# COBB COUNTY SCHOOL DISTRICT MARIETTA, GEORGIA



## COMPREHENSIVE ANNUAL FINANCIAL REPORT

Fiscal Year Ended June 30, 2014

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# Comprehensive Annual Financial Report

*Fiscal Year Ended June 30, 2014*


PREPARED BY:

COBB COUNTY BOARD OF EDUCATION

FINANCIAL SERVICES DIVISION

BRADLEY REUBEN JOHNSON, CHIEF FINANCIAL OFFICER

514 Glover Street – Marietta, Georgia 30060

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**COBB COUNTY SCHOOL DISTRICT**
**COMPREHENSIVE ANNUAL FINANCIAL REPORT**
**TABLE OF CONTENTS**
**FOR THE YEAR ENDED JUNE 30, 2014**


| | PAGE |
|---|---|
| **INTRODUCTORY SECTION** | |
| Letter of Transmittal | i-v |
| Certificate of Achievement / GFOA | vi |
| Certificate of Excellence / ASBO | vii |
| Cobb County School District - Function and Composition | viii |
| Cobb County School District – Elected Officials and Superintendent of Schools | ix |
| Cobb County School District - Superintendent's Cabinet | x |
| Cobb County School District - Organizational Chart | xi |
| **FINANCIAL SECTION** | |
| Independent Auditor's Report | 1-4 |
| Management's Discussion and Analysis | 5-16 |
| **Basic Financial Statements** | |
| District-wide Financial Statements: | |
| Statement of Net Position | 17 |
| Statement of Activities | 18 |
| Fund Financial Statements: | |
| Balance Sheet - Governmental Funds | 19 |
| Reconciliation of the Governmental Funds Balance Sheet to the Statement of Net Position | 20 |

| | PAGE |
|---|---|
| Statement of Revenues, Expenditures, and Changes in Fund Balances - Governmental Funds | 21 |
| Reconciliation of the Governmental Funds Statement of Revenues, Expenditures, and Changes in Fund Balances to the Statement of Activities | 22 |
| Statement of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual (Non-GAAP Budgetary Basis) - General Fund | 23 |
| Statement of Fund Net Position – Proprietary Funds | 24 |
| Statement of Revenues, Expenses, and Changes in Fund Net Position - Proprietary Funds | 25 |
| Statement of Cash Flows - Proprietary Funds | 26 |
| Statement of Fiduciary Assets and Liabilities – Fiduciary Funds | 27 |
| Notes to the Basic Financial Statements | 28-50 |
| **Combining and Individual Fund Financial Statements and Schedules:** | |
| Combining and Individual Fund Statements and Schedules – Nonmajor Governmental Funds | 51-53 |
| Combining Balance Sheet - Nonmajor Governmental Funds | 54-58 |
| Combining Statement of Revenues, Expenditures, and Changes in Fund Balances - Nonmajor Governmental Funds | 59-63 |
| Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual (Non-GAAP Budgetary Basis) - Annually Budgeted Nonmajor Governmental Funds | 64-82 |
| Internal Service Funds – Fund Descriptions | 83 |
| Combining Statement of Fund Net Position - Internal Service Funds | 84 |
| Combining Statement of Revenues, Expenses, and Changes in Fund Net Position - Internal Service Funds | 85 |

| | PAGE |
|---|---|
| Combining Statement of Cash Flows - Internal Service Funds | 86 |
| Fiduciary Funds – Fund Descriptions | 87 |
| Combining Statement of Fiduciary Assets and Liabilities – Fiduciary Funds | 88 |
| Combining Statement of Changes in Fiduciary Assets and Liabilities – Fiduciary Funds | 89 |
| **Supplementary Schedules:** | |
| SPLOST II - Special Purpose Local Option Sales Tax Projects | 90-91 |
| SPLOST III - Special Purpose Local Option Sales Tax Projects | 92-93 |
| SPLOST IV - Special Purpose Local Option Sales Tax Projects | 94-95 |
| **STATISTICAL SECTION (Unaudited)** | |
| Statistical Section Contents | 96 |
| Net Position by Component - Last Ten Fiscal Years | 97-98 |
| Changes in Net Position – Last Ten Fiscal Years | 99-100 |
| Fund Balances, Governmental Funds – Last Ten Fiscal Years | 101-102 |
| Changes in Fund Balances, Governmental Funds – Last Ten Fiscal Years | 103-104 |
| Property Tax Levies and Collections | 105 |
| Assessed and Estimated Actual Value of Taxable Property - Last Ten Fiscal Years | 106 |
| Direct and Overlapping Property Tax Rates – Last Ten Fiscal Years | 107 |
| Principal Property Taxpayers – December 31, 2013 and Nine Years Ago | 108 |
| Legal Debt Margin Information – Last Ten Fiscal Years | 109 |

**PAGE**


Legal Debt Margin Information – Fiscal Year 2014 110

Ratios of Outstanding Debt by Type – Last Ten Fiscal Years 111

Ratio of Net General Bonded Debt to Estimated Actual Value and Net Bonded Debt per Capita – Last Ten Fiscal Years 112

Computation of Direct and Overlapping General Obligation Debt 113

Cobb County Demographic and Economic Statistics – Last Ten Fiscal Years 114

Principal Employers – Current Year and Nine Years Ago 115

Comparison of Metropolitan Atlanta School District Property Tax Rates 116

Cobb County Bank Deposits, Construction and Taxable Property Values – Last Ten Calendar Years 117

Property Digest Reductions Due to Exemptions – Last Ten Fiscal Years 118

Number of Personnel and Ratio of Pupils to Professional Personnel - Last Ten Fiscal Years 119

Operating Statistics – Last Ten Fiscal Years 120

General Fund Expenditures by Function – Last Ten Fiscal Years 121

General Fund Revenues by Source – Last Ten Fiscal Years 122

Ratio of Annual Debt Service Expenditures for General Bonded Debt to Total General Expenditures – Last Ten Fiscal Years 123

Results of All Bond and Sales Tax Referendums 124

School Buildings – Last Ten Fiscal Years 125-132

Teachers' Salary Schedule – Last Ten Fiscal Years 133

Administrative Salary Schedule 134

| | PAGE |
|---|---|
| Schedule of Insurance in Force | 135-136 |
| School Lunch and Breakfast Program – Last Ten Fiscal Years | 137 |
| Number of Schools – Last Ten Fiscal Years | 138 |
| Number of High School Graduates and Average Daily Enrollment and Attendance – Last Ten Fiscal Years | 139 |
| Active Enrollment by Grade Level – Last Ten Fiscal Years | 140 |
| Classroom Buildings, Grade Levels and Acreage | 141-142 |

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COBB COUNTY SCHOOL DISTRICT

*Empowering Dreams for the Future*

P.O. Box 1088
Marietta, GA 30061
Telephone: (770) 426-3300
**www.cobbk12.org**

December 4, 2014

**To the Members of the Cobb County Board of Education and Citizens of Cobb County, Georgia:**

We are pleased to submit to you the comprehensive annual financial report (CAFR) of the Cobb County School District (District) for the fiscal year ended June 30, 2014. This report conforms to generally accepted accounting principles as applicable to governmental entities. The Financial Services Division prepared this report. Responsibility for both the accuracy of the presented data and the completeness and fairness of the presentation, including all disclosures, rests with the District's administration and is presented for your careful review.

We believe the data, as presented, is accurate in all material aspects; that it is presented in a manner designed to fairly set forth the financial position and results of operations of the District as measured by the financial activity of its various funds; and that all disclosures necessary to enable the reader to gain the maximum understanding of the District's financial activity have been included. A comprehensive framework of internal control is in place to give reasonable assurance that the financial statements are free of any material misstatements. Because the cost of internal controls should not exceed anticipated benefits, the objective is to provide reasonable, rather than absolute, assurance that the financial statements are free of any material misstatements.

Readers of this report are encouraged to consider the information presented here in conjunction with additional information presented in the Management's Discussion and Analysis beginning on page five of this report.

## PROFILE OF THE SCHOOL DISTRICT

Cobb County School District is one of two public school districts located in Cobb County, Georgia. The District serves the entire county area with the exception of the City of Marietta, which has its own independent school district. It provides a program of public education from kindergarten through grade twelve. The purpose and responsibility of the District is to provide a thorough and efficient educational system for the children enrolled in public schools within its boundaries whereby each child has access to programs and services that are appropriate to his or her educational needs.

**BOARD OF EDUCATION** Kathleen Angelucci, *Chair* • Randy Scamihorn, *Vice Chair*
Tim Stultz • David Morgan • David Banks • Scott Sweeney • Brad Wheeler

**SUPERINTENDENT** Chris Ragsdale, *Interim Superintendent*

The District is the second largest school system in Georgia and the 24th largest in the United States with an active daily enrollment of 109,529. The District is governed by a Board of Education consisting of seven members elected from seven county posts. Members serve four-year terms and each year appoint a chairperson and vice-chairperson. The Board appoints a Superintendent to oversee the day-to-day administration of the School District.

Mr. Chris Ragsdale currently serves as the Interim Superintendent of the Cobb County School District. Prior to his appointment in May of 2014, Mr. Ragsdale served as the Deputy Superintendent for Operations. He also served as the Chief Technology Officer for several years. During his tenure with the District, he has managed plant operations, provided oversight for the District's technology integration, and been responsible for planning and execution of capital projects approved by Cobb voters and funded by the Special Purpose Local Option Sales Tax. Mr. Ragsdale holds a Bachelor of Science in Information Systems from Kennesaw State University and is currently enrolled in the executive MBA program at Shorter University in Rome, Georgia.

The District prides itself on providing a quality educational experience to all of our students, while efficiently managing our resources. Here are a few of the many accomplishments from the 2014 fiscal year:

- The District average SAT score of 1515 is 70 points higher than the state average and 18 points higher than the national average. 80% of 2014 graduates took the SAT.
- In 2012, 2013, and 2014, 15 Cobb high schools were recognized by the Georgia Department of Education as **Advanced Placement Honor Schools.** The program recognizes Georgia schools that have increased access to rigorous Advance Placement coursework. Participation in challenging Advanced Placement courses has grown 184% since 2004.
- The four-year graduation rate for Cobb high schools improved to **78.2%** in 2014, marking the third consecutive year the overall graduation rate has increased. Cobb exceeds the state graduation rate of 72.5% by nearly six percentage points.
- Cobb has a distinguished faculty, with **62%** of Cobb teachers holding advanced degrees.

More details may be obtained through the District's Communications Department.

The District has reviewed its operating entity definition in order to ensure conformance with the Governmental Accounting Standards Board Statement No. 61, "The Financial Reporting Entity: Omnibus an Amendment of GASB Statements No. 14 and No. 34." This report includes all funds and account groups of the District. The District is not included in any other reporting entity, and no other entities are included within this report.

The District maintains budgetary controls to ensure compliance with legal provisions embodied in the annual appropriated budget approved by the Cobb County Board of Education. Activities of the General Fund and Special Revenue Funds are included in the annual appropriated budget. Capital Projects Funds are budgeted on a multi-year, project-length basis. The level of budgetary control (that is, the level at which expenditures cannot legally exceed the appropriated amount) is established by function within an individual fund.

## ECONOMIC CONDITION AND OUTLOOK

The District is located in the northwest quadrant of the Atlanta metropolitan area. Metropolitan Atlanta is a national center for finance, transportation, distribution and communications. These factors, coupled with a mild climate, beautiful natural environment, affordable housing and a first-class international airport help to consistently place Atlanta at or near the top of surveys identifying the most desirable U. S. cities in which to locate a business. In fiscal year 2013 (most recent figures available), Cobb County had one of the metropolitan area's highest median household incomes at $66,300, an unemployment rate of 7.1%, and a growing population which increased from 632,900 in 2004 to 717,190 in 2013. Student enrollment for the 2014 fiscal year was 109,529.

Despite these considerable strengths, Cobb County has been adversely impacted by the recent economic recession. In fiscal year 2014 the District's gross property digest decreased by 2.3% over the 2013 fiscal year's digest as compared to a decrease of 2.2% the previous year and a total decrease of 19.3% over the last five years. This was a reflection of the nationwide erosion of real estate values during the recent economic downturn.

In addition to a decline in property tax revenue, the District encountered financial challenges during fiscal year 2014 due to $65.9 million austerity cuts in state funding. We expect a smaller reduction in state funding in the immediate future, as state revenues have recently improved. Similarly, we expect a gradual increase in property tax revenue as real estate values slowly but steadily rebound.

## LONG-TERM FINANCIAL PLANNING

The District anticipates meeting its projected capital improvement needs through December 2018 through county sales tax revenues. In March 2013, the citizens of Cobb County voted to renew a one-percent local option sales tax for education over a period of five years beginning January 1, 2014 and ending December 31, 2018. The revenue generated from sales tax has been or will be used to construct new schools, improve existing schools, construct major additions to many schools, improve technology and security throughout the District and acquire land for future expansion. A schedule of District school buildings and their age can be found on pages 141 and 142, in the statistical section.

## OTHER INFORMATION

***New Educational Model:*** By June 2015, state law requires all Georgia school districts to choose a framework for leading and operating schools. The Cobb County School District currently

saves almost $44 million annually through state waivers no longer available after July 1, 2015, unless a contract is developed to become either a charter system or an Investing in Educational Excellence ($IE^2$) system. The Cobb County School Board has voted to submit an application to the Georgia Department of Education to become an $IE^2$ district, effective with the 2015-2016 school year. A chief reason for selecting this model over the charter system model was the greater ability to develop customized student achievement plans for individual schools. While schools will be held accountable for meeting specific goals, this school model is revenue neutral. We will not lose the current $44 million in annual savings through state waivers, and although there will not be any additional funding, the $IE^2$ model and contract will allow the District to use its current resources more effectively.

***Independent Audit:*** The financial statements have been audited by Mauldin & Jenkins, LLC, whose opinion is expressed on page 1. The District complies with the requirements of the Single Audit Act and associated reports and schedules are presented in a separately issued Report of Independent Certified Public Accountants in Accordance with the Single Audit Act and *Governmental Auditing Standards.*

***Financial Reporting Awards:*** Every year since 1980, our comprehensive annual financial report has earned a Certificate of Achievement for Excellence in Financial Reporting from the Government Finance Officers Association of the United States and Canada (GFOA). Additionally, the District's comprehensive annual financial report received the Association of School Business Officials' (ASBO) Certificate of Excellence in Financial Reporting every year since 1984.

These prestigious awards are made only to government units which publish a comprehensive annual financial report that is easily readable, efficiently organized, and conforming to program standards and satisfies generally accepted accounting principles and applicable legal requirements. The awards are valid for a period of one year only. We believe the accompanying report continues to conform to award eligibility, and will submit it for determination as appropriate.

***Budget Presentation Award:*** The District prepares an official budget document each year which is issued as a separate report. Since 1990, the district has received the Distinguished Budget Presentation Award from GFOA. In order to receive this award, the District must publish a budget document that meets program criteria as a policy document, a financial plan, an operations guide, and as a communications device. The award is valid for a period of one year only. We have received the Meritorious Budget Award from ASBO every year since 2005. The criteria required by ASBO includes an introductory, organizational, financial and information section. We believe the most recent budget continues to conform to program requirements, and we are submitting it to GFOA and ASBO to determine its eligibility for another award.

***Acknowledgments:*** We wish to express our appreciation to Jan Hendrix, Director of Accounting Services, and to the entire staff of the Financial Services Division whose dedicated efforts have enabled this report to be prepared on a timely basis.

The active involvement and professional support of Mauldin & Jenkins, LLC Audit Manager, Christopher McKellar and his auditing staff have been instrumental in the prompt completion of the associated audit of this report.

In closing, sincere gratitude is expressed to the Board of Education for their leadership and dedication to the Cobb County School District, its taxpayers, employees, and, most importantly, its students. To the citizens of the Cobb County School District, please accept our gratitude for your support of our successful school district.

Respectfully submitted,



Chris Ragsdale
Interim Superintendent



Bradley Reuben Johnson
Chief Financial Officer

Government Finance Officers Association

# Certificate of Achievement for Excellence in Financial Reporting

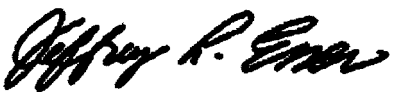
Presented to

## Cobb County School District

## Georgia

For its Comprehensive Annual
Financial Report
for the Fiscal Year Ended

**June 30, 2013**



Executive Director/CEO

# Association of School Business Officials International

*The Certificate of Excellence in Financial Reporting Award*
*is presented to*

## Cobb County School District

*For Its Comprehensive Annual Financial Report (CAFR)*
*For the Fiscal Year Ended June 30, 2013*

The CAFR has been reviewed and met or exceeded
ASBO International's Certificate of Excellence standards

Terrie S. Simmons, RSBA, CSBO
President

John D. Musso, CAE, RSBA
Executive Director

# COBB COUNTY SCHOOL DISTRICT
## FUNCTION AND COMPOSITION
## JUNE 30, 2014

All matters relating to education and operations in the Cobb County School District are governed and controlled by the Board of Education as provided by Georgia law. The Board has the responsibility to maintain a uniform system of public schools providing quality education for all young people of Cobb County. With the advice of the superintendent, the Board must determine the policies and prescribe the rules and regulations for the management and administration of the school system.

Generally, the Board holds public meetings twice a month to conduct normal business with special sessions as needed. The Board is composed of seven members who are each elected for four years from one of seven geographical districts in the county. The Board elects a chairman and vice-chairman from the seven members to govern the body for a one year period. As of June 30, 2014 the members of the Board and years of expiration of their terms are as follows:

| Title | Name | Term Expires |
|---|---|---|
| Chair | Ms. Kathleen Angelucci | December 31, 2014 |
| Vice-Chair | Mr. Randy Scamihorn | December 31, 2016 |
| Board Member | Mr. Brad Wheeler | December 31, 2016 |
| Board Member | Mr. Tim Stultz | December 31, 2014 |
| Board Member | Mr. David Morgan | December 31, 2016 |
| Board Member | Mr. David Banks | December 31, 2016 |
| Board Member | Mr. Scott Sweeney | December 31, 2014 |

# COBB COUNTY SCHOOL DISTRICT
# ELECTED OFFICIALS AND SUPERINTENDENT OF SCHOOLS
# JUNE 30, 2014



**RANDY SCAMIHORN**

**POST 1**

**2 Years Served**



**TIM STULTZ**

**POST 2**

**4 Years Served**



**DAVID MORGAN**

**POST 3**

**6 Years Served**



**KATHLEEN ANGELUCCI**

**POST 4**

**4 Years Served**



**DAVID BANKS**

**POST 5**

**6 Years Served**



**SCOTT SWEENEY**

**POST 6**

**4 Years Served**



**BRAD WHEELER**

**POST 7**

**2 Years Served**



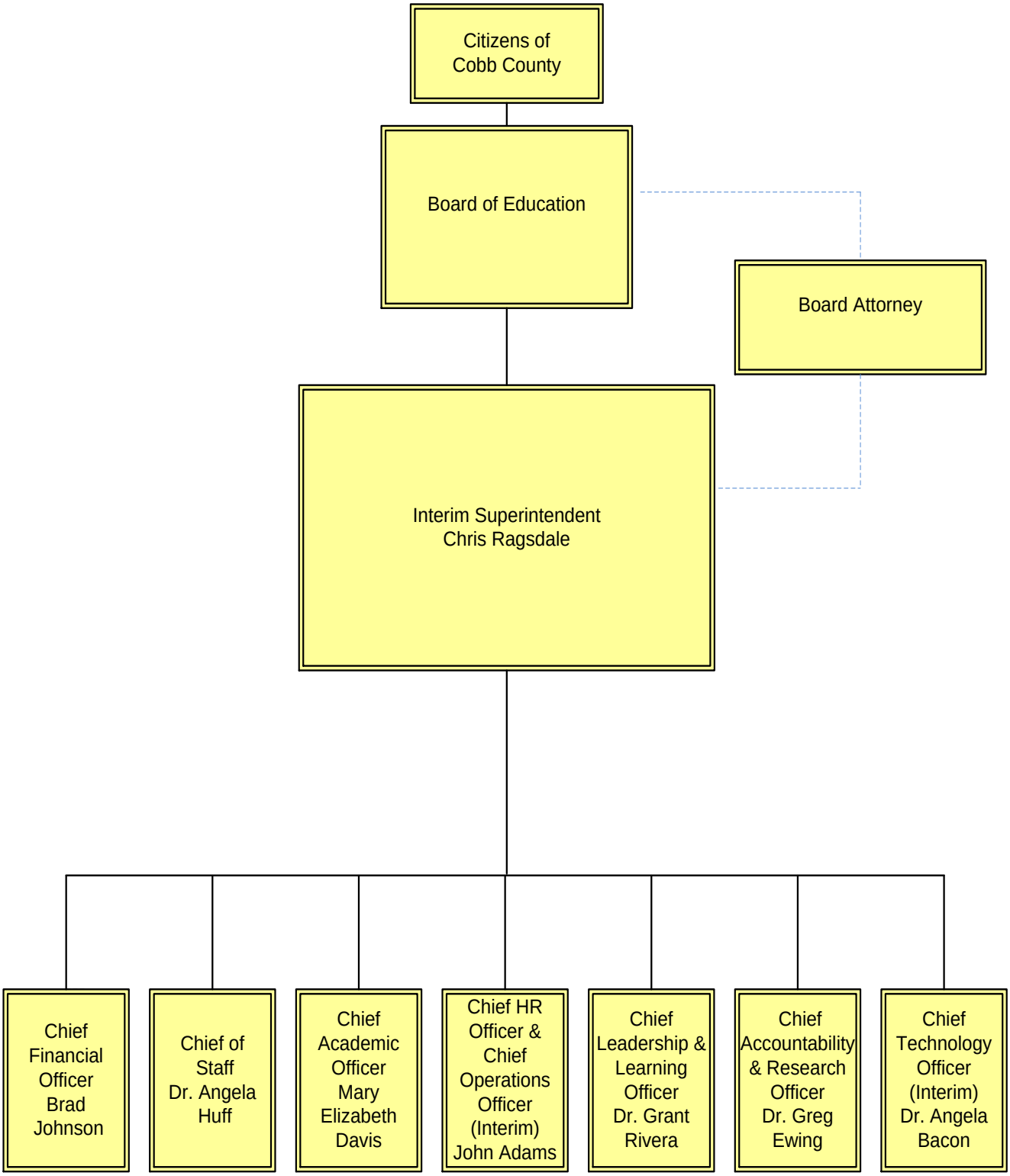
**CHRIS RAGSDALE**

**INTERIM SUPERINTENDENT**

# COBB COUNTY SCHOOL DISTRICT
## SUPERINTENDENT'S EXECUTIVE CABINET
## JUNE 30, 2014

| | |
|---|---|
| **Chris Ragsdale** | **Superintendent (Interim)** |
| **John Adams** | **Chief Human Resources Officer and Chief of Operations (Interim)** |
| **Dr. Angela Huff** | **Chief of Staff** |
| **Brad Johnson** | **Chief Financial Officer** |
| **Mary Elizabeth Davis** | **Chief Academic Officer** |
| **Dr. Grant Rivera** | **Chief Leadership and Learning Officer** |
| **Dr. Angela Bacon** | **Chief Technology Officer (Interim)** |
| **Dr. Greg Ewing** | **Chief Accountability and Research Officer** |

# COBB COUNTY SCHOOL DISTRICT
# ORGANIZATIONAL CHART
# JUNE 30, 2014



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MAULDIN & JENKINS

# INDEPENDENT AUDITOR'S REPORT

**To the Superintendent and Members of**
**the Cobb County Board of Education**
**Marietta, Georgia**

**Report on the Financial Statements**

We have audited the accompanying financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the Cobb County Board of Education as of and for the year ended June 30, 2014, and the related notes to the financial statements, which collectively comprise the Cobb County Board of Education's basic financial statements as listed in the table of contents.

***Management's Responsibility for the Financial Statements***

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

***Auditor's Responsibility***

Our responsibility is to express opinions on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards,* issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

***Opinions***

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, each major fund, and the aggregate remaining fund information of the Cobb County Board of Education as of June 30, 2014, and the respective changes in financial position, and, where applicable, cash flows thereof and the budgetary comparison for the General Fund, for the year then ended in accordance with accounting principles generally accepted in the United States of America.

***Other Matters***

*Required Supplementary Information*

Accounting principles generally accepted in the United States of America require that the Management's Discussion and Analysis, as listed in the table of contents, be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

*Other Information*

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Cobb County Board of Education's basic financial statements. The combining and individual nonmajor fund financial statements and schedules, the SPLOST II schedule of expenditures of Special Purpose Local Option Sales Tax Projects, the SPLOST III schedule of expenditures of Special Purpose Local Option Sales Tax Projects, the SPLOST IV schedule of expenditures of Special Purpose Local Option Sales Tax Projects, and the introductory and statistical sections are presented for purposes of additional analysis and are not a required part of the basic financial statements.

The combining and individual nonmajor fund financial statements and schedules, the SPLOST II schedule of expenditures of Special Purpose Local Option Sales Tax Projects, the SPLOST III schedule of expenditures of Special Purpose Local Option Sales Tax Projects, and the SPLOST IV schedule of expenditures of Special Purpose Local Option Sales Tax Projects are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the combining and individual nonmajor fund financial statements and schedules, the SPLOST II schedule of expenditures of Special Purpose Local Option Sales Tax Projects, the SPLOST III schedule of expenditures of Special Purpose Local Option Sales Tax Projects, and the SPLOST IV schedule of expenditures of Special Purpose Local Option Sales Tax Projects, are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

The introductory and statistical sections have not been subjected to the auditing procedures applied in the audit of the basic financial statements, and accordingly, we do not express an opinion or provide any assurance on them.

**Other Reporting Required by *Governmental Auditing Standards***

In accordance with *Government Auditing Standards*, we have also issued our report dated December 4, 2014 on our consideration of the Cobb County Board of Education's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Cobb County Board of Education's internal control over financial reporting and compliance.

Mauldin & Jenkins, LLC

Atlanta, Georgia
December 4, 2014

# MANAGEMENT'S

# DISCUSSION

# AND ANALYSIS

The discussion and analysis of the Cobb County School District's (subsequently referred to as the District) financial performance provides an overall review of the District's financial activities for the fiscal year ended June 30, 2014. The intent of this discussion and analysis is to look at the District's financial performance as a whole. Readers should also review the transmittal letter and complete financial statements, with notes, to enhance their understanding of the District's financial performance.

## Financial Highlights

Key financial highlights for 2014 are as follows:

- Total net position increased from $1,483.5 million in 2013 to $1,543.5 million in 2014, an increase of $60.0 million.

- Total revenue increased from $1,097.3 million in 2013 to $1,114.9 million in 2014, an increase of $17.6 million. Revenue for 2014 was $60.0 million more than expenses.

- Total expenses decreased from $1,068.5 million in 2013 to $1,054.9 million in 2014, a decrease of $13.6 million.

## Overview of the Financial Statements

This discussion and analysis serves as an introduction to the District's basic financial statements. The basic financial statements comprise three components: 1) District-wide financial statements, 2) fund financial statements, and 3) notes to the financial statements. This report also contains other supplementary information in addition to the basic financial statements themselves.

## District–wide Financial Statements

The District-wide financial statements provide readers with a broad overview of the District's finances, in a manner similar to a private-sector business.

The Statement of Net Position presents information on all of the District's assets and liabilities, with the difference between the two reported as net position. Over time, increases or decreases in net position may serve as a useful indicator of whether the financial position of the District is improving or deteriorating.

The Statement of Activities presents information showing how the District's net position changed during the most recent fiscal year. Changes in net position appear as soon as the underlying event giving rise to the change occurs, regardless of the timing of related cash flows. Thus, revenues and expenses appear in this statement for some items that will result in future fiscal period cash flows (e.g., uncollected taxes and earned but unused vacation leave).

## Fund Financial Statements

A fund is a grouping of related accounts used to maintain control over resources that have been segregated for specific activities or objectives. The District, like other state and local governments, uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. District funds are in one of three categories: governmental funds, proprietary funds, and fiduciary funds.

### *Governmental Funds*

Most of the District's activities are reported in governmental funds. The governmental fund statements focus on how money flows in and out of those funds and the balances left at year-end that are available for spending in future periods. These statements also provide a detailed short-term view of the District's general government operations and the basic services it provides. Governmental fund information helps you determine whether there are more or fewer financial resources that can be spent in the near future to finance educational programs. The District maintains numerous governmental funds with the majority of activity occurring in the General Fund.

### *Proprietary Funds*

Proprietary funds are those used to account for ongoing organizations and activities which are similar to those found in the private sector. The District's proprietary funds are internal service funds and report activities that provide supplies and services for its other programs and activities. The District's internal service funds consist of the Unemployment Compensation Fund and the Self-Insurance Fund.

### *Fiduciary Funds*

The District is the trustee, or fiduciary, for assets that belong to others. The District's fiduciary funds include the Student Activity Fund and the Payroll Withholding Fund. The District is responsible for ensuring that the assets in these funds are used exclusively for their intended purposes for the benefit of those to whom the assets belong. The District excludes these funds from the district-wide financial statements because it cannot use these assets to finance its operations.

## District-wide Financial Analysis

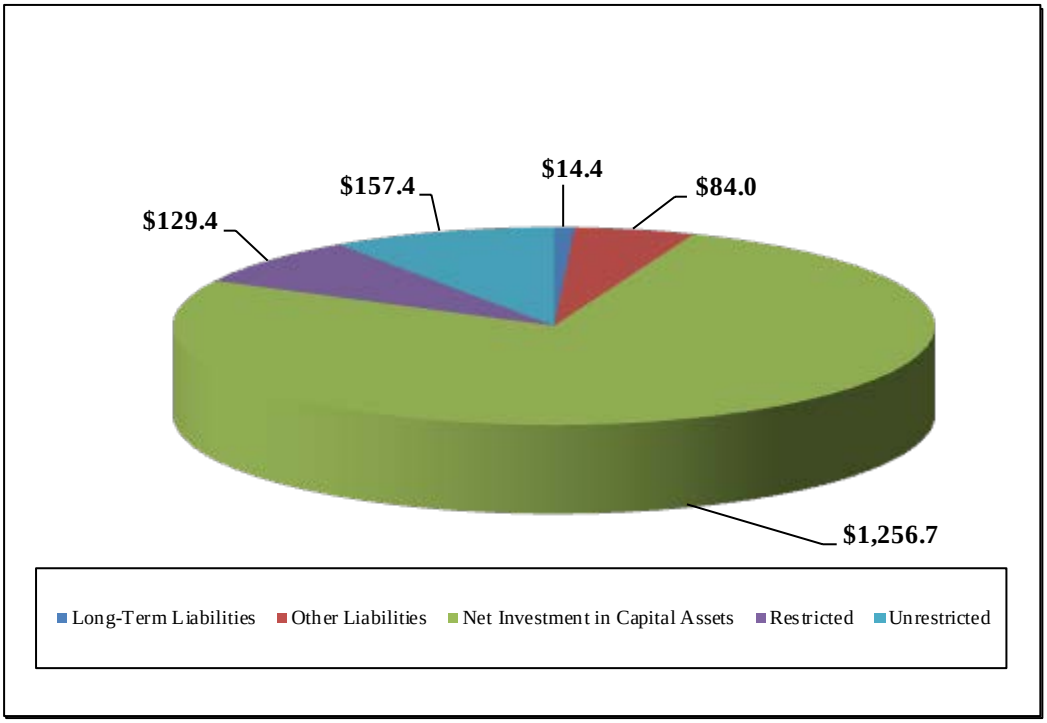
The Condensed Statement of Net Position Table (Table I), presented on the following page, summarizes and compares the Statement of Net Position for 2014 and 2013.

In 2014, the District's net position increased 4.0%, or $60.0 million, over the prior year due primarily to an increase in cash of $49.2 million and a decrease in current liabilities of $12.6 million.

Total current and other assets reflected a net increase of 16.2%, or $53.8 million, primarily due to an increase in cash of $49.2 million. Most of this cash accumulated in our SPLOST capital project funds and will be expended as many of our capital projects progress into their final stages of completion. Our SPLOST III cash increased by $10.6 million and our newest SPLOST IV Fund accumulated cash of $35.9 million in its first year of operation. Additionally, our current receivable for taxes and governmental aid increased by $4.8 million, primarily within our General Fund.

The decrease in current liabilities was primarily due to a decrease in accounts payable of $11.1 million in our SPLOST capital project funds and a $1.2 million decrease in the General Fund.

**Table I**
**Condensed Statement of Net Postion**
**(Amounts Expressed In Millions)**




| Governmental Activities | 2013 | 2014 | Change 2013-2014 |
|---|---|---|---|
| **Assets:** | | | |
| Current and Other Assets | $ 331.4 | $ 385.2 | 16.2% |
| Capital Assets | 1,262.8 | 1,256.7 | -0.5% |
| **Total Assets** | **1,594.2** | **1,641.9** | **3.0%** |
| **Liabilities:** | | | |
| Long-Term Liabilities | 14.1 | 14.4 | 2.1% |
| Other Liabilities | 96.6 | 84.0 | -13.0% |
| **Total Liabilities** | **110.7** | **98.4** | **-11.1%** |
| **Net Position:** | | | |
| Net Investment in Capital Assets | 1,262.8 | 1,256.7 | -0.5% |
| Restricted | 70.8 | 129.4 | 82.8% |
| Unrestricted | 149.9 | 157.4 | 5.0% |
| **Total Net Position** | **$ 1,483.5** | **$ 1,543.5** | **4.0%** |

## Changes in Net Position from Operating Results

The Changes in Net Position from Operating Results Table (Table II), presented on the following pages, summarizes and compares the Statement of Activities for 2014 and 2013.

*Revenues*

In 2014, the District's total revenues increased 1.6%, or $17.6 million, over the prior year due primarily to an increase in state and federal aid and new ad valorem tax revenue.

- Operating grants and contributions increased by 1.5%, or $7.8 million, primarily due to an increase in federal grant program revenue.

- General property taxes increased 1.0%, or $5.2 million, primarily due to the collection of the new Title Ad Valorem Tax on motor vehicles.

- Charges for services increased by 2.0%, or $1.2 million primarily due to an increase in donation and fundraising revenue at local schools.

- Other revenue increased by 86.7%, or $2.6 million due primarily to rebates of $1.8 million from Cobb EMC and $0.5 million from Bank of America.

*Expenses*

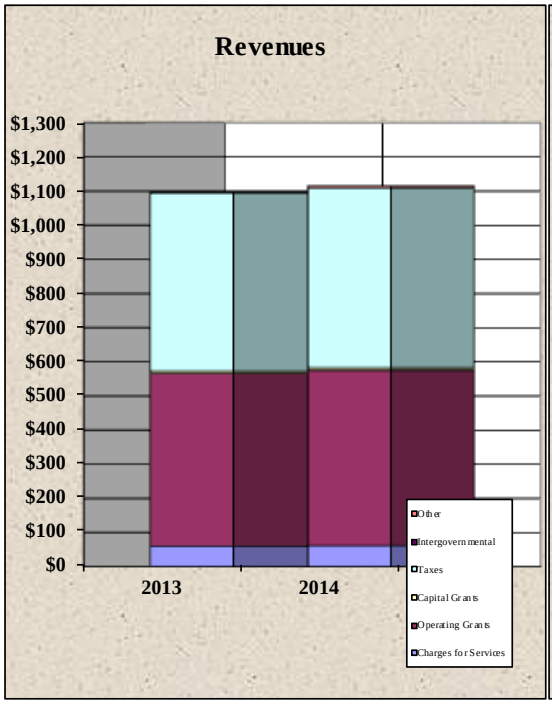
In 2014, the District's total expenses decreased 1.3%, or $13.6 million, over the prior year due primarily to the decision to not replace 182 professional instructional positions vacated through attrition.

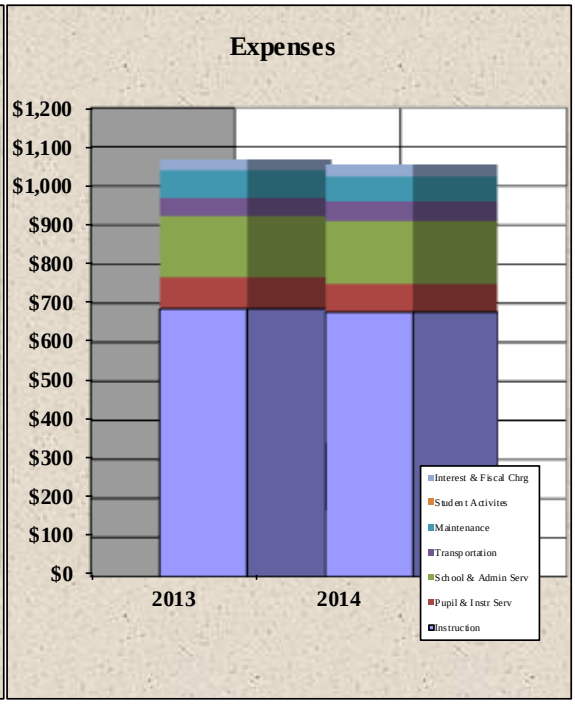
- Instruction decreased by 1.2%, or $8.5 million largely due to fewer professional instructional positions, as noted above.

- Pupil and Instructional services decreased 10.4%, or $8.4 million, in large part due to fewer instructional positions, and three additional furlough days over the prior fiscal year.

- Student transportation increased 5.8%, or $2.7 million due to increased fuel and maintenance costs.

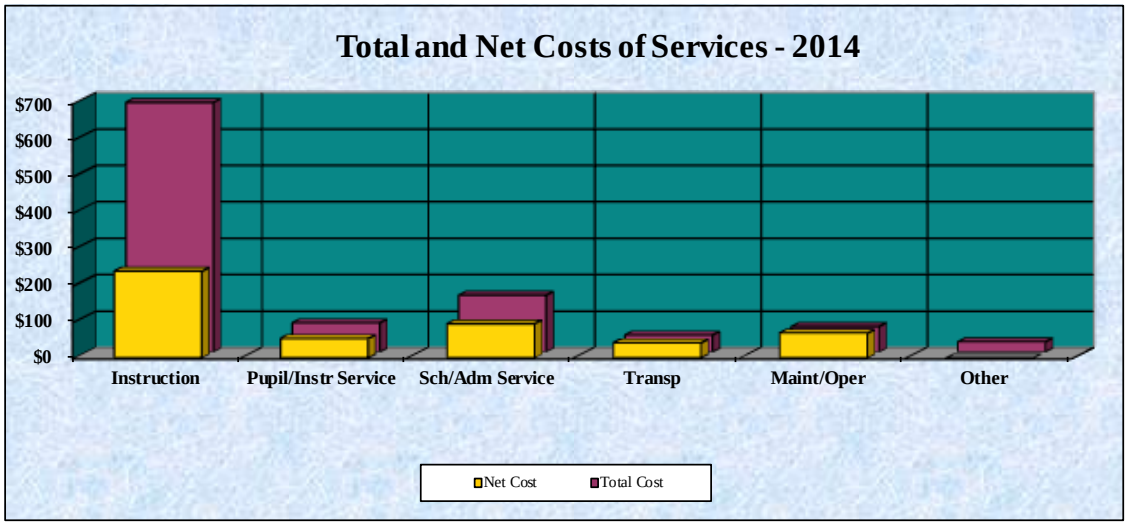
**Table II**
**Changes in Net Position from Operating Results**
**(Amounts Expressed In Millions)**




| Governmental Activities | 2013 | 2014 | Change 2013-2014 |
|---|---|---|---|
| **Revenues:** | | | |
| Program Revenues: | | | |
| Charges for Services | $ 60.7 | $ 61.9 | 2.0% |
| Operating Grants and Contributions | 505.0 | 512.8 | 1.5% |
| Capital Grants and Contributions | 7.3 | 8.1 | 11.0% |
| General Revenues: | | | |
| Taxes | 521.3 | 526.5 | 1.0% |
| Other | 3.0 | 5.6 | 86.7% |
| **Total Revenues** | **1,097.3** | **1,114.9** | **1.6%** |
| **Expenses:** | | | |
| Instruction | 685.7 | 677.2 | -1.2% |
| Pupil and Instructional Services | 80.4 | 72.0 | -10.4% |
| School and Administrative Services | 156.6 | 161.5 | 3.1% |
| Student Transportation | 46.9 | 49.6 | 5.8% |
| Maintenance and Operations | 70.4 | 63.4 | -9.9% |
| Food Nutrition Program | - | 0.4 | 100.0% |
| Student Activities | 28.5 | 30.8 | 8.1% |
| **Total Expenses** | **1,068.5** | **1,054.9** | **-1.3%** |
| ***Increase in Net Positon*** | **28.8** | **60.0** | **108.3%** |
| ***Beginning Net Position*** | **1,454.7** | **1,483.5** | **2.0%** |
| ***Ending Net Postion*** | **$ 1,483.5** | **$ 1,543.5** | **4.0%** |

**Table III**
**Net Cost of Governmental Activities**
**(Amounts Expressed In Millions)**




| | --Total Cost of Services-- | | | --Net Cost of Services-- | | |
|---|---|---|---|---|---|---|
| | 2013 | 2014 | Change 2013-2014 | 2013 | 2014 | Change 2013-2014 |
| Instruction | $ 685.7 | $ 677.2 | -1.2% | $ 238.6 | $ 217.9 | -8.7% |
| Pupil and Instructional Services | 80.4 | 72.0 | -10.4% | 53.5 | 48.1 | -10.1% |
| School and Administrative Services | 156.6 | 161.5 | 3.1% | 93.5 | 99.9 | 6.8% |
| Student Transportation | 46.9 | 49.6 | 5.8% | 41.3 | 44.5 | 7.7% |
| Maintenance and Operations | 70.4 | 63.4 | -9.9% | 68.6 | 61.4 | -10.5% |
| Other | 28.5 | 31.2 | 9.5% | - | 0.2 | 0.0% |
| **Total** | **$ 1,068.5** | **$ 1,054.9** | **-1.3%** | **$ 495.5** | **$ 472.0** | **-4.7%** |

## Governmental Activities

The Net Cost of Governmental Activities Table (Table III) presents the total and net cost of six major District activities: Instruction, Pupil and Instructional Services, School and Administrative Services, Student Transportation, Maintenance and Operations, and other.

Net Cost of Services is the total cost less fees generated by the activities and intergovernmental revenue provided for specific programs. The net cost shows the financial burden on the District's taxpayers by each activity. The total cost of governmental services in 2014 was $1,054.8 million. Users of the District's programs financed $61.9 million of the costs. Federal and State grants, subsidized programs and contributions financed $520.9 million of the cost. District taxpayers financed the remaining costs of 2014 which totaled $472.0 million.

## The School District's Funds

The District ended fiscal year 2014 with a healthy fund balance in its governmental funds. The combined balance of all governmental funds, at $290.0 million, was 30.2% higher than 2013's ending balance of $222.8 million. SPLOST III increased by $15.8 million, or 32.5%, as it received its final year of revenue and entered the final phases of its construction projects. SPLOST IV accumulated a fund balance of $45.7 million, in its first year of tax receipts. Nonmajor governmental fund balances decreased in the aggregate by $1.8 million, or 4.9%. The General Fund's fund balance increased by $7.5 million, or 5.5%, due to a modest increase in State funding over the prior fiscal year.

## General Fund Budgetary Highlights

The 2014 budget balanced the realities of the economic downturn being felt in every sector, and education is no exception. Georgia's slow economic recovery has not yielded an increase in the District's two primary revenue streams – state funding and local property tax collections. Due to sound financial preplanning, the Fiscal Year 2014 Budget was developed using the most efficient and effective use of available resources.

The most significant fund for the District is the General Fund, funded primarily through state revenue and local property tax revenue. The State of Georgia is required to maintain a balanced budget (a constitutional requirement in Georgia) and with a challenging economy, the State of Georgia issued budget reductions to all school districts in Georgia. In addition to its regular budgetary cycle, the State of Georgia imposed austerity reductions of $72.4 million, and $72.1 million, and $65.9 million in fiscal years 2012, 2013, and 2014 respectively.

The 2014 original budget for the General Fund was approved with $811.0 million in revenue and $856.3 million in expenditures, with the expectation of using $45.2 million in fund balance in order to balance the budget. During the course of the year, the board reduced the revenue budget to $810.3 million to reflect updated estimates of local property tax. Expenditures of the General Fund budget were increased to $873.7 million, in order to bring forward amounts for encumbrances from the prior year budget into the current year budget and additional funding for charter schools.

For 2014, actual General Fund revenue was $31.2 million more than the final revised budget, a favorable variance of just 3.9%. General Fund expenditures were $39.7 million less than the final revised budget, a favorable variance of only 4.5%. The district's careful implementation of significant spending cuts and service reductions over the past several years, along with prudent management of federal, state, and local resources, have left the district in a better financial position than many had anticipated in this difficult economic climate.

## General Fund Balance

The unassigned General Fund balance at June 30, 2014 was $89.5 million. This represents approximately 39 days of general fund expenditures. The Board of Education made a concerted effort to maintain adequate reserves for the District. This performance is noteworthy when considered in light of the substantial reductions in state and local funding detailed in the above section.

## Other Governmental Funds

*Capital Projects Funds*

The District uses Capital Projects Funds to account for school construction and improvement projects which, prior to 1999, were financed primarily through bond issues. SPLOST III focuses on revitalizing schools. Collections of the tax began on January 1, 2009 and ended on December 31, 2013. The SPLOST III fund had expenditures of $54.1 million and a fund balance of $64.5 million. SPLOST IV began January 1, 2014. A full listing of SPLOST III and SPLOST IV projects can be located on pages 92-95.

*Nonmajor Governmental Funds*

The Nonmajor Governmental Funds had aggregate expenditures of $144.3 million and aggregate fund balances of $37.0 million. SPLOST II fund had expenditures of $1.2 million for the year and ended June 30, 2014. A full listing of SPLOST II projects can be located on pages 90-91. The Board of Education will continue to address contingencies in 2014. Funds with the highest expenditures were School Nutrition at $53.2 million, Special Education at $17.2 million, Title I at $19.2 million, and Local School Funds at $29.7 million. Funds ending the year with the highest fund balances were School Nutrition at $20.7 million, Local School Funds at $9.4 million, and After School Program at $3.0 million. The fund balance of Nonmajor Governmental Funds, in aggregate, decreased from $38.8 million in 2013 to $37.0 million in 2014, a decrease of $1.8 million. Descriptions of these funds can be located on pages 51-53.

## Capital Assets and Debt Administration

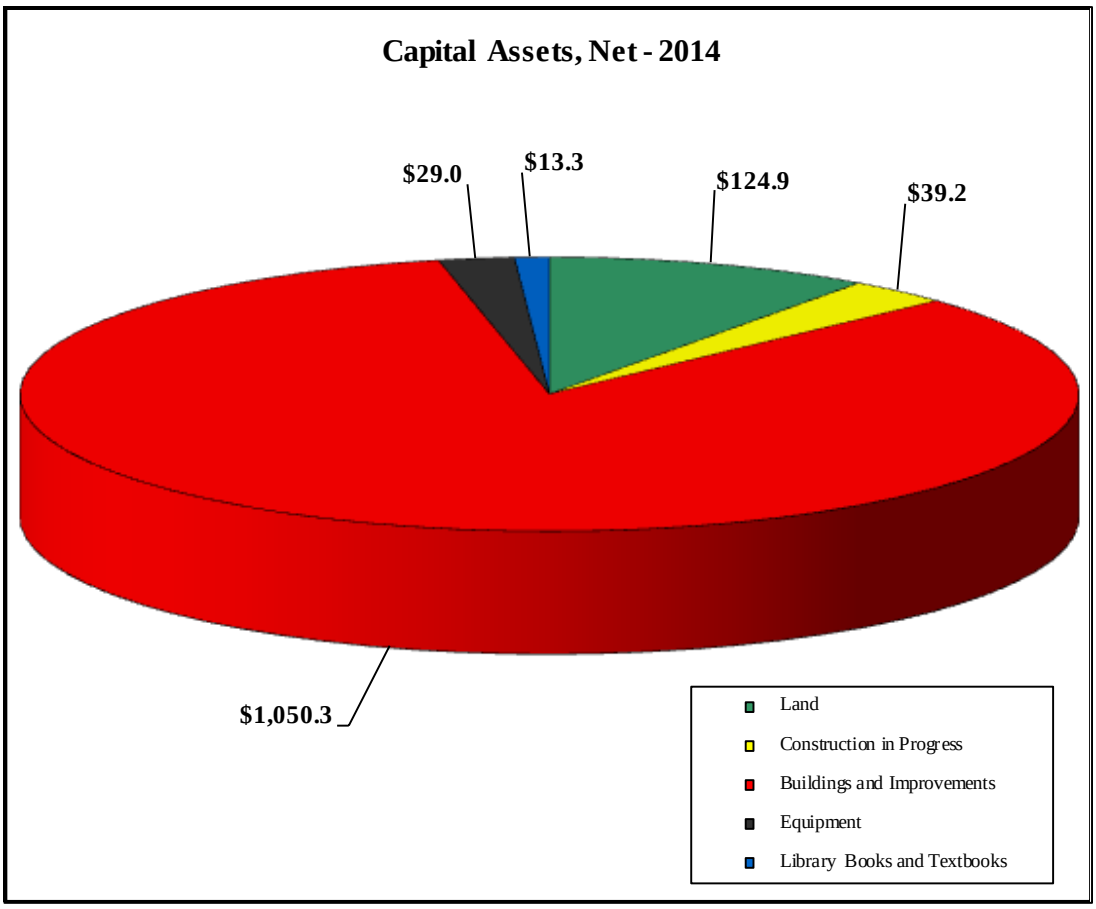
*Capital Assets*

The Capital Assets, Net of Depreciation (Table IV), presented on the following page, summarizes and compares the capital assets for 2014 and 2013.

Capital assets decreased 0.5% from $1,262.8 million in 2013 to $1,256.7 million in 2014, a decrease of $6.1 million. Construction in Progress decreased by $7.1 million, or 15.3%, due to completed construction projects funded by SPLOST III. Library and Textbooks decreased by $3.7 million, or 21.8%.

More detailed information about capital assets can be found in Note 5 of the *Notes to the Basic Financial Statements*.

**Table IV**
**Capital Assets, Net of Depreciation**
**(Amounts Expressed In Millions)**




| | 2013 | 2014 | Change 2013-2014 |
|---|---|---|---|
| Land | $ 115.0 | $ 124.9 | 8.6% |
| Construction in Progress | 46.3 | 39.2 | -15.3% |
| Buildings and Improvements | 1,055.0 | 1,050.3 | -0.4% |
| Equipment | 29.5 | 29.0 | -1.7% |
| Library Books and Textbooks | 17.0 | 13.3 | -21.8% |
| Total | $1,262.8 | $ 1,256.7 | -0.5% |

*Long-Term Obligations*

As of June 30, 2014, the District had $8.1 million in outstanding long-term obligations for compensated absences. More detailed information about long-term obligations can be found in Notes 9 and 12 of the *Notes to the Basic Financial Statements*.

## Factors Bearing on the District's Future

We are fortunate that the Cobb County School District is debt free which has resulted in a more favorable financial position even with the impact of the recent national recession on our local economy. The continued support of our schools by the public and by local community organizations and businesses is also an integral part of our ability to educate our students.

This financial report is designed to provide a general overview of Cobb County School District's finances. Questions concerning any of the information provided in this report or requests for additional financial information should be addressed to Financial Services Division, Cobb County School District, 440 Glover Street, Marietta, Georgia, 30060.

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**COBB COUNTY SCHOOL DISTRICT**
**STATEMENT OF NET POSITION**
**JUNE 30, 2014**

**(amounts expressed in thousands)**

| | Governmental Activities |
|---|---|
| **ASSETS:** | |
| Cash and Cash Equivalents | $ 282,768 |
| Receivables (net of allowance for uncollectables): | |
| Taxes | 20,659 |
| Federal and State Aid | 76,841 |
| Accounts | 2,715 |
| Prepaids | 263 |
| Inventories | 1,934 |
| Capital Assets: | |
| Land | 124,917 |
| Construction in Progress | 39,152 |
| Buildings and Improvements | 1,710,229 |
| Equipment | 115,810 |
| Library Books and Textbooks | 95,629 |
| Less: Accumulated Depreciation | (829,081) |
| Total Assets | $ 1,641,836 |
| **LIABILITIES:** | |
| Accounts Payable and Other Current Liabilities | 21,081 |
| Intergovermental Payables | 595 |
| Deposits Payable | 35 |
| Accrued Salaries and Benefits | 61,535 |
| Unearned Revenue | 706 |
| Noncurrent Liabilities: | |
| Due Within One Year | 4,771 |
| Due In More Than One Year | 9,650 |
| Total Liabilities | 98,373 |
| **NET POSITION:** | |
| Investment in Capital Assets | 1,256,656 |
| Restricted for: | |
| Capital Projects | 110,228 |
| School Nutrition Services | 19,213 |
| Miscellaneous Grants | 3 |
| Unrestricted | 157,363 |
| Total Net Position | $ 1,543,463 |

***See accompanying notes to the basic financial statements.***

## COBB COUNTY SCHOOL DISTRICT
## STATEMENT OF ACTIVITIES
## FOR THE YEAR ENDED JUNE 30, 2014

**(amounts expressed in thousands))**

| | Expenses | Program Revenues: Charges for Services | Program Revenues: Operating Grants and Contributions | Program Revenues: Capital Grants and Contributions | Net (Expense) Revenue and Changes in Net Position |
|---|---|---|---|---|---|
| **GOVERNMENTAL ACTIVITIES** | | | | | |
| **Instruction** | $ 677,187 | $ 913 | $ 451,257 | $ 7,142 | $ (217,875) |
| **Pupil Services** | 26,938 | 13 | 20,975 | 159 | $ (5,791) |
| **Instructional Services** | 45,115 | - | 2,471 | 317 | $ (42,327) |
| **School and Administrative Services** | 161,460 | 28,035 | 33,031 | 467 | $ (99,927) |
| **Student Transportation** | 49,563 | - | 5,066 | - | $ (44,497) |
| **Maintenance and Operations** | 63,398 | 2,004 | | - | $ (61,394) |
| **School Nutrition Program** | 419 | - | - | - | $ (419) |
| **Student Activities** | 30,780 | 30,970 | - | - | $ 190 |
| **Total Governmental Activities** | $ 1,054,860 | $ 61,935 | $ 512,800 | $ 8,085 | $ (472,040) |

| | |
|---|---|
| **General Revenues:** | |
| **Taxes:** | |
| **Property Taxes Levied for General Purposes** | 404,759 |
| **Sales Tax** | 121,712 |
| **Interest Income** | 1,697 |
| **Other** | 3,687 |
| **Gain on Disposal of Capital Assets** | 175 |
| **Total General Revenues** | 532,030 |
| **Change in Net Position** | 59,990 |
| **Net Position-Beginning of Year** | 1,483,473 |
| **Net Position-End of Year** | $ 1,543,463 |

***See accompanying notes to the basic financial statements.***

**COBB COUNTY SCHOOL DISTRICT**
**BALANCE SHEET**
**GOVERNMENTAL FUNDS**
**JUNE 30, 2014**

**(amounts expressed in thousands)**

| | General | Special Purpose Local Option Sales Tax III | Special Purpose Local Option Sales Tax IV | Nonmajor Governmental Funds | Total Governmental Funds |
|---|---|---|---|---|---|
| **Assets:** | | | | | |
| Cash and Cash Equivalents | $ 139,599 | $ 71,703 | $ 35,958 | $ 35,508 | $ 282,768 |
| Receivables (net of allowance for uncollectables): | | | | | |
| Taxes | 10,221 | - | 10,438 | - | 20,659 |
| Federal and State Aid | 62,936 | 5,065 | - | 8,840 | 76,841 |
| Accounts | 2,598 | - | - | 13 | 2,611 |
| Due from Other Funds | 5,589 | - | - | 3,643 | 9,232 |
| Prepaids | 92 | - | - | 114 | 206 |
| Inventories | 584 | - | - | 1,350 | 1,934 |
| Total Assets | $ 221,619 | $ 76,768 | $ 46,396 | $ 49,468 | $ 394,251 |
| **LIABILITIES,DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES:** | | | | | |
| **Liabilities:** | | | | | |
| Accounts Payable | $ 7,075 | $ 12,253 | $ 678 | $ 636 | $ 20,642 |
| Intergovernmental Payables | 595 | - | - | - | 595 |
| Deposits Payable | 35 | - | - | - | 35 |
| Accrued Payroll and Payroll Withholdings | 41,521 | 5 | - | 4,066 | 45,592 |
| Accrued Employee Benefits | 14,490 | - | - | 1,444 | 15,934 |
| Due to Other Funds | 11,307 | - | - | 5,589 | 16,896 |
| Unearned Revenue | - | - | - | 706 | 706 |
| Total Liabilities | 75,023 | 12,258 | 678 | 12,441 | 100,400 |
| **Deferred Inflows of Resources:** | | | | | |
| Unavailable Revenue - Property Taxes | 3,814 | - | - | - | 3,814 |
| Total Deferred Inflows of Resources | 3,814 | - | - | - | 3,814 |
| **Fund Balances:** | | | | | |
| Nonspendable | 676 | - | - | 1,464 | 2,140 |
| Restricted | - | 64,510 | 45,718 | 19,216 | 129,444 |
| Committed | 5,000 | - | - | 14,790 | 19,790 |
| Assigned | 47,596 | - | - | 1,557 | 49,153 |
| Unassigned | 89,510 | - | - | - | 89,510 |
| Total Fund Balances | 142,782 | 64,510 | 45,718 | 37,027 | 290,037 |
| Total Liabilities, Deferred Inflows of Resources, and Fund Balances | $ 221,619 | $ 76,768 | $ 46,396 | $ 49,468 | $ 394,251 |

***See accompanying notes to the basic financial statements.***

**COBB COUNTY SCHOOL DISTRICT**
**RECONCILIATION OF THE GOVERNMENTAL FUNDS BALANCE SHEET**
**TO THE STATEMENT OF NET POSITION**
**JUNE 30, 2014**

**(amounts expressed in thousands)**

| | | |
|---|---|---|
| **Total Fund Balances-Governmental Funds** | | **$ 290,037** |
| ***Amounts reported for governmental activities in the statement of net position are different because:*** | | |
| **Capital assets used in governmental activities are not financial resources and therefore are not reported in the funds.** | | |
| **Cost of capital assets** | **2,085,737** | |
| **Accumulated depreciation** | **(829,081)** | **1,256,656** |
| **Property taxes receivable will be collected after year-end, but are not available to pay for current period's expenditures, and therefore are unavailable in the funds.** | | **3,814** |
| **Internal service funds are used by management to charge the costs of insurance, The assets and liabilities of the internal service funds are included in governmental activities in the statement of net position.** | | **1,021** |
| **Long-term liabilities are not due and payable in the current period and therefore are not reported as liabilities in the funds. Long-term liabilities at year-end consist of:** | | |
| **Compensated absences** | | **(8,065)** |
| **Total Net Position-Governmental Activities** | | **$ 1,543,463** |

***See accompanying notes to the basic financial statements.***

**COBB COUNTY SCHOOL DISTRICT**
**STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES**
**GOVERNMENTAL FUNDS**
**FOR THE YEAR ENDED JUNE 30, 2014**

**(amounts expressed in thousands)**

| | General | Special Purpose Local Option Sales Tax III | Special Purpose Local Option Sales Tax IV | Nonmajor Governmental Funds | Total Governmental Funds |
|---|---|---|---|---|---|
| **REVENUES:** | | | | | |
| Taxes | $ 405,970 | $ 61,813 | $ 59,899 | $ 1 | $ 527,683 |
| Intergovernmental | 431,907 | 7,935 | - | 80,895 | 520,737 |
| Tuition and Fees | 14 | - | - | 57,156 | 57,170 |
| Interest Income | 1,637 | 137 | 11 | 61 | 1,846 |
| Rentals | 1,545 | - | - | - | 1,545 |
| Athletic Ticket Sales | - | - | - | 3,219 | 3,219 |
| Other | 3,432 | - | - | 255 | 3,687 |
| Total Revenues | 844,505 | 69,885 | 59,910 | 141,587 | 1,115,887 |
| **EXPENDITURES:** | | | | | |
| Current: | | | | | |
| Instruction | 601,643 | - | - | 24,001 | 625,644 |
| Pupil Services | 19,489 | - | - | 4,083 | 23,572 |
| Instructional Services | 27,009 | - | - | 16,074 | 43,083 |
| School and Administrative Services | 78,407 | 6,139 | 7,769 | 64,719 | 157,034 |
| Student Transportation | 44,326 | - | - | 1,635 | 45,961 |
| Maintenance and Operations | 58,985 | - | - | 1,301 | 60,286 |
| School Nutrition Program | 419 | - | - | - | 419 |
| Student Activities | 1,070 | - | - | 29,710 | 30,780 |
| Capital Outlay | 4,346 | 47,918 | 6,423 | 2,779 | 61,466 |
| Total Expenditures | 835,694 | 54,057 | 14,192 | 144,302 | 1,048,245 |
| Excess (deficiency) of Revenues Over (Under) Expenditures | 8,811 | 15,828 | 45,718 | (2,715) | 67,642 |
| Other Financing Sources (Uses): | | | | | |
| Transfers-In | 162 | - | - | 1,056 | 1,218 |
| Transfers-Out | (1,851) | - | - | (162) | (2,013) |
| Proceeds from Sale of Capital Assets | 365 | - | - | 12 | 377 |
| Total Other Financing Sources (Uses) | (1,324) | - | - | 906 | (418) |
| Net Change in Fund Balances | 7,487 | 15,828 | 45,718 | (1,809) | 67,224 |
| Fund Balances, Beginning of Year | 135,295 | 48,682 | - | 38,836 | 222,813 |
| Fund Balances, End of Year | $ 142,782 | $ 64,510 | $ 45,718 | $ 37,027 | $ 290,037 |

***See accompanying notes to the basic financial statements.***

**COBB COUNTY SCHOOL DISTRICT**
**RECONCILIATION OF THE GOVERNMENTAL FUNDS STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES TO THE STATEMENT OF ACTIVITIES**
**FOR THE YEAR ENDED JUNE 30, 2014**

**(amounts expressed in thousands)**

| | | |
|---|---|---|
| **Total Net Change in Fund Balances-Governmental Funds** | | **$ 67,224** |
| ***Amounts reported for governmental activities in the statement of activities are different because:*** | | |
| **Capital assets are reported as expenditures in governmental funds. However, in the statement of activities, the cost of capital assets is allocated over their estimated useful lives as depreciation expense. In the current period, these amounts are:** | | |
| **Capital outlay** | **61,466** | |
| **Non-capitalized items** | **(3,082)** | |
| **Depreciation expense** | **(64,314)** | **(5,930)** |
| **Because some property taxes will not be collected for several months after the fiscal year ends, they are considered as unavailable revenues in the governmental funds.** | | **(1,212)** |
| **The net effect of various miscellaneous transactions involving capital assets (i.e., sales and disposals) is to decrease net position.** | | **(202)** |
| **Internal service funds are used by management to charge the costs of insurance to individual funds. The net revenue of the internal service funds is reported with governmental activities.** | | **444** |
| **Some items reported in the statement of activities do not require the use of current financial resources and therefore are not reported as expenditures in governmental funds. This activity consists of the increase in compensated absences.** | | **(334)** |
| **Change in Net Position of Governmental Activities** | | **$ 59,990** |

***See accompanying notes to the basic financial statements.***

**COBB COUNTY SCHOOL DISTRICT**
**GENERAL FUND**
**STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE**
**BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)**
**FOR THE YEAR ENDED JUNE 30, 2014**

**(amounts expressed in thousands)**

| | Budgeted Amounts | | Actual | Variance With Final Budget - Positive |
|---|---|---|---|---|
| | Original | Final | Amounts | (Negative) |
| **REVENUES:** | | | | |
| Local | $ 399,284 | $ 394,274 | $ 412,504 | $ 18,230 |
| State | 407,319 | 411,528 | 423,358 | 11,830 |
| Federal | 3,999 | 3,999 | 4,975 | 976 |
| Other | 460 | 460 | 618 | 158 |
| Total Revenues | 811,062 | 810,261 | 841,455 | 31,194 |
| **EXPENDITURES:** | | | | |
| Instruction | 611,270 | 616,044 | 602,239 | 13,805 |
| Pupil Services | 16,671 | 17,110 | 19,489 | (2,379) |
| Improvement of Instructional Services | 23,585 | 26,870 | 13,993 | 12,877 |
| Educational Media Services | 14,840 | 14,860 | 13,754 | 1,106 |
| General Administration | 7,448 | 10,325 | 7,950 | 2,375 |
| School Administration | 51,830 | 51,814 | 51,294 | 520 |
| Business Services | 3,861 | 4,111 | 5,275 | (1,164) |
| Maintenance and Operation of Plant | 61,383 | 62,652 | 58,000 | 4,652 |
| Student Transportation | 48,781 | 50,110 | 46,162 | 3,948 |
| Central Operations | 14,031 | 17,202 | 13,891 | 3,311 |
| Community Service Operations | 70 | 70 | 70 | - |
| Capital Outlay | 18 | 18 | - | 18 |
| Transfers | 2,503 | 2,503 | 1,851 | 652 |
| Total Expenditures | 856,291 | 873,689 | 833,968 | 39,721 |
| Net Change in Fund Balance | (45,229) | (63,428) | 7,487 | 70,915 |
| Fund Balance, Beginning of Year | 135,295 | 135,295 | 135,295 | - |
| Fund Balance, End of Year | $ 90,066 | $ 71,867 | $ 142,782 | $ 70,915 |

***See accompanying notes to the basic financial statements.***

**COBB COUNTY SCHOOL DISTRICT**
**STATEMENT OF NET POSITION**
**PROPRIETARY FUNDS**
**JUNE 30, 2014**

**(amounts expressed in thousands)**

| | Governmental Activities<br>Internal Service Funds |
|---|---|
| **Assets:** | |
| **Current Assets:** | |
| **Due from Other Funds** | **$ 7,664** |
| **Accounts Receivable** | **104** |
| **Prepaids** | **57** |
| **Total Current Assets** | **7,825** |
| **Liabilities:** | |
| **Current Liabilities:** | |
| **Accounts Payable** | **439** |
| **Claims Payable** | **1,815** |
| **Accrued Payroll and Payroll Withholdings** | **8** |
| **Accrued Employee Benefits** | **1** |
| **Total Current Liabilities** | **2,263** |
| **Noncurrent Liabilities:** | |
| **Claims payable, due in more than one year** | **4,541** |
| **Total Noncurrent Liabilities** | **4,541** |
| **Net Position:** | |
| **Unrestricted** | **$ 1,021** |

***See accompanying notes to the basic financial statements.***

**COBB COUNTY SCHOOL DISTRICT**
**STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN FUND NET POSITON**
**PROPRIETARY FUNDS**
**FOR THE YEAR ENDED JUNE 30, 2014**

**(amounts expressed in thousands)**

| | Governmental Activities |
|---|---|
| | Internal Service Funds |
| **OPERATING REVENUES:** | |
| **Charges for Services** | **$ 5,417** |
| **OPERATING EXPENSES:** | |
| **School and Administrative Services** | **5,768** |
| **Operating Loss** | **(351)** |
| **Transfers-In** | **795** |
| **Change in Net Position** | **444** |
| **Total Net Position, Beginning of Year** | **577** |
| **Total Net Posiition, End of Year** | **$ 1,021** |

***See accompanying notes to the basic financial statements.***

**COBB COUNTY SCHOOL DISTRICT**
**STATEMENT OF CASH FLOWS**
**PROPRIETARY FUNDS**
**FOR THE YEAR ENDED JUNE 30, 2014**

**(amounts expressed in thousands)**

| | Governmental Activities |
|---|---|
| | Internal Service Funds |
| **Cash Flows from Operating Activities:** | |
| Receipts from Interfund Services Provided | $ 4,964 |
| Payments to Suppliers | (243) |
| Payments for Medical Fees and Insurance Claims | (4,879) |
| Payments to Employees | (637) |
| Net Cash Used in Operating Activities | (795) |
| **Cash Flows from Noncapital Financing Activities:** | |
| Transfers-In | 795 |
| Net Cash Provided by Noncapital Financing Activities | 795 |
| Net Change in Cash and Cash Equivalents | - |
| Cash and Cash Equivalents at Beginning of Year | - |
| Cash and Cash Equivalents at End of Year | $ - |

**Reconciliation of Operating Loss to Net Cash Used in Operating Activities:**

| | |
|---|---|
| Operating Loss | $ (351) |
| Adjustments to Reconcile Operating Loss to Net Cash Used in Operating Activities: | |
| Increase in Accounts Receivable | (104) |
| Increase in Due From Other Funds | (349) |
| Increase in Prepaids | (57) |
| Decrease in Claims Payable | (53) |
| Increase in Accounts Payable | 119 |
| Total Adjustments | (444) |
| Net Cash Used in Operating Activities | $ (795) |

***See accompanying notes to the basic financial statements.***

**COBB COUNTY SCHOOL DISTRICT**
**STATEMENT OF FIDUCIARY ASSETS AND LIABILITIES**
**FIDUCIARY FUNDS**
**JUNE 30, 2014**

**(amounts expressed in thousands)**

| | Agency Funds |
|---|---|
| **Assets:** | |
| **Cash and Cash Equivalents** | **$ 21,020** |
| **Total Assets** | **$ 21,020** |
| **Liabilities:** | |
| **Due to Student Groups** | **$ 1,201** |
| **Payroll Withholdings Payable** | **19,819** |
| **Total Liabilities** | **$ 21,020** |

***See accompanying notes to the basic financial statements.***

## Note 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES:

### A. Reporting Entity:

The Cobb County School District (District) was established under the laws of the State of Georgia and operates under the guidance of a school board elected by the voters of Cobb County and has a superintendent appointed by the Board. The Board is organized as a separate legal entity and has the power to levy taxes and issue bonds. Its budget is not subject to approval by any other entity. Accordingly, the District is a primary government and consists of all the organizations that compose its legal entity.

A financial reporting entity consists of a primary government and its component units. A component unit is a legally separate entity that must be included in the reporting entity of a primary government in conformity with generally accepted accounting principles. Based on the guidance of the Governmental Accounting Standards Board (GASB) Statements 61, there are no component units combined with the District for financial statement presentation purposes, and the District is not included in any other governmental reporting entity.

### B. Basis of Presentation:

The District's basic financial statements are collectively comprised of the District-wide financial statements, fund financial statements and the notes to the basic financial statements of the Cobb County School District.

#### *District-wide Statements:*

The Statement of Net Position and the Statement of Activities display information about the financial activities of the overall District, except for fiduciary activities. Eliminations have been made to minimize the double counting of internal activities. Governmental activities generally are financed through taxes, intergovernmental revenues, and nonexchange transactions.

The Statement of Activities presents a comparison between direct expenses and program revenues for each function of the District's governmental activities.

- Direct expenses are those that are specifically associated with a program or function and, therefore, are clearly identifiable to a particular function. Indirect expenses (expenses of the District related to the administration and support of the District's programs, such as office and maintenance personnel and accounting) are not allocated to programs, except for federal indirect costs allocated to federal grant programs.

## Note 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

- Program revenues include (a) charges paid by the recipients of goods or services offered by the programs and (b) grants and contributions that are restricted to meeting the operational or capital requirements of a particular program. Revenues that are not classified as program revenues, including all taxes, are presented as general revenues.

***Fund Financial Statements:***

The fund financial statements provide information about the District's funds, including fiduciary funds. Separate statements for each category (governmental, proprietary and fiduciary) are presented. The emphasis of fund financial statements is on major governmental funds, each displayed in a separate column. All remaining governmental funds are aggregated and reported as nonmajor funds.

The District reports the following major governmental funds:

- General Fund is the District's primary operating fund. It accounts for all financial resources of the District, except those resources required to be accounted for in another fund.

- Special Purpose Local Option Sales Tax III Fund (SPLOST III) and Special Purpose Local Option Sales Tax IV Fund (SPLOST IV) account for sales tax proceeds required to be used for capital outlay for educational purposes as authorized by local referendum.

Additionally, the District reports the following fund types:

- Special revenue funds account for restricted or committed specific revenues and their related expenditures. Revenues for the District include various federal and state grants, donations to the District, rental of District facilities, charges for after-school programs, adult high school, and performing arts.

- Capital project funds account for restricted and assigned revenues and related capital expenditures. The expenditures are used for capital outlays for educational purposes as authorized by local referendum and management's decision.

- Internal service funds (proprietary funds) account for insurance and unemployment compensation provided to other funds of the District on a cost reimbursement basis.

**Note 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

- Fiduciary funds (agency funds) account for assets and liabilities held by the District as an agent for various governments or individuals on the accrual basis of accounting. Specifically, the District temporarily holds assets for numerous school student activity organizations and payroll withholdings.

**C. Basis of Accounting/Measurement Focus:**

The basis of accounting determines when transactions are reported on the financial statements. The District-wide governmental activities and proprietary fund financial statements are reported using the economic resources measurement focus and the accrual basis of accounting. Revenues are recorded when earned and expenses are recorded at the time liabilities are incurred, regardless of when the related cash flows take place.

Nonexchange transactions, in which the District gives (or receives) value without directly receiving (or giving) equal value in exchange, include property taxes, sales taxes, grants and donations. On an accrual basis, revenue from property taxes is recognized in the fiscal year for which the taxes are levied. Revenue from sales taxes is recognized in the fiscal year in which the underlying transaction (sale) takes place. Revenue from grants and donations is recognized in the fiscal year in which all eligibility requirements have been satisfied. Agency funds report only assets and liabilities and, accordingly, do not have a measurement focus.

The District uses funds to report on its financial position and the results of its operations. Fund accounting is designed to demonstrate legal compliance and to aid financial management by segregating transactions related to certain governmental functions or activities. A fund is a separate accounting entity with a self-balancing set of accounts.

Governmental funds are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Under this method, revenues are recognized when measurable and available. The District considers all non-grant revenues reported in the governmental funds to be available if they are collected within 60 days after year-end. The District considers all intergovernmental revenues to be available if they are collected within 120 days after year-end. Property taxes, sales taxes, intergovernmental and interest are considered to be subject to accrual. Expenditures are recorded when the related fund liability is incurred, except for principal and interest on general long-term debt, claims and judgments, and compensated absences, which are recognized as expenditures to the extent they have matured. Capital asset acquisitions are reported as expenditures in governmental funds. Proceeds of general long-term liabilities and acquisitions under capital leases are reported as other financing sources.

## Note 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

The State of Georgia reimburses the District for teachers' salaries and operating costs through the Quality Basic Education (QBE) Formula Earnings program. State of Georgia law defines the formula driven grant that determines the cost of an academic school year and the State of Georgia's share in this cost. Generally teachers are contracted for the school year (July 1 – June 30) and paid over a twelve month contract period, generally September 1 through August 31. In accordance with the requirements of the enabling legislation of the QBE program, the State of Georgia reimburses the District over the same twelve month period in which teachers are paid, funding the academic school year expenditures. At June 30, the amount of teachers' salaries incurred but not paid until July and August of the subsequent year are accrued as the State of Georgia has only postponed the final payment of their share of the cost until the subsequent appropriations for cash management purposes. By June 30 of each year, the State of Georgia has a signed appropriation that includes this final amount, which represents the State of Georgia's intent to fund this final payment. Based on guidance in Government Accounting Standards Board (GASB) Statement No. 33, paragraph 74, the State of Georgia recognizes its QBE liability for the July and August salaries at June 30, and the District recognizes the same QBE as a receivable and revenue, consistent with symmetrical recognition.

Under the terms of grant agreements, the District funds certain programs by a combination of specific cost-reimbursement grants, categorical grants, and general revenues. Thus, when program costs are incurred, there are both restricted and unrestricted net position available to finance the program. It is the District's policy to first apply grant resources to such programs, followed by cost-reimbursement grants, then general revenues.

Proprietary funds distinguish operating revenues and expenses from nonoperating items. Operating revenues and expenses result from providing services. Operating revenues in the internal service funds are charges to customers for services. Operating expenses for internal service funds consist of the cost of services and administrative expenses. All revenues and expenses not meeting this definition are reported as nonoperating revenues and expenses.

### D. Cash and Cash Equivalents:

The District's cash and cash equivalents are considered to be cash on hand, demand deposits and short-term investments with original maturities of three months or less from the date of acquisition in authorized financial institutions. Georgia Law OCGA 45-8-14 authorizes the District to deposit its funds in one or more solvent banks or insured Federal savings and loans associations.

## Note 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

### E. Investments:

Included in cash equivalents are items such as deposits with the Georgia local government investment pool and certificate of deposits. All of the District's investments as of June 30, 2014, were purchased with a maturity date less than one year from the date of purchase. These investments are stated at fair value.

Investments made by the District in nonparticipating interest-earning contracts (such as certificates of deposit) and repurchase agreements are reported at cost. Both participating interest-earning contracts and money market investments with a maturity at purchase greater than one year are reported at fair value. The Official Code of Georgia Annotated Section 36-83-4 authorizes the District to invest its funds. In selecting among options for investment or among institutional bids for deposits, the highest rate of return shall be the objective, given equivalent conditions of safety and liquidity. Funds may be invested in the following:

(1) Obligations issued by the State of Georgia or by other States,

(2) Obligations issued by the United States government,

(3) Obligations fully insured or guaranteed by the United States government or a United States government agency,

(4) Obligations of any corporation of the United States government,

(5) Prime banker's acceptances,

(6) The Local Government Investment Pool administered by the State Treasurer of the State of Georgia.

(7) Repurchase agreements, and,

(8) Obligations of other political subdivisions of the State of Georgia.

## Note 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

### F. Receivables:

Receivables consist of amounts due from property and sales taxes, grant reimbursements due on Federal, State or other grants for expenditures made but not reimbursed and other receivables disclosed from information available. Receivables are recorded when either the asset or revenue recognition criteria has been met. Federal and State Aid Receivables at June 30, 2014 were as follows:

| | General Fund | Special Purpose Local Option Sales Tax III | Nonmajor Governmental | Total |
|---|---|---|---|---|
| Federal Grants | $ - | $ - | $ 7,455 | $ 7,455 |
| State Aid / Grants | 62,936 | 5,065 | 1,385 | 69,386 |
| Federal and State | $ 62,936 | $ 5,065 | $ 8,840 | $ 76,841 |

### G. Property Taxes:

The Cobb County Board of Commissioners fixed the property tax levy for the 2013 tax digest year (calendar year) in July 2013 (levy date) based on property values as of January 1, 2013. Taxes were due on October 15, 2013 (lien date). Taxes collected within the current fiscal year or within 60 days after year-end on the 2013 tax digest are reported as revenue in the governmental funds for fiscal year 2014. The Cobb County Tax Commissioner bills and collects the property taxes for the School District, withholds 1.6% of taxes collected as a fee for tax collection and remits the balance of taxes collected to the District. Property tax revenues during the fiscal year ended June 30, 2014 totaled $405,971,000.

School tax by law cannot be greater than 20 mills per dollar for the support and maintenance of education. Tax millage rates levied for the 2013 tax year (calendar year) for the Cobb County School District were as follows (a mill equals $1 per thousand dollars of assessed value):

| | |
|---|---|
| School Operations | 18.90 mills |

## Note 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

### H. Sales Taxes:

A one percent Special Purpose Local Option Sales Tax is to be used for capital outlay for educational purposes and debt service. The State will terminate collection of this tax once an additional $657,945,531 has been collected or on December 31, 2018, whichever occurs first.

### I. Inventories:

On the district-wide financial statements, inventories of donated food commodities used in the preparation of meals are reported at their Federally assigned value and purchased foods inventories are reported at cost (first in-first out). The District uses the consumption method to account for inventories whereby donated food commodities are recorded as an asset and as revenue when received, and expenses are recorded as the inventory items are used. Purchased foods are recorded as an asset when purchased and expenses are recorded as the inventory items are used.

On the fund statements, inventories of governmental funds are reported at cost (first in-first-out). The District uses the consumption method to account for inventories whereby expenditures are recorded when inventory items are used.

### J. Prepaid Items:

Payments made to vendors for services that will benefit periods subsequent to June 30, 2014, are recorded as prepaids.

### K. Capital Assets:

Capital assets purchased, including capital outlay costs, are recorded as expenditures in the fund financial statements at the time of purchase. On the District-wide financial statements, all purchased capital assets are valued at cost where historical records are available and at estimated historical cost based on appraisals or deflated current replacement cost where no historical records exist. Donated capital assets are recorded at fair market value on the date donated. Disposals are deleted at depreciated recorded cost. The cost of normal maintenance and repairs that do not add to the value of assets or materially extend the useful lives of the assets is not capitalized. Depreciation is computed using the straight-line method.

## Note 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Capitalization thresholds and estimated useful lives of capital assets reported in the District-wide statements are as follows:

| | General Policy | Useful Life |
|---|---|---|
| Land | All | N/A |
| Buildings and Improvements | All | 20 to 50 Years |
| Equipment | $10,000 | 5 to 10 Years |
| Intangible Assets | $1,000,000 | 10 Years |
| Library Books and Textbooks | All | 5 Years |

Depreciation expense is used to allocate the actual or estimated historical cost of all capital assets over estimated useful lives.

### L. Deferred Outflows/Inflows of Resources

Deferred outflows of resources represent a consumption of net position that applies to a future period (s) and so will not be recognized as an outflow of resources (expenses/ expenditures) until then. Cobb County School District has no items that qualify for reporting in this category.

Deferred inflows of resources represent an acquisition of net position that applies to a future period (s) and so will not be recognized as an inflow of resources (revenue) until that time. Cobb County School District has one type of item, which arises only under a modified accrual basis of accounting, that qualifies for reporting in this category. Accordingly, the item, unavailable revenue, is reported only in the governmental funds balance sheet. Governmental funds report unavailable revenues from one source: property taxes. This amount is deferred and recognized as an inflow of resources in the period that the amounts become available.

### M. Net Position:

The School District's net position in the District-wide Statements are classified as follows:

**Investment in capital assets** – This represents the School District's total investment in capital assets, net of outstanding debt obligations, as applicable, related to those capital assets. To the extent debt has been incurred but not yet expended for capital assets, such amounts are not included as a component of net investment in capital assets.

**Restricted net position** – These represent resources for which the School District is legally or contractually obligated to spend resources for capital projects and support of Federal Programs in accordance with restrictions imposed by external third parties.

## Note 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

**Unrestricted net position –** Unrestricted net position represents resources derived from property taxes, sales, taxes, grants and contributions not restricted to specific programs, charges for services, and miscellaneous revenues. These resources are used for transactions relating to the educational and general operations of the School District, and may be used at the discretion of the Board to meet current expenses for those purposes.

### N. Fund Balance:

Fund equity at the governmental fund financial reporting level is classified as "fund balance". Fund equity for all other reporting is classified as "net position".

Generally, fund balance represents the difference between the assets, liabilities, and deferred inflows of resources under the current financial resources measurement focus of accounting. In the fund financial statements, governmental funds report fund balance classifications that comprise a hierarchy based primarily on the extent to which the District is bound to honor constraints on the specific purposes for which amounts in those funds can be spent. The District's fund balances per Cobb County School District Board Policy DI, Acounting and Reporting, are classified as follows:

1) ***Non-spendable Fund Balance*** - Non-cash assets such as inventories or prepaid items.

2) ***Restricted Fund Balance*** - Funds with limitations imposed on their use by external restrictions imposed by creditors, grantors, or laws or regulations of other governments.

3) ***Committed Fund Balance*** - Amounts that can only be used for specific purposes pursuant to a formal action of the Board of Education through a majority vote on June 8, 2011. Only the Board may modify or rescind the commitment.

4) ***Assigned Fund Balance*** - Amounts intended by the Board of Education for specific purposes, but are neither restricted or committed. The Board of Education can choose to delegate this authority.

5) ***Unassigned Fund Balance*** - Residual spendable fund balance after subtracting all above amounts. Positive unassigned values are only reported in the General Fund.

## Note 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

### Committed Fund Balances

The Board of Education, as the government's highest level of decision-making authority, may commit fund balance by a formal action through the approval of a motion and prior to the government's fiscal year-end for that fiscal year. Future modification or rescission of committed funds must likewise be accomplished by a formal vote of the Board of Education prior to fiscal year-end. Pursuant to the requirements of Governmental Accounting Statement 54, the Board of Education, on June 8, 2011, committed substantially all of the revenue received by the following Special Revenue funds to be used exclusively for each respective program's expenditures.

| Special Revenue Fund | Revenue Source |
|---|---|
| Donations | Donations by individuals or organizations to benefit school programs. |
| After School Program | Attendance and registration fees of After School Program (ASP). |
| Performing Arts / Artists at School | Voluntary student contributions to fund Performing Arts Programs and donations to fund artist workshops at local schools. |
| Tuition School / Adult High School | User tuition charges and GED fees. |
| Facility Use / Public Safety | User rental fees and student parking permit fees. |
| Local Schools | Funds earned or donated at local schools used by local principals to benefit students and faculty subject to District policy. |

### Assigned Fund Balances

The Board of Education, through resolution, delegates to the Superintendent, through the Chief Financial Officer, the authority to assign funds for particular purposes.

### Spending Prioritization

When expenditures are incurred by the District that would qualify for payment with either restricted or unrestricted funds, it will be paid from restricted funds. When an expenditure is incurred that qualifies for payment from either of the three unrestricted fund balance categories, it will be applied in the following order:

1) Committed
2) Assigned
**3)** Unassigned

## Note 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

### Minimum Unassigned General Fund Balance

The Board of Education will strive to maintain a minimum unassigned general fund balance, less encumbrances, equivalent to a range of 30 to 55 days of annual expenditures unless this is unfeasible due to circumstances beyond its control such as:

a) A substantial decrease in the county property tax digest
b) A substantial decrease in State funding
c) An unanticipated fiscal necessity

### Schedule of Fund Balances

| | General Fund | Special Purpose Local Option Sales Tax III | Special Purpose Local Option Sales Tax IV | Nonmajor Governmental Funds | Total |
|---|---|---|---|---|---|
| **Fund Balances:** | | | | | |
| **Nonspendable:** | | | | | |
| Inventory | $ 584,000 | | | $ 1,350,000 | $ 1,934,000 |
| Prepaids | 92,000 | | | 114,000 | 206,000 |
| **Restricted for:** | | | | | |
| Capital Projects | | 64,510,000 | 45,718,000 | | 110,228,000 |
| School Nutrition | | | | 19,213,000 | 19,213,000 |
| Miscellanous Grants | | | | 3,000 | 3,000 |
| **Committed to:** | | | | | |
| Local School Activities | | | | 9,378,000 | 9,378,000 |
| After School Program | | | | 2,972,000 | 2,972,000 |
| Tuition School / Adult High School | | | | 1,013,000 | 1,013,000 |
| Facility Use and Public Safety Programs | | | | 1,194,000 | 1,194,000 |
| Performing Arts and Artists at School Programs | | | | 108,000 | 108,000 |
| Donations for the Benefit of School Programs | | | | 125,000 | 125,000 |
| New School Building in South Cobb | 5,000,000 | | | | 5,000,000 |
| **Assigned to:** | | | | | |
| Appropriation for Next Year's Budget | 37,814,000 | | | | 37,814,000 |
| Instruction | 2,502,000 | | | | 2,502,000 |
| Pupil Services | 86,000 | | | | 86,000 |
| Instructional Services | 1,316,000 | | | | 1,316,000 |
| School and Administrative Services | 4,524,000 | | | | 4,524,000 |
| Maintenance and Operations | 1,354,000 | | | | 1,354,000 |
| District-Wide Building | | | | 823,000 | 823,000 |
| Student Information Systems | | | | 396,000 | 396,000 |
| Psycho Ed | | | | 338,000 | 338,000 |
| **Unassigned:** | 89,510,000 | | | | 89,510,000 |
| **Total Fund Balance** | $ 142,782,000 | $ 64,510,000 | $ 45,718,000 | $ 37,027,000 | $ 290,037,000 |

## Note 2. LEGAL COMPLIANCE – BUDGETS:

The Board of Education budgets its operations on an annual basis for the General Fund and all Special Revenue Funds except the Local Schools Fund. Capital Projects Funds are budgeted on a multi-year, project-length basis. Prior to July 1 each year, the administration of the District submits a proposed budget to the Board of Education which conducts public hearings and legally adopts the budget. The administration then submits the adopted budget to the Georgia Department of Education for final approval.

The District prepares the budget on a basis other than accounting principles generally accepted in the United States of America (GAAP) as allowed by the State of Georgia. The District does not budget for other financing sources and uses, but rather budgets those as revenues and current expenditures of the funds. Appropriations not spent or encumbered lapse at year-end and encumbrances outstanding at that time are rebudgeted in the following fiscal year. Budget amendments which are funded through a decrease in fund balance must be approved by the Board of Education. All other budget amendments may be approved by the Superintendent or his designee.

The level of legal budgetary control (the level at which expenditures may not exceed appropriations) is at the function level within individual funds. Several supplementary appropriations were necessary during the fiscal year ended June 30, 2014.

For the year ended June 30, 2014, expenditures exceeded appropriations in several function areas (the legal level of budgetary control). These over-expenditures were offset by under-expenditures in other function areas within the same fund, or by revenues collected in excess of budgeted collections. The over-expenditures are identified in the following schedule:

| | | |
|---|---|---|
| General Fund: | | |
| Pupil Services | $ | 2,379,000 |
| Business Services | | 1,164,000 |
| Donations | | |
| Instruction | | 3,000 |
| After School Program | | |
| Instruction | | 101,000 |
| Special Education: | | |
| Instruction | | 5,643,000 |
| Student Transportation | | 258,000 |
| Vocational Education Fund: | | |
| General Administration | | 9,000 |
| Title IV | | |
| Other Support Service | | 3,000 |

## Note 3. CASH EQUIVALENTS, DEPOSITS AND INVESTMENTS

COLLATERALIZATION OF DEPOSITS

Official Code of Georgia Annotated (OCGA) Section 45-8-12 provides that there shall not be on deposit at any time in any depository for a time longer than ten days a sum of money which has not been secured by surety bond, by guarantee of insurance or by collateral. The aggregate of the face value of such surety bond and the market value of securities pledged shall be equal to not less than 110 percent of the public funds being secured after the deduction of the amount of deposit insurance. If a depository elects the pooled method (OCGA 45-8-13.1) the aggregate of the market value of the securities pledged to secure a pool of public funds shall be not less than 110 percent of the daily pool balance. OCGA Section 45-8-11 (b) provides an officer holding public funds may, in his discretion, waive the requirement for security in the case of operating funds placed in demand deposit checking accounts.

Acceptable security for deposits consists of any one of or any combination of the following:

(1) Surety bond signed by a surety company duly qualified and authorized to transact business within the State of Georgia,

(2) Insurance on accounts provided by the Federal Deposit Insurance Corporation,

(3) Bonds, bills, notes, certificates of indebtedness or other direct obligations of the United States or of the State of Georgia,

(4) Bonds, bills, notes, certificates of indebtedness or other obligations of the counties or municipalities of the State of Georgia,

(5) Bonds of any public authority created by the laws of the State of Georgia, providing that the statute that created the authority authorized the use of the bonds for this purpose,

(6) Industrial revenue bonds and bonds of development authorities created by the laws of the State of Georgia, and

(7) Bonds, bills, notes, certificates of indebtedness, or other obligations of a subsidiary corporation of the United States government, which are fully guaranteed by the United States government both as to principal and interest or debt obligations issued by the Federal Land Bank, the Federal Home Loan Bank, the Federal Intermediate Credit Bank, the Central Bank for Cooperatives, the Farm Credit Banks, the Federal Home Loan Mortgage Association, and the Federal National Mortgage Association.

## Note 3. CASH EQUIVALENTS, DEPOSITS AND INVESTMENTS (Continued)

### Cash Equivalents and Deposits

Cash equivalents consist of bank checking, savings, money-market accounts, and certificate of deposits.

*Custodial credit risk-deposits and investments*

Custodial credit risk is the risk that in the event of bank failure, the District's cash equivalents and deposits may not be returned to the District. At June 30, 2014, the District had deposits with a carrying amount of $303,788,861 and a bank balance of $307,568,035. The bank balance was entirely covered by Federal depository insurance, by collateral held by the District or the District's agent in the District's name, or by a multiple financial institution collateral pool authorized by the State of Georgia that insures public deposits.

The District has no custodial credit risk since there are no uncollateralized or uninsured securities not in the District's name.

### Investments

As of June 30, 2014, the District's investments included $237 in an investment pool account called Georgia Fund One, the combined state general fund and local government investment pool managed by the Office of the State Treasurer. On that date, these funds had a weighted average maturity of 62 days. In addition, the District had $430,823 in certificate of deposit in various financial institutions. These investments are reported as cash equivalents.

*Credit Risk*

The District's investment policy is to apply the prudent investor rule which states "investments shall be made with judgment and care, under circumstances when prevailing, which persons of prudence, discretion and intelligence exercise in the management of their own affairs, not for speculation, but for investment, considering the primary objective of safety of capital as well as the objective of obtaining a market rate of return."

The policy of the District is to invest funds with larger banking institutions which are able to collateralize the public funds at 110%. Any bid to purchase securities must be from a broker/dealer who is a member of the NASD and SIPC and have a major presence in the metropolitan area.

## Note 3. CASH EQUIVALENTS, DEPOSITS AND INVESTMENTS (Continued)

The District's investment in Georgia Fund One, the State of Georgia Investment Pool, was rated AAAf by Standard & Poor's. The Office of the State Treasurer is the oversight agency for Georgia Fund One.

*Concentration of Credit Risk*

Concentration of credit risk is defined as investments of more than 5% in any one issuer. Georgia Fund One is excluded from the requirement of disclosing concentration of credit risk.

However, Georgia Fund 1 operates in a manner consistent with Rule 2a-7 of the Investment Company Act of 1940 and is considered to be a 2a-7 like pool. The pool is not registered with the SEC as an investment company. The pool's primary objectives are safety of capital, investment income, liquidity and diversification while maintaining principal ($1 per share value). Net asset value is calculated weekly to ensure stability. The pool distributes earnings (net of management fees) on a monthly basis and determines participant's shares sold and redeemed based on $1 per share. As of June 30, 2014, the District considers amounts held in Georgia Fund 1 as cash equivalents for financial statement presentation.

*Interest Rate Risk*

In accordance with its investment policy, the District will minimize interest rate risk, which is the risk that the market value of securities in the portfolio will fall due to changes in market interest rates, by structuring the investment portfolio so that securities mature to meet cash requirements for ongoing operations, thereby avoiding the need to sell securities in the open market, and investment operating funds primarily in money market funds or similar investment pools and limiting the average maturity in accordance with the District's cash requirements.

*Foreign Currency Risk*

The District is not authorized to invest in investments which have this type of risk.

## Note 4. NON-MONETARY TRANSACTIONS:

The District received food commodities from the United States Department of Agriculture (USDA) for school breakfast and lunch programs. **See Note 1 – Inventories**

## Note 5. CAPITAL ASSETS:

The following is a summary of changes in the capital assets during the fiscal year:

| | Balance June 30, 2013 | Increases | Decreases | Balance June 30, 2014 |
|---|---|---|---|---|
| **Governmental Activities** | | | | |
| **Capital Assets, Not Being Depreciated:** | | | | |
| Land | $ 114,970,000 | $ 9,947,000 | $ - | $ 124,917,000 |
| Construction In Progress | 46,330,000 | 36,412,000 | (43,590,000) | 39,152,000 |
| **Total Capital Assets Not Being Depreciated** | **161,300,000** | **46,359,000** | **(43,590,000)** | **164,069,000** |
| **Capital Assets Being Depreciated:** | | | | |
| Buildings and Improvements | 1,665,669,000 | 44,560,000 | - | 1,710,229,000 |
| Equipment | 114,086,000 | 7,024,000 | (5,300,000) | 115,810,000 |
| Library/Textbooks | 97,051,000 | 4,031,000 | (5,453,000) | 95,629,000 |
| **Total Capital Assets Being Depreciated** | **1,876,806,000** | **55,615,000** | **(10,753,000)** | **1,921,668,000** |
| **Less Accumulated Depreciation for:** | | | | |
| Buildings and Improvements | 610,681,000 | 49,223,000 | - | 659,904,000 |
| Equipment | 84,624,000 | 7,260,000 | (5,098,000) | 86,786,000 |
| Library/Textbooks | 80,013,000 | 7,831,000 | (5,453,000) | 82,391,000 |
| **Total Accumulated Depreciation** | **775,318,000** | **64,314,000** | **(10,551,000)** | **829,081,000** |
| **Total Capital Assets Being Depreciated-Net** | **1,101,488,000** | **(8,699,000)** | **(202,000)** | **1,092,587,000** |
| **Governmental Capital Assets,Net** | **$ 1,262,788,000** | **$ 37,660,000** | **$ (43,792,000)** | **$ 1,256,656,000** |

Current year depreciation expense by function for governmental activities is as follows:

| | |
|---|---|
| Instruction | $ 51,209,000 |
| Pupil Services | 3,366,000 |
| Instructional Services | 2,032,000 |
| School and Administrative Services | 4,075,000 |
| Pupil Transportation | 3,602,000 |
| Maintenance and Operations | 30,000 |
| | $ 64,314,000 |

## Note 6. INTERFUND ASSETS AND LIABILITIES:

Interfund receivable and payable balances result from the time lag between the dates that (1) interfund goods and services are provided or reimbursable expenditures occur, (2) transactions are recorded in the accounting system, and (3) payments between funds are made. All interfund balances will be paid within one year. Interfund receivable and payable balances by fund as of June 30, 2014 are disclosed in the following schedule:

| | Receivable | Payable |
|---|---|---|
| Governmental Funds: | | |
| General Fund | $ 5,589,000 | $ 11,307,000 |
| Nonmajor Governmental Funds: | | |
| Adult Education | - | 197,000 |
| Psycho Education Center | - | 521,000 |
| Title I | - | 3,460,000 |
| Miscellaneous Grant | - | 29,000 |
| Vocational Education | - | 217,000 |
| Title II | - | 419,000 |
| Homeless Grant | - | 7,000 |
| Title III | - | 169,000 |
| Title IV | - | 570,000 |
| Local Schools | 3,643,000 | - |
| Total Nonmajor Governmental Funds | 3,643,000 | 5,589,000 |
| Proprietary Funds: | | |
| Unemployment Compensation Fund | 464,000 | - |
| Self-Insurance Fund | 7,200,000 | - |
| Total Proprietary Funds | 7,664,000 | - |
| **Total** | **$ 16,896,000** | **$ 16,896,000** |

## Note 7. INTERFUND TRANSFERS:

Interfund transfers are used to (1) move revenues from the fund that statute or budget requires to collect them to the fund that statute or budget requires to expend them and (2) to use unrestricted revenues in the general fund to finance various programs accounted for in other funds in accordance with budgetary authorizations.

Interfund transfers for the year ended June 30, 2014, consisted of the following:

| Transfers Out: | Transfers In: | Amount |
|---|---|---|
| **General Fund:** | | |
| General Fund | Facility Use / Public Safety Fund | $ 855,000 |
| General Fund | Tuition School / Adult High School Fund | 201,000 |
| General Fund | Self-Insurance Fund | 795,000 |
| **Total General Fund** | | **$ 1,851,000** |
| **Nonmajor Governmental Funds:** | | |
| Student Information Systems Fund | General Fund | $ 2,000 |
| Facility Use / Public Safety Fund | General Fund | 160,000 |
| **Total Nonmajor Governmental Funds** | | **$ 162,000** |
| **Total for All Funds** | | **$ 2,013,000** |

## Note 8. RISK MANAGEMENT

The District is self-insured for all claims under general liability, vehicle accidents and workers compensation. The District maintains as policy for excess workers compensation. The District is commercially insured for property, contents and boiler and carries fidelity bond coverage for employee dishonesty, in addition to a state-mandated Superintendent's bond and school principals' bond.

Premiums are paid into Internal Service funds by user funds and are available to pay claims and administrative costs of the program and establish claim reserves. These interfund premiums are recognized as revenue in the internal service funds. Actuarial analysis provides estimated ultimate losses for workers compensation and automobile liability, which are then converted to present values using an interest rate of 3%.

## Note 8. RISK MANAGEMENT (Continued)

Estimated claims for the next fiscal year total $1,815,000 and the non-current liability for succeeding years is $4,541,000. In the past, the amount of any insurance settlements has not exceeded the insurance coverage for the past three years.

| | Estimated Unpaid Claims at Beginning of Fiscal Year | Claims and Changes in Estimates | Claim Payments | Estimated Unpaid Claims at End of Fiscal Year |
|---|---|---|---|---|
| 2013 | $ 6,309,000 | $ 2,721,000 | $ (2,621,000) | $ 6,409,000 |
| 2014 | $ 6,409,000 | $ 3,142,000 | $ (3,195,000) | $ 6,356,000 |

## Note 9. LONG-TERM OBLIGATIONS:

Fiscal year 2014 long-term obligations are as follows:

| | Balance 6/30/2013 | Added | Retired | Balance 6/30/2014 | Currert Amounts Due Within One Year | Long-term Amounts Due After One Year |
|---|---|---|---|---|---|---|
| Accrued Vacation Pay | $ 7,731,000 | $ 3,168,000 | $ (2,834,000) | $ 8,065,000 | $ 2,956,000 | $ 5,109,000 |
| **Total** | **$ 7,731,000** | **$ 3,168,000** | **$ (2,834,000)** | **$ 8,065,000** | **$ 2,956,000** | **$ 5,109,000** |

Accrued vacation pay is generally liquidated by the General Fund.

## Note 10. ON-BEHALF PAYMENTS:

The State of Georgia makes certain health insurance and pension plan payments on behalf of the District for its employees. The District records these payments as both a revenue and expenditure in the General Fund. The total of the on-behalf payments for the fiscal year ended June 30, 2014 was $49,861,364.

## Note 11. COMMITMENTS AND CONTINGENCIES:

The District makes various contractual commitments on an ongoing basis for construction and remodeling of its capital assets. The major outstanding commitments as of June 30, 2014 included additions and renovations at two elementary schools and one high school. As of June 30, 2014, the contract price and expenditures to date for the largest projects were as follows:

| Projects | Contract Price | Expenditures To Date |
|---|---|---|
| Addition/Renovations – Birney ES | $ 3,005,570 | $ 2,582,152 |
| Addition/Renovations – Teasley ES | 5,208,077 | 581,019 |
| Addition/Renovations – Wheeler HS | 23,811,491 | 21,946,396 |

The District participates in numerous state and federal grant programs, which are governed by various rules and regulations of the grantor agencies. Costs charged to the respective grant programs are subject to audit and adjustment by the grantor agencies; therefore, to the extent that the District has not complied with the rules and regulations governing the grants, refunds of any money received may be required and the collectability of any related receivable at June 30, 2014, may be impaired. In the opinion of the District, there are no significant contingent liabilities relating to compliance with the rules and regulations governing the respective grants; therefore, no provision has been recorded in the accompanying combined financial statements for such contingencies.

The District is a defendant in various lawsuits. Although the outcome of these lawsuits is not presently determinable, in the opinion of the District's attorney, the resolution of these matters will not have a material adverse effect on the financial condition of the District.

## Note 12. COMPENSATED ABSENCES:

It is the District's policy to allow employees to accumulate earned but unused vacation benefits. Employees are compensated for qualifying vacation benefits upon termination of their employment with the District. A liability for these vacation benefits are accrued and include social security, medicare, and workers compensation. Employees are not compensated for sick leave benefits upon termination of their employment. Therefore, no liability is reported for earned but unused sick leave benefits.

## Note 13. RETIREMENT PLANS:

### Teachers Retirement System of Georgia (TRS):

#### *Plan Description*

Substantially all teachers, administrators and clerical personnel are members of this cost-sharing multiple-employer defined benefit public employee retirement system. TRS was created in 1943 by an act of the Georgia General Assembly and is administered by a ten member Board of Trustees. TRS is funded by a combination of employee, employer and State of Georgia contributions. Benefits are established by State statute and provide retirement, death, long-term disability, survivor and health insurance premium benefits. TRS issues a comprehensive annual financial report that includes financial statements and required supplementary information. To obtain a copy of the report contact the Teachers Retirement System of Georgia at Two Northside 75, Suite 100, Atlanta, Georgia 30318.

#### *Funding Policy*

Plan members are required to contribute 6.00 percent of their annual covered payroll and the District is required to contribute 12.28 percent of the covered payroll. The contribution is an actuarially determined rate. The contribution requirements of plan members and the District are established and may be amended by the TRS Board of Trustees. The District's contributions to TRS for the years ended June 30, 2014, 2013 and 2012 were $66,722,934, $63,010,753, and $58,155,546 respectively, which were equal to the required contribution for each year.

### Public School Employee Retirement System of Georgia (PSERS):

#### *Plan Description*

Bus drivers, maintenance, custodial, and lunchroom personnel are members of this cost-sharing multiple-employer defined benefit public employee retirement system. PSERS is administered by a Board of Trustees. PSERS is funded by employee and State of Georgia contributions. Benefits are established by State statute and provide retirement, death, longterm disability and survivor benefits. PSERS issues an annual financial report that includes financial statements and required supplementary information. To obtain a copy of the report contact the Employees' Retirement System of Georgia at Two Northside 75, Suite 300, Atlanta, Georgia 30318.

## Note 13. RETIREMENT PLANS (Continued):

### *Funding Policy*

Plan members are required to contribute ten dollars per month for the nine month school year. The State of Georgia makes an annual contribution to PSERS based upon an actuarial calculation. The District does not make an annual contribution to PSERS. The contribution requirements of plan members and the State are established and may be amended by the PSERS Board of Trustees.

## Note 14. POSTEMPLOYMENT BENEFITS:

### Georgia Retiree Health Benefit Fund

### *Plan Description*

The Cobb County School District contributes to the Georgia Retiree Health Benefit Fund (GRHBP), a healthcare plan administered by the Georgia Department of Community Health. The GRHBP is a cost-sharing multiple-employer defined-benefit postemployment healthcare plan that covers former state employees, former teachers and former public school employees who met eligibility criteria when active. The GRHPB provides health insurance benefits to eligible former employees and their qualified beneficiaries through the State Health Benefit Plan (SHBP) administered by the Department of Community Health. The Official Code of Georgia Annotated (OCGA) assigns the authority to establish and amend the benefit provisions of the group health plans, including benefits for retirees, to the Board of Community Health (Board). The Department of Community Health issues a publicly available financial report that includes financial statements and required supplementary information for the GRHBP. That report may be obtained from the Georgia Department of Community Health at 2 Peachtree Street, Atlanta, GA 30303.

### *Funding Policy*

The contribution requirements of plan members and participating employers are established by the Board in accordance with the current Appropriations Act and may be amended by the Board. Contributions of plan members or beneficiaries receiving benefits vary based on plan election, dependent coverage, and Medicare eligibility and election. On average, plan members pay approximately twenty-three percent (23%) of the cost of health insurance coverage. Participating employers are statutorily required to contribute in accordance with the employer contribution rates established by the Board.

## Note 14. POSTEMPLOYMENT BENEFITS (Continued):

The contribution rate is established to fund both the active and retired employee health insurance plans based on projected "pay-as-you-go" financing requirements. Contributions are not based on the actuarially calculated annual required contribution (ARC) which represents a level of funding that, if paid on an ongoing basis, is projected to cover normal cost each year and amortize any unfunded actuarial liabilities (or funding excess) over a period not to exceed thirty years.

The combined rates for the active and retiree contribution rates established by the Board for employees participating in the SHBP were as follows for the fiscal year ended June 30, 2014:

| | |
|---|---|
| **Certified employees** | |
| July 2013 - June 2014 | $945.00 per member per month |
| **Non-Certificated Employees** | |
| July 2013 - June 2014 | $596.20 per member per month |

No additional contribution was required by the Board for fiscal year 2014 nor contributed to the GRHBP to prefund retiree benefits. Such additional contribution amounts are determined annually by the Board in accordance with the State plan for other postemployment benefits and are subject to appropriation.

The School District's combined active and retiree contributions to the health insurance plans, which equaled the required contribution, for the current fiscal year and the preceding two fiscal years were as follows:

| Fiscal Year | Contribution | Contribution Percentage |
|---|---|---|
| 2014 | $97,431,371 | 100% |
| 2013 | $91,313,591 | 100% |
| 2012 | $81,239,085 | 100% |

## Nonmajor Governmental Funds

### Special Revenue Funds

These funds are used to account for proceeds of specific revenue sources that are legally restricted or committed to expenditures for specified purposes other than debt service or capital projects. These funds also account for receipts and expenditures of resources transferred from the General Fund where revenues are inadequate to finance specified activities.

| | |
|---|---|
| Donations | This fund is created to provide accounting of donations which are made to the District for specific purposes by individuals or organizations. |
| Facility Use/Public Safety | This fund is created to provide accounting of the Facility Use program which organizes the rental of school facilities during non-instructional hours to provide the community with a place to hold activities at a nominal fee and to account for funds collected for parking decals sold to students, which are used to pay for campus police officers. In addition to parking decals sold to students, funds are transferred from the General fund. |
| After School Program | This fund is created to provide accounting of funds for the After School Program which utilizes designated school facilities for the purpose of providing supervision to children from school release time until 6:00 p.m. This program is self-supported from charges of daily attendance fees and non-refundable annual registration fees per enrolled child. |
| Performing Arts/Artist at School | This fund is created to account for funds for the Performing Arts Program which offers an opportunity for students in kindergarten through eighth grade to experience professional quality performing arts experiences. These experiences include off-campus trips to art museums, symphony concerts, ballet and theater performances, as well as in-house musical and dramatic presentations. The program is funded through voluntary student contributions and charges for participation. Artist at School fund is created to provide accounting of funds which are provided to local artists as compensation for workshops held in the district's schools. |
| Tuition School/Adult High School | This fund is created to provide accounting for the Tuition School Program which provides the opportunity for students to make up school classes and provide enrichment and remedial work at various instructional levels. This program is supported by user tuition charges. This fund is created to account for funds for the Adult High School Program which provides the opportunity for students 16 years of age, and older, who are not enrolled in a regular high school, to improve their basic educational skills and work towards high school completion. |

| | |
|---|---|
| Miscellaneous Grants | This fund is established to provide accounting of funds received and represent a compilation of several grants which are awarded for educational purposes. |
| School Nutrition | This fund is established to provide accounting of funds which are used for the operation of school lunchrooms. All lunches and breakfasts provide at least one-third of each student's nutritional needs and are available at a minimal cost. Free and reduced meals are provided for qualifying students. All lunchrooms are regularly inspected by the Cobb County Health Department and meet prescribed standards of the State Department of Education. |
| (i3) Investing in Innovation | This fund is established to provide accounting of grant funds passed through Georgia State University which support local efforts by providing high quality teachers to improve student achievement. |
| Adult Education | This fund is established to provide accounting for grant funds via the Georgia Department of Technical and Adult Education which are used to educate adults and is a part of the national effort to ensure that all adults are literate and able to compete in the global economy. |
| Psycho Education Center | This fund is established to provide accounting for grant funds via the Georgia Department of Education which are used to provide appropriate education for students identified as severely emotionally behavior disordered, or autistic. |
| Title I | This fund is established to provide accounting of Title I funds which are provided as part of the No Child Left Behind Act of 2001. This act provides federal funds through the Georgia Department of Education to local school districts to help disadvantaged children meet high standards. The goal is to have a quality education for all children by having local schools and state departments work together. |
| Special Education | This fund is established to provide accounting of federal revenues received to provide programs for direct and related support services for handicapped children. |
| Vocational Education | This fund is established to provide accounting of federal grant revenues provided for career training and opportunities to students |
| Title II | This fund is established to provide accounting of federal categorical grant funds which flow through the Georgia Department of Education to our school district. The funds are used to advance teacher quality through professional learning, preparation, recruitment and |
| Race to the Top | This fund is established to provide accounting of federal revenues received to execute improvement in the following four areas: teacher effectiveness, implementation of standards and assessments, improvement in data use and collections, and supporting disadvantaged schools. |
| Homeless Grant | This fund is established to provide accounting of funds for federal categorical grant funds which flow through the Georgia Department of Education and are used to provide educational services to homeless children. |

| | |
|---|---|
| USDA Fruits and Vegetables | This fund is established to provide accounting of federal grant funds which flow through the Georgia Department of Education Food and Nutrition Program. The funds provide free fresh fruits and vegetables to school children outside of the lunch or breakfast food service periods. |
| Title III | This fund is established to provide accounting of federally funded grants for programs that support Limited English Proficiency (LEP) students and their families, through language instructional programs. These programs include community participation programs, family literacy services, parent outreach and training activities to improve the English language skills of limited English proficient children and assistance for parents in helping their children to improve their academic achievement. |
| Title IV | This fund is established to provide accounting of federal categorical grant funds which are directly funded from the U.S. Department of Education and may flow through the Georgia State Department of Education. The funds are used to promote the Safe and Drug Free Schools Program, the Mentoring Program and the 21st Century Community Learning Centers Program for students in our schools. |
| Local School Funds | This fund is established to provide accounting for local school resources generated through ticket sales, commissions, vending, donations, etc. in which the administration has a material degree of involvement. These revenues have been committed by the Board for use by local principals to benefit students and faculty subject to District policy. |

## Capital Projects Funds

These funds are established to provide accounting for financial resources to be used for the acquisition and construction of major capital facilities. The District has three nonmajor funds used for those purposes; the Special Purpose Local Option Sales Tax II Fund, the District-Wide Building Fund, and the Student Information Systems Fund.

**COBB COUNTY SCHOOL DISTRICT**
**COMBINING BALANCE SHEET**
**NONMAJOR GOVERNMENTAL FUNDS**
**JUNE 30, 2014**

**(amounts expressed in thousands)**

| | Special Revenue | | | |
|---|---|---|---|---|
| | Donations | Facility Use/ Public Safety | After School Program | Performing Arts/ Artist at School Program |
| **ASSETS:** | | | | |
| Cash and Cash Equivalents | $ 128 | $ 1,258 | $ 3,020 | $ 108 |
| Federal and State Aid Receivable | - | - | - | - |
| Accounts Receivable | - | - | - | - |
| Due From Other Funds | - | - | - | - |
| Prepaid Expenditures | - | - | - | - |
| Inventories | - | - | - | - |
| Total Assets | $ 128 | $ 1,258 | $ 3,020 | $ 108 |
| **LIABILITIES AND FUND BALANCES:** | | | | |
| **Liabilities:** | | | | |
| Accounts Payable | $ 3 | $ 46 | $ 48 | $ - |
| Accrued Payroll and Payroll Withholdings | - | 16 | - | - |
| Accrued Employee Benefits | - | 2 | - | - |
| Due to Other Funds | - | - | - | - |
| Unearned Revenue | - | - | - | - |
| Total Liabilities | 3 | 64 | 48 | - |
| **Fund Balances:** | | | | |
| Nonspendable | - | - | - | - |
| Restricted | - | - | - | - |
| Committed | 125 | 1,194 | 2,972 | 108 |
| Assigned | - | - | - | - |
| Total Fund Balances | 125 | 1,194 | 2,972 | 108 |
| Total Liabilities and Fund Balances | $ 128 | $ 1,258 | $ 3,020 | $ 108 |

| Special Revenue | | | | | |
|---|---|---|---|---|---|
| Tuition School/ Adult High School | Misc. Grants | School Nutrition | (i3) Investing in Innovation | Adult Education | Psycho Education Center |
| $ 1,057 | $ - | $ 22,180 | $ 3 | $ - | $ - |
| - | 40 | - | - | 226 | 1,119 |
| - | - | 13 | - | - | - |
| - | - | - | - | - | - |
| - | - | 114 | - | - | - |
| - | - | 1,350 | - | - | - |
| $ 1,057 | $ 40 | $ 23,657 | $ 3 | $ 226 | $ 1,119 |
| | | | | | |
| $ 2 | $ 7 | $ 145 | $ - | $ 13 | $ - |
| 38 | 2 | 1,511 | - | 15 | 192 |
| 4 | 2 | 618 | - | 1 | 68 |
| - | 29 | - | - | 197 | 521 |
| - | - | 706 | - | - | - |
| 44 | 40 | 2,980 | - | 226 | 781 |
| | | | | | |
| - | - | 1,464 | - | - | - |
| - | - | 19,213 | 3 | - | - |
| 1,013 | - | - | - | - | - |
| - | - | - | - | - | 338 |
| 1,013 | - | 20,677 | 3 | - | 338 |
| $ 1,057 | $ 40 | $ 23,657 | $ 3 | $ 226 | $ 1,119 |

*Continued---*

**COBB COUNTY SCHOOL DISTRICT**
**COMBINING BALANCE SHEET**
**NONMAJOR GOVERNMENTAL FUNDS**
**JUNE 30, 2014**

**(amounts expressed in thousands)**

| | Special Revenue | | | |
|---|---|---|---|---|
| | Title I | Special Education | Vocational Education | Title II |
| **ASSETS:** | | | | |
| Cash and Cash Equivalents | $ - | $ 782 | $ - | $ - |
| Federal and State Aid Receivable | 4,992 | 830 | 235 | 542 |
| Accounts Receivable | - | - | - | - |
| Due From Other Funds | - | - | - | - |
| Prepaid Expenditures | - | - | - | - |
| Inventories | - | - | - | - |
| Total Assets | $ 4,992 | $ 1,612 | $ 235 | $ 542 |
| **LIABILITIES AND FUND BALANCES:** | | | | |
| **Liabilities:** | | | | |
| Accounts Payable | $ 258 | $ - | $ 15 | $ 48 |
| Accrued Payroll and Payroll Withholdings | 983 | 1,181 | 3 | 61 |
| Accrued Employee Benefits | 291 | 431 | - | 14 |
| Due to Other Funds | 3,460 | - | 217 | 419 |
| Unearned Revenue | - | - | - | - |
| Total Liabilities | 4,992 | 1,612 | 235 | 542 |
| **Fund Balances:** | | | | |
| Nonspendable | - | - | - | - |
| Restricted | - | - | - | - |
| Committed | - | - | - | - |
| Assigned | - | - | - | - |
| Total Fund Balances | - | - | - | - |
| Total Liabilities and Fund Balances | $ 4,992 | $ 1,612 | $ 235 | $ 542 |

| Special Revenue | | | | | |
|---|---|---|---|---|---|
| Race to the Top Grant | Homeless Grant | USDA Fruits and Vegetables | Title III | Title IV | Local School Funds |
| $ - | $ - | $ - | $ - | $ - | $ 5,735 |
| 16 | 8 | - | 220 | 612 | - |
| - | - | - | - | - | - |
| - | - | - | - | - | 3,643 |
| - | - | - | - | - | - |
| - | - | - | - | - | - |
| $ 16 | $ 8 | $ - | $ 220 | $ 612 | $ 9,378 |
| | | | | | |
| $ - | $ - | $ - | $ 1 | $ 32 | $ - |
| 15 | 1 | - | 39 | 9 | - |
| 1 | - | - | 11 | 1 | - |
| - | 7 | - | 169 | 570 | - |
| - | - | - | - | - | - |
| 16 | 8 | - | 220 | 612 | - |
| | | | | | |
| - | - | - | - | - | - |
| - | - | - | - | - | - |
| - | - | - | - | - | 9,378 |
| - | - | - | - | - | - |
| - | - | - | - | - | 9,378 |
| $ 16 | $ 8 | $ - | $ 220 | $ 612 | $ 9,378 |

*Continued---*

**COBB COUNTY SCHOOL DISTRICT**
**COMBINING BALANCE SHEET**
**NONMAJOR GOVERNMENTAL FUNDS**
**JUNE 30, 2014**

**(amounts expressed in thousands)**

| | Capital Projects | | | |
|---|---|---|---|---|
| | District-wide Building | Special Purpose Local Option Sales Tax II | Student Information Systems | Total |
| **ASSETS:** | | | | |
| Cash and Cash Equivalents | $ 841 | $ - | $ 396 | $ 35,508 |
| Federal and State Aid Receivable | - | - | - | 8,840 |
| Accounts Receivable | - | - | - | 13 |
| Due From Other Funds | - | - | - | 3,643 |
| Prepaid Expenditures | - | - | - | 114 |
| Inventories | - | - | - | 1,350 |
| Total Assets | $ 841 | $ - | $ 396 | $ 49,468 |
| **LIABILITIES AND FUND BALANCES:** | | | | |
| **Liabilities:** | | | | |
| Accounts Payable | $ 18 | $ - | $ - | $ 636 |
| Accrued Payroll and Payroll Withholdings | - | - | - | 4,066 |
| Accrued Employee Benefits | - | - | - | 1,444 |
| Due to Other Funds | - | - | - | 5,589 |
| Unearned Revenue | - | - | - | 706 |
| Total Liabilities | 18 | - | - | 12,441 |
| **Fund Balances:** | | | | |
| Nonspendable | - | - | - | 1,464 |
| Restricted | - | - | - | 19,216 |
| Committed | - | - | - | 14,790 |
| Assigned | 823 | - | 396 | 1,557 |
| Total Fund Balances | 823 | - | 396 | 37,027 |
| Total Liabilities and Fund Balances | $ 841 | $ - | $ 396 | $ 49,468 |

***Concluded.***

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**COBB COUNTY SCHOOL DISTRICT**
**COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE**
**NONMAJOR GOVERNMENTAL FUNDS**
**FOR THE YEAR ENDED JUNE 30, 2014**

**(amounts expressed in thousands)**

| | Special Revenue | | | |
|---|---|---|---|---|
| | Donations | Facility Use/ Public Safety | After School Program | Performing Arts/Artist at School Program |
| **REVENUES:** | | | | |
| Taxes | $ - | $ - | $ - | $ - |
| Intergovernmental | - | - | - | - |
| Tuition and Fees | - | 1,255 | 8,139 | 305 |
| Interest Income | - | - | - | - |
| Athletic Ticket Sales | - | - | - | - |
| Other | 75 | - | - | 2 |
| Total Revenues | 75 | 1,255 | 8,139 | 307 |
| **EXPENDITURES:** | | | | |
| Current: | | | | |
| Instruction | 7 | - | 825 | 343 |
| Pupil Services | 14 | - | - | - |
| Instructional Services | 30 | - | - | - |
| School and Administrative Services | 23 | 488 | 6,639 | - |
| Student Transportation | - | - | - | - |
| Maintenance and Operations | - | 1,288 | - | - |
| Student Activities | - | - | - | - |
| Capital Outlay | - | - | 52 | - |
| Total Expenditures | 74 | 1,776 | 7,516 | 343 |
| Excess (deficiency) of Revenues Over (Under) Expenditures | 1 | (521) | 623 | (36) |
| Other Financing Sources (Uses): | | | | |
| Transfers-In | - | 855 | - | - |
| Transfers-Out | - | (160) | - | - |
| Proceeds from Sale of Capital Assets | - | - | - | - |
| Total Other Financing Sources (Uses) | - | 695 | - | - |
| Net Change in Fund Balances | 1 | 174 | 623 | (36) |
| Fund Balances, Beginning of Year | 124 | 1,020 | 2,349 | 144 |
| Fund Balances, End of Year | $ 125 | $ 1,194 | $ 2,972 | $ 108 |

| Special Revenue | | | | | |
|---|---|---|---|---|---|
| Tuition School/ Adult High School | Misc. Grants | School Nutrition | (i3) Investing in Innovation | Adult Education | Psycho Education Center |
| $ - | $ - | $ - | $ - | $ - | $ - |
| - | 216 | 31,898 | 11 | 938 | 5,304 |
| 666 | - | 19,040 | - | - | - |
| - | - | 48 | - | - | - |
| - | - | - | - | - | - |
| - | 67 | 61 | - | - | 31 |
| 666 | 283 | 51,047 | 11 | 938 | 5,335 |
| | | | | | |
| 335 | 40 | - | - | - | 3,893 |
| - | 17 | - | - | - | 1,094 |
| 108 | 245 | - | 8 | - | 256 |
| 242 | 1 | 51,892 | - | 938 | 60 |
| - | - | - | - | - | 19 |
| - | - | - | - | - | 4 |
| - | - | - | - | - | - |
| - | - | 1,262 | - | - | 1 |
| 685 | 303 | 53,154 | 8 | 938 | 5,327 |
| (19) | (20) | (2,107) | 3 | - | 8 |
| 201 | - | - | - | - | - |
| - | - | - | - | - | - |
| - | - | 12 | - | - | - |
| 201 | - | 12 | - | - | - |
| 182 | (20) | (2,095) | 3 | - | 8 |
| 831 | 20 | 22,772 | - | - | 330 |
| $ 1,013 | $ - | $ 20,677 | $ 3 | $ - | $ 338 |

*Continued---*

**COBB COUNTY SCHOOL DISTRICT**
**COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE**
**NONMAJOR GOVERNMENTAL FUNDS**
**FOR THE YEAR ENDED JUNE 30, 2014**

**(amounts expressed in thousands)**

| | Special Revenue | | | |
|---|---|---|---|---|
| | Title I | Special Education | Vocational Education | Title II |
| **REVENUES:** | | | | |
| Taxes | $ - | $ - | $ - | $ - |
| Intergovernmental | 19,161 | 17,236 | 663 | 2,456 |
| Tuition and Fees | - | - | - | - |
| Interest Income | - | - | - | - |
| Athletic Ticket Sales | - | - | - | - |
| Other | - | - | - | - |
| Total Revenues | 19,161 | 17,236 | 663 | 2,456 |
| **EXPENDITURES:** | | | | |
| Current: | | | | |
| Instruction | 8,823 | 8,571 | 264 | - |
| Pupil Services | 23 | 2,493 | - | - |
| Instructional Services | 8,078 | 3,920 | 97 | 2,407 |
| School and Administrative Services | 2,026 | 974 | 9 | 37 |
| Student Transportation | 131 | 1,278 | - | - |
| Maintenance and Operations | - | - | - | - |
| Student Activities | - | - | - | - |
| Capital Outlay | 80 | - | 293 | 12 |
| Total Expenditures | 19,161 | 17,236 | 663 | 2,456 |
| Excess (deficiency) of Revenues Over (Under) Expenditures | - | - | - | - |
| Other Financing Sources (Uses): | | | | |
| Transfers-In | - | - | - | - |
| Transfers-Out | - | - | - | - |
| Proceeds from Sale of Capital Assets | - | - | - | - |
| Total Other Financing Sources (Uses) | - | - | - | - |
| Net Change in Fund Balances | - | - | - | - |
| Fund Balances, Beginning of Year | - | - | - | - |
| Fund Balances, End of Year | $ - | $ - | $ - | $ - |

| Special Revenue | | | | | |
|---|---|---|---|---|---|
| Race to the Top | Homeless Grant | USDA Fruit and Vegetables | Title III | Title IV | Local School Funds |
| $ - | $ - | $ - | $ - | $ - | $ - |
| 16 | 57 | 195 | 1,059 | 1,685 | - |
| - | - | - | - | - | 27,751 |
| - | - | - | - | - | 9 |
| - | - | - | - | - | 3,219 |
| - | - | - | - | - | - |
| 16 | 57 | 195 | 1,059 | 1,685 | 30,979 |
| | | | | | |
| - | 1 | - | 21 | 878 | - |
| - | - | - | 166 | 276 | - |
| 16 | 36 | - | 654 | 219 | - |
| | | | | | |
| - | 2 | 195 | 208 | 100 | - |
| - | 18 | - | 10 | 179 | - |
| - | - | - | - | 9 | - |
| - | - | - | - | - | 29,710 |
| - | - | - | - | 24 | - |
| 16 | 57 | 195 | 1,059 | 1,685 | 29,710 |
| | | | | | |
| - | - | - | - | - | 1,269 |
| | | | | | |
| - | - | - | - | - | - |
| - | - | - | - | - | - |
| - | - | - | - | - | - |
| - | - | - | - | - | - |
| | | | | | |
| - | - | - | - | - | 1,269 |
| | | | | | |
| - | - | - | - | - | 8,109 |
| | | | | | |
| $ - | $ - | $ - | $ - | $ - | $ 9,378 |

*Continued---*

**COBB COUNTY SCHOOL DISTRICT**
**COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE**
**NONMAJOR GOVERNMENTAL FUNDS**
**FOR THE YEAR ENDED JUNE 30, 2014**

**(amounts expressed in thousands)**

| | Capital Projects | | | |
|---|---|---|---|---|
| | District-Wide Building | Special Purpose Local Option Sales Tax II | Student Information Systems | Total |
| **REVENUES:** | | | | |
| Taxes | $ - | $ - | $ 1 | $ 1 |
| Intergovernmental | - | - | - | 80,895 |
| Tuition and Fees | - | - | - | 57,156 |
| Interest Income | 2 | 1 | 1 | 61 |
| Athletic Ticket Sales | - | - | - | 3,219 |
| Other | 19 | - | - | 255 |
| Total Revenues | 21 | 1 | 2 | 141,587 |
| **EXPENDITURES:** | | | | |
| Current: | | | | |
| Instruction | - | - | - | 24,001 |
| Pupil Services | - | - | - | 4,083 |
| Instructional Services | - | - | - | 16,074 |
| School and Administrative Services | 548 | 337 | - | 64,719 |
| Student Transportation | - | - | - | 1,635 |
| Maintenance and Operations | - | - | - | 1,301 |
| Student Activities | - | - | - | 29,710 |
| Capital Outlay | 213 | 842 | - | 2,779 |
| Total Expenditures | 761 | 1,179 | - | 144,302 |
| Excess (deficiency) of Revenues Over (Under) Expenditures | (740) | (1,178) | 2 | (2,715) |
| Other Financing Sources (Uses): | | | | |
| Transfers-In | - | - | - | 1,056 |
| Transfers-Out | - | - | (2) | (162) |
| Proceeds from Sale of Capital Assets | - | - | - | 12 |
| Total Other Financing Sources (Uses) | - | - | (2) | 906 |
| Net Change in Fund Balances | (740) | (1,178) | - | (1,809) |
| Fund Balances, Beginning of Year | 1,563 | 1,178 | 396 | 38,836 |
| Fund Balances, End of Year | $ 823 | $ - | $ 396 | $ 37,027 |

***Concluded.***

**COBB COUNTY SCHOOL DISTRICT**
**DONATIONS-SPECIAL REVENUE FUND**
**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)**
**FOR THE YEAR ENDED JUNE 30, 2014**

**(amounts expressed in thousands)**

| | Budgeted Amounts | | Actual Amounts | Variance With Final Budget - Positive (Negative) |
|---|---|---|---|---|
| | Original | Final | | |
| **REVENUES:** | | | | |
| Local | $ 75 | $ 75 | $ 75 | $ - |
| Total Revenues | 75 | 75 | 75 | - |
| **EXPENDITURES:** | | | | |
| Instruction | 4 | 4 | 7 | (3) |
| Pupil Services | 29 | 29 | 14 | 15 |
| Improvement of Instructional Services | 52 | 52 | 30 | 22 |
| General Administration | 1 | 1 | 1 | - |
| School Administration | 7 | 7 | 1 | 6 |
| Central Operations | 96 | 96 | 21 | 75 |
| Total Expenditures | 189 | 189 | 74 | 115 |
| Net Change in Fund Balance | (114) | (114) | 1 | 115 |
| Fund Balance, Beginning of Year | 124 | 124 | 124 | - |
| Fund Balance, End of Year | $ 10 | $ 10 | $ 125 | $ 115 |

**COBB COUNTY SCHOOL DISTRICT**
**FACILITY USE/ PUBLIC SAFETY-SPECIAL REVENUE FUND**
**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)**
**FOR THE YEAR ENDED JUNE 30, 2014**

**(amounts expressed in thousands)**

| | Budgeted Amounts | | Actual | Variance With Final Budget - Positive |
|---|---|---|---|---|
| | Original | Final | Amounts | (Negative) |
| **REVENUES:** | | | | |
| Local | $ 1,236 | $ 1,286 | $ 1,255 | $ (31) |
| Other | 855 | 855 | 855 | - |
| Total Revenues | 2,091 | 2,141 | 2,110 | (31) |
| **EXPENDITURES:** | | | | |
| Maintenance and Operation of Plant | 1,415 | 1,415 | 1,288 | 127 |
| Community Service Operations | 676 | 726 | 648 | 78 |
| Total Expenditures | 2,091 | 2,141 | 1,936 | 205 |
| Net Change in Fund Balance | - | - | 174 | 174 |
| Fund Balance, Beginning of Year | 1,020 | 1,020 | 1,020 | - |
| Fund Balance, End of Year | $ 1,020 | $ 1,020 | $ 1,194 | $ 174 |

**COBB COUNTY SCHOOL DISTRICT**
**AFTER SCHOOL PROGRAM-SPECIAL REVENUE FUND**
**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)**
**FOR THE YEAR ENDED JUNE 30, 2014**

**(amounts expressed in thousands)**

| | Budgeted Amounts | | Actual Amounts | Variance With Final Budget - Positive (Negative) |
|---|---|---|---|---|
| | Original | Final | | |
| **REVENUES:** | | | | |
| Local | $ 7,319 | $ 7,319 | $ 8,139 | $ 820 |
| Total Revenues | 7,319 | 7,319 | 8,139 | 820 |
| **EXPENDITURES:** | | | | |
| Instruction | 724 | 724 | 825 | (101) |
| Community Service Operations | 6,595 | 7,135 | 6,691 | 444 |
| Total Expenditures | 7,319 | 7,859 | 7,516 | 343 |
| Net Change in Fund Balance | - | (540) | 623 | 1,163 |
| Fund Balance, Beginning of Year | 2,349 | 2,349 | 2,349 | - |
| Fund Balance, End of Year | $ 2,349 | $ 1,809 | $ 2,972 | $ 1,163 |

**COBB COUNTY SCHOOL DISTRICT**
**PERFORMING ARTS/ARTIST AT SCHOOL PROGRAM-SPECIAL REVENUE FUND**
**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)**
**FOR THE YEAR ENDED JUNE 30, 2014**

**(amounts expressed in thousands)**

| | Budgeted Amounts | | Actual Amounts | Variance With Final Budget - Positive (Negative) |
|---|---|---|---|---|
| | Original | Final | | |
| **REVENUES:** | | | | |
| Local | $ 372 | $ 372 | $ 307 | $ (65) |
| Other | 7 | - | - | - |
| Total Revenues | 379 | 372 | 307 | (65) |
| **EXPENDITURES:** | | | | |
| Instruction | 379 | 372 | 343 | 29 |
| Total Expenditures | 379 | 372 | 343 | 29 |
| Net Change in Fund Balance | - | - | (36) | (36) |
| Fund Balance, Beginning of Year | 144 | 144 | 144 | - |
| Fund Balance, End of Year | $ 144 | $ 144 | $ 108 | $ (36) |

**COBB COUNTY SCHOOL DISTRICT**
**TUITION SCHOOL/ADULT HIGH SCHOOL-SPECIAL REVENUE FUND**
**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)**
**FOR THE YEAR ENDED JUNE 30, 2014**

**(amounts expressed in thousands)**

| | Budgeted Amounts | | Actual | Variance With Final Budget - Positive |
|---|---|---|---|---|
| | Original | Final | Amounts | (Negative) |
| **REVENUES:** | | | | |
| Local | $ 953 | $ 933 | $ 666 | $ (267) |
| Other | 201 | 201 | 201 | - |
| Total Revenues | 1,154 | 1,134 | 867 | (267) |
| **EXPENDITURES:** | | | | |
| Instruction | 648 | 628 | 335 | 293 |
| Improvement of Instructional Services | 127 | 127 | 104 | 23 |
| Educational Media Services | 22 | 22 | 4 | 18 |
| School Administration | 69 | 69 | 8 | 61 |
| Community Services Operations | 288 | 289 | 234 | 55 |
| Total Expenditures | 1,154 | 1,135 | 685 | 450 |
| Net Change in Fund Balance | - | (1) | 182 | 183 |
| Fund Balance, Beginning of Year | 831 | 831 | 831 | - |
| Fund Balance, End of Year | $ 831 | $ 830 | $ 1,013 | $ 183 |

**COBB COUNTY SCHOOL DISTRICT**
**MISCELLANEOUS GRANTS-SPECIAL REVENUE FUND**
**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)**
**FOR THE YEAR ENDED JUNE 30, 2014**

**(amounts expressed in thousands)**

| | Budgeted Amounts | | Actual | Variance With Final Budget - Positive |
|---|---|---|---|---|
| | Original | Final | Amounts | (Negative) |
| **REVENUES:** | | | | |
| Local | $ - | $ 47 | $ 67 | $ 20 |
| State | - | 7 | 4 | (3) |
| Federal | 200 | 252 | 212 | (40) |
| Total Revenues | 200 | 306 | 283 | (23) |
| **EXPENDITURES:** | | | | |
| Instruction | - | 40 | 40 | - |
| Pupil Services | - | 21 | 18 | 3 |
| Improvement of Instructional Services | 200 | 246 | 245 | 1 |
| Total Expenditures | 200 | 307 | 303 | 4 |
| Net Change in Fund Balance | - | (1) | (20) | (19) |
| Fund Balance, Beginning of Year | 20 | 20 | 20 | - |
| Fund Balance, End of Year | $ 20 | $ 19 | $ - | $ (19) |

**COBB COUNTY SCHOOL DISTRICT**
**SCHOOL NUTRITION-SPECIAL REVENUE FUND**
**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)**
**FOR THE YEAR ENDED JUNE 30, 2014**

**(amounts expressed in thousands)**

| | Budgeted Amounts | | Actual | Variance With Final Budget - Positive |
|---|---|---|---|---|
| | Original | Final | Amounts | (Negative) |
| **REVENUES:** | | | | |
| Local | $ 21,160 | $ 21,160 | $ 19,092 | $ (2,068) |
| State | 1,204 | 1,204 | 1,310 | 106 |
| Federal | 32,355 | 32,355 | 30,588 | (1,767) |
| Other | 12 | 12 | 69 | 57 |
| Total Revenues | 54,731 | 54,731 | 51,059 | (3,672) |
| **EXPENDITURES:** | | | | |
| School Nutrition Program | 54,731 | 55,065 | 53,154 | 1,911 |
| Total Expenditures | 54,731 | 55,065 | 53,154 | 1,911 |
| Net Change in Fund Balance | - | (334) | (2,095) | (1,761) |
| Fund Balance, Beginning of Year | 22,772 | 22,772 | 22,772 | - |
| Fund Balance, End of Year | $ 22,772 | $ 22,438 | $ 20,677 | $ (1,761) |

**COBB COUNTY SCHOOL DISTRICT**
**(I3) INVESTING IN INNOVATION FUND - SPECIAL REVENUE FUND**
**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)**
**FOR THE YEAR ENDED JUNE 30, 2014**

**(amounts expressed in thousands)**

| | Budgeted Amounts | | Actual | Variance With Final Budget - Positive |
|---|---|---|---|---|
| | Original | Final | Amounts | (Negative) |
| **REVENUES:** | | | | |
| Federal | $ 10 | $ 10 | $ 11 | $ 1 |
| Total Revenues | 10 | 10 | 11 | 1 |
| **EXPENDITURES:** | | | | |
| Improvement of Instructional Services | 10 | 10 | 8 | 2 |
| Total Expenditures | 10 | 10 | 8 | 2 |
| Net Change in Fund Balance | - | - | 3 | 3 |
| Fund Balance, Beginning of Year | - | - | - | - |
| Fund Balance, End of Year | $ - | $ - | $ 3 | $ 3 |

**COBB COUNTY SCHOOL DISTRICT**
**ADULT EDUCATION-SPECIAL REVENUE FUND**
**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)**
**FOR THE YEAR ENDED JUNE 30, 2014**

**(amounts expressed in thousands)**

| | Budgeted Amounts | | Actual Amounts | Variance With Final Budget - Positive (Negative) |
|---|---|---|---|---|
| | Original | Final | | |
| **REVENUES:** | | | | |
| State | $ 375 | $ 378 | $ 378 | $ - |
| Federal | 583 | 560 | 560 | - |
| Other Sources | 10 | - | - | - |
| Total Revenues | 968 | 938 | 938 | - |
| **EXPENDITURES:** | | | | |
| Community Service Operations | 968 | 938 | 938 | - |
| Total Expenditures | 968 | 938 | 938 | - |
| Net Change in Fund Balance | - | - | - | - |
| Fund Balance, Beginning of Year | - | - | - | - |
| Fund Balance, End of Year | $ - | $ - | $ - | $ - |

**COBB COUNTY SCHOOL DISTRICT**
**PSYCHO EDUCATION CENTER-SPECIAL REVENUE FUND**
**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)**
**FOR THE YEAR ENDED JUNE 30, 2014**

**(amounts expressed in thousands)**

| | Budgeted Amounts | | Actual | Variance With Final Budget - Positive |
|---|---|---|---|---|
| | Original | Final | Amounts | (Negative) |
| **REVENUES:** | | | | |
| State | $ 5,056 | $ 5,774 | $ 4,944 | $ (830) |
| Federal | 450 | 480 | 360 | (120) |
| Other | 37 | 39 | 31 | (8) |
| Total Revenues | 5,543 | 6,293 | 5,335 | (958) |
| **EXPENDITURES:** | | | | |
| Instruction | 3,949 | 4,271 | 3,893 | 378 |
| Pupil Services | 1,163 | 1,214 | 1,094 | 120 |
| Improvement of Instructional Services | 311 | 330 | 256 | 74 |
| General Administration | 50 | 54 | 49 | 5 |
| School Administration | 3 | 4 | 3 | 1 |
| Business Services | 7 | 9 | 8 | 1 |
| Maintenance and Operation of Plant | 36 | 8 | 4 | 4 |
| Student Transportation | 24 | 44 | 20 | 24 |
| Total Expenditures | 5,543 | 5,934 | 5,327 | 607 |
| Net Change in Fund Balance | - | 359 | 8 | (351) |
| Fund Balance, Beginning of Year | 330 | 330 | 330 | - |
| Fund Balance, End of Year | $ 330 | $ 689 | $ 338 | $ (351) |

**COBB COUNTY SCHOOL DISTRICT**
**TITLE I-SPECIAL REVENUE FUND**
**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)**
**FOR THE YEAR ENDED JUNE 30, 2014**

**(amounts expressed in thousands)**

| | Budgeted Amounts | | Actual | Variance With Final Budget - Positive |
|---|---|---|---|---|
| | Original | Final | Amounts | (Negative) |
| **REVENUES:** | | | | |
| Federal | $ 19,866 | $ 22,197 | $ 19,161 | $ (3,036) |
| Total Revenues | 19,866 | 22,197 | 19,161 | (3,036) |
| **EXPENDITURES:** | | | | |
| Instruction | 9,357 | 10,089 | 8,872 | 1,217 |
| Pupil Services | 220 | 29 | 23 | 6 |
| Improvement of Instructional Services | 7,577 | 8,771 | 7,621 | 1,150 |
| General Administration | 550 | 1,029 | 849 | 180 |
| Student Transportation | 333 | 149 | 131 | 18 |
| Other Support Services | 1,829 | 2,130 | 1,665 | 465 |
| Total Expenditures | 19,866 | 22,197 | 19,161 | 3,036 |
| Net Change in Fund Balance | - | - | - | - |
| Fund Balance, Beginning of Year | - | - | - | - |
| Fund Balance, End of Year | $ - | $ - | $ - | $ - |

**COBB COUNTY SCHOOL DISTRICT**
**SPECIAL EDUCATION-SPECIAL REVENUE FUND**
**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)**
**FOR THE YEAR ENDED JUNE 30, 2014**

**(amounts expressed in thousands)**

| | Budgeted Amounts | | Actual | Variance With Final Budget - Positive |
|---|---|---|---|---|
| | Original | Final | Amounts | (Negative) |
| **REVENUES:** | | | | |
| Federal | $ 19,318 | $ 18,969 | $ 17,236 | $ (1,733) |
| Total Revenues | 19,318 | 18,969 | 17,236 | (1,733) |
| **EXPENDITURES:** | | | | |
| Instruction | 11,398 | 2,928 | 8,571 | (5,643) |
| Pupil Services | 3,837 | 5,149 | 2,493 | 2,656 |
| Improvement of Instructional Services | 2,456 | 8,763 | 3,920 | 4,843 |
| General Administration | 708 | 1,109 | 974 | 135 |
| Student Transportation | 919 | 1,020 | 1,278 | (258) |
| Total Expenditures | 19,318 | 18,969 | 17,236 | 1,733 |
| Net Change in Fund Balance | - | - | - | - |
| Fund Balance, Beginning of Year | - | - | - | - |
| Fund Balance, End of Year | $ - | $ - | $ - | $ - |

**COBB COUNTY SCHOOL DISTRICT**
**VOCATIONAL EDUCATION-SPECIAL REVENUE FUND**
**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)**
**FOR THE YEAR ENDED JUNE 30, 2014**

**(amounts expressed in thousands)**

| | Budgeted Amounts | | Actual Amounts | Variance With Final Budget - Positive (Negative) |
|---|---|---|---|---|
| | Original | Final | | |
| **REVENUES:** | | | | |
| Federal | $ 754 | $ 678 | $ 663 | $ (15) |
| Total Revenues | 754 | 678 | 663 | (15) |
| **EXPENDITURES:** | | | | |
| Instruction | 498 | 557 | 556 | 1 |
| Improvement of Instructional Services | 230 | 97 | 97 | - |
| General Administration | 26 | 24 | 10 | 14 |
| Total Expenditures | 754 | 678 | 663 | 15 |
| Net Change in Fund Balance | - | - | - | - |
| Fund Balance, Beginning of Year | - | - | - | - |
| Fund Balance, End of Year | $ - | $ - | $ - | $ - |

**COBB COUNTY SCHOOL DISTRICT**
**TITLE II-SPECIAL REVENUE FUND**
**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)**
**FOR THE YEAR ENDED JUNE 30, 2014**

**(amounts expressed in thousands)**

| | Budgeted Amounts | | Actual Amounts | Variance With Final Budget - Positive (Negative) |
|---|---|---|---|---|
| | Original | Final | | |
| **REVENUES:** | | | | |
| Federal | $ 2,030 | $ 4,602 | $ 2,456 | $ (2,146) |
| Total Revenues | 2,030 | 4,602 | 2,456 | (2,146) |
| **EXPENDITURES:** | | | | |
| Improvement of Instructional Services | 1,810 | 4,159 | 2,245 | 1,914 |
| General Administration | 220 | 443 | 211 | 232 |
| Total Expenditures | 2,030 | 4,602 | 2,456 | 2,146 |
| Net Change in Fund Balance | - | - | - | - |
| Fund Balance, Beginning of Year | - | - | - | - |
| Fund Balance, End of Year | $ - | $ - | $ - | $ - |

**COBB COUNTY SCHOOL DISTRICT**
**RACE TO THE TOP-SPECIAL REVENUE FUND**
**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)**
**FOR THE YEAR ENDED JUNE 30, 2014**

**(amounts expressed in thousands)**

| | Budgeted Amounts | | Actual Amounts | Variance With Final Budget - Positive (Negative) |
|---|---|---|---|---|
| | Original | Final | | |
| **REVENUES:** | | | | |
| Federal | $ 19 | $ 19 | $ 16 | $ (3) |
| Total Revenues | 19 | 19 | 16 | (3) |
| **EXPENDITURES:** | | | | |
| Improvement of Instructional Services | 19 | 19 | 16 | 3 |
| Total Expenditures | 19 | 19 | 16 | 3 |
| Net Change in Fund Balance | - | - | - | - |
| Fund Balance, Beginning of Year | - | - | - | - |
| Fund Balance, End of Year | $ - | $ - | $ - | $ - |

**COBB COUNTY SCHOOL DISTRICT**
**HOMELESS GRANT-SPECIAL REVENUE FUND**
**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)**
**FOR THE YEAR ENDED JUNE 30, 2014**

**(amounts expressed in thousands)**

| | Budgeted Amounts | | Actual Amounts | Variance With Final Budget - Positive (Negative) |
|---|---|---|---|---|
| | Original | Final | | |
| **REVENUES:** | | | | |
| Federal | $ 52 | $ 66 | $ 57 | $ (9) |
| Total Revenues | 52 | 66 | 57 | (9) |
| **EXPENDITURES:** | | | | |
| Instruction | 2 | 1 | 1 | - |
| General Administration | 33 | 38 | 38 | - |
| Student Transportation | 17 | 27 | 18 | 9 |
| Total Expenditures | 52 | 66 | 57 | 9 |
| Net Change in Fund Balance | - | - | - | - |
| Fund Balance, Beginning of Year | - | - | - | - |
| Fund Balance, End of Year | $ - | $ - | $ - | $ - |

**COBB COUNTY SCHOOL DISTRICT**
**USDA-FRESH FRUITS & VEGETABLES-SPECIAL REVENUE FUND**
**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)**
**FOR THE YEAR ENDED JUNE 30, 2014**

**(amounts expressed in thousands)**

| | Budgeted Amounts | | Actual | Variance With Final Budget - Positive |
|---|---|---|---|---|
| | Original | Final | Amounts | (Negative) |
| **REVENUES:** | | | | |
| Federal | $ 195 | $ 195 | $ 195 | $ - |
| Total Revenues | 195 | 195 | 195 | - |
| **EXPENDITURES:** | | | | |
| School Nutrition | 195 | 195 | 195 | - |
| Total Expenditures | 195 | 195 | 195 | - |
| Net Change in Fund Balance | - | - | - | - |
| Fund Balance, Beginning of Year | - | - | - | - |
| Fund Balance, End of Year | $ - | $ - | $ - | $ - |

**COBB COUNTY SCHOOL DISTRICT**
**TITLE III-SPECIAL REVENUE FUND**
**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)**
**FOR THE YEAR ENDED JUNE 30, 2014**

**(amounts expressed in thousands)**

| | Budgeted Amounts | | Actual Amounts | Variance With Final Budget - Positive (Negative) |
|---|---|---|---|---|
| | Original | Final | | |
| **REVENUES:** | | | | |
| Federal | $ 1,388 | $ 1,737 | $ 1,059 | $ (678) |
| Total Revenues | 1,388 | 1,737 | 1,059 | (678) |
| **EXPENDITURES:** | | | | |
| Instruction | 111 | 97 | 21 | 76 |
| Pupil Services | 283 | 320 | 166 | 154 |
| Improvement of Instructional Services | 944 | 985 | 625 | 360 |
| General Administration | 50 | 29 | 29 | - |
| Student Transportation | - | 50 | 10 | 40 |
| Other Support Services | - | 256 | 208 | 48 |
| Total Expenditures | 1,388 | 1,737 | 1,059 | 678 |
| Net Change in Fund Balance | - | - | - | - |
| Fund Balance, Beginning of Year | - | - | - | - |
| Fund Balance, End of Year | $ - | $ - | $ - | $ - |

**COBB COUNTY SCHOOL DISTRICT**
**TITLE IV-SPECIAL REVENUE FUND**
**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)**
**FOR THE YEAR ENDED JUNE 30, 2014**

**(amounts expressed in thousands)**

| | Budgeted Amounts | | Actual Amounts | Variance With Final Budget - Positive (Negative) |
|---|---|---|---|---|
| | Original | Final | | |
| **REVENUES:** | | | | |
| Federal | $ 1,846 | $ 2,217 | $ 1,685 | $ (532) |
| Total Revenues | 1,846 | 2,217 | 1,685 | (532) |
| **EXPENDITURES:** | | | | |
| Instruction | 1,045 | 1,215 | 902 | 313 |
| Pupil Services | 251 | 322 | 276 | 46 |
| Improvement of Instructional Services | 35 | 52 | 10 | 42 |
| Federal Grant Administration | 169 | 238 | 209 | 29 |
| Business Support Services | 49 | 68 | 48 | 20 |
| Maintenance & Operations | 19 | 19 | 9 | 10 |
| Student Transportation | 223 | 254 | 179 | 75 |
| Other Support Service | 55 | 49 | 52 | (3) |
| Total Expenditures | 1,846 | 2,217 | 1,685 | 532 |
| Net Change in Fund Balance | - | - | - | - |
| Fund Balance, Beginning of Year | - | - | - | - |
| Fund Balance, End of Year | $ - | $ - | $ - | $ - |

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## Internal Service Funds

These funds are established to account for the financing of goods or services provided by one department to other departments on a cost-reimbursement basis. The District has two individual funds in the Internal Service Funds category. The Unemployment Compensation and Self-Insurance are used to account for the District's self-insurance programs.

**COBB COUNTY SCHOOL DISTRICT**
**COMBINING STATEMENT OF FUND NET POSITION**
**INTERNAL SERVICE FUNDS**
**JUNE 30, 2014**

**(amounts expressed in thousands)**

| | Unemployment Compensation Fund | Self-Insurance Fund | Total |
|---|---|---|---|
| **Assets:** | | | |
| **Current Assets:** | | | |
| **Accounts Receivable** | $ - | $ 104 | $ 104 |
| **Due from Other Funds** | 464 | 7,200 | 7,664 |
| **Prepaids** | - | 57 | 57 |
| **Total Current Assets** | 464 | 7,361 | 7,825 |
| **Liabilities:** | | | |
| **Current Liabilities:** | | | |
| **Accounts Payable** | 10 | 429 | 439 |
| **Claims Payable** | - | 1,815 | 1,815 |
| **Accrued Payroll and Payroll Withholdings** | - | 8 | 8 |
| **Accrued Employee Benefits** | - | 1 | 1 |
| **Total Current Liabilities** | 10 | 2,253 | 2,263 |
| **Noncurrent liabilities:** | | | |
| **Claims payable, due in more than one year** | - | 4,541 | 4,541 |
| **Net Position:** | | | |
| **Unrestricted** | $ 454 | $ 567 | $ 1,021 |

## COBB COUNTY SCHOOL DISTRICT
### COMBINING STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN FUND NET POSITION
### INTERNAL SERVICE FUNDS
### FOR THE YEAR ENDED JUNE 30, 2014

**(amounts expressed in thousands)**

| | Unemployment Compensation Fund | Self-Insurance Fund | Total |
|---|---|---|---|
| **OPERATING REVENUES:** | | | |
| Charges for Services | $ 265 | $ 5,152 | $ 5,417 |
| Total Revenues | 265 | 5,152 | 5,417 |
| **OPERATING EXPENSES:** | | | |
| School and Administrative Services | 231 | 5,537 | 5,768 |
| Operating Income (Loss) | 34 | (385) | (351) |
| Transfers-In | - | 795 | 795 |
| Change in Net Position | 34 | 410 | 444 |
| Total Net Position, Beginning of Year | 420 | 157 | 577 |
| Total Net Position, End of Year | $ 454 | $ 567 | $ 1,021 |

**COBB COUNTY SCHOOL DISTRICT**
**COMBINING STATEMENT OF CASH FLOWS**
**INTERNAL SERVICE FUNDS**
**FOR THE YEAR ENDED JUNE 30, 2014**

**(amounts expressed in thousands)**

| | Unemployment Compensation Fund | Self-Insurance Fund | Total |
|---|---|---|---|
| **Cash Flows from Operating Activities:** | | | |
| Receipts from Interfund Services Provided | $ 257 | $ 4,707 | $ 4,964 |
| Payments to Suppliers | - | (243) | (243) |
| Payments for Medical Fees and Insurance Claims | (257) | (4,622) | (4,879) |
| Payments to Employees | - | (637) | (637) |
| Net Cash Used in Operating Activities | - | (795) | (795) |
| **Cash Flows from Noncapital Financing Activities:** | | | |
| Transfers-In | - | 795 | 795 |
| Net Cash Provided by Noncapital Financing Activities | - | 795 | 795 |
| Net Change in Cash and Cash Equivalents | - | - | - |
| Cash and Cash Equivalents at Beginning of Year | - | - | - |
| Cash and Cash Equivalents at End of Year | $ - | $ - | $ - |
| **Reconciliation of Operating Income (Loss) to Net Cash Used in Operating Activities:** | | | |
| Operating Income (Loss) | $ 34 | $ (385) | $ (351) |
| Adjustments to Reconcile Operating Income (Loss) to Net Cash Used in Operating Activities: | | | |
| Increase in Accounts Receivable | - | (104) | (104) |
| Increase in Due From Other Funds | (8) | (341) | (349) |
| Increase in Prepaid Items | - | (57) | (57) |
| Decrease in Claims Payables | - | (53) | (53) |
| Increase (Decrease) in Accounts Payable | (26) | 145 | 119 |
| Total Adjustments | (34) | (410) | (444) |
| Net Cash Used in Operating Activities | $ - | $ (795) | $ (795) |

## Fiduciary Funds

These funds are established to account for assets held by the District as a trustee or agent. The District has two individual Agency Funds, the Student Activity Fund and the Payroll Withholding Fund. The funds are used to account for assets held by the District as an agent for special school groups and clubs and for salary withholdings collection agencies.

**COBB COUNTY SCHOOL DISTRICT**
**COMBINING STATEMENT OF FIDUCIARY ASSETS AND LIABILITIES**
**FIDUCIARY FUNDS**
**JUNE 30, 2014**

**(amounts expressed in thousands)**

| | Agency Funds | | |
|---|---|---|---|
| | Student Activity | Payroll Withholding | Total |
| **ASSETS:** | | | |
| Cash and Cash Equivalents | $ 1,201 | $ 19,819 | $ 21,020 |
| Total Assets | 1,201 | 19,819 | 21,020 |
| **LIABILITIES:** | | | |
| Due to Student Groups | 1,201 | - | 1,201 |
| Payroll Withholdings Payable | - | 19,819 | 19,819 |
| Total Liabilities | $ 1,201 | $ 19,819 | $ 21,020 |

**COBB COUNTY SCHOOL DISTRICT**
**COMBINING STATEMENT OF CHANGES IN FIDUCIARY ASSETS AND LIABILITIES**
**FIDUCIARY FUNDS**
**FOR THE YEAR ENDED JUNE 30, 2014**

**(amounts expressed in thousands)**

| | Student Activity | Payroll Withholding | Total |
|---|---|---|---|
| **ASSETS:** | | | |
| **Cash and Cash Equivalents** | | | |
| **Balance, Beginning of Year** | $ 1,086 | $ 27,882 | $ 28,968 |
| **Additions** | 1,220 | 437,248 | 438,468 |
| **Deductions** | (1,105) | (445,311) | (446,416) |
| **Balance, End of Year** | $ 1,201 | $ 19,819 | $ 21,020 |
| **LIABILITIES:** | | | |
| **Due to Student Groups:** | | | |
| **Balance, Beginning of Year** | $ 1,086 | $ - | $ 1,086 |
| **Additions** | 1,220 | - | 1,220 |
| **Deductions** | (1,105) | - | (1,105) |
| **Balance, End of Year** | 1,201 | - | 1,201 |
| **Payroll Withholdings Payable:** | | | |
| **Balance, Beginning of Year** | - | 27,882 | 27,882 |
| **Additions** | - | 437,248 | 437,248 |
| **Deductions** | - | (445,311) | (445,311) |
| **Balance, End of Year** | - | 19,819 | 19,819 |
| **Total Liabilities:** | | | |
| **Balance, Beginning of Year** | 1,086 | 27,882 | 28,968 |
| **Additions** | 1,220 | 437,248 | 438,468 |
| **Deductions** | (1,105) | (445,311) | (446,416) |
| **Balance, End of Year** | $ 1,201 | $ 19,819 | $ 21,020 |

**COBB COUNTY SCHOOL DISTRICT**
**SPLOST II - SPECIAL PURPOSE LOCAL OPTION SALES TAX PROJECTS**
**FISCAL YEAR 2014**

| LOCATION/DESCRIPTION | Approved Budget | Revised Budget | Expended Inception through 06/30/14 | Expended FY14 | Encumbered as of 6/30/14 | Uncommitted |
|---|---|---|---|---|---|---|
| ACWORTH INTERMEDIATE | $ 553,333 | $ 823,770 | $ 823,770 | $ - | $ - | $ - |
| ADDISON ELEMENTARY | 2,295,182 | 1,080,973 | 1,080,973 | - | - | - |
| ADULT EDUCATION CENTER | 220,500 | 401,502 | 401,502 | - | - | - |
| ALLATOONA HIGH | 48,799,343 | 62,116,820 | 62,116,820 | - | - | - |
| ARGYLE ELEMENTARY | 762,599 | 1,016,811 | 1,016,811 | - | - | - |
| AUSTELL ES | 9,226,393 | 9,833,156 | 9,833,156 | - | - | - |
| AWTREY MIDDLE | 1,606,397 | 2,846,000 | 2,846,000 | - | - | - |
| BAKER ELEMENTARY | 422,625 | 1,076,773 | 1,076,773 | - | - | - |
| BAKER ROAD BUS SHOP | - | 5,054 | 5,054 | - | - | - |
| BARBER MIDDLE | 19,815,465 | 16,817,268 | 16,817,268 | - | - | - |
| BARNES ED CENTER | 1,639,228 | 923,413 | 923,413 | - | - | - |
| BELLS FERRY ELEMENTARY | 928,229 | 1,003,258 | 1,003,258 | - | - | - |
| BELMONT HILLS ELEMENTARY | 1,840,351 | 1,421,081 | 1,421,081 | - | - | - |
| BIG SHANTY ELEMENTARY | 1,512,196 | 1,615,824 | 1,615,824 | - | - | - |
| BIRNEY ELEMENTARY | 974,782 | 1,361,455 | 1,361,455 | - | - | - |
| BLACKWELL ELEMENTARY | 183,750 | 728,684 | 728,684 | - | - | - |
| BROWN ELEMENTARY | 684,592 | 738,952 | 738,952 | - | - | - |
| BRUMBY ELEMENTARY | 2,335,453 | 2,689,856 | 2,689,856 | - | - | - |
| BRUMBY REPLACEMENT ES | - | 841,995 | 841,995 | 841,995 | - | - |
| BRYANT ELEMENTARY | 689,685 | 1,356,903 | 1,356,903 | - | - | - |
| BULLARD ELEMENTARY | 98,000 | 709,802 | 709,802 | - | - | - |
| CAMPBELL HIGH | 10,326,795 | 10,756,715 | 10,756,715 | - | - | - |
| CAMPBELL MIDDLE | 7,615,640 | 8,594,251 | 8,594,251 | - | - | - |
| CHALKER ELEMENTARY | 176,278 | 921,583 | 921,583 | - | - | - |
| CHEATHAM HILL ELEMENTARY | 120,050 | 892,994 | 892,994 | - | - | - |
| CLARKDALE ELEMENTARY | 1,800,206 | 2,168,430 | 2,168,430 | - | - | - |
| CLARKDALE REPLACEMENT ELEMENTARY | - | 3,721,275 | 3,721,275 | - | - | - |
| CLAY ELEMENTARY | 1,473,100 | 1,571,725 | 1,571,725 | - | - | - |
| COMPTON ELEMENTARY | 2,782,990 | 2,836,814 | 2,836,814 | - | - | - |
| COOPER MIDDLE | 192,938 | 1,049,921 | 1,049,921 | - | - | - |
| DANIELL MIDDLE | 3,902,614 | 6,051,974 | 6,051,974 | - | - | - |
| DAVIS ELEMENTARY | 291,415 | 832,253 | 832,253 | - | - | - |
| DICKERSON MIDDLE | 3,878,680 | 3,312,921 | 3,312,921 | - | - | - |
| DODGEN MIDDLE | 13,694,820 | 13,211,859 | 13,211,859 | - | - | - |
| DOWELL ELEMENTARY | 387,719 | 1,129,993 | 1,129,993 | - | - | - |
| DUE WEST ELEMENTARY | 5,287,518 | 5,915,255 | 5,915,255 | - | - | - |
| DURHAM MIDDLE | 137,750 | 1,291,821 | 1,291,821 | - | - | - |
| EAST COBB MIDDLE | 4,562,219 | 5,743,046 | 5,743,046 | - | - | - |
| EAST SIDE ELEMENTARY | 967,129 | 1,334,018 | 1,334,018 | - | - | - |
| EAST SIDE REPLACEMENT ELEMENTARY | - | 343,028 | 343,028 | - | - | - |
| EASTVALLEY ELEMENTARY | 1,381,680 | 2,154,968 | 2,154,968 | - | - | - |
| FAIR OAKS ELEMENTARY | 3,196,172 | 4,953,068 | 4,953,068 | - | - | - |
| FLOYD MIDDLE | 11,924,814 | 8,077,787 | 8,077,787 | - | - | - |
| FORD ELEMENTARY | 347,831 | 1,002,063 | 1,002,063 | - | - | - |
| FREY ELEMENTARY | 195,021 | 957,286 | 957,286 | - | - | - |
| GARRETT MIDDLE | 920,589 | 1,729,766 | 1,729,766 | - | - | - |
| GARRISON MILL ELEMENTARY | 463,177 | 977,364 | 977,364 | - | - | - |
| GREEN ACRES ELEMENTARY | 327,076 | 859,512 | 859,512 | - | - | - |
| GRIFFIN MIDDLE | 16,788,670 | 12,725,500 | 12,725,500 | - | - | - |
| HARMONY LELAND ELEMENTARY | 4,958,225 | 4,173,373 | 4,173,373 | - | - | - |
| HARRISON HIGH | 932,114 | 3,486,282 | 3,486,282 | - | - | - |
| HAVEN @ FITZHUGH LEE | 641,097 | 585,285 | 585,285 | - | - | - |
| HAVEN @ HAWTHORNE SCHOOL | 909,439 | 468,819 | 468,819 | - | - | - |
| HAYES ELEMENTARY | 559,807 | 1,372,303 | 1,372,303 | - | - | - |
| HENDRICKS ES | 158,638 | 799,639 | 799,639 | - | - | - |
| HIGHTOWER TRAIL MIDDLE | 2,070,517 | 3,276,768 | 3,276,768 | - | - | - |
| HILLGROVE HIGH | 45,739,657 | 40,115,926 | 40,115,926 | - | - | - |
| HOLLYDALE ELEMENTARY | 1,865,302 | 2,664,727 | 2,664,727 | - | - | - |
| KEHELEY ELEMENTARY | 452,025 | 1,008,828 | 1,008,828 | - | - | - |
| KELL HIGH | 49,613 | 1,503,009 | 1,503,009 | - | - | - |
| KEMP ELEMENTARY | 169,663 | 814,807 | 814,807 | - | - | - |
| KENNESAW ELEMENTARY | 374,593 | 1,140,833 | 1,140,833 | - | - | - |
| KENNESAW MOUNTAIN HIGH | 512,663 | 2,126,656 | 2,126,656 | - | - | - |
| KENNESAW WAREHOUSE | - | 16,835,317 | 16,835,317 | 337,154 | - | - |
| KINCAID ELEMENTARY | 610,875 | 1,485,700 | 1,485,700 | - | - | - |
| KING SPRINGS ELEMENTARY | 1,372,207 | 1,774,528 | 1,774,528 | - | - | - |

**COBB COUNTY SCHOOL DISTRICT**
**SPLOST II - SPECIAL PURPOSE LOCAL OPTION SALES TAX PROJECTS**
**FISCAL YEAR 2014**

| LOCATION/DESCRIPTION | Approved Budget | Revised Budget | Expended Inception through 06/30/14 | Expended FY14 | Encumbered as of 6/30/14 | Uncommitted |
|---|---|---|---|---|---|---|
| LABELLE ELEMENTARY | 4,507,698 | 5,668,221 | 5,668,221 | - | - | - |
| LASSITER HIGH | 2,677,406 | 3,630,267 | 3,630,267 | - | - | - |
| LEWIS ELEMENTARY | 2,633,796 | 1,694,292 | 1,694,292 | - | - | - |
| LINDLEY 6TH GRADE ACADEMY | - | 2,478,778 | 2,478,778 | - | - | - |
| LINDLEY MIDDLE | 229,988 | 1,324,032 | 1,324,032 | - | - | - |
| LOST MOUNTAIN MIDDLE | 4,316,636 | 5,489,758 | 5,489,758 | - | - | - |
| LOVINGGOOD MIDDLE | 21,370,265 | 18,867,746 | 18,867,746 | - | - | - |
| MABLETON ELEMENTARY | 550,858 | 1,648,166 | 1,648,166 | - | - | - |
| MABRY MIDDLE | 10,762,779 | 6,756,949 | 6,756,949 | - | - | - |
| MAINTENANCE FACILITY ARGO ROAD | - | 24,008 | 24,008 | - | - | - |
| MARS HILL ROAD BUS SHOP | - | 5,054 | 5,054 | - | - | - |
| MARTHA MOORE EDUCATION CENTER | - | 486,469 | 486,469 | - | - | - |
| MCCALL PRIMARY | 9,887,493 | 10,621,636 | 10,621,636 | - | - | - |
| MCCLESKEY MIDDLE | 715,169 | 1,051,615 | 1,051,615 | - | - | - |
| MCCLURE MIDDLE | 25,171,440 | 22,997,902 | 22,997,902 | - | - | - |
| MCEACHERN HIGH | 2,224,600 | 7,862,198 | 7,862,198 | - | - | - |
| MILFORD ELEMENTARY | 1,967,841 | 2,922,172 | 2,922,172 | - | - | - |
| MOUNTAIN VIEW ELEMENTARY | 429,522 | 1,284,850 | 1,284,850 | - | - | - |
| MT BETHEL ELEMENTARY | 570,851 | 1,441,750 | 1,441,750 | - | - | - |
| MURDOCK ELEMENTARY | 5,620,305 | 7,444,205 | 7,444,205 | - | - | - |
| NICHOLSON ELEMENTARY | 232,481 | 714,661 | 714,661 | - | - | - |
| NICKAJACK ELEMENTARY | 120,050 | 848,969 | 848,969 | - | - | - |
| NORTH COBB HIGH | 12,848,547 | 11,666,370 | 11,666,370 | - | - | - |
| NORTON PARK ELEMENTARY | 4,372,185 | 4,948,946 | 4,948,946 | - | - | - |
| OAKWOOD HIGH | 801,885 | 1,334,539 | 1,334,539 | - | - | - |
| OSBORNE HIGH | 12,062,824 | 7,937,894 | 7,937,894 | - | - | - |
| PALMER MIDDLE | 273,788 | 1,031,233 | 1,031,233 | - | - | - |
| PEBBLEBROOK HIGH | 8,888,290 | 6,184,043 | 6,184,043 | - | - | - |
| PICKETT'S MILL ELEMENTARY | 15,218,083 | 23,205,024 | 23,205,024 | - | - | - |
| PINE MOUNTAIN MIDDLE | 2,523,317 | 3,177,003 | 3,177,003 | - | - | - |
| PITNER ELEMENTARY | 98,000 | 777,488 | 777,488 | - | - | - |
| PITTS TRANSPORTATION CENTER | 664,573 | 7,368,798 | 7,368,798 | - | - | - |
| POPE HIGH | 954,888 | 2,717,331 | 2,717,331 | - | - | - |
| POWDER SPRINGS ELEMENTARY | 326,250 | 1,145,446 | 1,145,446 | - | - | - |
| POWERS FERRY ELEMENTARY | 1,412,708 | 1,991,959 | 1,991,959 | - | - | - |
| RECORDS CENTER | - | 7,758 | 7,758 | - | - | - |
| RIVERSIDE INTERMEDIATE | 128,000 | 867,986 | 867,986 | - | - | - |
| RIVERSIDE PRIMARY | 9,537,353 | 9,017,998 | 9,017,998 | - | - | - |
| ROCKY MOUNT ELEMENTARY | 880,341 | 1,315,854 | 1,315,854 | - | - | - |
| ROSE GARDEN | - | 15,054 | 15,054 | - | - | - |
| RUSSELL ELEMENTARY | 7,854,321 | 8,179,546 | 8,179,546 | - | - | - |
| SANDERS ELEMENTARY | 131,076 | 899,170 | 899,170 | - | - | - |
| SANDERS ROAD BUS SHOP | - | 6,229 | 6,229 | - | - | - |
| SEDALIA PARK ELEMENTARY | 3,979,977 | 4,047,087 | 4,047,087 | - | - | - |
| SHALLOWFORD FALLS ELEMENTARY | 6,884,096 | 8,381,456 | 8,381,456 | - | - | - |
| SIMPSON MIDDLE | 330,750 | 852,536 | 852,536 | - | - | - |
| SKY VIEW ELEMENTARY | 1,651,275 | 2,038,452 | 2,038,452 | - | - | - |
| SMITHA MIDDLE | 5,957,701 | 5,613,762 | 5,613,762 | - | - | - |
| SOPE CREEK ELEMENTARY | 699,614 | 1,381,340 | 1,381,340 | - | - | - |
| SOUTH COBB HIGH | 2,855,808 | 5,355,275 | 5,355,275 | - | - | - |
| SPRAYBERRY HIGH | 2,111,288 | 3,622,138 | 3,622,138 | - | - | - |
| STILL ELEMENTARY | 7,020,632 | 8,939,900 | 8,939,900 | - | - | - |
| SYSTEMWIDE | 138,791,133 | 17,377,044 | 17,377,044 | - | - | - |
| TAPP MIDDLE | 1,257,349 | 1,755,069 | 1,755,069 | - | - | - |
| TEASLEY ELEMENTARY | 437,327 | 909,017 | 909,017 | - | - | - |
| TIMBER RIDGE ELEMENTARY | 189,264 | 734,534 | 734,534 | - | - | - |
| TRITT ELEMENTARY | 1,902,180 | 2,920,278 | 2,920,278 | - | - | - |
| VARNER ELEMENTARY | 652,313 | 1,011,213 | 1,011,213 | - | - | - |
| VAUGHAN ELEMENTARY | 716,503 | 1,167,537 | 1,167,537 | - | - | - |
| WALTON HIGH | 21,196,265 | 12,226,685 | 12,226,685 | - | - | - |
| WHEELER HIGH | 8,541,169 | 10,509,682 | 10,509,682 | - | - | - |
| 440 GLOVER STREET | - | 250,581 | 250,581 | - | - | - |
| 514 GLOVER STREET | - | 1,347,300 | 1,347,300 | - | - | - |
| 538 GLOVER STREET | - | 109,207 | 109,207 | - | - | - |
| 590 COMMERCE PARK DRIVE | - | 88,230 | 88,230 | - | - | - |
| TOTAL PROJECT EXPENDITURES | 627,247,680 | 587,857,030 | 587,857,030 | 1,179,149 | - | - |
| TRANSFER/PROPERTY TAX ROLLBACK | 69,000,000 | 135,137,762 | 135,137,762 | - | - | - |
| ****** FUND TOTAL ****** | **$ 696,247,680** | **$ 722,994,792** | **$ 722,994,792** | **$ 1,179,149** | **$ -** | **$ -** |

**COBB COUNTY SCHOOL DISTRICT**
**SPLOST III - SPECIAL PURPOSE LOCAL OPTION SALES TAX PROJECTS**
**FISCAL YEAR 2014**

| LOCATION/DESCRIPTION | Approved Budget | Revised Budget | Expended Inception through 06/30/14 | Expended FY14 | Encumbered as of 6/30/14 | Uncommitted |
|---|---|---|---|---|---|---|
| ACWORTH INTERMEDIATE | $ 496,193 | $ 1,115,872 | $ 1,046,813 | $ 48,978 | $ 61,691 | $ 7,368 |
| ADDISON ELEMENTARY | 1,043,331 | 1,436,778 | 1,386,057 | 144,160 | 45,735 | 4,986 |
| ADULT EDUCATION CENTER | 397,104 | 1,332,568 | 1,181,285 | 1,023,710 | 151,666 | (383) |
| ALLATOONA HIGH | - | 2,480,521 | 2,309,925 | 267,138 | 63,298 | 107,298 |
| ARGYLE ELEMENTARY | 1,318,244 | 2,330,517 | 2,079,392 | 1,110,553 | 181,020 | 70,105 |
| AUSTELL ES | 113,337 | 694,428 | 619,747 | 41,386 | 39,574 | 35,107 |
| AWTREY MIDDLE | 4,154,806 | 4,690,352 | 4,459,015 | 402,895 | 60,351 | 170,986 |
| BAKER ELEMENTARY | 3,436,575 | 4,529,731 | 4,458,563 | 1,097,795 | 64,521 | 6,647 |
| BAKER ROAD BUS SHOP | 721,525 | 600,564 | 69,912 | 31,881 | 28,704 | 501,948 |
| BARBER MIDDLE | 651,496 | 1,578,810 | 1,520,456 | 110,209 | 53,644 | 4,710 |
| BELLS FERRY ELEMENTARY | 7,076,214 | 6,183,466 | 6,132,517 | 61,473 | 46,288 | 4,661 |
| BELMONT HILLS ELEMENTARY | 1,327,563 | 1,479,896 | 1,399,073 | 56,116 | 31,991 | 48,832 |
| BIG SHANTY ELEMENTARY | 2,013,432 | 2,358,355 | 2,169,396 | 53,658 | 65,167 | 123,792 |
| BIRNEY ELEMENTARY | 3,942,821 | 4,065,759 | 3,674,807 | 909,055 | 230,346 | 160,606 |
| BLACKWELL ELEMENTARY | 377,384 | 1,213,377 | 1,146,622 | 164,435 | 57,979 | 8,776 |
| BROWN ES (NOW TEASLEY PRIMARY) | 1,077,413 | 759,642 | 696,210 | 227,735 | 24,487 | 38,945 |
| BRUMBY ELEMENTARY | 1,080,925 | 1,436,514 | 1,282,035 | 78,058 | 81,834 | 72,645 |
| BRUMBY REPLACEMENT ELEMENTARY | - | 3,306,941 | 3,306,941 | 3,306,941 | - | - |
| BRYANT ELEMENTARY | 1,040,025 | 2,273,427 | 2,095,382 | 677,264 | 89,470 | 88,575 |
| BULLARD ELEMENTARY | 106,366 | 1,138,244 | 1,062,078 | 67,643 | 68,563 | 7,603 |
| CAMPBELL HIGH | 4,883,357 | 5,737,446 | 5,625,958 | 361,147 | 85,854 | 25,634 |
| CAMPBELL MIDDLE | 5,799,494 | 6,610,960 | 6,509,228 | 1,371,722 | 75,978 | 25,754 |
| CHALKER ELEMENTARY | 1,449,276 | 2,067,779 | 1,699,506 | 253,438 | 319,451 | 48,822 |
| CHEATHAM HILL ELEMENTARY | 3,113,452 | 3,606,634 | 3,495,223 | 39,870 | 96,254 | 15,157 |
| CLARKDALE ELEMENTARY | 946,788 | 184,107 | 184,107 | - | - | - |
| CLARKDALE REPLACEMENT ELEMENTARY | - | 6,049,319 | 5,988,711 | 50,773 | 57,707 | 2,901 |
| CLAY ELEMENTARY | 514,377 | 991,925 | 893,022 | 44,383 | 36,853 | 62,050 |
| COMPTON ELEMENTARY | 1,427,439 | 2,068,424 | 1,928,515 | 655,361 | 52,945 | 86,964 |
| COOPER MIDDLE | 1,101,700 | 1,914,937 | 1,848,390 | 101,348 | 58,987 | 7,560 |
| DANIELL MIDDLE | 6,180,190 | 6,451,590 | 6,351,146 | 224,148 | 66,869 | 33,575 |
| DAVIS ELEMENTARY | 3,827,240 | 3,263,216 | 3,062,060 | 127,235 | 115,968 | 85,188 |
| DICKERSON MIDDLE | 1,885,533 | 2,445,083 | 2,355,403 | 116,742 | 82,297 | 7,383 |
| DODGEN MIDDLE | 1,662,303 | 2,586,627 | 2,482,311 | 147,993 | 75,358 | 28,958 |
| DOWELL ELEMENTARY | 2,198,797 | 2,521,373 | 2,432,087 | 277,096 | 80,456 | 8,830 |
| DUE WEST ELEMENTARY | 1,210,036 | 1,608,508 | 1,548,200 | 49,313 | 49,633 | 10,675 |
| DURHAM MIDDLE | 1,460,314 | 2,430,103 | 2,355,515 | 123,163 | 66,649 | 7,939 |
| EAST COBB MIDDLE | 3,613,109 | 2,267,774 | 2,075,432 | 146,911 | 162,624 | 29,718 |
| EAST SIDE ELEMENTARY | - | 541,642 | 541,640 | - | - | 2 |
| EAST SIDE REPLACEMENT ELEMENTARY | 27,030,976 | 20,236,387 | 20,119,471 | 53,253 | 101,028 | 15,888 |
| EASTVALLEY ELEMENTARY | 991,794 | 1,512,377 | 1,441,208 | 116,245 | 56,032 | 15,137 |
| FAIR OAKS ELEMENTARY | 1,455,706 | 1,649,939 | 1,455,099 | 75,325 | 69,748 | 125,092 |
| FLOYD MIDDLE | 2,259,564 | 3,163,879 | 2,543,585 | 911,774 | 576,491 | 43,803 |
| FORD ELEMENTARY | 3,535,560 | 4,143,737 | 3,901,476 | 782,370 | 31,967 | 210,294 |
| FREY ELEMENTARY | 1,335,206 | 1,569,342 | 1,459,654 | 66,407 | 102,551 | 7,137 |
| GARRETT MIDDLE | 14,734,437 | 10,977,268 | 10,914,016 | 580,092 | 46,497 | 16,755 |
| GARRISON MILL ELEMENTARY | 3,796,410 | 4,198,504 | 3,921,248 | 920,682 | 143,214 | 134,042 |
| GREEN ACRES ELEMENTARY | 1,237,190 | 1,755,387 | 1,679,368 | 41,932 | 61,217 | 14,802 |
| GRIFFIN MIDDLE | 2,064,731 | 2,390,719 | 2,184,295 | 157,917 | 190,000 | 16,424 |
| HARMONY LELAND ELEMENTARY | 591,860 | 1,325,409 | 1,245,957 | 273,348 | 53,792 | 25,660 |
| HARRISON HIGH | 4,240,110 | 21,886,234 | 21,274,911 | 7,026,989 | 119,900 | 491,423 |
| HAVEN @ FITZHUGH LEE | 1,711,339 | 316,788 | 312,659 | 28,893 | - | 4,129 |
| HAVEN @ HAWTHORNE | 1,100,656 | 1,576,547 | 864,966 | 666,108 | 704,552 | 7,029 |
| HAYES ELEMENTARY | 1,016,015 | 1,622,731 | 1,538,316 | 72,978 | 67,852 | 16,563 |
| HENDRICKS ELEMENTARY | 282,202 | 1,014,287 | 941,419 | 44,120 | 44,629 | 28,239 |
| HIGHTOWER TRAIL MIDDLE | 5,280,637 | 3,942,523 | 3,796,661 | 113,741 | 88,198 | 57,664 |
| HILLGROVE HIGH | 176,890 | 3,047,583 | 2,812,246 | 313,785 | 240,798 | (5,461) |
| HOLLYDALE ELEMENTARY | 1,061,830 | 1,393,922 | 1,320,791 | 33,006 | 53,476 | 19,655 |
| KEHELEY ELEMENTARY | 3,508,784 | 3,576,834 | 3,488,602 | 38,939 | 42,651 | 45,581 |
| KELL HIGH | 446,849 | 3,395,141 | 2,867,821 | 376,704 | 389,592 | 137,728 |
| KEMP ELEMENTARY | 882,673 | 1,661,750 | 1,347,005 | 243,003 | 76,541 | 238,204 |
| KENNESAW ELEMENTARY | 2,260,679 | 2,431,709 | 2,358,267 | 433,570 | 51,028 | 22,414 |
| KENNESAW MOUNTAIN HIGH | 3,347,006 | 5,864,110 | 5,760,740 | 378,678 | 70,552 | 32,818 |
| KENNESAW WAREHOUSE | 21,244,784 | 23,048,401 | 12,753,771 | 2,303,511 | 2,185,982 | 8,108,648 |
| KINCAID ELEMENTARY | 3,458,008 | 3,463,904 | 3,390,661 | 84,467 | 57,663 | 15,580 |
| KING SPRINGS ELEMENTARY | 2,570,192 | 3,169,936 | 3,085,419 | 241,222 | 68,721 | 15,796 |

**COBB COUNTY SCHOOL DISTRICT**
**SPLOST III - SPECIAL PURPOSE LOCAL OPTION SALES TAX PROJECTS**
**FISCAL YEAR 2014**

| LOCATION/DESCRIPTION | Approved Budget | Revised Budget | Expended Inception through 06/30/14 | Expended FY14 | Encumbered as of 6/30/14 | Uncommitted |
|---|---|---|---|---|---|---|
| LABELLE ELEMENTARY | 537,008 | 1,341,490 | 1,204,717 | 48,691 | 46,920 | 89,853 |
| LASSITER HIGH | 19,710,822 | 20,935,401 | 20,772,271 | 594,956 | 124,789 | 38,341 |
| LEWIS ELEMENTARY | 1,078,833 | 2,236,514 | 2,163,180 | 701,031 | 55,846 | 17,488 |
| LINDLEY 6TH GRADE ACADEMY | 2,194,040 | 2,198,044 | 2,146,280 | 110,215 | 27,167 | 24,597 |
| LINDLEY MIDDLE | 747,495 | 1,692,834 | 1,625,124 | 105,710 | 51,831 | 15,879 |
| LOST MOUNTAIN MIDDLE | 2,541,438 | 2,662,672 | 2,605,441 | 118,669 | 49,715 | 7,516 |
| LOVINGGOOD MIDDLE | 78,500 | 1,532,471 | 1,243,582 | 159,304 | 245,303 | 43,586 |
| MABLETON ELEMENTARY | - | 370,770 | 370,767 | - | - | 3 |
| MABLETON REPLACEMENT ES | 28,150,542 | 22,153,508 | 22,025,601 | 61,306 | 78,595 | 49,312 |
| MABRY MIDDLE | 4,925,337 | 4,768,035 | 3,980,671 | 155,036 | 83,187 | 704,177 |
| MAINTENANCE FACILITY ARGO ROAD | 1,327,752 | 1,053,981 | 1,052,436 | - | - | 1,545 |
| MARS HILL ROAD BUS SHOP | 820,382 | 701,581 | 698,472 | 22,756 | - | 3,109 |
| MARTHA MOORE EDUCATION CENTER | 518,652 | 516,902 | 516,899 | - | - | 3 |
| MCCALL PRIMARY | 110,691 | 761,491 | 718,297 | 29,215 | 28,594 | 14,600 |
| MCCLESKEY MIDDLE | 18,904,274 | 11,816,689 | 11,768,977 | 197,687 | 34,715 | 12,997 |
| MCCLURE MIDDLE | 690,684 | 1,581,465 | 1,510,903 | 109,251 | 62,949 | 7,613 |
| MCEACHERN HIGH | 4,945,324 | 7,315,593 | 4,330,632 | 300,981 | 308,573 | 2,676,388 |
| MILFORD ELEMENTARY | 914,540 | 1,479,481 | 1,049,100 | 350,919 | 297,327 | 133,054 |
| MOUNTAIN VIEW ELEMENTARY | 2,083,632 | 2,031,691 | 1,932,130 | 165,484 | 81,192 | 18,369 |
| MT BETHEL ELEMENTARY | 2,433,140 | 2,814,815 | 2,374,684 | 731,728 | 270,507 | 169,624 |
| MURDOCK ELEMENTARY | 3,828,525 | 3,902,332 | 3,499,133 | 464,363 | 196,953 | 206,246 |
| NICHOLSON ELEMENTARY | 937,614 | 1,309,160 | 1,253,027 | 310,172 | 40,163 | 15,970 |
| NICKAJACK ELEMENTARY | 3,006,933 | 2,553,877 | 2,448,696 | 69,397 | 87,995 | 17,186 |
| NORTH COBB HIGH | 29,811,178 | 21,731,388 | 21,566,805 | 327,489 | 109,569 | 55,014 |
| NORTON PARK ELEMENTARY | 1,924,009 | 2,959,960 | 1,904,031 | 272,210 | 994,540 | 61,389 |
| OAKWOOD HIGH | 772,510 | 1,015,140 | 508,982 | 155,501 | 273,213 | 232,945 |
| OSBORNE HIGH | 7,299,608 | 3,561,385 | 3,460,079 | 308,680 | 68,052 | 33,254 |
| PALMER MIDDLE | 63,477 | 1,113,334 | 988,785 | 96,772 | 49,309 | 75,240 |
| PEBBLEBROOK HIGH | 3,300,243 | 6,818,681 | 6,687,028 | 312,113 | 95,717 | 35,936 |
| PICKETT'S MILL ELEMENTARY | - | 698,917 | 633,109 | 44,823 | 51,423 | 14,385 |
| PINE MOUNTAIN MIDDLE | 17,072,723 | 9,075,924 | 9,024,191 | 90,975 | 38,177 | 13,556 |
| PITNER ELEMENTARY | 926,767 | 1,715,923 | 1,199,076 | 327,466 | 218,357 | 298,490 |
| PITTS TRANSPORTATION CENTER | 26,949,449 | 22,172,429 | 22,161,223 | 1,250,457 | - | 11,206 |
| POPE HIGH | 17,804,561 | 14,104,320 | 13,983,734 | 264,557 | 89,572 | 31,014 |
| POWDER SPRINGS ELEMENTARY | 3,742,333 | 3,857,935 | 1,465,209 | 303,548 | 312,993 | 2,079,733 |
| POWERS FERRY ELEMENTARY | 657,886 | 1,156,777 | 1,098,960 | 65,368 | 36,177 | 21,640 |
| RIVERSIDE INTERMEDIATE | 896,148 | 1,401,817 | 1,295,653 | 45,450 | 88,074 | 18,090 |
| RIVERSIDE PRIMARY | 323,888 | 734,609 | 660,391 | 37,210 | 53,318 | 20,900 |
| ROCKY MOUNT ELEMENTARY | 1,611,065 | 2,744,700 | 2,169,663 | 1,272,136 | 539,449 | 35,588 |
| ROSE GARDEN SCHOOL | 372,663 | 422,419 | 292,962 | 243,994 | 88,855 | 40,602 |
| RUSSELL ELEMENTARY | 786,539 | 1,878,100 | 1,785,281 | 108,996 | 57,196 | 35,623 |
| SANDERS ELEMENTARY | 1,446,584 | 1,754,620 | 1,666,740 | 39,366 | 66,826 | 21,054 |
| SANDERS ROAD BUS SHOP | 1,415,981 | 1,012,681 | 1,011,041 | 3,436 | - | 1,640 |
| SEDALIA PARK ELEMENTARY | 1,057,753 | 1,455,662 | 1,367,519 | 84,027 | 66,194 | 21,949 |
| SHALLOWFORD FALLS ELEMENTARY | 899,547 | 1,525,018 | 1,305,492 | 441,427 | 194,615 | 24,911 |
| SIMPSON MIDDLE | 19,920,740 | 11,286,918 | 11,215,336 | 182,585 | 52,851 | 18,731 |
| SKY VIEW ADMINISTRATION | - | 246,145 | 242,193 | 59,824 | - | 3,952 |
| SKY VIEW ELEMENTARY | 1,262,673 | 383,049 | 383,046 | - | - | 3 |
| SMITHA MIDDLE | 5,472,621 | 6,026,210 | 2,098,488 | 1,192,847 | 589,548 | 3,338,174 |
| SMYRNA ELEMENTARY | 28,170,146 | 31,881,192 | 31,664,865 | 906,050 | 44,479 | 171,848 |
| SOPE CREEK ELEMENTARY | 6,227,104 | 5,379,517 | 5,262,936 | 63,039 | 91,154 | 25,427 |
| SOUTH COBB HIGH | 28,519,045 | 25,919,085 | 25,804,210 | 390,595 | 82,341 | 32,534 |
| SPRAYBERRY HIGH | 25,333,056 | 15,874,885 | 15,786,513 | 164,756 | 69,624 | 18,748 |
| STILL ELEMENTARY | 970,841 | 2,432,148 | 1,119,033 | 324,551 | 1,242,595 | 70,520 |
| SYSTEMWIDE | 231,269,444 | 15,873,985 | 8,993,950 | 1,436,450 | - | 6,880,035 |
| TAPP MIDDLE | 6,640,133 | 5,943,369 | 5,338,312 | 1,104,911 | 536,365 | 68,692 |
| TEASLEY ELEMENTARY | 1,782,903 | 12,611,892 | 2,102,918 | 627,829 | 4,336,844 | 6,172,130 |
| TIMBER RIDGE ELEMENTARY | 769,896 | 1,220,765 | 1,074,497 | 296,029 | 51,032 | 95,236 |
| TRITT ELEMENTARY | 1,473,177 | 1,985,375 | 1,898,898 | 84,774 | 67,852 | 18,625 |
| VARNER ELEMENTARY | 4,070,429 | 3,350,701 | 3,204,571 | 154,624 | 50,751 | 95,379 |
| VAUGHAN ELEMENTARY | 613,490 | 1,398,058 | 1,320,034 | 82,732 | 44,629 | 33,395 |
| WALTON HIGH | 3,456,045 | 7,443,164 | 7,128,726 | 247,394 | 143,257 | 171,181 |
| WEST COBB 9TH GRADE CENTER | 18,303,208 | - | - | - | - | - |
| WHEELER HIGH | 9,409,088 | 29,546,134 | 28,068,295 | 2,560,754 | 910,388 | 567,451 |
| 440 GLOVER STREET | 379,955 | 10,581,785 | 7,914,154 | 2,154,408 | 223,628 | 2,444,003 |
| 514 GLOVER STREET | 491,861 | 4,697,221 | 4,301,331 | 751,268 | 1,564 | 394,326 |
| 538 GLOVER STREET | 229,503 | 441,915 | 388,956 | 6,749 | - | 52,959 |
| 590 COMMERCE PARK DRIVE | - | 61,716 | 60,211 | 11,160 | - | 1,505 |
| ***TOTAL PROJECT EXPENDITURES*** | **$ 797,656,675** | **$ 627,916,322** | **$ 565,150,759** | **$ 54,056,986** | **$ 22,827,733** | **$ 39,937,830** |

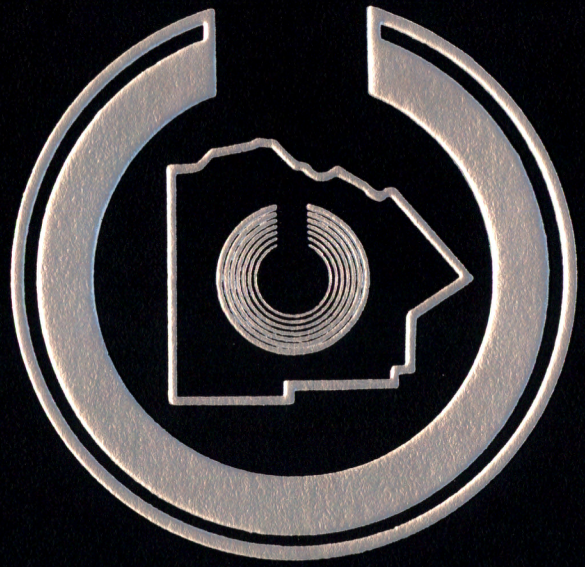
**COBB COUNTY SCHOOL DISTRICT**
**SPLOST IV - SPECIAL PURPOSE LOCAL OPTION SALES TAX PROJECTS**
**FISCAL YEAR 2014**

| LOCATION/DESCRIPTION | Approved Budget | Revised Budget | Expended Inception through 06/30/14 | Expended FY14 | Encumbered as of 6/30/14 | Uncommitted |
|---|---|---|---|---|---|---|
| ACWORTH INTERMEDIATE | $ 508,194 | $ 726,612 | $ - | $ - | $ 32,256 | $ 694,356 |
| ADDISON ELEMENTARY | 2,332,467 | 2,459,591 | - | - | 23,688 | 2,435,903 |
| ADULT EDUCATION CENTER | 143,982 | 213,478 | - | - | 63,446 | 150,032 |
| ALLATOONA HIGH | 285,769 | 607,690 | - | - | 29,890 | 577,800 |
| ARGYLE ELEMENTARY | 247,408 | 381,753 | - | - | 121,631 | 260,122 |
| AUSTELL ES | 212,135 | 341,094 | - | - | 18,648 | 322,446 |
| AWTREY MIDDLE | 3,733,047 | 3,886,274 | 192,823 | 192,823 | 25,239 | 3,668,212 |
| BAKER ELEMENTARY | 761,365 | 1,005,584 | 528 | 528 | 246,995 | 758,061 |
| BARBER MIDDLE | 162,172 | 387,091 | - | - | 20,740 | 366,351 |
| BELLS FERRY ELEMENTARY | 292,368 | 451,467 | - | - | 23,184 | 428,283 |
| BELMONT HILLS ELEMENTARY | 25,663 | 43,361 | - | - | 18,144 | 25,217 |
| BIG SHANTY ELEMENTARY | 559,312 | 766,693 | 954 | 954 | 195,875 | 569,864 |
| BIRNEY ELEMENTARY | 461,049 | 659,767 | - | - | 206,474 | 453,293 |
| BLACKWELL ELEMENTARY | 149,157 | 373,339 | 172,637 | 172,637 | 34,776 | 165,926 |
| BRUMBY ELEMENTARY | 403,159 | 425,884 | - | - | 29,736 | 396,148 |
| BRUMBY REPLACEMENT ES | 23,330,216 | 28,207,442 | 5,260,902 | 5,260,902 | - | 22,946,540 |
| BRYANT ELEMENTARY | 3,311,777 | 3,481,437 | - | - | 32,256 | 3,449,181 |
| BULLARD ELEMENTARY | 487,680 | 734,016 | 220,041 | 220,041 | 34,776 | 479,199 |
| CAMPBELL HIGH | 26,034,595 | 25,976,491 | 454,521 | 454,521 | - | 25,521,970 |
| CAMPBELL MIDDLE | 6,032,596 | 6,188,681 | 226,142 | 226,142 | 17,881 | 5,944,658 |
| CHALKER ELEMENTARY | 372,035 | 607,837 | - | - | 34,272 | 573,565 |
| CHEATHAM HILL ELEMENTARY | 1,004,221 | 1,268,556 | - | - | 50,716 | 1,217,840 |
| CLARKDALE REPLACEMENT ELEMENTARY | - | 26,712 | - | - | 26,712 | - |
| CLAY ELEMENTARY | 1,402,438 | 1,479,160 | - | - | 14,112 | 1,465,048 |
| COMPTON ELEMENTARY | 713,483 | 922,811 | - | - | 206,154 | 716,657 |
| COOPER MIDDLE | 972,053 | 1,203,098 | 206,212 | 206,212 | 33,556 | 963,330 |
| DANIELL MIDDLE | 5,304,276 | 5,457,178 | 221,679 | 221,679 | 23,249 | 5,212,250 |
| DAVIS ELEMENTARY | 575,203 | 736,392 | - | - | 24,192 | 712,200 |
| DICKERSON MIDDLE | 1,391,811 | 1,613,256 | - | - | 20,435 | 1,592,821 |
| DODGEN MIDDLE | 3,105,288 | 3,318,683 | - | - | 24,400 | 3,294,283 |
| DOWELL ELEMENTARY | 3,455,215 | 3,629,891 | - | - | 33,768 | 3,596,123 |
| DUE WEST ELEMENTARY | 57,742 | 221,082 | 141,664 | 141,664 | 22,680 | 56,738 |
| DURHAM MIDDLE | 459,338 | 472,000 | - | - | 20,435 | 451,565 |
| EAST COBB MIDDLE | 3,661,474 | 3,883,846 | 250,535 | 250,535 | 35,293 | 3,598,018 |
| EAST COBB REPLACEMENT MIDDLE | 29,125,616 | 28,657,699 | - | - | - | 28,657,699 |
| EAST SIDE ELEMENTARY | 54,534 | 88,362 | - | - | 34,776 | 53,586 |
| EASTVALLEY ELEMENTARY | 117,079 | 255,179 | - | - | 17,136 | 238,043 |
| FAIR OAKS ELEMENTARY | 277,470 | 503,381 | 6,561 | 6,561 | 29,736 | 467,084 |
| FLOYD MIDDLE | 1,412,827 | 1,616,256 | - | - | 193,723 | 1,422,533 |
| FORD ELEMENTARY | 984,706 | 1,166,770 | 276,780 | 276,780 | 14,504 | 875,486 |
| FREY ELEMENTARY | 725,907 | 969,656 | 174,637 | 174,637 | 79,382 | 715,637 |
| GARRETT MIDDLE | 3,743,963 | 3,816,946 | 138,096 | 138,096 | - | 3,678,850 |
| GARRISON MILL ELEMENTARY | 320,873 | 496,997 | - | - | 25,704 | 471,293 |
| GREEN ACRES ELEMENTARY | 534,205 | 547,090 | - | - | 22,176 | 524,914 |
| GRIFFIN MIDDLE | 1,500,906 | 1,715,763 | - | - | 21,960 | 1,693,803 |
| HARMONY LELAND ELEMENTARY | 86,000 | 117,632 | 32,831 | 32,831 | 16,632 | 68,169 |
| HARRISON HIGH | 27,497,531 | 27,348,016 | 293,552 | 293,552 | 28,060 | 27,026,404 |
| HAVEN @ HAWTHORNE SCHOOL | 25,663 | 25,217 | - | - | - | 25,217 |
| HAYES ELEMENTARY | 4,742,176 | 4,915,998 | - | - | 222,481 | 4,693,517 |
| HENDRICKS ES | 383,330 | 407,408 | - | - | 30,744 | 376,664 |
| HIGHTOWER TRAIL MIDDLE | 2,519,268 | 2,708,732 | 199,645 | 199,645 | 33,463 | 2,475,624 |
| HILLGROVE HIGH | 580,902 | 910,910 | - | - | 31,110 | 879,800 |
| HOLLYDALE ELEMENTARY | 788,445 | 969,949 | - | - | 27,216 | 942,733 |
| KEHELEY ELEMENTARY | 1,418,099 | 1,412,589 | - | - | 19,152 | 1,393,437 |
| KELL HIGH | 613,703 | 953,327 | 325,247 | 325,247 | - | 628,080 |
| KEMP ELEMENTARY | 327,289 | 565,373 | - | - | 34,776 | 530,597 |
| KENNESAW ELEMENTARY | 2,908,159 | 3,087,838 | - | - | 55,745 | 3,032,093 |
| KENNESAW MOUNTAIN HIGH | 1,479,566 | 1,800,535 | 300,426 | 300,426 | 46,182 | 1,453,927 |
| KENNESAW WAREHOUSE | 6,500,000 | 6,564,716 | 62,884 | 62,884 | - | 6,501,832 |
| KINCAID ELEMENTARY | 3,816,562 | 3,779,082 | - | - | 24,192 | 3,754,890 |
| KING SPRINGS ELEMENTARY | 361,762 | 571,615 | 20,136 | 20,136 | 120,683 | 430,796 |

**COBB COUNTY SCHOOL DISTRICT**
**SPLOST IV - SPECIAL PURPOSE LOCAL OPTION SALES TAX PROJECTS**
**FISCAL YEAR 2014**

| LOCATION/DESCRIPTION | Approved Budget | Revised Budget | Expended Inception through 06/30/14 | Expended FY14 | Encumbered as of 6/30/14 | Uncommitted |
|---|---|---|---|---|---|---|
| LABELLE ELEMENTARY | 160,393 | 320,780 | - | - | 22,176 | 298,604 |
| LASSITER HIGH | 13,447,646 | 13,594,276 | 328,046 | 328,046 | 30,500 | 13,235,730 |
| LEWIS ELEMENTARY | 3,396,001 | 3,567,700 | - | - | 32,760 | 3,534,940 |
| LINDLEY 6TH GRADE ACADEMY | 876,943 | 876,942 | - | - | 15,250 | 861,692 |
| LINDLEY MIDDLE | 848,625 | 1,061,866 | 207,863 | 207,863 | 13,731 | 840,272 |
| LOST MOUNTAIN MIDDLE | 7,079,609 | 7,196,068 | 232,275 | 232,275 | 290,165 | 6,673,628 |
| LOVINGGOOD MIDDLE | 32,079 | 53,176 | - | - | 21,655 | 31,521 |
| MABLETON ELEMENTARY | 96,236 | 125,306 | - | - | 30,744 | 94,562 |
| MABRY MIDDLE | 938,206 | 959,339 | 16,600 | 16,600 | 21,350 | 921,389 |
| MCCALL PRIMARY | 32,079 | 49,665 | - | - | 18,144 | 31,521 |
| MCCLESKEY MIDDLE | 2,413,932 | 2,555,000 | 127,034 | 127,034 | 22,176 | 2,405,790 |
| MCCLURE MIDDLE | - | 337,813 | 324,982 | 324,982 | - | 12,831 |
| MCEACHERN HIGH | 8,737,474 | 9,008,253 | - | - | 38,735 | 8,969,518 |
| MILFORD ELEMENTARY | 64,157 | 82,697 | - | - | 19,656 | 63,041 |
| MOUNTAIN VIEW ELEMENTARY | 2,695,904 | 2,676,235 | - | - | 27,216 | 2,649,019 |
| MTN VIEW REPLACEMENT ELEMENTARY | 23,330,216 | 22,946,539 | - | - | - | 22,946,539 |
| MT BETHEL ELEMENTARY | 3,744,478 | 3,714,804 | - | - | 30,744 | 3,684,060 |
| MURDOCK ELEMENTARY | 319,277 | 344,468 | - | - | 30,744 | 313,724 |
| NICHOLSON ELEMENTARY | 2,306,880 | 2,286,921 | - | - | 20,160 | 2,266,761 |
| NICKAJACK ELEMENTARY | 2,258,194 | 2,411,136 | - | - | 27,216 | 2,383,920 |
| NORTH COBB HIGH | 23,328,254 | 23,414,248 | 421,180 | 421,180 | 60,331 | 22,932,737 |
| NORTON PARK ELEMENTARY | 756,708 | 935,763 | - | - | 27,216 | 908,547 |
| OAKWOOD HIGH | 386,339 | 379,620 | - | - | - | 379,620 |
| OSBORNE HIGH | 3,290,500 | 3,265,604 | - | - | 32,330 | 3,233,274 |
| OSBORNE REPLACEMENT HIGH | 29,900,000 | 29,380,000 | - | - | - | 29,380,000 |
| PALMER MIDDLE | 25,663 | 267,367 | 215,328 | 215,328 | 26,645 | 25,394 |
| PEBBLEBROOK HIGH | 4,438,112 | 4,691,455 | 393,901 | 393,901 | 46,125 | 4,251,429 |
| PICKETT'S MILL ELEMENTARY | 28,870 | 59,112 | - | - | 30,744 | 28,368 |
| PINE MOUNTAIN MIDDLE | 2,677,281 | 2,831,419 | 164,019 | 164,019 | 25,784 | 2,641,616 |
| PITNER ELEMENTARY | 128,710 | 355,216 | - | - | 30,744 | 324,472 |
| PITTS TRANSPORTATION CENTER | 30,000,000 | 29,982,609 | - | - | 1,147,848 | 28,834,761 |
| POPE HIGH | 20,943,137 | 20,902,354 | 287,243 | 287,243 | 27,450 | 20,587,661 |
| POWDER SPRINGS ELEMENTARY | 624,080 | 825,435 | - | - | 195,819 | 629,616 |
| POWERS FERRY ELEMENTARY | 189,873 | 307,795 | - | - | 110,272 | 197,523 |
| RIVERSIDE INTERMEDIATE | 6,416 | 237,064 | - | - | 226,817 | 10,247 |
| RIVERSIDE PRIMARY | 53,892 | 189,107 | - | - | 19,152 | 169,955 |
| ROCKY MOUNT ELEMENTARY | 532,668 | 676,092 | - | - | 148,314 | 527,778 |
| RUSSELL ELEMENTARY | 3,334,456 | 3,307,209 | - | - | 30,744 | 3,276,465 |
| SANDERS ELEMENTARY | 881,756 | 1,071,165 | - | - | 30,744 | 1,040,421 |
| SEDALIA PARK ELEMENTARY | 28,870 | 226,289 | 19,553 | 19,553 | 29,736 | 177,000 |
| SHALLOWFORD FALLS ELEMENTARY | 670,531 | 689,613 | 78,754 | 78,754 | 72,114 | 538,745 |
| SIMPSON MIDDLE | 470,438 | 649,506 | 148,189 | 148,189 | 32,349 | 468,968 |
| SMITHA MIDDLE | 1,521,727 | 1,516,612 | - | - | 21,350 | 1,495,262 |
| SOPE CREEK ELEMENTARY | 3,469,077 | 3,450,241 | - | - | 36,792 | 3,413,449 |
| SOUTH COBB HIGH | 17,960,694 | 18,067,738 | 414,197 | 414,197 | - | 17,653,541 |
| SPRAYBERRY HIGH | 1,072,858 | 1,390,950 | - | - | 30,195 | 1,360,755 |
| STILL ELEMENTARY | 3,383,412 | 3,586,876 | - | - | 37,296 | 3,549,580 |
| SYSTEMWIDE | 231,771,535 | 205,831,378 | 255,358 | 255,358 | - | 205,576,020 |
| TAPP MIDDLE | 5,049,770 | 5,196,549 | 194,297 | 194,297 | 13,333 | 4,988,919 |
| TEASLEY ELEMENTARY | 4,749,141 | 4,688,754 | 28,336 | 28,336 | 326,757 | 4,333,661 |
| TEASLEY PRIMARY | 85,000 | 83,522 | - | - | - | 83,522 |
| TIMBER RIDGE ELEMENTARY | 534,845 | 674,199 | - | - | 19,656 | 654,543 |
| TRITT ELEMENTARY | 3,490,899 | 3,658,642 | - | - | 31,752 | 3,626,890 |
| VARNER ELEMENTARY | 320,873 | 554,061 | - | - | 33,768 | 520,293 |
| VAUGHAN ELEMENTARY | 600,441 | 812,836 | 190,582 | 190,582 | 32,256 | 589,998 |
| WALTON HIGH | 1,493,167 | 70,810 | - | - | 37,210 | 33,600 |
| WALTON REPLACEMENT HIGH | 39,946,400 | 40,718,878 | 319,635 | 319,635 | 1,230,062 | 39,169,181 |
| WHEELER HIGH | 22,124,756 | 21,778,840 | 385,990 | 385,990 | 1,091,385 | 20,301,465 |
| 440 GLOVER STREET | - | 8,826,154 | 255,107 | 255,107 | - | 8,571,047 |
| 514 GLOVER STREET | - | 4,776 | 4,776 | 4,776 | - | - |
| ***TOTAL PROJECT EXPENDITURES*** | **$ 717,844,707** | **$ 717,856,125** | **$ 14,192,678** | **$ 14,192,678** | **$ 8,881,354** | **$ 694,782,093** |

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## STATISTICAL SECTION (Unaudited)

This part of the District's Comprehensive Annual Financial Report presents detailed information as a context for understanding what the information in the financial statements, note disclosures and required supplementary information says about the District's overall financial position.

**Contents**

**Financial Trends**

*These schedules contain trend information to help the reader understand how the District's financial performance has changed over time.*

**Revenue Capacity**

*These schedules contain information to help the reader understand and assess the District's most significant own-source revenue, the property tax.*

**Debt Capacity**

*These schedules present information to help the reader assess the affordability of the District's current level of outstanding debt and the District's ability to issue additional debt in the future.*

**Demographic and Economic Information**

*These schedules offer demographic and economic indicators to help the reader understand the environment within which the District's financial activities take place.*

**Operating Information**

*These schedules contain operating statistics, capital asset data, staffing information and key performance indicators to help the reader understand how the information in the District's financial report relates to the services the District provides and the activities it performs.*

**Sources:**
Unless otherwise noted, the information contained here is derived from comprehensive annual financial reports for the indicated years. The District began implementation of GASB Statement No. 54 as of July 1, 2010, and implementation of GASB Statements No. 63 and 65 as of July 1, 2012.

**COBB COUNTY SCHOOL DISTRICT**
**NET POSITION BY COMPONENT**
**LAST TEN FISCAL YEARS**

**(amounts expressed in thousands)**

| Net Position Components | Fiscal Year June 30, 2005 | June 30, 2006 | June 30, 2007 | June 30, 2008 |
|---|---|---|---|---|
| **Net Investment in Capital Assets** | **$ 653,443** | **$ 873,831** | **$ 877,694** | **$ 1,054,860** |
| **Restricted for:** | | | | |
| **Debt Service** | **11,361** | **6,777** | **11,785** | **1,826** |
| **Capital Projects** | **-** | **-** | **-** | **-** |
| **School Nutrition Program** | **-** | **-** | **-** | **-** |
| **Miscellaneous Grants** | **-** | **-** | **-** | **-** |
| **Unrestricted** | **238,391** | **170,994** | **319,370** | **227,758** |
| **Total Net Position** | **$ 903,195** | **$ 1,051,602** | **$ 1,208,849** | **$ 1,284,444** |

**Source: District Records**

| Fiscal Year | | | | | |
|---|---|---|---|---|---|
| June 30, 2009 | June 30, 2010 | June 30, 2011 | June 30, 2012 | June 30, 2013 | June 30, 2014 |
| $ 1,060,388 | $ 1,054,911 | $ 1,066,545 | $ 1,230,853 | $ 1,262,788 | $ 1,256,656 |
| 1,523 | 1,356 | - | - | - | - |
| - | - | 163,602 | 56,155 | 49,860 | 110,228 |
| - | - | 21,676 | 20,200 | 20,924 | 19,213 |
| - | - | - | - | 20 | 3 |
| 244,178 | 285,849 | 171,646 | 147,483 | 149,881 | 157,363 |
| $ 1,306,089 | $ 1,342,116 | $ 1,423,469 | $ 1,454,691 | $ 1,483,473 | $ 1,543,463 |

## COBB COUNTY SCHOOL DISTRICT
## CHANGES IN NET POSITION
## LAST TEN FISCAL YEARS

**(amounts expressed in thousands)**

| | Fiscal Year | | | |
|---|---|---|---|---|
| | June 30, 2005 | June 30, 2006 | June 30, 2007 | June 30, 2008 |
| **Governmental Activities** | | | | |
| **Expenses:** | | | | |
| Instruction | $ 581,871 | $ 629,565 | $ 690,562 | $ 729,888 |
| Pupil Services | 22,342 | 24,453 | 25,523 | 27,550 |
| Instructional Services | 32,643 | 36,513 | 38,970 | 48,324 |
| School and Administrative Services | 142,323 | 149,359 | 171,343 | 186,033 |
| Student Transportation | 40,610 | 43,660 | 45,646 | 49,432 |
| Maintenance and Operations | 47,238 | 53,565 | 55,836 | 58,822 |
| School Nutrition Program | - | - | - | - |
| Student Activities | 29,401 | 29,476 | - | - |
| Interest and Fiscal Charges | 6,375 | 4,500 | 4,606 | 2,413 |
| Total Governmental Expenses | $ 902,803 | $ 971,091 | $ 1,032,486 | $ 1,102,462 |
| **Program Revenues** | | | | |
| **Charges For Services:** | | | | |
| Instruction | $ 1,340 | $ 1,361 | $ 1,205 | $ 1,481 |
| Pupil Services | 12 | 13 | 6 | 11 |
| School and Administrative Services | 41,514 | 40,710 | 44,245 | 44,199 |
| Maintenance and Operations | 833 | 840 | 893 | 1,110 |
| Student Activities | 30,438 | 29,651 | - | - |
| Operating Grants and Contributions | 397,845 | 437,251 | 481,508 | 501,582 |
| Capital Grants and Contributions | 38,203 | 20,306 | 34,884 | 866 |
| Total Governmental Expenses | $ 510,185 | $ 530,132 | $ 562,741 | $ 549,249 |
| Governmental Net Expenses | $ (392,618) | $ (440,959) | $ (469,745) | $ (553,213) |
| **General Revenues and Other Changes in Net Position** | | | | |
| **General Revenues** | | | | |
| **Taxes:** | | | | |
| Property Taxes Levied for General Purposes | $ 380,687 | $ 412,017 | $ 445,840 | $ 466,320 |
| Property Taxes Levied for Debt Service | 19,279 | 20,851 | 22,473 | 1,415 |
| Sales Tax | 115,673 | 125,742 | 129,099 | 128,043 |
| Intergovernmental | 6,283 | 12,928 | 14,178 | 17,428 |
| Tuition and Fees | - | - | - | - |
| Interest Income | 9,447 | 17,178 | 21,231 | 15,070 |
| Insurance and Damage Recoveries | 1 | 2 | 4 | - |
| Gain on Sale of Capital Assets | - | - | - | - |
| Other | 500 | 648 | 523 | 532 |
| Total General Revenues | $ 531,870 | $ 589,366 | $ 633,348 | $ 628,808 |
| **Extraordinary Item:** | | | | |
| Gain after Insurance Recovery | - | - | - | - |
| Change in Net Position | $ 139,252 | $ 148,407 | $ 163,603 | $ 75,595 |

**Source: District Records**

| Fiscal Year | | | | | |
|---|---|---|---|---|---|
| June 30, 2009 | June 30, 2010 | June 30, 2011 | June 30, 2012 | June 30, 2013 | June 30, 2014 |
| $ 737,527 | $ 737,900 | $ 689,680 | $ 682,212 | $ 685,671 | $ 677,187 |
| 29,467 | 31,584 | 30,563 | 30,031 | 27,093 | 26,938 |
| 47,395 | 46,721 | 48,853 | 51,475 | 53,389 | 45,115 |
| 182,836 | 165,345 | 152,083 | 175,717 | 156,481 | 161,460 |
| 47,802 | 46,513 | 43,563 | 44,698 | 46,888 | 49,563 |
| 61,988 | 60,912 | 56,608 | 60,143 | 70,437 | 63,398 |
| - | - | - | - | - | 419 |
| - | - | 28,930 | 29,746 | 28,525 | 30,780 |
| 300 | - | 93 | 118 | - | - |
| $ 1,107,315 | $ 1,088,975 | $ 1,050,373 | $ 1,074,140 | $ 1,068,484 | $ 1,054,860 |
| $ 1,276 | $ 1,184 | $ 1,241 | $ 1,068 | $ 1,101 | $ 913 |
| 11 | 10 | 13 | 11 | 10 | 13 |
| 43,557 | 41,142 | 27,312 | 27,921 | 29,104 | 28,035 |
| 2,254 | 1,332 | 909 | 983 | 1,842 | 2,004 |
| - | - | 28,721 | 29,402 | 28,608 | 30,970 |
| 468,115 | 491,465 | 518,300 | 478,937 | 504,819 | 512,800 |
| 2,739 | 199 | 541 | 30,832 | 7,524 | 8,085 |
| $ 517,952 | $ 535,332 | $ 577,037 | $ 569,154 | $ 573,008 | $ 582,820 |
| $ (589,363) | $ (553,643) | $ (473,336) | $ (504,986) | $ (495,476) | $ (472,040) |
| $ 482,690 | $ 470,456 | $ 423,694 | $ 405,965 | $ 400,271 | $ 404,759 |
| 142 | 52 | 43 | - | - | - |
| 110,242 | 112,395 | 113,739 | 122,557 | 121,008 | 121,712 |
| 7,307 | 2,323 | 1,475 | 1,079 | - | - |
| - | - | - | - | - | - |
| 5,931 | 2,979 | 3,070 | 2,076 | 1,632 | 1,697 |
| - | - | - | - | - | - |
| - | - | - | 516 | - | 175 |
| 876 | 953 | 2,962 | 4,015 | 1,347 | 3,687 |
| $ 607,188 | $ 589,158 | $ 544,983 | $ 536,208 | $ 524,258 | $ 532,030 |
| - | 512 | - | - | - | - |
| $ 17,825 | $ 36,027 | $ 71,647 | $ 31,222 | $ 28,782 | $ 59,990 |

**COBB COUNTY SCHOOL DISTRICT**
**FUND BALANCES, GOVERNMENTAL FUNDS**
**LAST TEN FISCAL YEARS**

**(amounts expressed in thousands)**

| | Fiscal Year | | | |
|---|---|---|---|---|
| | June 30, 2005 | June 30, 2006 | June 30, 2007 | June 30, 2008 |
| **General Fund** | | | | |
| **Reserved** | $ 18,418 | $ 18,825 | $ 28,335 | $ 26,739 |
| **Unreserved** | 51,463 | 93,944 | 114,566 | 101,848 |
| **Nonspendable** | - | - | - | - |
| **Restricted** | - | - | - | - |
| **Committed** | - | - | - | - |
| **Assigned** | - | - | - | - |
| **Umassigned** | - | - | - | - |
| **Total General Fund** | $ 69,881 | $ 112,769 | $ 142,901 | $ 128,587 |
| **All Other Governmental Funds** | | | | |
| **Reserved** | $ 79,166 | $ 127,327 | $ 61,017 | $ 21,580 |
| **Unreserved, reported in:** | | | | |
| **Special Revenues Funds** | 20,543 | 24,459 | 22,063 | 22,627 |
| **Capital Projects Funds** | (43,463) | (88,793) | (18,507) | 53,105 |
| **Nonspendable** | - | - | - | - |
| **Restricted** | - | - | - | - |
| **Committed** | - | - | - | - |
| **Assigned** | - | - | - | - |
| **Total All Other Governmental Funds** | $ 56,246 | $ 62,993 | $ 64,573 | $ 97,312 |

(a) Implementation of GASB Statement No. 54: Fund Balance Reporting and Governmental Fund Type Definitions began July 1, 2010. Statement No. 54 provides clarification and transparency to fund balance classifications. The new standard changes overall definitions and classifications of governmental fund balance. Prior to these classifications, fund balance was separated into two groups, Reserved and Unreserved. Under GASB No. 54, the District's fund balance is classified as follows:

1) Nonspendable Fund Balance - Noncash assets, such as inventories and prepaid items.
2) Restricted Fund Balance - Funds with limitations imposed on their use by external restrictions.
3) Committed Fund Balance - Amounts that can only be used for specific purposes pursuant to a formal vote of the Cobb County Board of Education.
4) Assigned Fund Balance - Amounts designated by the Board of Education for specific purposes.
5) Unassigned Fund Balance - Residual, spendable fund balance after subtracting categories listed above.

**Source: District Records**

| Fiscal Year | | | | | | |
|---|---|---|---|---|---|---|
| June 30, 2009 | June 30, 2010 | June 30, 2011 (a) | June 30, 2012 | June 30, 2013 | June 30, 2014 |
| $ 2,714 | $ 5,823 | $ - | $ - | $ - | $ - |
| 77,575 | 79,783 | - | - | - | - |
| - | - | 324 | 353 | 674 | 676 |
| - | - | - | - | - | - |
| - | - | - | - | - | 5,000 |
| - | - | 46,256 | 34,396 | 59,272 | 47,596 |
| - | - | 99,863 | 98,637 | 75,349 | 89,510 |
| $ 80,289 | $ 85,606 | $ 146,443 | $ 133,386 | $ 135,295 | $ 142,782 |
| $ 24,165 | $ 67,008 | $ - | $ - | $ - | $ - |
| 20,470 | 22,966 | - | - | - | - |
| 115,594 | 108,716 | - | - | - | - |
| - | - | 1,365 | 1,706 | 1,848 | 1,464 |
| - | - | 136,076 | 76,355 | 70,804 | 129,444 |
| - | - | 11,646 | 11,883 | 12,577 | 14,790 |
| - | - | 11,893 | 4,737 | 2,289 | 1,557 |
| $ 160,229 | $ 198,690 | $ 160,980 | $ 94,681 | $ 87,518 | $ 147,255 |

**COBB COUNTY SCHOOL DISTRICT**
**CHANGES IN FUND BALANCES, GOVERNMENTAL FUNDS**
**LAST TEN FISCAL YEARS**

**(amounts expressed in thousands)**

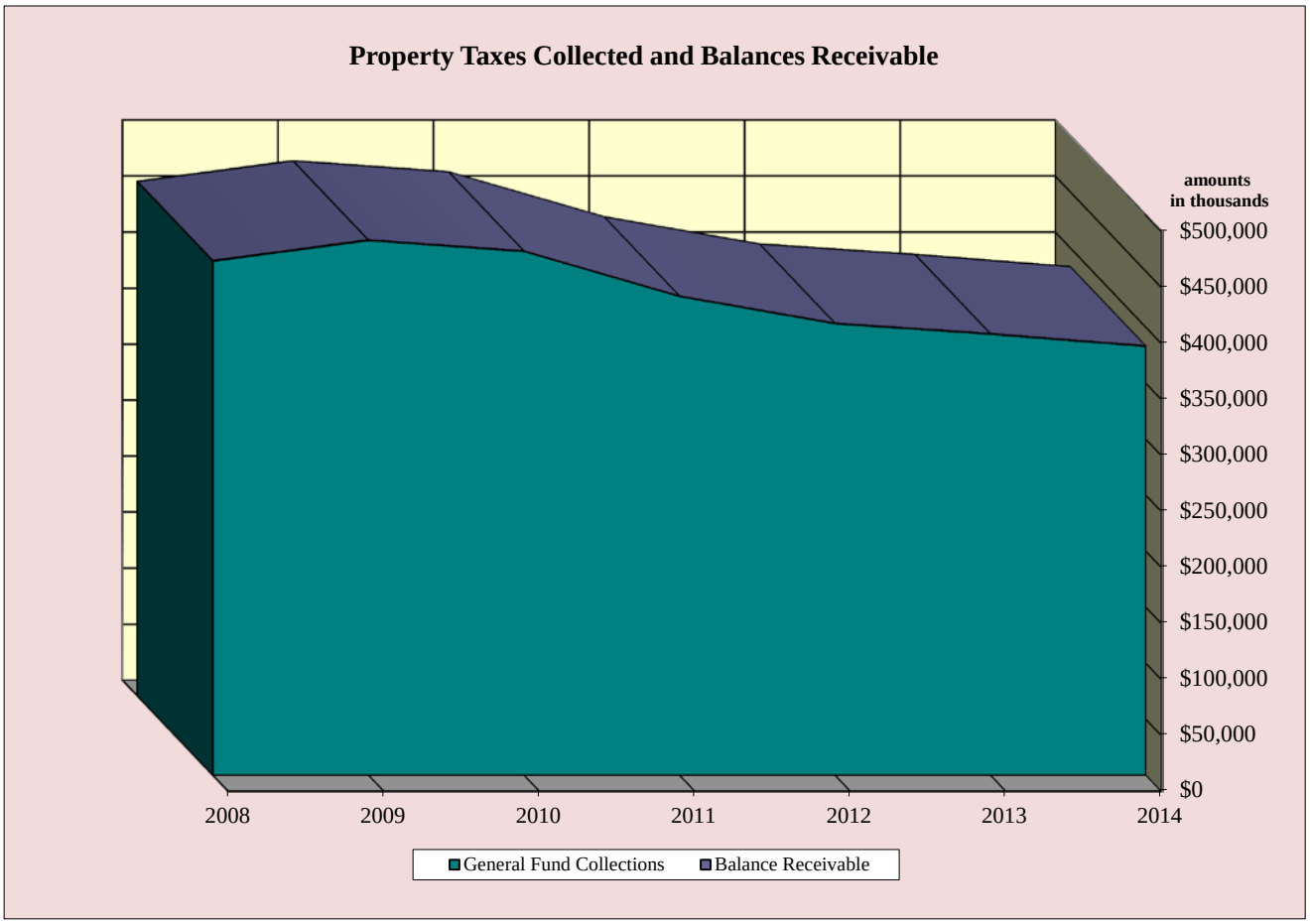
| | Fiscal Year | | | |
|---|---|---|---|---|
| | 2005 | 2006 | 2007 | 2008 |
| **REVENUES:** | | | | |
| Taxes | $ 512,566 | $ 555,012 | $ 593,038 | $ 589,915 |
| Intergovernmental | 442,157 | 470,136 | 529,965 | 519,632 |
| Tuition and Fees | 58,275 | 58,905 | 34,488 | 34,795 |
| Interest Income | 9,447 | 17,178 | 21,231 | 15,070 |
| Insurance and Damage Recoveries | 1 | 2 | 4 | 1 |
| Rentals | 433 | 334 | 397 | 631 |
| Athletic Ticket Sales | 3,219 | 2,908 | - | - |
| Other | 639 | 1,000 | 782 | 735 |
| Total Revenues | 1,026,737 | 1,105,475 | 1,179,905 | 1,160,779 |
| **EXPENDITURES:** | | | | |
| Current: | | | | |
| Instruction | 545,466 | 573,603 | 653,593 | 700,308 |
| Pupil Services | 19,280 | 20,998 | 23,117 | 25,206 |
| Instructional Services | 31,060 | 33,948 | 37,193 | 46,992 |
| School and Administrative Services | 125,244 | 126,927 | 154,002 | 167,644 |
| Student Transportation | 34,900 | 37,443 | 40,328 | 45,002 |
| Maintenance and Operations | 46,116 | 51,251 | 55,007 | 58,119 |
| School Nutrition Program | - | - | - | - |
| Student Activities | 29,401 | 29,476 | - | - |
| Interest and Fiscal Charges | - | - | - | - |
| Capital Outlay | 139,852 | 147,980 | 131,234 | 92,901 |
| Debt Service: | | | | |
| Principal Retirement | 44,462 | 46,561 | 49,699 | 1,810 |
| Interest and Fiscal Charges | 8,095 | 6,320 | 6,092 | 2,413 |
| Total Expenditures | 1,023,876 | 1,074,507 | 1,150,265 | 1,140,395 |
| Excess (Deficiency) of Revenues Over (Under) Expenditures | 2,861 | 30,968 | 29,640 | 20,384 |
| Other Financing Sources (Uses): | | | | |
| Transfers-In | 24,938 | 34,827 | 25,953 | 6,345 |
| Transfers-Out | (26,032) | (35,992) | (27,730) | (8,476) |
| Proceeds from Sale of Capital Assets | 2 | 181 | 340 | 172 |
| Proceeds from Capital Lease Agreements | - | - | 9,865 | - |
| Deferred Amount of Refunding | (1,289) | - | - | - |
| Premium on Bonds Issued | 4,062 | - | - | - |
| Refunding Bonds Redeemed | (128,870) (a) | - | - | - |
| Refunding Bonds Issued | 127,665 (a) | - | - | - |
| Total Other Financing Sources (Uses) | 476 | (984) | 8,428 | (1,959) |
| Extraordinary Item: | | | | |
| Proceeds from Insurance Recovery | - | - | - | - |
| Net Change in Fund Balances | $ 3,337 | $ 29,984 | $ 38,068 | $ 18,425 |
| Non-Capitalized Expenditures | $ 900,487 | $ 962,671 | $ 1,028,751 | $ 1,055,849 |
| Capitalized Expenditures | 123,389 | 111,836 | 121,514 | 84,546 |
| Total Expenditures | $ 1,023,876 | $ 1,074,507 | $ 1,150,265 | $ 1,140,395 |
| Debt Service as a Percentage of Non-Capitalized Expenditures | 5.84% | 5.49% | 5.42% | 0.40% |

**(a) In fiscal year 2005, the District issued $127,665,000 of general obligation bonds for a refunding of $128,870,000 of series 1995 general obligation bonds. The refunding was undertaken to reduce total future debt service payments.**

**Source: District Records**

| Fiscal Year | | | | | |
|---|---|---|---|---|---|
| 2009 | 2010 | 2011 | 2012 | 2013 | 2014 |
| $ 585,637 | $ 574,944 | $ 540,938 | $ 530,686 | $ 518,604 | $ 527,683 |
| 477,654 | 493,883 | 520,316 | 510,582 | 512,258 | 520,737 |
| 33,143 | 31,684 | 54,410 | 55,448 | 56,088 | 57,170 |
| 5,931 | 2,979 | 3,070 | 2,325 | 1,717 | 1,846 |
| 11 | 3 | - | - | - | - |
| 1,824 | 897 | 466 | 526 | 1,383 | 1,545 |
| - | - | 3,320 | 3,410 | 3,194 | 3,219 |
| 1,374 | 1,060 | 2,753 | 4,016 | 1,347 | 3,687 |
| 1,105,574 | 1,105,450 | 1,125,273 | 1,106,993 | 1,094,591 | 1,115,887 |
| | | | | | |
| 692,193 | 675,152 | 634,684 | 634,330 | 628,513 | 625,644 |
| 25,770 | 26,636 | 25,611 | 25,740 | 23,067 | 23,572 |
| 45,427 | 43,890 | 47,255 | 49,700 | 51,492 | 43,083 |
| 164,325 | 142,959 | 148,066 | 169,535 | 152,266 | 157,034 |
| 43,938 | 41,949 | 40,509 | 41,469 | 43,674 | 45,961 |
| 61,237 | 59,112 | 56,584 | 56,514 | 59,473 | 60,286 |
| - | - | - | - | - | 419 |
| - | - | 28,930 | 29,746 | 28,525 | 30,780 |
| - | - | 93 | 118 | - | - |
| 48,372 | 75,261 | 128,890 | 179,490 | 113,346 | 61,466 |
| | | | | | |
| 7,376 | - | - | - | - | - |
| 300 | - | - | - | - | - |
| 1,088,938 | 1,064,959 | 1,110,622 | 1,186,642 | 1,100,356 | 1,048,245 |
| | | | | | |
| 16,636 | 40,491 | 14,651 | (79,649) | (5,765) | 67,642 |
| | | | | | |
| 3,576 | 3,492 | 27,953 | 24,930 | 21,448 | 1,218 |
| (5,696) | (4,271) | (29,451) | (25,424) | (21,942) | (2,013) |
| 103 | 114 | 268 | 787 | 458 | 377 |
| - | - | - | - | - | - |
| - | - | - | - | - | - |
| - | - | - | - | - | - |
| - | - | - | - | - | - |
| - | - | - | - | - | - |
| (2,017) | (665) | (1,230) | 293 | (36) | (418) |
| | | | | | |
| - | 3,952 | - | - | - | - |
| | | | | | |
| $ 14,619 | $ 43,778 | $ 13,421 | $ (79,356) | $ (5,801) | $ 67,224 |
| | | | | | |
| $ 1,050,220 | $ 1,019,111 | $ 994,729 | $ 1,010,754 | $ 997,944 | $ 989,838 |
| 38,718 | 45,848 | 115,893 | 175,888 | 102,412 | 58,407 |
| $ 1,088,938 | $ 1,064,959 | $ 1,110,622 | $ 1,186,642 | $ 1,100,356 | $ 1,048,245 |
| | | | | | |
| 0.73% | - | - | - | - | - |

**COBB COUNTY SCHOOL DISTRICT**
**PROPERTY TAX LEVIES AND COLLECTIONS**
**JUNE 30, 2014**



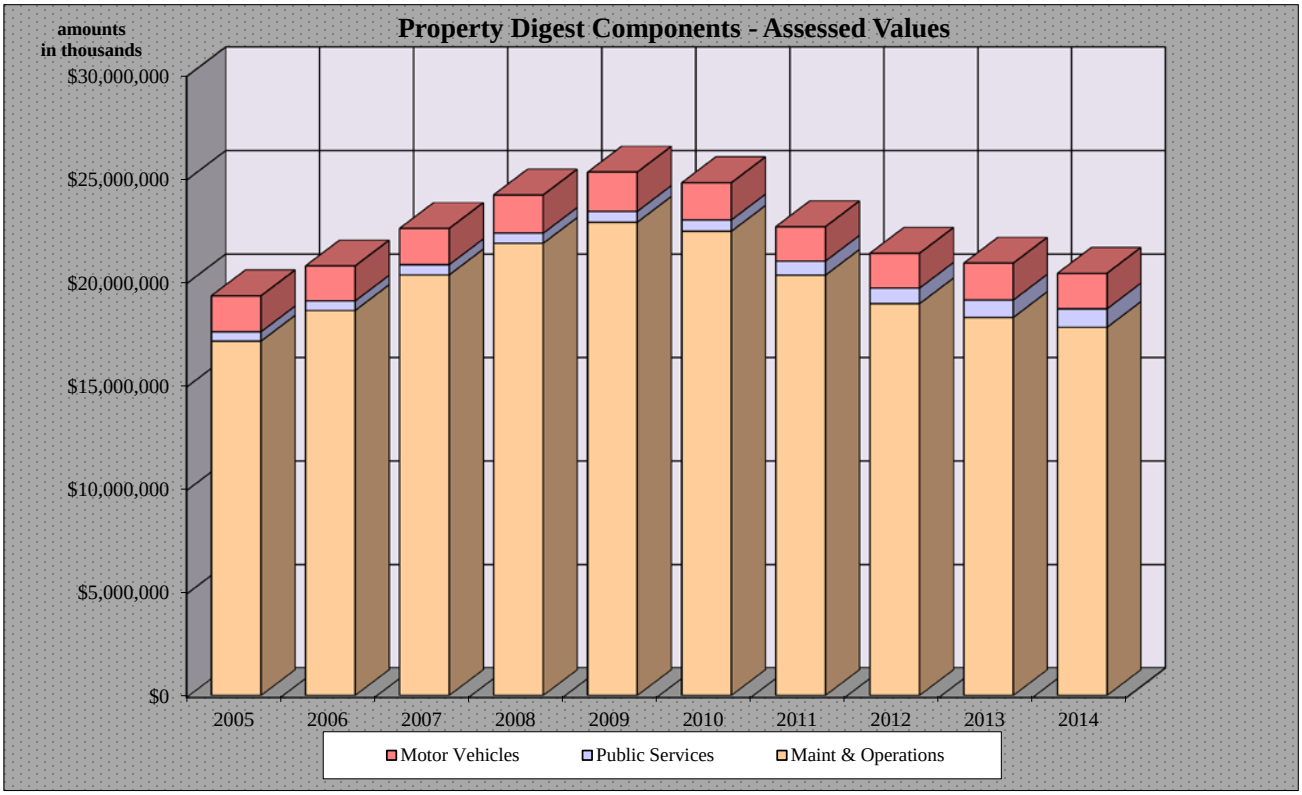

Balances as of June 30, 2014 (amounts expressed in thousands)

| | 2008 | 2009 | 2010 | 2011 | 2012 | 2013 | 2014 | Total |
|---|---|---|---|---|---|---|---|---|
| **General Fund:** | | | | | | | | |
| **Total Taxes Levied** | $ 459,381 | $ 477,932 | $ 468,234 | $ 428,077 | $ 403,777 | $ 394,842 | $ 385,590 | $ 3,017,833 |
| **Collected Current Year** | 454,048 | 470,480 | 460,995 | 422,494 | 399,261 | 391,485 | 383,051 | 2,981,814 |
| **Percent of Taxes Collected** | 98.84% | 98.44% | 98.45% | 98.70% | 98.88% | 99.15% | 99.34% | 98.81% |
| **Subsequent Years Collected** | $ 5,140 | $ 7,135 | $ 6,811 | $ 5,157 | $ 4,038 | $ 2,455 | $ - | $ 30,736 |
| **Total Collected All Years** | 459,188 | 477,615 | 467,806 | 427,651 | 403,299 | 393,940 | 383,051 | 3,012,550 |
| **Balance Receivable** | $ 193 | $ 317 | $ 428 | $ 426 | $ 478 | $ 902 | $ 2,539 | $ 5,283 |
| **Percent of Taxes Collected** | 99.96% | 99.93% | 99.91% | 99.90% | 99.88% | 99.77% | 99.34% | 99.82% |

Statute of limitations for collection of delinquent taxes is seven years as permitted by the State of Georgia; therefore, only seven years of data is available.

Source: Office of Tax Commissioner, Cobb County

**COBB COUNTY SCHOOL DISTRICT**
**ASSESSED AND ESTIMATED ACTUAL VALUE OF TAXABLE PROPERTY**
**LAST TEN FISCAL YEARS**




**(amounts expressed in thousands)**

| | Net M&O | | Net Bond | | | | | | |
|---|---|---|---|---|---|---|---|---|---|
| | For Maintenance & Operations of Schools | | For Debt Service of School Bonds | | | | | | |
| Fiscal Year | Real Property | Personal Property | Real Property | Personal Property | Public Services | Motor Vehicle | Total Assessed Value | Direct Rate | Estimated Actual Value |
| 2005 | $ 15,849,951 | $ 1,276,988 | $ 17,146,090 | $ 1,276,988 | $ 450,043 | $ 1,736,742 | $ 20,609,863 | 1.900% | $ 51,524,657 |
| 2006 | 17,288,487 | 1,319,018 | 18,630,090 | 1,319,018 | 457,754 | 1,688,346 | 22,095,208 | 1.900% | 55,238,019 |
| 2007 | 18,981,827 | 1,344,532 | 20,349,394 | 1,344,532 | 491,717 | 1,747,132 | 23,932,775 | 1.900% | 59,831,937 |
| 2008 | 20,510,838 | 1,343,632 | - | - | 485,234 | 1,845,671 | 24,185,375 | 1.890% | 60,463,438 |
| 2009 | 21,420,500 | 1,451,112 | - | - | 523,121 | 1,892,692 | 25,287,425 | 1.890% | 63,218,563 |
| 2010 | 21,007,134 | 1,424,923 | - | - | 547,675 | 1,794,543 | 24,774,275 | 1.890% | 61,935,688 |
| 2011 | 18,958,062 | 1,352,078 | - | - | 680,936 | 1,658,511 | 22,649,587 | 1.890% | 56,623,969 |
| 2012 | 17,573,940 | 1,357,140 | - | - | 753,229 | 1,679,543 | 21,363,852 | 1.890% | 53,409,628 |
| 2013 | 16,898,249 | 1,374,209 | - | - | 838,778 | 1,779,893 | 20,891,129 | 1.890% | 52,227,822 |
| 2014 | 16,352,749 | 1,439,170 | - | - | 893,003 | 1,716,625 | 20,401,573 | 1.890% | 51,003,931 |

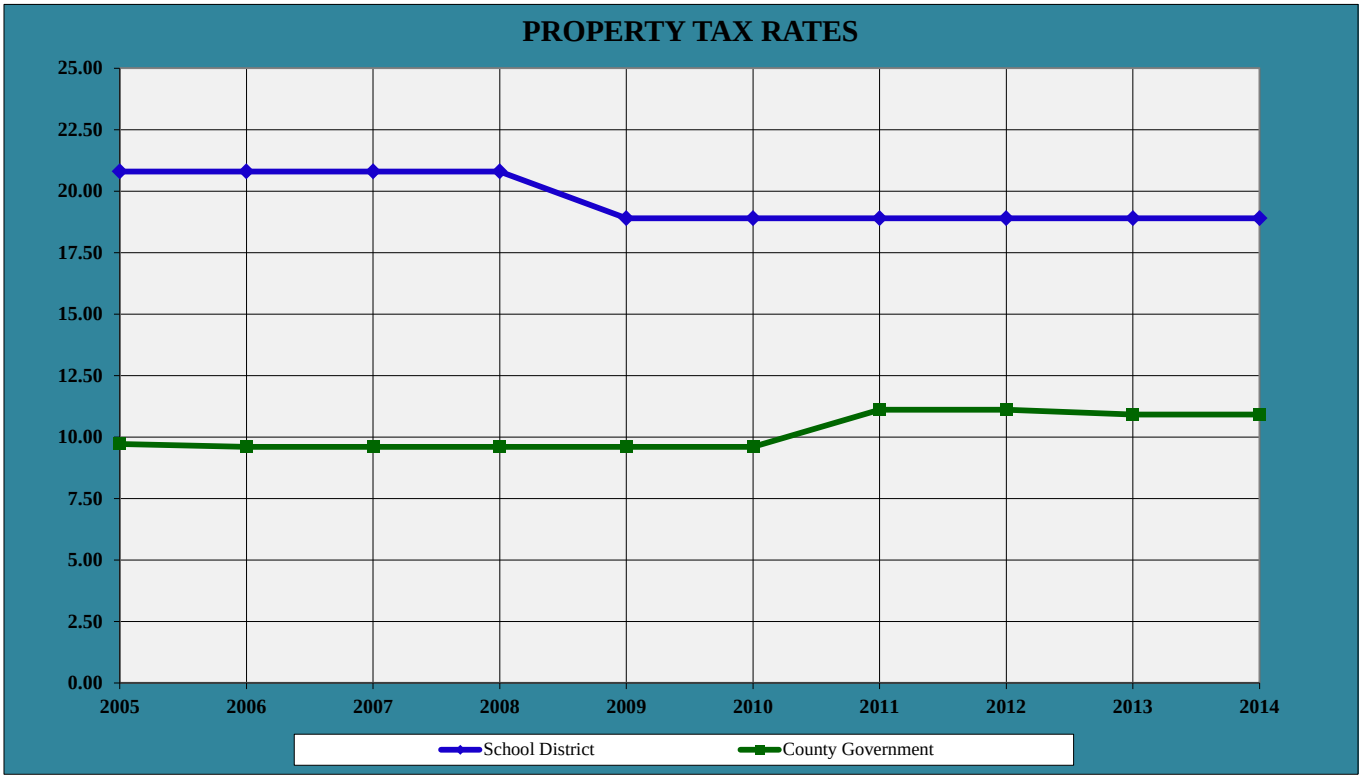
Note: Prior to 2008, the property digest for debt service of school bonds included properties annexed by the City of Marietta that were no longer taxed for general operations but were still taxed for unpaid school bonds issued before the date of annexation.

Taxes levied for debt service were discontinued in July 2007 after bonds were fully paid in fiscal year 2007. Prior to 2008, Maintenance and Operations assessments were included in the bonds amount; therefore, in 2008 through 2012, only the M & O is reflected.

Property Taxes - Assessments are based on 40% of the appraised market value as of January 1 each year.

Source: Office of Tax Commissioner, Cobb County

**COBB COUNTY SCHOOL DISTRICT**
**DIRECT AND OVERLAPPING PROPERTY TAX RATES**
**LAST TEN FISCAL YEARS**

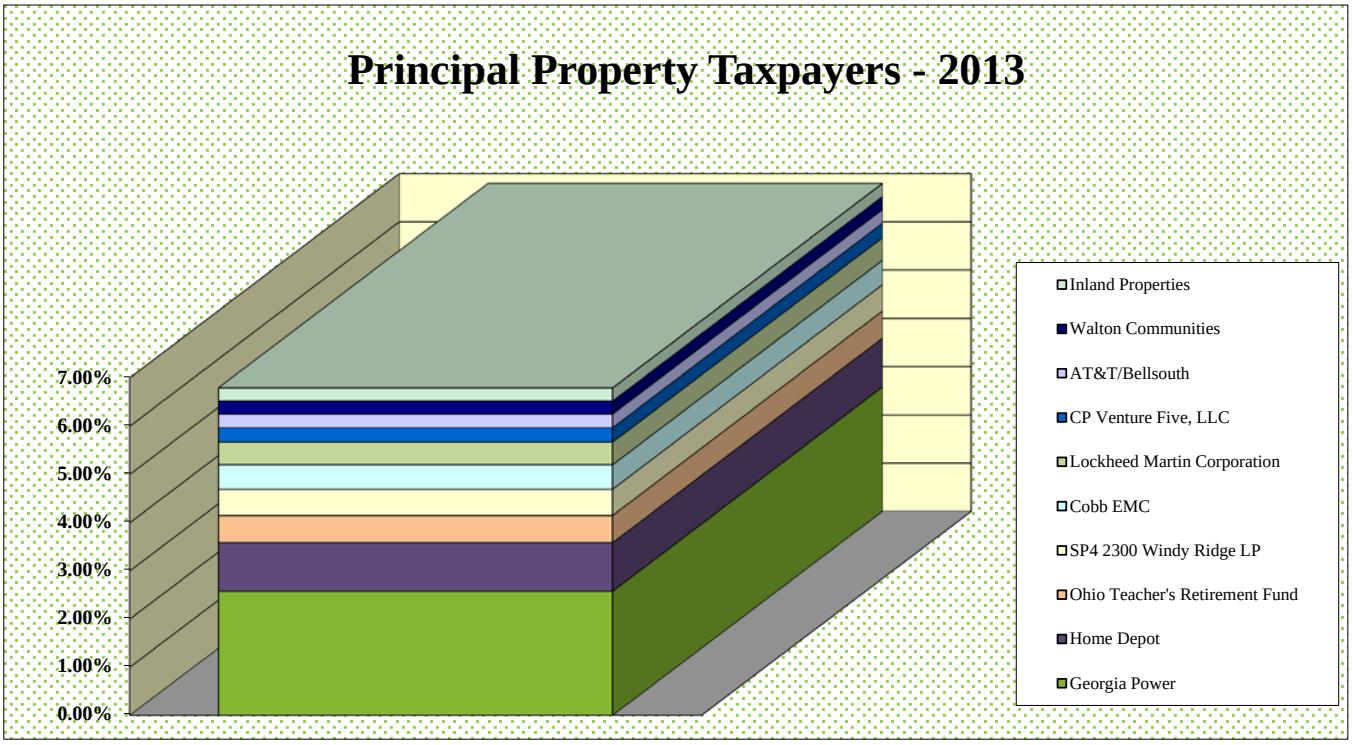



**(all tax rates are per $1000 assessed valuation)**

| Fiscal Year | 2005 | 2006 | 2007 | 2008 | 2009 | 2010 | 2011 | 2012 | 2013 | 2014 |
|---|---|---|---|---|---|---|---|---|---|---|
| **School District** | | | | | | | | | | |
| Maint & Operations | 19.90 | 19.90 | 19.90 | 19.90 | 18.90 | 18.90 | 18.90 | 18.90 | 18.90 | 18.90 |
| Debt Service | 0.90 | 0.90 | 0.90 | 0.90 | - | - | - | - | - | - |
| Total Direct Rate | 20.80 | 20.80 | 20.80 | 20.80 | 18.90 | 18.90 | 18.90 | 18.90 | 18.90 | 18.90 |
| **County Government** | | | | | | | | | | |
| General | 6.85 | 6.82 | 6.82 | 6.82 | 6.82 | 6.82 | 7.72 | 7.72 | 7.52 | 7.52 |
| Fire District | 2.65 | 2.56 | 2.56 | 2.56 | 2.56 | 2.56 | 3.06 | 3.06 | 3.06 | 3.06 |
| Debt Service | 0.22 | 0.22 | 0.22 | 0.22 | 0.22 | 0.22 | 0.33 | 0.33 | 0.33 | 0.33 |
| Total County Rate | 9.72 | 9.60 | 9.60 | 9.60 | 9.60 | 9.60 | 11.11 | 11.11 | 10.91 | 10.91 |
| State of Georgia | 0.25 | 0.25 | 0.25 | 0.25 | 0.25 | 0.25 | 0.25 | 0.20 | 0.20 | 0.15 |
| Total Overlapping Rate | 9.97 | 9.85 | 9.85 | 9.85 | 9.85 | 9.85 | 11.36 | 11.31 | 11.11 | 11.06 |
| **Additional Overlapping Rates** | | | | | | | | | | |
| City of Acworth | 7.37 | 7.87 | 7.68 | 7.60 | 7.60 | 7.60 | 7.60 | 7.60 | 7.60 | 7.60 |
| City of Austell | 3.12 | 3.12 | 3.12 | 3.12 | 3.12 | 3.12 | 3.12 | 4.00 | 4.00 | 4.00 |
| City of Kennesaw | 6.75 | 8.25 | 8.25 | 9.50 | 9.50 | 9.50 | 9.50 | 9.50 | 9.50 | 9.50 |
| City of Powder Spgs | 8.50 | 8.50 | 8.50 | 8.50 | 8.50 | 8.50 | 8.50 | 8.50 | 8.50 | 8.50 |
| City of Smyrna | 9.65 | 9.57 | 9.17 | 8.99 | 8.99 | 8.99 | 8.99 | 8.99 | 8.99 | 8.99 |

**Source: Cobb County Government, Georgia Department of Revenue**

**COBB COUNTY SCHOOL DISTRICT**
**PRINCIPAL PROPERTY TAXPAYERS**
**DECEMBER 31, 2013 AND NINE YEARS AGO**




| | | December 31, 2013 | | | December 31, 2004 | | |
|---|---|---|---|---|---|---|---|
| Taxpayer | Type of Business | Rank | Taxes Levied | Percent of Total Taxes Levied | Rank | Taxes Levied | Percent of Total Taxes Levied |
| Georgia Power | Utilities | 1 | $ 9,945,734 | 2.579% | 5 | $ 1,608,184 | 0.417% |
| Home Depot | Retail | 2 | 3,889,510 | 1.009% | 2 | 3,408,425 | 0.884% |
| Ohio Teacher's Retirement Fund | Investment | 3 | 2,175,214 | 0.564% | | | |
| SP4 2300 Windy Ridge LP | Real Estate | 4 | 2,096,070 | 0.544% | | | |
| Cobb EMC | Utilities | 5 | 1,950,821 | 0.506% | 7 | 1,553,621 | 0.403% |
| Lockheed Martin Corporation | Aircraft | 6 | 1,802,652 | 0.468% | 6 | 1,573,253 | 0.408% |
| CP Venture Five, LLC | Real Estate | 7 | 1,159,662 | 0.301% | | | |
| AT&T/Bellsouth | Telecommunications | 8 | 1,083,505 | 0.281% | 4 | 2,134,997 | 0.554% |
| Walton Communities | Real Estate | 9 | 1,045,840 | 0.271% | | | |
| Inland Properties | Real Estate | 10 | 1,040,231 | 0.270% | 9 | 1,221,102 | 0.317% |
| Wildwood Properties | Real Estate | | | | 1 | 3,941,796 | 1.022% |
| Post Properties | Real Estate | | | | 3 | 2,488,194 | 0.645% |
| AMLI Land Development | Real Estate | | | | 8 | 1,397,029 | 0.362% |
| Trizechahn Properties | Real Estate | | | | 10 | 931,287 | 0.242% |
| TOTAL | | | $ 26,189,239 | 6.793% | | $ 20,257,888 | 5.254% |

Note: School millage rate is 63% of total county rate.
Total taxes levied are multiplied by 63% to arrive at amount of school taxes.

Information is available only by calendar year; therefore, data reported is for December 31, 2013 and nine years earlier, December 31, 2004.

Source: Office of Tax Commissioner, Cobb County, GA

**COBB COUNTY SCHOOL DISTRICT**
**LEGAL DEBT MARGIN INFORMATION**
**LAST TEN FISCAL YEARS**

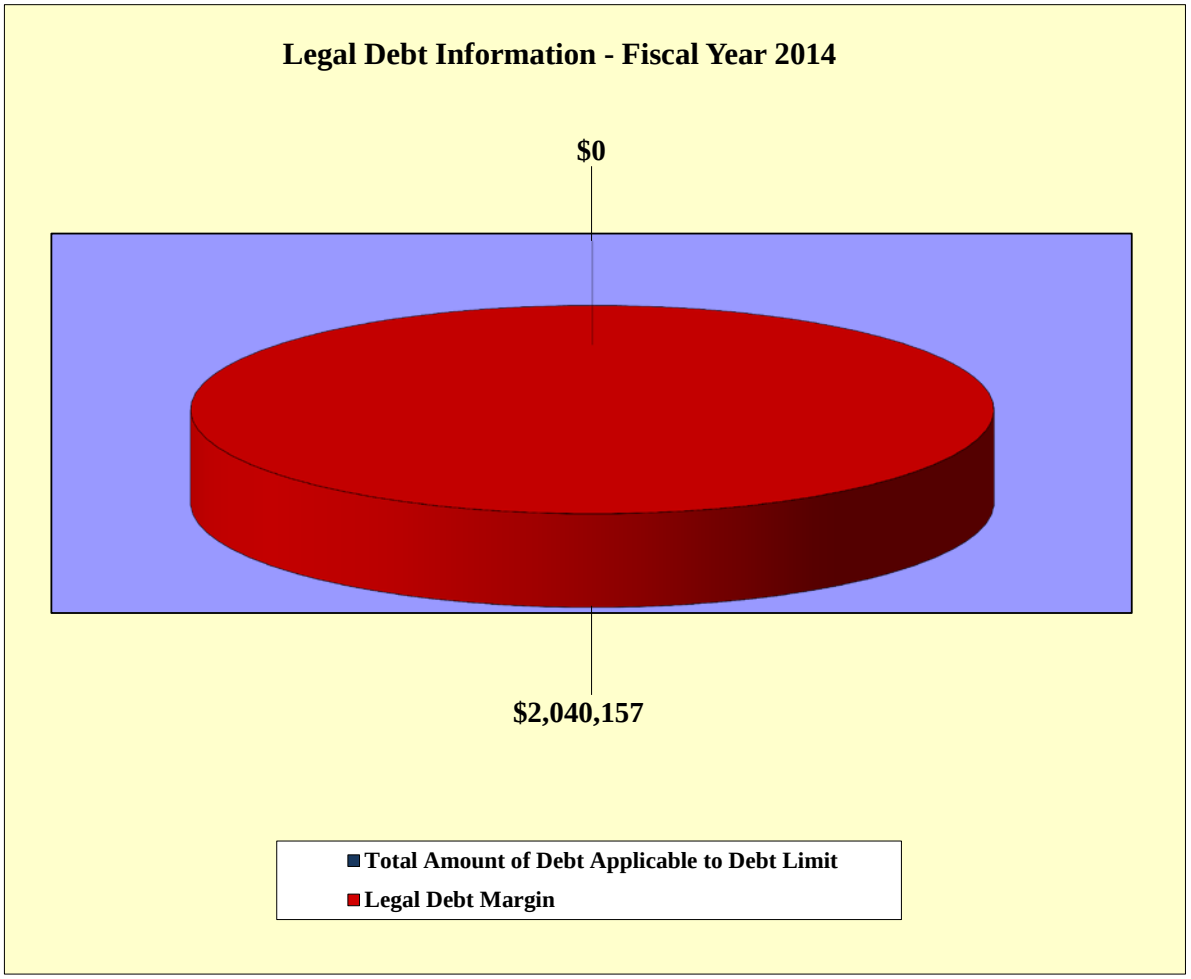
**(amounts expressed in thousands)**

| | Fiscal Year | | | | |
|---|---|---|---|---|---|
| | 2005 | 2006 | 2007 | 2008 | 2009 |
| **Debt Limit** | $ 2,060,986 | $ 2,209,521 | $ 2,393,278 | $ 2,418,538 | $ 2,528,743 |
| **Total debt applicable to limit** | 84,062 | 42,103 | - | - | - |
| **Legal Debt Margin** | $ 1,976,924 | $ 2,167,418 | $ 2,393,278 | $ 2,418,538 | $ 2,528,743 |
| **Total debt applicable as a percentage of debt limit** | 4.08% | 1.91% | - | - | - |

| | Fiscal Year | | | | |
|---|---|---|---|---|---|
| | 2010 | 2011 | 2012 | 2013 | 2014 |
| **Debt Limit** | $ 2,477,428 | $ 2,264,959 | $ 2,136,385 | $ 2,089,113 | $ 2,040,157 |
| **Total debt applicable to limit** | - | - | - | - | - |
| **Legal Debt Margin** | $ 2,477,428 | $ 2,264,959 | $ 2,136,385 | $ 2,089,113 | $ 2,040,157 |
| **Total debt applicable as a percentage of debt limit** | - | - | - | - | - |

**Source: District Records**

**COBB COUNTY SCHOOL DISTRICT**
**LEGAL DEBT MARGIN INFORMATION**
**FISCAL YEAR 2014**

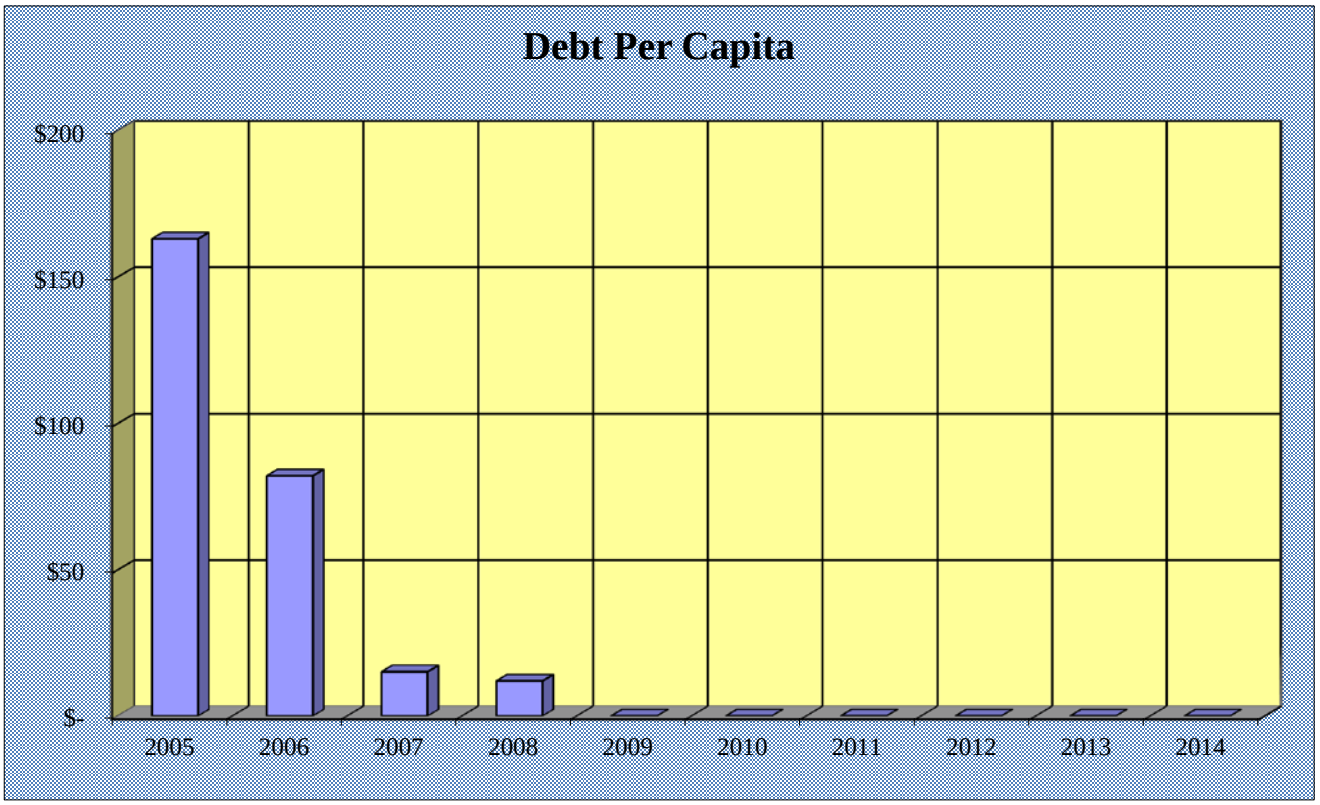



**(amounts expressed in thousands)**

| | | |
|---|---|---|
| **Net Assessed Valuation, Cobb County School District, January 1, 2013** | **$** | **20,401,573** |
| **Debt Limit - 10% of Assessed Value** | **$** | **2,040,157** |
| **Amount of Debt Applicable to Debt Limit:** | | |
| **Total Bonded Debt** | **$** | **-** |
| **Total Amount of Debt Applicable to Debt Limit** | **$** | **-** |
| **Legal Debt Margin** | **$** | **2,040,157** |

**Sources: Cobb County Office of Tax Commissioner, District Records**

**COBB COUNTY SCHOOL DISTRICT**
**RATIOS OF OUTSTANDING DEBT BY TYPE**
**LAST TEN FISCAL YEARS**




**(amounts expressed in thousands, except per capita)**

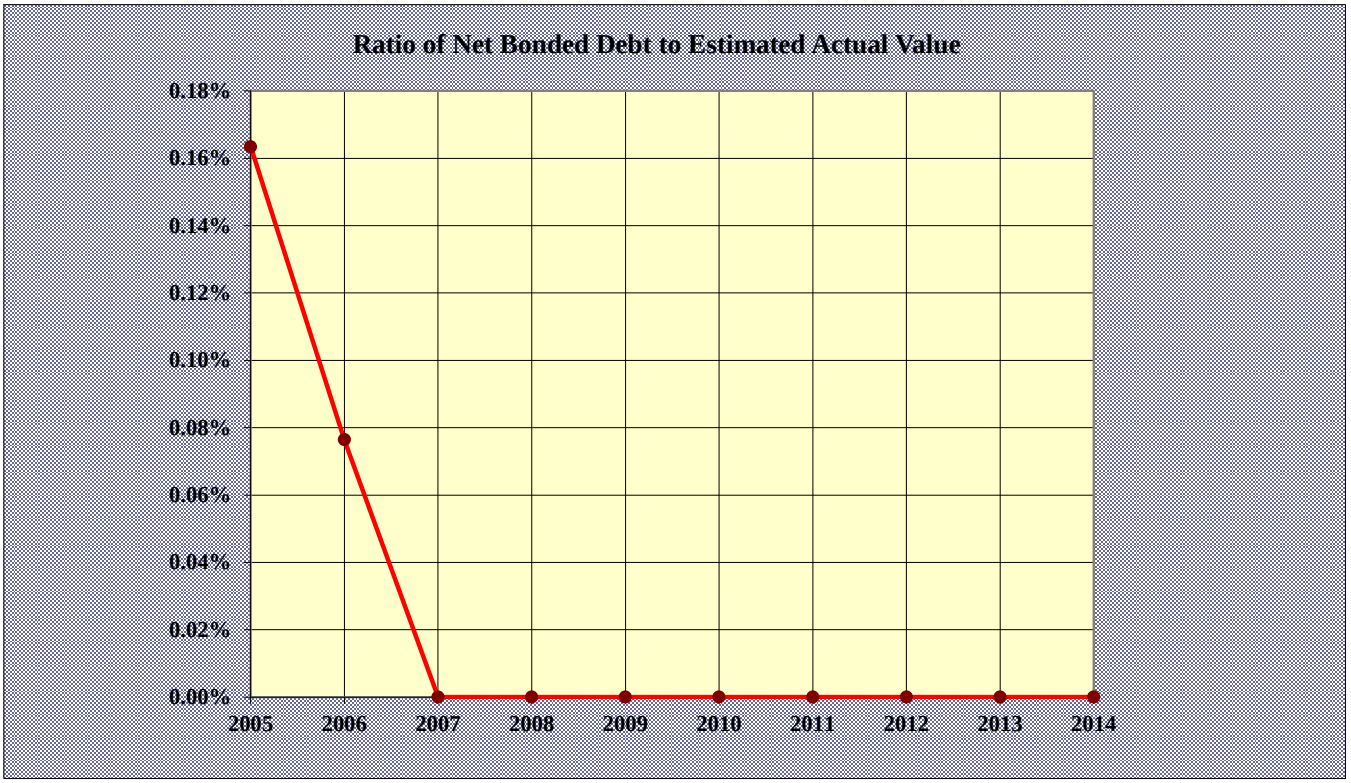
| Fiscal Year | General Obligation Bonds | Capital Leases | Total Primary Government Debt | Annual Personal Income | Population | Debt as a Percentage of Personal Income | Total Debt Per Capita |
|---|---|---|---|---|---|---|---|
| 2005 | $ 87,440 | $ 8,140 | $ 95,580 | $ 25,825,320 | 586,245 | 0.37% | $ 163 |
| 2006 | 44,780 | 4,239 | 49,019 | 27,731,499 | 596,736 | 0.18% | 82 |
| 2007 | - | 9,186 | 9,186 | 29,673,178 | 606,706 | 0.03% | 15 |
| 2008 | - | 7,376 | 7,376 | 31,428,153 | 615,377 | 0.02% | 12 |
| 2009 | - | - | - | 31,709,070 | 617,750 | - | - |
| 2010 | - | - | - | 30,016,575 | 618,206 | - | - |
| 2011 | - | - | - | 30,246,898 | 633,084 | - | - |
| 2012 | - | - | - | 31,981,653 | 642,143 | - | - |
| 2013 | - | - | - | 33,662,185 | 649,141 | - | - |
| 2014 | - | - | - | 34,419,921 | 658,101 | - | - |

Cobb County School District information based on fiscal years beginning July 1 and ending June 30. Demographic and economic data provided by calendar year.

Population of 658,101 provided by the US Census Bureau (July 1, 2013 estimate); excludes the City of Marietta.

Sources: District Records, Annual Personal Income: US Department of Commerce Bureau of Economic Analysis

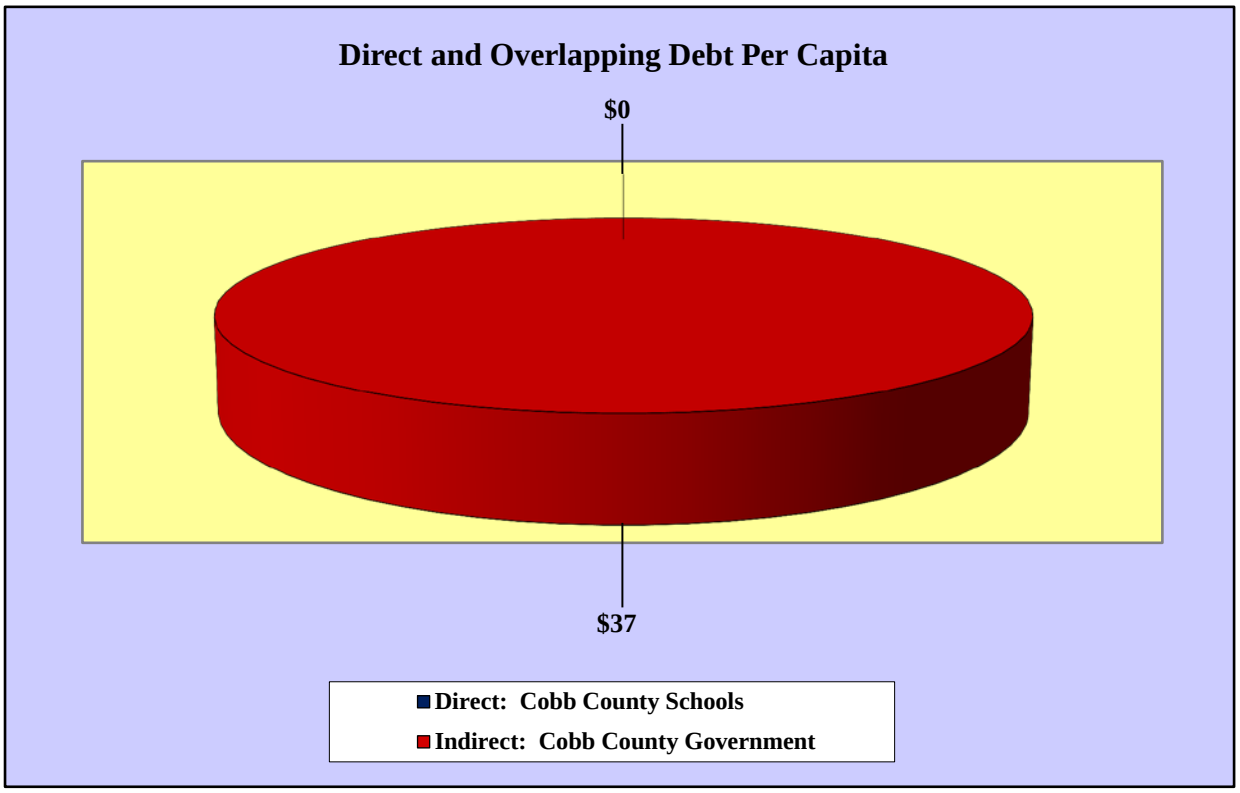
**COBB COUNTY SCHOOL DISTRICT**
**RATIO OF NET GENERAL BONDED DEBT TO ESTIMATED ACTUAL VALUE**
**AND NET BONDED DEBT PER CAPITA**
**LAST TEN FISCAL YEARS**




| Fiscal Year | Population | Estimated Actual Value | Gross Bonded Debt | Restricted for Bonded Debt | Net Bonded Debt | Ratio of Net Bonded Debt to Est. Actual Value | Net Bonded Debt Per Capita |
|---|---|---|---|---|---|---|---|
| 2005 | 586,245 | $ 51,524,657,000 | $ 87,440,000 | $ 3,220,000 | $ 84,220,000 | 0.16% | $ 144 |
| 2006 | 596,736 | 55,238,019,000 | 44,780,000 | 2,538,000 | 42,242,000 | 0.08% | 71 |
| 2007 | 606,706 | 59,831,937,000 | - | 2,599,000 | - | - | - |
| 2008 | 615,377 | 60,463,438,000 | - | 1,826,000 | - | - | - |
| 2009 | 617,750 | 63,218,563,000 | - | 1,523,000 | - | - | - |
| 2010 | 618,206 | 61,935,688,000 | - | 1,356,000 | - | - | - |
| 2011 | 633,084 | 56,623,969,000 | - | - | - | - | - |
| 2012 | 642,143 | 53,409,628,000 | - | - | - | - | - |
| 2013 | 649,141 | 52,227,822,000 | - | - | - | - | - |
| 2014 | 658,101 | 51,003,931,000 | - | - | - | - | - |

**All general obligation bonds were retired in fiscal year 2007.**
**Population provided by US Census Bureau (2013 estimate); excludes the City of Marietta.**

**COBB COUNTY SCHOOL DISTRICT**
**COMPUTATION OF DIRECT AND OVERLAPPING GENERAL OBLIGATION DEBT**
**JUNE 30, 2014**

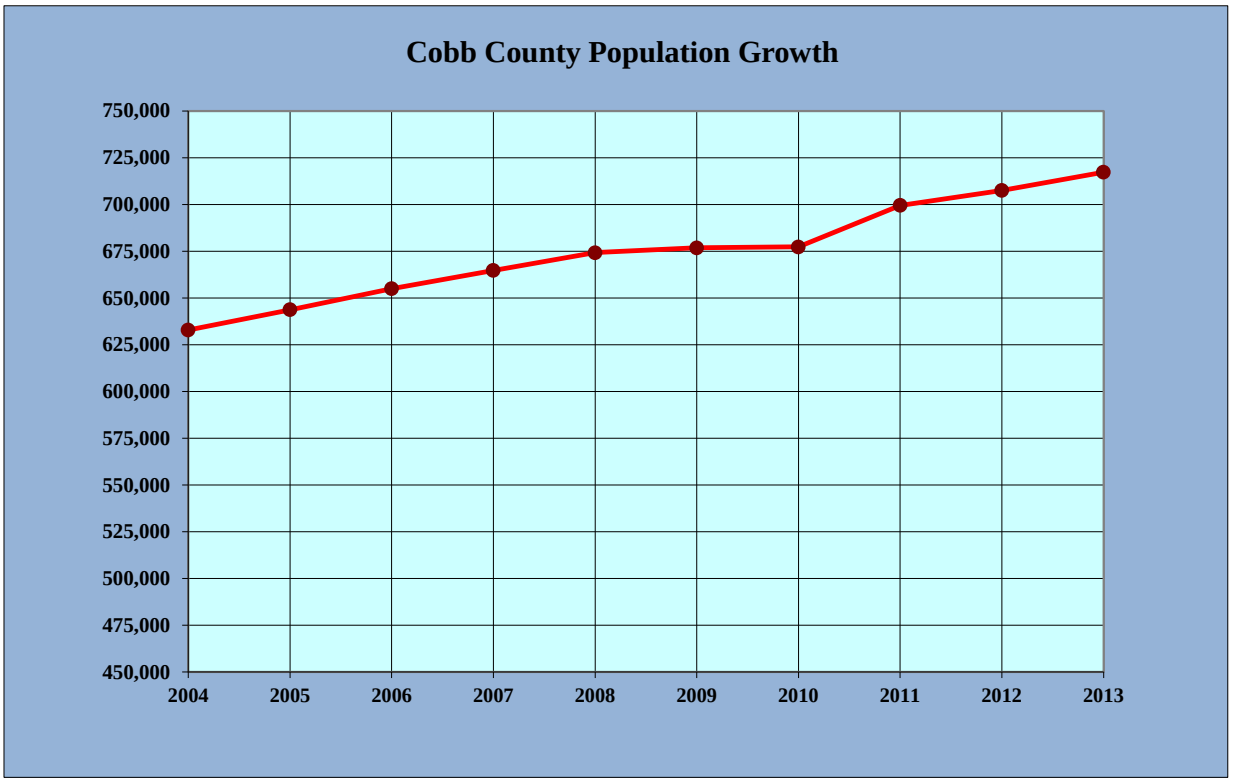



| | | |
|---|---|---|
| **Direct General Obligation Debt:** | | |
| **Gross Bonded Debt** | **$ -** | |
| | | **$ -** |
| **Overlapping General Obligation Debt:** | | |
| **Cobb County Government (93% of $26,065,000)** | **$ 24,240,450** | |
| | | **$ 24,240,450** |
| **Total Direct and Overlapping General Obligation Debt** | | **$ 24,240,450** |
| **Debt Per Capita:*** | | |
| **Direct General Obligation Debt** | | **$ -** |
| **Overlapping General Obligation Debt** | | **37** |
| **Total** | | **$ 37** |

***Population of 658,101 from US Census Bureau (less estimated population for City of Marietta).**

**Note: The overlap percentage is determined by the percentage of Fire District to Debt Service Fund of Cobb County Government.**

**COBB COUNTY SCHOOL DISTRICT**
**COBB COUNTY DEMOGRAPHIC AND ECONOMIC STATISTICS**
**LAST TEN FISCAL YEARS**

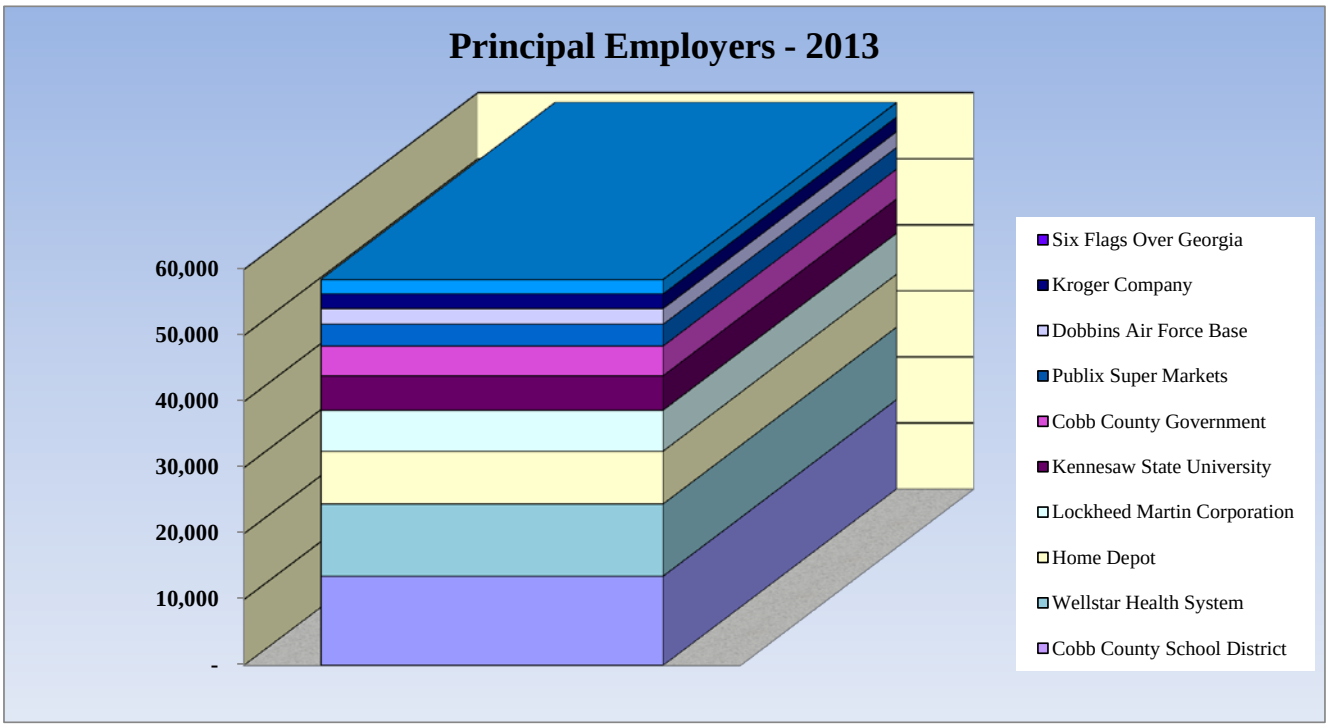



| Fiscal Year | Population | Personal Income (In Thousands) | Per Capita Personal Income | Median Household Income | Median Age | Student Enrollment | Unemployment Rate |
|---|---|---|---|---|---|---|---|
| 2004 | 632,900 | $ 24,763,449 | $ 39,127 | $ 61,087 | 34.4 | 103,285 | 4.5% |
| 2005 | 643,700 | 25,824,320 | 40,119 | 62,423 | 34.9 | 105,482 | 4.8% |
| 2006 | 654,900 | 27,731,499 | 42,345 | 61,682 | 35.6 | 106,572 | 4.1% |
| 2007 | 664,700 | 29,673,178 | 44,641 | 64,817 | 35.9 | 106,056 | 3.8% |
| 2008 | 674,200 | 31,428,153 | 46,615 | 70,472 | 36.2 | 105,742 | 5.6% |
| 2009 | 676,800 | 31,709,070 | 46,851 | 63,514 | 34.8 | 106,488 | 8.8% |
| 2010 | 677,300 | 30,016,575 | 44,318 | 59,896 | 35.4 | 106,836 | 9.7% |
| 2011 | 699,500 | 30,246,898 | 43,241 | 57,995 | 35.6 | 106,502 | 8.9% |
| 2012 | 707,500 | 31,981,653 | 45,204 | 65,423 | 35.4 | 107,914 | 8.0% |
| 2013 | 717,190 | 33,662,185 | 46,936 | 66,300 | 36.1 | 109,529 | 7.1% |

Sources:

- Population from US Census Bureau, includes City of Marietta.
- Personal Income from US Bureau of Economic Analysis
- Unemployment Rate from Georgia Department of Labor.
- Median Household Income from Georgia Department of Labor (HUD and US Census Bureau estimates).
- Median Age from US Census Bureau.

**COBB COUNTY SCHOOL DISTRICT**
**PRINCIPAL EMPLOYERS**
**CURRENT YEAR AND NINE YEARS AGO**



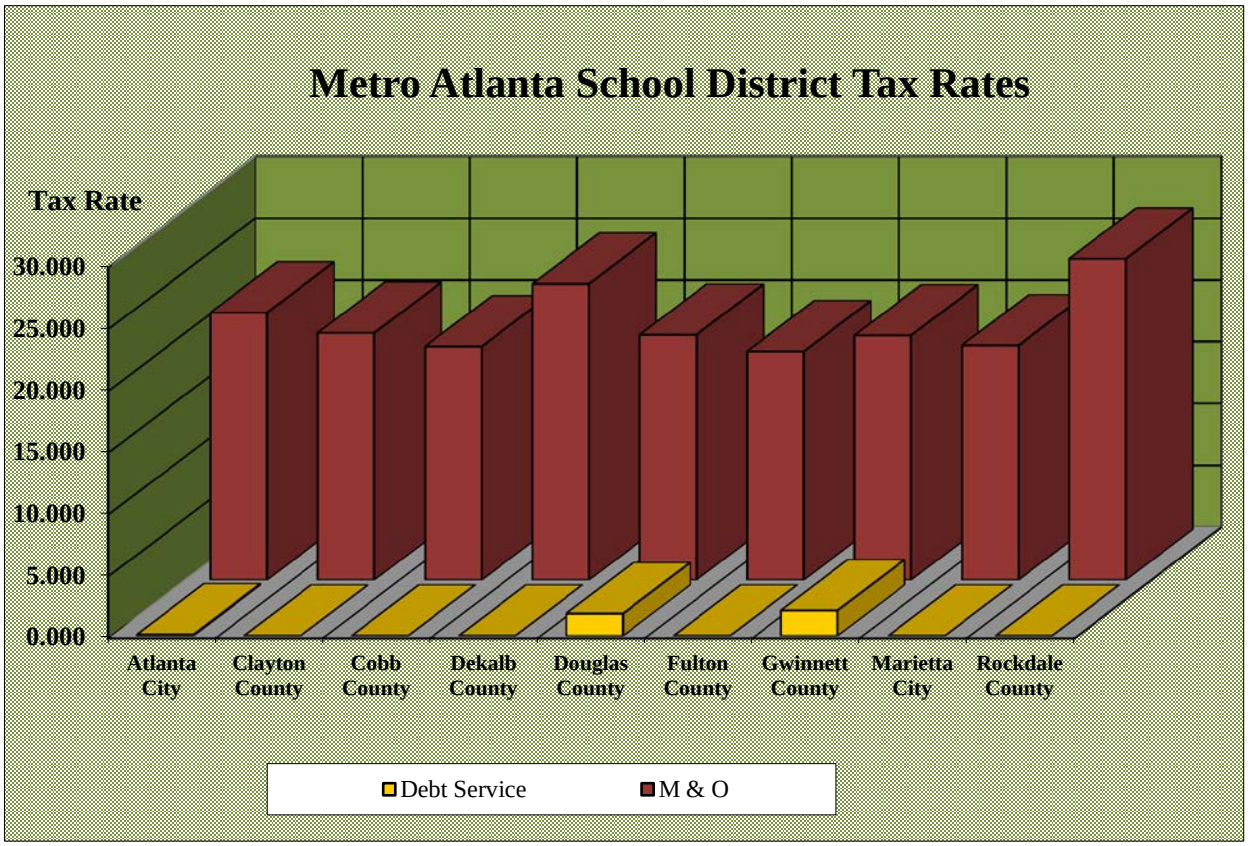

| | 2013 | | | 2004 | | |
|---|---|---|---|---|---|---|
| Employer | Rank | Employees | Percentage of Total County Employment | Rank | Employees | Percentage of Total County Employment |
| Cobb County School District | 1 | 13,562 | 3.89% | 1 | 13,052 | 3.76% |
| Wellstar Health System | 2 | 10,961 | 3.15% | 3 | 8,409 | 2.42% |
| Home Depot | 3 | 8,000 | 2.30% | 2 | 8,421 | 2.43% |
| Lockheed Martin Corporation | 4 | 6,200 | 1.78% | 4 | 7,800 | 2.25% |
| Kennesaw State University | 5 | 5,207 | 1.49% | | | |
| Cobb County Government | 6 | 4,499 | 1.29% | 5 | 5,413 | 1.56% |
| Publix Super Markets | 7 | 3,285 | 0.94% | 6 | 3,151 | 0.91% |
| Dobbins Air Force Base | 8 | 2,380 | 0.68% | | | |
| Kroger Company | 9 | 2,226 | 0.64% | | | |
| Six Flags Over Georgia | 10 | 2,166 | 0.62% | 7 | 2,765 | 0.80% |
| Genuine Parts | | | | 8 | 2,000 | 0.58% |
| Total | | 58,486 | 16.78% | | 51,011 | 14.71% |

Information is available by calendar year; therefore, data reported is for years ended December 31, 2013, and nine years earlier, December 31, 2004. Principal Employers within the county provided by 2013 and 2004 Cobb County Government CAFRs. Cobb's 2004 CAFR listed only eight principal employers, instead of preferred ten.

School District employee totals include each employee in his/her primary job position only.

Sources: District Records, Cobb County Government, Georgia Department of Labor

**COBB COUNTY SCHOOL DISTRICT**
**COMPARISON OF METROPOLITAN ATLANTA SCHOOL DISTRICT**
**PROPERTY TAX RATES**
**JUNE 30, 2014**

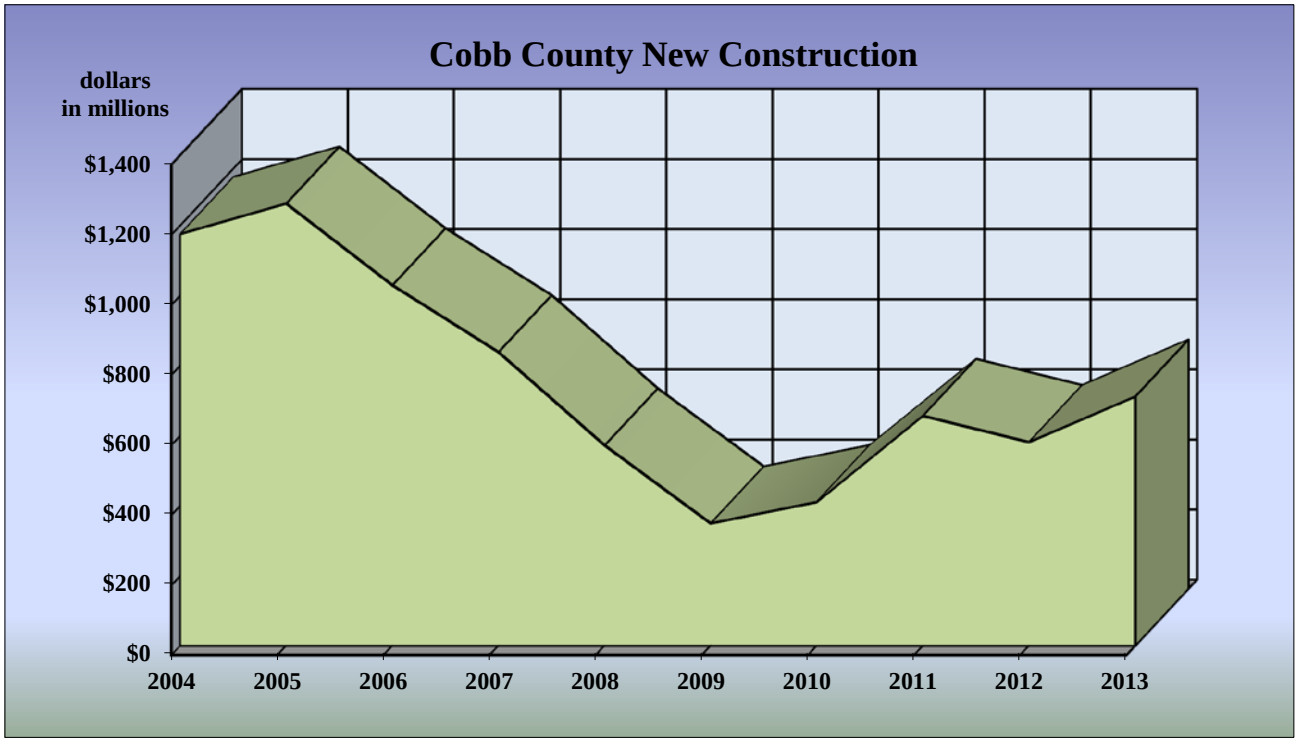



**(all tax rates are per $1000 assessed valuation)**

| School District | Total Rate | Maintenance & Operations | Debt Service |
|---|---|---|---|
| Atlanta City | 21.740 | 21.640 | 0.100 |
| Clayton County | 20.000 | 20.000 | 0.000 |
| Cobb County | 18.900 | 18.900 | 0.000 |
| Dekalb County | 23.980 | 23.980 | 0.000 |
| Douglas County | 21.650 | 19.850 | 1.800 |
| Fulton County | 18.502 | 18.502 | 0.000 |
| Gwinnett County | 21.850 | 19.800 | 2.050 |
| Marietta City | 18.982 | 18.982 | 0.000 |
| Rockdale County | 26.000 | 26.000 | 0.000 |

**Source: Georgia Department of Revenue**

**COBB COUNTY SCHOOL DISTRICT**
**COBB COUNTY BANK DEPOSITS, CONSTRUCTION AND TAXABLE PROPERTY VALUES**
**LAST TEN CALENDAR YEARS**




**(dollars expressed in millions)**

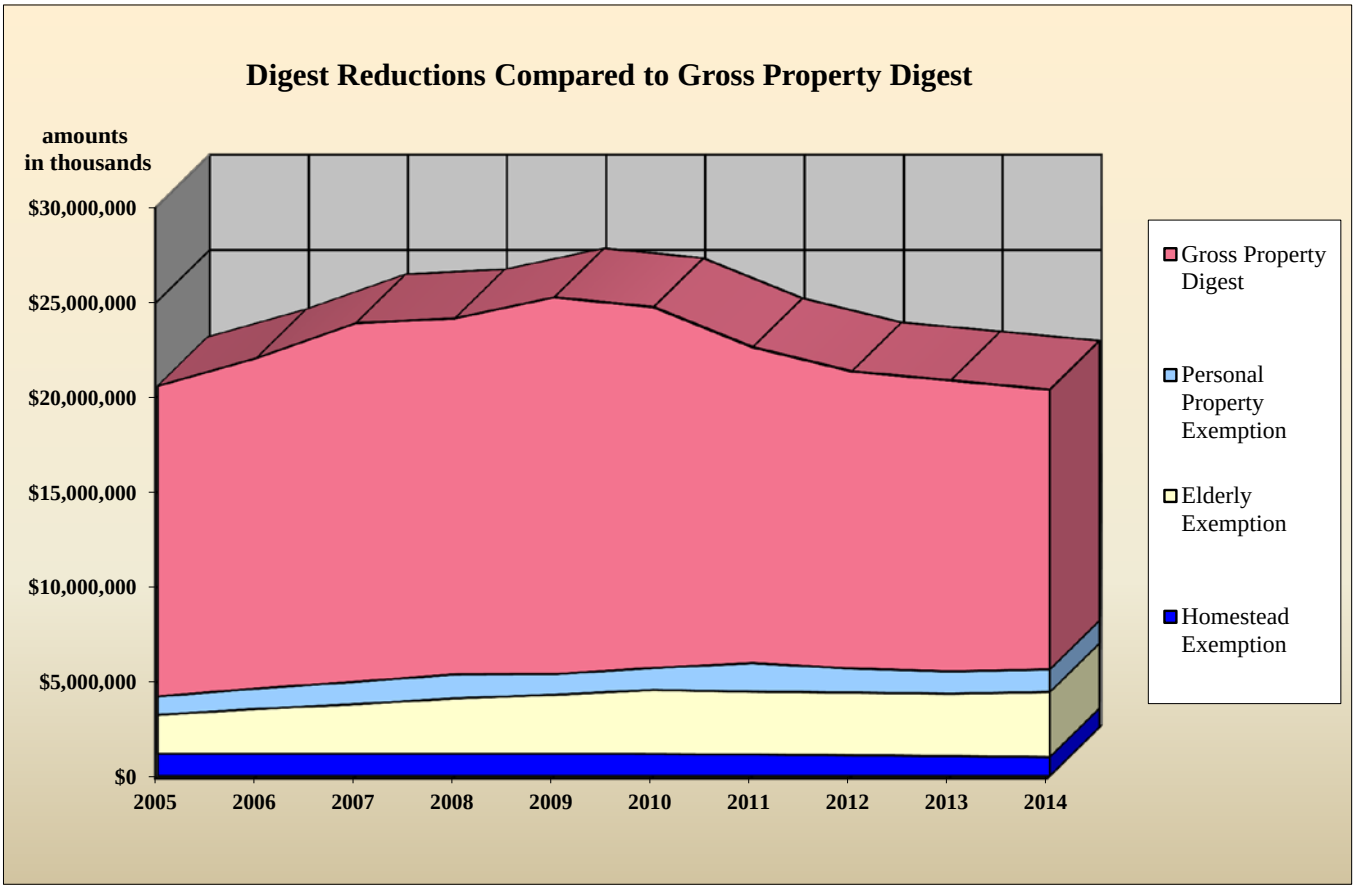
| Year Ended | Bank Deposits (a) | Single-Family Residences (b) Number of Units | Single-Family Residences (b) Market Value | Total New Construction (b) Number of Permits | Total New Construction (b) Market Value | Estimated Actual Value of Taxable Property (c) |
|---|---|---|---|---|---|---|
| 2004 | $ 7,425 | 2,737 | $ 617 | 9,727 | $ 1,175 | $ 49,198 |
| 2005 | 8,478 | 2,655 | 636 | 10,286 | 1,262 | 51,525 |
| 2006 | 9,369 | 2,082 | 521 | 10,232 | 1,029 | 55,238 |
| 2007 | 10,026 | 1,276 | 332 | 9,687 | 838 | 59,832 |
| 2008 | 10,739 | 510 | 118 | 7,019 | 572 | 60,463 |
| 2009 | 10,542 | 434 | 99 | 5,102 | 349 | 63,219 |
| 2010 | 9,468 | 491 | 114 | 5,594 | 410 | 56,624 |
| 2011 | 9,490 | 597 | 161 | 5,587 | 656 | 53,410 |
| 2012 | 10,269 | 734 | 204 | 5,667 | 581 | 52,227 |
| 2013 | 10,933 | 1,077 | 316 | 6,320 | 711 | 51,004 |

(a) Bank deposits as of June 30, 2003 through 2008, supplied by the Georgia Department of Banking and Finance. Bank deposits June 30, 2009 and after, are supplied by the Federal Deposit Insurance Corporation (FDIC).

(b) New residence and construction data for the 12-month period ended December 31 is supplied by the Cobb County Community Development Agency and is on a calendar-year basis.

(c) Source is Cobb County Tax Commissioner.

**COBB COUNTY SCHOOL DISTRICT**
**PROPERTY DIGEST REDUCTIONS DUE TO EXEMPTIONS**
**LAST TEN FISCAL YEARS**

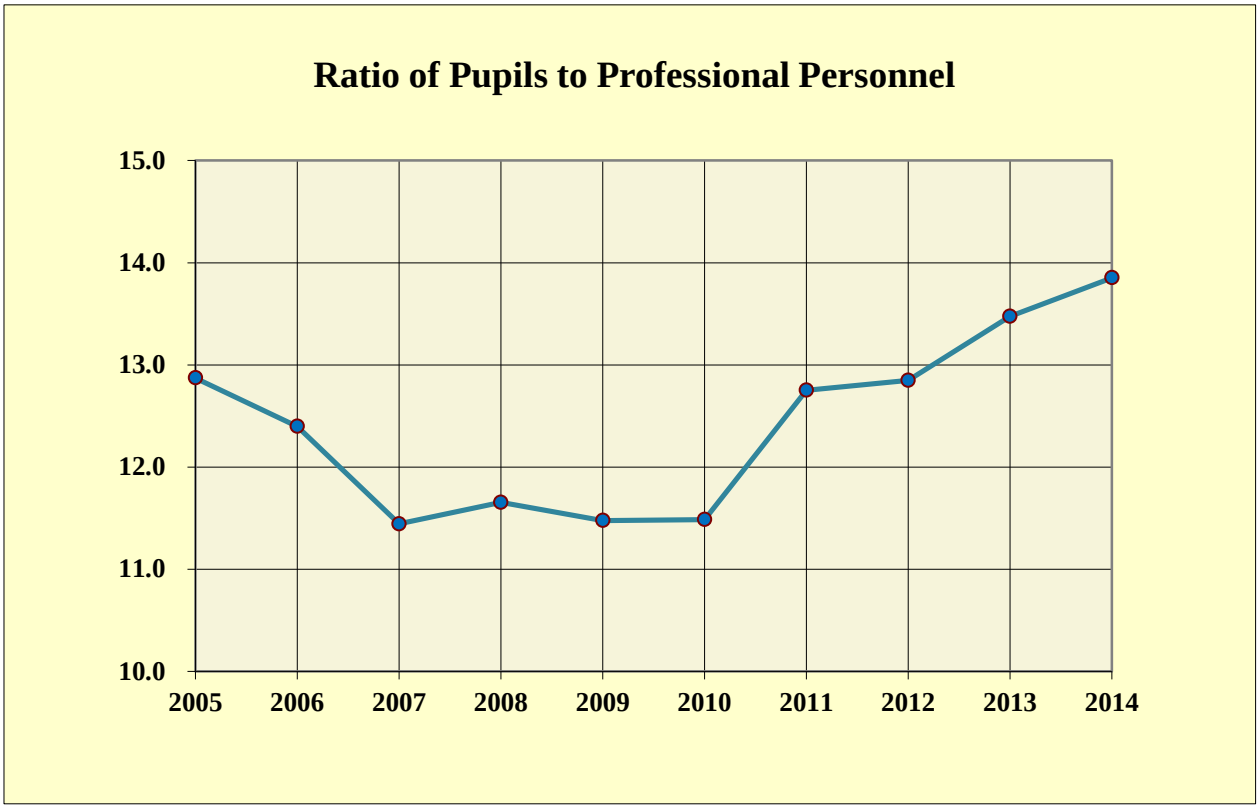



**(amounts expressed in thousands)**

| Fiscal Year | Homestead Exemption | Elderly Exemption | Disabled Residents Exemption | Personal Property Exemption | Conservation Exemption | Total Digest Reductions | Gross Property Digest | Reductions as Percent of Gross Digest |
|---|---|---|---|---|---|---|---|---|
| 2005 | $ 1,171,954 | $ 2,044,811 | $ 15,894 | $ 973,480 | $ 68,447 | $ 4,274,586 | $ 20,609,863 | 20.74% |
| 2006 | 1,176,070 | 2,355,408 | 15,610 | 1,078,322 | 83,016 | 4,708,426 | 22,095,208 | 21.31% |
| 2007 | 1,170,390 | 2,612,133 | 14,708 | 1,182,458 | 85,575 | 5,065,264 | 23,932,775 | 21.16% |
| 2008 | 1,166,776 | 2,921,905 | 14,666 | 1,264,100 | 83,478 | 5,450,925 | 24,185,375 | 22.54% |
| 2009 | 1,165,038 | 3,115,732 | 15,099 | 1,086,274 | 80,282 | 5,462,425 | 25,287,425 | 21.60% |
| 2010 | 1,160,256 | 3,374,955 | 15,389 | 1,159,876 | 82,041 | 5,792,517 | 24,774,275 | 23.38% |
| 2011 | 1,133,942 | 3,308,523 | 15,208 | 1,501,213 | 66,204 | 6,025,090 | 22,649,587 | 26.60% |
| 2012 | 1,086,141 | 3,305,864 | 14,608 | 1,274,139 | 53,464 | 5,734,216 | 21,363,851 | 26.84% |
| 2013 | 1,041,831 | 3,299,172 | 15,660 | 1,175,141 | 52,676 | 5,584,480 | 20,891,129 | 26.73% |
| 2014 | 999,067 | 3,420,226 | 16,281 | 1,196,382 | 53,574 | 5,685,530 | 20,401,572 | 27.87% |

**Source: Cobb County Office of Tax Commissioner**

**COBB COUNTY SCHOOL DISTRICT**
**NUMBER OF PERSONNEL AND RATIO OF PUPILS TO PROFESSIONAL PERSONNEL**
**LAST TEN FISCAL YEARS**




| Fiscal Year | Professional Personnel (a) | Other Operating Personnel (b) | Service Personnel (c) | Total Personnel | Active Student Enrollment | Ratio of Pupils to Professional Personnel |
|---|---|---|---|---|---|---|
| 2005 | 8,024 | 2,742 | 2,286 | 13,052 | 103,285 | 12.9 to 1 |
| 2006 | 8,508 | 2,961 | 2,335 | 13,804 | 105,482 | 12.4 |
| 2007 | 9,313 | 3,138 | 2,478 | 14,929 | 106,572 | 11.4 |
| 2008 | 9,101 | 3,379 | 2,972 | 15,452 | 106,056 | 11.7 |
| 2009 | 9,213 | 3,391 | 3,049 | 15,653 | 105,742 | 11.5 |
| 2010 | 9,272 | 3,046 | 2,994 | 15,312 | 106,488 | 11.5 |
| 2011 | 8,378 | 2,841 | 2,857 | 14,076 | 106,836 | 12.8 |
| 2012 | 8,290 | 2,970 | 2,847 | 14,107 | 106,502 | 12.8 |
| 2013 | 8,008 | 2,896 | 2,813 | 13,717 | 107,914 | 13.5 |
| 2014 | 7,907 | 2,821 | 2,834 | 13,562 | 109,529 | 13.9 |

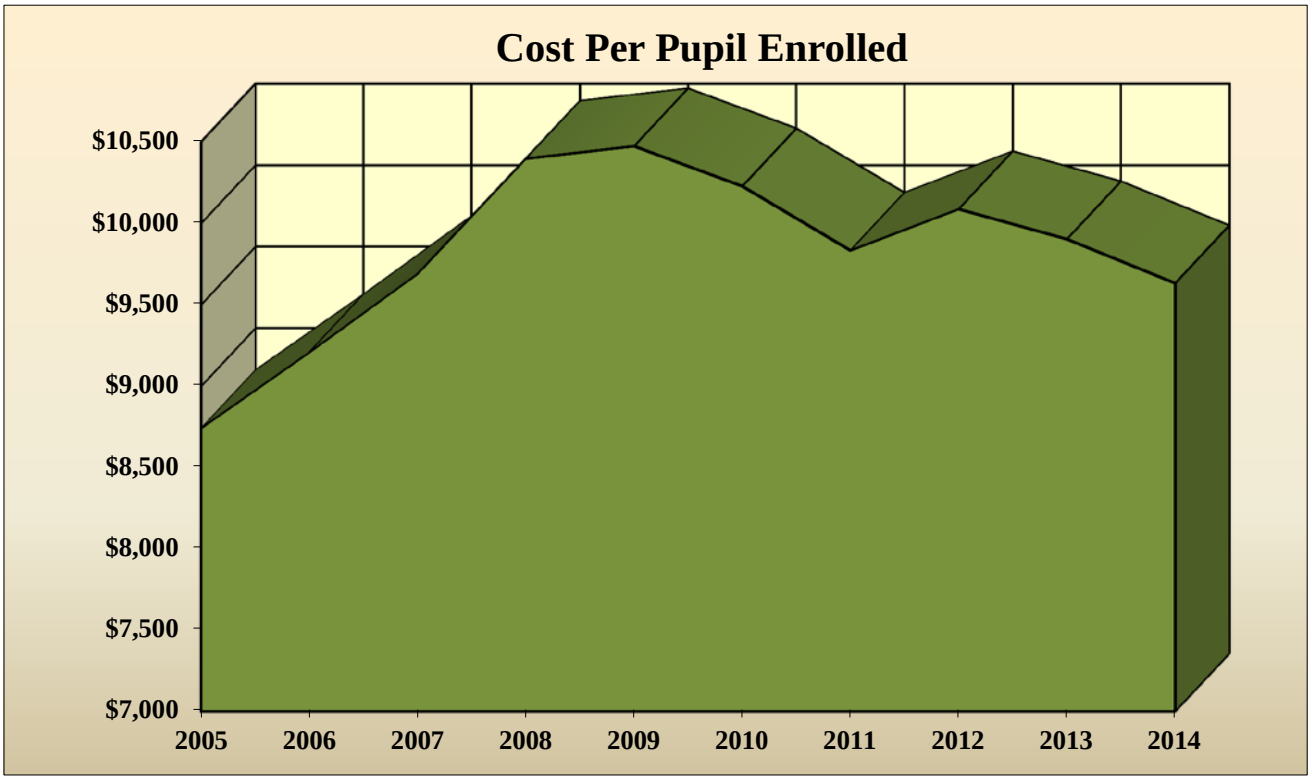
(a) Professional personnel consists of all certified personnel including teachers, librarians, counselors, supervisors, consultants, coordinators, principals, assistant principals and other leadership personnel.

(b) Other operating personnel includes non-certified leadership personnel, classroom aides, secretarial and clerical employees, and other technicians.

(c) Service personnel includes food service personnel, custodial employees, bus drivers and maintenance/warehouse employees.

Source: District Records

**COBB COUNTY SCHOOL DISTRICT**
**OPERATING STATISTICS**
**LAST TEN FISCAL YEARS**

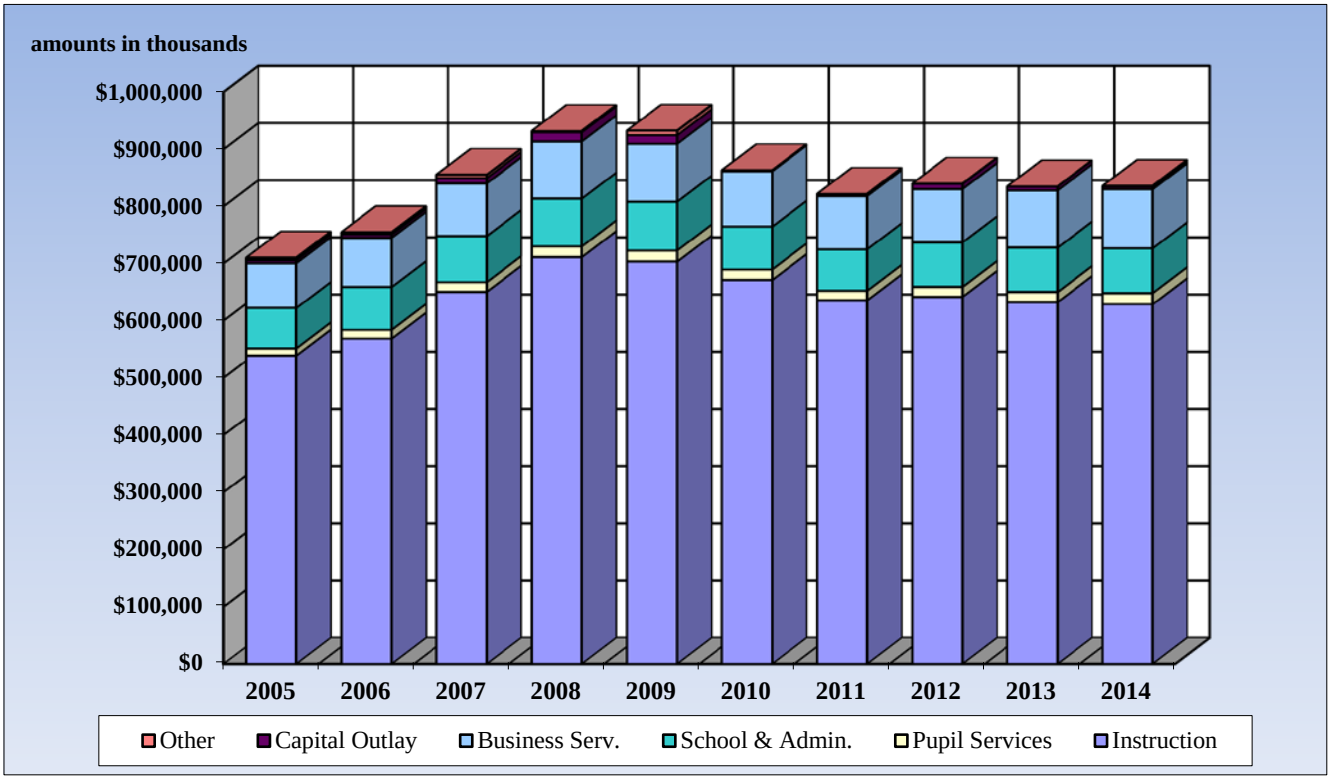



| Fiscal Year | Expenses | Active Student Enrollment | Cost Per Pupil Enrolled | Percentage of Change | Professional Personnel | Ratio of Pupils to Professional Personnel |
|---|---|---|---|---|---|---|
| 2005 | $ 902,803,000 | 103,285 | $ 8,741 | - | 8,024 | 12.9 to 1 |
| 2006 | 971,091,000 | 105,482 | 9,206 | 5.32% | 8,508 | 12.4 |
| 2007 | 1,032,486,000 | 106,572 | 9,688 | 5.23% | 9,313 | 11.4 |
| 2008 | 1,102,462,000 | 106,056 | 10,395 | 7.30% | 9,101 | 11.7 |
| 2009 | 1,107,315,000 | 105,742 | 10,472 | 0.74% | 9,213 | 11.5 |
| 2010 | 1,088,975,000 | 106,488 | 10,226 | -2.35% | 9,272 | 11.5 |
| 2011 | 1,050,373,000 | 106,836 | 9,832 | -3.86% | 8,378 | 12.8 |
| 2012 | 1,074,140,000 | 106,502 | 10,086 | 2.58% | 8,290 | 12.8 |
| 2013 | 1,068,484,000 | 107,914 | 9,901 | -1.83% | 8,008 | 13.5 |
| 2014 | 1,054,860,000 | 109,529 | 9,631 | -2.73% | 7,907 | 13.9 |

Note: Professional personnel consists of all certified personnel including teachers, librarians, counselors, supervisors consultants, coordinators, principals, assistant principals and other leadership personnel.

Source: District Records

**COBB COUNTY SCHOOL DISTRICT**
**GENERAL FUND EXPENDITURES BY FUNCTION**
**LAST TEN FISCAL YEARS**



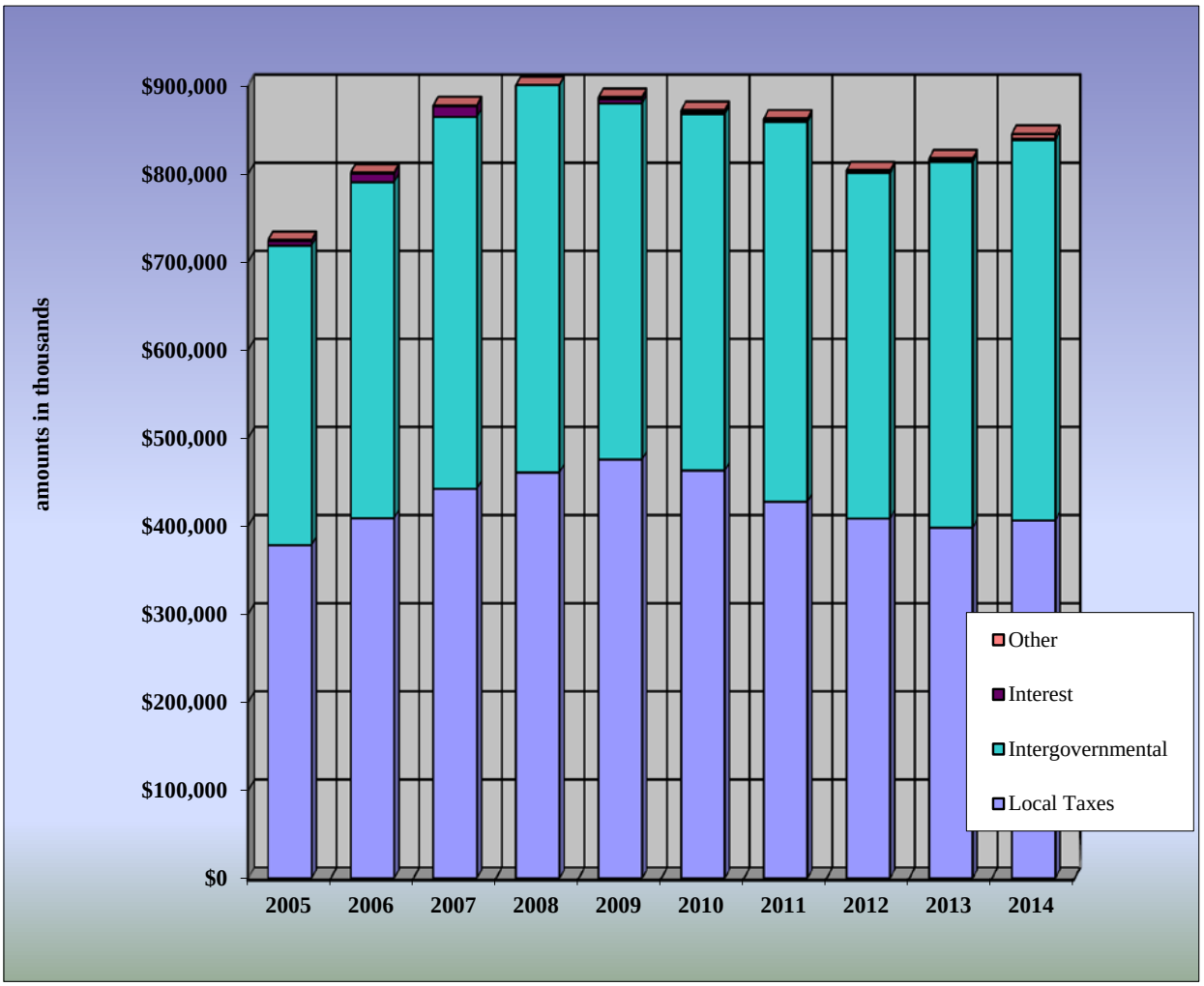

**(amounts expressed in thousands)**

| Fiscal Year | Instruction | Pupil Services | School & Administrative Services | Business Services | Capital Outlay | Other | Total |
|---|---|---|---|---|---|---|---|
| 2005 | $ 538,858 | $ 12,698 | $ 70,601 | $ 78,343 | $ 5,217 | $ 4,340 | $ 710,057 |
| 2006 | 568,611 | 15,414 | 74,866 | 86,146 | 5,581 | 4,063 | 754,681 |
| 2007 | 650,506 | 16,894 | 80,690 | 92,320 | 9,232 | 5,536 | 855,178 |
| 2008 | 711,160 | 18,716 | 83,620 | 100,139 | 15,970 | 2,085 | 931,690 |
| 2009 | 703,297 | 19,566 | 85,445 | 101,253 | 14,977 | 7,676 | 932,214 |
| 2010 | 671,102 | 18,513 | 74,888 | 97,049 | 1,484 | - | 863,036 |
| 2011 | 635,497 | 16,755 | 72,761 | 93,103 | 3,522 | - | 821,638 |
| 2012 | 641,662 | 17,330 | 78,172 | 93,237 | 9,214 | - | 839,615 |
| 2013 | 632,579 | 17,502 | 77,821 | 100,191 | 6,659 | - | 834,752 |
| 2014 | 628,652 | 19,489 | 78,407 | 103,311 | 4,346 | 1,489 | 835,694 |

**Instruction includes expenditures for Instruction and Instructional Services.**
**Business Services includes expenditures for Student Transportation and Maintenance & Operations.**
**Other includes expenditures for School Nutrition Program and Student Activities.**

**Source: District Records**

**COBB COUNTY SCHOOL DISTRICT**
**GENERAL FUND REVENUES BY SOURCE**
**LAST TEN FISCAL YEARS**



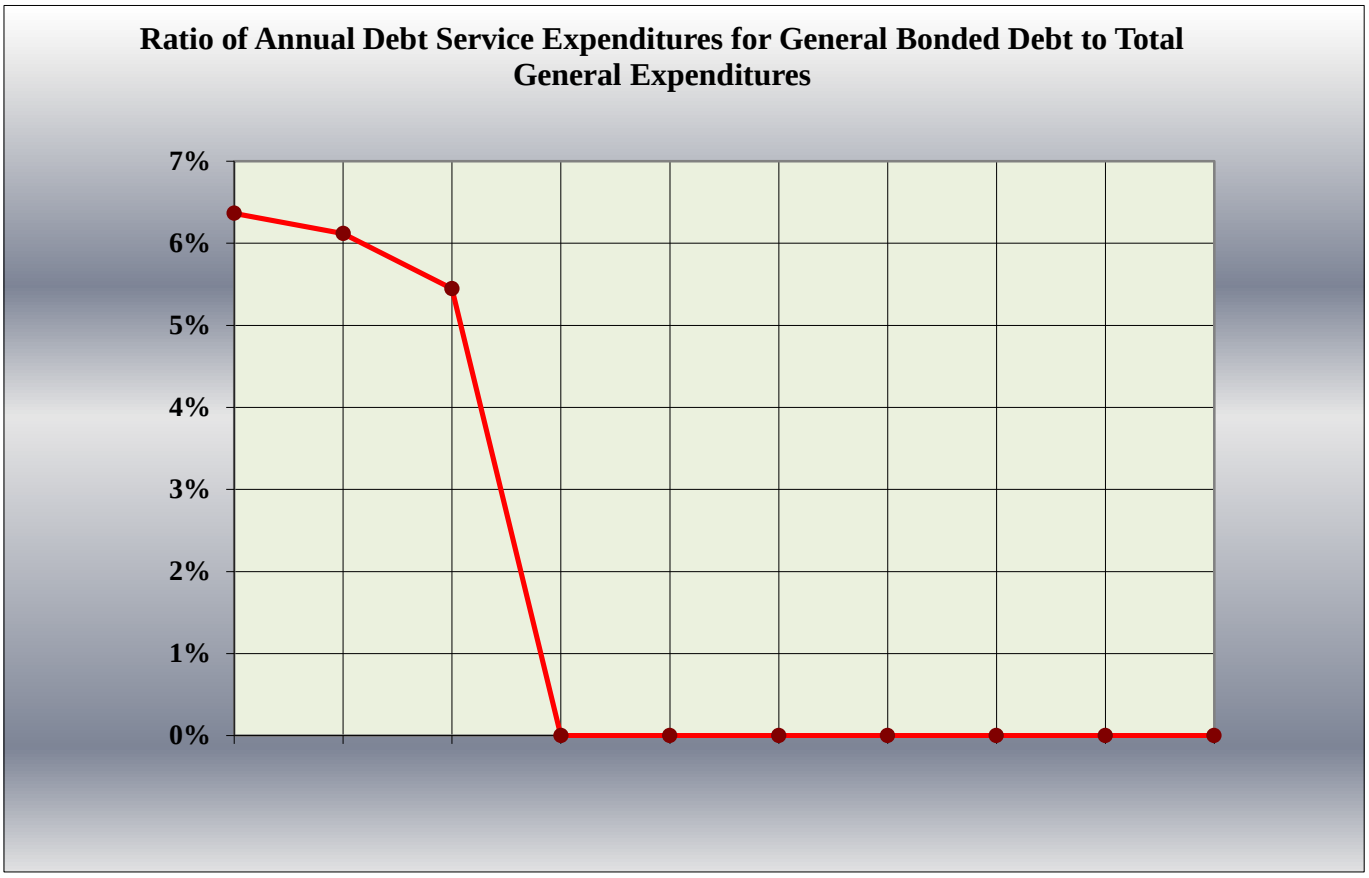

**(amounts expressed in thousands)**

| Fiscal Year | Local Taxes | Intergovernmental | Interest Income | Other | Total |
|---|---|---|---|---|---|
| 2005 | $ 377,772 | $ 340,185 | $ 5,193 | $ 770 | $ 723,920 |
| 2006 | 408,599 | 381,436 | 9,714 | 900 | 800,649 |
| 2007 | 441,716 | 422,286 | 12,150 | 799 | 876,951 |
| 2008 | 460,537 | 449,098 | 9,843 | 1,082 | 920,560 |
| 2009 | 475,294 | 404,313 | 4,497 | 2,276 | 886,380 |
| 2010 | 462,518 | 404,856 | 2,475 | 1,830 | 871,679 |
| 2011 | 427,174 | 431,352 | 2,410 | 1,091 | 862,027 |
| 2012 | 408,123 | 391,997 | 1,981 | 1,092 | 803,193 |
| 2013 | 397,592 | 415,168 | 1,562 | 2,406 | 816,728 |
| 2014 | 405,970 | 431,907 | 1,637 | 4,991 | 844,505 |

**Other includes Tuition & Fees, Insurance & Damage Recoveries, Rentals and Other Revenues.**

**Source: District Records**

**COBB COUNTY SCHOOL DISTRICT**
**RATIO OF ANNUAL DEBT SERVICE EXPENDITURES FOR GENERAL BONDED DEBT**
**TO TOTAL GENERAL EXPENDITURES**
**LAST TEN FISCAL YEARS**

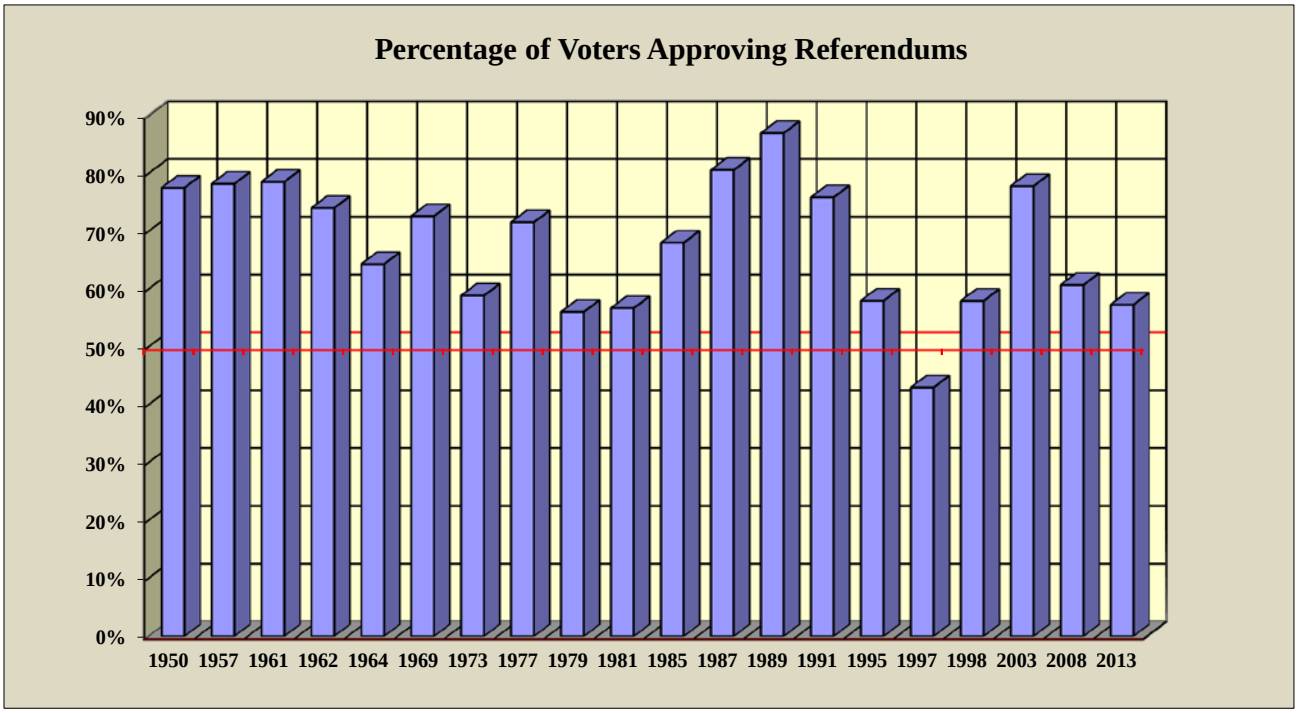



| Fiscal Year | Debt Service Fund Expenditures | General Fund Expenditures | Ratio of Debt Service Fund to General Fund Expenditures |
|---|---|---|---|
| 2005 | $ 45,197,000 | 710,057,000 | 6.37% |
| 2006 | 46,158,000 | 754,681,000 | 6.12% |
| 2007 | 46,571,000 | 855,178,000 | 5.45% |
| 2008 | - | 931,690,000 | 0.00% |
| 2009 | - | 932,214,000 | 0.00% |
| 2010 | - | 863,036,000 | 0.00% |
| 2011 | - | 821,638,000 | 0.00% |
| 2012 | - | 839,615,000 | 0.00% |
| 2013 | - | 834,752,000 | 0.00% |
| 2014 | - | 835,694,000 | 0.00% |

**Note: Debt Service was fully paid by the end of fiscal year 2007.**

**Source: District Records**

**COBB COUNTY SCHOOL DISTRICT**
**RESULTS OF ALL BOND AND SALES TAX REFERENDUMS**
**1950 TO PRESENT**




**Referendums:**

| Year | Amount | Maturity | Action | Pro | Con | Void | Total Votes | Approval Percentage |
|---|---|---|---|---|---|---|---|---|
| 1950 | $ 1,500,000 | 1970 | Passed | 2,907 | 841 | 17 | 3,765 | 77.56% |
| 1957 | 1,750,000 | 1977 | Passed | 2,023 | 562 | 31 | 2,616 | 78.26% |
| 1961 | 2,500,000 | 1980 | Passed | 3,187 | 868 | 38 | 4,093 | 78.59% |
| 1962 | 3,000,000 | 1983 | Passed | 2,816 | 986 | 36 | 3,838 | 74.07% |
| 1964 | 4,000,000 | 1994 | Passed | 2,942 | 1,629 | 63 | 4,634 | 64.36% |
| 1969 | 15,000,000 | 1990 | Passed | 7,769 | 2,922 | 5 | 10,696 | 72.67% |
| 1973 | 16,500,000 | 1994 | Passed | 7,405 | 5,165 | 10 | 12,580 | 58.91% |
| 1977 | 22,000,000 | 1996 | Passed | 10,694 | 4,241 | 22 | 14,957 | 71.60% |
| 1979 | 20,000,000 | 1997 | Passed | 9,725 | 7,611 | 219 | 17,555 | 56.10% |
| 1981 | 8,000,000 | 1997 | Passed | 9,858 | 7,511 | 103 | 17,472 | 56.76% |
| 1985 | 27,000,000 | 1997 | Passed | 24,476 | 11,481 | - | 35,957 | 68.07% |
| 1987 | 58,500,000 | 2001 | Passed | 10,716 | 2,573 | 65 | 13,354 | 80.64% |
| 1989 | 59,500,000 | 2002 | Passed | 15,510 | 2,311 | 126 | 17,947 | 87.03% |
| 1991 | 39,600,000 | 2004 | Passed | 20,197 | 6,409 | 268 | 26,874 | 75.91% |
| 1995 | 220,865,000 | 2007 | Passed | 18,140 | 13,124 | 142 | 31,406 | 58.02% |
| 1997 | 609,200,000 | 2002 | Failed | 14,204 | 18,820 | 177 | 33,201 | 43.01% |
| 1998 | 626,773,000 | 2003 | Passed | 36,433 | 26,403 | 545 | 63,381 | 57.98% |
| 2003 | 636,504,000 | 2008 | Passed | 36,078 | 10,262 | - | 46,340 | 77.85% |
| 2008 | 797,657,000 | 2013 | Passed | 21,873 | 14,137 | - | 36,010 | 60.74% |
| 2013 | 717,845,000 | 2018 | Passed | 23,273 | 17,325 | 44 | 40,642 | 57.33% |

**Note: 1997, 1998, 2003, 2008 and 2013 referendums were for a 1% local option sales tax with the amounts shown representing an estimate of collections for the full five year life of the tax. All other referendums were for bond issues.**
**Source: Cobb County Board of Elections.**

**COBB COUNTY SCHOOL DISTRICT**
**SCHOOL BUILDINGS**
**LAST TEN FISCAL YEARS**

| School Name | 2005 | 2006 | 2007 | 2008 | 2009 | 2010 | 2011 | 2012 | 2013 | 2014 |
|---|---|---|---|---|---|---|---|---|---|---|
| **Acworth Intermediate (2001)** | | | | | | | | | | |
| **Square Feet** | 131,924 | 131,924 | 131,924 | 131,924 | 131,924 | 131,924 | 131,924 | 131,924 | 131,924 | 131,924 |
| **Capacity** | 962 | 962 | 962 | 962 | 962 | 962 | 962 | 913 | 913 | 913 |
| **Enrollment** | 1,139 | 746 | 757 | 808 | 870 | 853 | 830 | 821 | 832 | 776 |
| **Addison (1989)** | | | | | | | | | | |
| **Square Feet** | 72,192 | 81,334 | 81,334 | 81,334 | 81,334 | 81,334 | 81,334 | 81,334 | 81,334 | 81,334 |
| **Capacity** | 637 | 637 | 637 | 637 | 637 | 637 | 637 | 662 | 662 | 662 |
| **Enrollment** | 564 | 559 | 563 | 591 | 583 | 557 | 587 | 594 | 596 | 587 |
| **Argyle (1961)** | | | | | | | | | | |
| **Square Feet** | 61,503 | 61,503 | 61,503 | 61,503 | 61,503 | 61,503 | 61,503 | 56,238 | 56,238 | 56,904 |
| **Capacity** | 562 | 562 | 562 | 562 | 562 | 562 | 562 | 537 | 537 | 537 |
| **Enrollment** | 738 | 757 | 763 | 666 | 654 | 662 | 652 | 647 | 641 | 480 |
| **Austell (2005)** | | | | | | | | | | |
| **Square Feet** | - | 85,236 | 85,236 | 85,236 | 85,236 | 85,236 | 85,236 | 85,236 | 85,236 | 85,236 |
| **Capacity** | - | 512 | 512 | 512 | 512 | 512 | 512 | 562 | 562 | 562 |
| **Enrollment** | - | 332 | 350 | 324 | 326 | 309 | 320 | 314 | 470 | 532 |
| **Baker (1988)** | | | | | | | | | | |
| **Square Feet** | 106,668 | 106,668 | 106,668 | 106,668 | 106,668 | 106,668 | 106,668 | 106,694 | 106,694 | 106,694 |
| **Capacity** | 962 | 962 | 962 | 962 | 962 | 962 | 962 | 987 | 987 | 987 |
| **Enrollment** | 768 | 738 | 811 | 772 | 806 | 819 | 809 | 789 | 761 | 756 |
| **Bells Ferry (1963)** | | | | | | | | | | |
| **Square Feet** | 54,862 | 54,862 | 54,862 | 54,862 | 54,862 | 54,862 | 54,862 | 83,098 | 83,098 | 83,098 |
| **Capacity** | 462 | 462 | 462 | 462 | 462 | 462 | 462 | 712 | 712 | 712 |
| **Enrollment** | 520 | 599 | 618 | 621 | 580 | 586 | 604 | 590 | 585 | 593 |
| **Belmont Hills (1952)** | | | | | | | | | | |
| **Square Feet** | 67,106 | 67,106 | 67,106 | 67,106 | 67,106 | 67,106 | 67,106 | 68,409 | 68,409 | 68,409 |
| **Capacity** | 562 | 562 | 562 | 562 | 562 | 562 | 562 | 562 | 562 | 562 |
| **Enrollment** | 371 | 581 | 663 | 656 | 612 | 619 | 534 | 496 | 481 | 307 |
| **Big Shanty (1968)** | | | | | | | | | | |
| **Square Feet** | 83,417 | 83,417 | 83,417 | 83,417 | 83,417 | 83,417 | 83,417 | 84,461 | 84,461 | 84,461 |
| **Capacity** | 837 | 837 | 837 | 837 | 837 | 837 | 837 | 837 | 837 | 837 |
| **Enrollment** | 740 | 742 | 783 | 785 | 851 | 859 | 825 | 789 | 759 | 771 |
| **Birney (1973)** | | | | | | | | | | |
| **Square Feet** | 106,180 | 106,180 | 106,180 | 106,180 | 106,180 | 106,180 | 106,180 | 105,886 | 105,886 | 105,886 |
| **Capacity** | 912 | 912 | 912 | 912 | 912 | 912 | 912 | 912 | 912 | 912 |
| **Enrollment** | 864 | 876 | 923 | 863 | 751 | 710 | 750 | 755 | 768 | 775 |
| **Blackwell (1998)** | | | | | | | | | | |
| **Square Feet** | 111,299 | 111,299 | 111,299 | 111,299 | 111,299 | 111,299 | 111,299 | 111,299 | 111,299 | 111,299 |
| **Capacity** | 837 | 837 | 837 | 837 | 837 | 837 | 837 | 837 | 837 | 837 |
| **Enrollment** | 727 | 736 | 766 | 723 | 710 | 722 | 735 | 703 | 703 | 730 |
| **Brown (1955)** | | | | | | | | | | |
| **Square Feet** | 49,828 | 49,828 | 49,828 | 49,828 | 49,828 | 49,828 | 49,828 | 49,828 | 49,828 | 49,828 |
| **Capacity** | 412 | 412 | 412 | 412 | 412 | 412 | 412 | 412 | 412 | 412 |
| **Enrollment** | 256 | 257 | 256 | 246 | 264 | 292 | 297 | 302 | 285 | - |
| **Brumby (1966)** | | | | | | | | | | |
| **Square Feet** | 99,181 | 99,181 | 99,181 | 99,181 | 99,181 | 99,181 | 99,181 | 99,181 | 99,181 | 99,181 |
| **Capacity** | 912 | 912 | 912 | 912 | 912 | 912 | 912 | 912 | 912 | 912 |
| **Enrollment** | 850 | 914 | 865 | 802 | 860 | 954 | 963 | 952 | 1,000 | 1,051 |
| **Bryant (1991)** | | | | | | | | | | |
| **Square Feet** | 114,090 | 114,090 | 114,090 | 114,090 | 114,090 | 114,090 | 114,090 | 116,071 | 116,071 | 116,071 |
| **Capacity** | 962 | 962 | 962 | 962 | 962 | 962 | 962 | 962 | 962 | 962 |
| **Enrollment** | 1,197 | 952 | 912 | 818 | 797 | 802 | 771 | 825 | 962 | 953 |
| **Bullard (2003)** | | | | | | | | | | |
| **Square Feet** | 136,261 | 136,261 | 136,261 | 136,261 | 136,261 | 136,261 | 136,261 | 136,261 | 136,261 | 136,261 |
| **Capacity** | 962 | 962 | 962 | 962 | 962 | 962 | 962 | 987 | 987 | 987 |
| **Enrollment** | 1,129 | 1,197 | 1,188 | 1,234 | 1,109 | 1,046 | 997 | 971 | 933 | 894 |
| **Chalker (1997)** | | | | | | | | | | |
| **Square Feet** | 124,148 | 124,148 | 124,148 | 124,148 | 124,148 | 124,148 | 124,148 | 124,148 | 124,148 | 124,148 |
| **Capacity** | 962 | 962 | 962 | 962 | 962 | 962 | 962 | 963 | 963 | 963 |
| **Enrollment** | 931 | 975 | 956 | 885 | 838 | 849 | 816 | 743 | 683 | 675 |
| **Cheatham Hill (1997)** | | | | | | | | | | |
| **Square Feet** | 122,260 | 122,260 | 122,260 | 122,260 | 122,260 | 122,260 | 122,260 | 137,108 | 137,108 | 137,108 |
| **Capacity** | 937 | 937 | 937 | 937 | 937 | 937 | 937 | 1,063 | 1,063 | 1,063 |
| **Enrollment** | 1,013 | 1,060 | 1,112 | 1,105 | 1,090 | 1,084 | 1,115 | 1,123 | 1,149 | 1,112 |

**COBB COUNTY SCHOOL DISTRICT**
**SCHOOL BUILDINGS**
**LAST TEN FISCAL YEARS**

| School Name | 2005 | 2006 | 2007 | 2008 | 2009 | 2010 | 2011 | 2012 | 2013 | 2014 |
|---|---|---|---|---|---|---|---|---|---|---|
| **Clarkdale (1963) (a)** | | | | | | | | | | |
| **Square Feet** | 44,412 | 44,412 | 44,412 | 44,412 | 44,412 | - | - | - | - | - |
| **Capacity** | 362 | 362 | 362 | 362 | 362 | - | - | - | - | - |
| **Enrollment** | 459 | 480 | 455 | 464 | 440 | 407 | 394 | 391 | - | - |
| **Clarkdale Replacement (2012)** | | | | | | | | | | |
| **Square Feet** | - | - | - | - | - | - | - | - | 129,988 | 129,988 |
| **Capacity** | - | - | - | - | - | - | - | - | 862 | 862 |
| **Enrollment** | - | - | - | - | - | - | - | - | 587 | 631 |
| **Clay (1961)** | | | | | | | | | | |
| **Square Feet** | 51,930 | 51,930 | 51,930 | 51,930 | 51,930 | 51,930 | 51,930 | 55,412 | 55,412 | 55,412 |
| **Capacity** | 437 | 437 | 437 | 437 | 437 | 437 | 437 | 437 | 437 | 437 |
| **Enrollment** | 475 | 515 | 491 | 528 | 536 | 535 | 543 | 510 | 351 | 381 |
| **Compton (1969)** | | | | | | | | | | |
| **Square Feet** | 100,586 | 100,586 | 100,586 | 100,586 | 100,586 | 100,586 | 100,586 | 99,427 | 99,427 | 99,427 |
| **Capacity** | 912 | 912 | 912 | 912 | 912 | 912 | 912 | 937 | 937 | 937 |
| **Enrollment** | 692 | 690 | 698 | 541 | 516 | 485 | 485 | 453 | 556 | 559 |
| **Davis (1987)** | | | | | | | | | | |
| **Square Feet** | 87,763 | 87,763 | 87,763 | 87,763 | 87,763 | 87,763 | 87,763 | 86,131 | 86,131 | 86,131 |
| **Capacity** | 787 | 787 | 787 | 787 | 787 | 787 | 787 | 788 | 788 | 788 |
| **Enrollment** | 619 | 608 | 632 | 581 | 558 | 557 | 540 | 543 | 559 | 584 |
| **Dowell (1989)** | | | | | | | | | | |
| **Square Feet** | 106,003 | 106,003 | 106,003 | 106,003 | 106,003 | 106,003 | 106,003 | 106,003 | 106,003 | 106,003 |
| **Capacity** | 962 | 962 | 962 | 962 | 962 | 962 | 962 | 963 | 963 | 963 |
| **Enrollment** | 988 | 1,003 | 1,054 | 1,087 | 1,061 | 996 | 1,019 | 980 | 968 | 922 |
| **Due West (1957)** | | | | | | | | | | |
| **Square Feet** | 47,350 | 47,350 | 47,350 | 71,112 | 71,112 | 71,112 | 71,112 | 70,367 | 70,367 | 70,367 |
| **Capacity** | 437 | 437 | 437 | 612 | 612 | 612 | 612 | 587 | 587 | 587 |
| **Enrollment** | 461 | 478 | 435 | 459 | 497 | 538 | 536 | 553 | 547 | 594 |
| **East Side (1952)** | | | | | | | | | | |
| **Square Feet** | 77,918 | 77,918 | 77,918 | 77,918 | 77,918 | 77,918 | 77,918 | - | - | - |
| **Capacity** | 787 | 787 | 787 | 787 | 787 | 787 | 787 | - | - | - |
| **Enrollment** | 831 | 870 | 982 | 961 | 990 | 1,031 | 1,059 | - | - | - |
| **East Side Replacement (2011)** | | | | | | | | | | |
| **Square Feet** | - | - | - | - | - | - | - | 149,764 | 149,764 | 149,764 |
| **Capacity** | - | - | - | - | - | - | - | 1,087 | 1,087 | 1,087 |
| **Enrollment** | - | - | - | - | - | - | - | 1,119 | 1,221 | 1,304 |
| **Eastvalley (1960)** | | | | | | | | | | |
| **Square Feet** | 58,150 | 58,150 | 58,150 | 58,150 | 58,150 | 58,150 | 58,150 | 60,029 | 60,029 | 60,029 |
| **Capacity** | 562 | 562 | 562 | 562 | 562 | 562 | 562 | 562 | 562 | 562 |
| **Enrollment** | 565 | 614 | 569 | 550 | 556 | 619 | 622 | 638 | 661 | 692 |
| **Fair Oaks (1957)** | | | | | | | | | | |
| **Square Feet** | 84,153 | 84,153 | 98,789 | 98,789 | 98,789 | 98,789 | 98,789 | 97,993 | 97,993 | 97,993 |
| **Capacity** | 812 | 812 | 862 | 862 | 862 | 862 | 862 | 863 | 863 | 863 |
| **Enrollment** | 707 | 747 | 894 | 825 | 806 | 839 | 824 | 837 | 831 | 898 |
| **Ford (1991)** | | | | | | | | | | |
| **Square Feet** | 91,129 | 91,129 | 91,129 | 91,129 | 91,129 | 91,129 | 91,129 | 91,129 | 91,129 | 91,129 |
| **Capacity** | 837 | 837 | 837 | 837 | 837 | 837 | 837 | 862 | 862 | 862 |
| **Enrollment** | 979 | 1,021 | 1,061 | 1,027 | 884 | 863 | 831 | 753 | 713 | 681 |
| **Frey (1996)** | | | | | | | | | | |
| **Square Feet** | 124,148 | 124,148 | 124,148 | 124,148 | 124,148 | 124,148 | 124,148 | 125,717 | 125,717 | 125,717 |
| **Capacity** | 962 | 962 | 962 | 962 | 962 | 962 | 962 | 963 | 963 | 963 |
| **Enrollment** | 921 | 938 | 897 | 830 | 621 | 670 | 677 | 693 | 737 | 742 |
| **Garrison Mill (1984)** | | | | | | | | | | |
| **Square Feet** | 85,775 | 85,775 | 85,775 | 85,775 | 85,775 | 85,775 | 85,775 | 85,775 | 85,775 | 85,775 |
| **Capacity** | 687 | 687 | 687 | 687 | 687 | 687 | 687 | 688 | 688 | 688 |
| **Enrollment** | 613 | 618 | 645 | 705 | 699 | 724 | 706 | 723 | 716 | 675 |
| **Green Acres (1996)** | | | | | | | | | | |
| **Square Feet** | 90,915 | 90,915 | 90,915 | 90,915 | 90,915 | 90,915 | 90,915 | 90,915 | 90,915 | 90,915 |
| **Capacity** | 687 | 687 | 687 | 687 | 687 | 687 | 687 | 688 | 688 | 688 |
| **Enrollment** | 833 | 695 | 673 | 653 | 658 | 712 | 738 | 785 | 866 | 767 |
| **Harmony Leland (1951)** | | | | | | | | | | |
| **Square Feet** | 68,564 | 85,764 | 85,764 | 85,764 | 85,764 | 85,764 | 85,764 | 65,127 | 65,127 | 65,127 |
| **Capacity** | 357 | 512 | 512 | 512 | 512 | 512 | 512 | 512 | 512 | 512 |
| **Enrollment** | 568 | 583 | 558 | 475 | 517 | 544 | 582 | 591 | 678 | 699 |

*Continued---*

**COBB COUNTY SCHOOL DISTRICT**
**SCHOOL BUILDINGS**
**LAST TEN FISCAL YEARS**

| School Name | 2005 | 2006 | 2007 | 2008 | 2009 | 2010 | 2011 | 2012 | 2013 | 2014 |
|---|---|---|---|---|---|---|---|---|---|---|
| **Hayes (1993)** | | | | | | | | | | |
| **Square Feet** | 117,579 | 117,579 | 117,579 | 117,579 | 117,579 | 117,579 | 117,579 | 119,189 | 119,189 | 119,189 |
| **Capacity** | 962 | 962 | 962 | 962 | 962 | 962 | 962 | 962 | 962 | 962 |
| **Enrollment** | 995 | 1,139 | 1,091 | 1,080 | 1,061 | 1,116 | 1,078 | 1,020 | 985 | 961 |
| **Hendricks (2001)** | | | | | | | | | | |
| **Square Feet** | 123,000 | 123,000 | 123,000 | 123,000 | 123,000 | 123,000 | 123,000 | 123,025 | 123,025 | 123,025 |
| **Capacity** | 962 | 962 | 962 | 962 | 962 | 962 | 962 | 962 | 962 | 962 |
| **Enrollment** | 847 | 599 | 633 | 618 | 598 | 576 | 565 | 603 | 584 | 531 |
| **Hollydale (1968)** | | | | | | | | | | |
| **Square Feet** | 89,995 | 89,995 | 89,995 | 89,995 | 89,995 | 89,995 | 89,995 | 89,012 | 89,012 | 89,012 |
| **Capacity** | 812 | 812 | 812 | 812 | 812 | 812 | 812 | 862 | 862 | 862 |
| **Enrollment** | 854 | 875 | 859 | 841 | 781 | 764 | 727 | 735 | 693 | 693 |
| **Keheley (1986)** | | | | | | | | | | |
| **Square Feet** | 68,030 | 68,030 | 68,030 | 68,030 | 68,030 | 68,030 | 68,030 | 70,537 | 70,537 | 70,537 |
| **Capacity** | 587 | 587 | 587 | 587 | 587 | 587 | 587 | 588 | 588 | 588 |
| **Enrollment** | 547 | 542 | 516 | 513 | 488 | 465 | 468 | 470 | 473 | 484 |
| **Kemp (2002)** | | | | | | | | | | |
| **Square Feet** | 123,000 | 123,000 | 123,000 | 123,000 | 123,000 | 123,000 | 123,000 | 123,000 | 123,000 | 123,000 |
| **Capacity** | 962 | 962 | 962 | 962 | 962 | 962 | 962 | 962 | 962 | 962 |
| **Enrollment** | 868 | 904 | 896 | 913 | 902 | 926 | 931 | 929 | 964 | 1,031 |
| **Kennesaw (1991)** | | | | | | | | | | |
| **Square Feet** | 113,828 | 113,828 | 113,828 | 113,828 | 113,828 | 113,828 | 113,828 | 116,400 | 116,400 | 116,400 |
| **Capacity** | 962 | 962 | 962 | 962 | 962 | 962 | 962 | 962 | 962 | 962 |
| **Enrollment** | 868 | 960 | 893 | 952 | 906 | 915 | 848 | 824 | 714 | 712 |
| **Kincaid (1972)** | | | | | | | | | | |
| **Square Feet** | 81,752 | 81,752 | 81,752 | 81,752 | 81,752 | 81,752 | 81,752 | 83,969 | 83,969 | 83,969 |
| **Capacity** | 762 | 762 | 762 | 762 | 762 | 762 | 762 | 762 | 762 | 762 |
| **Enrollment** | 606 | 615 | 605 | 614 | 660 | 675 | 687 | 670 | 730 | 740 |
| **King Springs (1956)** | | | | | | | | | | |
| **Square Feet** | 58,785 | 58,785 | 58,785 | 58,785 | 58,785 | 58,785 | 58,785 | 59,658 | 59,658 | 59,658 |
| **Capacity** | 562 | 562 | 562 | 562 | 562 | 562 | 562 | 587 | 587 | 587 |
| **Enrollment** | 589 | 606 | 622 | 583 | 587 | 617 | 676 | 692 | 792 | 832 |
| **LaBelle (1955)** | | | | | | | | | | |
| **Square Feet** | 58,505 | 58,505 | 80,655 | 80,655 | 80,655 | 80,655 | 80,655 | 82,912 | 82,912 | 82,912 |
| **Capacity** | 537 | 537 | 687 | 687 | 687 | 687 | 687 | 688 | 688 | 688 |
| **Enrollment** | 497 | 481 | 475 | 475 | 484 | 486 | 449 | 456 | 476 | 576 |
| **Lewis (1986)** | | | | | | | | | | |
| **Square Feet** | 106,218 | 115,363 | 115,363 | 115,363 | 115,363 | 115,363 | 115,363 | 115,363 | 115,363 | 115,363 |
| **Capacity** | 946 | 962 | 962 | 962 | 962 | 962 | 962 | 962 | 962 | 962 |
| **Enrollment** | 1,074 | 1,101 | 1,153 | 1,124 | 910 | 885 | 885 | 800 | 749 | 763 |
| **Mableton (1950)** | | | | | | | | | | |
| **Square Feet** | 47,426 | 47,426 | 47,426 | 47,426 | 47,426 | 47,426 | 47,426 | 47,426 | - | - |
| **Capacity** | 412 | 412 | 412 | 412 | 412 | 412 | 412 | 412 | - | - |
| **Enrollment** | 483 | 461 | 429 | 407 | 417 | 399 | 437 | 457 | - | - |
| **Mableton Replacement (2012)** | | | | | | | | | | |
| **Square Feet** | - | - | - | - | - | - | - | - | 148,523 | 148,523 |
| **Capacity** | - | - | - | - | - | - | - | - | 962 | 962 |
| **Enrollment** | - | - | - | - | - | - | - | - | 943 | 950 |
| **McCall Primary (2005)** | | | | | | | | | | |
| **Square Feet** | - | 88,217 | 88,217 | 88,217 | 88,217 | 88,217 | 88,217 | 88,158 | 88,158 | 88,158 |
| **Capacity** | - | 512 | 512 | 512 | 512 | 512 | 512 | 562 | 562 | 562 |
| **Enrollment** | - | 409 | 486 | 469 | 451 | 459 | 506 | 451 | 431 | 407 |
| **Milford (1954)** | | | | | | | | | | |
| **Square Feet** | 64,168 | 64,168 | 69,776 | 69,776 | 69,776 | 69,776 | 69,776 | 73,352 | 73,352 | 73,352 |
| **Capacity** | 612 | 612 | 612 | 612 | 612 | 612 | 612 | 612 | 612 | 612 |
| **Enrollment** | 601 | 576 | 647 | 653 | 624 | 650 | 635 | 658 | 559 | 466 |
| **Mount Bethel (1978)** | | | | | | | | | | |
| **Square Feet** | 105,016 | 105,016 | 105,016 | 105,016 | 105,016 | 105,016 | 105,016 | 110,096 | 110,096 | 110,096 |
| **Capacity** | 912 | 912 | 912 | 912 | 912 | 912 | 912 | 937 | 937 | 937 |
| **Enrollment** | 946 | 933 | 962 | 960 | 1,002 | 1,029 | 996 | 1,006 | 984 | 1,011 |
| **Mountain View (1986)** | | | | | | | | | | |
| **Square Feet** | 102,725 | 102,725 | 102,725 | 102,725 | 102,725 | 102,725 | 102,725 | 102,725 | 102,725 | 102,725 |
| **Capacity** | 862 | 862 | 862 | 862 | 862 | 862 | 862 | 887 | 887 | 887 |
| **Enrollment** | 785 | 770 | 794 | 819 | 829 | 833 | 848 | 853 | 840 | 837 |

**COBB COUNTY SCHOOL DISTRICT**
**SCHOOL BUILDINGS**
**LAST TEN FISCAL YEARS**

| School Name | 2005 | 2006 | 2007 | 2008 | 2009 | 2010 | 2011 | 2012 | 2013 | 2014 |
|---|---|---|---|---|---|---|---|---|---|---|
| **Murdock (1975)** | | | | | | | | | | |
| **Square Feet** | 85,542 | 85,442 | 123,233 | 123,233 | 123,233 | 123,233 | 123,233 | 123,233 | 123,233 | 123,233 |
| **Capacity** | 687 | 687 | 962 | 962 | 962 | 962 | 962 | 962 | 962 | 962 |
| **Enrollment** | 816 | 845 | 836 | 846 | 875 | 861 | 823 | 825 | 830 | 859 |
| **Nicholson (1990)** | | | | | | | | | | |
| **Square Feet** | 75,800 | 75,800 | 75,800 | 75,800 | 75,800 | 75,800 | 75,800 | 75,800 | 75,800 | 75,800 |
| **Capacity** | 637 | 637 | 637 | 637 | 637 | 637 | 637 | 637 | 637 | 637 |
| **Enrollment** | 573 | 563 | 541 | 511 | 521 | 527 | 497 | 513 | 511 | 500 |
| **Nickajack (1998)** | | | | | | | | | | |
| **Square Feet** | 114,350 | 114,350 | 114,350 | 114,350 | 114,350 | 114,350 | 114,350 | 122,342 | 122,342 | 122,342 |
| **Capacity** | 837 | 837 | 837 | 837 | 837 | 837 | 837 | 937 | 937 | 937 |
| **Enrollment** | 810 | 828 | 785 | 670 | 725 | 815 | 904 | 960 | 1,055 | 1,130 |
| **Norton Park (1961)** | | | | | | | | | | |
| **Square Feet** | 66,603 | 66,603 | 87,301 | 87,301 | 87,301 | 87,301 | 87,301 | 87,935 | 87,935 | 87,935 |
| **Capacity** | 612 | 612 | 787 | 787 | 787 | 787 | 787 | 837 | 837 | 837 |
| **Enrollment** | 763 | 806 | 750 | 678 | 764 | 674 | 730 | 708 | 788 | 808 |
| **Pickett's Mill (2008)** | | | | | | | | | | |
| **Square Feet** | - | - | - | - | 136,261 | 136,261 | 136,261 | 139,090 | 139,090 | 139,090 |
| **Capacity** | - | - | - | - | 962 | 962 | 962 | 963 | 963 | 963 |
| **Enrollment** | - | - | - | - | 724 | 742 | 717 | 707 | 723 | 736 |
| **Pitner (2003)** | | | | | | | | | | |
| **Square Feet** | 135,800 | 135,800 | 135,800 | 135,800 | 135,800 | 135,800 | 135,800 | 136,261 | 136,261 | 136,261 |
| **Capacity** | 962 | 962 | 962 | 962 | 962 | 962 | 962 | 962 | 962 | 962 |
| **Enrollment** | 1,038 | 1,083 | 1,049 | 1,054 | 971 | 977 | 945 | 942 | 937 | 909 |
| **Powder Springs (1988)** | | | | | | | | | | |
| **Square Feet** | 101,870 | 101,870 | 101,870 | 101,870 | 101,870 | 101,870 | 101,870 | 101,870 | 101,870 | 101,870 |
| **Capacity** | 887 | 887 | 887 | 887 | 887 | 887 | 887 | 888 | 888 | 888 |
| **Enrollment** | 972 | 922 | 936 | 891 | 892 | 866 | 811 | 802 | 783 | 807 |
| **Powers Ferry (1951)** | | | | | | | | | | |
| **Square Feet** | 56,104 | 56,104 | 56,104 | 56,104 | 56,104 | 56,104 | 56,104 | 59,190 | 59,190 | 59,190 |
| **Capacity** | 462 | 462 | 462 | 462 | 462 | 462 | 462 | 462 | 462 | 462 |
| **Enrollment** | 456 | 452 | 470 | 472 | 477 | 483 | 490 | 468 | 467 | 448 |
| **Riverside Primary (2005)** | | | | | | | | | | |
| **Square Feet** | - | 85,236 | 85,236 | 85,236 | 85,236 | 85,236 | 85,236 | 85,236 | 85,236 | 85,236 |
| **Capacity** | - | 512 | 512 | 512 | 512 | 512 | 512 | 562 | 562 | 562 |
| **Enrollment** | - | 434 | 545 | 516 | 440 | 465 | 491 | 561 | 681 | 710 |
| **Riverside Intermediate (2001)** | | | | | | | | | | |
| **Square Feet** | 123,000 | 123,000 | 123,000 | 123,000 | 123,000 | 123,000 | 123,000 | 123,000 | 123,000 | 123,000 |
| **Capacity** | 962 | 962 | 962 | 962 | 962 | 962 | 962 | 962 | 962 | 962 |
| **Enrollment** | 791 | 791 | 838 | 819 | 777 | 841 | 871 | 925 | 1,107 | 1,101 |
| **Rocky Mount (1977)** | | | | | | | | | | |
| **Square Feet** | 78,720 | 78,720 | 78,720 | 78,720 | 78,720 | 78,720 | 78,720 | 71,408 | 71,408 | 72,896 |
| **Capacity** | 587 | 587 | 587 | 587 | 587 | 587 | 587 | 612 | 612 | 612 |
| **Enrollment** | 593 | 608 | 597 | 591 | 606 | 592 | 629 | 613 | 614 | 602 |
| **Russell (1961)** | | | | | | | | | | |
| **Square Feet** | 63,212 | 63,212 | 101,862 | 101,862 | 101,862 | 101,862 | 101,862 | 103,369 | 103,369 | 104,362 |
| **Capacity** | 612 | 612 | 962 | 962 | 962 | 962 | 962 | 962 | 962 | 962 |
| **Enrollment** | 662 | 674 | 651 | 655 | 687 | 725 | 703 | 693 | 728 | 704 |
| **Sanders (1997)** | | | | | | | | | | |
| **Square Feet** | 116,302 | 116,302 | 116,302 | 116,302 | 116,302 | 116,302 | 116,302 | 116,302 | 116,302 | 116,302 |
| **Capacity** | 862 | 862 | 862 | 862 | 862 | 862 | 862 | 862 | 862 | 862 |
| **Enrollment** | 941 | 867 | 889 | 894 | 936 | 926 | 872 | 903 | 829 | 809 |
| **Sedalia Park (1956)** | | | | | | | | | | |
| **Square Feet** | 84,051 | 84,051 | 101,125 | 101,125 | 101,125 | 101,125 | 101,125 | 99,735 | 99,735 | 99,735 |
| **Capacity** | 787 | 787 | 887 | 887 | 887 | 887 | 887 | 888 | 888 | 888 |
| **Enrollment** | 771 | 791 | 752 | 746 | 799 | 782 | 804 | 816 | 828 | 815 |
| **Shallowford Falls (1990)** | | | | | | | | | | |
| **Square Feet** | 73,600 | 73,600 | 112,947 | 112,947 | 112,947 | 112,947 | 112,947 | 112,620 | 112,620 | 112,620 |
| **Capacity** | 612 | 612 | 962 | 962 | 962 | 962 | 962 | 962 | 962 | 962 |
| **Enrollment** | 656 | 641 | 654 | 663 | 695 | 710 | 690 | 674 | 658 | 654 |
| **Sky View (1957) (b)** | | | | | | | | | | |
| **Square Feet** | 50,270 | 50,270 | 50,270 | 50,270 | 50,270 | 50,270 | 50,270 | 50,270 | - | - |
| **Capacity** | 462 | 462 | 462 | 462 | 462 | 462 | 462 | 462 | - | - |
| **Enrollment** | 430 | 468 | 448 | 387 | 409 | 399 | 373 | 400 | - | - |

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**COBB COUNTY SCHOOL DISTRICT**
**SCHOOL BUILDINGS**
**LAST TEN FISCAL YEARS**

| School Name | 2005 | 2006 | 2007 | 2008 | 2009 | 2010 | 2011 | 2012 | 2013 | 2014 |
|---|---|---|---|---|---|---|---|---|---|---|
| **Smyrna (2013)** | | | | | | | | | | |
| **Square Feet** | - | - | - | - | - | - | - | - | - | 143,107 |
| **Capacity** | - | - | - | - | - | - | - | - | - | 962 |
| **Enrollment** | - | - | - | - | - | - | - | - | - | 863 |
| **Sope Creek (1978)** | | | | | | | | | | |
| **Square Feet** | 106,348 | 106,348 | 106,348 | 106,348 | 106,348 | 106,348 | 106,348 | 133,344 | 133,344 | 133,344 |
| **Capacity** | 962 | 962 | 962 | 962 | 962 | 962 | 962 | 1,162 | 1,162 | 1,162 |
| **Enrollment** | 1,104 | 1,070 | 1,093 | 1,078 | 1,064 | 1,142 | 1,159 | 1,142 | 1,157 | 1,181 |
| **Still (1978)** | | | | | | | | | | |
| **Square Feet** | 82,687 | 82,687 | 121,289 | 121,289 | 121,289 | 121,289 | 121,289 | 116,074 | 116,074 | 117,539 |
| **Capacity** | 612 | 612 | 962 | 962 | 962 | 962 | 962 | 963 | 963 | 963 |
| **Enrollment** | 579 | 625 | 670 | 687 | 750 | 775 | 776 | 764 | 768 | 814 |
| **Teasley (1961)** | | | | | | | | | | |
| **Square Feet** | 56,810 | 56,810 | 56,810 | 56,810 | 56,810 | 56,810 | 56,810 | 55,944 | 55,944 | 55,944 |
| **Capacity** | 462 | 462 | 462 | 462 | 462 | 462 | 462 | 487 | 487 | 487 |
| **Enrollment** | 585 | 561 | 538 | 487 | 513 | 578 | 670 | 689 | 718 | 720 |
| **Timber Ridge (1990)** | | | | | | | | | | |
| **Square Feet** | 73,450 | 73,450 | 73,450 | 73,450 | 73,450 | 73,450 | 73,450 | 73,450 | 73,450 | 73,450 |
| **Capacity** | 587 | 587 | 587 | 587 | 587 | 587 | 587 | 612 | 612 | 612 |
| **Enrollment** | 513 | 507 | 526 | 510 | 539 | 590 | 589 | 650 | 615 | 610 |
| **Tritt (1979)** | | | | | | | | | | |
| **Square Feet** | 109,912 | 109,912 | 109,912 | 109,912 | 109,912 | 109,912 | 109,912 | 109,769 | 109,769 | 109,769 |
| **Capacity** | 937 | 937 | 937 | 937 | 937 | 937 | 937 | 937 | 937 | 937 |
| **Enrollment** | 849 | 863 | 892 | 892 | 899 | 936 | 909 | 908 | 926 | 918 |
| **Varner (1990)** | | | | | | | | | | |
| **Square Feet** | 109,827 | 109,827 | 109,827 | 109,827 | 109,827 | 109,827 | 109,827 | 109,827 | 109,827 | 109,827 |
| **Capacity** | 962 | 962 | 962 | 962 | 962 | 962 | 962 | 962 | 962 | 962 |
| **Enrollment** | 834 | 845 | 790 | 824 | 829 | 833 | 791 | 774 | 742 | 703 |
| **Vaughan (1996)** | | | | | | | | | | |
| **Square Feet** | 122,260 | 122,260 | 122,260 | 122,260 | 122,260 | 122,260 | 122,260 | 122,260 | 122,260 | 122,260 |
| **Capacity** | 937 | 937 | 937 | 937 | 937 | 937 | 937 | 937 | 937 | 937 |
| **Enrollment** | 1,095 | 1,138 | 1,128 | 1,076 | 859 | 817 | 742 | 721 | 676 | 659 |
| **Awtrey (1965)** | | | | | | | | | | |
| **Square Feet** | 143,704 | 143,704 | 143,704 | 143,704 | 143,704 | 143,704 | 143,704 | 149,860 | 156,660 | 156,660 |
| **Capacity** | 1,012 | 1,012 | 1,012 | 1,012 | 1,012 | 1,012 | 1,012 | 1,037 | 1,037 | 1,037 |
| **Enrollment** | 1,594 | 843 | 776 | 839 | 862 | 920 | 863 | 881 | 848 | 850 |
| **Barber (2005)** | | | | | | | | | | |
| **Square Feet** | - | 175,345 | 175,345 | 175,345 | 175,345 | 175,345 | 175,345 | 178,465 | 178,465 | 178,465 |
| **Capacity** | - | 1,162 | 1,162 | 1,162 | 1,162 | 1,162 | 1,162 | 1,162 | 1,162 | 1,162 |
| **Enrollment** | - | 866 | 922 | 942 | 927 | 914 | 954 | 967 | 966 | 979 |
| **Campbell (1951)** | | | | | | | | | | |
| **Square Feet** | 176,241 | 176,241 | 205,911 | 205,911 | 205,911 | 205,911 | 205,911 | 207,172 | 207,172 | 220,228 |
| **Capacity** | 1,337 | 1,137 | 1,337 | 1,337 | 1,337 | 1,337 | 1,337 | 1,338 | 1,338 | 1,338 |
| **Enrollment** | 1,251 | 1,187 | 1,017 | 961 | 1,024 | 1,106 | 1,146 | 1,201 | 1,278 | 1,286 |
| **Cooper (2001)** | | | | | | | | | | |
| **Square Feet** | 175,345 | 175,345 | 175,345 | 175,345 | 175,345 | 175,345 | 175,345 | 170,905 | 170,905 | 170,905 |
| **Capacity** | 1,162 | 1,162 | 1,162 | 1,162 | 1,162 | 1,162 | 1,162 | 1,162 | 1,162 | 1,162 |
| **Enrollment** | 1,069 | 1,034 | 956 | 926 | 872 | 827 | 832 | 851 | 942 | 936 |
| **Daniell (1966)** | | | | | | | | | | |
| **Square Feet** | 141,419 | 141,419 | 165,011 | 165,011 | 165,011 | 165,011 | 165,011 | 163,526 | 177,356 | 177,356 |
| **Capacity** | 1,087 | 1,087 | 1,162 | 1,162 | 1,162 | 1,162 | 1,162 | 1,163 | 1,163 | 1,163 |
| **Enrollment** | 954 | 930 | 949 | 931 | 943 | 981 | 1,017 | 972 | 977 | 978 |
| **Dickerson (1981)** | | | | | | | | | | |
| **Square Feet** | 157,333 | 165,953 | 165,953 | 165,953 | 165,953 | 165,953 | 165,953 | 166,048 | 166,048 | 166,048 |
| **Capacity** | 1,097 | 1,157 | 1,187 | 1,187 | 1,187 | 1,187 | 1,187 | 1,187 | 1,187 | 1,187 |
| **Enrollment** | 1,409 | 1,397 | 1,265 | 1,195 | 1,122 | 1,119 | 1,142 | 1,212 | 1,212 | 1,237 |
| **Dodgen (1975)** | | | | | | | | | | |
| **Square Feet** | 111,484 | 182,985 | 182,985 | 182,985 | 182,985 | 182,985 | 182,985 | 183,798 | 183,798 | 183,798 |
| **Capacity** | 741 | 1,162 | 1,162 | 1,162 | 1,162 | 1,162 | 1,162 | 1,212 | 1,212 | 1,212 |
| **Enrollment** | 841 | 861 | 1,083 | 1,151 | 1,122 | 1,104 | 1,132 | 1,190 | 1,185 | 1,157 |
| **Durham (1998)** | | | | | | | | | | |
| **Square Feet** | 173,487 | 173,487 | 173,487 | 173,487 | 173,487 | 173,487 | 173,487 | 173,487 | 173,487 | 173,487 |
| **Capacity** | 1,162 | 1,162 | 1,162 | 1,162 | 1,162 | 1,162 | 1,162 | 1,162 | 1,162 | 1,162 |
| **Enrollment** | 1,676 | 1,708 | 1,141 | 1,116 | 1,129 | 1,111 | 1,103 | 1,101 | 1,093 | 1,025 |

**COBB COUNTY SCHOOL DISTRICT**
**SCHOOL BUILDINGS**
**LAST TEN FISCAL YEARS**

| School Name | 2005 | 2006 | 2007 | 2008 | 2009 | 2010 | 2011 | 2012 | 2013 | 2014 |
|---|---|---|---|---|---|---|---|---|---|---|
| East Cobb (1963) | | | | | | | | | | |
| Square Feet | 165,237 | 165,237 | 181,573 | 181,573 | 181,573 | 181,573 | 181,573 | 186,961 | 186,961 | 186,961 |
| Capacity | 1,162 | 1,162 | 1,212 | 1,212 | 1,212 | 1,212 | 1,212 | 1,362 | 1,362 | 1,362 |
| Enrollment | 1,289 | 1,257 | 1,148 | 1,130 | 1,183 | 1,241 | 1,294 | 1,281 | 1,273 | 1,310 |
| Floyd (1964) | | | | | | | | | | |
| Square Feet | 120,560 | 166,551 | 166,551 | 166,551 | 166,551 | 166,551 | 166,551 | 166,551 | 166,551 | 166,551 |
| Capacity | 812 | 1,162 | 1,162 | 1,162 | 1,162 | 1,162 | 1,162 | 1,112 | 1,112 | 1,112 |
| Enrollment | 929 | 998 | 894 | 882 | 812 | 819 | 821 | 870 | 865 | 969 |
| Garrett (1972) | | | | | | | | | | |
| Square Feet | 122,329 | 122,329 | 122,329 | 122,329 | 122,329 | 122,329 | 122,329 | 122,329 | 152,212 | 152,212 |
| Capacity | 812 | 812 | 812 | 812 | 812 | 812 | 812 | 812 | 963 | 963 |
| Enrollment | 847 | 923 | 894 | 909 | 898 | 862 | 901 | 853 | 854 | 779 |
| Griffin (1972) | | | | | | | | | | |
| Square Feet | 122,698 | 186,947 | 186,947 | 186,947 | 186,947 | 186,947 | 186,947 | 186,947 | 186,947 | 186,947 |
| Capacity | 747 | 1,162 | 1,162 | 1,162 | 1,162 | 1,162 | 1,162 | 1,162 | 1,162 | 1,162 |
| Enrollment | 993 | 1,095 | 1,064 | 993 | 922 | 916 | 959 | 1,064 | 1,154 | 1,201 |
| Hightower Trail (1993) | | | | | | | | | | |
| Square Feet | 141,264 | 141,264 | 149,038 | 149,038 | 149,038 | 149,038 | 149,038 | 149,038 | 149,038 | 149,038 |
| Capacity | 987 | 987 | 1,012 | 1,012 | 1,012 | 1,012 | 1,012 | 1,012 | 1,012 | 1,012 |
| Enrollment | 946 | 966 | 1,020 | 986 | 975 | 964 | 963 | 956 | 992 | 1,014 |
| Lindley 6th Grade Academy (1962) | | | | | | | | | | |
| Square Feet | 114,635 | 114,635 | 114,635 | 114,635 | 114,635 | 114,635 | 114,635 | 111,260 | 111,260 | 111,260 |
| Capacity | 787 | 787 | 787 | 787 | 787 | 787 | 787 | 788 | 788 | 788 |
| Enrollment (b) | 455 | 230 | 260 | 198 | 440 | 470 | 493 | 523 | 542 | 589 |
| Lindley (2001) | | | | | | | | | | |
| Square Feet | 179,170 | 179,170 | 179,170 | 179,170 | 179,170 | 179,170 | 179,170 | 179,170 | 179,170 | 179,170 |
| Capacity | 1,162 | 1,162 | 1,162 | 1,162 | 1,162 | 1,162 | 1,162 | 1,162 | 1,162 | 1,162 |
| Enrollment | 1,407 | 1,354 | 1,381 | 1,252 | 827 | 832 | 916 | 1,041 | 1,072 | 1,089 |
| Lost Mountain (1992) | | | | | | | | | | |
| Square Feet | 137,027 | 137,027 | 164,107 | 164,107 | 164,107 | 164,107 | 164,107 | 165,107 | 165,107 | 165,107 |
| Capacity | 987 | 987 | 1,162 | 1,162 | 1,162 | 1,162 | 1,162 | 1,137 | 1,137 | 1,137 |
| Enrollment | 1,513 | 1,576 | 1,167 | 1,107 | 1,074 | 1,131 | 1,105 | 1,016 | 939 | 943 |
| Lovinggood (2006) | | | | | | | | | | |
| Square Feet | - | - | 178,465 | 178,465 | 178,465 | 178,465 | 178,465 | 175,345 | 175,345 | 175,345 |
| Capacity | - | - | 1,162 | 1,162 | 1,162 | 1,162 | 1,162 | 1,162 | 1,162 | 1,162 |
| Enrollment | - | - | 1,262 | 1,238 | 1,269 | 1,185 | 1,182 | 1,214 | 1,339 | 1,406 |
| Mabry (1978) | | | | | | | | | | |
| Square Feet | 113,212 | 158,434 | 158,434 | 158,434 | 158,434 | 158,434 | 158,434 | 160,581 | 160,581 | 160,581 |
| Capacity | 868 | 1,137 | 1,137 | 1,137 | 1,137 | 1,137 | 1,137 | 1,162 | 1,162 | 1,162 |
| Enrollment | 882 | 848 | 849 | 941 | 959 | 892 | 864 | 849 | 847 | 893 |
| McCleskey (1983) | | | | | | | | | | |
| Square Feet | 113,525 | 113,525 | 113,525 | 113,525 | 113,525 | 113,525 | 113,525 | 113,525 | 149,577 | 149,577 |
| Capacity | 837 | 837 | 837 | 837 | 837 | 837 | 837 | 937 | 937 | 937 |
| Enrollment | 858 | 822 | 815 | 752 | 769 | 765 | 692 | 668 | 678 | 715 |
| McClure (2006) | | | | | | | | | | |
| Square Feet | - | - | 191,209 | 191,209 | 191,209 | 191,209 | 191,209 | 191,209 | 191,209 | 191,209 |
| Capacity | - | - | 1,162 | 1,162 | 1,162 | 1,162 | 1,162 | 1,163 | 1,163 | 1,163 |
| Enrollment | - | - | 1,029 | 1,155 | 1,157 | 1,165 | 1,167 | 1,138 | 1,092 | 1,090 |
| Palmer (2001) | | | | | | | | | | |
| Square Feet | 175,345 | 175,345 | 175,345 | 175,345 | 175,345 | 175,345 | 175,345 | 175,974 | 175,974 | 175,974 |
| Capacity | 1,162 | 1,162 | 1,162 | 1,162 | 1,162 | 1,162 | 1,162 | 1,162 | 1,162 | 1,162 |
| Enrollment | 1,264 | 1,173 | 1,134 | 1,101 | 1,083 | 1,069 | 1,042 | 999 | 963 | 990 |
| Pine Mountain (1979) | | | | | | | | | | |
| Square Feet | 119,076 | 119,076 | 131,459 | 131,459 | 131,459 | 131,459 | 131,459 | 131,399 | 169,809 | 169,809 |
| Capacity | 792 | 792 | 887 | 887 | 887 | 887 | 887 | 887 | 912 | 912 |
| Enrollment | 1,212 | 1,261 | 752 | 743 | 728 | 772 | 738 | 725 | 706 | 710 |
| Simpson (1988) | | | | | | | | | | |
| Square Feet | 110,000 | 110,000 | 110,000 | 110,000 | 110,000 | 110,000 | 110,000 | 110,000 | 138,902 | 143,888 |
| Capacity | 837 | 837 | 837 | 837 | 837 | 837 | 837 | 837 | 962 | 962 |
| Enrollment | 885 | 844 | 813 | 871 | 892 | 889 | 843 | 862 | 876 | 895 |
| Smitha (1993) | | | | | | | | | | |
| Square Feet | 141,596 | 141,596 | 167,815 | 167,815 | 167,815 | 167,815 | 167,815 | 169,345 | 169,345 | 169,345 |
| Capacity | 987 | 987 | 1,137 | 1,137 | 1,137 | 1,137 | 1,137 | 1,137 | 1,137 | 1,137 |
| Enrollment | 1,292 | 1,306 | 1,013 | 965 | 862 | 817 | 907 | 968 | 995 | 1,001 |

*Continued---*

**COBB COUNTY SCHOOL DISTRICT**
**SCHOOL BUILDINGS**
**LAST TEN FISCAL YEARS**

| School Name | 2005 | 2006 | 2007 | 2008 | 2009 | 2010 | 2011 | 2012 | 2013 | 2014 |
|---|---|---|---|---|---|---|---|---|---|---|
| **Tapp (1975)** | | | | | | | | | | |
| Square Feet | 157,435 | 157,435 | 157,435 | 157,435 | 157,435 | 157,435 | 157,435 | 157,435 | 157,435 | 157,435 |
| Capacity | 1,137 | 1,137 | 1,137 | 1,137 | 1,137 | 1,137 | 1,137 | 1,137 | 1,137 | 1,137 |
| Enrollment | 1,067 | 1,074 | 897 | 891 | 819 | 737 | 661 | 724 | 761 | 805 |
| **Allatoona (2008)** | | | | | | | | | | |
| Square Feet | - | - | - | - | 328,370 | 328,370 | 328,370 | 325,200 | 325,200 | 325,200 |
| Capacity | - | - | - | - | 1,912 | 1,912 | 1,912 | 1,912 | 1,912 | 1,912 |
| Enrollment | - | - | - | - | 845 | 1,341 | 1,554 | 1,762 | 1,717 | 1,724 |
| **Campbell (1963)** | | | | | | | | | | |
| Square Feet | 317,515 | 317,515 | 317,515 | 370,042 | 370,042 | 370,042 | 370,042 | 374,180 | 374,180 | 374,180 |
| Capacity | 2,262 | 2,262 | 2,262 | 2,637 | 2,637 | 2,637 | 2,637 | 2,637 | 2,637 | 2,637 |
| Enrollment | 2,093 | 2,128 | 2,145 | 2,087 | 2,093 | 2,144 | 2,224 | 2,105 | 2,188 | 2,258 |
| **Harrison (1991)** | | | | | | | | | | |
| Square Feet | 235,445 | 235,445 | 235,445 | 235,445 | 235,445 | 235,445 | 235,445 | 243,215 | 243,215 | 337,584 |
| Capacity | 1,837 | 1,837 | 1,837 | 1,837 | 1,837 | 1,837 | 1,837 | 1,837 | 1,837 | 2,587 |
| Enrollment | 2,285 | 2,542 | 2,601 | 2,590 | 2,347 | 2,169 | 2,094 | 1,973 | 1,918 | 1,927 |
| **Hillgrove (2006)** | | | | | | | | | | |
| Square Feet | - | - | 321,543 | 321,543 | 321,543 | 323,023 | 323,023 | 319,000 | 319,000 | 319,000 |
| Capacity | - | - | 1,912 | 1,912 | 1,912 | 1,912 | 1,912 | 1,987 | 1,987 | 1,987 |
| Enrollment | - | - | 1,142 | 1,669 | 1,833 | 2,011 | 2,003 | 2,020 | 2,065 | 2,115 |
| **Kell (2002)** | | | | | | | | | | |
| Square Feet | 323,000 | 323,000 | 323,000 | 323,000 | 323,000 | 323,000 | 323,000 | 321,068 | 321,068 | 321,068 |
| Capacity | 1,912 | 1,912 | 1,912 | 1,912 | 1,912 | 1,912 | 1,912 | 1,987 | 1,987 | 1,987 |
| Enrollment | 1,809 | 1,883 | 1,882 | 1,835 | 1,805 | 1,753 | 1,688 | 1,606 | 1,526 | 1,509 |
| **Kennesaw Mountain (2000)** | | | | | | | | | | |
| Square Feet | 319,000 | 319,000 | 319,000 | 319,000 | 319,000 | 319,000 | 319,000 | 319,000 | 319,000 | 319,000 |
| Capacity | 1,987 | 1,987 | 1,987 | 1,987 | 1,987 | 1,987 | 1,987 | 1,987 | 1,987 | 1,987 |
| Enrollment | 2,858 | 3,032 | 2,938 | 2,842 | 2,357 | 2,147 | 1,955 | 2,034 | 2,121 | 2,080 |
| **Lassiter (1981)** | | | | | | | | | | |
| Square Feet | 274,704 | 274,704 | 274,704 | 274,704 | 274,704 | 274,704 | 274,704 | 278,986 | 310,950 | 310,950 |
| Capacity | 2,137 | 2,137 | 2,137 | 2,137 | 2,137 | 2,137 | 2,137 | 2,112 | 2,112 | 2,112 |
| Enrollment | 2,105 | 2,096 | 2,026 | 1,934 | 1,973 | 1,932 | 1,990 | 1,971 | 1,944 | 2,010 |
| **McEachern (1930)** | | | | | | | | | | |
| Square Feet | 416,201 | 416,201 | 416,201 | 414,457 | 436,728 | 436,728 | 436,728 | 504,107 | 504,107 | 504,107 |
| Capacity | 2,362 | 2,362 | 2,362 | 2,362 | 2,362 | 2,362 | 2,362 | 2,362 | 2,362 | 2,362 |
| Enrollment | 3,304 | 3,384 | 2,652 | 2,316 | 2,210 | 2,166 | 2,127 | 2,098 | 2,174 | 2,168 |
| **North Cobb (1957)** | | | | | | | | | | |
| Square Feet | 252,105 | 252,105 | 320,736 | 320,736 | 320,736 | 287,276 | 287,276 | 406,817 | 406,817 | 406,817 |
| Capacity | 2,087 | 2,087 | 2,087 | 2,087 | 2,087 | 1,933 | 1,933 | 2,787 | 2,787 | 2,787 |
| Enrollment | 2,164 | 2,336 | 2,531 | 2,577 | 2,501 | 2,460 | 2,524 | 2,566 | 2,533 | 2,651 |
| **Osborne (1961)** | | | | | | | | | | |
| Square Feet | 289,269 | 337,114 | 337,114 | 332,614 | 332,614 | 332,614 | 332,614 | 328,000 | 328,000 | 328,000 |
| Capacity | 1,688 | 2,062 | 2,062 | 2,062 | 2,062 | 2,062 | 2,062 | 2,062 | 2,062 | 2,062 |
| Enrollment | 1,560 | 1,580 | 1,483 | 1,589 | 1,643 | 1,722 | 1,671 | 1,558 | 1,701 | 1,798 |
| **Pebblebrook (1963)** | | | | | | | | | | |
| Square Feet | 266,330 | 318,655 | 318,655 | 318,655 | 318,655 | 318,655 | 318,655 | 319,768 | 319,768 | 319,768 |
| Capacity | 1,483 | 1,862 | 1,862 | 1,862 | 1,862 | 1,862 | 1,862 | 1,788 | 1,788 | 1,788 |
| Enrollment | 1,566 | 1,701 | 1,780 | 1,864 | 1,993 | 1,988 | 1,957 | 1,824 | 1,990 | 2,029 |
| **Pope (1987)** | | | | | | | | | | |
| Square Feet | 246,405 | 246,405 | 246,405 | 246,365 | 246,365 | 246,365 | 246,365 | 260,606 | 260,606 | 260,606 |
| Capacity | 1,862 | 1,862 | 1,862 | 1,862 | 1,862 | 1,862 | 1,862 | 1,912 | 1,912 | 1,912 |
| Enrollment | 1,961 | 1,963 | 1,879 | 1,878 | 1,806 | 1,792 | 1,773 | 1,718 | 1,725 | 1,787 |
| **South Cobb (1951)** | | | | | | | | | | |
| Square Feet | 271,378 | 271,378 | 271,378 | 271,378 | 271,378 | 271,378 | 271,378 | 395,332 | 388,425 | 388,425 |
| Capacity | 1,662 | 1,662 | 1,662 | 1,662 | 1,662 | 1,718 | 1,718 | 2,612 | 2,612 | 2,612 |
| Enrollment | 2,005 | 2,100 | 2,036 | 2,069 | 2,009 | 1,969 | 1,957 | 1,863 | 1,898 | 1,911 |
| **Sprayberry (1973)** | | | | | | | | | | |
| Square Feet | 281,542 | 281,542 | 281,542 | 281,542 | 281,542 | 281,542 | 281,542 | 297,400 | 297,400 | 297,400 |
| Capacity | 2,112 | 2,112 | 2,112 | 2,112 | 2,112 | 2,153 | 2,153 | 2,062 | 2,062 | 2,062 |
| Enrollment | 1,766 | 1,758 | 1,705 | 1,670 | 1,655 | 1,693 | 1,754 | 1,727 | 1,741 | 1,700 |
| **Walton (1975)** | | | | | | | | | | |
| Square Feet | 276,781 | 276,781 | 308,814 | 308,814 | 308,814 | 308,814 | 308,814 | 307,655 | 307,655 | 307,655 |
| Capacity | 1,950 | 1,950 | 2,362 | 2,362 | 2,362 | 2,362 | 2,362 | 2,312 | 2,312 | 2,312 |
| Enrollment | 2,533 | 2,549 | 2,559 | 2,583 | 2,574 | 2,561 | 2,649 | 2,569 | 2,574 | 2,639 |

**COBB COUNTY SCHOOL DISTRICT**
**SCHOOL BUILDINGS**
**LAST TEN FISCAL YEARS**

| School Name | 2005 | 2006 | 2007 | 2008 | 2009 | 2010 | 2011 | 2012 | 2013 | 2014 |
|---|---|---|---|---|---|---|---|---|---|---|
| **Wheeler (1964)** | | | | | | | | | | |
| **Square Feet** | 270,744 | 270,744 | 318,504 | 318,504 | 318,504 | 318,504 | 318,504 | 318,504 | 318,504 | 361,490 |
| **Capacity** | 1,762 | 1,762 | 1,837 | 1,837 | 1,837 | 1,837 | 1,837 | 1,837 | 1,837 | 2,162 |
| **Enrollment** | 1,807 | 1,806 | 1,813 | 1,797 | 1,877 | 1,981 | 2,020 | 1,955 | 1,948 | 2,049 |
| **Oakwood (1944)** | | | | | | | | | | |
| **Square Feet** | 93,612 | 93,612 | 93,612 | 93,612 | 93,612 | 93,612 | 93,612 | 93,858 | 93,858 | 93,858 |
| **Capacity** | 462 | 462 | 462 | 462 | 520 | 462 | 462 | 462 | 462 | 462 |
| **Enrollment** | 235 | 219 | 288 | 286 | 192 | 156 | 175 | 79 | 70 | 78 |
| **Performance Learning Center (located at Oakwood)** | | | | | | | | | | |
| **Enrollment** | - | - | - | - | 58 | 47 | 76 | 57 | 59 | 70 |
| **Hawthorne (Haven) (1958) (c)** | | | | | | | | | | |
| **Square Feet** | 32,500 | 32,500 | 32,500 | 32,500 | 32,500 | 32,500 | 32,500 | 32,500 | 32,500 | 32,500 |
| **Capacity** | 312 | 312 | 312 | 312 | 312 | 312 | 312 | 312 | 312 | 312 |
| **Enrollment** | 165 | 182 | 170 | 156 | 158 | 160 | 99 | 88 | 77 | 69 |
| **Fitzhugh Lee (Haven) (1935)(c)** | | | | | | | | | | |
| **Square Feet** | 35,684 | 35,684 | 35,684 | 35,684 | 35,684 | 35,684 | 35,684 | 35,684 | 35,684 | 35,684 |
| **Capacity** | 312 | 312 | 312 | 312 | 312 | 312 | 312 | 312 | 312 | 312 |
| **Enrollment** | - | - | - | - | - | - | 42 | 43 | 39 | 33 |
| **Kennesaw Charter (d)** | | | | | | | | | | |
| **Enrollment** | 435 | 436 | 540 | 495 | 504 | 437 | 515 | 614 | 782 | 871 |
| **Mableton Charter (d)** | | | | | | | | | | |
| **Enrollment** | - | - | - | 569 | 595 | 472 | 529 | 526 | - | - |
| **International Academy of Smyrna (d)** | | | | | | | | | | |
| **Enrollment** | - | - | - | 414 | 438 | 580 | 744 | 793 | 943 | 944 |
| **Devereux Georgia (d)** | | | | | | | | | | |
| **Enrollment** | - | - | 132 | 108 | 115 | 105 | 96 | 62 | 75 | 87 |

***Concluded.***

(a) Original Clarkdale building destroyed by flood fall 2009. Clarkdale Replacement school opened for school year 2012-13.

(b) Sky View Elementary converted to Sky View Adminstrative Facility at the end of school year 2011-12.

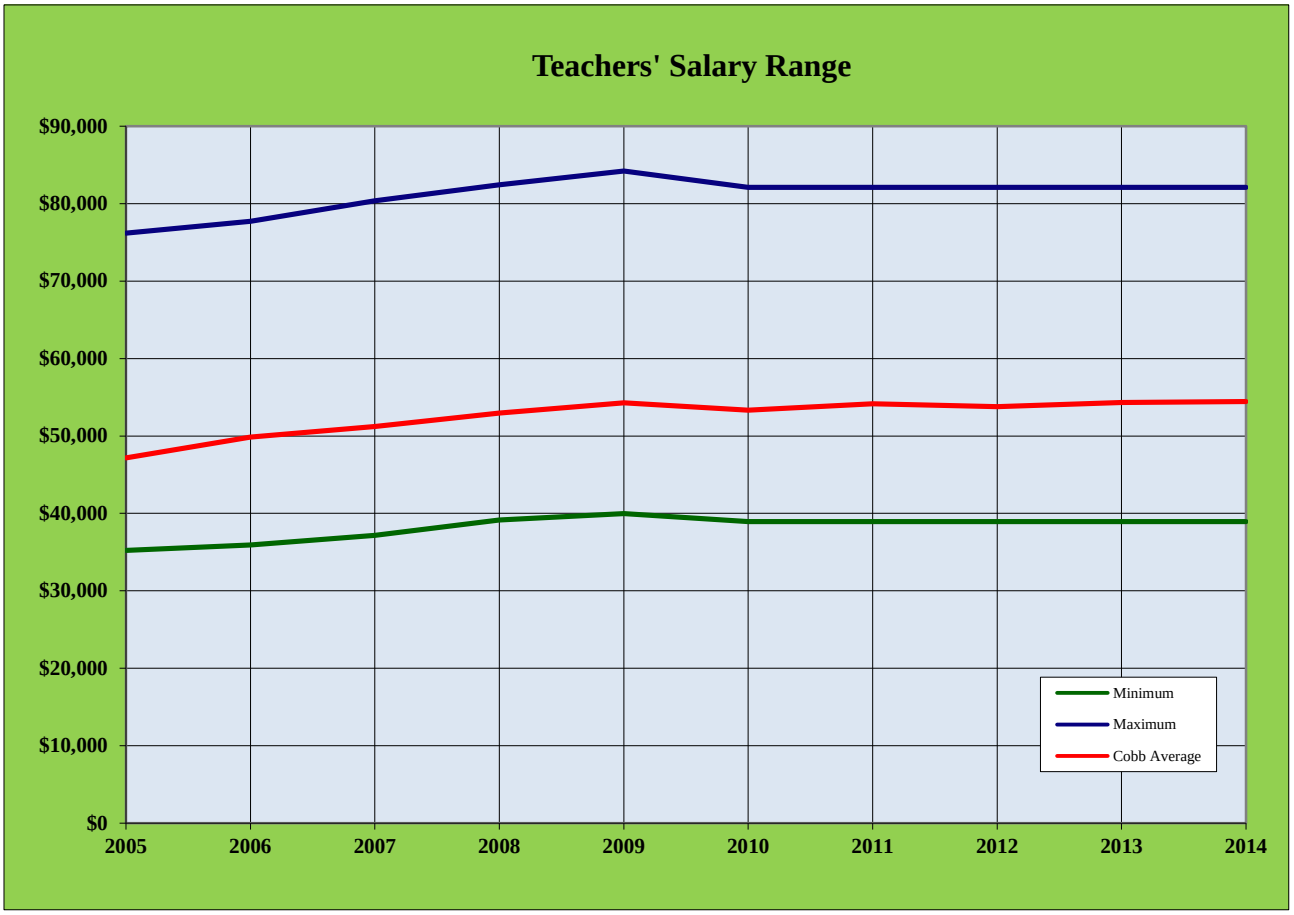
(c) Haven @ Fitzhugh Lee enrollment is included with Hawthorne until school year 2010-11.

(d) Operated by a nonprofit, enrollment reported by CCSD; buildings do not belong to CCSD. Mableton Charter closed May 2012.

Beginning 2012, data reflects the new Five-Year Local Facilities Plan approved by the Board on May 17, 2012. The 2012 - 2016 Local Facilities Plan has been approved by the Georgia Department of Education and validated by a Facilities Survey Team as required by State BOE rules.

Source: District Records

**COBB COUNTY SCHOOL DISTRICT**
**TEACHERS' SALARY SCHEDULE**
**LAST TEN FISCAL YEARS**

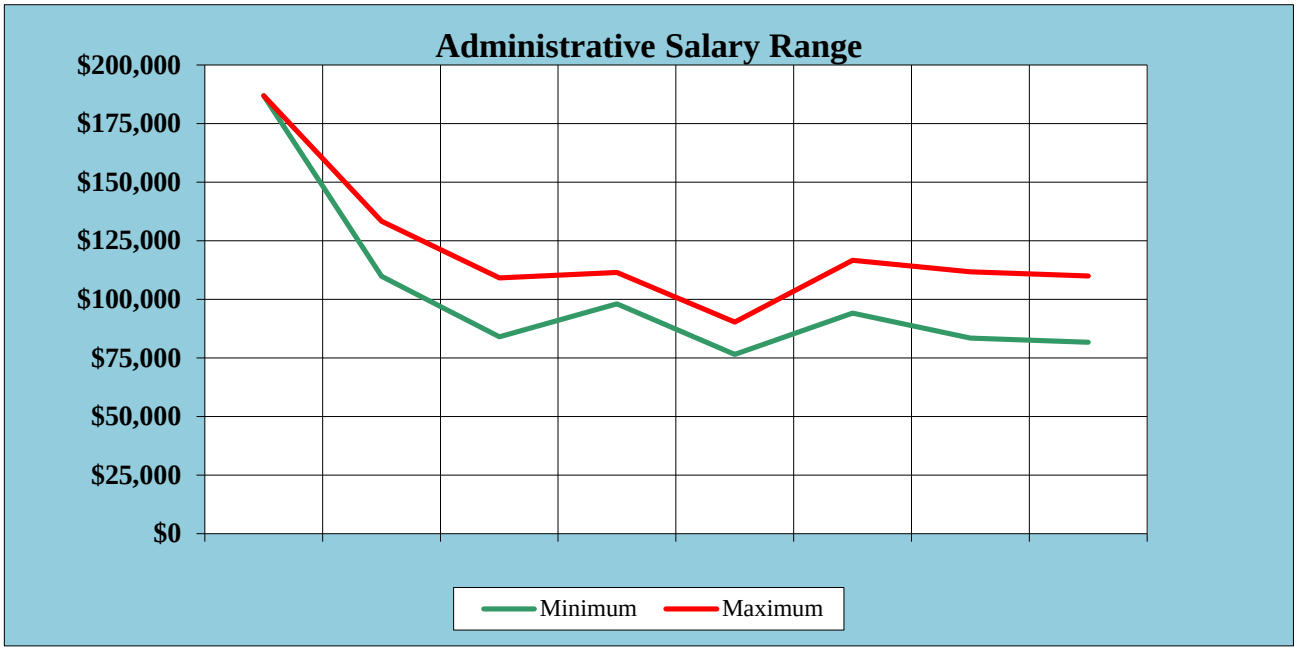



| Fiscal Year | Minimum | Maximum | Cobb Average | State-wide Average |
|---|---|---|---|---|
| 2005 | $ 35,233 | $ 76,206 | $ 47,191 | $ 43,437 |
| 2006 | 35,938 | 77,730 | 49,854 | 48,247 |
| 2007 | 37,160 | 80,374 | 51,239 | 49,836 |
| 2008 | 39,140 | 82,435 | 52,977 | 51,466 |
| 2009 | 39,962 | 84,204 | 54,286 | 52,823 |
| 2010 | 38,958 | 82,088 | 53,320 | 53,155 |
| 2011 | 38,958 | 82,088 | 54,168 | 52,830 |
| 2012 | 38,958 | 82,088 | 53,770 | 53,002 |
| 2013 | 38,958 | 82,088 | 54,323 | 52,956 |
| 2014 | 38,958 | 82,088 | 54,435 | 52,973 |

**Note: Minimum reflects T-4 Certification, Step 1; Maximum is T-7 Doctorate, Step 30+.**

**Source: District Salary Schedules**
**Georgia Department of Education**

**COBB COUNTY SCHOOL DISTRICT**
**ADMINISTRATIVE SALARY SCHEDULE**
**JUNE 30, 2014**




| Administrative Position Title | Minimum | Maximum |
|---|---|---|
| Superintendent | $ 186,850 | $ 186,850 |
| Chief Officers/Asst Superintendents | 109,835 | 133,320 |
| Executive Directors | 83,977 | 109,128 |
| Instructional Directors | 98,140 | 111,506 |
| Classified Directors | 76,455 | 90,245 |
| High School Principals | 94,121 | 116,667 |
| Middle School Principals | 83,390 | 111,683 |
| Elementary School Principals | 81,616 | 109,911 |

**Source: District Records**

**COBB COUNTY SCHOOL DISTRICT**
**SCHEDULE OF INSURANCE IN FORCE**
**JUNE 30, 2014**

| Type of Coverage | Name of Company and Policy Number | Policy Period From | Policy Period To | Liability Limits | Annual Premium |
|---|---|---|---|---|---|
| Bus, Truck, Motor Vehicles Liability | Self Insured | 6/1/1994 | Ongoing | $300,000 | N/A |
| Property Theft | Self Insured | 6/1/1994 | Ongoing | N/A | N/A |
| Employee's Blanket Bond | Travelers #103317698 | 7/1/13 | 7/1/14 | $7,500,000 | $17,676 |
| General Liability | Self Insured | 6/1/1994 | Ongoing | $500,000 | N/A |
| Property Boiler (Includes Insurance) | Travelers KTJ-CMB-1849M21-A-13 | 7/1/13 | 7/1/14 | $500,000,000 | $566,347 |
| Student Athletic | Sentry Life Ins/The Young Group | 8/1/13 | 8/1/14 | Varies | Student/Parent Funded |
| Superintendent's Bond | Old Republic Surety Co. APO1178250 | 7/1/13 | 7/1/14 | $100,000 | $350 |
| Principal's Bond | Old Republic Surety Co. APS1177822 | 8/1/13 | 8/1/14 | $10,000 | $3,990 |
| Worker's Compensation | Self Insured | N/A | N/A | Statutory | N/A |
| Excess Worker's Compensation | US Specialty Underwriters NDE-0812674-13 | 10/1/14 | 12/31/14 | N/A | $1,000,000 |
| Disability, Long-Term | The Hartford Policy #402273 | 1/1/14 | 12/31/14 | Benefit Schedule per salary | $1,251,875 |
| Disability, Short-Term | | | | | |
| STD Plan Option 1 | The Hartford Policy #402273 | 1/1/14 | 12/31/14 | 8th calendar day. 66.67% of weekly earnings. | Employee pays $12.30 per month. |
| STD Plan Option 2 | The Hartford Policy #402273 | 1/1/14 | 12/31/14 | 15th calendar day. 66.67% of weekly earnings. | Employee pays $10.19 per month. |
| STD Plan Option 3 | The Hartford Policy #402273 | 1/1/14 | 12/31/14 | 31st calendar day. 66.67% of weekly earnings. | Employee pays $6.68 per month. |
| STD Plan Option 4 | The Hartford Policy #402273 | 1/1/14 | 12/31/14 | 61st calendar day. 66.67% of weekly earnings. | Employee pays $6.51 per month. |
| STD Plan Option 5 | The Hartford Policy #402273 | 1/1/14 | 12/31/14 | 8th calendar day. 50% of weekly earnings. | Employee pays $8.99 per month. |
| STD Plan Option 6 | The Hartford Policy #402273 | 1/1/14 | 12/31/14 | 15th calendar day. 50% of weekly earnings. | Employee pays $7.45 per month. |
| STD Plan Option 7 | The Hartford Policy #402273 | 1/1/14 | 12/31/14 | 31st calendar day. 50% of weekly earnings. | Employee pays $4.88 per month. |
| STD Plan Option 8 | The Hartford Policy #402273 | 1/1/14 | 12/31/14 | 61st calendar day. 50% of weekly earnings. | Employee pays $4.75 per month. |
| Life Insurance and AD&D | The Hartford #402273 | 1/1/14 | 12/31/14 | Benefit Schedule per salary | Monthly - employee pays $0.123 per $1,000 for Life and AD&D insurance. The first $10,000 of coverage for smokers or first $13,000 for non-smokers is paid by CCSD. |
| Dependent Life Insurance | The Hartford Policy #402273 | 1/1/14 | 12/31/14 | Benefit Schedule per salary | Monthly - employee pays $1 for $10,000 of coverage of child(ren) or $2.50 for $25,000 of coverage; employee pays $2.05 for $10,000 of coverage of spouse or $5.13 for $25,000. |
| Optional Life and AD&D | The Hartford #402273 | 1/1/14 | 12/31/14 | Benefit Schedule per salary | Monthly - employee pays $0.165 per $1,000 for Supplemental Life and AD&D up to a maximum of 5 times his/her annual salary for smokers or 6 times for non-smokers. |

***Continued ---***

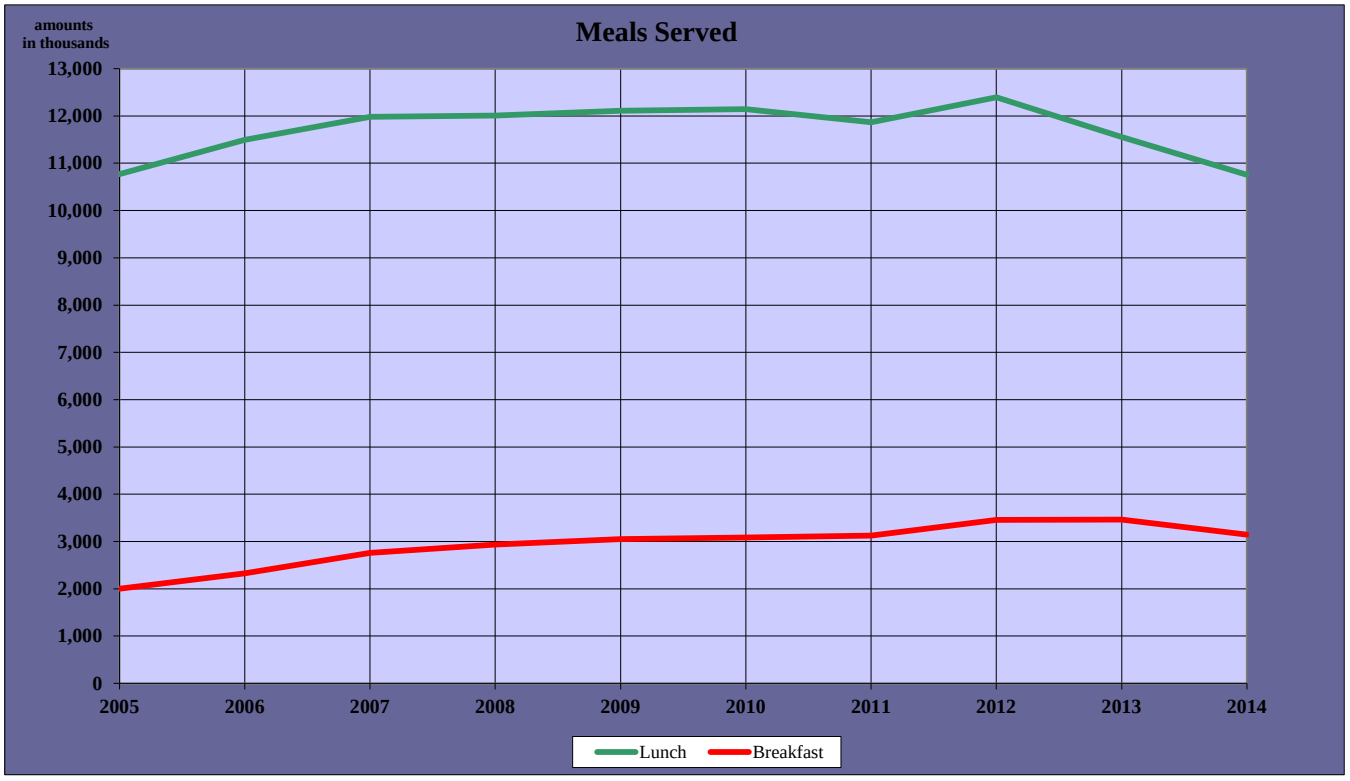
**COBB COUNTY SCHOOL DISTRICT**
**SCHEDULE OF INSURANCE IN FORCE**
**JUNE 30, 2014**

| Type of Coverage | Name of Company and Policy Number | Policy Period From | Policy Period To | Liability Limits | Annual Premium |
|---|---|---|---|---|---|
| Dental Insurance<br>Option: High Plan | Delta Dental<br>Policy 11-1554000000 | 1/1/14 | 12/31/14 | Plus Plan provides preferred rates with a maximum coverage of $1,000 per participant per calendar year. | Monthly - employee pays $33.07 for single coverage, $61.83 for employee plus one, or $100.85 for family coverage. |
| Dental Insurance<br>Option: Low Plan | Delta Dental<br>Policy 11-1554000000 | 1/1/14 | 12/31/14 | Base Plan has co-pays for Preventative and Diagnostic services with a maximum of $750 coverage per participant per calendar year. | Monthly - employee pays $11.57 for single coverage, $21.63 for employee plus one, or $37.05 for family coverage. |
| Cancer Insurance | Allstate Insurance | 1/1/14 | 12/31/14 | Based on Benefit Schedule | Monthly - employee pays rates depending on chosen plan. |
| Economy Plan | Policy #V1935 | | | | Single coverage is $7.06; family coverage is $11.66. |
| Standard Plan | Policy #V1935 | | | | Single coverage is $10.26; family coverage is $17.42. |
| Deluxe Plan | Policy #V1935 | | | | Single coverage is $14.48; family coverage is $24.84. |
| Critical Illness Insurance | Allstate Insurance | 1/1/14 | 12/31/14 | Provides $10,000 critical illness coverage to employee; $5,000 to insured spouse and dependents. | Monthly - employee pays rates depending age and smoking status. |
| Ages 18-35 Years | Policy #V1935 | | | | Non-smoker pays $4.33 for self; $6.62 for family. Smoker pays $5.78 for self; $8.81 for family. |
| Ages 36-50 Years | Policy #V1935 | | | | Non-smoker pays $9.78 for self; $14.79 for family. Smoker pays $14.75 for self; $22.25 for family. |
| Ages 51-60 Years | Policy #V1935 | | | | Non-smoker pays $19.64 for self; $29.59 for family. Smoker pays $30.76 for self; $46.27 for family. |
| Ages 61-63 Years | Policy #V1935 | | | | Non-smoker pays $33.28 for self; $50.04 for family. Smoker pays $49.07 for self; $73.73 for family. |
| Ages 64+ Years | Policy #V1935 | | | | Non-smoker pays $53.31 for self; $80.09 for family. Smoker pays $79.42 for self; $119.25 for family. |
| Vision Insurance | Avesis | 1/1/14 | 12/31/14 | Based on Benefit Schedule | Monthly - employee pays rates: |
| Preferred Plus Plan | 9155NC | | | | Single coverage is $1.08 per month; coverage for employee plus one family member is $1.90, and family coverage is $2.70 each month. |
| Base Plan | 9155NC | | | | Single coverage is $4.72; coverage for employee plus one family member is $8.82, and family coverage is $13.10 each month. |
| Legal Insurance | ARAG Group<br>Policy #17840-001 | 1/1/14 | 12/31/14 | Based on Benefit Schedule | Monthly - employee pays $12.27 for single coverage or $15.23 for family Coverage. |

***Concluded.***

**Source: District Records**

**COBB COUNTY SCHOOL DISTRICT**
**SCHOOL LUNCH AND BREAKFAST PROGRAM**
**LAST TEN FISCAL YEARS**

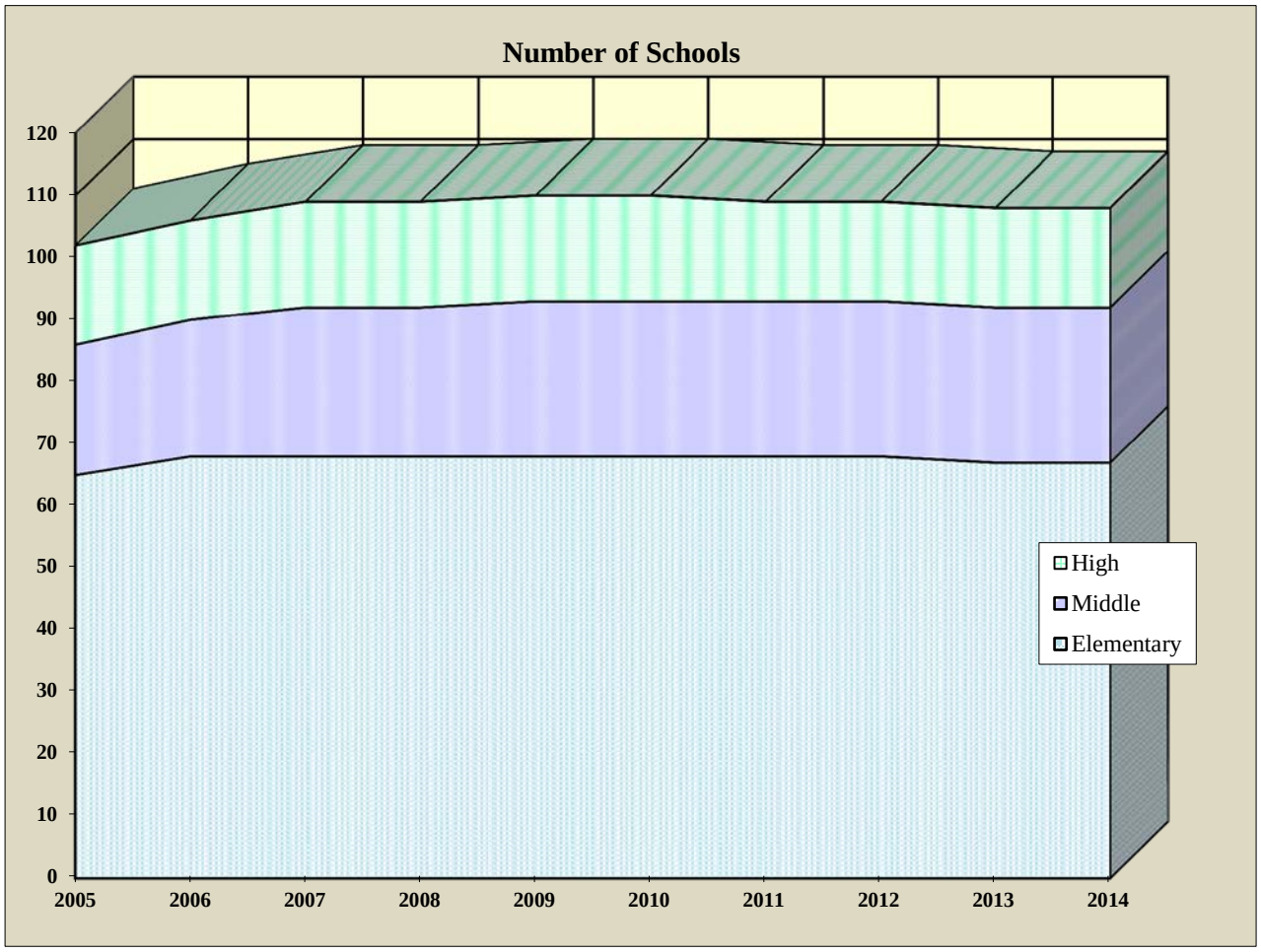



**(amounts expressed in thousands)**

| | 2005 | 2006 | 2007 | 2008 | 2009 | 2010 | 2011 | 2012 | 2013 | 2014 |
|---|---|---|---|---|---|---|---|---|---|---|
| **Lunch Meals Served:** | | | | | | | | | | |
| Free | 3,951 | 4,432 | 4,654 | 4,794 | 5,072 | 5,431 | 5,683 | 6,109 | 6,259 | 5,974 |
| Reduced | 845 | 852 | 950 | 931 | 967 | 954 | 783 | 857 | 805 | 748 |
| Paid | 5,973 | 6,208 | 6,380 | 6,285 | 6,068 | 5,761 | 5,400 | 5,431 | 4,489 | 4,031 |
| Total | 10,769 | 11,492 | 11,984 | 12,010 | 12,107 | 12,146 | 11,866 | 12,397 | 11,553 | 10,753 |
| Daily Average | 60 | 64 | 67 | 67 | 67 | 69 | 69 | 70 | 65 | 64 |
| Student Price | $1.60-$1.85 | $1.60-$1.85 | $1.60-$1.85 | $1.60-$1.85 | $1.60-$1.85 | $1.60-$1.85 | $1.60-$1.85 | $1.65-$1.90 | $2.15-$2.40 | $2.15-$2.40 |
| **Breakfast Meals Served:** | | | | | | | | | | |
| Free | 1,482 | 1,700 | 1,964 | 2,118 | 2,254 | 2,342 | 2,455 | 2,732 | 2,827 | 2,586 |
| Reduced | 180 | 194 | 258 | 264 | 261 | 260 | 208 | 237 | 231 | 206 |
| Paid | 342 | 432 | 536 | 557 | 534 | 486 | 466 | 489 | 407 | 354 |
| Total | 2,004 | 2,326 | 2,758 | 2,939 | 3,049 | 3,088 | 3,129 | 3,458 | 3,465 | 3,146 |
| Daily Average | 11 | 13 | 15 | 16 | 17 | 17 | 19 | 19 | 20 | 19 |
| Student Price | $1.00 | $1.00 | $1.00 | $1.00 | $1.00 | $1.00 | $1.00 | $1.00 | $1.25 | $1.25 |
| **Total Meals Served:** | | | | | | | | | | |
| Free | 5,433 | 6,132 | 6,618 | 6,912 | 7,326 | 7,773 | 8,138 | 8,841 | 9,086 | 8,560 |
| Reduced | 1,025 | 1,046 | 1,208 | 1,195 | 1,228 | 1,214 | 991 | 1,094 | 1,036 | 954 |
| Paid | 6,315 | 6,640 | 6,916 | 6,842 | 6,602 | 6,247 | 5,866 | 5,920 | 4,896 | 4,385 |
| Total | 12,773 | 13,818 | 14,742 | 14,949 | 15,156 | 15,234 | 14,995 | 15,855 | 15,018 | 13,899 |
| Daily Average | 71 | 77 | 82 | 83 | 84 | 86 | 88 | 89 | 85 | 83 |

**Source: District Records**

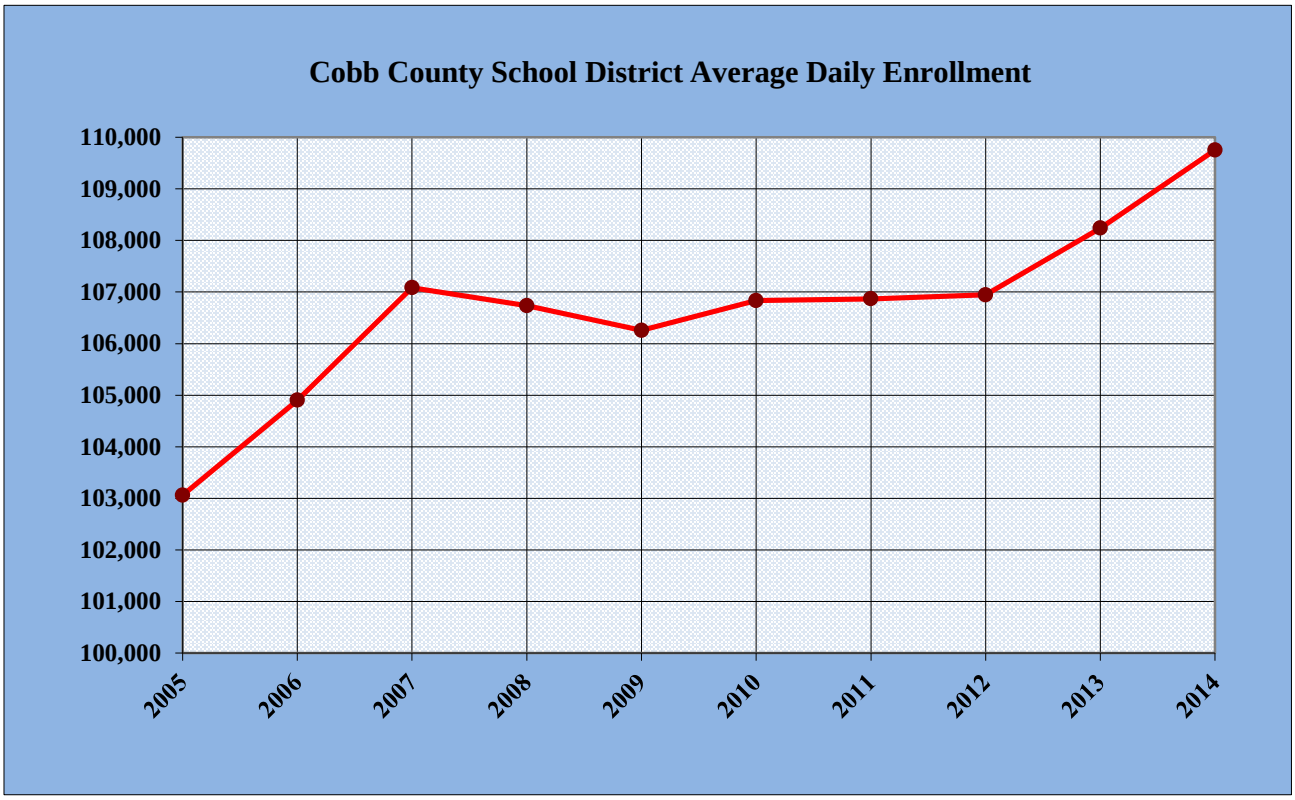
**COBB COUNTY SCHOOL DISTRICT**
**NUMBER OF SCHOOLS**
**LAST TEN FISCAL YEARS**




| Fiscal Year | Elementary | Middle | High | Total |
|---|---|---|---|---|
| 2005 | 65 | 21 | 16 | 102 |
| 2006 | 68 | 22 | 16 | 106 |
| 2007 | 68 | 24 | 17 | 109 |
| 2008 | 68 | 24 | 17 | 109 |
| 2009 | 68 | 25 | 17 | 110 |
| 2010 | 68 | 25 | 17 | 110 |
| 2011 | 68 | 25 | 16 | 109 |
| 2012 | 68 | 25 | 16 | 109 |
| 2013 | 67 | 25 | 16 | 108 |
| 2014 | 67 | 25 | 16 | 108 |

- Elementary, Middle and High Schools only. Special schools not listed.
- Oakwood High School converted to digital academy in 2012 becoming a Special school.
- Sky View Elementary converted to Administrative Facility in 2013.
- In 2014, Brown Elementary closed and Smyrna Elementary opened for instruction.

**COBB COUNTY SCHOOL DISTRICT**
**NUMBER OF HIGH SCHOOL GRADUATES AND**
**AVERAGE DAILY ENROLLMENT AND ATTENDANCE**
**LAST TEN FISCAL YEARS**

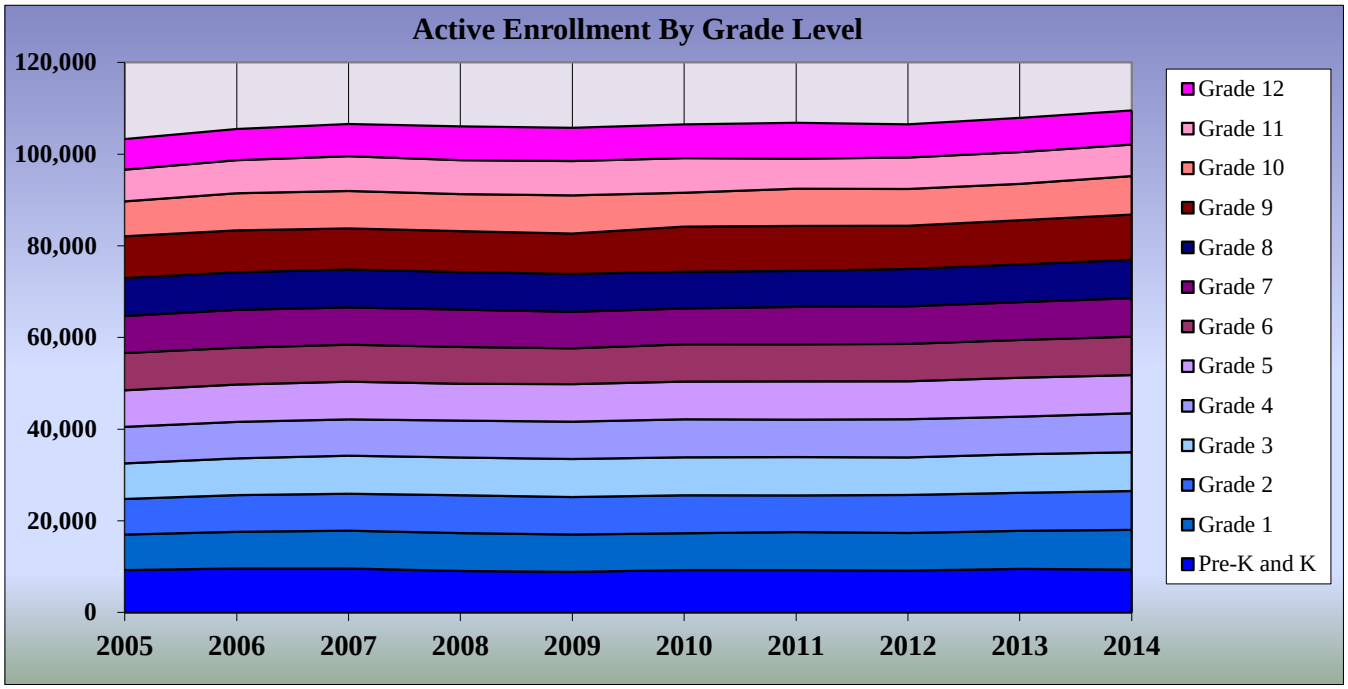



| Fiscal Year | Average Daily Enrollment | Average Daily Attendance | Attendance Percentage | Number of Graduates | Graduate Percentage |
|---|---|---|---|---|---|
| 2005 | 103,061 | 98,567 | 95.64% | 6,267 | 94.06% |
| 2006 | 104,901 | 100,432 | 95.74% | 6,413 | 94.41% |
| 2007 | 107,082 | 102,648 | 95.86% | 6,522 | 92.91% |
| 2008 | 106,734 | 102,497 | 96.03% | 6,765 | 91.85% |
| 2009 | 106,256 | 102,144 | 96.13% | 7,126 | 98.36% |
| 2010 | 106,835 | 102,444 | 95.89% | 7,177 | 97.61% |
| 2011 | 106,868 | 102,732 | 96.13% | 7,350 | 93.91% |
| 2012 | 106,944 | 103,008 | 96.32% | 7,192 | 99.41% |
| 2013 | 108,240 | 103,857 | 95.95% | 7,425 | 99.48% |
| 2014 | 109,752 | 105,548 | 96.17% | 7,313 | 98.37% |

**Note: Number of Graduates divided by Grade 12 Active Enrollment from page 140, includes Special Ed students.**

**Source: District Records**

**COBB COUNTY SCHOOL DISTRICT**
**ACTIVE ENROLLMENT BY GRADE LEVEL**
**LAST TEN FISCAL YEARS**




| Fiscal Year | Pre-K and K | Grade 1 | Grade 2 | Grade 3 | Grade 4 | Grade 5 | Grade 6 | Grade 7 | Grade 8 | Grade 9 | Grade 10 | Grade 11 | Grade 12 | Total |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 2005 | 9,255 | 7,750 | 7,764 | 7,766 | 7,972 | 7,977 | 8,130 | 8,071 | 8,287 | 9,114 | 7,610 | 6,926 | 6,663 | 103,285 |
| 2006 | 9,611 | 7,993 | 8,012 | 8,013 | 7,964 | 8,141 | 8,031 | 8,264 | 8,201 | 9,141 | 8,101 | 7,217 | 6,793 | 105,482 |
| 2007 | 9,604 | 8,246 | 8,061 | 8,303 | 7,921 | 8,229 | 8,069 | 8,132 | 8,280 | 8,950 | 8,171 | 7,586 | 7,020 | 106,572 |
| 2008 | 9,065 | 8,260 | 8,262 | 8,233 | 8,052 | 8,037 | 8,035 | 8,143 | 8,187 | 8,928 | 8,083 | 7,406 | 7,365 | 106,056 |
| 2009 | 8,874 | 8,142 | 8,176 | 8,298 | 8,147 | 8,189 | 7,812 | 7,973 | 8,254 | 8,810 | 8,331 | 7,491 | 7,245 | 105,742 |
| 2010 | 9,262 | 8,029 | 8,286 | 8,285 | 8,291 | 8,230 | 8,131 | 7,822 | 8,007 | 9,850 | 7,391 | 7,551 | 7,353 | 106,488 |
| 2011 | 9,253 | 8,292 | 8,001 | 8,369 | 8,166 | 8,344 | 8,077 | 8,165 | 7,868 | 9,804 | 8,121 | 6,549 | 7,827 | 106,836 |
| 2012 | 9,159 | 8,189 | 8,303 | 8,184 | 8,330 | 8,284 | 8,155 | 8,186 | 8,154 | 9,437 | 8,021 | 6,865 | 7,235 | 106,502 |
| 2013 | 9,523 | 8,297 | 8,296 | 8,422 | 8,191 | 8,495 | 8,242 | 8,249 | 8,229 | 9,637 | 7,938 | 6,931 | 7,464 | 107,914 |
| 2014 | 9,363 | 8,669 | 8,473 | 8,464 | 8,503 | 8,331 | 8,389 | 8,381 | 8,372 | 9,874 | 8,394 | 6,882 | 7,434 | 109,529 |

**Source: District Records**

**COBB COUNTY SCHOOL DISTRICT**
**CLASSROOM BUILDINGS, GRADE LEVELS AND ACREAGE**
**JUNE 30, 2014**

| School Name | Grades | Active Enrollment | Size of Site (acres) | Occupied Year (a) | Number of Classrooms | Portable Classrooms | Square Footage | Capacity |
|---|---|---|---|---|---|---|---|---|
| Acworth Intermediate | 2-5 | 776 | 15.0 | 2001 | 59 | - | 131,924 | 913 |
| Addison | K-5 | 587 | 12.5 | 1989 | 42 | - | 81,334 | 662 |
| Argyle | K-5 | 480 | 8.8 | 1961 | 36 | 7 | 56,904 | 537 |
| Austell (formerly Primary) | K-5 | 532 | 12.4 | 2005 | 36 | - | 85,236 | 562 |
| Baker | K-5 | 756 | 15.0 | 1988 | 63 | - | 106,694 | 987 |
| Bells Ferry | K-5 | 593 | 10.0 | 1963 | 45 | - | 83,098 | 712 |
| Belmont Hills | K-5 | 307 | 10.2 | 1952 | 36 | - | 68,409 | 562 |
| Big Shanty | 3-5 | 771 | 22.3 | 1968 | 52 | - | 84,461 | 837 |
| Birney | K-5 | 775 | 26.8 | 1973 | 59 | - | 105,886 | 912 |
| Blackwell | K-5 | 730 | 16.0 | 1998 | 52 | - | 111,299 | 837 |
| Brown (b) | K-5 | - | 6.2 | 1955 | 24 | - | 49,828 | 412 |
| Brumby | K-5 | 1,051 | 9.5 | 1966 | 56 | 15 | 99,181 | 912 |
| Bryant | K-5 | 953 | 44.0 | 1991 | 61 | - | 116,071 | 962 |
| Bullard | K-5 | 894 | 20.0 | 2003 | 63 | - | 136,261 | 987 |
| Chalker | K-5 | 675 | 25.5 | 1997 | 62 | - | 124,148 | 963 |
| Cheatham Hill | K-5 | 1,112 | 19.2 | 1997 | 68 | 3 | 137,108 | 1,063 |
| Clarkdale | K-5 | 631 | 15.0 | 2012 | 53 | - | 129,988 | 862 |
| Clay | K-5 | 381 | 8.0 | 1961 | 29 | - | 55,412 | 437 |
| Compton | K-5 | 559 | 28.3 | 1969 | 60 | - | 99,427 | 937 |
| Davis | K-5 | 584 | 13.0 | 1987 | 50 | - | 86,131 | 788 |
| Dowell | K-5 | 922 | 28.9 | 1989 | 62 | 3 | 106,003 | 963 |
| Due West | K-5 | 594 | 10.2 | 1957 | 38 | - | 70,367 | 587 |
| East Side | K-5 | 1,304 | 10.0 | 2011 | 69 | - | 149,764 | 1,087 |
| Eastvalley | K-5 | 692 | 7.8 | 1960 | 36 | 9 | 60,029 | 562 |
| Fair Oaks | K-5 | 898 | 10.3 | 1957 | 54 | 3 | 97,993 | 863 |
| Ford | K-5 | 681 | 39.0 | 1991 | 53 | - | 91,129 | 862 |
| Frey | K-5 | 742 | 26.2 | 1996 | 62 | - | 125,717 | 963 |
| Garrison Mill | K-5 | 675 | 14.1 | 1984 | 44 | - | 85,775 | 688 |
| Green Acres | K-5 | 767 | 10.1 | 1996 | 44 | - | 90,915 | 688 |
| Harmony Leland | K-5 | 699 | 8.4 | 1951 | 33 | 11 | 65,127 | 512 |
| Hayes | K-5 | 961 | 24.2 | 1993 | 61 | 3 | 119,189 | 962 |
| Hendricks (formerly Austell Intermedi | K-5 | 531 | 23.0 | 2001 | 61 | - | 123,025 | 962 |
| Hollydale | K-5 | 693 | 15.0 | 1968 | 53 | - | 89,012 | 862 |
| Keheley | K-5 | 484 | 20.7 | 1986 | 38 | - | 70,537 | 588 |
| Kemp | K-5 | 1,031 | 26.2 | 2002 | 61 | - | 123,000 | 962 |
| Kennesaw | K-2 | 712 | 20.7 | 1991 | 61 | - | 116,400 | 962 |
| Kincaid | K-5 | 740 | 24.0 | 1972 | 48 | - | 83,969 | 762 |
| King Springs | K-5 | 832 | 9.9 | 1956 | 37 | 12 | 59,658 | 587 |
| LaBelle | K-5 | 576 | 10.2 | 1955 | 44 | - | 82,912 | 688 |
| Lewis | K-5 | 763 | 10.9 | 1986 | 61 | - | 115,363 | 962 |
| Mableton | K-5 | 950 | 12.1 | 2012 | 61 | - | 148,523 | 962 |
| McCall Primary | K-1 | 407 | 6.0 | 2005 | 36 | - | 88,158 | 562 |
| Milford | K-5 | 466 | 8.7 | 1954 | 40 | - | 73,352 | 612 |
| Mount Bethel | K-5 | 1,011 | 25.0 | 1978 | 60 | - | 110,096 | 937 |
| Mountain View | K-5 | 837 | 13.0 | 1986 | 55 | - | 102,725 | 887 |
| Murdock | K-5 | 859 | 15.3 | 1975 | 61 | - | 123,233 | 962 |
| Nicholson | K-5 | 500 | 23.1 | 1990 | 40 | - | 75,800 | 637 |
| Nickajack | K-5 | 1,130 | 16.8 | 1998 | 60 | 3 | 122,342 | 937 |
| Norton Park | K-5 | 808 | 9.2 | 1961 | 52 | - | 87,935 | 837 |
| Pickett's Mill | K-5 | 736 | 40.9 | 2008 | 62 | - | 139,090 | 963 |
| Pitner | K-5 | 909 | 22.2 | 2003 | 61 | - | 136,261 | 962 |
| Powder Springs | K-5 | 807 | 15.9 | 1988 | 57 | - | 101,870 | 888 |
| Powers Ferry | K-5 | 448 | 10.0 | 1951 | 30 | 6 | 59,190 | 462 |
| Riverside Primary | K-1 | 710 | 9.0 | 2005 | 36 | - | 85,236 | 562 |
| Riverside Intermediate | 2-5 | 1,101 | 18.4 | 2001 | 61 | - | 123,000 | 962 |
| Rocky Mount | K-5 | 602 | 21.8 | 1977 | 39 | - | 71,408 | 612 |
| Russell | K-5 | 704 | 14.1 | 1961 | 61 | 1 | 103,369 | 962 |
| Sanders | K-5 | 809 | 21.1 | 1997 | 53 | - | 116,302 | 862 |
| Sedalia Park | K-5 | 815 | 10.2 | 1956 | 57 | - | 99,735 | 888 |
| Shallowford Falls | K-5 | 654 | 15.3 | 1990 | 61 | - | 112,620 | 962 |
| Smyrna | K-5 | 863 | 11.9 | 2013 | 61 | - | 143,107 | 962 |
| Sope Creek | K-5 | 1,181 | 16.0 | 1978 | 73 | - | 133,344 | 1,162 |

**COBB COUNTY SCHOOL DISTRICT**
**CLASSROOM BUILDINGS, GRADE LEVELS AND ACREAGE**
**JUNE 30, 2014**

| School Name | Grades | Active Enrollment | Size of Site (acres) | Occupied Year (a) | Number of Classrooms | Portable Classrooms | Square Footage | Capacity |
|---|---|---|---|---|---|---|---|---|
| Still | K-5 | 814 | 10.9 | 1978 | 62 | - | 116,074 | 963 |
| Teasley | K-5 | 720 | 13.2 | 1961 | 32 | - | 55,944 | 487 |
| Timber Ridge | K-5 | 610 | 11.5 | 1990 | 39 | - | 73,450 | 612 |
| Tritt | K-5 | 918 | 23.7 | 1979 | 60 | - | 109,769 | 937 |
| Varner | K-5 | 703 | 20.0 | 1990 | 61 | - | 109,827 | 962 |
| Vaughan | K-5 | 659 | 28.0 | 1996 | 60 | - | 122,260 | 937 |
| Awtrey | 6-8 | 850 | 26.2 | 1965 | 64 | - | 156,660 | 1,037 |
| Barber | 6-8 | 979 | 25.8 | 2005 | 71 | - | 178,465 | 1,162 |
| Campbell | 6-8 | 1,286 | 33.2 | 1951 | 87 | - | 220,228 | 1,338 |
| Cooper | 6-8 | 936 | 75.1 | 2001 | 71 | - | 170,905 | 1,162 |
| Daniell | 6-8 | 978 | 20.0 | 1966 | 72 | - | 177,356 | 1,163 |
| Dickerson | 6-8 | 1,237 | 21.9 | 1981 | 73 | - | 166,048 | 1,187 |
| Dodgen | 6-8 | 1,157 | 20.6 | 1975 | 74 | - | 183,798 | 1,212 |
| Durham | 6-8 | 1,025 | 43.0 | 1998 | 71 | - | 173,487 | 1,162 |
| East Cobb | 6-8 | 1,310 | 20.0 | 1963 | 83 | - | 186,961 | 1,362 |
| Floyd | 6-8 | 969 | 20.0 | 1964 | 68 | - | 166,551 | 1,112 |
| Garrett | 6-8 | 779 | 36.6 | 1972 | 60 | - | 152,212 | 963 |
| Griffin | 6-8 | 1,201 | 24.4 | 1972 | 70 | - | 186,947 | 1,162 |
| Hightower Trail | 6-8 | 1,014 | 26.4 | 1993 | 62 | - | 149,038 | 1,012 |
| Lindley 6th Grade Academy | 6 | 589 | 28.7 | 1962 | 45 | - | 111,260 | 788 |
| Lindley | 7-8 | 1,089 | 33.3 | 2001 | 71 | - | 179,170 | 1,162 |
| Lost Mountain | 6-8 | 943 | 83.8 | 1992 | 70 | - | 165,107 | 1,137 |
| Lovinggood | 6-8 | 1,406 | 29.4 | 2006 | 71 | - | 175,345 | 1,162 |
| Mabry | 6-8 | 893 | 22.0 | 1978 | 71 | - | 160,581 | 1,162 |
| McCleskey | 6-8 | 715 | 34.8 | 1983 | 58 | - | 149,577 | 937 |
| McClure | 6-8 | 1,090 | 38.0 | 2006 | 72 | - | 191,209 | 1,163 |
| Palmer | 6-8 | 990 | 43.1 | 2001 | 71 | - | 175,974 | 1,162 |
| Pine Mountain | 6-8 | 710 | 39.7 | 1979 | 57 | - | 169,809 | 912 |
| Simpson | 6-8 | 895 | 16.5 | 1988 | 59 | - | 143,888 | 962 |
| Smitha | 6-8 | 1,001 | 21.8 | 1993 | 70 | - | 169,345 | 1,137 |
| Tapp | 6-8 | 805 | 16.9 | 1975 | 70 | - | 157,435 | 1,137 |
| Allatoona | 9-12 | 1,724 | 114.7 | 2008 | 99 | - | 325,200 | 1,912 |
| Campbell | 9-12 | 2,258 | 47.9 | 1963 | 135 | - | 374,180 | 2,637 |
| Harrison | 9-12 | 1,927 | 73.0 | 1991 | 133 | 2 | 337,584 | 2,587 |
| Hillgrove | 9-12 | 2,115 | 95.0 | 2006 | 102 | - | 319,000 | 1,987 |
| Kell | 9-12 | 1,509 | 63.1 | 2002 | 102 | - | 321,068 | 1,987 |
| Kennesaw Mountain | 9-12 | 2,080 | 75.0 | 2000 | 102 | 3 | 319,000 | 1,987 |
| Lassiter | 9-12 | 2,010 | 49.3 | 1981 | 108 | - | 310,950 | 2,112 |
| McEachern | 9-12 | 2,168 | 74.9 | 1930 | 127 | - | 504,107 | 2,362 |
| North Cobb | 9-12 | 2,651 | 46.8 | 1957 | 143 | - | 406,817 | 2,787 |
| Osborne | 9-12 | 1,798 | 50.7 | 1961 | 106 | 2 | 328,000 | 2,062 |
| Pebblebrook | 9-12 | 2,029 | 52.5 | 1963 | 93 | 5 | 319,768 | 1,788 |
| Pope | 9-12 | 1,787 | 47.0 | 1987 | 98 | - | 260,606 | 1,912 |
| South Cobb | 9-12 | 1,911 | 54.4 | 1951 | 134 | - | 388,425 | 2,612 |
| Sprayberry | 9-12 | 1,700 | 41.3 | 1973 | 106 | - | 297,400 | 2,062 |
| Walton | 9-12 | 2,639 | 43.3 | 1975 | 119 | 5 | 307,655 | 2,312 |
| Wheeler | 9-12 | 2,049 | 48.4 | 1964 | 112 | - | 361,490 | 2,162 |
| Oakwood | 9-12 | 78 | 10.0 | 1944 | 43 | - | 93,858 | 462 |
| Performance Learning Ctr (c) | 9-12 | 70 | | | | | | |
| Hawthorne (Haven) | 6-12 | 68 | 6.2 | 1958 | 18 | 1 | 32,500 | 312 |
| Fitzhugh Lee (Haven) | K-5 | 34 | 7.0 | 1935 | 17 | 1 | 35,684 | 312 |
| Kennesaw Charter (d) | K-6 | 871 | | | | | | |
| Smyrna Charter (d) | K-8 | 944 | | | | | | |
| Devereux Georgia (d) | 1-12 | 87 | | | | | | |
| TOTALS | | 109,529 | 2,952.4 | | 7,125 | 95 | 16,679,352 | 119,565 |

(a) Occupied year represents the year during which the school was initially opened and utilized for instructional purposes, but does not reflect the most recent year of subsequent additions, improvements, or renovations, if any.

(b) With the opening of Smyrna Elementary for school year 2013-14, Brown Elementary closed at the end of 2012-13. During fiscal year ended 2014, Brown facilities were used to house Teasley primary grades during construction of new classrooms at Teasley Elementary.

(c) Performance Learning Center is housed at Oakwood.

(d) Operated by unaffiliated non-profit entities. Enrollment report by Cobb County School District; buildings do not belong to the district.

Source: District Records