The Facilities and Technology Citizens Oversight Committee was established and authorized to specifically provide oversight for any Special Purpose Local Option Sales Tax (SPLOST) project by performing an assessment and project verification to determine if expenditures are meeting defined specifications as approved by the voters within the SPLOST referendum and as authorized by the Board.

This committee, appointed by the Board and superintendent, must reside within the boundaries of the Cobb County School District (CCSD). To ensure accountability, the Committee members must perform reviews of all facility and technology expenditures to verify that SPLOST projects are true needs and are included in the SPLOST program. Each Board Agenda Item is then reviewed to ensure that money is being spent wisely and efficiently. The Committee provides oversight related to items presented at its meetings by the CCSD Administration.

At each meeting the monthly reports, including the SPLOST Sales Tax Revenues comparing projected versus actual revenues and the Project Status Report which provides a snapshot of each project’s current status, were reviewed and discussed.

With all this information in hand the Committee prepares an Annual Report to address SPLOST expenditures as they relate to the Resolution approved by the voters. The Annual Report has summarized the SPLOST expenditures in the following areas: 1) New/Replacement Facilities, 2) Additions/Modifications, 3) Infrastructure/Individual School Needs (Maintenance/Renovations), 4) Safety, Security & Support, 5) Academic/Technology.

The major goals in SPLOST V are to: rebuild Eastvalley ES, Harmony Leland ES, King Springs ES, and a Smyrna Area New Middle School; provide additions/modifications to: Campbell HS, Central Office Instructional Support Center, Dickerson MS, Dodgen MS, Hillgrove HS, Lassiter HS, Lovinggood MS, North Cobb HS, Osborne HS, Pebblebrook HS, South Cobb HS, Sprayberry HS, Walton HS, and Wheeler HS.
SPLOST IV RELATED BOARD AGENDA ITEMS
JANUARY THRU DECEMBER 2022

The Committee reviewed and affirmed 1 SPLOST IV Agenda item in 2022.

Breakdown of SPLOST IV Proposed Expenditures

**Infrastructure**

$244,860 – Garrett Middle School – Flooring

SPLOST IV Projects Completed During 2022

**New/Replacement Facilities**

Sope Creek Elementary School – PE Building

**Ongoing SPLOST IV Projects**

N/A

The Committee reviewed and affirmed 34 SPLOST V Agenda items in 2022

Breakdown of SPLOST V Proposed Expenditures

**New/Replacement Facilities**

$36,711,400 – Eastvalley Elementary School

**Additions/Modifications**

$6,738,100 – Walton High School – Athletic Complex
$334,522 – Pebblebrook High School – Gymnasium, Theater, Classroom Addition – Rock Removal
$5,040,000 – Lovinggood Middle School – Classroom Addition
$6,845,000 – Hillgrove High School – Classroom Addition
$846,695 – South Cobb High School – Architect - Gymnasium Replacement
$TBD – South Cobb High School – Gymnasium Addition and Renovations - CM@Risk
$365,334 – Lassiter High School – Architect – Theater Renovation
Additions/Modifications Cont.

$TBD – Dickerson Middle School – Classroom Addition and Renovations - CM@Risk
$TBD – Dodgen Middle School – Classroom Addition and Renovations – CM@Risk
$1,668,000 – North Cobb High School – CTAE Renovation

Infrastructure/Individual School Needs

$831,098 – Tapp Middle School – Electrical Upgrade
$4,430,000 – Bryant Elementary School – HVAC Improvements
$4,600,000 – Dowell Elementary School – HVAC Improvements
$5,243,000 – Lewis Elementary School – HVAC Improvements
$3,026,613 – North Cobb High School – Roof Replacement
$894,251 – Due West Elementary School – Flooring Replacement
$463,450 – LaBelle Elementary School – Flooring Replacement
$425,200 – Milford Elementary School – Flooring Replacement
$1,624,000 – McEachern High School – Plumbing Improvements
$2,353,900 – Belmont Hills Elementary School – Roof Replacement
$3,474,700 – Sanders Elementary School – Roof Replacement
$6,679,000 – Garrett Middle School – HVAC Improvements (SPLOST IV) & Roof Replacement (SPLOST V)
$1,146,839 – Kennesaw Mountain High School - Roof Replacement
$2,836,700 – Mount Bethel Elementary School – Roof Replacement
$425,850 – Belmont Hills Elementary School – Electrical Upgrades
$490,000 – Hayes Elementary School – Electrical Upgrades
$1,191,887 – Barber Middle School – Flooring Replacement
$553,600 – Garrison Mill Elementary School – Flooring Replacement
$1,302,809 – Lost Mountain Middle School – Flooring Replacement
$482,400 – Rocky Mount Elementary School – Flooring Replacement
$4,435,000 – Awtrey Middle School – HVAC Upgrades
$6,699,000 – Daniel Middle School – HVAC Upgrades
$2,347,160 – Lassiter High School – Flooring Replacement
$1,263,000 – Pope High School – Concession/Toilets Renovation and Replacement

Safety, Security & Support

$2,845,048 – Food and Nutrition Services Projects
  Awtrey Middle School – Cooler Replacement & Generator Upgrade
  Bryant Elementary School – Cooler Replacement & Generator Upgrade
  Dickerson Middle School – Kitchen HVAC & Hood Replacement
  Lost Mountain Middle School – Cooler & Freezer Replacement
  Mount Bethel Elementary School – Kitchen HVAC, Freezer Replacement, Generator Upgrade
$3,052,595 – 25 School Buses Purchased ($2,052,595 - SPLOST V)
$1,217,950 – 10 School Buses Purchased ($967,950 - SPLOST V)
Safety, Security & Support Cont.

- $362,500 – Interior School Security Improvement Initiative – Architect
- $TBD – Lindley 6th Grade Academy – Classroom Addition and Renovations – CM@Risk
- $228,005 – Mobile Column Lifts – Vehicle Lifts
- $419,518 – 11 Police Vehicles Purchased
- $624,000 – Hayes Elementary School – Cooler/Freezer Replacement

Academic/Technology

N/A

SPLOST V Projects Completed During 2022

New/Replacement Facilities

- Cobb Horizon High School – Relocation
- Former East Cobb Middle School – Demolition
- Cobb Online Learning Academy (COLA) – Third Floor Arts Center Cobb Horizon High School

Additions/Modifications

- Pebblebrook High School - Rock Removal
- Pebblebrook High School – Theater
- Osborne High School – Performing Arts Center
- Campbell High School – Additional Classrooms, PAC, Interior Modifications

Infrastructure/Individual School Needs

- Tapp Middle School – Electrical Upgrade
- Bryant Elementary School – HVAC Improvements
- Dowell Elementary School – HVAC Improvements
- Lewis Elementary School – HVAC Improvements
- North Cobb High School - Roof Replacement
- Due West Elementary School – Flooring & Windows
- Garrett Middle School – Gym Flooring Replacement
- LaBelle Elementary School – Flooring Replacement
- Milford Elementary School – Flooring Replacement
- McEachern High School – Plumbing Improvements
- Belmont Hills Elementary School – Roof Replacement
- Sanders Elementary School – Roof Replacement
- Kennesaw Mountain High School – Roof Replacement
- Mount Bethel Elementary School – Roof Replacement
**Safety, Security & Support**

Food and Nutrition Services Projects:
- Awtrey Middle School – Cooler Replacement & Generator Upgrade
- Bryant Elementary School – Cooler Replacement & Generator Upgrade
- Dickerson Middle School – Kitchen HVAC & Hood Replacement
- Lost Mountain Middle School – Cooler & Freezer Replacement
- Mount Bethel Elementary School – Kitchen HVAC, Freezer Replacement, Generator Upgrade
- Purchase of 25 School Buses
- Purchase of 10 School Buses
- Mobile Column Lifts
- Purchase of 11 Police Vehicles

**Academic/Technology**

- Wheeler High School - Robotic Lab

**Ongoing SPLOST V Projects**

**New/Replacement Facilities**

- Eastvalley Elementary School Replacement Facility

**Additions/Modifications**

- Pebblebrook High School – Classroom Addition, Gymnasium, (Theater Completed)
- Sprayberry High School – Gym Replacement, (CTAE Renovations/Modifications Completed)
- Walton High School – Athletic Complex
- Lovinggood Middle School – Classroom Addition
- Hillgrove High School – Classroom Addition
- South Cobb High School Gymnasium Replacement
- Wheeler High School – Renovations
- South Cobb High School – Gymnasium Addition & Renovation
- Lassiter High School – Theater Renovation
- Dickerson Middle School – Classroom Addition & Renovation
- Dodgen Middle School – Classroom Addition & Renovation
- North Cobb High School – CTAE Renovation

**Infrastructure/Individual School Needs**

- Belmont Hills Elementary School – Electrical Upgrades
- Hayes Elementary School – Electrical Upgrades
- Garrett Middle School – Roof Replacement & HVAC Improvements
Infrastructure/Individual School Needs Cont.

Barber Middle School – Flooring Replacement
Garrison Mill Elementary School – Flooring Replacement
Lost Mountain Middle School – Flooring Replacement
Rocky Mount Elementary School – Flooring Replacement
Awtrey Middle School – HVAC Upgrades
Daniel Middle School – HVAC Upgrades
Lassiter High School – Flooring Replacement
Pope High School – Concession/Toilets Renovation and Replacement

Safety, Security, & Support*

Interior School Security Improvements Initiative
Lindley 6th Grade Academy Classroom Addition & Renovation
Buses, Vehicles, & Equipment
Communication Equipment for Schools and Public Safety
Computer Aided Dispatch Equipment
Expenses Incidental to Capital Projects
Food and Nutrition Services Needs
Growth & Replacement – Furniture, Equipment, & Finishes
Land Acquisition
Program Administration Costs
Records Management Needs
Safety & Security, Signage, Traffic Control, & Code Compliance
School Security Improvements – Exterior
School Security Improvements – Interior
Surveillance Cameras
Transportation Infrastructure
Undesignated Classrooms
Warehouse Needs
Hayes Elementary School – Cooler/Freezer Replacement

*All district-wide accounts that remain open will continue until all funds budgeted are expended.

Academic/Technology*

ADA Compliance-required and Safety Modifications
Assistive Technology Equipment
Centralized Video System
Data Center Disaster Recovery/Business Continuity
Data Center Equipment Replacement
District Network Enhancement/Maintenance
District Phone System Enhancement/Replacement
District Servers Replacement
**Academic/Technology** Cont.

- Equipment & Software for Students with Disabilities
- Equipment to Support Physical Disabilities
- Financial Systems Enhancement/Equipment Replacement
- Growth, Replacement, & Maintenance of Fine Arts Instruments and Equipment
- Human Resources/Payroll Systems Enhancement/Equipment Replacement
- Language Systems
- Learning Commons
- Learning Management System
- Learning Resources
- Maintenance of Fine Arts Performance Facilities
- Network Access Control
- Obsolete Audio-Visual Equipment Enhancement/Replacement – Classrooms
- Obsolete Computing Device Replacement – District
- Obsolete Computing Device Replacement – Teachers & Staff
- Obsolete Interactive Classroom Devices Enhancement/Replacement
- Obsolete Print/Copy/Duplicate Solution – Replacement/Maintenance
- Robotics Lab
- Student Information Systems Enhancement/Replacement
- Student Learning, STEM, College and Career and/or Innovation Spaces

*All district-wide accounts that remain open will continue until all funds budgeted are expended.

SPLOST V Revenue as of January 1, 2023, was $651,990,978. A breakdown of the revenue budgeted, expended/encumbered and uncommitted is provided below.

<table>
<thead>
<tr>
<th>Category</th>
<th>Budget</th>
<th>Committed</th>
<th>Uncommitted</th>
</tr>
</thead>
<tbody>
<tr>
<td>NEW/REPL FAC</td>
<td>$171,767,665</td>
<td>$168,640,695</td>
<td>$3,126,970</td>
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<tr>
<td>ADDITIONS/MODS</td>
<td>$245,458,586</td>
<td>$230,928,671</td>
<td>$14,529,915</td>
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<td>INFRA/IND SCH NEED</td>
<td>$108,886,953</td>
<td>$88,445,599</td>
<td>$20,441,354</td>
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<td>SAFETY/SEC/SUPPORT</td>
<td>$98,295,387</td>
<td>$56,615,474</td>
<td>$41,679,913</td>
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<td>ACADEMIC/TECH</td>
<td>$172,613,409</td>
<td>$131,590,063</td>
<td>$41,023,346</td>
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<tr>
<td><strong>TOTALS</strong></td>
<td><strong>$797,022,000</strong></td>
<td><strong>$676,220,502</strong></td>
<td><strong>$120,801,498</strong></td>
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</tbody>
</table>

Source: Consolidated Management Report as of January 1, 2023
**Tax Revenue**

SPLOST V sales tax accumulated revenue collections to date have run over projections by 6.1%. For 2022 collections were 21.6% above projections. Projections were increased 10% over the original forecast by the Board of Education.

<table>
<thead>
<tr>
<th>Account</th>
<th>Budget</th>
<th>Received</th>
</tr>
</thead>
<tbody>
<tr>
<td>SPLOST V Federal Revenue*</td>
<td>$1,950,720</td>
<td>$1,950,719</td>
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<tr>
<td>SPLOST V Interest Income</td>
<td>$2,127,530</td>
<td>$3,238,920</td>
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<tr>
<td>SPLOST V Revenue</td>
<td>$785,003,369</td>
<td>$638,490,393</td>
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<tr>
<td>State Capital Outlay</td>
<td>$6,482,657</td>
<td>$6,540,013</td>
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<tr>
<td>Trans. Const. Note Interest</td>
<td>$1,457,724</td>
<td>$1,770,933</td>
</tr>
<tr>
<td><strong>Totals</strong></td>
<td><strong>$797,022,000</strong></td>
<td><strong>$651,990,978</strong></td>
</tr>
</tbody>
</table>

*Money received from FEMA for 2009 Clarkdale ES Flood
Source: Consolidated Management Report as of January 1, 2023

**Conclusions**

The F&T Committee reviewed and acted upon 35 Board agenda items. The monthly reports, as presented, contained detailed and well-organized information that assisted the Committee in performing due diligence and provided the transparency that is so critical in a SPLOST program with such a wide variety of projects and tasks.

As SPLOST V continues, it is the F&T Committee's belief that the revenues have been expended in accordance with the Resolution that was approved by the voters and authorized by the Board. We appreciate the opportunity to serve our community by providing citizen oversight for this large and very important program for our schools.
Acknowledgements

The F&T Committee extends its gratitude to Randy Scamihorn for his assistance as the Board Liaison in 2022, providing his insight and serving as the Committee's connection to the other Board Members. Marc Smith, James Wilson, and Nick Parker always provided pertinent details on the Board Agenda items and on other topics that the Committee discussed during the meetings. They each provided a wealth of knowledge that assisted the committee in our deliberations.

Respectfully submitted,

Facilities and Technology Committee Appointees

Jay Cunningham-Secretary, Post 1 (Randy Scamihorn)
Dr. Christian Johnson, Yashira Willis, Post 2 (Dr, Jaha Howard)
Jackye Mumphrey, Michael McNeely, Post 3 (Tre’ Hutchins)
Wayne Brown, Thea Powell- Post 4 (David Chastain)
Dr. John Crooks, Don Hill-Vice Chair, Post 5 (David Banks)
Alonzo Ford, LMichael Green, Post 6 (Charisse Davis)
Larry Darnell, Lesley Litt-Chair, Post 7 (Brad Wheeler)
John Loud, Superintendent (Chris Ragsdale)