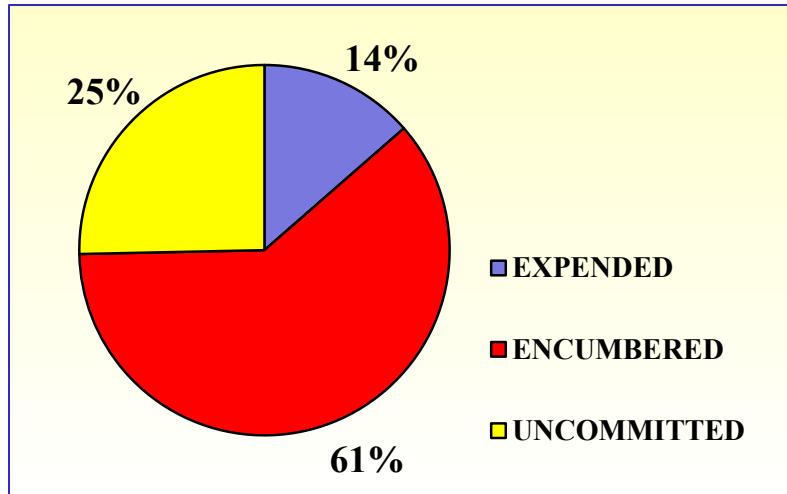


THROUGH DECEMBER 2024



Exhibit B

SPLOST 6 FUND

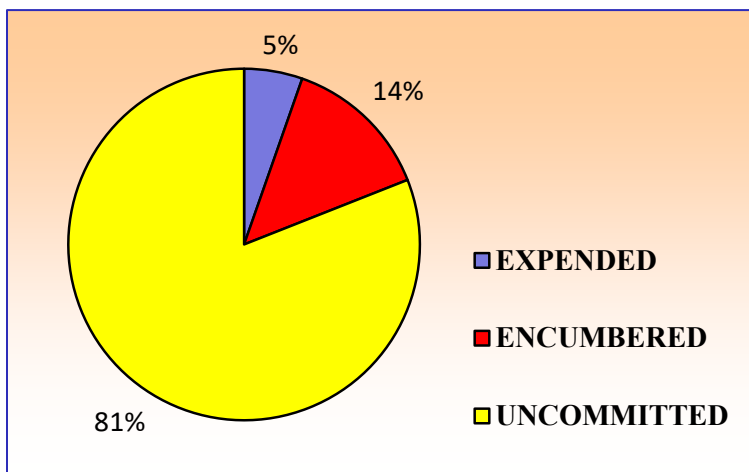
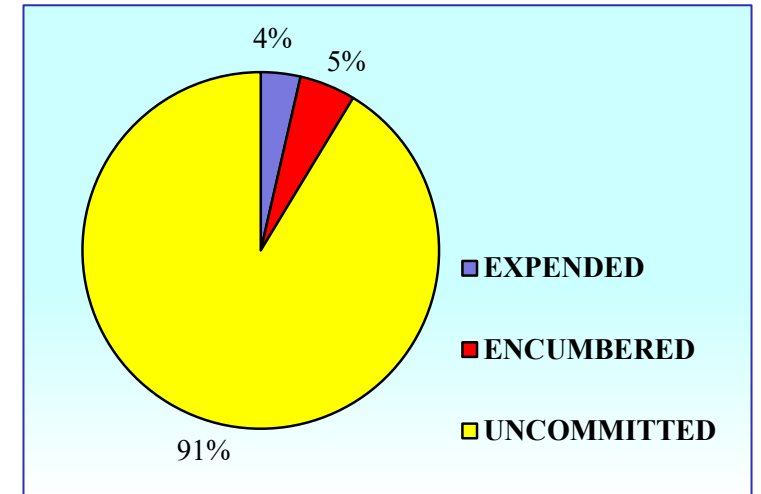


New & Replacement Facility expenditures for the second quarter of fiscal year 2025 totaled \$3,878,354. Quarterly expenditures consist of the design of North Cobb Area CITA and Sprayberry HS Replacement.

NEW / REPLACEMENT FACILITIES

ADDITIONS / MODIFICATIONS

Addition & Modification expenditures for the second quarter of fiscal year 2025 totaled \$2,198,548. Quarterly expenditures consist of the design of Bells Ferry ES Addition and Tapp MS Renovations.



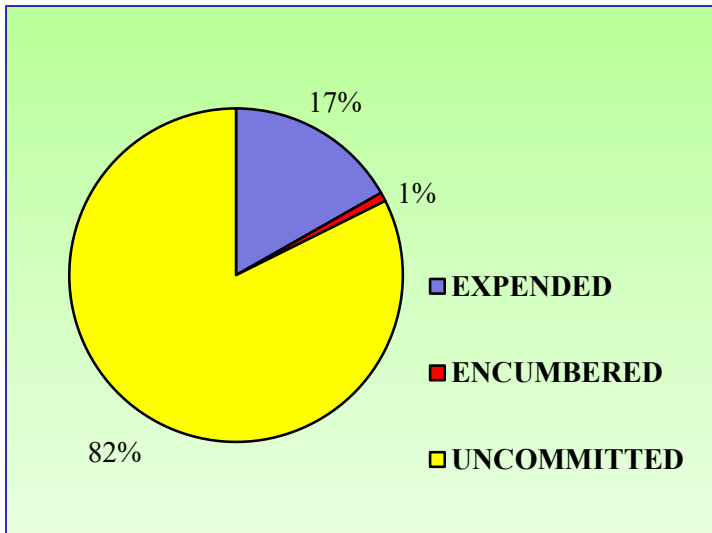
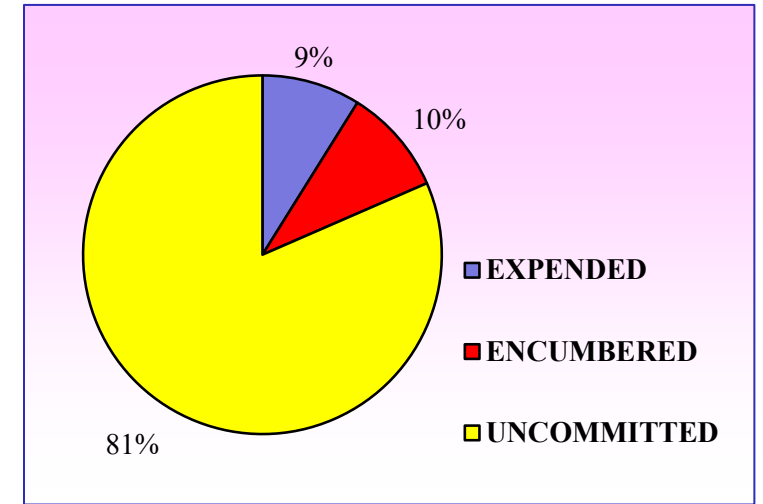
Infrastructure & Individual School Needs expenditures for the second quarter of fiscal year 2025 totaled \$6,898,211. Quarterly expenditures consist of Electrical, Finishes, Furnishing, General, Mechanical, Sitework, Specialties, Special Construction and Thermal Moisture Protection.

INFRASTRUCTURE / INDIVIDUAL SCHOOL NEEDS

SPLOST 6 FUND

SAFETY, SECURITY & SUPPORT

Safety, Security & Support expenditures for the second quarter of fiscal year 2025 totaled \$4,036,124. Quarterly expenditures consist of Communication Equipment for Schools and Public Safety, Food Nutrition Service Needs, Surveillance Cameras, Program Management Fees, School Security Improvement - Exterior and Expenses Incidental to Capital Projects.



Academic & Technology expenditures for the second quarter of fiscal year 2025 totaled \$2,250,520. Quarterly expenditures consist of Assistive Technology Equipment, District Network Maintenance, Learning Commons and Obsolete Interactive Classroom Device Enhancement/Replacements.

ACADEMIC / TECHNOLOGY

SPLOST 6 CONTINGENCY REPORT

BEGINNING BALANCE - OCTOBER 1, 2024	\$0
TRANSFER IN	
1 Increase funds for State Capital Outlay. 12/31/24	1,755,915
TOTAL TRANSFERS IN	\$1,755,915
TRANSFER OUT	
TOTAL TRANSFERS OUT	\$0
SPLOST 6 CONTINGENCY BALANCE AS OF DECEMBER 31, 2024	\$1,755,915

**COBB COUNTY SCHOOL DISTRICT
2024 1% SALES TAX (SPLOST 6)
CONSOLIDATED MANAGEMENT SUMMARY REPORT
SUMMARY BY INITIATIVE
FOR THE MONTH ENDING
12/31/2024**



REVENUE

	Original Budget	Detail Budget	Received	Over/Under Budget	% Recd
SPLOST 6 FEDERAL REVENUE	\$0.00	\$8,170,272.00	\$8,170,272.31	(\$0.31)	100
SPLOST 6 INTEREST INCOME	\$0.00	\$3,169,857.00	\$3,169,857.62	(\$0.62)	100
SPLOST 6 REVENUE	\$894,891,903.00	\$891,722,046.00	\$177,675,939.71	\$714,046,106.29	20
SPLOST 6 STATE CAPITAL OUTLAY	\$0.00	\$1,755,915.00	\$1,755,915.30	(\$0.30)	100
SPLOST 6 TRANSFER IN	\$0.00	\$0.00	\$0.00	\$0.00	0
Total :	\$894,891,903.00	\$904,818,090.00	\$190,771,984.94	\$714,046,105.06	
REVENUE Total :	\$894,891,903.00	\$904,818,090.00	\$190,771,984.94	\$714,046,105.06	

EXPENSE

	Original Budget	Detail Budget	Expended	Encumbered	Uncommitted	% Comm
NEW/REPLACEMENT FACILITIES						
NEW ELEMENTARY SCHOOLS	\$0.00	\$1,603,685.00	\$0.00	\$1,069,124.00	\$534,561.00	67
NEW HIGH SCHOOLS	\$0.00	\$122,422,137.00	\$17,269,987.20	\$76,640,610.41	\$28,511,539.39	77
NEW/REPL FACILITIES UNALLOCATED	\$131,184,734.00	\$3,179,559.00	\$0.00	\$0.00	\$3,179,559.00	0
NEW/REPLACEMENT FACILITIES Total :	\$131,184,734.00	\$127,205,381.00	\$17,269,987.20	\$77,709,734.41	\$32,225,659.39	
ADDITION/MODIFICATIONS						
ADD/MODIFICATION UNALLOCATED	\$116,842,066.00	\$44,032,164.00	\$0.00	\$0.00	\$44,032,164.00	0
ELEM SCHOOL ADDITION/MODIF	\$0.00	\$66,395,292.00	\$700,159.11	\$4,117,087.09	\$61,578,045.80	7
HIGH SCHOOL ADDITION/MODIF	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0
MIDDLE SCHOOL ADDITION/MODIF	\$0.00	\$19,283,194.00	\$535,396.74	\$727,453.93	\$18,020,343.33	7
UNDESIGNATED CLASSROOMS	\$0.00	\$10,000,000.00	\$3,780,210.83	\$2,250,247.99	\$3,969,541.18	60

**COBB COUNTY SCHOOL DISTRICT
2024 1% SALES TAX (SPLOST 6)
CONSOLIDATED MANAGEMENT SUMMARY REPORT
SUMMARY BY INITIATIVE
FOR THE MONTH ENDING
12/31/2024**



EXPENSE

		Original Budget	Detail Budget	Expended	Encumbered	Uncommitted	% Comm
ADDITION/MODIFICATIONS	Total :	\$116,842,066.00	\$139,710,650.00	\$5,015,766.68	\$7,094,789.01	\$127,600,094.31	
INFRASTRUCTURE/IND SCHOOL NEED							
CONCRETE		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0
CONVEYING SYSTEMS		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0
DOORS, WINDOWS, HARDWARE		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0
ELECTRICAL		\$0.00	\$349,320.00	\$251,056.35	\$30,188.89	\$68,074.76	81
FINISHES		\$0.00	\$5,501,007.00	\$327,398.80	\$181,116.19	\$4,992,492.01	9
FURNISHINGS		\$0.00	\$1,802,000.00	\$0.00	\$1,723,773.00	\$78,227.00	96
GENERAL		\$0.00	\$2,915,729.00	\$163,546.36	\$49,246.24	\$2,702,936.40	7
INFRA/INDIV SCHOOL NEEDS UNALLOCATD		\$378,865,103.00	\$261,649,462.00	\$0.00	\$0.00	\$261,649,462.00	0
MECHANICAL		\$0.00	\$45,028,489.00	\$12,377,838.54	\$29,077,043.41	\$3,573,607.05	92
SITWORK		\$0.00	\$1,591,492.00	\$104,822.01	\$1,341,332.56	\$145,337.43	91
SPECIAL CONSTRUCTION		\$0.00	\$1,732,429.00	\$120,725.19	\$29,048.70	\$1,582,655.11	9
SPECIALTIES		\$0.00	\$174,660.00	\$57,880.00	\$116,780.00	\$0.00	100
THERMAL & MOISTURE PROTECTION		\$0.00	\$24,744,854.00	\$5,144,587.29	\$14,590,758.86	\$5,009,507.85	80
INFRASTRUCTURE/IND SCHOOL NEED Total :		\$378,865,103.00	\$345,489,442.00	\$18,547,854.54	\$47,139,287.85	\$279,802,299.61	
SAFETY, SECURITY & SUPPORT							
BUSES, VEHICLES, EQUIPMENT		\$0.00	\$10,639,360.00	\$49,240.00	\$8,323,093.80	\$2,267,026.20	79
COMM EQ SCHOOLS & PUB SAFETY		\$0.00	\$418,000.00	\$34,786.92	\$4,202.50	\$379,010.58	9
COMPUTER AIDED DISPATCH EQUIP		\$0.00	\$96,000.00	\$0.00	\$0.00	\$96,000.00	0
EXPENSES INCIDENTAL/CAPITAL PROJ		\$0.00	\$26,716,480.00	\$4,601,180.22	\$0.00	\$22,115,299.78	17
FOOD NUTRITION SERVICE NEEDS		\$0.00	\$3,735,000.00	\$46,541.04	\$84,633.06	\$3,603,825.90	4
GROWTH & REPL FURN/EQ/FINSH		\$0.00	\$500,000.00	\$0.00	\$0.00	\$500,000.00	0
LAND ACQUISITION		\$0.00	\$2,000,000.00	\$0.00	\$0.00	\$2,000,000.00	0
PROCUREMENT NEEDS		\$0.00	\$220,000.00	\$0.00	\$0.00	\$220,000.00	0
PROGRAM ADMIN COSTS		\$0.00	\$3,216,510.00	\$3,116,752.86	\$0.00	\$99,757.14	97

**COBB COUNTY SCHOOL DISTRICT
2024 1% SALES TAX (SPLOST 6)
CONSOLIDATED MANAGEMENT SUMMARY REPORT
SUMMARY BY INITIATIVE
FOR THE MONTH ENDING
12/31/2024**



EXPENSE

	Original Budget	Detail Budget	Expended	Encumbered	Uncommitted	% Comm
SAFETY, SECURITY & SUPPORT						
SAFE/SEC/SUPPORT UNALLOCATED	\$95,100,000.00	\$48,700,368.00	\$0.00	\$0.00	\$48,700,368.00	0
SAFETY/SEC/SIGN/TRAF/CODE/STAT	\$0.00	\$231,250.00	\$0.00	\$0.00	\$231,250.00	0
SCHOOL SEC IMPROVE EXTERIOR	\$0.00	\$4,081,750.00	\$456,164.16	\$598,859.95	\$3,026,725.89	26
STUDENT DRIVER'S ED VEH	\$0.00	\$400,000.00	\$0.00	\$0.00	\$400,000.00	0
SURVEILLANCE CAMERAS	\$0.00	\$6,083,600.00	\$1,464,218.23	\$1,513,634.45	\$3,105,747.32	49
TRANSPORTATION INFRASTRUCTURE	\$0.00	\$2,796,612.00	\$0.00	\$0.00	\$2,796,612.00	0
WAREHOUSE NEEDS	\$0.00	\$20,000.00	\$0.00	\$0.00	\$20,000.00	0
SAFETY, SECURITY & SUPPORT Total :	\$95,100,000.00	\$109,854,930.00	\$9,768,883.43	\$10,524,423.76	\$89,561,622.81	
ACADEMIC/TECHNOLOGY						
ACADEMIC/TECH UNALLOCATED	\$172,900,000.00	\$65,926,344.00	\$0.00	\$0.00	\$65,926,344.00	0
ADA COMPL-REQ & SAFETY MOD	\$0.00	\$1,678,137.00	\$0.00	\$0.00	\$1,678,137.00	0
ASSISTIVE TECHNOLOGY EQUIP	\$0.00	\$377,575.00	\$9,633.29	\$0.00	\$367,941.71	3
CENTRALIZED VIDEO SYSTEM	\$0.00	\$100,000.00	\$0.00	\$0.00	\$100,000.00	0
DATA CENTER DISASTER RECOVERY	\$0.00	\$400,000.00	\$0.00	\$0.00	\$400,000.00	0
DATA CTR EQUIPMENT REPLACEMENT	\$0.00	\$1,000,000.00	\$0.00	\$0.00	\$1,000,000.00	0
DISTRICT NETWORK MAINTENANCE	\$0.00	\$24,345,006.00	\$7,201,803.27	\$0.00	\$17,143,202.73	30
DISTRICT PHONE SYS ENHANCEMENT	\$0.00	\$1,200,000.00	\$421,220.33	\$0.00	\$778,779.67	35
DISTRICT SERVERS REPLACEMENT	\$0.00	\$800,000.00	\$0.00	\$0.00	\$800,000.00	0
EQUIP & SW STUDENTS W/DISAB	\$0.00	\$113,068.00	\$0.00	\$0.00	\$113,068.00	0
EQUIP TO SUP PHYS DISABILITIES	\$0.00	\$187,818.00	\$0.00	\$0.00	\$187,818.00	0
FINANCIAL INT AND DIST SYSTEMS	\$0.00	\$180,000.00	\$0.00	\$0.00	\$180,000.00	0
GROWTH REPL FINE ARTS INS & EQ	\$0.00	\$1,000,000.00	\$0.00	\$0.00	\$1,000,000.00	0
LANGUAGE LABS	\$0.00	\$247,500.00	\$0.00	\$0.00	\$247,500.00	0
LEARNING COMMONS	\$0.00	\$1,096,880.00	\$159,629.62	\$422,239.11	\$515,011.27	53
LEARNING MANAGEMENT SYSTEM	\$0.00	\$7,500,000.00	\$0.00	\$1,150,000.00	\$6,350,000.00	15

REPORT: CAP2040-S3 v1.0
 RUN: 1/29/2025 9:12 AM
 FUND: 0323
 FY: 2025 FM: 06
 SUPPRESS \$0 LINES : NO

**COBB COUNTY SCHOOL DISTRICT
 2024 1% SALES TAX (SPLOST 6)
 CONSOLIDATED MANAGEMENT SUMMARY REPORT
 SUMMARY BY INITIATIVE
 FOR THE MONTH ENDING
 12/31/2024**



EXPENSE

	Original Budget	Detail Budget	Expended	Encumbered	Uncommitted	% Comm
ACADEMIC/TECHNOLOGY						
LEARNING RESOURCES	\$0.00	\$25,339,178.00	\$0.00	\$0.00	\$25,339,178.00	0
LIBRARY AUTOMATION SYSTEMS	\$0.00	\$475,000.00	\$0.00	\$0.00	\$475,000.00	0
MAINTAIN FINE ARTS FACILITIES	\$0.00	\$585,000.00	\$0.00	\$0.00	\$585,000.00	0
NETWORK ACCESS CONTROL	\$0.00	\$300,000.00	\$0.00	\$0.00	\$300,000.00	0
OBSOLETE COMP DEVICE-DISTRICT	\$0.00	\$14,354,994.00	\$0.00	\$0.00	\$14,354,994.00	0
OBSOLETE COMP DEVICE-TEACHERS	\$0.00	\$12,375,000.00	\$11,939,808.00	\$0.00	\$435,192.00	96
OBSOLETE INTACTIVE CR DEVICE	\$0.00	\$9,500,000.00	\$2,438,592.00	\$0.00	\$7,061,408.00	26
OBSOLETE PRNTER/COPIER/DUPLIC	\$0.00	\$2,375,000.00	\$0.00	\$0.00	\$2,375,000.00	0
ROBOTICS LAB	\$0.00	\$731,250.00	\$0.00	\$0.00	\$731,250.00	0
STUDENT INFORMATION SYSTEM ENH	\$0.00	\$200,000.00	\$0.00	\$0.00	\$200,000.00	0
STUDENT LEARN SYS/STEM/INNOV	\$0.00	\$243,750.00	\$0.00	\$0.00	\$243,750.00	0
TECHNOLOGY CONTINGENCY	\$0.00	\$8,170,272.00	\$8,170,272.31	\$0.00	(\$0.31)	100
ACADEMIC/TECHNOLOGY	Total :	\$172,900,000.00	\$180,801,772.00	\$30,340,958.82	\$1,572,239.11	\$148,888,574.07
CONTINGENCY						
GENERAL CONTINGENCY	\$0.00	\$1,755,915.00	\$0.00	\$0.00	\$1,755,915.00	0
CONTINGENCY	Total :	\$0.00	\$1,755,915.00	\$0.00	\$0.00	\$1,755,915.00
EXPENSE Total :		\$894,891,903.00	\$904,818,090.00	\$80,943,450.67	\$144,040,474.14	\$679,834,165.19



COBB COUNTY SCHOOL DISTRICT
QUARTERLY FINANCIAL REPORT



DISTRICT BUILDING FUND
FY2025- SECOND QUARTER
DECEMBER 31, 2024

DISTRICT BUILDING FUND CONTINGENCY REPORT

BEGINNING BALANCE - OCTOBER 1, 2024	\$2,303,473
TRANSFER IN	
1 Increase funds for Interest Income received through 12/31/24.	252,213
TOTAL TRANSFERS IN	\$252,213
TRANSFER OUT	
TOTAL TRANSFERS OUT	\$0
DISTRICT BUILDING FUND BALANCE AS OF DECEMBER 31, 2024	\$2,555,686

REPORT: CAP2040-S3 v1.0
 RUN: 1/29/2025 9:16 AM
 FUND: 0353
 FY: 2025 FM: 06
 SUPPRESS \$0 LINES : NO

**COBB COUNTY SCHOOL DISTRICT
 DISTRICT BUILDING FUND
 CONSOLIDATED MANAGEMENT SUMMARY REPORT
 SUMMARY BY INITIATIVE
 FOR THE MONTH ENDING
 12/31/2024**



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	\$567,589.00	\$567,587.48	\$1.52	100
DBF INTEREST	\$0.00	\$2,473,643.00	\$2,473,643.40	(\$0.40)	100
DERA FED BUS GRANT	\$0.00	\$1,000,000.00	\$1,000,000.00	\$0.00	100
DERA SCHOOL BUS REBATE	\$0.00	\$1,075,000.00	\$450,000.00	\$625,000.00	42
DERA STATE CLEAN DIESEL GRANT	\$0.00	\$1,729,263.00	\$535,287.00	\$1,193,976.00	31
ERATE REVENUE	\$0.00	\$0.00	\$0.00	\$0.00	0
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	\$41,218.00	\$41,217.66	\$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	\$37,027,352.00	\$37,027,352.21	(\$0.21)	100
Total :	\$786,172.00	\$50,546,440.00	\$48,727,462.06	\$1,818,977.94	
REVENUE Total :	\$786,172.00	\$50,546,440.00	\$48,727,462.06	\$1,818,977.94	

EXPENSE

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

REPORT: CAP2040-S3 v1.0
 RUN: 1/29/2025 9:16 AM
 FUND: 0353
 FY: 2025 FM: 06
 SUPPRESS \$0 LINES : NO

**COBB COUNTY SCHOOL DISTRICT
 DISTRICT BUILDING FUND
 CONSOLIDATED MANAGEMENT SUMMARY REPORT
 SUMMARY BY INITIATIVE
 FOR THE MONTH ENDING
 12/31/2024**



EXPENSE

	Original Budget	Detail Budget	Expended	Encumbered	Uncommitted	% Comm
NEW/REPLACEMENT FACILITIES						
ATHLETIC ADA/IND SCHOOL NEEDS	\$0.00	\$7,500.00	\$0.00	\$7,500.00	\$0.00	100
NEW/REPLACEMENT FACILITIES Total :	\$0.00	\$58,057.00	\$50,557.00	\$7,500.00	\$0.00	
FINISH-FLOORING-VET & CARPET						
DONATIONS	\$0.00	\$2,448.00	\$2,448.00	\$0.00	\$0.00	100
FINISH-FLOORING-VET & CARPET Total :	\$0.00	\$2,448.00	\$2,448.00	\$0.00	\$0.00	
GNRL-CONCESSION/TOILETS						
GENERAL	\$0.00	\$64,968.00	\$64,967.52	\$0.00	\$0.48	100
GNRL-CONCESSION/TOILETS Total :	\$0.00	\$64,968.00	\$64,967.52	\$0.00	\$0.48	
HIGH SCHOOL ADDITION/MODIF						
HIGH SCHOOL ADDITION/MODIF	\$0.00	\$198,026.00	\$192,256.77	\$0.00	\$5,769.23	97
HIGH SCHOOL ADDITION/MODIF Total :	\$0.00	\$198,026.00	\$192,256.77	\$0.00	\$5,769.23	
SAFETY AND SUPPORT						
CARES ACT GRANT	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0
CONSULTANTS, SURVEYS AND APPRAISALS	\$0.00	\$251,447.00	\$245,723.25	\$0.00	\$5,723.75	98
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	\$5,838,948.00	\$4,332,979.95	\$200,303.91	\$1,305,664.14	78
SCHOOL BUS GRANT	\$0.00	\$3,804,263.00	\$2,542,294.92	\$1,261,968.00	\$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	\$67,527.00	\$67,526.75	\$0.00	\$0.25	100
SAFETY AND SUPPORT Total :	\$786,172.00	\$12,297,278.00	\$9,374,525.84	\$1,462,271.91	\$1,460,480.25	

**COBB COUNTY SCHOOL DISTRICT
DISTRICT BUILDING FUND
CONSOLIDATED MANAGEMENT SUMMARY REPORT
SUMMARY BY INITIATIVE
FOR THE MONTH ENDING
12/31/2024**



EXPENSE

		Original Budget	Detail Budget	Expended	Encumbered	Uncommitted	% Comm
NEW HIGH SCHOOLS							
NEW HIGH SCHOOL		\$0.00	\$1,505,868.00	\$1,505,867.23	\$0.00	\$0.77	100
NEW HIGH SCHOOLS	Total :	\$0.00	\$1,505,868.00	\$1,505,867.23	\$0.00	\$0.77	
PLAYGROUND EQUIP REPLACEMENT							
SITWORK		\$0.00	\$192,000.00	\$192,000.00	\$0.00	\$0.00	100
PLAYGROUND EQUIP REPLACEMENT	Total :	\$0.00	\$192,000.00	\$192,000.00	\$0.00	\$0.00	
CASUALTY LOSS							
CASUALTY LOSS		\$0.00	\$48,302.00	\$48,302.00	\$0.00	\$0.00	100
CASUALTY LOSS	Total :	\$0.00	\$48,302.00	\$48,302.00	\$0.00	\$0.00	
SUPPORT FACILITY ADDTN/MODIF							
SUPPORT FACILITY ADDTN/MODIF		\$0.00	\$24,134,505.00	\$5,916,391.78	\$1,218,071.00	\$17,000,042.22	30
SUPPORT FACILITY ADDTN/MODIF	Total :	\$0.00	\$24,134,505.00	\$5,916,391.78	\$1,218,071.00	\$17,000,042.22	
THERMAL MOISTURE PROTECTION							
THERMAL MOISTURE PROTECTION		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0
TRANSFER OUT		\$0.00	\$4,911,082.00	\$4,911,082.55	\$0.00	(\$0.55)	100
THERMAL MOISTURE PROTECTION	Total :	\$0.00	\$4,911,082.00	\$4,911,082.55	\$0.00	(\$0.55)	
TECHNOLOGY							
TECHNOLOGY		\$0.00	\$4,578,220.00	\$3,961,172.08	\$52,945.35	\$564,102.57	88
UNDESIGNATED CLASSROOMS		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0
TECHNOLOGY	Total :	\$0.00	\$4,578,220.00	\$3,961,172.08	\$52,945.35	\$564,102.57	

REPORT: CAP2040-S3 v1.0
 RUN: 1/29/2025 9:16 AM
 FUND: 0353
 FY: 2025 FM: 06
 SUPPRESS \$0 LINES : NO

**COBB COUNTY SCHOOL DISTRICT
 DISTRICT BUILDING FUND
 CONSOLIDATED MANAGEMENT SUMMARY REPORT
 SUMMARY BY INITIATIVE
 FOR THE MONTH ENDING
 12/31/2024**



EXPENSE

	Original Budget	Detail Budget	Expended	Encumbered	Uncommitted	% Comm
CONTINGENCY						
GENERAL CONTINGENCY	\$0.00	\$2,555,686.00	\$0.00	\$0.00	\$2,555,686.00	0
CONTINGENCY Total :	\$0.00	\$2,555,686.00	\$0.00	\$0.00	\$2,555,686.00	
EXPENSE Total :	\$786,172.00	\$50,546,440.00	\$26,219,570.77	\$2,740,788.26	\$21,586,080.97	



COBB COUNTY SCHOOL DISTRICT
QUARTERLY FINANCIAL REPORT



PAYMENTS - \$100,000 & ABOVE
FY2025- SECOND QUARTER
DECEMBER 31, 2024

Invoice Payments Over \$100,000
 From 10/01/2024 Through 12/31/2024



VENDOR NAME	INVOICE NUMBER	INVOICE TOTAL AMOUNT
ACCELERATION ACADEMIES LLC	1291	\$ 498,375.00
ACCELERATION ACADEMIES LLC Total		\$ 498,375.00
ADAPTTOSOLVE INC	45569	\$ 221,213.50
ADAPTTOSOLVE INC Total		\$ 221,213.50
BANK OF AMERICA NA	112724 5510135	\$ 2,248,234.63
	102824 5510135	\$ 1,970,159.48
	122724 5510135	\$ 1,855,380.18
	EP103124	\$ 909,484.86
	EP093024	\$ 864,194.24
	EP113024	\$ 820,645.90
BANK OF AMERICA NA Total		\$ 8,668,099.29
BANK OF NEW YORK MELLON	WT 2024 CONST NOTE	\$ 103,126,508.33
BANK OF NEW YORK MELLON Total		\$ 103,126,508.33
BOWEN & WATSON INC	PAY APP #49 09/30/24	\$ 1,000,000.63
	PAY APP #50 10/31/24	\$ 354,569.00
	PAY APP 50 10/31/24	\$ 146,800.00
BOWEN & WATSON INC Total		\$ 1,501,369.63
CARROLL DANIEL CONSTRUCTION CO	PAY APP #09 12/31/24	\$ 1,744,375.00
	PAY APP #08 12/02/24	\$ 1,577,400.04
	PAY APP #07 11/01/24	\$ 1,441,631.04
	PAY APP #06 10/02/24	\$ 387,673.00
CARROLL DANIEL CONSTRUCTION CO Total		\$ 5,151,079.08
COBB COUNTY WATER SYSTEM	103124THRU120324	\$ 255,645.41
	083024THRU100224	\$ 209,700.39
	100324THRU103124	\$ 209,040.49
COBB COUNTY WATER SYSTEM Total		\$ 674,386.29
COBB EMC	1938-101624	\$ 718,789.87
	1938-111424	\$ 665,587.51
	1938-121324	\$ 544,647.44
	204-101624	\$ 144,249.39
	204-111424	\$ 131,453.17
	204-121324	\$ 111,879.52
COBB EMC Total		\$ 2,316,606.90

Invoice Payments Over \$100,000
 From 10/01/2024 Through 12/31/2024



VENDOR NAME	INVOICE NUMBER	INVOICE TOTAL AMOUNT
CONSOLIDATED ADMIN SERVICES LLC	112124 MO CAS	\$ 631,434.17
	103124 MO CAS	\$ 630,339.72
	121924 MO CAS	\$ 629,932.64
CONSOLIDATED ADMIN SERVICES LLC Total		\$ 1,891,706.53
CREDIT UNION OF GEORGIA	103124 MO CR UNION	\$ 152,171.41
	112124 MO CR UNION	\$ 150,879.41
	121924 MO CR UNION	\$ 150,779.41
CREDIT UNION OF GEORGIA Total		\$ 453,830.23
CURRICULUM ASSOCIATES LLC	10010017	\$ 209,285.00
CURRICULUM ASSOCIATES LLC Total		\$ 209,285.00
DOUGLAS COUNTY SCHOOL SYSTEM	REIM1124	\$ 172,480.48
DOUGLAS COUNTY SCHOOL SYSTEM Total		\$ 172,480.48
EPIC LLC	25343	\$ 219,114.67
EPIC LLC Total		\$ 219,114.67
EVERGREEN CONSTRUCTION	PAY APP #18 RETAIN	\$ 859,039.90
	PAY APP #17 10/02/24	\$ 634,542.89
	PAY APP #19 12/05/24	\$ 372,176.83
	PAY APP #18 10/29/24	\$ 202,658.27
	PAY APP #20 12/05/24	\$ 199,449.91
EVERGREEN CONSTRUCTION Total		\$ 2,267,867.80
FIDELITY NATIONAL TITLE INSURANCE CO	WT CHALKER FINAL	\$ 409,047.97
FIDELITY NATIONAL TITLE INSURANCE CO Total		\$ 409,047.97
GA DEPARTMENT OF REVENUE	103124 MO GA TAX	\$ 2,756,106.56
	121924 MO GA TAX	\$ 2,744,424.51
	112124 MO GA TAX	\$ 2,734,887.05
	122024 BW GA TAX	\$ 130,091.80
	110824 BW GA TAX	\$ 121,896.25
	102524 BW GA TAX	\$ 121,382.28
	112224 BW GA TAX	\$ 105,454.61
GA DEPARTMENT OF REVENUE Total		\$ 8,714,243.06

Invoice Payments Over \$100,000
 From 10/01/2024 Through 12/31/2024



VENDOR NAME	INVOICE NUMBER	INVOICE TOTAL AMOUNT
GEORGIA POWER CO	4639546002-100224	\$ 400,000.23
	4639546002-110124	\$ 356,841.32
	4639546002-120324	\$ 329,524.46
	4639546002-111124	\$ 220,046.28
	4639546002-101424	\$ 215,633.15
	4639546002-122024	\$ 204,221.98
	4639546002-121124	\$ 203,890.75
	4639546002-112024	\$ 193,584.59
	4639546002-102324	\$ 177,367.89
GEORGIA POWER CO Total		\$ 2,301,110.65
GEORGIA SPECIALTY EQUIPMENT LLC	21996	\$ 212,620.77
GEORGIA SPECIALTY EQUIPMENT LLC Total		\$ 212,620.77
GFL ENVIRONMENTAL	0067627074	\$ 118,433.20
GFL ENVIRONMENTAL Total		\$ 118,433.20
GORDON FOOD SERVICE INC	REPL5065780	\$ 462,600.58
GORDON FOOD SERVICE INC Total		\$ 462,600.58
GW IMPLEMENTATION SOLUTIONS LLC	1267	\$ 102,681.50
GW IMPLEMENTATION SOLUTIONS LLC Total		\$ 102,681.50
HARTFORD LIFE AND ACCIDENT INSURANCE CO	103124 OCT HARTFORD	\$ 430,414.38
	112524 NOV HARTFORD	\$ 430,319.32
	122324 DEC HARTFORD	\$ 429,914.16
HARTFORD LIFE AND ACCIDENT INSURANCE CO Total		\$ 1,290,647.86
IMAGINE LEARNING LLC	49152	\$ 270,000.00
IMAGINE LEARNING LLC Total		\$ 270,000.00
LEFKO DEVELOPMENT INC	PAY APP #12 RETAIN	\$ 163,499.64
LEFKO DEVELOPMENT INC Total		\$ 163,499.64
LENOVO (UNITED STATES) INC	6469463697	\$ 172,350.00
LENOVO (UNITED STATES) INC Total		\$ 172,350.00

Invoice Payments Over \$100,000
 From 10/01/2024 Through 12/31/2024



VENDOR NAME	INVOICE NUMBER	INVOICE TOTAL AMOUNT
METROPOLITAN LIFE INSURANCE CO	103124 OCT DENTAL	\$ 647,213.62
	112924 NOV DENTAL	\$ 646,774.74
	123124 DEC DENTAL	\$ 646,316.92
	112924 NOV VISION	\$ 122,990.00
	103124 OCT VISION	\$ 122,966.92
	123124 DEC VISION	\$ 122,784.58
METROPOLITAN LIFE INSURANCE CO Total		\$ 2,309,046.78
NAPA AUTO PARTS	DEC2024-24502802	\$ 113,557.45
	OCT2024-24502802	\$ 110,993.97
NAPA AUTO PARTS Total		\$ 224,551.42
NAVIGATE 360 LLC	INV-22753	\$ 125,916.91
NAVIGATE 360 LLC Total		\$ 125,916.91
NETPLANNER SYS INC	JC226760	\$ 139,210.84
NETPLANNER SYS INC Total		\$ 139,210.84
NEXTERA ENERGY SERVICES GEORGIA LLC	103813-121524	\$ 141,128.49
	103713-111524	\$ 104,073.55
NEXTERA ENERGY SERVICES GEORGIA LLC Total		\$ 245,202.04
OAK CONSTRUCTION GROUP LLC	PAY APP #03 12/31/24	\$ 248,162.90
	PAY APP 02 12/02/24	\$ 200,855.51
	PAY APP #2 12/31/24	\$ 197,655.25
	PAY APP 02 12/31/24	\$ 170,747.25
	PAY APP 2 12/31/24	\$ 159,330.25
	PAY APP # 2 12/02/24	\$ 154,440.71
	PAY APP #2 12/02/24	\$ 152,201.00
	PAY APP #02 12/31/24	\$ 143,444.00
	PAY APP #01 12/02/24	\$ 127,913.00
OAK CONSTRUCTION GROUP LLC Total		\$ 1,554,749.87
PARKER POE	PPAB-36557-2024-10-H	\$ 259,968.04
	PPAB36557-2024-11-H	\$ 139,866.84
	PPAB-36557-2024-12-H	\$ 128,823.99
PARKER POE Total		\$ 528,658.87

Invoice Payments Over \$100,000
From 10/01/2024 Through 12/31/2024



VENDOR NAME	INVOICE NUMBER	INVOICE TOTAL AMOUNT
PLANSOURCE BENEFITS ADMIN INC	103124 OCT VOYA	\$ 189,024.03
	112924 NOV VOYA	\$ 188,770.51
	123124 DEC VOYA	\$ 188,351.32
PLANSOURCE BENEFITS ADMIN INC Total		\$ 566,145.86
PRIME HEALTHCARE FOUNDATION SOUTHERN REGIONAL LLC	215805	\$ 126,148.87
PRIME HEALTHCARE FOUNDATION SOUTHERN REGIONAL LLC Total		\$ 126,148.87
PROSYS INFORMATION SYSTEMS	122-00403877	\$ 153,269.36
PROSYS INFORMATION SYSTEMS Total		\$ 153,269.36
R K REDDING CONSTRUCTION INC	PAY APP #18 10/10/24	\$ 1,228,985.68
	PAY APP #03 12/02/24	\$ 939,017.53
	PAY APP #09 12/02/24	\$ 603,625.71
	PAY APP #19 11/13/24	\$ 498,214.54
	PAY APP #07 10/10/24	\$ 468,225.69
	PAY APP #20 12/02/24	\$ 386,728.00
	PAY APP #08 11/13/24	\$ 333,342.13
R K REDDING CONSTRUCTION INC Total		\$ 4,458,139.28
ROOF TECHNOLOGY PARTNERS LLC	PAY APP #5 10/31/24	\$ 388,203.24
	PAY APP #4 10/03/24	\$ 381,842.65
	PAY APP #04 10/03/24	\$ 340,611.15
	PAY APP #05 10/31/24	\$ 208,116.91
	PAY APP #06 10/03/24	\$ 108,270.00
ROOF TECHNOLOGY PARTNERS LLC Total		\$ 1,427,043.95
SERVIUS GROUP LLC	3	\$ 1,100,000.00
	02	\$ 195,000.00
SERVIUS GROUP LLC Total		\$ 1,295,000.00
SOUTHEAST SERIES OF LOCKTON CO LLC	31477237	\$ 245,255.60
SOUTHEAST SERIES OF LOCKTON CO LLC Total		\$ 245,255.60
SRS INC	PAY APP #06 10/22/24	\$ 857,950.00
	PAY APP #05 10/22/24	\$ 777,019.83
SRS INC Total		\$ 1,634,969.83

Invoice Payments Over \$100,000
From 10/01/2024 Through 12/31/2024



VENDOR NAME	INVOICE NUMBER	INVOICE TOTAL AMOUNT
STATE HEALTH BENEFIT PLAN	11/24 SHBP 63312 CER	\$ 15,887,368.66
	9/24 SHBP 63312 CERT	\$ 15,868,227.93
	10/24 SHBP 63312 CER	\$ 15,846,482.38
	9/24 SHBP 63313 CLAS	\$ 5,397,224.50
	11/24 SHBP 63313 CLA	\$ 5,379,145.97
	10/24 SHBP 63313 CLA	\$ 5,378,634.20
STATE HEALTH BENEFIT PLAN Total		\$ 63,757,083.64
SWINERTON BUILDERS	PAY APP #01 12/03/24	\$ 570,277.25
	PAY APP #02 12/02/24	\$ 157,177.38
	PAY APP #01 11/11/24	\$ 105,259.00
SWINERTON BUILDERS Total		\$ 832,713.63
SWOFFORD CONSTRUCTION INC	PAY APP #13 RETAIN	\$ 251,590.70
	PAY APP #10 10/02/24	\$ 238,876.80
	PAY APP #11 10/02/24	\$ 229,785.00
SWOFFORD CONSTRUCTION INC Total		\$ 720,252.50
SY RICHARDS ARCHITECT INC	PAY APP #02 12/13/24	\$ 317,774.10
SY RICHARDS ARCHITECT INC Total		\$ 317,774.10
TEACHERS RETIREMENT SYSTEM OF GEORGIA	101024 SEPT TRS 6331	\$ 22,272,694.27
	121024 NOV TRS 6331	\$ 22,190,989.85
	110824 OCT TRS 6331	\$ 22,184,667.65
TEACHERS RETIREMENT SYSTEM OF GEORGIA Total		\$ 66,648,351.77
UNIVERSAL SERVICE ADMINISTRATIVE COMPANY	11082024	\$ 111,869.53
UNIVERSAL SERVICE ADMINISTRATIVE COMPANY Total		\$ 111,869.53
UNIVERSITY OF WEST GEORGIA	917655025-202408	\$ 500,000.00
	GBCOBBF24-202408	\$ 262,675.00
UNIVERSITY OF WEST GEORGIA Total		\$ 762,675.00
US DEPT OF TREASURY	103124 MO FED TAX	\$ 19,513,477.99
	121924 MO FED TAX	\$ 19,400,098.05
	112124 MO FED TAX	\$ 19,335,037.71
	122024 BW FED TAX	\$ 996,921.78
	110824 BW FED TAX	\$ 964,409.31

**Invoice Payments Over \$100,000
From 10/01/2024 Through 12/31/2024**



VENDOR NAME	INVOICE NUMBER	INVOICE TOTAL AMOUNT
US DEPT OF TREASURY	102524 BW FED TAX	\$ 959,605.68
	112224 BW FED TAX	\$ 865,364.15
	120624 BW FED TAX	\$ 708,871.27
	101124 BW FED TAX	\$ 650,846.75
US DEPT OF TREASURY Total		\$ 63,394,632.69
VALIC	103124 MO VALIC	\$ 1,521,702.55
	112124 MO VALIC	\$ 1,516,007.14
	121924 MO VALIC	\$ 1,494,864.01
VALIC Total		\$ 4,532,573.70
WARD HUMPHREY INC	PAY APP #07 11/30/24	\$ 243,787.00
WARD HUMPHREY INC Total		\$ 243,787.00
WEST GEORGIA LIGHTING DESIGN & SVC INC	PAY APP #01 12/09/24	\$ 237,720.00
WEST GEORGIA LIGHTING DESIGN & SVC INC Total		\$ 237,720.00
Grand Total		\$ 358,181,901.00



COBB COUNTY SCHOOL DISTRICT
QUARTERLY FINANCIAL REPORT



BUDGET ADJUSTMENTS > \$100,000
FY2025- SECOND QUARTER
DECEMBER 31, 2024

**Budget Adjustments Over \$100,000
From 10/01/2024 through 12/31/2024**



FUND	NAME	ACCOUNT	ADJUSTMENT AMOUNT	REVISED BUDGET @ 12/31/2024
0100	General Fund			
	BUA 4	0100-8012-2700-2411-0000-50222-50-673210-00000- FY2025 Alternative Fuel Incentive.	\$ 120,000	\$ 120,000
		0100-8012-2700-2412-0000-50222-50-673210-00000- FY2025 Georgia Business Funds - QBE (Quality Basic Education).	\$ 352,440	\$ 352,440
	BUA 1837	0100-8010-1000-3532-0036-50426-50-561610-00000- Computer equipment purchase for CTAE Vocational Construction Grant.	\$ 144,055	\$ 220,000
	BUA 2169	0100-8010-1000-2620-0154-50871-50-514010-00000- To adjust Preschool Disability Grant Funds for Paraprofessionals salaries.	\$ 120,545	\$ 4,427,119
		0100-8010-1000-2620-0154-50871-50-521010-00000- To adjust Preschool Disability Grant Funds for Paraprofessionals Group Health Insurance.	\$ 435,061	\$ 3,728,881
0318	2018 1% Sales Tax (SPLOST 5)			
	BUA 261	0318-8010-4000-9990-0000-00000-50-672010-00000- Transfer funds from three Elementary School Door, Window, Hardware projects to Unallocated Infrastructure/Individual School Needs to close out the projects.	\$ 125,158	\$ 61,605,622
	BUA 813	0318-8010-4000-9990-0000-00000-50-672010-00000- Transfer funds from Dickerson MS Classroom Addition to Unallocated Additions/Modifications to close out the project.	\$ 117,182	\$ 61,605,622
	BUA 882	0318-8010-4000-9990-0000-00000-50-672010-00000- Transfer funds from Osborne HS Theater Replacement to Unallocated Additions/Modifications to close out the project.	\$ 178,110	\$ 61,605,622
	BUA 1252	0318-0381-4000-9990-0000-00000-50-672010-00000- Transfer funds from Unallocated Additions/Modifications to Lassiter HS Theater Renovation for unforeseen conditions.	\$ 300,000	\$ 9,349,879
	BUA 2137	0318-8010-4000-9990-0000-00000-50-672010-00000- Increase for Interest Income received in December 2024.	\$ 321,528	\$ 61,605,622
	BUA 2386	0318-8010-4000-9990-0000-00000-50-672010-00000- Increase for Interest Income and State Capital Outlay received in October and November 2024.	\$ 1,640,326	\$ 61,605,622
0323	2024 1% Sales Tax (SPLOST 6)			
	BUA 184	0323-0491-4000-9990-0000-00000-50-672010-00000- Transfer funds from Unallocated Infrastructure/Individual School Needs to Timber Ridge ES Renovation project to establish a budget for the project.	\$ 3,357,000	\$ 7,692,753
		0323-0491-4000-9990-0000-00000-50-672020-00000- Transfer funds from Unallocated Infrastructure/Individual School Needs to Timber Ridge ES Renovation project to establish a budget for the project.	\$ 130,000	\$ 337,352
	BUA 196	0323-0811-4000-9990-0000-00000-50-672010-00000- Transfer funds from Unallocated Infrastructure/Individual School Needs to three High School Bleacher projects to establish a budget for the projects.	\$ 440,000	\$ 440,000
		0323-1064-4000-9990-0000-00000-50-672010-00000- Transfer funds from Unallocated Infrastructure/Individual School Needs to three High School Bleacher projects to establish a budget for the projects.	\$ 857,000	\$ 857,000
		0323-4066-4000-9990-0000-00000-50-672010-00000- Transfer funds from Unallocated Infrastructure/Individual School Needs to three High School Bleacher projects to establish a budget for the projects.	\$ 445,000	\$ 445,000

**Budget Adjustments Over \$100,000
From 10/01/2024 through 12/31/2024**



FUND	NAME	ACCOUNT	ADJUSTMENT AMOUNT	REVISED BUDGET @ 12/31/2024
0323				
	BUA 204	0323-8010-4000-9990-0000-00000-50-561610-00000- Transfer funds from School Security Improvements - Exterior to Unallocated Safety, Security, Support for reallocation.	\$ 2,948,400	\$ 103,641,294
	BUA 306	0323-5050-4000-9990-0000-00000-50-672020-00000- Transfer funds from Unallocated Additions/Modifications to Bells Ferry ES to establish a budget for the project.	\$ 1,500,000	\$ 2,386,551
	BUA 407	0323-8010-4000-9990-0000-00000-50-561210-00000- Establish the SPLOST 2025 initiatives budgets.	\$ 200,000	\$ 200,000
		0323-8010-4000-9990-0000-00000-50-561510-00000- Establish the SPLOST 2025 initiatives budgets.	\$ 1,196,992	\$ 155,681,829
		0323-8010-4000-9990-0000-00000-50-561610-00000- Establish the SPLOST 2025 initiatives budgets.	\$ 27,705,250	\$ 103,641,294
		0323-8010-4000-9990-0000-00000-50-561615-00000- Establish the SPLOST 2025 initiatives budgets.	\$ 110,000	\$ 220,000
		0323-8010-4000-9990-0000-00000-50-664120-00000- Establish the SPLOST 2025 initiatives budgets.	\$ 13,000,000	\$ 25,339,178
		0323-8010-4000-9990-0000-00000-50-671020-00000- Establish the SPLOST 2025 initiatives budgets.	\$ 1,000,000	\$ 2,000,000
		0323-8010-4000-9990-0000-00000-50-671510-00000- Establish the SPLOST 2025 initiatives budgets.	\$ 2,812,738	\$ 3,027,862
		0323-8010-4000-9990-0000-00000-50-672010-00000- Establish the SPLOST 2025 initiatives budgets.	\$ 4,293,845	\$ 60,553,935
		0323-8010-4000-9990-0000-00000-50-672060-00000- Establish the SPLOST 2025 initiatives budgets.	\$ 11,735,175	\$ 13,157,583
	BUA 693	0323-8012-4000-9990-0000-00000-50-673210-00000- Transfer funds from Unallocated Safety, Security, Support to Buses Vehicles and Equipment for the purchase of buses.	\$ 5,345,047	\$ 10,639,360
	BUA 1842	0323-8010-4000-4475-0000-00000-50-561610-00000- Increase for Federal Revenue and State Capital Outlay through December 2024.	\$ 5,360,732	\$ 5,745,811
		0323-8010-4000-9990-0000-00000-50-672010-00000- Increase for Federal Revenue and State Capital Outlay through December 2024.	\$ 1,755,915	\$ 60,553,935
0353	District Building Fund			
	BUA 4	0353-8012-2700-1863-0000-00000-50-673210-00000- Increase for School Bus Grant.	\$ 625,000	\$ 625,000
	BUA 2139	0353-8010-4000-9990-0000-00000-50-672010-00000- Increase for Interest Income received through December 2024.	\$ 252,213	\$ 2,555,686
0402	Title I - Fed Grant			
	BUA 1954	0402-8010-1000-1750-0000-00000-50-514010-00000- To adjust Grant Funds received for Title 1-A Improving Academic Achievement.	\$ 112,802	\$ 584,391
		0402-8010-2100-1750-0000-00000-50-523010-00000- To adjust Grant Funds received for Title 1-A Improving Academic Achievement.	\$ 147,185	\$ 384,004

**Budget Adjustments Over \$100,000
From 10/01/2024 through 12/31/2024**



FUND	NAME	ACCOUNT	ADJUSTMENT AMOUNT	REVISED BUDGET @ 12/31/2024
0414	Title II - Instructional Skills			
	BUA 98	0414-8010-2213-1784-0215-50430-60-519910-00000- To adjust Grant Funds received for Title II-A Improving Teacher Quality.	\$ 170,129	\$ 312,293
	BUA 390	0414-8010-2213-1784-0215-50430-60-519910-00000- To adjust Grant Funds received for Title II-A Improving Teacher Quality.	\$ 107,461	\$ 312,293
0462	Title IV			
	BUA 1352	0462-8010-1000-1779-B000-00000-50-553210-00000- To purchase Quaver & Naviance software for Title IV curriculum.	\$ 382,698	\$ 391,098



COBB COUNTY
SCHOOL DISTRICT

ONE TEAM
ONE GOAL
STUDENT SUCCESS