



**QUARTERLY FINANCIAL REPORT  
 COBB COUNTY SCHOOL DISTRICT  
 GENERAL FUND & OTHER FUNDS  
 FY2026 - SECOND QUARTER  
 DECEMBER 31, 2025**



# COBB COUNTY SCHOOL DISTRICT QUARTERLY FINANCIAL REPORT

## CONTENTS:

1. Financial Report
2. Cash Management
3. Capital Projects
  1. SPLOST 5
  2. SPLOST 6
  3. District Building Fund
4. Payments - \$100,000 & Above
5. Budget Adjustments Greater Than \$100,000



# COBB COUNTY SCHOOL DISTRICT QUARTERLY FINANCIAL REPORT

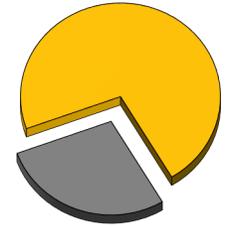
# FINANCIAL REPORT FY2026 - SECOND QUARTER DECEMBER 31, 2025

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# COBB COUNTY SCHOOL DISTRICT FY2026 GENERAL FUND REVENUES & EXPENDITURES AS OF DECEMBER 31, 2025

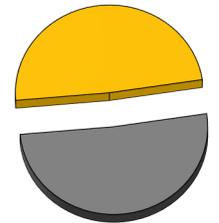
	Original Budget	Revised Budget	YTD Actual	Encumb-rances	Over/Under Budget	% Diff
<b>Revenue</b>	\$1,659,682,409	\$1,659,682,409				
FY26 Bus Purchases		\$792,990				
Revised Revenue		<u>\$1,660,475,399</u>	<u>\$1,188,525,878</u>		<u>\$471,949,521</u>	<u>72%</u>
<b>Expenditures</b>	\$1,702,897,117	\$1,702,897,117				
Prior Yr Encumbrances		\$10,683,191				
FY26 Bus Purchases		\$792,990				
Vapor Wake K9s		\$2,000,000				
Revised Expenditures		<u>\$1,716,373,298</u>	<u>\$837,481,674</u>	<u>\$6,388,439</u>	<u>\$872,503,185</u>	<u>49%</u>
Use of Fund Balance	\$43,214,708					

## Revenues



Revenue Collected 72%

## Expenditures



Expenditures 49%

### Financial Comments:

1. CCSD Fiscal Year (FY2026) - (July 1, 2025 - June 30, 2026)
2. **50%** of the current fiscal year (FY2026)

**Cobb County School District  
 Financial Services Division  
 Quarterly - Board Report  
 Financial Report for Quarter 2 Ending:  
 December 31, 2025**



**FUND 0100 GENERAL**

General operations of the school district except for those activities accounted for and reported in another fund.

	<u>Original Approved Budget</u>	<u>Current Revised Budget</u>	<u>Current Quarter</u>	<u>Year To Date</u>	<u>Outstanding Encumbrances</u>	<u>Over(-) /Under Budget</u>	<u>PCT</u>
<b>REVENUE</b>							
LOCAL	\$885,547,798.00	\$885,126,063.00	\$704,041,160.56	\$803,883,465.28	\$0.00	\$81,242,597.72	91
STATE	\$757,610,166.00	\$758,824,891.00	\$190,247,699.10	\$379,478,190.77	\$0.00	\$379,346,700.23	50
FEDERAL	\$15,734,621.00	\$15,734,621.00	\$2,365,443.73	\$4,834,192.69	\$0.00	\$10,900,428.31	31
OTHER SOURCES	\$789,824.00	\$789,824.00	\$176,391.71	\$330,028.81	\$0.00	\$459,795.19	42
<b>TOTAL REVENUE</b>	<b>\$1,659,682,409.00</b>	<b>\$1,660,475,399.00</b>	<b>\$896,830,695.10</b>	<b>\$1,188,525,877.55</b>	<b>\$0.00</b>	<b>\$471,949,521.45</b>	<b>72</b>
<b>EXPENSE</b>							
INSTRUCTION	\$1,194,377,818.00	\$1,129,066,190.00	\$274,330,695.18	\$553,730,548.72	\$1,239,282.34	\$574,096,358.94	49
PUPIL SERVICES	\$46,215,662.00	\$113,427,861.00	\$29,082,809.43	\$58,208,581.22	\$506,517.12	\$54,712,762.66	52
IMPROVEMT OF INSTRUCT SERVICES	\$44,819,972.00	\$45,369,928.00	\$10,668,252.36	\$22,615,382.15	\$439,863.71	\$22,314,682.14	51
EDUCATIONAL MEDIA SERVICES	\$26,917,517.00	\$26,936,064.00	\$6,026,434.11	\$12,685,719.41	\$28,951.67	\$14,221,392.92	47
GENERAL ADMINISTRATION	\$17,270,890.00	\$20,816,622.00	\$4,220,232.97	\$8,572,150.14	\$25,165.84	\$12,219,306.02	41
SCHOOL ADMINISTRATION	\$112,004,657.00	\$112,010,803.00	\$27,133,046.80	\$54,463,046.23	\$17,214.00	\$57,530,542.77	49
SUPPORT SERVICES - BUSINESS	\$13,315,264.00	\$16,098,154.00	\$3,214,218.26	\$6,300,730.13	\$46,776.40	\$9,750,647.47	39
MAINTENANCE /OPER OF PLNT SERV	\$94,933,602.00	\$95,724,326.00	\$22,849,843.48	\$46,871,493.05	\$1,985,787.25	\$46,867,045.70	51
SCHOOL SAFETY AND SECURITY	\$19,259,881.00	\$21,309,266.00	\$5,022,083.11	\$8,752,338.03	\$1,559,384.68	\$10,997,543.29	48
STUDENT TRANSPORTATION SERVICE	\$82,787,548.00	\$84,539,554.00	\$22,327,944.95	\$41,274,692.10	\$388,163.34	\$42,876,698.56	49
SUPPORT SERVICES - CENTRAL	\$48,478,898.00	\$48,559,122.00	\$10,146,444.15	\$22,199,643.73	\$149,522.79	\$26,209,955.48	46
OTHER SUPPORT SERVICES	\$678,412.00	\$678,412.00	\$360,892.94	\$438,956.45	\$0.00	\$239,455.55	65
COMMUNITY SERVICES OPERATIONS	\$836,996.00	\$836,996.00	\$190,081.39	\$368,393.24	\$1,809.50	\$466,793.26	44
OTHER OUTLAYS	\$1,000,000.00	\$1,000,000.00	\$0.00	\$1,000,000.00	\$0.00	\$0.00	100
<b>TOTAL EXPENSE</b>	<b>\$1,702,897,117.00</b>	<b>\$1,716,373,298.00</b>	<b>\$415,572,979.13</b>	<b>\$837,481,674.60</b>	<b>\$6,388,438.64</b>	<b>\$872,503,184.76</b>	<b>49</b>

**Cobb County School District  
 Financial Services Division  
 Quarterly - Board Report  
 Financial Report for Quarter 2 Ending:  
 December 31, 2025**



**FUND 0402 TITLE I - FED GRANT**

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

	<u>Original Approved Budget</u>	<u>Current Revised Budget</u>	<u>Current Quarter</u>	<u>Year To Date</u>	<u>Outstanding Encumbrances</u>	<u>Over(-) /Under Budget</u>	<u>PCT</u>
<b>REVENUE</b>							
FEDERAL	\$21,872,050.00	\$23,905,698.00	\$5,261,044.78	\$9,450,412.25	\$0.00	\$14,455,285.75	40
<b>TOTAL REVENUE</b>	<b>\$21,872,050.00</b>	<b>\$23,905,698.00</b>	<b>\$5,261,044.78</b>	<b>\$9,450,412.25</b>	<b>\$0.00</b>	<b>\$14,455,285.75</b>	<b>40</b>
<b>EXPENSE</b>							
INSTRUCTION	\$10,300,099.00	\$10,364,173.00	\$2,178,243.60	\$4,026,673.41	\$285,432.25	\$6,052,067.34	42
PUPIL SERVICES	\$2,799,523.00	\$2,899,958.00	\$595,121.60	\$1,025,957.57	\$5,054.00	\$1,868,946.43	36
IMPROVEMT OF INSTRUCT SERVICES	\$146,650.00	\$403,772.00	\$22,855.69	\$215,531.98	\$0.00	\$188,240.02	53
INSTRUCTIONAL STAFF TRAINING	\$6,880,640.00	\$8,100,502.00	\$1,984,761.90	\$3,312,340.10	\$16,066.20	\$4,772,095.70	41
FEDERAL GRANT ADMINISTRATION	\$1,193,682.00	\$1,206,131.00	\$277,414.80	\$494,518.72	\$0.00	\$711,612.28	41
GENERAL ADMINISTRATION	\$526,456.00	\$882,312.00	\$194,616.19	\$348,459.47	\$0.00	\$533,852.53	39
STUDENT TRANSPORTATION SERVICE	\$25,000.00	\$48,850.00	\$8,031.00	\$26,931.00	\$0.00	\$21,919.00	55
<b>TOTAL EXPENSE</b>	<b>\$21,872,050.00</b>	<b>\$23,905,698.00</b>	<b>\$5,261,044.78</b>	<b>\$9,450,412.25</b>	<b>\$306,552.45</b>	<b>\$14,148,733.30</b>	<b>41</b>

**Cobb County School District  
 Financial Services Division  
 Quarterly - Board Report  
 Financial Report for Quarter 2 Ending:  
 December 31, 2025**



**FUND 0404 SPECIAL ED-FED GRANT**

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

	<u>Original Approved Budget</u>	<u>Current Revised Budget</u>	<u>Current Quarter</u>	<u>Year To Date</u>	<u>Outstanding Encumbrances</u>	<u>Over(-) /Under Budget</u>	<u>PCT</u>
<b>REVENUE</b>							
FEDERAL	\$23,493,097.00	\$23,226,596.00	\$6,033,146.70	\$10,084,239.99	\$0.00	\$13,142,356.01	43
<b>TOTAL REVENUE</b>	<b>\$23,493,097.00</b>	<b>\$23,226,596.00</b>	<b>\$6,033,146.70</b>	<b>\$10,084,239.99</b>	<b>\$0.00</b>	<b>\$13,142,356.01</b>	<b>43</b>
<b>EXPENSE</b>							
INSTRUCTION	\$12,180,037.00	\$10,236,739.00	\$2,494,342.89	\$4,605,601.37	\$473.55	\$5,630,664.08	45
PUPIL SERVICES	\$1,516,714.00	\$6,750,424.00	\$1,886,832.92	\$2,644,269.42	\$0.00	\$4,106,154.58	39
IMPROVEMT OF INSTRUCT SERVICES	\$6,372,937.00	\$1,827,714.00	\$501,553.81	\$881,188.17	\$0.00	\$946,525.83	48
GENERAL ADMINISTRATION	\$1,564,365.00	\$1,988,633.00	\$509,386.81	\$947,293.60	\$0.00	\$1,041,339.40	48
STUDENT TRANSPORTATION SERVICE	\$1,859,044.00	\$2,423,086.00	\$641,030.27	\$1,005,887.43	\$0.00	\$1,417,198.57	42
<b>TOTAL EXPENSE</b>	<b>\$23,493,097.00</b>	<b>\$23,226,596.00</b>	<b>\$6,033,146.70</b>	<b>\$10,084,239.99</b>	<b>\$473.55</b>	<b>\$13,141,882.46</b>	<b>43</b>

**Cobb County School District  
 Financial Services Division  
 Quarterly - Board Report  
 Financial Report for Quarter 2 Ending:  
 December 31, 2025**



**FUND 0406 VOCATIONAL EDUC-FED GRANT**

Provides career training for students.

	<u>Original Approved Budget</u>	<u>Current Revised Budget</u>	<u>Current Quarter</u>	<u>Year To Date</u>	<u>Outstanding Encumbrances</u>	<u>Over(-) /Under Budget</u>	<u>PCT</u>
<b>REVENUE</b>							
FEDERAL	\$835,401.00	\$835,401.00	\$206,793.17	\$491,253.22	\$0.00	\$344,147.78	59
<b>TOTAL REVENUE</b>	<b>\$835,401.00</b>	<b>\$835,401.00</b>	<b>\$206,793.17</b>	<b>\$491,253.22</b>	<b>\$0.00</b>	<b>\$344,147.78</b>	<b>59</b>
<b>EXPENSE</b>							
INSTRUCTION	\$755,246.00	\$755,246.00	\$193,656.97	\$425,018.42	\$70,849.69	\$259,377.89	66
INSTRUCTIONAL STAFF TRAINING	\$44,095.00	\$44,095.00	\$5,700.00	\$43,750.78	\$0.00	\$344.22	99
FEDERAL GRANT ADMINISTRATION	\$18,500.00	\$18,500.00	\$3,297.27	\$8,039.13	\$0.00	\$10,460.87	43
GENERAL ADMINISTRATION	\$17,560.00	\$17,560.00	\$4,138.93	\$14,444.89	\$0.00	\$3,115.11	82
<b>TOTAL EXPENSE</b>	<b>\$835,401.00</b>	<b>\$835,401.00</b>	<b>\$206,793.17</b>	<b>\$491,253.22</b>	<b>\$70,849.69</b>	<b>\$273,298.09</b>	<b>67</b>

**Cobb County School District  
 Financial Services Division  
 Quarterly - Board Report  
 Financial Report for Quarter 2 Ending:  
 December 31, 2025**



**FUND 0414 TITLE II INSTR SKILLS**

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

	<u>Original Approved Budget</u>	<u>Current Revised Budget</u>	<u>Current Quarter</u>	<u>Year To Date</u>	<u>Outstanding Encumbrances</u>	<u>Over(-) /Under Budget</u>	<u>PCT</u>
<b>REVENUE</b>							
FEDERAL	\$2,881,793.00	\$3,357,339.00	\$491,122.82	\$1,171,432.19	\$0.00	\$2,185,906.81	35
<b>TOTAL REVENUE</b>	<b>\$2,881,793.00</b>	<b>\$3,357,339.00</b>	<b>\$491,122.82</b>	<b>\$1,171,432.19</b>	<b>\$0.00</b>	<b>\$2,185,906.81</b>	<b>35</b>
<b>EXPENSE</b>							
INSTRUCTIONAL STAFF TRAINING	\$2,449,810.00	\$3,043,385.00	\$431,902.53	\$1,045,746.22	\$10,000.00	\$1,987,638.78	35
FEDERAL GRANT ADMINISTRATION	\$166,990.00	\$167,933.00	\$40,785.46	\$81,279.69	\$0.00	\$86,653.31	48
GENERAL ADMINISTRATION	\$69,670.00	\$126,021.00	\$18,434.83	\$43,595.62	\$0.00	\$82,425.38	35
SUPPORT SERVICES - CENTRAL	\$195,323.00	\$20,000.00	\$0.00	\$810.66	\$0.00	\$19,189.34	4
<b>TOTAL EXPENSE</b>	<b>\$2,881,793.00</b>	<b>\$3,357,339.00</b>	<b>\$491,122.82</b>	<b>\$1,171,432.19</b>	<b>\$10,000.00</b>	<b>\$2,175,906.81</b>	<b>35</b>

**Cobb County School District  
 Financial Services Division  
 Quarterly - Board Report  
 Financial Report for Quarter 2 Ending:  
 December 31, 2025**



**FUND 0432 HOMELESS GRANT**

Provides grant funds for educational services to homeless children.

	<u>Original Approved Budget</u>	<u>Current Revised Budget</u>	<u>Current Quarter</u>	<u>Year To Date</u>	<u>Outstanding Encumbrances</u>	<u>Over(-) /Under Budget</u>	<u>PCT</u>
<b>REVENUE</b>							
FEDERAL	\$94,535.00	\$111,046.00	\$21,998.22	\$35,909.18	\$0.00	\$75,136.82	32
<b>TOTAL REVENUE</b>	<b>\$94,535.00</b>	<b>\$111,046.00</b>	<b>\$21,998.22</b>	<b>\$35,909.18</b>	<b>\$0.00</b>	<b>\$75,136.82</b>	<b>32</b>
<b>EXPENSE</b>							
PUPIL SERVICES	\$4,807.00	\$5,068.00	\$1,051.04	\$1,051.04	\$0.00	\$4,016.96	21
FEDERAL GRANT ADMINISTRATION	\$10,620.00	\$7,870.00	\$0.00	\$7,644.46	\$0.00	\$225.54	97
GENERAL ADMINISTRATION	\$2,828.00	\$4,708.00	\$958.18	\$1,382.68	\$0.00	\$3,325.32	29
STUDENT TRANSPORTATION SERVICE	\$69,500.00	\$93,400.00	\$19,989.00	\$25,831.00	\$0.00	\$67,569.00	28
OTHER SUPPORT SERVICES	\$6,780.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0
<b>TOTAL EXPENSE</b>	<b>\$94,535.00</b>	<b>\$111,046.00</b>	<b>\$21,998.22</b>	<b>\$35,909.18</b>	<b>\$0.00</b>	<b>\$75,136.82</b>	<b>32</b>

**Cobb County School District  
 Financial Services Division  
 Quarterly - Board Report  
 Financial Report for Quarter 2 Ending:  
 December 31, 2025**



**FUND 0460 TITLE III**

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

	<u>Original Approved Budget</u>	<u>Current Revised Budget</u>	<u>Current Quarter</u>	<u>Year To Date</u>	<u>Outstanding Encumbrances</u>	<u>Over(-) /Under Budget</u>	<u>PCT</u>
<b>REVENUE</b>							
FEDERAL	\$1,672,172.00	\$1,957,313.00	\$400,252.09	\$863,855.71	\$0.00	\$1,093,457.29	44
<b>TOTAL REVENUE</b>	<b>\$1,672,172.00</b>	<b>\$1,957,313.00</b>	<b>\$400,252.09</b>	<b>\$863,855.71</b>	<b>\$0.00</b>	<b>\$1,093,457.29</b>	<b>44</b>
<b>EXPENSE</b>							
INSTRUCTION	\$324,343.00	\$495,798.00	\$140,000.00	\$224,994.39	\$7,684.89	\$263,118.72	47
PUPIL SERVICES	\$244,647.00	\$224,010.00	\$55,594.07	\$92,660.09	\$0.00	\$131,349.91	41
IMPROVEMT OF INSTRUCT SERVICES	\$921,433.00	\$1,111,652.00	\$173,053.20	\$501,018.56	\$0.00	\$610,633.44	45
INSTRUCTIONAL STAFF TRAINING	\$159,475.00	\$105,757.00	\$26,954.03	\$36,255.38	\$0.00	\$69,501.62	34
FEDERAL GRANT ADMINISTRATION	\$22,274.00	\$20,096.00	\$4,650.79	\$8,927.29	\$0.00	\$11,168.71	44
<b>TOTAL EXPENSE</b>	<b>\$1,672,172.00</b>	<b>\$1,957,313.00</b>	<b>\$400,252.09</b>	<b>\$863,855.71</b>	<b>\$7,684.89</b>	<b>\$1,085,772.40</b>	<b>45</b>

**Cobb County School District  
 Financial Services Division  
 Quarterly - Board Report  
 Financial Report for Quarter 2 Ending:  
 December 31, 2025**



**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>
<b>REVENUE</b>							
FEDERAL	\$1,970,107.00	\$1,725,677.00	\$185,886.98	\$717,327.39	\$0.00	\$1,008,349.61	42
<b>TOTAL REVENUE</b>	<b>\$1,970,107.00</b>	<b>\$1,725,677.00</b>	<b>\$185,886.98</b>	<b>\$717,327.39</b>	<b>\$0.00</b>	<b>\$1,008,349.61</b>	<b>42</b>
<b>EXPENSE</b>							
INSTRUCTION	\$796,126.00	\$856,109.00	\$76,299.00	\$416,937.49	\$0.00	\$439,171.51	49
PUPIL SERVICES	\$664,420.00	\$304,846.00	\$20,992.94	\$174,992.18	\$8,950.00	\$120,903.82	60
IMPROVEMT OF INSTRUCT SERVICES	\$58,951.00	\$59,926.00	\$648.33	\$14,759.32	\$0.00	\$45,166.68	25
INSTRUCTIONAL STAFF TRAINING	\$342,310.00	\$388,814.00	\$55,968.33	\$69,753.22	\$39,000.00	\$280,060.78	28
FEDERAL GRANT ADMINISTRATION	\$47,649.00	\$43,897.00	\$15,818.79	\$21,786.40	\$0.00	\$22,110.60	50
GENERAL ADMINISTRATION	\$5,663.00	\$5,663.00	\$0.00	\$0.00	\$0.00	\$5,663.00	0
SCHOOL ADMINISTRATION	\$0.00	\$5,498.00	\$0.00	\$1,517.91	\$0.00	\$3,980.09	28
SUPPORT SERVICES - BUSINESS	\$3,358.00	\$2,619.00	\$1,601.24	\$2,672.77	\$0.00	(\$53.77)	102
MAINTENANCE /OPER OF PLNT SERV	\$3,126.00	\$5,037.00	\$938.35	\$1,036.10	\$0.00	\$4,000.90	21
SCHOOL SAFETY AND SECURITY	\$0.00	\$1,100.00	\$84.00	\$336.00	\$0.00	\$764.00	31
STUDENT TRANSPORTATION SERVICE	\$42,304.00	\$45,968.00	\$13,536.00	\$13,536.00	\$0.00	\$32,432.00	29
OTHER SUPPORT SERVICES	\$6,200.00	\$6,200.00	\$0.00	\$0.00	\$0.00	\$6,200.00	0
<b>TOTAL EXPENSE</b>	<b>\$1,970,107.00</b>	<b>\$1,725,677.00</b>	<b>\$185,886.98</b>	<b>\$717,327.39</b>	<b>\$47,950.00</b>	<b>\$960,399.61</b>	<b>44</b>

**Cobb County School District  
 Financial Services Division  
 Quarterly - Board Report  
 Financial Report for Quarter 2 Ending:  
 December 31, 2025**



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

Provides specific schools with nutritious snacks during the school day.

	<u>Original Approved Budget</u>	<u>Current Revised Budget</u>	<u>Current Quarter</u>	<u>Year To Date</u>	<u>Outstanding Encumbrances</u>	<u>Over(-) /Under Budget</u>	<u>PCT</u>
<b>REVENUE</b>							
FEDERAL	\$141,033.00	\$141,997.00	\$38,661.90	\$57,998.75	\$0.00	\$83,998.25	41
<b>TOTAL REVENUE</b>	\$141,033.00	\$141,997.00	\$38,661.90	\$57,998.75	\$0.00	\$83,998.25	41
<b>EXPENSE</b>							
SCHOOL NUTRITION PROGRAM	\$141,033.00	\$141,997.00	\$38,661.30	\$57,998.15	\$0.00	\$83,998.85	41
<b>TOTAL EXPENSE</b>	\$141,033.00	\$141,997.00	\$38,661.30	\$57,998.15	\$0.00	\$83,998.85	41

**Cobb County School District  
 Financial Services Division  
 Quarterly - Board Report  
 Financial Report for Quarter 2 Ending:  
 December 31, 2025**



**FUND 0510 ADULT EDUCATION**

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

	<u>Original Approved Budget</u>	<u>Current Revised Budget</u>	<u>Current Quarter</u>	<u>Year To Date</u>	<u>Outstanding Encumbrances</u>	<u>Over(-) /Under Budget</u>	<u>PCT</u>
<b>REVENUE</b>							
STATE	\$443,700.00	\$559,737.00	\$107,654.39	\$196,763.51	\$0.00	\$362,973.49	35
FEDERAL	\$816,750.00	\$924,223.00	\$205,046.57	\$359,101.81	\$0.00	\$565,121.19	39
<b>TOTAL REVENUE</b>	<b>\$1,260,450.00</b>	<b>\$1,483,960.00</b>	<b>\$312,700.96</b>	<b>\$555,865.32</b>	<b>\$0.00</b>	<b>\$928,094.68</b>	<b>37</b>
<b>EXPENSE</b>							
INSTRUCTION	\$812,034.00	\$829,728.00	\$195,857.35	\$332,021.94	\$0.00	\$497,706.06	40
PUPIL SERVICES	\$0.00	\$15,000.00	\$500.00	\$1,700.00	\$0.00	\$13,300.00	11
IMPROVEMT OF INSTRUCT SERVICES	\$412,583.00	\$602,812.00	\$109,827.41	\$208,703.83	\$0.00	\$394,108.17	35
MAINTENANCE /OPER OF PLNT SERV	\$35,833.00	\$36,420.00	\$6,516.20	\$13,439.55	\$0.00	\$22,980.45	37
<b>TOTAL EXPENSE</b>	<b>\$1,260,450.00</b>	<b>\$1,483,960.00</b>	<b>\$312,700.96</b>	<b>\$555,865.32</b>	<b>\$0.00</b>	<b>\$928,094.68</b>	<b>37</b>

**Cobb County School District  
 Financial Services Division  
 Quarterly - Board Report  
 Financial Report for Quarter 2 Ending:  
 December 31, 2025**



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

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

	<u>Original Approved Budget</u>	<u>Current Revised Budget</u>	<u>Current Quarter</u>	<u>Year To Date</u>	<u>Outstanding Encumbrances</u>	<u>Over(-) /Under Budget</u>	<u>PCT</u>
<b>REVENUE</b>							
STATE	\$2,231,333.00	\$2,397,753.00	\$653,782.75	\$1,042,819.17	\$0.00	\$1,354,933.83	43
FEDERAL	\$315,000.00	\$317,751.00	\$80,569.12	\$178,347.96	\$0.00	\$139,403.04	56
OTHER SOURCES	\$190,660.00	\$210,660.00	\$210,660.00	\$210,660.00	\$0.00	\$0.00	100
<b>TOTAL REVENUE</b>	<b>\$2,736,993.00</b>	<b>\$2,926,164.00</b>	<b>\$945,011.87</b>	<b>\$1,431,827.13</b>	<b>\$0.00</b>	<b>\$1,494,336.87</b>	<b>49</b>
<b>EXPENSE</b>							
INSTRUCTION	\$1,985,150.00	\$2,107,741.00	\$561,545.10	\$916,648.30	\$0.00	\$1,191,092.70	43
PUPIL SERVICES	\$725,336.00	\$794,683.00	\$223,337.89	\$389,202.30	\$0.00	\$405,480.70	49
GENERAL ADMINISTRATION	\$22,092.00	\$23,740.00	\$6,473.09	\$10,324.94	\$0.00	\$13,415.06	43
SCHOOL ADMINISTRATION	\$415.00	\$0.00	\$132.45	\$220.31	\$0.00	(\$220.31)	0
STUDENT TRANSPORTATION SERVICE	\$4,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0
<b>TOTAL EXPENSE</b>	<b>\$2,736,993.00</b>	<b>\$2,926,164.00</b>	<b>\$791,488.53</b>	<b>\$1,316,395.85</b>	<b>\$0.00</b>	<b>\$1,609,768.15</b>	<b>45</b>

**Cobb County School District  
 Financial Services Division  
 Quarterly - Board Report  
 Financial Report for Quarter 2 Ending:  
 December 31, 2025**



**FUND 0549 DONATIONS**

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

	<u>Original Approved Budget</u>	<u>Current Revised Budget</u>	<u>Current Quarter</u>	<u>Year To Date</u>	<u>Outstanding Encumbrances</u>	<u>Over(-) /Under Budget</u>	<u>PCT</u>
<b>REVENUE</b>							
LOCAL	\$0.00	\$158,910.00	\$99,475.97	\$158,905.66	\$0.00	\$4.34	100
<b>TOTAL REVENUE</b>	<b>\$0.00</b>	<b>\$158,910.00</b>	<b>\$99,475.97</b>	<b>\$158,905.66</b>	<b>\$0.00</b>	<b>\$4.34</b>	<b>100</b>
<b>EXPENSE</b>							
INSTRUCTION	\$0.00	\$188,543.00	\$20,932.85	\$34,468.27	\$2,825.00	\$151,249.73	20
PUPIL SERVICES	\$0.00	\$36,359.00	\$6,321.07	\$13,702.35	\$0.00	\$22,656.65	38
IMPROVEMT OF INSTRUCT SERVICES	\$0.00	\$89,636.00	\$12,393.72	\$30,357.31	\$1,000.00	\$58,278.69	35
GENERAL ADMINISTRATION	\$0.00	\$8,018.00	\$0.00	\$0.00	\$0.00	\$8,018.00	0
SCHOOL ADMINISTRATION	\$0.00	\$2,420.00	\$595.65	\$1,130.38	\$0.00	\$1,289.62	47
SUPPORT SERVICES - BUSINESS	\$0.00	\$4,727.00	\$18.99	\$18.99	\$0.00	\$4,708.01	0
MAINTENANCE /OPER OF PLNT SERV	\$0.00	\$29,489.00	\$4,916.76	\$5,896.36	\$0.00	\$23,592.64	20
STUDENT TRANSPORTATION SERVICE	\$0.00	\$1,143.00	\$0.00	\$0.00	\$0.00	\$1,143.00	0
SUPPORT SERVICES - CENTRAL	\$0.00	\$625,753.00	\$64,041.89	\$131,285.36	\$79,546.85	\$414,920.79	34
OTHER SUPPORT SERVICES	\$0.00	\$61,127.00	\$0.00	\$0.00	\$27,950.00	\$33,177.00	46
COMMUNITY SERVICES OPERATIONS	\$0.00	\$1,080.00	\$0.00	\$0.00	\$0.00	\$1,080.00	0
<b>TOTAL EXPENSE</b>	<b>\$0.00</b>	<b>\$1,048,295.00</b>	<b>\$109,220.93</b>	<b>\$216,859.02</b>	<b>\$111,321.85</b>	<b>\$720,114.13</b>	<b>31</b>

**Cobb County School District  
 Financial Services Division  
 Quarterly - Board Report  
 Financial Report for Quarter 2 Ending:  
 December 31, 2025**



**FUND 0550 VENUE MANAGEMENT**

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

	<u>Original Approved Budget</u>	<u>Current Revised Budget</u>	<u>Current Quarter</u>	<u>Year To Date</u>	<u>Outstanding Encumbrances</u>	<u>Over(-) /Under Budget</u>	<u>PCT</u>
<b>REVENUE</b>							
LOCAL	\$1,500,000.00	\$1,500,000.00	\$711,259.72	\$1,178,483.15	\$0.00	\$321,516.85	79
<b>TOTAL REVENUE</b>	<b>\$1,500,000.00</b>	<b>\$1,500,000.00</b>	<b>\$711,259.72</b>	<b>\$1,178,483.15</b>	<b>\$0.00</b>	<b>\$321,516.85</b>	<b>79</b>
<b>EXPENSE</b>							
MAINTENANCE /OPER OF PLNT SERV	\$0.00	\$0.00	\$180,147.41	\$180,147.41	\$0.00	(\$180,147.41)	0
SCHOOL SAFETY AND SECURITY	\$0.00	\$60,000.00	\$190,326.84	\$245,556.29	\$0.00	(\$185,556.29)	409
COMMUNITY SERVICES OPERATIONS	\$1,500,000.00	\$1,639,746.00	\$254,819.42	\$586,114.16	\$287.40	\$1,053,344.44	36
<b>TOTAL EXPENSE</b>	<b>\$1,500,000.00</b>	<b>\$1,699,746.00</b>	<b>\$625,293.67</b>	<b>\$1,011,817.86</b>	<b>\$287.40</b>	<b>\$687,640.74</b>	<b>60</b>

**Cobb County School District  
 Financial Services Division  
 Quarterly - Board Report  
 Financial Report for Quarter 2 Ending:  
 December 31, 2025**



**FUND 0551 AFTER SCHOOL PROGRAM**

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

	<u>Original Approved Budget</u>	<u>Current Revised Budget</u>	<u>Current Quarter</u>	<u>Year To Date</u>	<u>Outstanding Encumbrances</u>	<u>Over(-) /Under Budget</u>	<u>PCT</u>
<b>REVENUE</b>							
LOCAL	\$9,481,118.00	\$9,481,118.00	\$3,315,692.46	\$5,758,026.54	\$0.00	\$3,723,091.46	61
<b>TOTAL REVENUE</b>	<b>\$9,481,118.00</b>	<b>\$9,481,118.00</b>	<b>\$3,315,692.46</b>	<b>\$5,758,026.54</b>	<b>\$0.00</b>	<b>\$3,723,091.46</b>	<b>61</b>
<b>EXPENSE</b>							
INSTRUCTION	\$1,259,004.00	\$1,259,004.00	\$608,490.60	\$905,964.60	\$0.00	\$353,039.40	72
PUPIL SERVICES	\$0.00	\$0.00	\$1,770.06	\$1,770.06	\$0.00	(\$1,770.06)	0
IMPROVEMT OF INSTRUCT SERVICES	\$0.00	\$0.00	\$945.31	\$6,717.04	\$0.00	(\$6,717.04)	0
SUPPORT SERVICES - BUSINESS	\$0.00	\$0.00	\$0.00	\$133.47	\$0.00	(\$133.47)	0
MAINTENANCE /OPER OF PLNT SERV	\$0.00	\$6,542.00	\$65,593.86	\$127,910.83	\$7,000.00	(\$128,368.83)	2,062
SCHOOL SAFETY AND SECURITY	\$0.00	\$0.00	\$135.20	\$135.20	\$0.00	(\$135.20)	0
COMMUNITY SERVICES OPERATIONS	\$7,752,114.00	\$7,755,693.00	\$2,283,784.72	\$3,884,987.77	\$45,504.17	\$3,825,201.06	51
FACIL ACQUISIT. AND CONSTR.SERV	\$0.00	\$0.00	\$0.00	\$13,868.11	\$0.00	(\$13,868.11)	0
OTHER OUTLAYS	\$470,000.00	\$470,000.00	\$117,501.00	\$235,002.00	\$0.00	\$234,998.00	50
<b>TOTAL EXPENSE</b>	<b>\$9,481,118.00</b>	<b>\$9,491,239.00</b>	<b>\$3,078,220.75</b>	<b>\$5,176,489.08</b>	<b>\$52,504.17</b>	<b>\$4,262,245.75</b>	<b>55</b>

**Cobb County School District  
 Financial Services Division  
 Quarterly - Board Report  
 Financial Report for Quarter 2 Ending:  
 December 31, 2025**



**FUND 0552 PERFORMING ARTS**

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

	<u>Original Approved Budget</u>	<u>Current Revised Budget</u>	<u>Current Quarter</u>	<u>Year To Date</u>	<u>Outstanding Encumbrances</u>	<u>Over(-) /Under Budget</u>	<u>PCT</u>
<b>REVENUE</b>							
LOCAL	\$452,200.00	\$452,200.00	\$149,026.35	\$195,598.21	\$0.00	\$256,601.79	43
<b>TOTAL REVENUE</b>	<b>\$452,200.00</b>	<b>\$452,200.00</b>	<b>\$149,026.35</b>	<b>\$195,598.21</b>	<b>\$0.00</b>	<b>\$256,601.79</b>	<b>43</b>
<b>EXPENSE</b>							
INSTRUCTION	\$452,200.00	\$452,200.00	\$218,077.35	\$246,653.53	\$135,966.00	\$69,580.47	85
<b>TOTAL EXPENSE</b>	<b>\$452,200.00</b>	<b>\$452,200.00</b>	<b>\$218,077.35</b>	<b>\$246,653.53</b>	<b>\$135,966.00</b>	<b>\$69,580.47</b>	<b>85</b>

**Cobb County School District  
 Financial Services Division  
 Quarterly - Board Report  
 Financial Report for Quarter 2 Ending:  
 December 31, 2025**



**FUND 0553 TUITION SCHOOL**

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

	<u>Original Approved Budget</u>	<u>Current Revised Budget</u>	<u>Current Quarter</u>	<u>Year To Date</u>	<u>Outstanding Encumbrances</u>	<u>Over(-) /Under Budget</u>	<u>PCT</u>
<b>REVENUE</b>							
LOCAL	\$1,396,702.00	\$1,396,702.00	\$43,925.00	\$125,175.00	\$0.00	\$1,271,527.00	9
<b>TOTAL REVENUE</b>	<b>\$1,396,702.00</b>	<b>\$1,396,702.00</b>	<b>\$43,925.00</b>	<b>\$125,175.00</b>	<b>\$0.00</b>	<b>\$1,271,527.00</b>	<b>9</b>
<b>EXPENSE</b>							
INSTRUCTION	\$1,222,389.00	\$1,204,818.00	\$544,667.22	\$745,967.91	\$0.00	\$458,850.09	62
PUPIL SERVICES	\$0.00	\$17,571.00	\$0.00	\$0.00	\$0.00	\$17,571.00	0
IMPROVEMT OF INSTRUCT SERVICES	\$141,874.00	\$891,874.00	\$163,741.71	\$372,617.88	\$468,574.00	\$50,682.12	94
EDUCATIONAL MEDIA SERVICES	\$7,748.00	\$7,748.00	\$0.00	\$0.00	\$0.00	\$7,748.00	0
SCHOOL ADMINISTRATION	\$23,245.00	\$23,245.00	\$0.00	\$0.00	\$0.00	\$23,245.00	0
MAINTENANCE /OPER OF PLNT SERV	\$1,446.00	\$1,446.00	\$0.00	\$0.00	\$0.00	\$1,446.00	0
<b>TOTAL EXPENSE</b>	<b>\$1,396,702.00</b>	<b>\$2,146,702.00</b>	<b>\$708,408.93</b>	<b>\$1,118,585.79</b>	<b>\$468,574.00</b>	<b>\$559,542.21</b>	<b>74</b>

**Cobb County School District  
 Financial Services Division  
 Quarterly - Board Report  
 Financial Report for Quarter 2 Ending:  
 December 31, 2025**



**FUND 0557 ART CAREER AND CULTURAL**

Provides local artist compensation for workshops held in the schools.

	<u>Original Approved Budget</u>	<u>Current Revised Budget</u>	<u>Current Quarter</u>	<u>Year To Date</u>	<u>Outstanding Encumbrances</u>	<u>Over(-) /Under Budget</u>	<u>PCT</u>
<b>REVENUE</b>							
LOCAL	\$9,600.00	\$9,600.00	\$0.00	\$0.00	\$0.00	\$9,600.00	0
<b>TOTAL REVENUE</b>	<b>\$9,600.00</b>	<b>\$9,600.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$9,600.00</b>	<b>0</b>
<b>EXPENSE</b>							
INSTRUCTION	\$9,600.00	\$9,600.00	\$0.00	\$0.00	\$0.00	\$9,600.00	0
<b>TOTAL EXPENSE</b>	<b>\$9,600.00</b>	<b>\$9,600.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$9,600.00</b>	<b>0</b>

**Cobb County School District  
 Financial Services Division  
 Quarterly - Board Report  
 Financial Report for Quarter 2 Ending:  
 December 31, 2025**



**FUND 0560 PRE K LOTTERY**

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

	<u>Original Approved Budget</u>	<u>Current Revised Budget</u>	<u>Current Quarter</u>	<u>Year To Date</u>	<u>Outstanding Encumbrances</u>	<u>Over(-) /Under Budget</u>	<u>PCT</u>
<b>REVENUE</b>							
STATE	\$542,409.00	\$611,636.00	\$227,178.12	\$426,022.98	\$0.00	\$185,613.02	70
<b>TOTAL REVENUE</b>	<b>\$542,409.00</b>	<b>\$611,636.00</b>	<b>\$227,178.12</b>	<b>\$426,022.98</b>	<b>\$0.00</b>	<b>\$185,613.02</b>	<b>70</b>
<b>EXPENSE</b>							
INSTRUCTION	\$542,409.00	\$611,636.00	\$236,129.18	\$403,208.62	\$0.00	\$208,427.38	66
<b>TOTAL EXPENSE</b>	<b>\$542,409.00</b>	<b>\$611,636.00</b>	<b>\$236,129.18</b>	<b>\$403,208.62</b>	<b>\$0.00</b>	<b>\$208,427.38</b>	<b>66</b>

**Cobb County School District  
 Financial Services Division  
 Quarterly - Board Report  
 Financial Report for Quarter 2 Ending:  
 December 31, 2025**



**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>
<b>REVENUE</b>							
LOCAL	\$57,500.00	\$61,554.00	\$0.00	\$2,500.00	\$0.00	\$59,054.00	4
STATE	\$0.00	\$195,492.00	\$0.00	\$84,646.50	\$0.00	\$110,845.50	43
OTHER SOURCES	\$0.00	\$44,230.00	\$0.00	\$0.00	\$0.00	\$44,230.00	0
<b>TOTAL REVENUE</b>	<b>\$57,500.00</b>	<b>\$301,276.00</b>	<b>\$0.00</b>	<b>\$87,146.50</b>	<b>\$0.00</b>	<b>\$214,129.50</b>	<b>29</b>
<b>EXPENSE</b>							
INSTRUCTION	\$57,500.00	\$61,554.00	\$7,627.00	\$43,106.50	\$0.00	\$18,447.50	70
PUPIL SERVICES	\$0.00	\$195,492.00	\$71,091.13	\$71,659.39	\$0.00	\$123,832.61	37
INSTRUCTIONAL STAFF TRAINING	\$0.00	\$44,230.00	\$0.00	\$0.00	\$0.00	\$44,230.00	0
<b>TOTAL EXPENSE</b>	<b>\$57,500.00</b>	<b>\$301,276.00</b>	<b>\$78,718.13</b>	<b>\$114,765.89</b>	<b>\$0.00</b>	<b>\$186,510.11</b>	<b>38</b>

**Cobb County School District  
 Financial Services Division  
 Quarterly - Board Report  
 Financial Report for Quarter 2 Ending:  
 December 31, 2025**



<b>FUND 0600 SCHOOL NUTRITION SERVICE FUND</b>	<u>Original Approved Budget</u>	<u>Current Revised Budget</u>	<u>Current Quarter</u>	<u>Year To Date</u>	<u>Outstanding Encumbrances</u>	<u>Over(-) /Under Budget</u>	<u>PCT</u>
<b>REVENUE</b>							
LOCAL	\$23,066,000.00	\$23,066,000.00	\$6,633,363.80	\$12,860,719.57	\$0.00	\$10,205,280.43	56
STATE	\$1,800,000.00	\$1,800,000.00	\$452,202.00	\$875,760.00	\$0.00	\$924,240.00	49
FEDERAL	\$47,257,482.00	\$47,257,482.00	\$13,934,701.95	\$23,641,568.15	\$0.00	\$23,615,913.85	50
OTHER SOURCES	\$150,000.00	\$150,000.00	\$12,241.20	\$86,866.69	\$0.00	\$63,133.31	58
<b>TOTAL REVENUE</b>	<b>\$72,273,482.00</b>	<b>\$72,273,482.00</b>	<b>\$21,032,508.95</b>	<b>\$37,464,914.41</b>	<b>\$0.00</b>	<b>\$34,808,567.59</b>	<b>52</b>
<b>EXPENSE</b>							
SCHOOL NUTRITION PROGRAM	\$81,097,638.00	\$81,191,232.00	\$21,728,812.53	\$38,880,492.26	\$1,070,597.76	\$43,106,658.93	48
<b>TOTAL EXPENSE</b>	<b>\$81,097,638.00</b>	<b>\$81,191,232.00</b>	<b>\$21,728,812.53</b>	<b>\$38,880,492.26</b>	<b>\$1,070,597.76</b>	<b>\$43,106,658.93</b>	<b>48</b>

**School Nutrition Financial Highlights**

FY2026 Metrics		FY2026 YTD Metrics													
<p><b>Meal Prices</b></p> <ul style="list-style-type: none"> <li><b>Elementary School</b> <ul style="list-style-type: none"> <li>•Breakfast \$2.50</li> <li>•Lunch \$3.75</li> </ul> </li> <li><b>Middle School</b> <ul style="list-style-type: none"> <li>•Breakfast \$2.50</li> <li>•Lunch \$3.75</li> </ul> </li> <li><b>High School</b> <ul style="list-style-type: none"> <li>•Breakfast \$2.50</li> <li>•Lunch \$3.75</li> </ul> </li> </ul>		<p align="center"><b>FY2026 Financial Status as of December 31, 2025</b></p> <table border="1"> <thead> <tr> <th>Description</th> <th>Net Income</th> </tr> </thead> <tbody> <tr> <td>Elementary Schools</td> <td>\$ (787,722.51)</td> </tr> <tr> <td>Middle Schools</td> <td>\$ (159,232.44)</td> </tr> <tr> <td>High Schools</td> <td>\$ 195,222.52</td> </tr> <tr> <td>Other</td> <td>\$ (663,845.42)</td> </tr> <tr> <td><b>Total</b></td> <td><b>\$ (1,415,577.85)</b></td> </tr> </tbody> </table>		Description	Net Income	Elementary Schools	\$ (787,722.51)	Middle Schools	\$ (159,232.44)	High Schools	\$ 195,222.52	Other	\$ (663,845.42)	<b>Total</b>	<b>\$ (1,415,577.85)</b>
Description	Net Income														
Elementary Schools	\$ (787,722.51)														
Middle Schools	\$ (159,232.44)														
High Schools	\$ 195,222.52														
Other	\$ (663,845.42)														
<b>Total</b>	<b>\$ (1,415,577.85)</b>														
		<p align="center"><b>FY2026 YTD Metrics</b></p> <div style="border: 1px solid black; padding: 5px; background-color: #0056b3; color: white;"> <p><b>Daily Average Served</b>            Lunch: 57,169            Breakfast: 22,663</p> </div> <p align="center"><b>YTD Lunch &amp; Breakfast Meals as of December 31, 2025</b></p> <table border="1"> <thead> <tr> <th></th> <th>Free</th> <th>Reduced</th> <th>Paid</th> </tr> </thead> <tbody> <tr> <td>Lunch</td> <td>2,992,269</td> <td>272,894</td> <td>1,594,163</td> </tr> <tr> <td>Breakfast</td> <td>1,578,561</td> <td>106,684</td> <td>241,074</td> </tr> </tbody> </table>			Free	Reduced	Paid	Lunch	2,992,269	272,894	1,594,163	Breakfast	1,578,561	106,684	241,074
	Free	Reduced	Paid												
Lunch	2,992,269	272,894	1,594,163												
Breakfast	1,578,561	106,684	241,074												

**Cobb County School District  
 Financial Services Division  
 Quarterly - Board Report  
 Financial Report for Quarter 2 Ending:  
 December 31, 2025**



**FUND 0691 UNEMPLOYMENT**

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

	<u>Original Approved Budget</u>	<u>Current Revised Budget</u>	<u>Current Quarter</u>	<u>Year To Date</u>	<u>Outstanding Encumbrances</u>	<u>Over(-) /Under Budget</u>	<u>PCT</u>
<b>REVENUE</b>							
LOCAL	\$300,000.00	\$300,000.00	\$0.00	\$0.00	\$0.00	\$300,000.00	0
<b>TOTAL REVENUE</b>	\$300,000.00	\$300,000.00	\$0.00	\$0.00	\$0.00	\$300,000.00	0
<b>EXPENSE</b>							
SUPPORT SERVICES - BUSINESS	\$300,000.00	\$300,000.00	\$13,495.50	\$13,495.50	\$0.00	\$286,504.50	4
<b>TOTAL EXPENSE</b>	\$300,000.00	\$300,000.00	\$13,495.50	\$13,495.50	\$0.00	\$286,504.50	4

**Cobb County School District  
 Financial Services Division  
 Quarterly - Board Report  
 Financial Report for Quarter 2 Ending:  
 December 31, 2025**



**FUND 0692 SELF-INSURANCE**

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

	<u>Original Approved Budget</u>	<u>Current Revised Budget</u>	<u>Current Quarter</u>	<u>Year To Date</u>	<u>Outstanding Encumbrances</u>	<u>Over(-) /Under Budget</u>	<u>PCT</u>
<b>REVENUE</b>							
LOCAL	\$12,100,000.00	\$12,100,000.00	\$3,155,211.88	\$6,120,056.35	\$0.00	\$5,979,943.65	51
<b>TOTAL REVENUE</b>	\$12,100,000.00	\$12,100,000.00	\$3,155,211.88	\$6,120,056.35	\$0.00	\$5,979,943.65	51
<b>EXPENSE</b>							
SUPPORT SERVICES - BUSINESS	\$12,100,000.00	\$12,194,849.00	\$3,099,177.46	\$6,090,344.17	\$342,242.01	\$5,762,262.82	53
<b>TOTAL EXPENSE</b>	\$12,100,000.00	\$12,194,849.00	\$3,099,177.46	\$6,090,344.17	\$342,242.01	\$5,762,262.82	53

**Cobb County School District  
 Financial Services Division  
 Quarterly - Board Report  
 Financial Report for Quarter 2 Ending:  
 December 31, 2025**



**FUND 0693 FNS CATERED FOOD SERVICE**

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

	<u>Original Approved Budget</u>	<u>Current Revised Budget</u>	<u>Current Quarter</u>	<u>Year To Date</u>	<u>Outstanding Encumbrances</u>	<u>Over(-) /Under Budget</u>	<u>PCT</u>
<b>REVENUE</b>							
LOCAL	\$150,000.00	\$150,000.00	\$29,479.00	\$97,234.00	\$0.00	\$52,766.00	65
<b>TOTAL REVENUE</b>	<b>\$150,000.00</b>	<b>\$150,000.00</b>	<b>\$29,479.00</b>	<b>\$97,234.00</b>	<b>\$0.00</b>	<b>\$52,766.00</b>	<b>65</b>
<b>EXPENSE</b>							
GENERAL ADMINISTRATION	\$0.00	\$0.00	\$3,208.76	\$6,538.66	\$0.00	(\$6,538.66)	0
ENTERPRISE OPERATIONS	\$150,000.00	\$150,000.00	\$23,473.02	\$47,832.21	\$545.30	\$101,622.49	32
<b>TOTAL EXPENSE</b>	<b>\$150,000.00</b>	<b>\$150,000.00</b>	<b>\$26,681.78</b>	<b>\$54,370.87</b>	<b>\$545.30</b>	<b>\$95,083.83</b>	<b>37</b>



# COBB COUNTY SCHOOL DISTRICT QUARTERLY FINANCIAL REPORT

# **CASH MANAGEMENT REPORT** **FY2026 - SECOND QUARTER** **DECEMBER 31, 2025**

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# COBB COUNTY SCHOOL DISTRICT

## CASH MANAGEMENT – INVESTMENTS AS OF DECEMBER 31, 2025

<u>Fund</u>	<u>FY2026 Interest Year-To-Date</u>
General	\$9,563,819.78
District Building	477,414.33
SPLOST V	1,302,798.74
SPLOST VI	4,113,154.17
Countywide Systemwide	297,855.01
School Nutrition Services	<u>502,758.63</u>
Total	\$16,257,800.66

### Analysis:

1. FY2026 Weighted Average Rate of Return – 3.80%
2. FY2026 Average 3-Month Treasury Bill Rate – 3.73%
3. FY2025 Interest Income as of 12.31.2024 - \$19,383,831.59



COMBINED SCHEDULE OF INVESTMENTS AND RATE OF RETURN

As of December 31, 2025

	<u>Book Value</u>	<u>Rate:</u>	<u>FY 26 Interest Year-To-Date</u>
GENERAL FUND			
Georgia Fund One	\$ 735,816,333.86	3.80%	\$ 9,563,819.78
DISTRICT BUILDING			
Georgia Fund One	\$ 21,435,750.90	3.80%	\$ 477,414.33
SPLOST 5 (Local Option Sales Tax)			
Georgia Fund One	\$ 60,113,423.84	3.80%	\$ 1,302,798.74
SPLOST 6 (Local Option Sales Tax)			
Georgia Fund One	\$ 136,768,469.60	3.80%	\$ 4,113,154.17
COUNTYWIDE SYSTEMWIDE			
Georgia Fund One	\$ 1,860,185.17	3.80%	\$ 297,855.01
SCHOOL NUTRITION SERVICES			
Georgia Fund One	<u>\$ 20,342,881.73</u>	3.80%	<u>\$ 502,758.63</u>
GRAND TOTAL ALL INVESTMENTS	\$ 976,337,045.10		\$ 16,257,800.66

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Year-to-Date Rate of Return for Fiscal Year: 3.98%

Weighted Average Rate of Return on Current Holdings: 3.80%

Average 3 Month Treasury Bill Rate: 3.73%



# COBB COUNTY SCHOOL DISTRICT QUARTERLY FINANCIAL REPORT

## CAPITAL PROJECT PROGRAMS

**FY2026 – SECOND QUARTER  
DECEMBER 31, 2025**

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# COBB COUNTY SCHOOL DISTRICT QUARTERLY FINANCIAL REPORT

## PROGRAM INFORMATION

### 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 Consolidated Management and Contingency Reports

### SPLOST 6 FUND

- Exhibit A – Review of SPLOST 6 Revenues
- Exhibit B – SPLOST 6 Expenditures by Category
- Exhibit C – SPLOST 6 Consolidated Management and Contingency Reports

### DISTRICT BUILDING FUND

- Exhibit A – District Building Fund Consolidated Management and Contingency Reports  
*Transfers in and out of the fund contingency account (Oct 1, 2025 - December 31, 2025) including the District Fund Consolidated Management Report*



# COBB COUNTY SCHOOL DISTRICT QUARTERLY FINANCIAL REPORT

## **SPLOST 5**

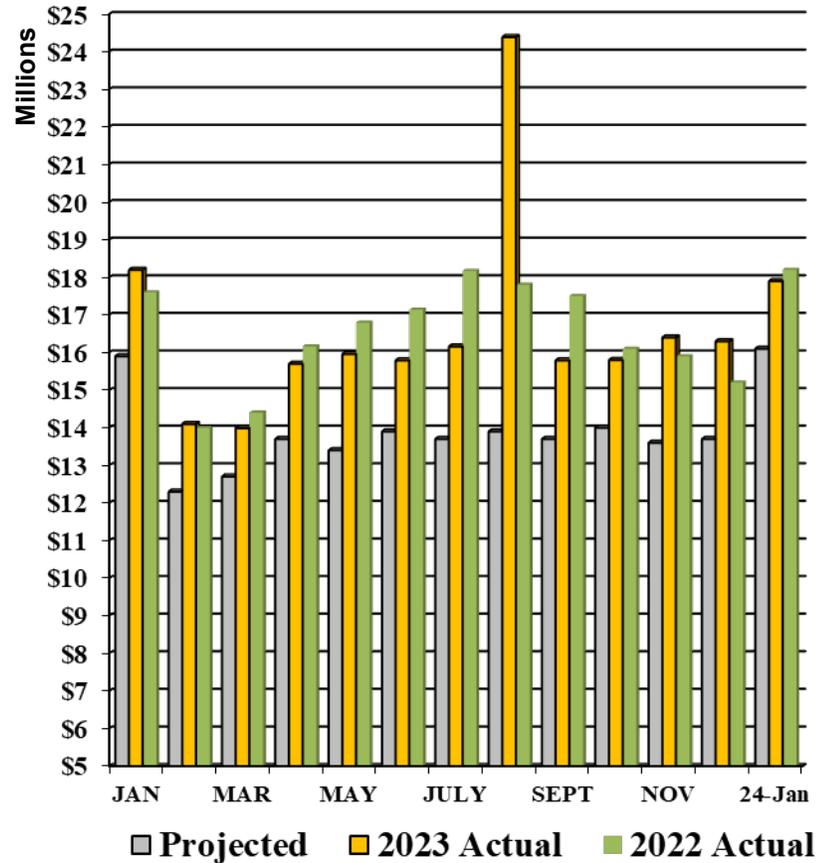
# **FY2026 – SECOND QUARTER**

# **DECEMBER 31, 2025**

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# COBB COUNTY SCHOOL DISTRICT QUARTERLY FINANCIAL REPORT SPLOST 5

2023



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.

Projected vs 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%
<b>2023</b>	<b>164,635,545</b>	<b>198,637,764</b>	<b>34,002,219</b>	<b>20.7%</b>	<b>197,180,257</b>	<b>0.9%</b>
<b>JAN-24</b>	<b>16,137,960</b>	<b>17,936,823</b>	<b>1,798,863</b>	<b>11.1%</b>	<b>18,180,244</b>	<b>-1.3%</b>
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%
<b>I-T-D</b>	<b>797,022,000</b>	<b>870,243,061</b>	<b>73,221,061</b>	<b>9.2%</b>	<b>812,983,783</b>	<b>7.0%</b>

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

# COBB COUNTY SCHOOL DISTRICT QUARTERLY FINANCIAL REPORT SPLOST 5

SPLOST 5 EXPENDITURES BY CATEGORY

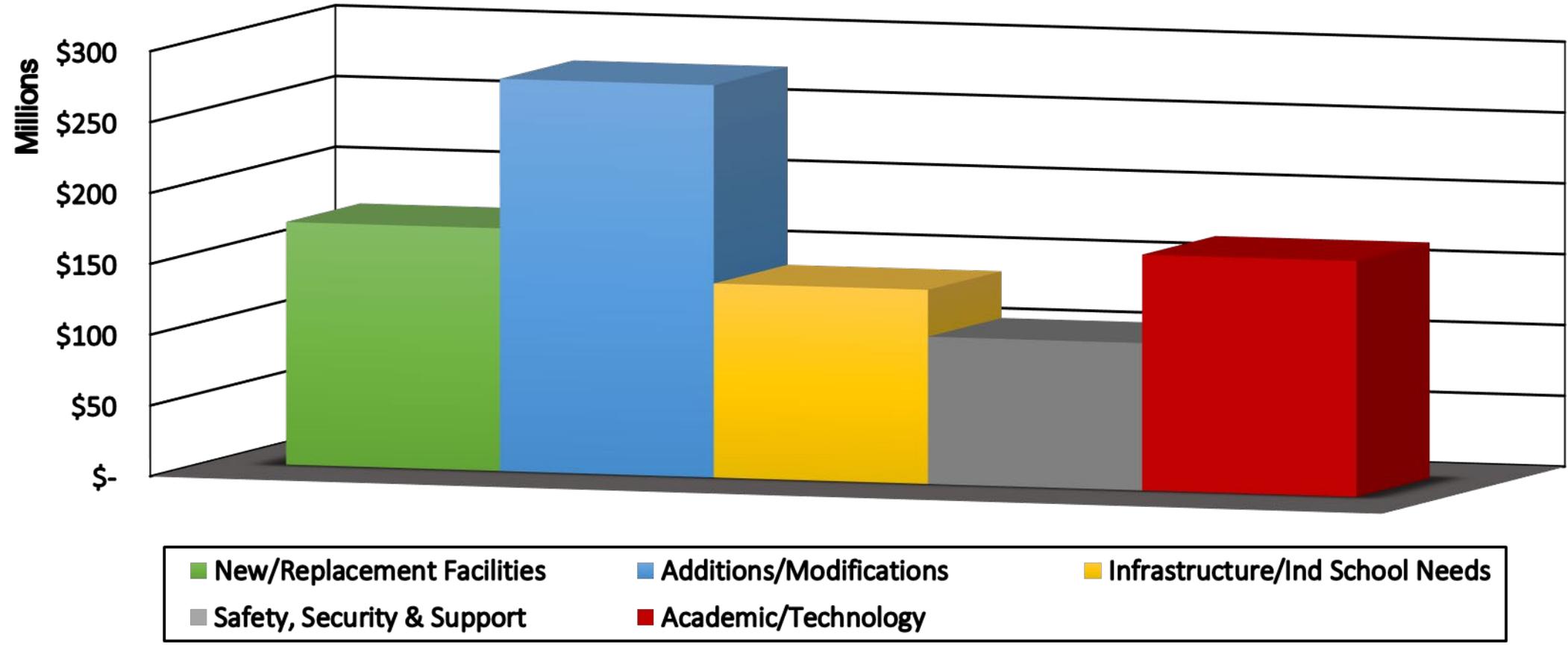
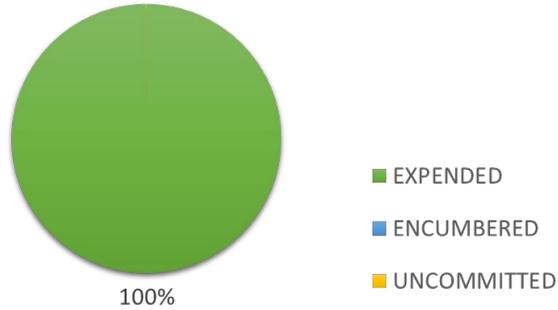


Exhibit B

# COBB COUNTY SCHOOL DISTRICT QUARTERLY FINANCIAL REPORT SPLOST 5

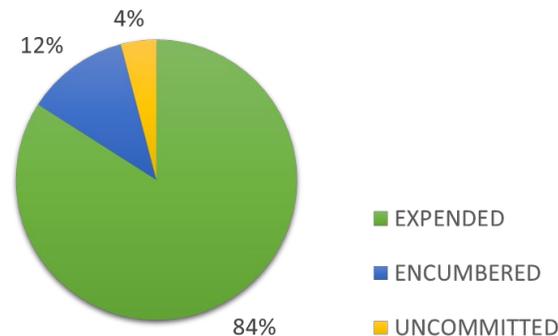
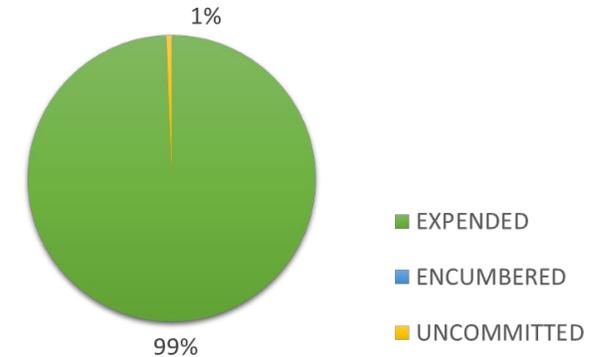


New & Replacement Facility expenditures from inception through the second quarter of FY2026 totaled \$171,422,383.

## NEW / REPLACEMENT FACILITIES

## ADDITIONS / MODIFICATIONS

Additions & Modifications expenditures for the second quarter of FY2026 totaled \$18,212. Quarterly expenditures consist of design and construction for Lassiter HS theater renovation.



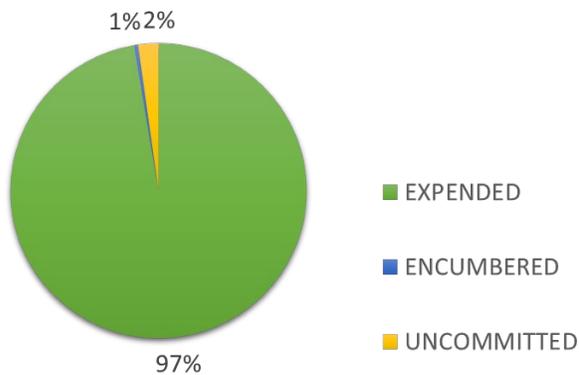
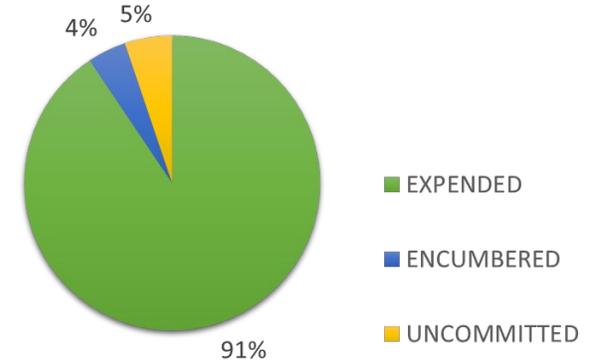
Infrastructure & Individual School Needs expenditures for the second quarter of FY2026 totaled \$971,361. Quarterly expenditures consist of general, mechanical, specialties, sitework and thermal moisture protection.

## INFRASTRUCTURE & INDIVIDUAL SCHOOL NEEDS

# COBB COUNTY SCHOOL DISTRICT QUARTERLY FINANCIAL REPORT SPLOST 5

## SAFETY, SECURITY & SUPPORT

Safety, Security & Support expenditures for the second quarter of FY2026 totaled \$199,289. Quarterly expenditures consist of buses, vehicles and equipment, computer aided dispatch equipment, food and nutrition service needs, growth and replacement, expenses incidental for capital projects, warehouse needs, school safety interior and transportation infrastructure.



Academic & Technology expenditures for the second quarter of FY2026 totaled \$226,194. Quarterly expenditures consist of ADA compliance and safety modifications, assistive technology equipment, financial system enhancements, growth replacement fine arts instruments and equipment, and learning commons.

## ACADEMIC/ TECHNOLOGY

REPORT: CAP2040-S3 v1.0  
 RUN: 1/28/2026 11:27 AM  
 FUND: 0318  
 FY: 2026 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  
 12/31/2025**



**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	\$22,747,811.00	\$22,747,811.38	(\$0.38)	100
SPLOST 5 REVENUE	\$797,022,000.00	\$870,243,061.00	\$870,243,060.63	\$0.37	100
STATE CAPITAL OUTLAY	\$0.00	\$19,659,345.00	\$19,659,344.91	\$0.09	100
TRANSFERIN CONST NOTE INTEREST	\$0.00	\$3,216,162.00	\$3,216,161.25	\$0.75	100
<b>Total :</b>	<b>\$797,022,000.00</b>	<b>\$917,817,099.00</b>	<b>\$917,817,097.32</b>	<b>\$1.68</b>	
<b>REVENUE Total :</b>	<b>\$797,022,000.00</b>	<b>\$917,817,099.00</b>	<b>\$917,817,097.32</b>	<b>\$1.68</b>	

**EXPENSE**

	Original Budget	Detail Budget	Expended	Encumbered	Uncommitted	% Comm
<b>NEW/REPLACEMENT FACILITIES</b>						
NEW ELEMENTARY SCHOOLS	\$0.00	\$116,793,678.00	\$116,730,428.55	\$0.00	\$63,249.45	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	\$0.00	\$0.00	\$0.00	\$0.00	0
<b>NEW/REPLACEMENT FACILITIES Total :</b>	<b>\$165,271,710.00</b>	<b>\$171,485,796.00</b>	<b>\$171,422,382.55</b>	<b>\$0.00</b>	<b>\$63,413.45</b>	
<b>ADDITION/MODIFICATIONS</b>						
ADD/MODIFICATION UNALLOCATED	\$205,414,720.00	\$538,952.00	\$0.00	\$0.00	\$538,952.00	0
HIGH SCHOOL ADDITION/MODIF	\$0.00	\$227,831,828.00	\$226,674,243.83	\$81,652.00	\$1,075,932.17	100
MIDDLE SCHOOL ADDITION/MODIF	\$0.00	\$15,176,644.00	\$15,176,641.17	\$0.00	\$2.83	100
SUPPORT FACILITY ADDTN/MODIF	\$0.00	\$35,137,384.00	\$35,137,381.83	\$0.00	\$2.17	100
<b>ADDITION/MODIFICATIONS Total :</b>	<b>\$205,414,720.00</b>	<b>\$278,684,808.00</b>	<b>\$276,988,266.83</b>	<b>\$81,652.00</b>	<b>\$1,614,889.17</b>	

**COBB COUNTY SCHOOL DISTRICT  
2019 1% SALES TAX (SPLOST 5)  
CONSOLIDATED MANAGEMENT SUMMARY REPORT  
SUMMARY BY INITIATIVE  
FOR THE MONTH ENDING  
12/31/2025**



**EXPENSE**

	Original Budget	Detail Budget	Expended	Encumbered	Uncommitted	% Comm
<b>INFRASTRUCTURE/IND SCHOOL NEED</b>						
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	\$15,239,283.00	\$15,187,152.99	\$0.00	\$52,130.01	100
GENERAL	\$0.00	\$5,234,907.00	\$4,976,454.18	\$31,352.59	\$227,100.23	96
INFRA/INDIV SCHOOL NEEDS UNALLOCATD	\$103,313,570.00	\$4,209,167.00	\$0.00	\$0.00	\$4,209,167.00	0
MECHANICAL	\$0.00	\$81,874,926.00	\$61,800,048.31	\$18,174,032.72	\$1,900,844.97	98
SITWORK	\$0.00	\$10,090,064.00	\$9,767,402.00	\$0.00	\$322,662.00	97
SPECIALITIES	\$0.00	\$4,192,669.00	\$4,105,705.22	\$3,140.49	\$83,823.29	98
THERMAL MOISTURE PROTECTION	\$0.00	\$37,669,710.00	\$37,363,073.50	\$0.00	\$306,636.50	99
<b>INFRASTRUCTURE/IND SCHOOL NEED Total :</b>	<b>\$103,313,570.00</b>	<b>\$162,586,360.00</b>	<b>\$137,092,621.28</b>	<b>\$18,305,972.52</b>	<b>\$7,187,766.20</b>	
<b>SAFETY, SECURITY &amp; SUPPORT</b>						
BUSES, VEHICLES, EQUIPMENT	\$0.00	\$19,733,165.00	\$18,940,854.48	\$0.00	\$792,310.52	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	\$410,966.60	\$0.00	\$147,595.40	74
EXPENSES INCIDENTAL/CAPITAL PROJ	\$0.00	\$21,963,905.00	\$21,943,823.22	\$2,500.00	\$17,581.78	100
FOOD NUTRITION SERVICE NEEDS	\$0.00	\$6,984,881.00	\$6,360,325.93	\$15,991.56	\$608,563.51	91
GROWTH & REPL FURN/EQ/FINSH	\$0.00	\$3,816,875.00	\$3,699,976.60	\$78,027.60	\$38,870.80	99
LAND ACQUISITION	\$0.00	\$15,885,786.00	\$15,589,484.93	\$0.00	\$296,301.07	98
PROGRAM ADMIN COSTS	\$0.00	\$5,546,767.00	\$5,546,766.02	\$0.00	\$0.98	100
SAFE/SEC/SUPPORT UNALLOCATED	\$150,022,000.00	\$0.00	\$0.00	\$0.00	\$0.00	0
SAFETY/SEC/SIGN/TRAF/CODE	\$0.00	\$1,700,377.00	\$1,262,147.17	\$8,195.55	\$430,034.28	75
SCHOOL SEC IMPROVE EXTERIOR	\$0.00	\$960,375.00	\$929,667.49	\$25,963.56	\$4,743.95	100
SCHOOL SEC IMPROVE INTERIOR	\$0.00	\$12,389,543.00	\$12,086,346.88	\$72,949.73	\$230,246.39	98
SURVEILLANCE CAMERAS	\$0.00	\$3,843,500.00	\$3,843,444.85	\$0.00	\$55.15	100

**COBB COUNTY SCHOOL DISTRICT  
2019 1% SALES TAX (SPLOST 5)  
CONSOLIDATED MANAGEMENT SUMMARY REPORT  
SUMMARY BY INITIATIVE  
FOR THE MONTH ENDING  
12/31/2025**



**EXPENSE**

	Original Budget	Detail Budget	Expended	Encumbered	Uncommitted	% Comm
<b>SAFETY, SECURITY &amp; SUPPORT</b>						
TRANSPORTATION INFRASTRUCTURE	\$0.00	\$8,477,964.00	\$1,326,578.66	\$4,691,453.96	\$2,459,931.38	71
UNDESIGNATED CLASSROOMS	\$0.00	\$11,449,865.00	\$11,449,864.99	\$0.00	\$0.01	100
WAREHOUSE NEEDS	\$0.00	\$701,074.00	\$38,750.00	\$92,500.00	\$569,824.00	19
<b>SAFETY, SECURITY &amp; SUPPORT Total :</b>	<b>\$150,022,000.00</b>	<b>\$114,636,077.00</b>	<b>\$104,052,424.24</b>	<b>\$4,987,581.96</b>	<b>\$5,596,070.80</b>	
<b>ACADEMIC/TECHNOLOGY</b>						
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	\$1,274,784.72	\$1,200.00	\$277,571.28	82
ASSISTIVE TECHNOLOGY EQUIP	\$0.00	\$1,070,410.00	\$860,374.74	\$19,085.62	\$190,949.64	82
CENTRALIZED VIDEO SYSTEM	\$0.00	\$295,500.00	\$16,970.20	\$58,370.00	\$220,159.80	25
DATA CENTER DISASTER RECOVERY	\$0.00	\$979,134.00	\$155,856.71	\$823,263.53	\$13.76	100
DATA CTR EQUIPMENT REPLACEMENT	\$0.00	\$909,895.00	\$909,894.25	\$0.00	\$0.75	100
DISTRICT NETWORK MAINTENANCE	\$0.00	\$12,317,391.00	\$12,317,390.41	\$0.00	\$0.59	100
DISTRICT PHONE SYS ENHANCEMENT	\$0.00	\$1,097,575.00	\$1,097,570.52	\$0.00	\$4.48	100
DISTRICT SERVERS REPLACEMENT	\$0.00	\$1,004,505.00	\$1,004,504.33	\$0.00	\$0.67	100
FINANCIAL SYS ENHANCEMENT	\$0.00	\$884,335.00	\$807,727.09	\$76,607.91	\$0.00	100
GROWTH REPL FINE ARTS INS & EQ	\$0.00	\$2,837,783.00	\$2,664,807.00	\$7,558.19	\$165,417.81	94
LANGUAGE SYSTEMS	\$0.00	\$985,000.00	\$985,000.00	\$0.00	\$0.00	100
LEARNING COMMONS	\$0.00	\$2,593,013.00	\$2,590,783.07	\$0.00	\$2,229.93	100
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	\$16,482,120.57	\$0.00	\$1,080,429.43	94
MAINTAIN FINE ARTS FACILITIES	\$0.00	\$1,920,750.00	\$1,775,574.26	\$145,146.41	\$29.33	100
NETWORK ACCESS CONTROL	\$0.00	\$820,605.00	\$820,604.80	\$0.00	\$0.20	100
OBSOLETE COMP DEVICE-DISTRICT	\$0.00	\$36,708,397.00	\$36,708,352.89	\$0.00	\$44.11	100
OBSOLETE COMP DEVICE-TEACHERS	\$0.00	\$12,143,089.00	\$12,143,033.26	\$0.00	\$55.74	100
OBSOLETE INTACTIVE CR DEVICE	\$0.00	\$38,809,158.00	\$38,809,124.03	\$0.00	\$33.97	100

REPORT: CAP2040-S3 v1.0  
 RUN: 1/28/2026 11:27 AM  
 FUND: 0318  
 FY: 2026 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  
 12/31/2025**



**EXPENSE**

	Original Budget	Detail Budget	Expended	Encumbered	Uncommitted	% Comm
<b>ACADEMIC/TECHNOLOGY</b>						
OBSOLETE PRNTER/COPIER/DUPLIC	\$0.00	\$8,076,844.00	\$8,076,829.34	\$0.00	\$14.66	100
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	\$669,139.01	\$404,144.99	\$0.00	100
STUDENT LEARN SYS/STEM/INNOV	\$0.00	\$60,100.00	\$60,099.08	\$0.00	\$0.92	100
<b>ACADEMIC/TECHNOLOGY Total :</b>	<b>\$173,000,000.00</b>	<b>\$170,764,713.00</b>	<b>\$166,479,302.73</b>	<b>\$1,535,376.65</b>	<b>\$2,750,033.62</b>	
<b>CONTINGENCY</b>						
GENERAL CONTINGENCY	\$0.00	\$19,659,345.00	\$0.00	\$0.00	\$19,659,345.00	0
<b>CONTINGENCY Total :</b>	<b>\$0.00</b>	<b>\$19,659,345.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$19,659,345.00</b>	
<b>EXPENSE Total :</b>	<b>\$797,022,000.00</b>	<b>\$917,817,099.00</b>	<b>\$856,034,997.63</b>	<b>\$24,910,583.13</b>	<b>\$36,871,518.24</b>	

## SPLOST 5 CONTINGENCY REPORT

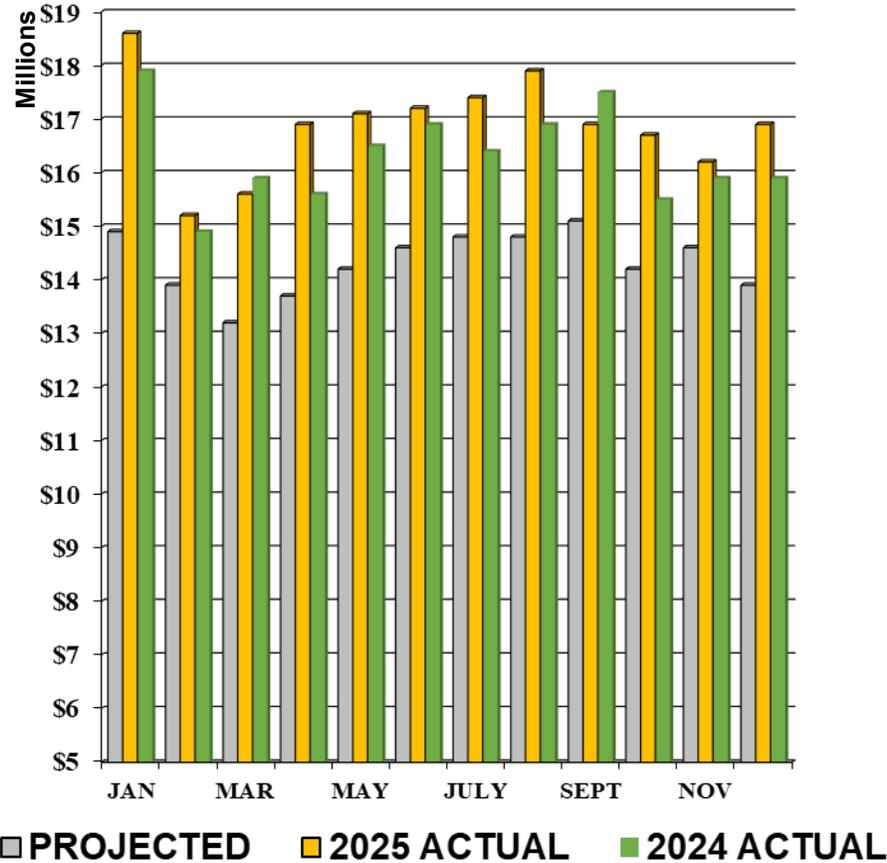
<b>BEGINNING BALANCE - OCTOBER 1, 2025</b>	<b>\$19,347,821</b>
<b>TRANSFERS IN</b>	
1 Increase funds for State Capital Outlay. 12/31/25	311,524
<b>TOTAL TRANSFERS IN</b>	<b>\$311,524</b>
<b>TRANSFERS OUT</b>	
<b>TOTAL TRANSFERS OUT</b>	<b>\$0</b>
<b>SPLOST 5 CONTINGENCY BALANCE AS OF DECEMBER 31, 2025</b>	<b>\$19,659,345</b>

**SPLOST 6**  
**FY2026 – SECOND QUARTER**  
**DECEMBER 31, 2025**

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# COBB COUNTY SCHOOL DISTRICT QUARTERLY FINANCIAL REPORT SPLOST 6

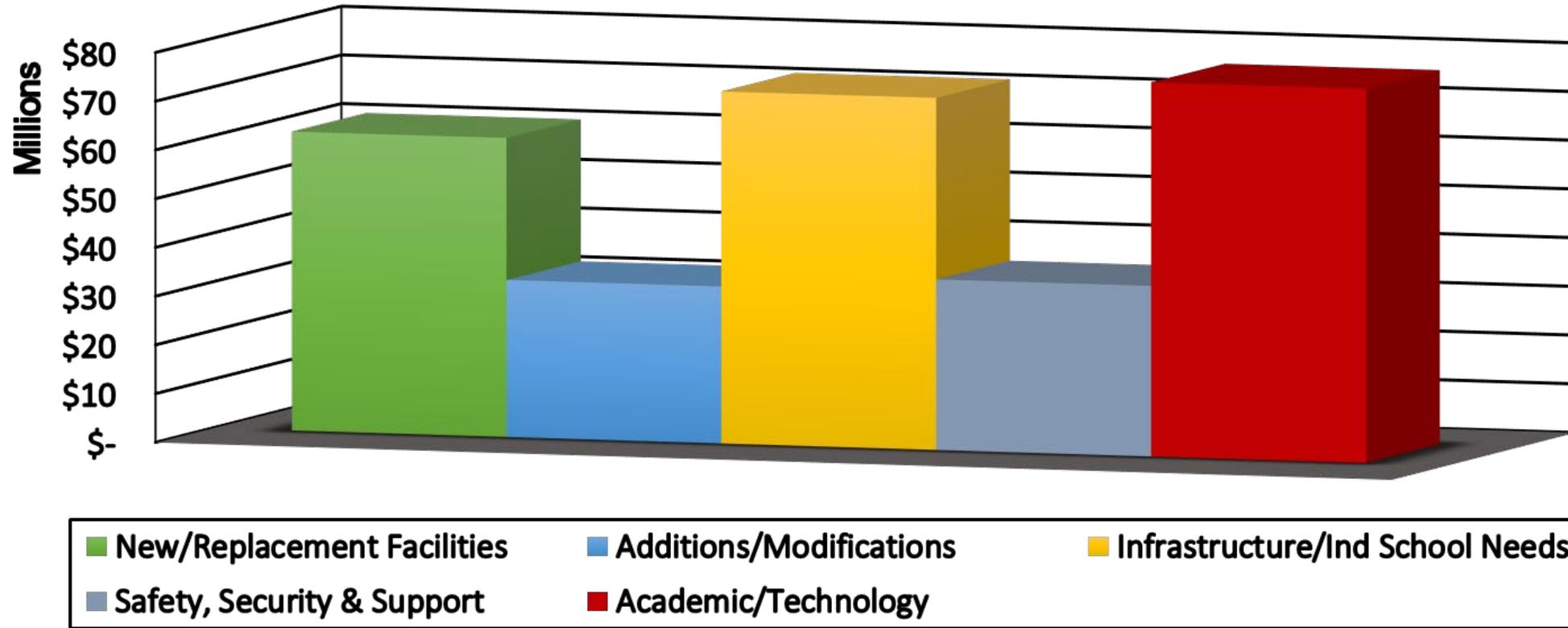
2025



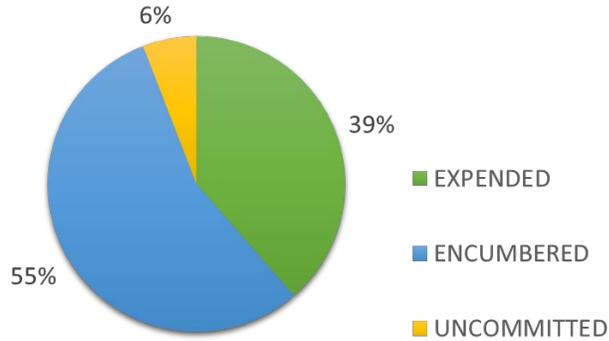
MTH	2025 Projected	2025 Actual	Projected vs Actual		2024 Actual	2025 vs 2024 Actual % Chg
			Over/Under	% Chg		
JAN	\$ 14,901,012	\$ 18,640,202	\$ 3,739,190	25.1%	\$ 17,936,823	3.9%
FEB	13,930,247	15,210,190	1,279,943	9.2%	14,978,669	1.5%
MAR	13,171,358	15,579,318	2,407,960	18.3%	15,853,728	-1.7%
APR	13,705,054	16,940,760	3,235,706	23.6%	15,601,346	8.6%
MAY	14,240,456	17,111,995	2,871,539	20.2%	16,495,104	3.7%
JUN	14,640,805	17,160,218	2,519,413	17.2%	16,687,434	2.8%
JUL	14,840,212	17,378,883	2,538,671	17.1%	16,398,190	6.0%
AUG	14,834,777	17,901,725	3,066,948	20.7%	16,886,640	6.0%
SEP	15,054,487	16,978,660	1,924,173	12.8%	17,475,871	-2.8%
OCT	14,191,575	16,713,941	2,522,366	17.8%	15,483,397	7.9%
NOV	14,581,687	16,170,044	1,588,357	10.9%	15,906,757	1.7%
DEC	13,868,492	16,871,433	3,002,941	21.7%	15,908,804	6.1%
2025	171,960,162	202,657,369	30,697,207	17.9%	195,612,763	3.6%
	2025 Projected	2025 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	202,657,369	30,697,207	17.9%	195,612,763	3.6%
2026	178,094,878					
2027	184,559,987					
2028	191,376,339					
2029	17,168,410					
I-T-D	894,891,903	380,333,309	56,641,020	17.5%	376,070,283	1.1%

# COBB COUNTY SCHOOL DISTRICT QUARTERLY FINANCIAL REPORT SPLOST 6

## SPLOST 6 EXPENDITURES BY CATEGORY



# COBB COUNTY SCHOOL DISTRICT QUARTERLY FINANCIAL REPORT SPLOST 6

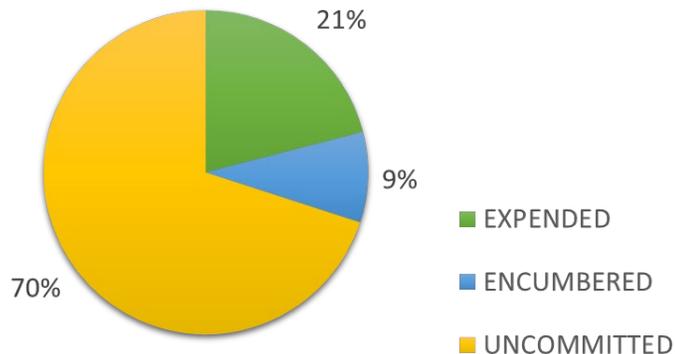
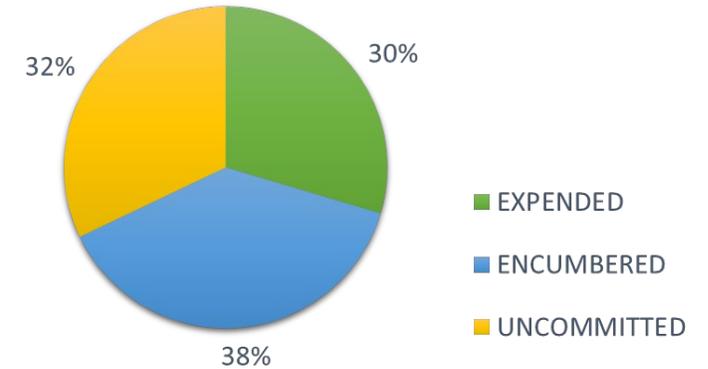


New & Replacement Facility expenditures for the second quarter of FY2026 totaled \$16,176,207. Quarterly expenditures consist of the design of North Cobb area CITA and Sprayberry HS replacement.

## NEW / REPLACEMENT FACILITIES

## ADDITIONS / MODIFICATIONS

Addition & Modification expenditures for the second quarter of FY2026 totaled \$8,147,151. Quarterly expenditures consist of the design and construction of Bells Ferry ES addition, Kincaid ES addition, Murdock ES addition, Tritt ES addition, Tapp MS renovations and Nickajack ES classroom addition.



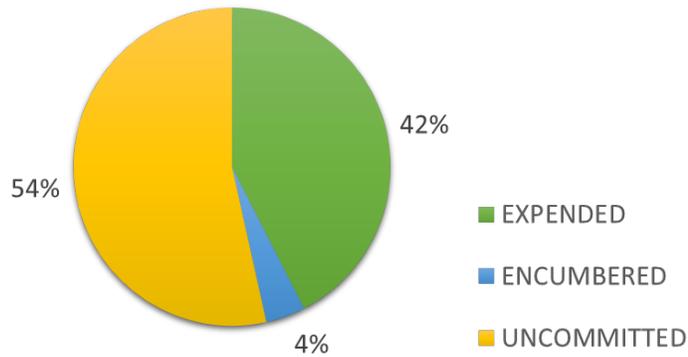
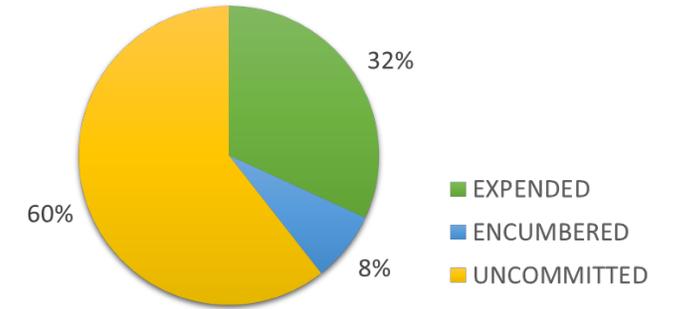
Infrastructure & Individual School Needs expenditures for the second quarter of FY2026 totaled \$6,617,814. Quarterly expenditures consist of electrical, finishes, furnishings, general, mechanical, sitework, specialties, special construction and thermal moisture protection.

## INFRASTRUCTURE & INDIVIDUAL SCHOOL NEEDS

# COBB COUNTY SCHOOL DISTRICT QUARTERLY FINANCIAL REPORT SPLOST 6

## SAFETY, SECURITY & SUPPORT

Safety, Security & Support expenditures for the second quarter of FY2026 totaled \$5,867,792. Quarterly expenditures consist of buses, vehicles, equipment, surveillance cameras, food nutrition service needs, growth and replacement, expenses incidental to capital projects, and school security improvement - exterior.



Academic & Technology expenditures for the second quarter of FY2026 totaled \$3,284,041. Quarterly expenditures consist of equipment and software for data center equipment replacement, equipment and software for students with disabilities, growth and replacement of fine arts instruments and equipment, financial initiatives and district systems, learning commons, learning resources, maintenance of fine arts facilities, obsolete interactive classroom devices and obsolete printer, copier, duplicators.

## ACADEMIC/ TECHNOLOGY

REPORT: CAP2040-S3 v1.0  
 RUN: 1/28/2026 11:28 AM  
 FUND: 0323  
 FY: 2026 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  
 12/31/2025**



**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	\$10,381,775.00	\$10,381,775.02	(\$0.02)	100
SPLOST 6 REVENUE	\$894,891,903.00	\$880,823,973.00	\$380,333,309.27	\$500,490,663.73	43
SPLOST 6 STATE CAPITAL OUTLAY	\$0.00	\$9,972,592.00	\$9,972,592.21	(\$0.21)	100
SPLOST 6 TRANSFER IN	\$0.00	\$3,686,155.00	\$3,686,154.81	\$0.19	100
<b>Total :</b>	<b>\$894,891,903.00</b>	<b>\$913,034,767.00</b>	<b>\$412,544,103.62</b>	<b>\$500,490,663.38</b>	
<b>REVENUE Total :</b>	<b>\$894,891,903.00</b>	<b>\$913,034,767.00</b>	<b>\$412,544,103.62</b>	<b>\$500,490,663.38</b>	

**EXPENSE**

	Original Budget	Detail Budget	Expended	Encumbered	Uncommitted	% Comm
<b>NEW/REPLACEMENT FACILITIES</b>						
NEW ELEMENTARY SCHOOLS	\$0.00	\$1,603,685.00	\$0.00	\$1,069,124.00	\$534,561.00	67
NEW HIGH SCHOOLS	\$0.00	\$157,202,137.00	\$61,405,652.88	\$87,252,509.73	\$8,543,974.39	95
NEW/REPL FACILITIES UNALLOCATED	\$131,184,734.00	\$224,559.00	\$0.00	\$0.00	\$224,559.00	0
<b>NEW/REPLACEMENT FACILITIES Total :</b>	<b>\$131,184,734.00</b>	<b>\$159,030,381.00</b>	<b>\$61,405,652.88</b>	<b>\$88,321,633.73</b>	<b>\$9,303,094.39</b>	
<b>ADDITION/MODIFICATIONS</b>						
ADD/MODIFICATION UNALLOCATED	\$116,842,066.00	\$123,688.00	\$0.00	\$0.00	\$123,688.00	0
ELEM SCHOOL ADDITION/MODIF	\$0.00	\$78,205,647.00	\$14,032,555.81	\$32,184,300.25	\$31,988,790.94	59
MIDDLE SCHOOL ADDITION/MODIF	\$0.00	\$24,009,194.00	\$12,111,155.41	\$9,497,613.67	\$2,400,424.92	90
UNDESIGNATED CLASSROOMS	\$0.00	\$6,547,121.00	\$6,109,490.47	\$0.00	\$437,630.53	93
<b>ADDITION/MODIFICATIONS Total :</b>	<b>\$116,842,066.00</b>	<b>\$108,885,650.00</b>	<b>\$32,253,201.69</b>	<b>\$41,681,913.92</b>	<b>\$34,950,534.39</b>	

REPORT: CAP2040-S3 v1.0  
 RUN: 1/28/2026 11:28 AM  
 FUND: 0323  
 FY: 2026 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  
 12/31/2025**



**EXPENSE**

	Original Budget	Detail Budget	Expended	Encumbered	Uncommitted	% Comm
<b>INFRASTRUCTURE/IND SCHOOL NEED</b>						
CONVEYING SYSTEMS	\$0.00	\$332,422.00	\$0.00	\$0.00	\$332,422.00	0
DOORS, WINDOWS, HARDWARE	\$0.00	\$7,700.00	\$7,700.00	\$0.00	\$0.00	100
ELECTRICAL	\$0.00	\$2,305,866.00	\$342,537.89	\$29,663.95	\$1,933,664.16	16
FINISHES	\$0.00	\$14,527,385.00	\$4,311,904.76	\$1,953,669.58	\$8,261,810.66	43
FURNISHINGS	\$0.00	\$2,599,387.00	\$1,857,756.60	\$18,159.84	\$723,470.56	72
GENERAL	\$0.00	\$8,458,274.00	\$4,501,772.81	\$1,337,061.26	\$2,619,439.93	69
INFRA/INDIV SCHOOL NEEDS UNALLOCATD	\$378,865,103.00	\$180,849,098.00	\$0.00	\$0.00	\$180,849,098.00	0
MECHANICAL	\$0.00	\$76,723,095.00	\$36,742,769.45	\$7,830,469.28	\$32,149,856.27	58
SITWORK	\$0.00	\$8,613,382.00	\$5,176,685.84	\$2,581,295.37	\$855,400.79	90
SPECIAL CONSTRUCTION	\$0.00	\$5,438,240.00	\$3,703,710.53	\$153,854.84	\$1,580,674.63	71
SPECIALTIES	\$0.00	\$2,576,074.00	\$1,214,863.66	\$455,948.97	\$905,261.37	65
THERMAL & MOISTURE PROTECTION	\$0.00	\$42,058,519.00	\$14,398,726.44	\$16,703,564.79	\$10,956,227.77	74
<b>INFRASTRUCTURE/IND SCHOOL NEED Total :</b>	<b>\$378,865,103.00</b>	<b>\$344,489,442.00</b>	<b>\$72,258,427.98</b>	<b>\$31,063,687.88</b>	<b>\$241,167,326.14</b>	
<b>SAFETY, SECURITY &amp; SUPPORT</b>						
BUSES, VEHICLES, EQUIPMENT	\$0.00	\$17,288,960.00	\$8,820,693.89	\$7,899,003.00	\$569,263.11	97
COMM EQ SCHOOLS & PUB SAFETY	\$0.00	\$627,000.00	\$120,772.67	\$0.00	\$506,227.33	19
COMPUTER AIDED DISPATCH EQUIP	\$0.00	\$144,000.00	\$0.00	\$0.00	\$144,000.00	0
EXPENSES INCIDENTAL/CAPITAL PROJ	\$0.00	\$26,716,480.00	\$10,143,872.27	\$0.00	\$16,572,607.73	38
FOOD NUTRITION SERVICE NEEDS	\$0.00	\$5,715,000.00	\$2,908,279.21	\$115,295.70	\$2,691,425.09	53
GROWTH & REPL FURN/EQ/FINSH	\$0.00	\$1,750,000.00	\$514,363.78	\$11,130.44	\$1,224,505.78	30
LAND ACQUISITION	\$0.00	\$4,000,000.00	\$0.00	\$0.00	\$4,000,000.00	0
PROCUREMENT NEEDS	\$0.00	\$220,000.00	\$0.00	\$0.00	\$220,000.00	0
PROGRAM ADMIN COSTS	\$0.00	\$4,605,585.00	\$4,524,084.25	\$0.00	\$81,500.75	98
SAFE/SEC/SUPPORT UNALLOCATED	\$95,100,000.00	\$31,731,355.00	\$0.00	\$0.00	\$31,731,355.00	0
SAFETY/SEC/SIGN/TRAF/CODE/STAT	\$0.00	\$638,750.00	\$0.00	\$13,096.31	\$625,653.69	2

**COBB COUNTY SCHOOL DISTRICT  
2024 1% SALES TAX (SPLOST 6)  
CONSOLIDATED MANAGEMENT SUMMARY REPORT  
SUMMARY BY INITIATIVE  
FOR THE MONTH ENDING  
12/31/2025**



**EXPENSE**

	Original Budget	Detail Budget	Expended	Encumbered	Uncommitted	% Comm
<b>SAFETY, SECURITY &amp; SUPPORT</b>						
SCHOOL SEC IMPROVE EXTERIOR	\$0.00	\$4,173,547.00	\$3,913,921.82	\$259,540.25	\$84.93	100
STUDENT DRIVER'S ED VEH	\$0.00	\$400,000.00	\$0.00	\$0.00	\$400,000.00	0
SURVEILLANCE CAMERAS	\$0.00	\$8,842,850.00	\$3,723,476.32	\$48,174.53	\$5,071,199.15	43
TRANSPORTATION INFRASTRUCTURE	\$0.00	\$3,073,200.00	\$354,095.11	\$0.00	\$2,719,104.89	12
WAREHOUSE NEEDS	\$0.00	\$20,000.00	\$0.00	\$0.00	\$20,000.00	0
<b>SAFETY, SECURITY &amp; SUPPORT Total :</b>	<b>\$95,100,000.00</b>	<b>\$109,946,727.00</b>	<b>\$35,023,559.32</b>	<b>\$8,346,240.23</b>	<b>\$66,576,927.45</b>	
<b>ACADEMIC/TECHNOLOGY</b>						
ACADEMIC/TECH UNALLOCATED	\$172,900,000.00	\$17,853,431.00	\$0.00	\$0.00	\$17,853,431.00	0
ADA COMPL-REQ & SAFETY MOD	\$0.00	\$2,553,687.00	\$0.00	\$0.00	\$2,553,687.00	0
ASSISTIVE TECHNOLOGY EQUIP	\$0.00	\$324,567.00	\$34,952.29	\$0.00	\$289,614.71	11
CENTRALIZED VIDEO SYSTEM	\$0.00	\$58,203.00	\$0.00	\$0.00	\$58,203.00	0
DATA CENTER DISASTER RECOVERY	\$0.00	\$1,092,388.00	\$0.00	\$874,584.86	\$217,803.14	80
DATA CTR EQUIPMENT REPLACEMENT	\$0.00	\$1,007,612.00	\$228,204.54	\$0.00	\$779,407.46	23
DISTRICT NETWORK MAINTENANCE	\$0.00	\$17,700,000.00	\$7,201,803.27	\$0.00	\$10,498,196.73	41
DISTRICT PHONE SYS ENHANCEMENT	\$0.00	\$1,650,000.00	\$855,517.77	\$0.00	\$794,482.23	52
DISTRICT SERVERS REPLACEMENT	\$0.00	\$1,300,000.00	\$303,892.00	\$0.00	\$996,108.00	23
EQUIP & SW STUDENTS W/DISAB	\$0.00	\$422,060.00	\$350,634.45	\$4,862.75	\$66,562.80	84
EQUIP TO SUP PHYS DISABILITIES	\$0.00	\$285,810.00	\$0.00	\$11,789.86	\$274,020.14	4
FINANCIAL INT AND DIST SYSTEMS	\$0.00	\$360,000.00	\$65,680.00	\$14,203.53	\$280,116.47	22
GROWTH REPL FINE ARTS INS & EQ	\$0.00	\$1,500,000.00	\$274,045.89	\$105,934.63	\$1,120,019.48	25
LANGUAGE LABS	\$0.00	\$495,000.00	\$3,380.00	\$0.00	\$491,620.00	1
LEARNING COMMONS	\$0.00	\$1,645,320.00	\$867,533.87	\$219,121.82	\$558,664.31	66
LEARNING MANAGEMENT SYSTEM	\$0.00	\$7,500,000.00	\$0.00	\$0.00	\$7,500,000.00	0
LEARNING RESOURCES	\$0.00	\$40,675,000.00	\$34,229,103.05	\$12,988.50	\$6,432,908.45	84
LIBRARY AUTOMATION SYSTEMS	\$0.00	\$500,000.00	\$0.00	\$0.00	\$500,000.00	0

REPORT: CAP2040-S3 v1.0  
 RUN: 1/28/2026 11:28 AM  
 FUND: 0323  
 FY: 2026 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  
 12/31/2025**



**EXPENSE**

	Original Budget	Detail Budget	Expended	Encumbered	Uncommitted	% Comm
<b>ACADEMIC/TECHNOLOGY</b>						
MAINTAIN FINE ARTS FACILITIES	\$0.00	\$877,500.00	\$245,750.82	\$47,423.66	\$584,325.52	33
NETWORK ACCESS CONTROL	\$0.00	\$600,000.00	\$0.00	\$0.00	\$600,000.00	0
OBSOLETE COMP DEVICE-DISTRICT	\$0.00	\$32,000,000.00	\$2,622,605.80	\$4,896,420.00	\$24,480,974.20	23
OBSOLETE COMP DEVICE-TEACHERS	\$0.00	\$12,750,000.00	\$11,998,917.00	\$0.00	\$751,083.00	94
OBSOLETE INTACTIVE CR DEVICE	\$0.00	\$23,000,000.00	\$8,172,856.36	\$889,550.00	\$13,937,593.64	39
OBSOLETE PRNTER/COPIER/DUPLIC	\$0.00	\$4,250,000.00	\$1,145,260.00	\$110,253.15	\$2,994,486.85	30
ROBOTICS LAB	\$0.00	\$1,301,625.00	\$0.00	\$0.00	\$1,301,625.00	0
STUDENT INFORMATION SYSTEM ENH	\$0.00	\$350,000.00	\$0.00	\$98,689.01	\$251,310.99	28
STUDENT LEARN SYS/STEM/INNOV	\$0.00	\$487,500.00	\$0.00	\$0.00	\$487,500.00	0
TECHNOLOGY CONTINGENCY	\$0.00	\$8,170,272.00	\$8,170,272.31	\$0.00	(\$0.31)	100
<b>ACADEMIC/TECHNOLOGY</b>	<b>Total :</b>	<b>\$172,900,000.00</b>	<b>\$180,709,975.00</b>	<b>\$76,770,409.42</b>	<b>\$7,285,821.77</b>	<b>\$96,653,743.81</b>
<b>CONTINGENCY</b>						
GENERAL CONTINGENCY	\$0.00	\$9,972,592.00	\$0.00	\$0.00	\$9,972,592.00	0
<b>CONTINGENCY</b>	<b>Total :</b>	<b>\$0.00</b>	<b>\$9,972,592.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$9,972,592.00</b>
<b>EXPENSE Total :</b>		<b>\$894,891,903.00</b>	<b>\$913,034,767.00</b>	<b>\$277,711,251.29</b>	<b>\$176,699,297.53</b>	<b>\$458,624,218.18</b>

## SPLOST 6 CONTINGENCY REPORT

<b>BEGINNING BALANCE - OCTOBER 1, 2025</b>	<b>\$5,113,328</b>
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### TRANSFERS IN

1 Increase funds for State Capital Outlay. 10/9/25	972,631
2 Increase funds for State Capital Outlay. 10/28/25	255,434
3 Increase funds for State Capital Outlay. 12/31/25	3,631,199

<b>TOTAL TRANSFERS IN</b>	<b>\$4,859,264</b>
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### TRANSFERS OUT

<b>TOTAL TRANSFERS OUT</b>	<b>\$0</b>
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<b>SPLOST 6 CONTINGENCY BALANCE AS OF DECEMBER 31, 2025</b>	<b>\$9,972,592</b>
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# COBB COUNTY SCHOOL DISTRICT QUARTERLY FINANCIAL REPORT

## **DISTRICT BUILDING FUND** **FY2026 - SECOND QUARTER** **DECEMBER 31, 2025**

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REPORT: CAP2040-S3 v1.0  
 RUN: 1/28/2026 11:26 AM  
 FUND: 0353  
 FY: 2026 FM: 06  
 SUPPRESS \$0 LINES : NO

**COBB COUNTY SCHOOL DISTRICT  
 DISTRICT BUILDING FUND  
 CONSOLIDATED MANAGEMENT SUMMARY REPORT  
 SUMMARY BY INITIATIVE  
 FOR THE MONTH ENDING  
 12/31/2025**



**REVENUE**

	Original Budget	Detail Budget	Received	Over/Under Budget	% Recd
CONTRIBUTIONS/DONATIONS	\$0.00	\$1,584,502.00	\$1,584,500.49	\$1.51	100
DBF INTEREST	\$0.00	\$3,442,221.00	\$3,442,221.16	(\$0.16)	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	\$1,092,295.00	\$636,968.00	63
FEDERAL GRANT REVENUE	\$0.00	\$4,578,220.00	\$4,578,219.81	\$0.19	100
OTHER LOCAL REVENUES	\$0.00	\$732,126.00	\$732,126.08	(\$0.08)	100
OTHER STATE REVENUE	\$0.00	\$752,156.00	\$752,155.58	\$0.42	100
SALE OF ASSET	\$0.00	\$41,718.00	\$41,717.66	\$0.34	100
SCHOOL SAFETY GRANT	\$786,172.00	\$786,172.00	\$786,172.00	\$0.00	100
TRANSFER FROM OTHER FUNDS	\$0.00	\$38,027,352.00	\$38,027,352.21	(\$0.21)	100
<b>Total :</b>	<b>\$786,172.00</b>	<b>\$53,748,730.00</b>	<b>\$52,486,759.99</b>	<b>\$1,261,970.01</b>	
<b>REVENUE Total :</b>	<b>\$786,172.00</b>	<b>\$53,748,730.00</b>	<b>\$52,486,759.99</b>	<b>\$1,261,970.01</b>	

**EXPENSE**

	Original Budget	Detail Budget	Expended	Encumbered	Uncommitted	% Comm
<b>NEW/REPLACEMENT FACILITIES</b>						
NEW HIGH SCHOOLS	\$0.00	\$50,557.00	\$50,557.00	\$0.00	\$0.00	100
ATHLETIC ADA/IND SCHOOL NEEDS	\$0.00	\$7,500.00	\$7,500.00	\$0.00	\$0.00	100
<b>NEW/REPLACEMENT FACILITIES Total :</b>	<b>\$0.00</b>	<b>\$58,057.00</b>	<b>\$58,057.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	

REPORT: CAP2040-S3 v1.0  
 RUN: 1/28/2026 11:26 AM  
 FUND: 0353  
 FY: 2026 FM: 06  
 SUPPRESS \$0 LINES : NO

**COBB COUNTY SCHOOL DISTRICT  
 DISTRICT BUILDING FUND  
 CONSOLIDATED MANAGEMENT SUMMARY REPORT  
 SUMMARY BY INITIATIVE  
 FOR THE MONTH ENDING  
 12/31/2025**



**EXPENSE**

	Original Budget	Detail Budget	Expended	Encumbered	Uncommitted	% Comm
<b>FINISH-FLOORING-VET &amp; CARPET</b>						
DONATIONS	\$0.00	\$2,448.00	\$2,448.00	\$0.00	\$0.00	100
FINISHES	\$0.00	\$58,108.00	\$58,108.00	\$0.00	\$0.00	100
<b>FINISH-FLOORING-VET &amp; CARPET Total :</b>	<b>\$0.00</b>	<b>\$60,556.00</b>	<b>\$60,556.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	
<b>GNRL-CONCESSION/TOILETS</b>						
GENERAL	\$0.00	\$64,968.00	\$64,967.52	\$0.00	\$0.48	100
<b>GNRL-CONCESSION/TOILETS Total :</b>	<b>\$0.00</b>	<b>\$64,968.00</b>	<b>\$64,967.52</b>	<b>\$0.00</b>	<b>\$0.48</b>	
<b>HIGH SCHOOL ADDITION/MODIF</b>						
HIGH SCHOOL ADDITION/MODIF	\$0.00	\$198,026.00	\$192,256.77	\$0.00	\$5,769.23	97
<b>HIGH SCHOOL ADDITION/MODIF Total :</b>	<b>\$0.00</b>	<b>\$198,026.00</b>	<b>\$192,256.77</b>	<b>\$0.00</b>	<b>\$5,769.23</b>	
<b>SAFETY AND SUPPORT</b>						
CONSULTANTS, SURVEYS AND APPRAISALS	\$0.00	\$258,474.00	\$257,573.25	\$0.00	\$900.75	100
DEMOLITION	\$0.00	\$63,738.00	\$63,737.24	\$0.00	\$0.76	100
MODIFY/RENOVATE/FACILITY UPGRADE	\$0.00	\$1,367,793.00	\$1,290,095.07	\$0.00	\$77,697.93	94
PORTABLE CLASSROOM LEASE/MAINTENANCE	\$0.00	\$6,839,448.00	\$5,151,423.05	\$14,803.00	\$1,673,221.95	76
SCHOOL BUS GRANT	\$0.00	\$3,804,263.00	\$3,804,262.92	\$0.00	\$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
<b>SAFETY AND SUPPORT Total :</b>	<b>\$786,172.00</b>	<b>\$13,304,805.00</b>	<b>\$11,521,863.11</b>	<b>\$14,803.00</b>	<b>\$1,768,138.89</b>	
<b>NEW HIGH SCHOOLS</b>						
NEW HIGH SCHOOL	\$0.00	\$1,697,068.00	\$1,697,067.23	\$0.00	\$0.77	100
<b>NEW HIGH SCHOOLS Total :</b>	<b>\$0.00</b>	<b>\$1,697,068.00</b>	<b>\$1,697,067.23</b>	<b>\$0.00</b>	<b>\$0.77</b>	

REPORT: CAP2040-S3 v1.0  
 RUN: 1/28/2026 11:26 AM  
 FUND: 0353  
 FY: 2026 FM: 06  
 SUPPRESS \$0 LINES : NO

**COBB COUNTY SCHOOL DISTRICT  
 DISTRICT BUILDING FUND  
 CONSOLIDATED MANAGEMENT SUMMARY REPORT  
 SUMMARY BY INITIATIVE  
 FOR THE MONTH ENDING  
 12/31/2025**



**EXPENSE**

	Original Budget	Detail Budget	Expended	Encumbered	Uncommitted	% Comm
<b>PLAYGROUND EQUIP REPLACEMENT</b>						
SITWORK	\$0.00	\$192,000.00	\$192,000.00	\$0.00	\$0.00	100
<b>PLAYGROUND EQUIP REPLACEMENT Total :</b>	<b>\$0.00</b>	<b>\$192,000.00</b>	<b>\$192,000.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	
<b>CASUALTY LOSS</b>						
CASUALTY LOSS	\$0.00	\$48,302.00	\$48,302.00	\$0.00	\$0.00	100
<b>CASUALTY LOSS Total :</b>	<b>\$0.00</b>	<b>\$48,302.00</b>	<b>\$48,302.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	
<b>SUPPORT FACILITY ADDTN/MODIF</b>						
SUPPORT FACILITY ADDTN/MODIF	\$0.00	\$24,159,604.00	\$7,039,835.57	\$1,113,260.61	\$16,006,507.82	34
SPECIALTIES	\$0.00	\$628,716.00	\$416,405.62	\$0.00	\$212,310.38	66
SITWORK	\$0.00	\$330,089.00	\$0.00	\$0.00	\$330,089.00	0
<b>SUPPORT FACILITY ADDTN/MODIF Total :</b>	<b>\$0.00</b>	<b>\$25,118,409.00</b>	<b>\$7,456,241.19</b>	<b>\$1,113,260.61</b>	<b>\$16,548,907.20</b>	
<b>TRANSFER BETWEEN FUNDS</b>						
TRANSFER OUT	\$0.00	\$4,911,082.00	\$4,911,082.55	\$0.00	(\$0.55)	100
<b>TRANSFER BETWEEN FUNDS Total :</b>	<b>\$0.00</b>	<b>\$4,911,082.00</b>	<b>\$4,911,082.55</b>	<b>\$0.00</b>	<b>(\$0.55)</b>	
<b>TECHNOLOGY</b>						
TECHNOLOGY	\$0.00	\$4,578,220.00	\$4,521,937.15	\$45,275.49	\$11,007.36	100
<b>TECHNOLOGY Total :</b>	<b>\$0.00</b>	<b>\$4,578,220.00</b>	<b>\$4,521,937.15</b>	<b>\$45,275.49</b>	<b>\$11,007.36</b>	
<b>CONTINGENCY</b>						
GENERAL CONTINGENCY	\$0.00	\$3,517,237.00	\$0.00	\$0.00	\$3,517,237.00	0
<b>CONTINGENCY Total :</b>	<b>\$0.00</b>	<b>\$3,517,237.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$3,517,237.00</b>	
<b>EXPENSE Total :</b>	<b>\$786,172.00</b>	<b>\$53,748,730.00</b>	<b>\$30,724,330.52</b>	<b>\$1,173,339.10</b>	<b>\$21,851,060.38</b>	

## DISTRICT BUILDING FUND CONTINGENCY REPORT

<b>BEGINNING BALANCE - OCTOBER 1, 2025</b>	<b>\$3,290,933</b>
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### TRANSFERS IN

1 Increase funds for Interest Income received through 10/31/25.	81,794
2 Increase funds for Interest Income received through 12/31/25.	144,510

<b>TOTAL TRANSFERS IN</b>	<b>\$226,304</b>
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### TRANSFERS OUT

<b>TOTAL TRANSFERS OUT</b>	<b>\$0</b>
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<b>DISTRICT BUILDING FUND BALANCE AS OF DECEMBER 31, 2025</b>	<b>\$3,517,237</b>
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**PAYMENTS - \$100,000 &  
ABOVE**

**FY2026 - SECOND QUARTER  
DECEMBER 31, 2025**

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Invoice Payments Over \$100,000  
 From 10/01/2025 Through 12/31/2025



VENDOR NAME	INVOICE NUMBER	INVOICE TOTAL AMOUNT
34ED LLC	INV7665	\$ 1,030,400.00
<b>34ED LLC Total</b>		<b>\$ 1,030,400.00</b>
ACCELERATION ACADEMY LLC	1938	\$ 570,362.50
	1966	\$ 500,000.00
	1889	\$ 200,000.00
	1985	\$ 200,000.00
<b>ACCELERATION ACADEMY LLC Total</b>		<b>\$ 1,470,362.50</b>
BANK OF AMERICA NA	11282025 5510135	\$ 2,291,771.08
	12292025 5510135	\$ 1,951,894.81
	10272025 5510135	\$ 1,820,724.00
	EP093025	\$ 877,151.61
	EP103125	\$ 836,226.11
<b>BANK OF AMERICA NA Total</b>		<b>\$ 7,777,767.61</b>
BANK OF NEW YORK MELLON	WT 2025 CONST NOTE	\$ 102,708,225.00
<b>BANK OF NEW YORK MELLON Total</b>		<b>\$ 102,708,225.00</b>
BEN HILL ROOFING & SIDING CO INC	3645	\$ 160,116.05
<b>BEN HILL ROOFING &amp; SIDING CO INC Total</b>		<b>\$ 160,116.05</b>
CARROLL DANIEL CONSTRUCTION CO	PAY APP #19 10/31/25	\$ 3,346,665.00
	PAY APP #20 11/30/25	\$ 2,668,454.00
<b>CARROLL DANIEL CONSTRUCTION CO Total</b>		<b>\$ 6,015,119.00</b>
CDW GOVERNMENT LLC	AG64E3A	\$ 115,392.00
<b>CDW GOVERNMENT LLC Total</b>		<b>\$ 115,392.00</b>
COBB COUNTY WATER SYSTEM	092925THRU102525	\$ 192,659.09
	102625THRU113025	\$ 186,086.15
	090925THRU092825	\$ 151,533.94
<b>COBB COUNTY WATER SYSTEM Total</b>		<b>\$ 530,279.18</b>

Invoice Payments Over \$100,000  
 From 10/01/2025 Through 12/31/2025



VENDOR NAME	INVOICE NUMBER	INVOICE TOTAL AMOUNT
COBB EMC	1938-101525	\$ 698,443.53
	1938-111425	\$ 630,442.94
	1938-121525	\$ 500,965.71
	204-101525	\$ 143,073.02
	204-111425	\$ 128,716.50
<b>COBB EMC Total</b>		<b>\$ 2,101,641.70</b>
CONSOLIDATED ADMIN SERVICES LLC	103125 MO CAS	\$ 691,531.89
	112025 MO CAS	\$ 690,440.07
<b>CONSOLIDATED ADMIN SERVICES LLC Total</b>		<b>\$ 1,381,971.96</b>
CREDIT UNION OF GEORGIA	103125 MO CR UNION	\$ 133,184.28
<b>CREDIT UNION OF GEORGIA Total</b>		<b>\$ 133,184.28</b>
CUNNINGHAM FOREHAND M&M	PAY APP #02 12/01/25	\$ 242,112.50
<b>CUNNINGHAM FOREHAND M&amp;M Total</b>		<b>\$ 242,112.50</b>
ENGAGED SYSTEMS LLC	1603	\$ 210,950.00
	1646	\$ 202,312.00
	1593	\$ 196,244.00
	1671	\$ 186,568.00
	1573	\$ 183,804.00
	1615	\$ 179,660.00
	1627	\$ 171,908.00
	1576	\$ 171,761.00
	1636	\$ 160,160.00
	1585	\$ 144,960.00
	1555	\$ 142,196.00
	1655	\$ 139,926.00
	1581	\$ 111,299.00
<b>ENGAGED SYSTEMS LLC Total</b>		<b>\$ 2,201,748.00</b>
EPIC LLC	27655	\$ 145,788.21
<b>EPIC LLC Total</b>		<b>\$ 145,788.21</b>

Invoice Payments Over \$100,000  
 From 10/01/2025 Through 12/31/2025



VENDOR NAME	INVOICE NUMBER	INVOICE TOTAL AMOUNT
EVERGREEN CONSTRUCTION	PAY APP #04 10/07/25	\$ 3,415,760.06
	PAY APP #06 12/05/25	\$ 2,730,932.04
	PAY APP #05 10/31/25	\$ 2,104,752.02
<b>EVERGREEN CONSTRUCTION Total</b>		<b>\$ 8,251,444.12</b>
GA DEPARTMENT OF REVENUE	103125 MO GA TAX	\$ 2,707,796.11
	093025 MO GA TAX	\$ 2,697,140.67
	110725 BW GA TAX	\$ 125,466.59
	102425 BW GA TAX	\$ 120,770.98
<b>GA DEPARTMENT OF REVENUE Total</b>		<b>\$ 5,651,174.35</b>
GEORGIA POWER CO	4639546002-100225	\$ 390,961.78
	4639546002-110325	\$ 355,061.59
	4639546002-120325	\$ 308,377.13
	4639546002-101425	\$ 229,409.80
	4639546002-111125	\$ 208,792.02
	4639546002-122225	\$ 207,770.17
	4639546002-121125	\$ 205,667.48
	4639546002-102325	\$ 204,590.48
	4639546002-112025	\$ 199,662.26
<b>GEORGIA POWER CO Total</b>		<b>\$ 2,310,292.71</b>
GFL ENVIRONMENTAL	0070921819	\$ 116,070.25
<b>GFL ENVIRONMENTAL Total</b>		<b>\$ 116,070.25</b>
GW IMPLEMENTATION SOLUTIONS LLC	1277	\$ 117,144.00
<b>GW IMPLEMENTATION SOLUTIONS LLC Total</b>		<b>\$ 117,144.00</b>
HARTFORD LIFE AND ACCIDENT INSURANCE CO	103125 OCT HARTFORD	\$ 468,061.38
	100125 SEPT HARTFORD	\$ 467,872.35
<b>HARTFORD LIFE AND ACCIDENT INSURANCE CO Total</b>		<b>\$ 935,933.73</b>
IMAGINE LEARNING LLC	1102598	\$ 140,000.00
<b>IMAGINE LEARNING LLC Total</b>		<b>\$ 140,000.00</b>
LENOVO (UNITED STATES) INC	6474290216	\$ 180,000.00
<b>LENOVO (UNITED STATES) INC Total</b>		<b>\$ 180,000.00</b>

Invoice Payments Over \$100,000  
 From 10/01/2025 Through 12/31/2025



VENDOR NAME	INVOICE NUMBER	INVOICE TOTAL AMOUNT
MAPP LLC	PAY APP #06 10/31/25	\$ 1,595,007.48
	PAY APP #07 11/30/25	\$ 921,895.25
	PAY APP #09 10/31/25	\$ 459,800.66
	PAY APP #10 11/30/25	\$ 405,466.46
<b>MAPP LLC Total</b>		<b>\$ 3,382,169.85</b>
METROPOLITAN LIFE INSURANCE CO	103125 OCT DENTAL	\$ 725,158.16
	103125 OCT VISION	\$ 129,004.00
<b>METROPOLITAN LIFE INSURANCE CO Total</b>		<b>\$ 854,162.16</b>
NAPA AUTO PARTS	NOV2025-24502802	\$ 186,915.03
	OCT2025-24502802	\$ 186,095.95
<b>NAPA AUTO PARTS Total</b>		<b>\$ 373,010.98</b>
NETPLANNER SYS INC	JC233844	\$ 102,764.40
<b>NETPLANNER SYS INC Total</b>		<b>\$ 102,764.40</b>
NEXTERA ENERGY SERVICES GEORGIA LLC	105115-121525	\$ 157,500.33
	105012-111525	\$ 113,423.50
	104892-101525	\$ 113,098.10
<b>NEXTERA ENERGY SERVICES GEORGIA LLC Total</b>		<b>\$ 384,021.93</b>
NPSG BUILT LLC	PAY APP #02 12/01/25	\$ 509,711.59
	PAY APP #01 11/01/25	\$ 496,261.80
	PAY APP #04 12/01/25	\$ 191,061.37
	PAY APP #03 12/30/25	\$ 149,547.08
<b>NPSG BUILT LLC Total</b>		<b>\$ 1,346,581.84</b>
OAK CONSTRUCTION GROUP LLC	PAY APP #01 10/31/25	\$ 165,000.00
<b>OAK CONSTRUCTION GROUP LLC Total</b>		<b>\$ 165,000.00</b>
PARKER POE	PPAB-36557-2025-12-H	\$ 253,357.93
	PPAB-36557-2025-10-H	\$ 246,351.11
	PPAB-36557-2025-11-H	\$ 209,541.46
<b>PARKER POE Total</b>		<b>\$ 709,250.50</b>
PLANSOURCE BENEFITS ADMIN INC	103125 OCT VOYA	\$ 187,925.39
<b>PLANSOURCE BENEFITS ADMIN INC Total</b>		<b>\$ 187,925.39</b>

Invoice Payments Over \$100,000  
 From 10/01/2025 Through 12/31/2025



VENDOR NAME	INVOICE NUMBER	INVOICE TOTAL AMOUNT
PLAYWORLD PREFERRED INC	PWCQ24973	\$ 192,257.30
	PWCQ24691	\$ 175,568.11
	PWCQ24972	\$ 154,619.71
<b>PLAYWORLD PREFERRED INC Total</b>		<b>\$ 522,445.12</b>
R K REDDING CONSTRUCTION INC	PAY APP #03 11/10/25	\$ 161,978.33
<b>R K REDDING CONSTRUCTION INC Total</b>		<b>\$ 161,978.33</b>
ROOF TECHNOLOGY PARTNERS LLC	1019	\$ 369,772.44
<b>ROOF TECHNOLOGY PARTNERS LLC Total</b>		<b>\$ 369,772.44</b>
SERVIUS GROUP LLC	08	\$ 1,000,000.00
	09	\$ 600,000.00
<b>SERVIUS GROUP LLC Total</b>		<b>\$ 1,600,000.00</b>
SIGNATURE TENNIS COURTS INC	PAY APP #01 11/3/25	\$ 280,000.00
	PAY APP #1 11/03/25	\$ 165,190.00
	PAY APP #01 12/07/25	\$ 164,890.00
<b>SIGNATURE TENNIS COURTS INC Total</b>		<b>\$ 610,080.00</b>
SMITHBUILT CONSTRUCTION GROUP	PAY APP #12 RETAINAG	\$ 138,042.43
<b>SMITHBUILT CONSTRUCTION GROUP Total</b>		<b>\$ 138,042.43</b>
SOUTHEAST SERIES OF LOCKTON CO LLC	33697084	\$ 256,000.00
<b>SOUTHEAST SERIES OF LOCKTON CO LLC Total</b>		<b>\$ 256,000.00</b>
SRS INC	PAY APP #12 06/30/25	\$ 266,576.65
<b>SRS INC Total</b>		<b>\$ 266,576.65</b>
STATE HEALTH BENEFIT PLAN	10/25 SHBP 63312 CER	\$ 16,814,772.42
	9/25 SHBP 63312 CERT	\$ 16,771,216.66
	9/25 SHBP 63313 CLA	\$ 7,935,005.10
	10/25 SHBP 63313 CLA	\$ 7,860,682.23
<b>STATE HEALTH BENEFIT PLAN Total</b>		<b>\$ 49,381,676.41</b>

Invoice Payments Over \$100,000  
 From 10/01/2025 Through 12/31/2025



VENDOR NAME	INVOICE NUMBER	INVOICE TOTAL AMOUNT
SWINERTON BUILDERS	PAY APP #04 12/31/25	\$ 721,168.48
	PAY APP #12 10/28/25	\$ 206,639.00
	PAY APP #03 12/03/25	\$ 205,456.00
	PAY APP #13 11/26/25	\$ 127,720.14
<b>SWINERTON BUILDERS Total</b>		<b>\$ 1,260,983.62</b>
TEACHERS RETIREMENT SYSTEM OF GEORGIA	101025 SEPT TRS 6331	\$ 23,031,954.01
<b>TEACHERS RETIREMENT SYSTEM OF GEORGIA Total</b>		<b>\$ 23,031,954.01</b>
UNIVERSITY OF WEST GEORGIA	917655025-202508-2	\$ 262,675.00
<b>UNIVERSITY OF WEST GEORGIA Total</b>		<b>\$ 262,675.00</b>
US DEPT OF TREASURY	103125 MO FED TAX	\$ 19,349,401.64
	093025 MO FED TAX	\$ 19,305,204.56
	110725 BW FED TAX	\$ 972,390.58
	102425 BW FED TAX	\$ 937,967.70
	101025 BW FED TAX	\$ 647,904.17
<b>US DEPT OF TREASURY Total</b>		<b>\$ 41,212,868.65</b>
VALIC	103125 MO VALIC	\$ 1,584,308.34
<b>VALIC Total</b>		<b>\$ 1,584,308.34</b>
WARD HUMPHREY INC	PAY APP #08 10/31/25	\$ 424,680.00
<b>WARD HUMPHREY INC Total</b>		<b>\$ 424,680.00</b>
WINTER CONSTRUCTION CO	PAY APP #07 12/11/25	\$ 2,413,289.00
	PAY APP #05 10/08/25	\$ 1,437,588.00
	PAY APP #06 11/10/25	\$ 1,130,295.00
<b>WINTER CONSTRUCTION CO Total</b>		<b>\$ 4,981,172.00</b>
<b>Grand Total</b>		<b>\$ 277,286,267.20</b>

**BUDGET ADJUSTMENTS  
GREATER THAN \$100,000  
FY2026 - SECOND QUARTER  
DECEMBER 31, 2025**

**Budget Adjustments Over \$100,000  
From 10/1/2025 through 12/31/2025**



FUND	NAME	ACCOUNT	ADJUSTMENT AMOUNT	REVISED BUDGET @ 12/31/2025
<b>0100</b>	<b>General Fund</b>			
	<b>BUA 1012</b>	0100-8012-2700-2412-0000-50222-50-673210-00000- FY2026 Georgia school bus purchase-QBE (Quality Basic Education).	\$ 792,990	\$ 1,145,430
	<b>BUA 2225</b>	0100-8010-2660-9990-0049-50241-50-518210-00000- Increase Vapor Wake K-9 Officers and Handlers salaries to staff all High Schools.	\$ 881,200	\$ 6,363,879
		0100-8010-2660-9990-0049-50241-50-521010-00000- Increase Vapor Wake K-9 Officers and Handlers group health to staff all High Schools.	\$ 180,960	\$ 1,394,400
		0100-8010-2660-9990-0049-50241-50-523010-00000- Increase Vapor Wake K-9 Officers and Handlers TRS (Teacher Retirement System) to staff all High Schools.	\$ 147,232	\$ 1,339,947
		0100-8010-2660-9990-0049-50241-50-561010-00000- Increase Vapor Wake K-9 Officers and Handlers supplies to staff all High Schools.	\$ 790,608	\$ 1,116,608
<b>0318</b>	<b>2018 1% Sales Tax (SPLOST 5)</b>			
	<b>BUA 1275</b>	0318-8010-4000-9990-0000-00000-50-672010-00000- Transfers funds from Durham MS roofing to Unallocated Infrastructure/Individual school needs at project close out.	\$ 172,249	\$ 56,406,194
	<b>BUA 1634</b>	0318-8010-4000-9990-0000-00000-50-561510-00000- Transfer funds 4 sites growth and replacement accounts to Systemwide growth and replacement for reallocation.	\$ 122,933	\$ 7,104,534
	<b>BUA 2054</b>	0318-8010-4000-9990-0000-00000-50-672010-00000- Increase funds for State Capital Outlay and interest revenue.	\$ 701,310	\$ 112,812,388
	<b>BUA 3128</b>	0318-8010-4000-9990-0000-00000-50-672010-00000- Increase funds for interest revenue.	\$ 209,965	\$ 56,406,194
<b>0323</b>	<b>2024 1% Sales Tax (SPLOST 6)</b>			
	<b>BUA 23</b>	0323-1064-4000-9990-0000-00000-50-672010-00000- Transfer funds from Unallocated Infrastructure/Individual school needs to McEachern HS bleacher replacement for unforeseen modifications on the project.	\$ 150,000	\$ 1,654,123
	<b>BUA 101</b>	0323-8012-2700-9990-0000-00000-50-673210-00000- Transfer funds from Unallocated Safety/Security/Support to Buses, Vehicles and Equipment for the purchase of 30 buses.	\$ 5,300,000	\$ 2,148,595
	<b>BUA 177</b>	0323-0181-4000-9990-0000-00000-50-672010-00000- Transfer funds from Unallocated Infrastructure/Individual school needs to Unallocated Additions/Modifications for reallocation. Transfer funds from Unallocated Additions/Modification to Tritt ES renovations for additional costs associated with the renovation project.	\$ 1,000,000	\$ 8,156,996
		0323-8010-4000-9990-0000-00000-50-672010-00000- Transfer funds from Unallocated Infrastructure/Individual school needs to Unallocated Additions/Modifications for reallocation. Transfer funds from Unallocated Additions/Modification to Tritt ES renovations for additional costs associated with the renovation project.	\$ 1,000,000	\$ 19,064,438
	<b>BUA 181</b>	0323-0378-4000-9990-0000-00000-50-561510-00000- Transfer funds from 4 sites learning commons projects to Systemwide learning commons for reallocation.	\$ 171,104	\$ 171,598
		0323-8010-4000-9990-0000-00000-50-672010-00000- Transfer funds from 4 sites learning commons projects to Systemwide learning commons for reallocation.	\$ 110,859	\$ 19,064,438
	<b>BUA 253</b>	0323-8010-4000-9990-0000-00000-50-664120-00000- Transfer funds for 96 sites learning resources accounts to Systemwide learning resources for reallocation.	\$ 616,828	\$ 3,772,250
	<b>BUA 322</b>	0323-1054-4000-9990-0000-00000-50-672010-00000- Transfer funds from Unallocated Infrastructure/Individual school needs to Campbell HS restroom renovations to cover the construction costs.	\$ 400,000	\$ 3,163,702
	<b>BUA 416</b>	0323-0209-4000-9990-0000-00000-50-671510-00000- Transfer funds from Unallocated Infrastructure/Individual school needs to Allatoona HS canopy to establish a budget for the project.	\$ 503,626	\$ 1,432,602

**Budget Adjustments Over \$100,000  
From 10/1/2025 through 12/31/2025**



FUND	NAME	ACCOUNT	ADJUSTMENT AMOUNT	REVISED BUDGET @ 12/31/2025	
0323	BUA 421	0323-8010-4000-9990-0000-00000-50-561610-00000- Transfer funds from Unallocated Safety/Security/Support to Systemwide buses, vehicles and equipment. Systemwide communication equipment for schools and Systemwide computer aided dispatch equipment for their 2026 SPLOST budget.	\$ 209,000	\$ 76,685,471	
		0323-8012-2700-9990-0000-00000-50-673210-00000- Transfer funds from Unallocated Safety/Security/Support to Systemwide buses, vehicles and equipment. Systemwide communication equipment for schools and Systemwide computer aided dispatch equipment for their 2026 SPLOST budget.	\$ 747,600	\$ 2,148,595	
	BUA 481	0323-0173-4000-9990-0000-00000-50-672010-00000- Transfer funds from Unallocated Infrastructure/Individual school needs to Birney ES roofing to cover the cost of replacing the existing roof.	\$ 175,000	\$ 175,000	
	BUA 644	0323-8010-4000-9990-0000-00000-50-672020-00000- Transfer funds from Unallocated Additions/Modifications to Unallocated New/Replacement Facilities for reallocation.	\$ 3,000,000	\$ 282,723	
	BUA 647	0323-8010-4000-9990-0000-00000-50-530010-00000- Transfer funds from Unallocated Safety/Security/Support and Unallocated Academic/Technology to 30 initiatives for their 2026 SPLOST Budget.	\$ 150,000	\$ 155,675	
		0323-8010-4000-9990-0000-00000-50-561510-00000- Transfer funds from Unallocated Safety/Security/Support and Unallocated Academic/Technology to 30 initiatives for their 2026 SPLOST Budget.	\$ 1,916,992	\$ 17,853,431	
		0323-8010-4000-9990-0000-00000-50-561610-00000- Transfer funds from Unallocated Safety/Security/Support and Unallocated Academic/Technology to 30 initiatives for their 2026 SPLOST Budget.	\$ 26,371,250	\$ 29,388,151	
		0323-8010-4000-9990-0000-00000-50-671020-00000- Transfer funds from Unallocated Safety/Security/Support and Unallocated Academic/Technology to 30 initiatives for their 2026 SPLOST Budget.	\$ 2,000,000	\$ 4,000,000	
		0323-8010-4000-9990-0000-00000-50-671510-00000- Transfer funds from Unallocated Safety/Security/Support and Unallocated Academic/Technology to 30 initiatives for their 2026 SPLOST Budget.	\$ 714,088	\$ 7,484,646	
		0323-8010-4000-9990-0000-00000-50-672010-00000- Transfer funds from Unallocated Safety/Security/Support and Unallocated Academic/Technology to 30 initiatives for their 2026 SPLOST Budget.	\$ 4,266,865	\$ 95,322,191	
		0323-8010-4000-9990-0000-00000-50-672060-00000- Transfer funds from Unallocated Safety/Security/Support and Unallocated Academic/Technology to 30 initiatives for their 2026 SPLOST Budget.	\$ 5,759,250	\$ 33,876,626	
		BUA 687	0323-9908-4000-9990-0000-00000-50-561510-00000- Transfer funds from Unallocated New/Replacement Facilities and North Cobb Area CITA custodial equipment to North Cobb Area CITA furniture and equipment, labs, technology items and network electronics to establish budgets for these items.	\$ 711,647	\$ 4,079,642
			0323-9908-4000-9990-0000-00000-50-561610-00000- Transfer funds from Unallocated New/Replacement Facilities and North Cobb Area CITA custodial equipment to North Cobb Area CITA furniture and equipment, labs, technology items and network electronics to establish budgets for these items.	\$ 985,343	\$ 985,343
			0323-9908-4000-9990-0000-00000-50-673010-00000- Transfer funds from Unallocated New/Replacement Facilities and North Cobb Area CITA custodial equipment to North Cobb Area CITA furniture and equipment, labs, technology items and network electronics to establish budgets for these items.	\$ 1,754,836	\$ 7,754,836
	BUA 719	0323-0178-4000-9990-0000-00000-50-561610-00000- Transfer funds from Systemwide obsolete computing devices to 27 sites for student laptop needs.	\$ 158,790	\$ 381,438	
		0323-0184-4000-9990-0000-00000-50-561610-00000- Transfer funds from Systemwide obsolete computing devices to 27 sites for student laptop needs.	\$ 104,280	\$ 219,107	
		0323-0202-4000-9990-0000-00000-50-561610-00000- Transfer funds from Systemwide obsolete computing devices to 27 sites for student laptop needs.	\$ 113,760	\$ 314,162	
		0323-0275-4000-9990-0000-00000-50-561610-00000- Transfer funds from Systemwide obsolete computing devices to 27 sites for student laptop needs.	\$ 177,750	\$ 247,820	
		0323-0281-4000-9990-0000-00000-50-561610-00000- Transfer funds from Systemwide obsolete computing devices to 27 sites for student laptop needs.	\$ 196,710	\$ 238,307	
		0323-0290-4000-9990-0000-00000-50-561610-00000- Transfer funds from Systemwide obsolete computing devices to 27 sites for student laptop needs.	\$ 239,370	\$ 323,012	

**Budget Adjustments Over \$100,000  
From 10/1/2025 through 12/31/2025**



FUND	NAME	ACCOUNT	ADJUSTMENT AMOUNT	REVISED BUDGET @ 12/31/2025		
0323	BUA 719	0323-0294-4000-9990-0000-00000-50-561610-00000- Transfer funds from Systemwide obsolete computing devices to 27 sites for student laptop needs.	\$ 113,760	\$ 256,601		
		0323-0299-4000-9990-0000-00000-50-561610-00000- Transfer funds from Systemwide obsolete computing devices to 27 sites for student laptop needs.	\$ 165,900	\$ 216,426		
		0323-0309-4000-9990-0000-00000-50-561610-00000- Transfer funds from Systemwide obsolete computing devices to 27 sites for student laptop needs.	\$ 104,280	\$ 194,750		
		0323-0389-4000-9990-0000-00000-50-561610-00000- Transfer funds from Systemwide obsolete computing devices to 27 sites for student laptop needs.	\$ 139,830	\$ 288,121		
		0323-0394-4000-9990-0000-00000-50-561610-00000- Transfer funds from Systemwide obsolete computing devices to 27 sites for student laptop needs.	\$ 151,680	\$ 346,823		
		0323-0407-4000-9990-0000-00000-50-561610-00000- Transfer funds from Systemwide obsolete computing devices to 27 sites for student laptop needs.	\$ 123,240	\$ 169,701		
		0323-0475-4000-9990-0000-00000-50-561610-00000- Transfer funds from Systemwide obsolete computing devices to 27 sites for student laptop needs.	\$ 120,870	\$ 289,487		
		0323-0499-4000-9990-0000-00000-50-561610-00000- Transfer funds from Systemwide obsolete computing devices to 27 sites for student laptop needs.	\$ 146,940	\$ 334,459		
		0323-0502-4000-9990-0000-00000-50-561610-00000- Transfer funds from Systemwide obsolete computing devices to 27 sites for student laptop needs.	\$ 163,530	\$ 224,941		
		0323-0507-4000-9990-0000-00000-50-561610-00000- Transfer funds from Systemwide obsolete computing devices to 27 sites for student laptop needs.	\$ 158,790	\$ 370,402		
		0323-0602-4000-9990-0000-00000-50-561610-00000- Transfer funds from Systemwide obsolete computing devices to 27 sites for student laptop needs.	\$ 144,570	\$ 281,891		
		0323-0607-4000-9990-0000-00000-50-561610-00000- Transfer funds from Systemwide obsolete computing devices to 27 sites for student laptop needs.	\$ 203,820	\$ 425,103		
		0323-0816-4000-9990-0000-00000-50-561610-00000- Transfer funds from Systemwide obsolete computing devices to 27 sites for student laptop needs.	\$ 116,130	\$ 324,423		
		0323-1056-4000-9990-0000-00000-50-561610-00000- Transfer funds from Systemwide obsolete computing devices to 27 sites for student laptop needs.	\$ 210,930	\$ 303,483		
		0323-1060-4000-9990-0000-00000-50-561610-00000- Transfer funds from Systemwide obsolete computing devices to 27 sites for student laptop needs.	\$ 132,720	\$ 320,059		
		0323-2560-4000-9990-0000-00000-50-561610-00000- Transfer funds from Systemwide obsolete computing devices to 27 sites for student laptop needs.	\$ 151,680	\$ 355,844		
		0323-4056-4000-9990-0000-00000-50-561610-00000- Transfer funds from Systemwide obsolete computing devices to 27 sites for student laptop needs.	\$ 109,020	\$ 152,557		
		0323-5058-4000-9990-0000-00000-50-561610-00000- Transfer funds from Systemwide obsolete computing devices to 27 sites for student laptop needs.	\$ 118,500	\$ 204,997		
		0323-8010-4000-9990-0000-00000-50-561610-00000- Transfer funds from Systemwide obsolete computing devices to 27 sites for student laptop needs.	\$ 1,300,000	\$ 76,685,471		
			<b>BUA 762</b>	0323-8010-4000-9990-0000-00000-50-672010-00000- Increase funds for State Capital Outlay revenue received.	\$ 972,631	\$ 19,064,438
			<b>BUA 795</b>	0323-8010-4000-9990-0000-00000-50-561610-00000- Transfer funds from Systemwide data center equipment to Systemwide data center disaster recover for reallocation.	\$ 1,586,446	\$ 17,853,431
			<b>BUA 1260</b>	0323-8010-4000-9990-0000-00000-50-561610-00000- Transfer funds from 22 sites School Security Improvements Exterior accounts to Systemwide School Security Improvements Exterior for reallocation. Transfer funds from Systemwide School Security Improvements Exterior to 4 sties for access control upgrades.	\$ 131,606	\$ 76,685,471

**Budget Adjustments Over \$100,000  
From 10/1/2025 through 12/31/2025**



FUND	NAME	ACCOUNT	ADJUSTMENT AMOUNT	REVISED BUDGET @ 12/31/2025
0323	BUA 1389	0323-8010-4000-9990-0000-00000-50-672030-00000- Transfer funds from Lindley MS roofing to Unallocated Infrastructure/Individual school needs at project close out.	\$ 314,030	\$ 177,738,748
	BUA 1564	0323-0188-4000-9990-0000-00000-50-672010-00000- Transfer funds from Unallocated Infrastructure/Individual school needs to Pope HS renovations for baseball press box/restroom facility work.	\$ 150,000	\$ 2,485,253
	BUA 1619	0323-0507-4000-9990-0000-00000-50-672010-00000- Transfer funds from Unallocated Infrastructure/Individual school needs to McClure MS HVAC to establish a budget for the project.	\$ 112,435	\$ 162,290
	BUA 1960	0323-0397-4000-9990-0000-00000-50-672020-00000- Transfer funds Unallocated Infrastructure/Individual school needs to Green Acres ES HVAC project to establish a budget for the design service for the project.	\$ 200,000	\$ 229,819
		0323-0397-4000-9990-0000-00000-50-672030-00000- Transfer funds Unallocated Infrastructure/Individual school needs to Green Acres ES HVAC project to establish a budget for the design service for the project.	\$ 305,000	\$ 317,897
	BUA 1966	0323-4066-4000-9990-0000-00000-50-672020-00000- Transfer funds from Unallocated Infrastructure/Individual school needs to Pebblebrook HS HVAC to establish a budget for design services for the project.	\$ 190,000	\$ 190,000
		0323-4066-4000-9990-0000-00000-50-672030-00000- Transfer funds from Unallocated Infrastructure/Individual school needs to Pebblebrook HS HVAC to establish a budget for design services for the project.	\$ 285,000	\$ 303,598
	BUA 2052	0323-8010-4000-9990-0000-00000-50-672010-00000- Increase funds from State Capital Outlay revenue received.	\$ 3,631,199	\$ 19,064,438
BUA 2353	0323-8010-4000-9990-0000-00000-50-672010-00000- Increase funds for State Capital Outlay revenue received.	\$ 255,434	\$ 19,064,438	
0353	District Building Fund			
	BUA 2053	0353-8010-4000-9990-0000-00000-50-672010-00000- Increase funds for interest revenue.	\$ 144,510	\$ 3,517,237
0402	Title I - Fed Grant			
	BUA 511	0402-8010-1000-1750-0000-00000-50-519910-00000- Amend Title I-A, Improving Academic Achievement for grant funds awarded.	\$ 776,653	\$ 1,706,274
		0402-8010-1000-1750-0000-00000-50-561010-00000- Amend Title I-A, Improving Academic Achievement for grant funds awarded.	\$ 651,723	\$ 1,513,508
		0402-8010-1000-1750-0000-00000-50-561610-00000- Amend Title I-A, Improving Academic Achievement for grant funds awarded.	\$ 353,938	\$ 399,597
		0402-8010-2210-1750-0000-00000-60-511610-00000- Amend Title I-A, Improving Academic Achievement for grant funds awarded.	\$ 240,144	\$ 372,129
		0402-8010-2213-1750-0000-00000-50-511310-00000- Amend Title I-A, Improving Academic Achievement for grant funds awarded.	\$ 327,861	\$ 666,486
		0402-8010-2213-1750-0000-00000-50-519100-00000- Amend Title I-A, Improving Academic Achievement for grant funds awarded.	\$ 254,841	\$ 4,285,951
		0402-8010-2213-1750-0000-00000-50-558040-00000- Amend Title I-A, Improving Academic Achievement for grant funds awarded.	\$ 147,149	\$ 313,365
		0402-8010-2213-1750-0000-00000-50-581020-00000- Amend Title I-A, Improving Academic Achievement for grant funds awarded.	\$ 107,745	\$ 183,244
		0402-8010-2300-1750-0000-00000-60-588010-00000- Amend Title I-A, Improving Academic Achievement for grant funds awarded.	\$ 355,856	\$ 882,312
0404	Special Ed - Fed Grant			
	BUA 2641	0404-6406-1000-2824-0000-00000-40-511010-00000- Amend IDEA-Special Ed Flowthrough for grant funds awarded.	\$ 178,355	\$ 462,731
		0404-8010-1000-2824-0000-00000-50-514010-00000- Amend IDEA-Special Ed Flowthrough for grant funds awarded.	\$ 894,572	\$ 2,723,563
		0404-8010-1000-2824-0000-00000-50-514510-00000- Amend IDEA-Special Ed Flowthrough for grant funds awarded.	\$ 121,916	\$ 1,644,657
		0404-8010-1000-2824-0000-00000-50-521010-00000- Amend IDEA-Special Ed Flowthrough for grant funds awarded.	\$ 385,813	\$ 2,689,951
		0404-8010-2100-2824-0000-00000-50-516400-00000- Amend IDEA-Special Ed Flowthrough for grant funds awarded.	\$ 227,728	\$ 227,728
		0404-8010-2100-2824-0000-00000-50-516410-00000- Amend IDEA-Special Ed Flowthrough for grant funds awarded.	\$ 3,034,489	\$ 3,034,489
		0404-8010-2100-2824-0000-00000-50-516420-00000- Amend IDEA-Special Ed Flowthrough for grant funds awarded.	\$ 211,925	\$ 211,925

**Budget Adjustments Over \$100,000  
From 10/1/2025 through 12/31/2025**



FUND	NAME	ACCOUNT	ADJUSTMENT AMOUNT	REVISED BUDGET @ 12/31/2025	
0404	BUA 2641	0404-8010-2100-2824-0000-00000-50-521010-00000- Amend IDEA-Special Ed Flowthrough for grant funds awarded.	\$ 500,750	\$ 735,425	
		0404-8010-2100-2824-0000-00000-50-522010-00000- Amend IDEA-Special Ed Flowthrough for grant funds awarded.	\$ 226,284	\$ 298,160	
		0404-8010-2100-2824-0000-00000-50-523010-00000- Amend IDEA-Special Ed Flowthrough for grant funds awarded.	\$ 879,772	\$ 1,053,642	
		0404-8010-2300-2824-0000-00000-60-588010-00000- Amend IDEA-Special Ed Flowthrough for grant funds awarded.	\$ 295,319	\$ 850,056	
		0404-8012-2700-2824-0000-00000-50-518130-00000- Amend IDEA-Special Ed Flowthrough for grant funds awarded.	\$ 132,689	\$ 1,078,417	
		0404-8012-2700-2824-0000-00000-50-521010-00000- Amend IDEA-Special Ed Flowthrough for grant funds awarded.	\$ 374,805	\$ 1,114,061	
0414	Title II - Instructional Skills				
		BUA 551	0414-8010-2213-1784-0061-50430-60-511610-00000- Transfer funds for Professional Development.	\$ 105,000	\$ 105,000
		BUA 2240	0414-8010-2213-1784-0215-50430-60-511610-00000- Amend Title II-A, Improving Teacher Quality for grant funds awarded.	\$ 274,087	\$ 267,125
		0414-8010-2213-1784-0215-50430-60-581020-00000- Amend Title II-A, Improving Teacher Quality for grant funds awarded.	\$ 147,847	\$ 226,612	



**COBB COUNTY**  
SCHOOL DISTRICT

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