

**GEORGIA RACE TO THE TOP
INNOVATION FUND
APPLICATION FACE SHEET**

SECTION 1: APPLICANT AGENCY

Applicant Agency (Legal Name): Carroll County School System

Legal Mailing Address: 164 Independence Drive

City: Carrollton County: Carroll State: GA Zip: 30116-7506

Federal Employer I.D. #: 58-6000203 DUNS #: 040684086

Congressional District #: 3, 11

Executive Officer Name: Scott Cowart Title: Superintendent

Street Address: 164 Independence Drive City: Carrollton State: GA Zip: 30116-7506

Telephone: 770-832-3568 FAX: 770-834-6399 Email: scott.cowart@carrollcountyschools.com

SECTION 2: PARTNERSHIP LEAD CONTACT

Contact Name: Doug Wright Title: 12 for Life Coordinator

Street Address: 390 Old Bremen Road

City: Carrollton State: GA Zip: 30117-7545

Telephone: 770-836-2784 FAX: 770-456-1478 Email: doug.wright@carrollcountyschools.com

SECTION 3: FISCAL CONTACT

Contact Name: Susan Brandenburg Title: Accounting Manager

Street Address: 164 Independence Drive

City: Carrollton State: GA Zip: 30116-7506

Telephone: 770-836-2784 FAX: 770-836-2739 Email: susan.brandenburg@carrollcountyschools.com

SECTION 4: PROJECT INFORMATION

Project Name: STEM for Life

Partner Names: Southwire, Georgia Department of Community Affairs, West Georgia Technical College and Heard County School System

Priorit(ies) Addressed: Priority #1 – Applied Learning Opportunities

Grant Amount Requested: \$999,911

SECTION 5: PARTICIPANT DATA:

Approximate number of students served: 648

Population of focus (i.e. age, gender, race): High-Need, Economically Disadvantaged Students and Students Traditionally Underrepresented in STEM

SECTION 6: SERVICE DELIVERY AREA

Primary county or counties to be served: Carroll and Heard

List other counties to be served (if any):

Initial counties targeted for statewide rollout include: Fayette, Coffee, and Polk. Three additional counties, yet to be identified, will be targeted by year 3 of our grant program.

Congressional District(s) to be served: 3, 11

SECTION 7: PROGRAM ACTIVITIES

Our proposed project, *STEM for Life*, focuses on *Priority 1: New Opportunities for Students to Benefit from Applied Learning Opportunities*. By providing our students with classroom instruction, on-the-job training, key work/life skills, and mentoring, our vision is a community in which students stay in school, graduate, and become successful, productive members of the workforce—ensuring those real-world skills translate into real-life success. With Southwire Company and other key partners, we have designed five integrated components: heightened academic rigor; enhanced self-management skills; increased opportunities to apply new knowledge and skills in a real-world, advanced manufacturing setting; engagement of students traditionally underrepresented in STEM; and a statewide rollout of our model. We will target economically disadvantaged students in seven high schools as well as begin the replication process in six Georgia school systems.

SECTION 8: APPLICANT AGENCY FISCAL INFORMATION

1. Month of Fiscal Year End: June
2. Attach to the application, the applicant agency's financial audit.
3. Is applicant agency delinquent on any federal debt? NO ☒ YES ☐ if yes, attach a detailed explanation.
4. Did applicant agency receive 80 percent or more of its annual gross revenue in federal awards in its preceding fiscal year; and \$25,000,000 or more in annual gross revenue from federal awards and in so doing is required to comply with "Federal Funding Accountability and Transparency Act"? NO ☒ YES ☐ If yes, attach names and total compensation of the five most highly compensated officers of the grantee.

SECTION 9: AUTHORIZING SIGNATURES

I, the undersigned, an authorized representative of the applicant, have read, understand, and agree to all relative conditions specified in the Race to the Top Innovation Fund Request for Proposals and having read all attachments thereto do submit this application on behalf of the applicant agency. If awarded a grant to implement the provision herein, I do certify that all applicable federal and state laws, rules, and regulations thereto will be followed.

APPLICANT AGENCY:

Leatha Corbett Superintendent 10-14-11
Signature and Title Date

TABLE OF CONTENTS

Carroll County School System – STEM for Life Program

Enterprise Grant Application: Georgia Race to the Top Innovation Fund	PAGES
PROPOSAL NARRATIVE	1-25
Executive Summary	1
Section 1: Partnership Overview	2-3
Section 2: Need for Project	4-6
Section 3: Quality of Project Design (Scope of Work)	6-16
Section 4: Quality of Project Evaluation (Project Evaluation Table)	17-21
Section 5: Quality of Management Plan	22-23
Section 6: Quality of the Sustainability Plan	24-25
BUDGET AND BUDGET NARRATIVE/JUSTIFICATION	1-8
ATTACHMENTS	1-36
Appendix A: Assurances and Certifications (Forms A2-A7)	
• A2: Memorandum of Understanding	1-3
• A3: Assurances	4-5
• A4: Non-Supplanting Certification	6
• A5: Immigration and Security Form	7
• A6: Certification Regarding Lobbying	8
• A7: Other Certifications	9
• A8: Scope of Work	10
• A9: Project Evaluation	11-12
Appendix B: Memorandum of Commitment and Long-term Support	13-16
Appendix C: References	17-20
Appendix D: Resumes and Job Descriptions	
• Doug Wright, Project Director Resume	21-22
• Matt Plemmons, Plant Manager Resume	23-24
• Replication and Sustainability Coordinator Job Description	25-26
• Student Supervisors Job Description	27
• Applied Learning Specialist Job Description	28
• High School STEM Instructor Job Description	29
• Instructional Facilitator Job Description	30-31
• Graduation Coach Job Description	32
• Dr. Monica Oliver, External Evaluator Resume	33-36
Financial Statement/Audit	

ENTERPRISE GRANT PROPOSAL NARRATIVE

Executive Summary

❖ **A list of entities that make up the partnership.** As an initiative of our College and Career Academy, a state-approved charter school, our proposed project, *STEM for Life*, focuses on *Priority 1: New Opportunities for Students to Benefit from Applied Learning Opportunities*. Serving as the lead applicant, Carroll County School System (CCSS) will implement a new, innovative project in partnership with Heard County School System (HCSS), Southwire Company, Georgia Department of Community Affairs (DCA), and West Georgia Technical College (WGTC). Our mission is to improve the graduation rate of our students and provide innovative, high-impact strategies using applied learning focused on STEM through a public-private partnership.

❖ **A statement of need.** While our systems' graduation rates are improving, there still remains close to 27% of economically disadvantaged students who drop out of school. We fall behind state averages in our dropout and graduation rates as well as proficiency in EOCTs and GHSGTs, particularly in math and science. Our analysis revealed a variety of unmet educational needs such as continued failure in math and science courses, limited STEM applied learning opportunities and advanced manufacturing components, limited academic supports, and lack of challenge for students with potential and strong work ethic.

❖ **A definition of the geographic location and target population to be served.** Our proposed project will target students in CCSS and HCSS. Located in western Georgia, our districts include a mix of rural and suburban communities serving over 16,000 students in 30 schools. We will target economically disadvantaged students in seven high schools which include: Bowdon, Central, Mt. Zion, Open Campus, Temple, Villa Rica, and New Heard County. In 2011, none of our targeted schools met Adequate Yearly Progress and four are under Needs Improvement Status. Through our replication plan, we will also target six local education agencies (LEAs) across Georgia that serve high-need students.

❖ **A description of how the applicant will implement the proposal, including the numbers of individuals expected to be served; and the array of programs, activities, and services that will comprise the strategy.** *STEM for Life* includes five integrated components: heightened academic rigor, enhanced self-management skills, increased opportunities to apply new knowledge and skills in a real-world setting, engagement of students traditionally underrepresented in STEM, and a statewide rollout of our model. Providing our students with classroom instruction, on-the-job training, key work/life skills, and mentoring, our vision is a community in which students stay in school, graduate, and become successful members of the workforce—ensuring those real-world skills translate into real-life success. We will serve 648 economically disadvantaged students who are traditionally underrepresented in STEM from CCSS and HCSS and estimate up to 600 more students through our replication in six Georgia LEAs.

Section 1: Partnership Overview

❖ **Entities that make up the partnership, their respective missions, expertise, and experience.** CCSS will serve as the lead applicant for *STEM for Life*. Our public-private partnership is highlighted in Table 1, and our signed Memorandum of Understanding is in Appendix A.

Table 1. <i>STEM for Life</i> Partnership		
Partner	Mission	Expertise/Experience
Carroll County School System	To provide a premier learning environment, placing students first through quality and excellence	23 rd largest district in GA with over 14,200 students in 25 schools; College and Career Academy is an approved charter school; strong partnership history with Southwire
Heard County School System	To educate and prepare students with the knowledge and skills to successfully meet challenges of the future	Smaller district in GA with over 2,000 students in five schools and 165 teachers and staff; strong partnership history with Southwire
Southwire Company	To deliver power responsibly and sustain success for future generations by building worth, growing green, living well, giving back, and doing right	Privately-owned company that is a leading manufacturer of wire and cable used for electricity; initiated partnership with district in 2004 to provide educational services to community to improve the graduation rate
Georgia Department of Community Affairs	Partnering with communities to help create a climate of success for Georgia's families and businesses	State agency focused on building communities, enabling economic development, and fostering sustainable development; working on state replication model
West Georgia Technical College	To lead economic and workforce development by offering learning opportunities through quality services and educational programs	Provides assistance with postsecondary options and dual enrollment; key partner for Carroll County College and Career Academy in 2009 to prepare students for high-skill, high-wage, high-demand career pathways

❖ **Partnership's collective mission and vision.** Disturbed by low graduation rates, high dropout rates for all students, and poor math and science scores, we developed a public-private partnership between Southwire and our school districts to initiate the planning of our project. Our findings were consistent with national research which shows that for most students, dropping out of high school is not due to a single reason but rather part of a longer process of disengagement—including multiple, often inter-related factors, such as academic failure, disinterest in school, behavior problems, and life events (Rumberger & Lim, 2008). Because the high school dropout rate is a complicated problem, the solution requires widespread support. Our partnership's mission is to improve our graduation rates and provide innovative, high-impact programs using applied learning focused on STEM. By providing our students with classroom instruction, on-the-job training, key work/life skills, mentoring, and employment opportunities, our vision is a community in which students stay in school, graduate, and become productive members of the workforce—ensuring those real-world skills translate into real-life success. Our focus is to ensure

students graduate with the skills necessary to be successful in STEM-related careers or college programs.

❖**Past performance of the lead partner in implementing large, complex, and rapidly growing projects that led to positive project implementation.** CCSS has extensive experience managing multi-million dollar projects with a variety of partners. We have built, managed, and sustained partnerships with over 10 business and community partners. Our most recent large initiative includes the Georgia Career Academies Project through our Carroll County College and Career Academy. In collaboration with West Georgia Technical College, this complex project included a \$9.2 million budget with \$3.1 million in state grant funds. This process integrated activities such as developing a charter petition, renovation and construction plans, student outcome objectives, and assessing area employment data and student needs. As an approved charter academy, the program projects enrollment after ten years to reach 1,200 students annually, providing a seamless approach to workforce development and preparation for life through a variety of STEM programs. Our proposed innovation fund project, *STEM for Life*, was modeled after the successful *12 for Life* program. Serving as the initial partner, CCSS has extensive experience developing and implementing the program with Southwire. Beginning in 2004, this process included the following: using a variety of stakeholder sessions and planning meetings to develop an implementation plan; purchasing and designing a separate manufacturing plant for students which would allow students to attend classes on a part-time basis while working as part-time Southwire employees; developing and tracking multi-year, student outcome objectives to improve graduation and dropout rates; and managing and planning for growth.

"I would have already been a school dropout, but now I have a sense of pride and accomplishment. I am going to make it but never thought I would."
Participant
2009 Evaluation Report

❖**Extent to which at least one member within the partnership has experience developing and/or implementing education programs that led to positive student outcomes.** Southwire and CCSS both have experience developing and implementing *12 for Life*, which has shown positive student outcomes. Since January 2007, nearly 300 students have completed graduation requirements and an additional 134 are currently on track to graduate. Other positive student outcomes include increases in the graduation rate for economically disadvantage (ED) students, graduation test pass rates in math and English, and reduction in our dropout rate. These and other positive student outcomes have served as a model for improving education and workforce readiness. Positive student outcomes and successes have been presented to various US senators and representatives as well as a White House briefing by Corporate Voices for Working Families. Further, Southwire's executive leadership was invited to present to President Obama's Council of Advisors on Science and Technology to share best practices on how to catalyze investment in and deployment of emerging technologies with the potential to transform US manufacturing.

Section 2: Need for Project

❖**Detailed description of the specific target population and geographic location to be served, demonstrating in-depth knowledge of community demographics and educational needs of the targeted population.** Our proposed project will target students at the highest risk of dropping out in CCSS and HCSS. Located in western Georgia, our districts include a mix of rural and suburban communities serving over 16,000 students in 30 schools. We will target seven high schools which include: Bowdon, Central, Mt. Zion, Open Campus, Temple, Villa Rica, and New Heard County. None of our targeted schools met Adequate Yearly Progress and four are under Needs Improvement Status for 2011. Through our replication plan, we will also target six LEAs across Georgia that serve high-need students similar to our target population described below based on our needs analysis.

❶*High School Graduation and Dropout Rates:* Although CCSS's graduation rate has improved for all groups of students over the past four years, the graduation rate for black (68%) and ED (76%) students remain well below our state average of 80% (GA School Report Cards, 2007-11). In HCSS, we experienced an 11% drop to 77% in the graduation rate for black students from 2010 to 2011. While more white students drop out of our high schools, less black and ED students graduate. Our high schools' dropout rate (5%) is significantly worse than the state average (3.5%), which is further defined in Table 2 (GA School Report Cards, 2007-10). In the last three years, 14,256 students (equivalent to our entire student population) have dropped out of our targeted schools with an average of 4,752 students dropping out annually! As we noted increasing dropout rates for nearly all students, we were alarmed by trends for all subgroups. The highest numbers of dropouts in CCSS are white or ED students. However, Hispanic students represent the highest percentage increase from 2007.

Table 2. CCSS Dropout Rates by Major Groups						
Subgroups	2007-08		2008-09		2009-10	
White	3,422	3.4%	3,211	2.6%	3,259	5.6%
Black	1,023	4.2%	1,011	2%	1,001	4.2%
Hispanic	174	1.1%	185	0.5%	272	3.7%
Economically Disadvantaged	2,371	3.4%	2,499	1.9%	2,713	4.1%

❷*Educational Experiences:* Academic performance and educational engagement are key factors that put students at greater risk of dropping out (Jerald, 2006). Research shows a significant cause of dropping out is academic failure or inadequate preparation for high school (Bridgeland, Dilulio, & Morison, 2006). Eighth grade performance at our schools indicates that rising ninth graders are not academically prepared and are at an increased risk of dropping out. Unfortunately, rising ninth graders who are economically

disadvantaged are failing state proficiency standards on the CRCT and are at or worse than state averages: 30% in math and 44% in science (GA School Report Cards, 2009-10). Nearly a quarter or more of all our students fail state proficiency standards in math and science. Academic struggles for our students continue in high school. Studies show nationally that ninth grade is failed by more students than any other high school grade, and students who are retained their freshman year represent a disproportionate number of students who end up being dropouts (Herlinhy, 2007). Table 3 below shows large failure rates for all CCSS students as well as gaps in subgroups (GA School Report Cards, 2009-10). Again, worse than state averages, the trend remains with huge weaknesses in math and science. For instance, over three-fourths of all students fail the math EOCT and over a quarter fail science. Huge gaps continue between our subgroups with black and ED students having the highest failure rates.

Table 3. High School Students Failing End-of-Course Tests and GHSGT						
Test	GA	All	White	Black	Hispanic	ED
American Literature/Composition EOCT	14%	20%	17%	26%	19%	25%
Math (Algebra, Geometry) EOCT	62%	76%	72%	82%	92%	76%
Science (Physical Science, Biology) EOCT	31%	35%	30%	49%	38%	41%
Math GHSGT	8%	13%	10%	24%	8%	16%
Science GHSGT	10%	13%	11%	21%	10%	17%

❸ *Community and Social Characteristics*: Social background is another factor that positions students at a greater risk for dropping out (Jerald, 2006). Unfortunately, over 66% of CCSS students receive free or reduced-priced lunch. Our project will address the needs of ED students who have academic ability but are not performing at potential. These students frequently express frustration with the traditional educational environment through maladaptive behaviors such as underachievement, depression, and anger. Studies on dropping out find that the choice to continue or leave school is impacted by a variety of contextual factors—family, school, peers—intermingling in a cumulative way (Rumberger, 2004). We found common barriers that impact school success for our students include: lack of childcare (nearly 25% are parents); lack of adequate healthcare; and unstable home situations. Table 4 highlights indicators that inhibit students’ success (GA School Report Cards, 2009-10) (US Census Bureau, 2005-09).

Table 4. Social Indicators Inhibiting School Success		
Indicator	Targeted Area	Georgia
Average Monthly Number of Food Stamp Households	8,291	4,083
Children Living with Single Parent in Poverty	42%	38%
Population 25 or Older – HS Graduate or Higher	79%	83%
Per Capita Income	\$20,551	\$25,098

Employers regularly identify work ethic as an increasingly important part of worker success, yet many express concerns that a strong work ethic is increasingly difficult to find among employees and job applicants. The US Department of Labor (2011) estimates 80% of workers who lose their jobs do so not because of lack of occupational skills but because of poor work ethic. In 2008, CCSS surveyed 715 tenth graders from our high schools regarding their interest in programs offered and not offered at our existing charter-approved College and Career Academy. While student performance and consequent preparation for college and the workforce were clearly concerns, student interest in self-improvement is high. Although our graduation rate is slowly rising, a 2008 Market Street Services study commissioned by our local Chamber of Commerce and Carroll Tomorrow pointed out that the number of diploma recipients is actually falling while enrollment rises, especially among minorities. Our analysis also revealed a variety of unmet needs in Table 5. Our students continue to struggle with math and science and lack opportunities to develop these skills. Our new project, *STEM for Life*, will ensure students graduate from high school prepared for advanced study and careers in STEM through the following: heightened academic rigor, enhanced self-management skills, increased opportunities to apply new knowledge and skills within a real-world setting, engagement of students traditionally underrepresented in STEM, and a statewide rollout of our project model which targets six Georgia LEAs.

Table 5. Unmet Educational Needs
Continued failure in math and science courses
Limited STEM applied learning opportunities
Lack of advanced manufacturing component
Limited academic and social supports
Lack of challenge for students with potential
Lack of strong work ethic among students

Section 3: Quality of Project Design

❖**Number of people that the partnership expects to serve.** *STEM for Life* was designed to achieve positive student outcomes through new, innovative applied learning opportunities and experiences in STEM (Priority 1) at a real manufacturing plant. There are over 4,770 students in the seven high schools to be served by *STEM for Life*. Low-income CCSS and HCSS high school students at-risk for dropping out and traditionally underrepresented in STEM (minority, female, and individuals with learning disabilities) will be served: 150 students in 2012; 234 in 2013; and 264 in 2014 (648 total). This translates into six new classrooms of students by 2014. Our school districts will provide three dedicated on-site *STEM for Life* teachers, and through our proposed project, we will increase the number of teachers by three for a total of six teachers trained and experienced in providing rigorous, integrated STEM coursework. Compared to the lifetime cost to our nation for one high school dropout, estimated at \$260,000 (Alliance for Excellent Education, 2007), our investment is clearly more cost effective. Corporate and community investments and commitments allow us to focus on our new STEM applied learning opportunities at an estimated cost of \$1,243 per student (\$643,927 for instructional support,

\$74,341 for supplies, \$40,552 for equipment, and \$46,800 for professional development).

❖**The number of LEAs, schools, and K-12 students the partnership expects to affect by implementing the project.** Our proposed project will affect eight LEAs. CCSS will partner with a neighboring school district, Heard County, and target a new population of students traditionally underrepresented in STEM to improve the academic achievement and graduation rates of our high-need students. While it appears district initiatives are impacting our system's graduation rate, most notably high-need students, there still remains close to 27% of ED students who drop out of school. Our proposed project will provide STEM-focused opportunities to 648 students from seven high schools in CCSS and HCSS. Further, through our statewide rollout plan (described below), we will affect at least six LEA's through the initial implementation of our model estimated to impact up to 600 additional students over the next three years. Ultimately our project will impact nearly 1,250 students.

❖**Extent to which the proposed project represents an exceptional approach to the priorities the eligible applicant is seeking to meet.** Our needs analysis revealed huge weaknesses in math and science on proficiency tests for all students with large subgroup gaps. Through our new project, *STEM for Life*, we will address largely unmet needs (highlighted in Section 2) with a focus on high-need students. Our innovative applied learning opportunities will provide students access to rigorous and engaging STEM coursework and preparation for careers and postsecondary study in STEM. *STEM for Life* will provide students a place where they can mix the classroom with time on the floor at a real advanced manufacturing plant (Southwire), gaining an education, a paycheck, key work and life skills, and the all-important hope—for a diploma, for success in the workplace, and for a better life. Students will be provided competitive wages, summer school, tutoring, mentoring, transportation, and postsecondary support. We will partner with a neighboring school district, Heard County, and target a new population of students traditionally underrepresented in STEM to improve the academic achievement and graduation rates of our high-need students. *These practices have not already been widely adopted* enabling Carroll and Heard County Schools to use an evidenced-based approach, enhance replication statewide, and meet Priority 1 through the following integrated components.

❶**Heightened Academic Rigor:** Implementing a rigorous curriculum has been found to have a positive impact on keeping students engaged in school and improving graduation rates (Toch, Jerald, & Dillon, 2007). We will use the following strategies to provide a challenging classroom curriculum and increase access to accelerated coursework. STEM Alignment Team - Consisting of representative STEM teachers, Southwire employees, and university partners, this team will meet monthly to develop rigorous and engaging coursework in STEM and will be responsible for developing experiences that connect learning from job related tasks at Southwire to high school and college coursework. We will also collaborate with university partners such as West Georgia Technical College to provide dual enrollment and financial aid

and college application on-site support. These partners will help our team increase rigor and align our STEM curricula with that of typical coursework for college freshmen. Integrated STEM Coursework - Modeled after the youth apprenticeship program, our educational component is Georgia's work-based learning curriculum which uses diversified cooperative training for students enrolled in trade and industrial education programs. Providing challenging, rigorous coursework with content area specialists, we will develop an advanced manufacturing component connected to STEM. New, on-site science and math teachers will facilitate co-teaching, authentic student inquiry, and a connection between what students are learning and their work at the Southwire facility. STEM core education will include industrial related mathematics and physical sciences, and training in the fields of robotics, and electrical, mechanical, and industrial components. Students will be trained in basic areas prior to moving into the state-adopted career pathways. These skills will include: work ethic, basic print reading, measurement, and safety. After completing this prerequisite, students will progress into a more detailed pathway of study including: robotics, electrical, mechanical applications, and materials management engineering. These courses will be taught by school district teachers and college instructors. High-Quality Professional Development for STEM Teachers - Our professional development plan will equip STEM teachers with the tools they need to ensure students are engaged through a rigorous STEM curriculum. We will incorporate a combination of effective components including presentation, model, practice, feedback, and coaching (Joyce & Showers, 2002) (Adey, 1999), which will be delivered in monthly three-hour training sessions and monthly two-hour, one-on-one coaching, modeling, and practice sessions with instructional facilitators. West Georgia Regional Educational Service Agency (RESA) will assist in the delivery of professional development based on teacher need. We will also collaborate with experts such as Georgia Tech's Center for Education Integrating Science, Mathematics, and Computing (CEISMC) which is experienced in professional development that brings systemic changes to improve student performance in STEM (Georgia Institute of Technology, 2011). Meeting weekly, a new STEM Professional Learning Community (PLC) will include teachers and Southwire supervisors to ensure classroom learning is linked to hands-on work experiences, allow for vertical teaming and co-teaching experiences, and share best practices. To increase the rigor and relevance of classroom instruction, instructional facilitators will collaborate with teachers to expand their pedagogical knowledge and improve instructional skills (Dynarski, et al., 2008). They will work one-on-one to use data for target students, improve instructional plans to increase rigor in STEM, and employ dropout prevention strategies in the classroom. Intensive Academic Support - *STEM for Life* will target students with the highest risk of dropping out of school. Studies of dropouts report that they believe they could graduate ready for college and productive work if duly challenged and provided appropriate supports (Bridgeland, Dilulio, & Balfanz, 2009). The new demands of challenging coursework in STEM will require intensive academic support for our students.

To help address the social and academic needs of our students, this process will be led by our Applied Learning Specialist. Providing an alternative to traditional high school, we will work with students to customize an education, training, and work plan built around their needs to help them graduate on time prepared for college or career success in STEM fields. Advisors and teachers will use the Georgia Student Achievement Pyramid of Interventions model, which increases the intensity of interventions based on student needs. Tier 1 involves tutorial support, Tier 2 extends programs beyond the school day, allowing for small-group instruction based on needs, and Tier 3 provides “high target sessions” using technology-based credit recovery and develops a success plan.

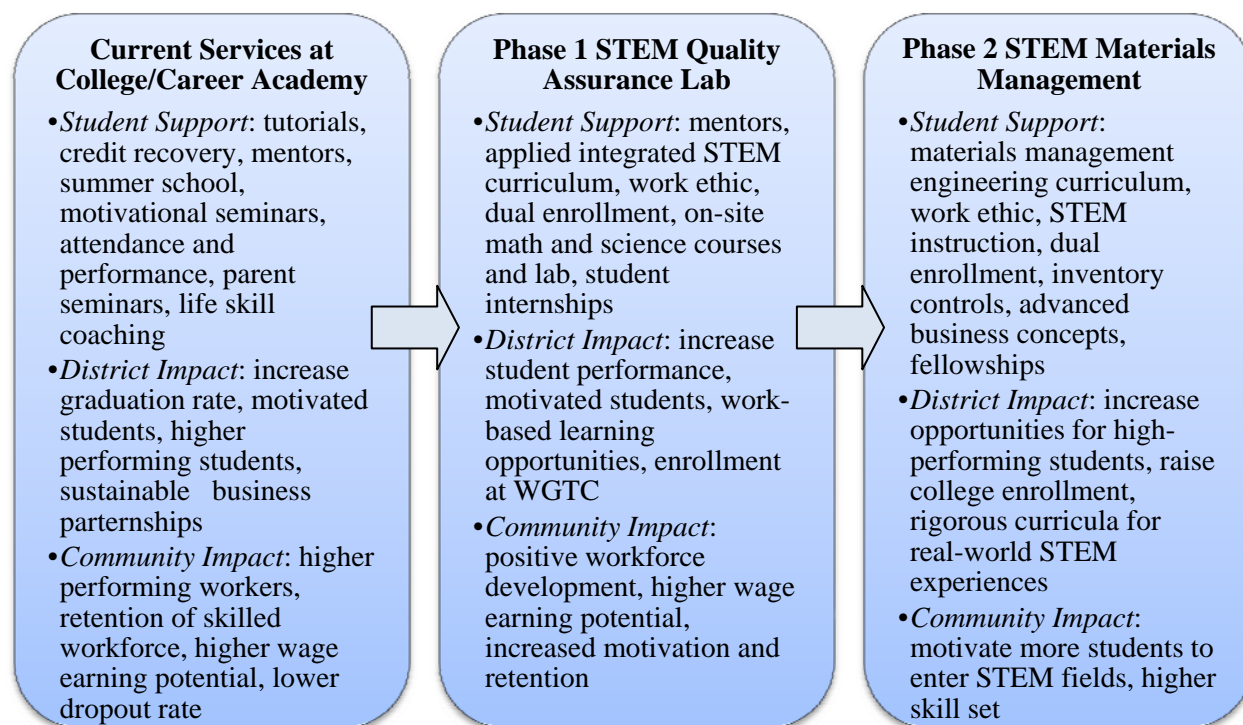
② *Enhanced Self-Management Skills*: Studies show that students who participate in career-focused programs that relate schooling to careers achieve higher levels of educational attainment and better labor market outcomes (Bridgeland, Balfanz, Moore, & Friant, 2010). As skills and confidence are built, a student’s outlook moves from one of just trying to graduate to career and college aspirations. A key focus of *STEM for Life* is to develop student problem solving, self-management, and communication skills that are critical for postsecondary and career success in STEM using the following strategies. Development of Applied Learning Skills - *STEM for Life* will partner with the Department of Labor to pilot their Georgia BEST (Business Ethics Student Training) work ethics certification course. Georgia BEST is designed to “teach students core work ethics traits which are sought by employers in the global economy, and help them gain an understanding of the lifelong process of determining self and career identity.” Students will receive soft skills certification from the Departments of Labor and Education based on their performance in 10 identified work ethic standards and will require self-management in order to attain the certification. Table 6 provides an overview of the applied learning experiences that will enhance students’ self-management skills.

Table 6. <i>STEM for Life</i> Applied Learning Opportunities	
Developing In-Demand Job Skills <ul style="list-style-type: none"> • Opportunity to learn crucial workplace skills while performing manufacturing and support tasks: shipping, quality assurance, data entry, record-keeping, leadership, responsibility, teamwork, problem solving, and communication • Opportunity to earn a paycheck through four-hour shifts packaging Southwire products 	Enhancing College and Career Skills <ul style="list-style-type: none"> • Workshops on careers, resume building, job searching, preparing written reports, making oral presentations, interviewing, self-management, and how to evaluate one’s work • Provide ASSET/COMPASS (technical college entrance exam), SAT/ACT prep programs, and transportation for visits to local colleges
Instilling a Strong Work Ethic <ul style="list-style-type: none"> • Hands-on training for work ethic traits: organizing, attendance, character, teamwork, appearance, attitude, productivity, communication, cooperation, and respect • Teaching positive work ethic • Developing more motivated and attentive students 	Using Southwire University <ul style="list-style-type: none"> • Companywide learning platform to help develop skills needed to be productive, refresh job know-how, and expedite the learning process • Performance-based learning on practical application of skills and efficiency • Over 30 courses (e.g., time management, communication) are provided online

Use of Skills-Based Assessment System - We will use WorkKeys, a criterion-referenced, research-based job skills assessment system, employed through our Governor's Work Ready program to help our team identify appropriate coursework, instructional strategies, and interventions needed for students (ACT, 2011). Pre- and post-testing will show the direct relationship of our STEM curriculum impact and learning and the extent of student preparation. Career and College Mentors - To keep students on track for graduation, the Institute of Education Sciences (2008) recommends assigning adult advocates to students at risk of dropping out. Mentors from Southwire and STEM-related fields will participate in training on the student-mentor relationship, learning the variety of obstacles students encounter and helping students overcome them based on individual needs (Dynarski, et al., 2008). Regular meetings with mentors will focus on student development of skills in budgeting, problem resolution, goal setting, and managing work. Meeting on a bi-monthly basis, students will be purposefully matched with mentors to ensure advocates reflect the cultural and ethnic diversity of the students they are mentoring. Adult mentors will help equip students with attainable behavioral, academic, and college or career goals (Dynarski, et al., 2008). Developing Skills to Address Social Barriers - Providing social supports and problem solving skills to address barriers as early as possible can make a positive difference in the lives of ED students and those struggling to complete high school (Kennelly & Monrad, 2007). Our needs analysis revealed common obstacles our students face: lack of childcare; lack of adequate healthcare; limited transportation; and unstable home situations. We will provide targeted, quarterly professional development for mentors, staff, and tutors on strategies to support and develop the skills of high-need students to address common barriers. Our full-time Applied Learning Specialist will assist *STEM for Life* students needing more targeted support in the development of problem solving skills. Coordination with social services, law enforcement, and child welfare organizations assists in alleviating problems that impact students during schools hours (Snipes, et al., 2006). The specialist will work with students one-on-one to develop a plan and skills that enable students to actively address their own barriers to participation, meet the demands of a rigorous STEM curriculum, and stay on track for graduation.

➊ *Increased Opportunities to Apply New Knowledge and Skills within a Real-World Setting*: Research shows that the development of real-world skills is essential for success throughout work and life (Dynarski, et al., 2008). We will provide STEM-focused opportunities for high-need, ED students via a new integrated STEM Lab located in a real-world setting. This lab includes a new, state-of-the-art Quality Assurance Laboratory and Centralized Raw Materials Warehouse located at Southwire to enhance STEM education for *STEM for Life* students. Staffed by students, the *Quality Assurance Lab* will focus on advanced manufacturing with a math concentration in three key areas: Product Consistency - Southwire plants make many of the same products; however, there are some process differences between facilities. This lab will allow students to take products from all facilities and compare them, thus providing an

understanding of which facility is more successful in producing certain products and informing standardization of best practices. Competitor Benchmarking - The lab will enable analysis of cable and wire competitors to determine ways to improve products as well as ways to cut costs and ensure the best quality products at the best costs on the market. This process will help students understand how competitors are making their products and how to improve manufacturing processes. Product Database - Students will build a database for all products manufactured by Southwire using product consistency and competitor benchmarking data. Developing an electronic, computerized product guide, this process will provide a database for all Southwire products and an understanding of what is involved in producing them. Our second enhancement will be a *Raw Material Warehouse*. Southwire facilities use many of the same raw materials to build products. With facilities being widespread, the warehouse will allow the inventory of large quantities of raw materials that can be distributed to all facilities. Students will learn distribution technology, advanced business concepts, accounting, inventory models (i.e., just-in-time inventory) and will be in charge of price management and inventory controls focused on systems, math, and technology. The following provides an overview of the phases of this integrated STEM lab.



④ *Engagement of Students Traditionally Underrepresented in STEM*: We will engage in a variety of innovative strategies to increase access to rigorous STEM opportunities for high-need students that are minority, female, and individuals with learning disabilities. Systematic Identification Process - Research finds participation in targeted courses greatly increases when staff uses an enrollment identification process based on multiple criteria (Kyburg, Hertberg-Davis, & Callahan, 2007). We will select the most

at-risk students, beginning in tenth grade, using a matrix of the following identifiers: credit deficiencies, failure to pass graduation tests, chronic absences, discipline record, low socioeconomic status, age 16 or older entering ninth grade, absent more than eight days in fall of ninth grade, failing at fall of ninth grade, and credit deficient in spring of ninth grade (Allensworth & Easton, 2007). Graduation coaches will develop a priority list of traditionally underrepresented students. Awareness and Buy-In - Integral to creating environments that nurture the growth of academic talent among students of diverse backgrounds is a pervasive belief that students will succeed (Kyburg, Hertberg-Davis, & Callahan, 2007). Based on successful recruitment models, we will use the strategies in Table 7 to engage students (The Broad Foundation, 2009).

Table 7. Strategies to Build Awareness and Buy-In	
<ul style="list-style-type: none"> • Send recognition letter to families with student strengths and invitation to participate • Help families understand expectations • Hold showcases for students and families • Highlight incentives such as academic support, chance to earn a paycheck, and school credits • Schedule student/parent conference after showcase event with principal/graduation coach 	<ul style="list-style-type: none"> • Use current <i>STEM for Life</i> students to serve as encouragers after Year 1 implementation • Use WGTC and local businesses to link <i>STEM for Life</i> to college and career success • Offer three 10-minute “mini-STEM classes” with class overview and typical assignments • Develop plan to enter <i>STEM for Life</i> with academic support needed and timelines

⑤ *Statewide Rollout of STEM for Life Model*: We will begin a statewide rollout of our model with the Georgia Department of Community Affairs (DCA) as our key partner in this process. Through the leadership of Commissioner Beatty, a Replication Team led by Georgia DCA will be created to replicate our model in at least six Georgia school districts estimated to impact up to 600 students over the next three years. We have already had preliminary discussions with several school districts and corporations such as Polk County Schools and HON Company, Carrollton County Schools, Troup County Schools, Fayette County Schools, and Coffee County Schools. Team activities will be coordinated by our Replication and Sustainability Coordinator and include the following three phases:

Table 8. Phased Roll Out of STEM for Life Model	
Phase 1	<ul style="list-style-type: none"> • Use The Fanning Institute at the University of Georgia hired by DCA to study critical success factors, conduct interviews, and develop and administer surveys • Identify key business and education aspects of program and how to link the two • Develop a manual and web-page that provides a step-by-step process to replicate the model in a variety of STEM contexts • Assess potential school districts that have industry and foundation for implementing model
Phase 2	<ul style="list-style-type: none"> • Confirm three school districts to engage in replication efforts • Invite districts and corporations to participate in model site visits at STEM labs • Begin training and consultation in core model • Provide on-site implementation support at district locations
Phase 3	<ul style="list-style-type: none"> • Assist districts in integrating a STEM focus and strategies to provide a challenging classroom curriculum and increased access to accelerated coursework

Phase 3 Continued	<ul style="list-style-type: none"> • Provide ongoing implementation support • Develop implementation network to support <i>STEM for Life</i> sites in bringing business and education together, collaborating on funding opportunities and professional development, and sharing best practices • Identify three new school districts to engage in replication efforts
----------------------	---

❖ **Extent to which the eligible applicant demonstrates that there are evidence-based findings or a reasonable hypothesis that implementation of the proposed practice, strategy, or program will have a statistically significant, substantial, and important effect on improving student outcomes.** The Institute of Education Sciences (2008) suggests that maximum success in lowering dropout rates is attained when multiple strategies are implemented as a comprehensive strategy to raise student engagement. Our hypothesis is that graduation rates and career and academic success will improve through a systematic approach of student engagement which includes: real world, hands-on experiences that link the classroom to applied learning opportunities focused on STEM, extensive academic and social supports, and rigorous STEM instruction. The following highlights four key areas that demonstrate implementation of our proposed project will have a substantial effect on improving student outcomes. ❶

Positive Student Outcomes: Our proposed project, *STEM for Life*, was modeled after best practices from another innovative program, *12 for Life*, which includes basic manufacturing, non-STEM components. As a model for improving education and workforce readiness, *12 for Life* successes have been presented to various US senators and representatives as well as a White House briefing by Corporate Voices for Working Families. This program has impacted the graduation rates for all students and ED students in CCSS as noted in Table 9. Further, results have also shown there has been an increase in the rates of low

Table 9. Graduation Rate		
Year	All Students	ED Students
2007	66%	56%
2008	69%	63%
2009	77%	69%
2010	77%	73%
2011	75%	76%

socioeconomic students, from 48% in math in 2006 to 59% in 2010, and 75% in English in 2006 to 83% in 2010. ❷ *University-Based Evaluation Study:* A University of West Georgia study found that at the end of two years, one cohort (C1) of *12 for Life* students had earned more credit hours (13.68 (4.8) v. 10.5 (6.2); $F(1, 126) = 9.97, p < .05$); had higher GPAs (2.56 (.57) v. 2.15 (.46); $F(1, 73) = 10.19, p < .05$); were more likely to pass the state science high school graduation test (85% v. 43%; $F(1, 15) = 5.73, p < .05$); and were more likely to graduate high school (44% v. 22%; $F(1, 130) = 6.04, p < .05$) compared to a well-matched comparison group (Ogletree, Hancock, & Chibbaro, 2009). Qualitative data also indicated that *12 for Life* exceeded the initial goals in decreasing the dropout rate. The study found that many participants would have dropped out of school if they had not been selected for the program. Deciding to participate offered an opportunity for high school completion while meeting both financial and credit needs. The "perks" of being part of the program were considered more important than the monetary awards—summer school tuition, mentoring, and tutoring, were given higher weight than incentive pay.

③ *University-Based Program Assessment*: The University of Georgia (2011) identified four critical success factors in an applied learning program, *12 for Life*, that have contributed to improved student outcomes highlighted below. These factors have been instrumental in designing our *STEM for Life* model and developing our replication plan in other school districts.

Table 10. Critical Success Factors	
Community Vision: <i>Community, schools, and Southwire management recognize that youth have potential to graduate and succeed</i>	Youth-Centered Environment: <i>A setting centered on youth with a program tailored so students reach maximum potential</i>
<ul style="list-style-type: none"> • Focus on flexibility and strengths • Use asset-based thinking • Remove systemic obstacles to graduation • Leadership takes ownership of the vision which contributes to success and sustainability 	<ul style="list-style-type: none"> • Communicate work and academic expectations • Create teamwork environment for students • Assign meaningful work tasks that are accomplishable, safe, and challenging • Provide access to tutoring and mentoring
Caring Adults: <i>Opportunities for adults to have impact on youth that includes genuine care</i>	Reciprocal Benefits: <i>Creating lasting value for students, school district, community, and business</i>
<ul style="list-style-type: none"> • Supervisors serve as positive role models with low supervisor-to-student ratio at 1:12 • Program graduates serve as role models • Tutors and mentors provide life skills training and academic assistance with small class sizes 	<ul style="list-style-type: none"> • Students earn competitive wages and required academic credits to graduate • Pool of trained employees with nearly 30% employed at Southwire after graduation • Student workforce has raised production

④ *Evidenced-Based Findings*: Research indicates that strategies implemented through *STEM for Life* will have an important effect on improving student outcomes. Table 11 highlights *examples* of research-based findings (Appendix C References) that support our proposed strategies based on evidence standards by What Works Clearinghouse (2008).

Table 11. Research-Based Findings that Support <i>STEM for Life</i> Model	
Research	Source
In a review of the research literature, the National Governor’s Association for Best Practice found that redesigning learning programs (and schools) to provide rigorous, relevant options for earning a high school diploma can turn around low-performing schools and galvanize dropout prevention and recovery efforts.	Princiotta, 2009
The use of multiple graduation pathways is a best practice to replace a rigid and inflexible K-12 education system via provision of more flexible and personalized options that engage students, improve achievement, and reduce dropout rates.	Princiotta, 2009
Providing alternative pathways to graduation was identified as a highly effective strategy in stemming dropouts, particularly for students in the 11 th and 12 th grades.	Kennelly & Monrad, 2007
Students who participate in career-focused programs that relate schooling to career achieve higher levels of educational attainment and better labor market outcomes.	Bridgeland, et al., 2009
Best practices of positive youth development include a youth-focused environment that: fosters youth/adult relationships, forms age-appropriate opportunities, develops youth leadership skills, and builds a sense of self and group.	Collura, 2010
Schools with two key qualities—supportive relationships between teachers and students and perception among students that their work was preparing them for the future—had students with better grades, and lower failure and absence rates.	Allensworth & Easton, 2007
Effective positive youth development programs use an asset-building orientation centered on students’ current strengths and those that can be developed.	Collura, 2010

Table 11. Research-Based Findings that Support <i>STEM for Life</i> Model	
School dropouts report that they believe they could graduate ready for college and productive work if duly challenged and provided appropriate supports.	Bridgeland, et al., 2009

Using standards of the What Works Clearinghouse, evidence-based recommendations were developed by the Institute of Education Sciences (2008) to provide a set of strategies that are essential components in reducing dropout rates such as a personalized learning environment, rigorous and relevant instruction, adult advocates, and academic and social support. The rationale for our proposed *STEM for Life* strategies is consistent with these recommendations. For instance, one key recommendation is to offer rigorous and relevant instruction to engage students in learning and provide skills needed to graduate and be successful beyond. Our project will provide new opportunities to heighten academic rigor through a STEM Alignment Team, integrated STEM coursework and real-world lab, and intensive academic support.

❖ **Description of how this proposal will advance the State’s RT3 strategy and/or other plans to improve student performance.** Georgia’s Race to the Top plan states the following vision: “*To equip all Georgia students, through effective teachers and leaders and through creating the right conditions in Georgia’s schools and classrooms, with the knowledge and skills to empower them to 1) Graduate from high school; 2) Be successful in college and/or professional careers; and 3) Be competitive with their peers throughout the United States and the world.*” Georgia’s RT3 strategy provides a direct link to the *STEM for Life* partnership’s mission—to improve our graduation rates and provide innovative, high-impact programs using applied learning focused on STEM through public-private partnerships. Our Evaluation Table in Section 4 provides specific objectives to meet the state’s vision and goals through *STEM for Life*. Table 12 provides an overview of how *STEM for Life* will advance the State’s RT3 strategy.

Table 12. Advancement of State’s RT3 Strategy	
State RT3 Vision and Goals	<i>STEM for Life</i> Strategies
<i>Graduate from High School</i> Increase the high school graduation rate, decrease the high school dropout rate, and increase postsecondary enrollment and success	<ul style="list-style-type: none"> • Offer alternative pathways to graduation • Implement credit recovery at flexible times for students • Provide support to students facing common barriers to success • Focus on at-risk, economically disadvantaged students • Encourage success through on-site tutoring and mentoring • Provide a tailored setting so students reach maximum potential
<i>Be Successful in College and/or Professional Careers</i> Improve workforce readiness skills	<ul style="list-style-type: none"> • Teach self-management, communication, and problem solving skills • Offer applied learning opportunities and work-based learning • Mix classroom time with time on the floor at a manufacturing plant • Align district curriculum with college- and work-ready expectations
<i>Be Competitive with Their Peers Throughout the US and the World</i> Prepare students for advanced study and careers in STEM	<ul style="list-style-type: none"> • Use advanced manufacturing to provide new, rigorous STEM piece • Replicate model across the state • Partner with industry experts (e.g., Southwire) • Develop state of the art quality assurance lab and centralized raw materials warehouse

RACE TO THE TOP INNOVATION FUND (IF) - SCOPE OF WORK				
NAME OF PARTNERSHIP: <i>STEM FOR LIFE</i>				
GOAL 1: Ensure students graduate from high school with the necessary skills to be successful in their careers or college				
ACTIVITY	IMPLEMENTATION STEPS	TIMELINE	RESPONSIBILITY	FUNDING
1.1: Increase opportunities for traditionally underrepresented students in STEM	<ul style="list-style-type: none"> • Increase awareness and identify and recruit students • Serve 150 students in 2012; 234 in 2013; and 264 in 2014 	Begin 1/12, ongoing Begin 8/12, ongoing	Graduation Coaches CCSS, HCSS	CCSS HCSS IF
1.2: Ensure students stay on track for graduation and are prepared for success	<ul style="list-style-type: none"> • Hire Applied Learning (AL) Specialist • Offer academic tutoring and mentoring • Provide postsecondary support • Provide summer school and credit recovery • Provide training to mentors, tutors, and staff 	6/12 Begin 10/12, weekly Begin 9/12, monthly Begin 6/12, ongoing Begin 6/12, monthly	Project Director Southwire (SW) WGTC CCSS, HCSS AL Specialist	SW WGTC CCSS
GOAL 2: Prepare students for advanced study and careers in STEM				
2.1: Provide challenging, rigorous STEM coursework with advanced manufacturing	<ul style="list-style-type: none"> • Align coursework with college level work • Hire and train STEM instructors • Coordinate STEM professional development plan 	Begin 2/12, ongoing 6/12 Begin 6/12, monthly	WGTC, Align. Team CCSS, HCSS Project Director	IF
2.2: Develop state-of-the-art quality assurance lab	<ul style="list-style-type: none"> • Begin construction process • Secure equipment and finish construction • Open lab to students 	1/12 6/12 8/12	Southwire Southwire Southwire, Proj. Dir.	SW IF
2.3: Develop centralized raw materials warehouse	<ul style="list-style-type: none"> • Begin construction process • Secure equipment and finish construction • Open warehouse to students 	4/12 10/12 1/13	Southwire Southwire Southwire, Proj. Dir.	SW IF
GOAL 3: Develop an applied learning model focused on STEM that is replicable and sustainable				
3.1: Develop sustainability plan to ensure operation beyond length of grant	<ul style="list-style-type: none"> • Hire Replication/Sustainability (RS) Coordinator • Use sustainability plan outline to develop plan • Complete and implement approved plan 	10/12 Begin 5/12, quarterly 5/14	Project Director RS Coord., DCA RS Coord., DCA	IF
3.2: Use evaluation reports and data to assess progress in program outcomes	<ul style="list-style-type: none"> • Review reports, survey briefs, and snapshots • Implement program modifications as needed • Identify and share best practices that are replicable 	Begin 9/12, monthly Ongoing Begin 10/12, quarterly	Evaluator, DCA Project Director Advisory Board	IF DCA
3.3: Replicate <i>STEM for Life</i> model in at least 6 GA LEAs	<ul style="list-style-type: none"> • Implement Phase 1: manual, web page, etc. • Implement Phase 2: site visits, training, etc. • Implement Phase 3: STEM integration, new LEAs 	Begin 10/12 Begin 2/13 Begin 2/14	DCA, RS Coord. RS Coordinator DCA, RS Coord.	DCA IF

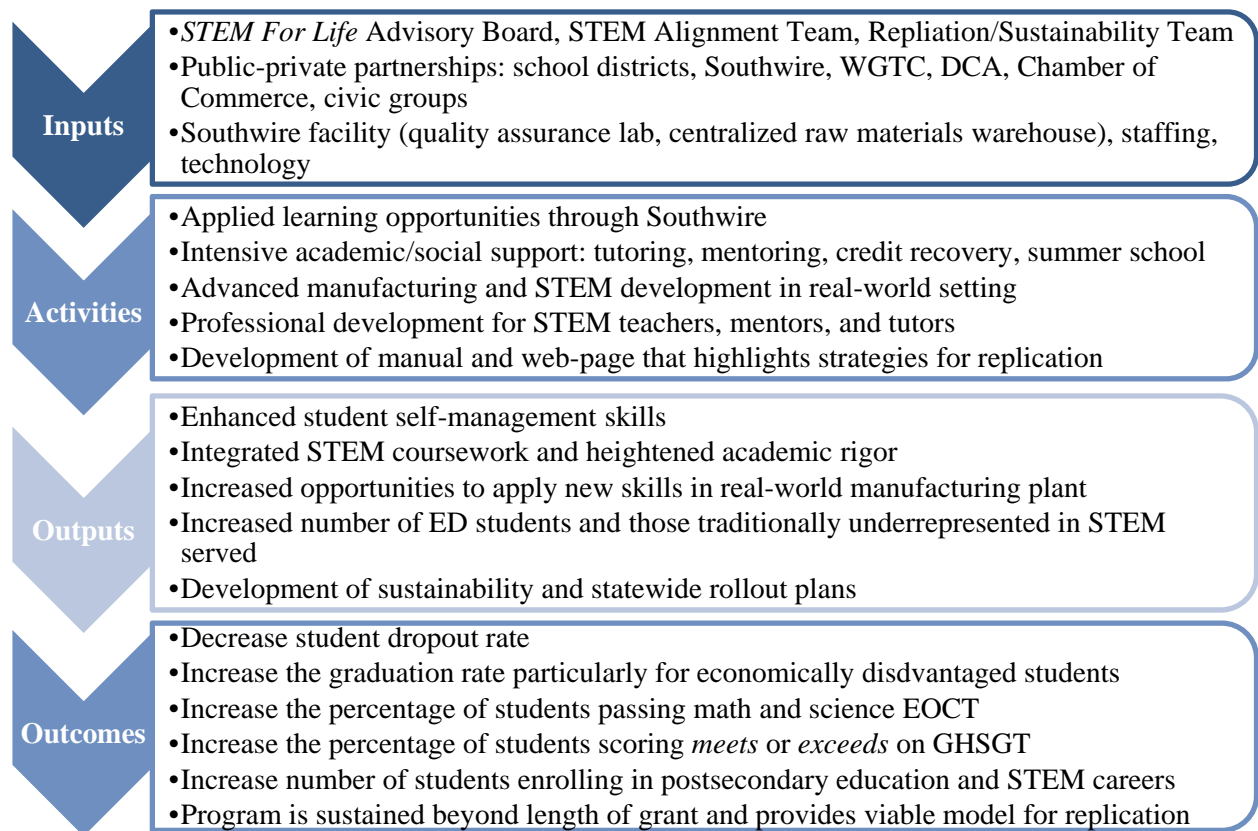
Section 4: Quality of Project Evaluation

❖ **Extent to which the methods of evaluation will provide high-quality implementation data and performance feedback, include rigorous student progress goals, and permit periodic assessment of progress toward achieving intended outcomes.** ❶ *High Quality Implementation Data*: Program evaluation is an integral component of *STEM for Life*. Our evaluation will include both a process and an outcome component to ensure sound implementation and to assess progress toward our outcome goals. Our evaluation plan incorporates a mixed-methods approach, allowing us to triangulate our data sources, thereby shoring up the validity of our findings (Creswell & Clark, 2007). Types of quantitative data we will employ include graduation and dropout rates, Georgia EOCT and GHSGT scores, and student and administrative data. Qualitative data will include interviews, focus groups, open-ended surveys, and relevant meeting minutes. Combining qualitative and quantitative methods will increase the depth of our information and provide feedback that will enable us to make mid-course adjustments should they be indicated. Our evaluation will address the questions in Table 13.

Table 13. Evaluation Questions

- | |
|--|
| <ol style="list-style-type: none">1. How effectively does <i>STEM for Life</i>'s implementation strategy lead to its intentions and goals?2. To what extent does <i>STEM for Life</i> influence positive student outcomes (e.g., graduation)?3. To what extent is <i>STEM for Life</i> a replicable model for supporting potential dropouts? |
|--|

We will use both descriptive and inferential statistics in our treatment of quantitative data. In treating qualitative data, we will utilize pattern coding and an effects matrix to organize themes in the data. ❷ *Rigorous Student Progress Goals*: Outlined in the Project Evaluation Table below, we have developed a variety of rigorous, three-year student progress goals which include: gains in workforce readiness skills (i.e., problem solving, communication); improvements in credits earned, graduation rates, and enrollment in postsecondary education or job; reductions in absences and dropout rates; and increases in scores that meet or exceed proficiency on math and science EOCT and GHSGT. ❸ *Performance Feedback Loop*: To guide program development and implementation, we developed the logic model below. This model provides the basis of the program theory which will serve as the foundation for the evaluation. The logic model explicates desired outcomes and lays out the plan for achieving those outcomes (Kellogg Foundation, 2004). To avoid program drift, we will revisit the logic model quarterly to ensure that the appropriate activities are in place and that they are carried out with a sufficient level of frequency, intensity, and duration.



④ *Periodic Assessment of Progress Toward Intended Outcomes:* A utilization-based evaluation will ensure that data is strategically used on a regular basis to provide feedback to the project in an effort to refine implementation and make programmatic changes. Our Advisory Board will review data regularly using interim and end-of-year reports, survey briefs, and snapshots. Our performance measures, described in the Project Evaluation Table below, specify benchmarks which we will revisit annually. This guideline conveys the annual progress we will achieve as we hone service delivery, build on experience, and participate in focused training. This process will help us pinpoint areas needing improvement. Student test and survey data will provide information for assessing short-term changes in student and teacher knowledge, attitudes, behavior, and aspirations and project what the implications of those trends are for our long-term outcomes.

❖ **Extent to which the evaluation will provide sufficient information about the key elements and approach of the project so as to facilitate replication or testing in other settings.** In collaboration with the University of Georgia, the Department of Community Affairs will lead our Replication Team to study *STEM for Life* and roll out our model in at least six LEAs across Georgia. The evaluation will pay particular attention to fidelity of implementation to the program model. Thus, we will develop a Fidelity Index which is a composite score that captures the extent of *adherence*, *dosage*, and *reach* of the key program components as outlined in the logic model. We will describe: service delivery according to

length, intensity, and duration; content, procedures, and activities under each aspect; roles and qualifications of staff; and characteristics of our target students. These measures of structure will promote external validity by providing adequate guidelines for replication. Moreover, we will ensure that we have sufficient information for detailing the structure of the program by collecting data on the program dosage, such as the frequency and duration of lab sessions and mentoring activities, as well as data on how the program is staffed and administered. We will document critical program activities by considering both the content and the execution of the activities. Further, we will chronicle the recruitment and selection process, which will be used to inform materials created by the Replication Team. Interim quarterly evaluation reporting will aid the Replication Team in its efforts to identify links between the business setting and academic context, providing them with the foundation needed to develop a replication manual and webpage. Finally, we will assess the quality and dynamic of key partnerships and examine the implications of the program's operational context for successful replication. Results from our study will be reported on an annual basis, and interim progress reports will serve as a means of feeding real-time information back to the program for any appropriate adjustments.

❖**The extent to which the proposed project plan includes sufficient resources to carry out the project evaluation effectively.** The Evaluation Group (TEG), an experienced evaluation firm specializing in evaluation of state and federally funded education initiatives, will conduct our independent evaluation of *STEM for Life*. TEG employs a utilization-focused approach and has a range of both methodological and content expertise in education evaluations of varying scale and scope. TEG is presently evaluating Early Reading First, Smaller Learning Communities, High School Graduation Initiative, and Advanced Placement Initiative federal grant programs. TEG also serves as independent evaluators for two federal Investing in Innovation education initiatives, one of which looks at college readiness and employs an experimental design. TEG's team includes: (1) a lead evaluator; (2) a qualitative lead; (3) a quantitative data analyst; (4) a technical advisor for research design and instrument development; and (5) a data manager. The lead evaluator, Dr. Monica Oliver, has ten years of experience in evaluation research, including serving as the project manager for federally funded education grants, and acting as technical advisor to an Investing in Innovation federally funded education program evaluation.

PROJECT EVALUATION TABLE		
GEORGIA BENEFITS FROM A MEASURABLY STRONGER COMMITMENT FROM PUBLIC AND PRIVATE SECTORS TO SUPPORT AND ADVANCE POSITIVE ACADEMIC OUTCOMES FOR STUDENTS		
INDICATOR(S)	DATA COLLECTION METHODS	FREQUENCY OF COLLECTION
1.1: Track the dollar amount raised or leveraged to support ongoing implementation of initiative each year. Indicator: Funding raised	Analysis of budget records	Annually
1.2: Develop a comprehensive sustainability plan by July 2014 to support the project beyond the grant. Indicator: Sustainability plan	Content review of sustainability plan	Once at the end of the grant
1.3: Conduct at least 5 model site visits per year at <i>STEM for Life</i> location. Indicator: Number of replication site visits	Observation	Annually
GEORGIA BENEFITS FROM AN INCREASED NUMBER AND PERCENTAGE OF STUDENTS AND TEACHERS WHO WILL HAVE ACCESS TO INNOVATIVE PROGRAMS, STRATEGIES, AND PRACTICES RELATED TO APPLIED LEARNING AND TEACHER/LEADER RECRUITMENT AND DEVELOPMENT		
INDICATOR(S)	DATA COLLECTION METHODS	FREQUENCY OF COLLECTION
2.1: Increase the overall number of ED students, students at risk for dropping out, and students traditionally underrepresented in STEM fields who receive targeted STEM instruction each year by at least 234 above 2012 baseline of 150 in 2013 and 264 more in 2014, for a total of 648 students served. Indicator: Number of ED, at-risk, and traditionally underrepresented students receiving STEM instruction	School records Data tracking protocol	Annually
2.2: Increase the number of STEM teachers by 2014, for a total of six specialized STEM teachers. Indicator: Number of STEM teachers	School records	Annually
2.3: Provide at least 8 professional development opportunities for teachers, mentors, and tutors each year. Indicator: Frequency of training sessions/coaching	School records Survey/interview data	Annually
GEORGIA BENEFITS FROM A STRONGER UNDERSTANDING OF THE TYPES OF INNOVATIVE PROGRAMS, STRATEGIES, AND PRACTICES THAT WILL LEAD TO POSITIVE IMPROVEMENTS IN APPLIED LEARNING, TEACHER INDUCTION, AND HOMEGROWN TEACHER PIPELINE EFFORTS		
INDICATOR(S)	DATA COLLECTION METHODS	FREQUENCY OF COLLECTION
3.1: Increase the percentage of students that experienced a gain in at least one of the following workforce readiness skills: problem-solving, communication, and self-management by 25% each year after baseline Year 1 [or until 95% gain in skills]. Indicators: Percentage of students reporting or demonstrating skills increase; number of enhanced skills	Pre/post-student survey; WorkKeys job skills assessment system	Semi-Annually
3.2: Increase the percentage of students that report positive growth while participating in <i>STEM for Life</i> by 25% per year [or until 95% report a gain in growth]. Indicator: Student growth measure	Pre/post-student survey; group and/or individual interviews; WorkKeys growth measures	Semi-Annually

GEORGIA BENEFITS FROM IMPROVED STUDENT OUTCOMES		
INDICATOR(S)	DATA COLLECTION METHODS	FREQUENCY OF COLLECTION
4.1: Increase the graduation rate for <i>STEM for Life</i> students by at least 3 percentage points by 2014, over the <i>STEM for Life</i> student graduation rate for 2013. Indicator: Graduation rate of <i>STEM for Life</i> students	Number of <i>STEM for Life</i> students eligible to graduate and number receiving a regular diploma/year	Annually
4.2: Increase the overall graduation rate by 3 percentage points in 2013 and 2014 over the 2012 baseline graduation rate, an overall increase of 6 percentage points above baseline. Indicator: Graduation rate of all students	School records	Annually
4.3: Reduce the graduation gap between all students and ED students by at least 3 percentage points per year in 2013 and 2014, an overall decrease of 6 percentage points from baseline. Indicator: Graduation rate of ED students	School records	Annually
4.4: Reduce the dropout rate by 3 percentage points per year in 2013 and 2014 from 2012 baseline for an overall decrease of 6 percentage points. Indicator: Dropout rate	School records	Annually
4.5: Increase the percentage of <i>STEM for Life</i> students who earn at least one quarter of the credits necessary to graduate with a regular diploma by at least 6 percentage points per year or until 90% earn one quarter of the credits required to graduate with a regular diploma. Indicator: Student graduation credits	Number of <i>STEM for Life</i> students enrolled by grade and the number earning one quarter or more of credits	Annually
4.6: Increase the percentage of <i>STEM for Life</i> students and all students scoring 'meets' or 'exceeds' on GHSGT by at least 3 percentage points per year in 2013 and 2014, an increase of 6 percentage points above 2012 baseline respectively in Science and Math. Indicator: GHSGT scores, if available	GHSGT scores, if available	Annually
4.7: Increase the percentage of <i>STEM for Life</i> students and all students who pass the EOCT in math by 3 percentage points per year in 2013 and 2014 above the 2012 baseline. Indicator: Math EOCT	Math EOCT scores	Annually
4.8: Increase the percentage of <i>STEM for Life</i> students and all students who pass the EOCT in science by 3 percentage points per year in 2013 and 2014 above the 2012 baseline. Indicator: Science EOCT	Science EOCT scores	Annually
4.9: Decrease the percentage of <i>STEM for Life</i> students with more than 15 absences from school by at least 3 percentage points per year, a decrease of 6 percentage points from the 2012 baseline. Indicator: Absence rate	Student attendance records	Quarterly
4.10: Increase the percentage of <i>STEM for Life</i> student survey respondents who aspire to postsecondary education by 3 percentage points in 2013 and 2014 above the percentage from the baseline year of 2012. Indicator: Stated postsecondary education aspiration	Student survey	Annually

Section 5: Quality of Project Management Plan

❖ **The partnership’s capacity to achieve the objectives of the proposed project on time and within budget.** CCSS will serve as the lead agency and fiscal agent. Our district’s role includes: ensure grant requirements are met, provide fiscal management, and execute our Memorandum of Understanding (Appendix A). Meeting quarterly, management of *STEM for Life* will be overseen by our Advisory Board. Our meetings will be guided by our Scope of Work and Project Evaluation tables. Our board will be led by Senior Vice-President of Electrical Manufacturing for Southwire, and includes representatives from Southwire (Plant Manager, Supervisors, Human Resources Manager); CCSS (CTAE Director, Director of Teaching and Learning, Graduation Coaches, Teachers, Parents); HCSS (Assistant Superintendent, Teachers, Graduation Coaches); Georgia Department of Community Affairs, and West Georgia Technical College. The Advisory Board will: oversee implementation, coordinate with the Project Director to implement project strategies, share promising practices, monitor fiscal matters, guide project evaluation, use information for program improvements, and make strategic decisions to ensure successful implementation. Supervised by CCSS, the role of our full-time Project Director, Doug Wright, is to staff our Advisory Board, ensure fidelity of implementation, monitor whether objectives are being met in a timely manner, coordinate professional development, oversee sustainability/replication planning, and team with our partners to implement our project. In addition to our management, we also have a variety of full-time staff dedicated to the implementation of our project: Southwire Plant Manager, Southwire Student Supervisors, Replication and Sustainability Coordinator, Applied Learning Specialist, Instructors, and Graduation Coaches. We also have volunteer mentors and tutors from Southwire as well as part-time academic tutors to ensure student support.

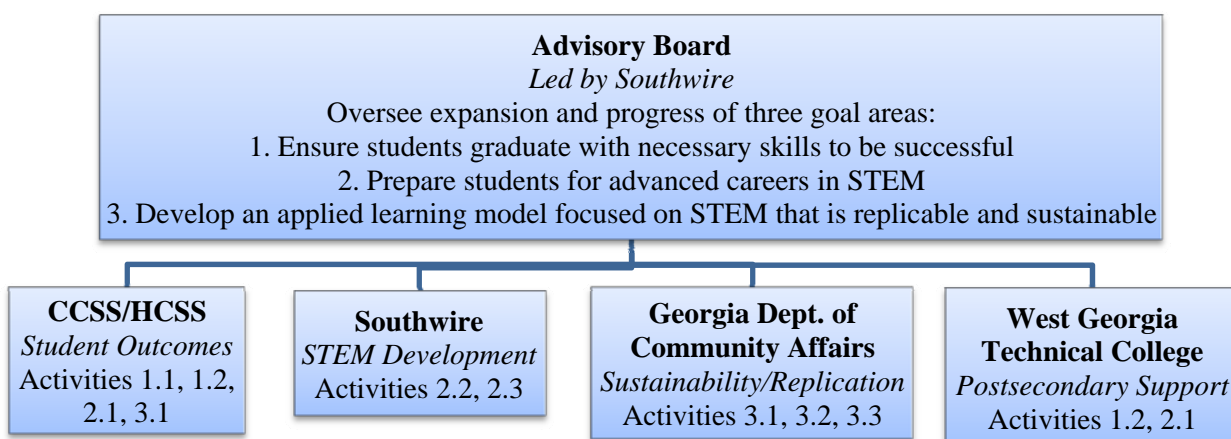
❖ **The qualifications, relevant training and experience of the project director and key project personnel, especially in managing large, complex and rapidly growing projects.** Table 14 summarizes the experience of key *STEM for Life* staff.

Table 14. <i>STEM for Life</i> Key Project Personnel	
Doug Wright Project Director	Ed.D in School Improvement, Ed.S in Guidance and Counseling, MA Psychology; skills in management of large work-based learning projects, professional development, working with at-risk youth, and building partnerships; provided over 6 years of leadership as director of <i>12 for Life</i> and coordinator for CTAE; key team member for development of state-approved charter school (College and Career Academy) and served as site supervisor managing the building, faculty, and students
Matt Plemmons Plant Manager	Background in managing day-to-day operations of facility, serving on the management team, and coaching students; over 4 years experience working in collaboration with CCSS to develop growing program; provides structure to full staff of high school students while managing six production supervisors
Replication and	Experience coordinating teams and collaborative initiatives; background in

Table 14. <i>STEM for Life</i> Key Project Personnel	
Sustainability Coordinator	replication and sustainability planning for big, complex projects focused on at-risk youth; displays excellent communication skills
Applied Learning Specialist	Background working with ED youth; experience managing large groups of students to design intensive support strategies; experience addressing complex social and academic needs while developing problem solving and communication skills and techniques; skills in developing a STEM education, training, and work plan for students; understanding of the multiplicity of social services available in the community to at-risk students
Monica Oliver, PhD External Evaluator The Evaluation Group (TEG)	10 years of experience in evaluation research, including serving as the project manager for federally funded education grants, and acting as technical advisor to an Investing In Innovation federally funded education program evaluation. TEG has more than 20 years of experience in planning, implementing, and evaluating large, multi-year federal education grants such as High School Graduation Initiative and Smaller Learning Communities.

STEM for Life will also use a variety of experienced staff to support the implementation of our project which includes: Instructional Facilitators (2 total), Graduation Coaches (7 total), School-Year Instructors (6 total), Summer School Instructors (6 total), and Southwire Student Supervisors (6 total). See Appendix D for detailed job descriptions and resumes.

❖ **The leadership structure and clearly defined responsibilities for meeting timelines and milestones as included in project’s Scope of Work.** In addition to our quarterly Advisory Board meetings, current management structures include: monthly meetings with superintendents, school administration, and Southwire executives and management to review student progress and identify program needs; daily and weekly conferences with high school teachers, graduation coaches, and administrators; quarterly meetings with parents; and ongoing professional development for teachers and school leaders. Our *STEM for Life* partnership includes four main entities with responsibility over core activity areas in our Scope of Work. This leadership structure, highlighted below, will ensure our timeline and milestones are monitored and met in a timely manner.



Section 6: Quality of the Sustainability Plan

❖ **The extent to which the eligible applicant demonstrates that it has the resources to operate the project beyond the length of the grant. This plan should include demonstrated commitments (through letters of support) from partners or funders to advance the project.** Our partnership has a strong history of collaboration to ensure resources are consistent and sustainable—Southwire (facilities, jobs, mentors) and West Georgia Technical College (postsecondary support, College and Career Academy). Appendix B provides signed commitments from our partners to support and advance our project. Our partnership not only supports education in Carroll and Heard Counties but also serves as a business development and growth strategy for our community. Our ongoing commitment from Southwire to operate *STEM for Life* in collaboration with our districts will continue to remain long after the length of this grant as evidenced by their significant investment and company directive to engage in efforts that are sustainable. As a driver of resources, Southwire sees *STEM for Life* as an investment in both their business and community—a tool to improve outcomes for students, develop a strong workforce, and add profitability to their business. Southwire will support the project to decrease the dropout rate in Carroll and Heard Counties and increase the employment retention rate. Southwire will provide significant investments with over \$620,000 for state-of-the-art STEM facilities (Quality Assurance Laboratory and Raw Materials Warehouse). After the three-year grant period, Southwire will continue supporting facility operations and other grant components such as STEM equipment, mentoring, and tutoring. Further, we also have support to develop a Replication Team led by Georgia DCA to roll out our model in at least six other Georgia LEAs. Our budget exemplifies our strong capacity and resources with almost \$0.70 in partner commitments for every \$1 of Innovation Funds requested. Our districts will provide funding for our Project Director, teachers, and staff through our FTE student funding allocations. Meeting quarterly, our Replication and Sustainability Coordinator will lead our sustainability committee to define a systemic approach to support stakeholders in meeting the needs of all students and teachers which will be sustainable beyond the life of this grant. Our committee will engage in the following sustainability planning process: **❶** *Where We Are*: We will take inventory of where we are and examine our capacity. **❷** *Where We Are Going*: We will clarify what programmatic aspects need to be sustained and develop a vision for sustainability. **❸** *How We Will Get There*: We will focus on leveraging district and community resources to increase capacity. **❹** *Written Sustainability Plan*: We will develop and implement a written plan that details major strategies and implementation phases to achieve sustainability.

Table 15. Sustainability Plan Outline

Strong Program Leadership to lead, motivate, and guide stakeholders through implementation	A Clear Direction and Vision of what needs to be improved or changed by <i>STEM for Life</i>
Community Collaboration evidenced by the numbers and types of individuals who work	Funding Alternatives including fundraising, program income generating ventures, corporate

Table 15. Sustainability Plan Outline	
together in unity to advocate for our success	support, and private and public funding sources
Genuine Commitment from Community Stakeholders and Strategic Partners who share the vision and results-orientation of <i>STEM for Life</i> and are willing to contribute time and resources	Organizational Capacity and Infrastructure is strengthened in areas such as training, technology, fiscal management, communication, and leadership needed to sustain <i>STEM for Life</i>

❖ **Demonstration (through letters of support) of broad support from stakeholders critical to the project’s long-term success, including community supporters, teachers/administrators, parents, etc.**

In addition to Southwire, West Georgia Technical College, and the Georgia Department of Community Affairs, Table 16 provides *examples* of broad support for our project’s long-term success, and Appendix B provides signed commitments from all stakeholders including teachers, administrators, and parents confirming this support.

Table 16. Evidence of Broad Support	
West Georgia Technical College	On-site postsecondary support, financial aid assistance, assistance in developing advanced manufacturing and STEM component
Carroll County Chamber of Commerce	Community education and planning to develop an improved workforce via Education and Workforce Development Committee
Grillo & Associates Associated Credit Union	Student financial planning support through on-site student and parent education
Times-Georgian, Georgia Trend, Gradick Communications	Local media outlets (newspaper, radio, publications) to support public relations, community involvement, and dissemination
Ferst Foundation for Childhood Literacy	Teen parent support via on-site student/parent education and resources to address parenting and other child-related issues
Carrollton Housing Authority	On-site housing education to support barriers <i>STEM for Life</i> students face – homelessness, unstable housing situations, etc.
Carrollton Cultural Arts	Academic enrichment through arts education and field trips
Walker Oldsmobile Chick-fil-A	Members of the Speaker Bureau who provide character education, assist with sustainability planning, and offer support
Great Promise Kids, Heard County Schools, ICAPP	Serve on Advisory Board; assist with sustainability planning; provide continued assistance in replication of <i>STEM for Life</i>

The *STEM for Life* partnership’s mission is to improve our graduation rates and provide innovative, high-impact strategies using applied learning focused on STEM through a public-private partnership. Our vision is a community in which students stay in school, graduate, and go on to become successful, productive members of the workforce—ensuring those real-world skills translate into real-life success.

GOVERNOR'S OFFICE OF PLANNING AND BUDGET				
RACE TO THE TOP INNOVATION FUND BUDGET FORM				
Name of Partnership: Carroll County School System <i>STEM for Life</i>		Applicants requesting Venture grants should complete the column under "Project Year 1." Applicants requesting funding for Enterprise grants should complete all applicable columns. Please read all instructions before completing form.		
SECTION A - BUDGET SUMMARY				
INNOVATION FUND COSTS				
Budget Categories	Project Year 1 (a)	Project Year 2 (b)	Project Year 3 (c)	Total (d)
1. Personnel	82,760	232,900	232,900	548,560
2. Fringe Benefits	27,921	81,673	81,673	191,267
3. Travel	2,805	2,805	2,805	8,415
4. Equipment	29,552	11,000	0	40,552
5. Supplies	39,619	29,424	5,424	74,467
6. Contractual	45,550	45,550	45,550	136,650
7. Construction	0	0	0	0
8. Other	0	0	0	0
9. Total Direct Costs (lines 1-8)	228,207	403,352	368,352	999,911
10. Indirect Costs*	0	0	0	0
11. Training Stipends	0	0	0	0
12. Total Costs (lines 9-11)	228,207	403,352	368,352	999,911
SECTION B - BUDGET SUMMARY				
NON-INNOVATION FUND COSTS				
Budget Categories	Project Year 1 (a)	Project Year 2 (b)	Project Year 3 (c)	Total (d)
1. Personnel	10,800	18,000	18,000	46,800
2. Fringe Benefits	1,296	2,160	2,160	5,616
3. Travel	0	0	0	0
4. Equipment	118,208	44,000	0	162,208
5. Supplies	9,218	0	0	9,218
6. Contractual	0	0	0	0
7. Construction	150,000	300,000	0	450,000
8. Other	0	0	0	0
9. Total Direct Costs (lines 1-8)	289,522	364,160	20,160	673,842
10. Indirect Costs*	0	0	0	
11. Training Stipends	0	0	0	
12. Total Costs (lines 9-11)	289,522	364,160	20,160	673,842
SECTION C – BUDGET NARRATIVE (see instructions)				

ENTERPRISE BUDGET NARRATIVE

I. Personnel							
A. Project Director: Doug Wright, Ed.D., will serve as the Project Director, overseeing implementation of <i>STEM for Life</i> and supervising project staff to: (1) implement our new STEM curriculum and instructional program; (2) develop strategies to increase students' self-management skills; (3) launch two new, on-site, advanced manufacturing STEM labs; (4) engage students traditionally underrepresented in STEM; (5) guide statewide rollout; (6) oversee financial accountability, coordinate with independent evaluation team, and ensure progress reporting; and (7) lead the Advisory Board to guide ongoing program development and sustainability planning with partners. Full-time annual salary provided in-kind by Carroll County School System (CCSS). Resume in Appendix D.							
Year 1		Year 2		Year 3		Total	
Grant	Match	Grant	Match	Grant	Match	Grant	Match
0	In-kind	0	In-kind	0	In-kind	\$0	In-kind
B. STEM for Life Replication and Sustainability Coordinator: Assisting the Project Director will be a full-time professional (bachelor's level) dedicated to implementing a <i>STEM for Life</i> replication strategy with partners such as the Georgia Department of Community Affairs to scale up the program and coordinate sustainability planning. Job description in Appendix D. <u>COST:</u> Full-time annual salary of \$35,000/year beginning in October, 2012.							
Year 1		Year 2		Year 3		Total	
Grant	Match	Grant	Math	Grant	Match	Grant	Match
0	0	35,000	0	35,000	0	\$70,000	\$0
C. STEM for Life Teachers: Our collaborative teaching model includes an instructional team composed of CCSS certified teachers and Southwire subject matter experts. Students receive instruction for a half day in their regular school and a half day in our Southwire facility. The following positions are provided in-kind by CCSS and Southwire: (1) two half-time teachers; (2) Matt Plemmons, full-time Facility Plant Manager (resume in Appendix D), dedicated to providing an academic-focused work environment and helping students maintain a plan of action towards graduation and postsecondary education; and (3) six full-time Southwire Student Supervisors (job description in Appendix D) to collaborate with CCSS teachers and administrators and supervise and co-teach students. To increase academic rigor and STEM instruction, we will increase our instructional team to: (4) a new full-time Southwire Skilled Subject Matter Specialist to support the Quality Assurance and Centralized Raw Materials Warehouse STEM labs, provided in-kind by Southwire; and (5) four new part-time STEM instructors (1 FTE math and 1 FTE science) will provide instruction during three, four-hour shifts, Monday through Friday, 8:30 AM to 9:30 PM, providing challenging, rigorous courses in science and math (job description in Appendix D). Using a standards-based approach and technology-based instruction, teachers will support students with real-time, hands-on instruction to reinforce pathways of study including: robotics, electrical, mechanical applications, and materials management engineering. <u>COST:</u> Part-time annual salary \$23,000/year x 4 part-time teachers = \$92,000/year (10 month contract). Prorated to four months in Year 1. Teachers will begin STEM professional development in June 2012 and on-site STEM instruction beginning in August 2012.							
Year 1		Year 2		Year 3		Total	
Grant	Match	Grant	Math	Grant	Match	Grant	Match
36,800	0	92,000	0	92,000	0	\$220,800	\$0

ENTERPRISE BUDGET NARRATIVE

D. *STEM for Life* Instructional Facilitators: To increase instructional rigor and relevance and support professional development activities, two part-time (bachelor's level, master's preferred) Instructional Facilitators (one each for math and science) will collaborate with teachers to expand their pedagogical knowledge and improve their instructional skills. They will work one-on-one to improve upon instructional plans and help teachers understand academic risk factors and using data to improve instruction (job description in Appendix D). COST: Part-time annual salary \$22,700/year x 2 part-time staff = \$45,400/year (10 month contract). Prorated to four months in Year 1. Facilitators will begin STEM professional development in June 2012 and on-site instructional support beginning in August 2012.

Year 1		Year 2		Year 3		Total	
Grant	Match	Grant	Match	Grant	Match	Grant	Match
18,160	0	45,400	0	45,400	0	\$108,960	\$0

E. Graduation Coaches: CCSS and Heard County School System (HCSS) coaches will identify students for program participation and support recruitment and retention activities, emphasizing the engagement of students traditionally underrepresented in STEM. They will work with target students to: develop graduation plans detailing required course work and future academic and career paths to achieve postsecondary educational goals; collaborate with school and Southwire staff to develop and monitor individualized education plans; and develop strategies to instill a college- and career-attainment culture among *STEM for Life* students. Each coach will contribute part-time effort at .15 FTE. Salaries for seven coaches are provided in-kind by CCSS and HCSS. Job description in Appendix D.

Year 1		Year 2		Year 3		Total	
Grant	Match	Grant	Match	Grant	Match	Grant	Match
0	In-kind	0	In-kind	0	In-kind	\$0	In-kind

F. *STEM for Life* Applied Learning Specialist: A professional educator (master's preferred) will be employed to help students address the demands of challenging STEM coursework and enhance self-management skills to prevent students from dropping out of school due to identified social barriers such as lack of child care, health services, or housing. Serving as academic mentor and advocate, this specialist will work with students to customize an education, training, and work plan to graduate on time prepared for college or career success in STEM fields (job description in Appendix D). COST: Annual salary = \$42,500/year (10 month contract). Prorated to four months in Year 1. Specialist will begin assessing student needs in June 2012 and provide direct student support beginning in August 2012.

Year 1		Year 2		Year 3		Total	
Grant	Match	Grant	Match	Grant	Match	Grant	Match
17,000	0	42,500	0	42,500	0	\$102,000	\$0

ENTERPRISE BUDGET NARRATIVE

G. STEM for Life Academic Tutors: Beginning in October 2012, extended instruction through one-on-one tutoring will be provided to struggling students afterschool, on Saturdays, school holidays, and during the summer. To support the increased number of students served through our STEM model, we will use grant funds to pay academic tutors in addition to those funded by Southwire and CCSS. COST: 3 certified teachers x 80 hours/year x \$30/hour = \$7,200/year. Southwire and CCSS will provide funding for 3 additional tutors x 80 hours/year x \$30/hour = \$7,200/year as an in-kind contribution.

Year 1		Year 2		Year 3		Total	
Grant	Match	Grant	Match	Grant	Match	Grant	Match
0	0	7,200	7,200	7,200	7,200	\$14,400	\$14,400

H. STEM for Life Summer Program Teachers: Beginning in July 2012, we will conduct a summer program for targeted students needing credit recovery and STEM instruction. To support the increased number of students in STEM courses, we will use grant funds to increase the number of teachers, above those funded by Southwire and CCSS. COST: 3 certified teachers x \$30/hour x 120 hours = \$10,800. Southwire and CCSS will provide funding for 3 additional teachers x \$30/hour x 120 hours = \$10,800/year as an in-kind contribution.

Year 1		Year 2		Year 3		Total	
Grant	Match	Grant	Match	Grant	Match	Grant	Match
10,800	10,800	10,800	10,800	10,800	10,800	\$32,400	\$32,400

Personnel Subtotal

Year 1		Year 2		Year 3		Total	
Grant	Match	Grant	Match	Grant	Match	Grant	Match
82,760	10,800	232,900	18,000	232,900	18,000	\$548,560	\$46,800

II. Fringe Benefits

A. Employee Fringe Benefits (full-time): Standard fringe benefits for employees are calculated at the district rate of 37% of gross salaries. These benefits, required by state and federal law, include FICA, federal/state unemployment, Medicare, Workers' Compensation, retirement, and health and life insurance.

Year 1		Year 2		Year 3		Total	
Grant	Match	Grant	Match	Grant	Match	Grant	Match
26,625	0	79,513	0	79,513	0	\$185,651	\$0

B. Employee Fringe Benefits (less than .5 FTE and hourly): Standard fringe benefits for employees are calculated at a rate of 12% of gross salaries. These benefits, required by state and federal law, include FICA, federal/state unemployment, Medicare, and Workers' Compensation.

Year 1		Year 2		Year 3		Total	
Grant	Match	Grant	Match	Grant	Match	Grant	Match
1,296	1,296	2,160	2,160	2,160	2,160	\$5,616	\$5,616

Fringe Benefits Subtotal

Year 1		Year 2		Year 3		Total	
Grant	Match	Grant	Match	Grant	Match	Grant	Match
27,921	1,296	81,673	2,160	81,673	2,160	\$191,267	\$5,616

ENTERPRISE BUDGET NARRATIVE

III. Travel							
A. Local Travel: The Project Director and other program staff will visit CCSS and HCSS high schools, travel to local colleges involved in the program, attend regional/state conferences, meet with stakeholders, and participate in Advisory Board meetings. <u>COST:</u> \$0.51/mile x 100 miles/month x 11 months/year x 5 personnel = \$2,805.							
Year 1		Year 2		Year 3		Total	
Grant	Match	Grant	Match	Grant	Match	Grant	Match
2,805	0	2,805	0	2,805	0	\$8,415	\$0
III. Travel Subtotal							
Year 1		Year 2		Year 3		Total	
Grant	Match	Grant	Match	Grant	Match	Grant	Match
2,805	0	2,805	0	2,805	0	\$8,415	\$0
IV. Equipment							
A. STEM Lab Equipment: Southwire will commit matching funds to construct a <i>STEM for Life</i> Quality Assurance (QA) Lab and Raw Materials Warehouse to serve as state-of-the-art advanced manufacturing STEM labs (see construction budget). To deliver STEM education in these applied and authentic learning environments, we will purchase required lab equipment for use by students and instructors. Year 1 STEM lab equipment purchases (items costing over \$5,000) for our QA Lab, focused on instruction in advanced manufacturing with a math concentration, include items such as a Leica Digital Microscope, DC Restometer Burster, and Tensile Tester Instron for a total of \$147,760. We are requesting grant funds of \$29,552 (20%) to cover these equipment costs in Year 1. The remaining \$118,208 (80%) will be paid by Southwire. Year 2 STEM lab equipment purchases for our Centralized Raw Materials Warehouse Lab include technology equipment required for students to learn about distribution technology, advanced business concepts, accounting, and inventory models (i.e., just-in-time inventory) to perform authentic price management and inventory controls focused on systems, math, science, and technology. Major purchases over \$5,000 for equipment such as servers, terminals, and network switches/routers total \$55,000. We are requesting grant funds of \$11,000 (20%) to cover these equipment costs in Year 2. The remaining \$44,000 (80%) will be paid by Southwire. Cost estimates are based on research conducted by Southwire's purchasing department and our Advisory Board.							
Year 1		Year 2		Year 3		Total	
Grant	Match	Grant	Match	Grant	Match	Grant	Match
29,552	118,208	11,000	44,000	0	0	\$40,552	\$162,208
Equipment Subtotal							
Year 1		Year 2		Year 3		Total	
Grant	Match	Grant	Match	Grant	Match	Grant	Match
29,552	118,208	11,000	44,000	0	0	\$40,552	\$162,208

ENTERPRISE BUDGET NARRATIVE

V. Supplies							
A. General Office Supplies: To support program operations, funds are budgeted for general office supplies for program staff (e.g., pens, paper, printer ink, file folders, labels, postage, telecommunications, envelopes). <u>COST:</u> Estimated at \$129/month x 12 months.							
Year 1		Year 2		Year 3		Total	
Grant	Match	Grant	Match	Grant	Match	Grant	Match
1,548	0	1,548	0	1,548	0	\$4,644	\$0
B. STEM Instructional Supplies: Instructional materials and supplies will be purchased to support hands-on learning. For Quality Assurance Lab in Year 1 we will purchase STEM-related resources necessary for student use in applied learning activities totaling \$19,511. In Year 2, we will need \$24,000 in grant funds to purchase instructional supplies for our Centralized Raw Materials Warehouse STEM Lab.							
Year 1		Year 2		Year 3		Total	
Grant	Match	Grant	Match	Grant	Match	Grant	Match
19,511	0	24,000	0	0	0	\$43,511	\$0
C. STEM Facility Supplies: To provide students suitable space for receiving STEM instruction and working on project-based learning activities in our new Quality Assurance and Centralized Raw Materials STEM labs described in the Construction budget category, we will purchase desks, chairs, work tables, storage cabinets, and sink/fixtures. <u>COST:</u> \$4,475. Year 1 purchase.							
Year 1		Year 2		Year 3		Total	
Grant	Match	Grant	Match	Grant	Match	Grant	Match
4,475	0	0	0	0	0	\$4,475	\$0
D. Instructional Technology: Funds are budgeted for instructional technology to be used by students in technology-based STEM instruction, credit recovery, portfolio development, test prep, Southwire University, and basic computer skills. High-powered desktop computers, required to support advanced manufacturing functions, will be housed in our new <i>STEM for Life</i> labs. <u>COST:</u> Desktop computers for STEM labs estimated at \$1,990 each (including software) x 4 systems = \$7,960. Laser printers estimated at \$629 x 2 printers = \$1,258. This technology equipment will be provided as an in-kind match by Southwire. To accommodate multiple learning styles and tailor lessons to fit the specific needs of individual students through on-site STEM instruction during three shifts, 8:30 AM to 9:30 PM, we will increase technology offerings in our on-site <i>STEM for Life</i> classroom. <u>COST:</u> Mobile computer lab with 10 laptops (loaded with appropriate software) x \$1,295 = \$12,950 plus a mobile cart = \$695. We are budgeting for calculators approved for use by students in EOCT and GHSGT testing. <u>COST:</u> 40 calculators x \$11/each = \$440. Year 1 purchases.							
Year 1		Year 2		Year 3		Total	
Grant	Match	Grant	Match	Grant	Match	Grant	Match
14,085	9,218	0	0	0	0	\$14,085	\$9,218

ENTERPRISE BUDGET NARRATIVE

E. Informational Materials to Support Replication, Sustainability, and Scale-up: Supplies to create materials (e.g., project guides, "how to" manuals, fact sheets, CD and video presentations, brochures, PowerPoint presentations) to share best practices and project results through local, regional, and statewide presentations focused on achieving sustainability and future project scale-up goals. Estimated at an average of \$323 per month, beginning in Year 2 and continuing through the end of the project.

Year 1		Year 2		Year 3		Total	
Grant	Match	Grant	Match	Grant	Match	Grant	Match
0	0	3,876	0	3,876	0	\$7,752	\$0

Supplies Subtotal

Year 1		Year 2		Year 3		Total	
Grant	Match	Grant	Match	Grant	Match	Grant	Match
39,619	9,218	29,424	0	5,424	0	\$74,467	\$9,218

VI. Contractual

A. Capacity Building and Sustainability Planning: In researching grant programs with similar requirements to the Georgia Innovation Fund, we anticipate needing educational and program experts to support execution of promising practices such as: (1) conducting community outreach to low-socioeconomic families; (2) building collaborations with community and business partners; (3) engaging traditionally underrepresented students in STEM; (4) creating a college-readiness service delivery model; (5) increasing college access and financial aid support; (6) developing curriculum articulation agreements with college and university partners; (7) best practices for project management; and (8) sustainability, replication, and scale-up strategic planning. We are budgeting for up to three different experts working an average of 80 hours/year at an hourly rate of \$65/hour = \$15,600. These experts and contractors will provide specialized information and support that regular, full-time staff cannot. Amount based on research conducted with recipients of other US ED grants.

Year 1		Year 2		Year 3		Total	
Grant	Match	Grant	Match	Grant	Match	Grant	Match
15,600	0	15,600	0	15,600	0	\$46,800	\$0

B. Independent Evaluation: We will engage in a participatory, utilization-focused evaluation led by Dr. Monica Oliver, a highly qualified evaluator with 10 years of experience in evaluating state and federal education programs. Providing formative and summative evaluation, Dr. Oliver will develop data collection strategies, tailor evaluation instruments to match project activities, conduct pre/post surveys, conduct site visits, report on required program objectives, and prepare annual evaluation reports. COST: Based on research conducted with other Georgia and US ED grant programs, we have estimated this cost at 9% of the total project budget. This amount includes costs of personnel (Ph.D. evaluator, master's level data analyst), supplies, materials, technology, software applications, and assessment protocols. Dr. Oliver was identified via a procurement process, soliciting independent evaluation service providers, conducted in January 2011 by a coalition of Georgia school districts.

Year 1		Year 2		Year 3		Total	
Grant	Match	Grant	Match	Grant	Match	Grant	Match
29,950	0	29,950	0	29,950	0	\$89,850	\$0

ENTERPRISE BUDGET NARRATIVE

Contractual Subtotal							
Year 1		Year 2		Year 3		Total	
Grant	Match	Grant	Match	Grant	Match	Grant	Match
45,550	0	45,550	0	45,550	0	\$136,650	\$0
VII. Construction							
A. Quality Assurance Lab: Southwire will invest \$150,000 to convert part of a 90,000 square foot <i>12 for Life</i> facility into a STEM lab to provide challenging, rigorous applied learning activities and coursework in science, technology, and math. Instruction will be delivered and learning objectives achieved within an authentic setting focused on three Southwire advanced manufacturing processes: (1) standardization and best practices to ensure product consistency; (2) product analysis and improvement through competitor benchmarking; and (3) product database development and management through an electronic and computerized product guide. Year 1 cost. <u>MATCH:</u> \$150,000 provided by Southwire.							
Year 1		Year 2		Year 3		Total	
Grant	Match	Grant	Match	Grant	Match	Grant	Match
0	150,000	0	0	0	0	\$0	\$150,000
B. Raw Materials Warehouse Lab: Southwire will invest local funds to expand the advanced manufacturing STEM lab, creating a Centralized Raw Materials Warehouse learning lab, to provide <i>STEM for Life</i> students applied learning activities and coursework focused on inventory methods and distribution technology processes across facilities in the US, Canada, and Mexico. Year 2 cost. <u>MATCH:</u> \$300,000 provided by Southwire.							
Year 1		Year 2		Year 3		Total	
Grant	Match	Grant	Match	Grant	Match	Grant	Match
0	0	0	300,000	0	0	\$0	\$300,000
Construction Subtotal							
Year 1		Year 2		Year 3		Total	
Grant	Match	Grant	Match	Grant	Match	Grant	Match
0	150,000	0	300,000	0	0	\$0	\$450,000
Total Direct Costs							
Year 1		Year 2		Year 3		Total	
Grant	Match	Grant	Match	Grant	Match	Grant	Match
228,207	289,522	403,352	364,160	368,352	20,160	\$999,911	\$673,842
Indirect Costs							
Year 1		Year 2		Year 3		Total	
Grant	Match	Grant	Match	Grant	Match	Grant	Match
0	0	0	0	0	0	\$0	\$0
Total Costs							
Year 1		Year 2		Year 3		Total	
Grant	Match	Grant	Match	Grant	Match	Grant	Match
228,207	289,522	403,352	364,160	368,352	20,160	\$999,911	\$673,842

MEMORANDUM OF UNDERSTANDING

This Memorandum of Understanding (MOU) is entered into by and between the Governor's Office of Planning and Budget (OPB) and *12 for Life* (Partnership). The purpose of this agreement is to establish a framework of collaboration, as well as articulate specific roles and responsibilities in support of the State in its implementation of approved Innovation Fund projects.

I. SCOPE OF WORK

Exhibit 1, the Preliminary Scope of Work, indicates the work that the Partnership is agreeing to implement.

II. PROJECT ADMINISTRATION

A. PARTNERSHIP RESPONSIBILITIES

The Partnership agrees to:

- 1) Implement the plan as identified in Exhibit I of this agreement;
- 2) Actively participate in all relevant convenings, communities of practice, or other practice-sharing events that are organized or sponsored by OPB, the Georgia Department of Education, the Governor's Office of Student Achievement and the US Department of Education;
- 3) Post to any website specified by the State in a timely manner, all non-proprietary products and lessons learned using funds associated with the Innovation Fund;
- 4) Participate, as requested, in any evaluations of this grant conducted by the State or agency conducting business on behalf of the State;
- 5) Be responsive to State requests for information including the status of the project, project implementation, outcomes, and any problems anticipated or encountered; and
- 6) Participate in meetings and telephone conferences with the State to discuss (a) progress of the project, (b) potential dissemination of resulting non-proprietary products and lessons learned, (c) plans for subsequent years of the Innovation Fund grant period, and (d) other matters related to the Innovation Fund grant and associated plans.

B. STATE RESPONSIBILITIES

The State agrees to:

- 1) Timely distribute the Partnership's grant during the course of the project period;
- 2) Provide feedback on the Partnership's status updates, annual reports, any interim reports, and projects plans and products; and
- 3) Identify sources of technical assistance for the project.

C. JOINT RESPONSIBILITIES

- 1) OPB and the Partnership will each appoint a key contact person for the Innovation Fund grant.
- 2) These key contacts from OPB and the Partnership will maintain frequent communication to facilitate cooperation under this MOU.
- 3) State and Partnership grant personnel will work together to determine appropriate timelines for project updates and status reports throughout the grant period.
- 4) State and Partnership grant personnel will negotiate in good faith to continue to achieve the overall goals of the Innovation Fund.

D. STATE RECOURSE FOR PARTNERSHIP NON-PERFORMANCE

If OPB determines that the Partnership is not meeting its goals, timelines, budget, or annual targets or is not fulfilling other applicable requirements, OPB will take appropriate enforcement action, which could include a collaborative process between OPB and the Partnership, or any of the enforcement measures

that are detailed in 34 CFR section 80.43 including putting the Partnership on reimbursement payment status, temporarily withholding funds, or disallowing costs.

III. ASSURANCES

The Partnership hereby certifies and represents that it:

- 1) Has all requisite power and authority to execute this MOU;
- 2) Agrees to implement the work indicated in Exhibit I, if funded;
- 3) Will comply with all terms of the grant and all applicable Federal and State laws and regulations, including laws and regulations applicable to the Race to the Top program and the applicable provisions of EDGAR (34 CFR Parts 74, 75, 77, 79, 80, 81, 82, 84, 85, 86, 97, 98 and 99).

IV. MODIFICATIONS

This Memorandum of Understanding may be amended only by written agreement signed by each of the parties involved.

V. DURATION/TERMINATION

This Memorandum of Understanding shall be effective, beginning with the date of the last signature hereon and, if a grant is received, ending upon the expiration of the grant project period, or upon mutual agreement of the parties, whichever occurs first.

VI. SIGNATURES

Partnership Executive Official – required:

 10/3/11

Signature/Date

Scott Cowart/Carroll County Schools Superintendent

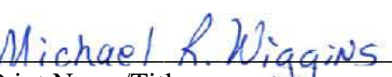
Print Name/Title

Partnership Member

Partnership Member – required:

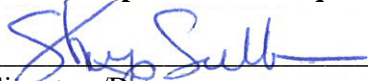
 10/3/11

Signature/Date

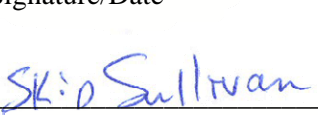
 Executive Vice-President-Southwire Company

Print Name/Title

Partnership Member – required:

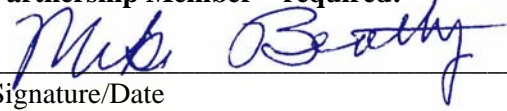
 10/3/11

Signature/Date

 President West Georgia Tech

Print Name/Title

Partnership Member – required:

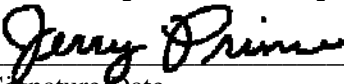
 10/3/11

Signature/Date

Mike Beatty/Commissioner, Georgia Department of Community Affairs

Print Name/Title

Partnership Member – required:

 10/3/11

Signature/Date

Jerry Prince/Heard County Schools Superintendent

Print Name/Title

Governor's Office of Planning and Budget – required:

Signature/Date

Print Name/Title

ASSURANCES

The Applicant hereby assures and certifies compliance with all federal statutes, regulations, policies, guidelines and requirements, including OMB Circulars No. A-21, A-87, A-110, A-122, A-133; E.O. 12372 and Uniform Administrative Requirements for Grants and Cooperative Agreements 28 CFR, Part 66, Common rule, that govern the application, acceptance and use of federal funds for this federally-assisted project.

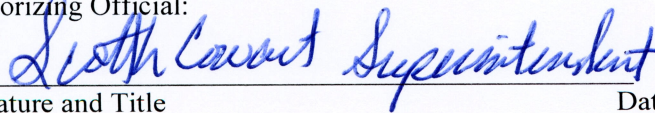
Also the Applicant assures and certifies that:

1. It possesses legal authority to apply for the grant; that a resolution, motion or similar action has been duly adopted or passed as an official act of the applicant's governing body, authorizing the filing of the application, including all understandings and assurances contained therein, and directing and authorizing the person identified as the official representative of the applicant to act in connection with the application and to provide such additional information
2. It will comply with requirements of the provisions of the Uniform Relocation Assistance and Real Property Acquisitions Act of 1970 (P.L. 91-646) which provides for fair and equitable treatment of persons displaced as a result of federal and federally - assisted programs.
3. It will comply with provisions of federal law which limit certain political activities of employees of a State or local unit of government whose principal employment is in connection with an activity financed in whole or in part by federal grants. (5 USC 1501, et seq.)
4. It will comply with the minimum wage and maximum hours provisions of the Federal Fair Labor Standards Act if applicable.
5. It will establish safeguards to prohibit employees from using their positions for a purpose that is or gives the appearance of being motivated by a desire for private gain for themselves or others, particularly those with whom they have family, business, or other ties.
6. It will give the sponsoring agency or the Comptroller General, through any authorized representative, access to and the right to examine all records, books, papers, or documents related to the grant.
7. It will comply with all requirements imposed by the federal sponsoring agency concerning special requirements of law, program requirements, and other administrative requirements.
8. It will insure that the facilities under its ownership, lease or supervision which shall be utilized in the accomplishment of the project are not listed on the Environmental Protection Agency's (EPA) list of Violating Facilities and that it will notify the federal grantor agency of the receipt of any communication from the Director of the EPA Office of Federal Activities indicating that a facility to be used in the project is under consideration for listing by the EPA.
9. It will comply with the flood insurance purchase requirements of Section 102(a) of the Flood Disaster Protection Act of 1973, Public Law 93-234, 87 Stat. 975, approved December 31, 1976, Section 102(a) requires, on and after March 2, 1975, the purchase of flood insurance in communities where such insurance is available as a condition for the receipt of any federal financial assistance for construction or acquisition purposes for use in any area that has been identified by the Secretary of the Department of Housing and Urban Development as an area having special flood hazards. The phrase "federal financial assistance" includes any form of loan, grant, guaranty, insurance payment, rebate, subsidy, disaster assistance loan or grant, or any other form of direct or indirect federal assistance.
10. It will assist the federal grantor agency in its compliance with Section 106 of the National Historic Preservation Act of 1966 as amended (16 USC 470), Executive Order 11593, and the Archeological and Historical Preservation Act of 1966 (16 USC 569 a-1 et seq.) by (a) consulting with the State

Historic Preservation Officer on the conduct of investigations, as necessary, to identify properties listed in or eligible for inclusion in the National Register of Historic Places that are subject to adverse effects (see 36 CFR Part 800.8) by the activity, and notifying the federal grantor agency of the existence of any such properties, and by (b) complying with all requirements established by the federal grantor agency to avoid or mitigate adverse effects upon such properties.

11. It will comply, and assure the compliance of all its sub-grantees and contractors, with the applicable provisions of Title I of the Omnibus Crime Control and Safe Streets Act of 1968, as amended, the Juvenile Justice and Delinquency Prevention Act, or the Victims of Crime Act, as appropriate; the provisions of the current edition of the Office of Justice Programs Financial and Administrative Guide for Grants, M7100.1; and all other applicable federal laws, orders, circulars, or regulations.
12. It will comply with the provisions of 28 CFR applicable to grants and cooperative agreements including Part 18, Administrative Review Procedure; Part 20, Criminal Justice Information Systems; Part 22, Confidentiality of Identifiable Research and Statistical Information; Part 23, Criminal Intelligence Systems Operating Policies; Part 30, Intergovernmental Review of Department of Justice Programs and Activities; Part 42, Nondiscrimination/Equal Employment Opportunity Policies and Procedures; Part 61, Procedures for Implementing the National Environmental Policy Act; Part 63, Floodplain Management and Wetland Protection Procedures; and federal laws or regulations applicable to Federal Assistance Programs.
13. It will comply, and all its contractors will comply, with the nondiscrimination requirements of the Omnibus Crime Control and Safe Streets Act of 1968, as amended, 42 USC 3789(d), or Victims of Crime Act (as appropriate); Title VI of the Civil Rights Act of 1964, as amended; Section 504 of the Rehabilitation Act of 1973, as amended; Subtitle A, Title II of the Americans with Disabilities Act (ADA) (1990); Title IX of the Education Amendments of 1972; the Age Discrimination Act of 1975; Department of Justice Non-Discrimination Regulations, 28 CFR Part 42, Subparts C, D, E, and G; and Department of Justice regulations on disability discrimination, 28 CFR Part 35 and Part 39.
14. In the event a federal or state court or federal or state administrative agency makes a finding of discrimination after a due process hearing on the grounds of race, color, religion, national origin, sex, or disability against a recipient of funds, the recipient will forward a copy of the finding to the Office for Civil Rights, Office of Justice Programs.
15. It will provide an Equal Employment Opportunity Program if required to maintain one, where the application is for \$500,000 or more.
16. It will comply with the provisions of the Coastal Barrier Resources Act (P.L. 97-348) dated October 19, 1982 (16 USC 3501 et seq.) which prohibits the expenditure of most new federal funds within the units of the Coastal Barrier Resources System.
17. It will comply will all ARRA requirements. All funds must be spent with an unprecedented level of transparency and accountability. Accordingly, recipients of ARRA funds must maintain accurate, complete, and reliable documentation of all ARRA expenditures.

Authorizing Official:

 10-4-11
Signature and Title Date

NON-SUPPLANTING CERTIFICATION

Regulations require certification to the effect that grant funds will not be used to increase state or local funds that would, in the absence of such grant aid, be made available for the purpose of this grant program.

CERTIFICATION:

I certify that grant funds will not be used to supplant state or local funds that would otherwise be available for implementation of this grant program.

I further certify that the program proposed in the grant application meets all the requirements of the applicable Race to the Top Innovation Fund Request for Proposal; that all the information presented is correct and that the applicant will comply with the provisions of the Governor's Office of Planning and Budget, all applicable federal and state laws, and the above mentioned certification should a grant be awarded.

Authorizing Official:

Signature

Title

Date

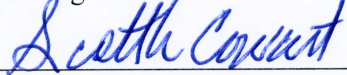
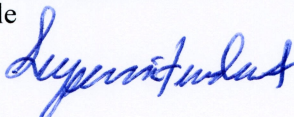
IMMIGRATION AND SECURITY FORM

A. In order to insure compliance with the Immigration Reform and Control Act of 1986 (IRCA), D.L. 99-603 and the Georgia Security and Immigration Compliance Act OCGA 13-10-90 et.seq., Contractor must initial one of the sections below:

Contractor has 500 or more employees and Contractor warrants that Contractor has complied with the Immigration Reform and Control Act of 1986 (IRCA), D.L. 99-603 and the Georgia Security and Immigration Compliance Act by registering at <https://www.vis-dhs.com/EmployerRegistration> and verifying information of all new employees; and by executing any affidavits required by the rules and regulations issued by the Georgia Department of Labor set forth at Rule 300-10-1-.01 et.seq. Contractor has 100-499 employees and Contractor warrants that no later than July 1, 2008, Contractor will register at <https://www.visdhs.com/EmployerRegistration> to verify information of all new employees in order to comply with the Immigration Reform and Control Act of 1986 (IRCA), D.L. 99-603 and the Georgia Security and Immigration Compliance Act; and by executing any affidavits required by the rules and regulations issued by the Georgia Department of Labor set forth at Rule 300-10-1-.01 et.seq. Contractor has 99 or fewer employees and Contractor warrants that no later than July 1, 2009, Contractor will register at <https://www.visdhs.com/EmployerRegistration> to verify information of all new employees in order to comply with the Immigration Reform and Control Act of 1986 (IRCA), D.L. 99-603 and the Georgia Security and Immigration Compliance Act; and by executing any affidavits required by the rules and regulations issued by the Georgia Department of Labor set forth at Rule 300-10-1-.01 et.seq.

B. Contractor warrants that Contractor has included a similar provision in all written agreements with any subcontractors engaged to perform site under this Contract.

Authorizing Official:


Signature and Title


10-14-11

Date

CERTIFICATION REGARDING LOBBYING (ED 80-0013)

Certification for Contracts, Grants, Loans and Cooperative Agreements.

The undersigned certifies, to the best of his or her knowledge and belief, that:

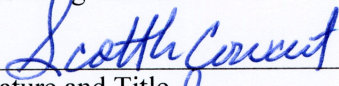

- 1) No Federal appropriated funds have been paid or will be paid, by or on behalf of the undersigned, to any person for influencing or attempting to influence an officer or employee of any agency, a Member of Congress, an officer or employee of Congress, or an employee of a Member of Congress in connection with the awarding of any Federal contract, the making of any Federal grant, the making of any Federal Loan, the entering into of any cooperative agreement, and the extension, continuation, renewal, amendment, or modification of any Federal contract, grant, loan or cooperative agreement.
- 2) If any funds other Federal appropriated funds have been paid or will be paid to any person for influencing or attempting to influence an officer or employee of any agency, a Member of Congress, an officer or employee of Congress, or an employee of a Member of Congress in connection with this Federal contract, grant, loan or cooperative agreement, the undersigned shall complete and submit Standard Form – LLL, “Disclosure of Lobbying Activities,” in accordance with its instructions.
- 3) The undersigned shall require that the language of this certification be included in the award documents for all subawards at all tiers (including subcontracts, subgrants and contracts under grants, loans, and cooperative agreements) and that all subrecipients shall certify and disclose accordingly. This certification is a material representation of fact upon which reliance was placed when this transaction was made or entered into. Submission of this certification is a prerequisite for making or entering into this transaction imposed by section 1352, title 31, U.S. Code. Any person who fails to file the required certification shall be subject to a civil penalty of not less than \$10,000 and not more than \$100,000 for each such failure.

Statement for Loan Guarantees and Loan Insurance.

The undersigned states, to the best of his or her knowledge and belief, that:

If any funds have been paid or will be paid to any person for influencing or attempting to influence an officer or employee or any agency, a member of Congress, an officer or employee of Congress or an employee of a Member of Congress in connection with this commitment providing for the United States to insure or guarantee a loan, the undersigned shall complete and submit Standard Form-LLL, “Disclosure of Lobbying Activities,” in accordance with its instructions. Submission of this statement is a prerequisite for making or entering into this transaction imposed by section 1352, title 31, U.S. Code. Any person who fails to file the required statement shall be subject to a civil penalty of not less than \$10,000 and not more than \$100,000 for each such failure.

Authorizing Official:

 Signature and Title 	10-14-11 Date
---	------------------

OTHER CERTIFICATIONS

Regulations require certification to the effect that grant funds will not be used to increase state or local funds that would, in the absence of such grant aid, be made available for the purpose of this grant program.

1. Any person associated with the program that has reasonable cause to believe that a child has been or is being abused, shall be required to report or cause report to be made with regard to the abuse as provided in O.C.G.A. 19-7-5.
2. Background investigations (Georgia Crime Information Center) are required on all persons with direct contact with children and youth. It is left to the discretion of the Partnership to determine the methodology for completing these investigations.
3. Establish/enforce an Internet Security Policy when minor participants and/or staff have online access (supervised or unsupervised). This includes any technology provided by PLC funding and technology used by participants.
4. The grantee agrees to comply with Public Law 103-227, also known as the Pro-Children Act of 1994, which requires that smoking not be permitted in any portion of any indoor facility owed or leased or contracted for by the grantee and used routinely or regularly for the provision of healthy care, day care, early childhood development site, education or library site to children under the age of 18. Failure to comply with the provisions of the law may result in the imposition of a civil monetary penalty up to \$1,000 for each violation and/or the imposition of an administrative compliance order on the grantee.

Authorizing Official:

Signature

Title

Date

Scottie Lovant
Superintendent *10-14-11*

RACE TO THE TOP INNOVATION FUND (IF) - SCOPE OF WORK				
NAME OF PARTNERSHIP: <i>STEM FOR LIFE</i>				
GOAL 1: Ensure students graduate from high school with the necessary skills to be successful in their careers or college				
ACTIVITY	IMPLEMENTATION STEPS	TIMELINE	RESPONSIBILITY	FUNDING
1.1: Increase opportunities for traditionally underrepresented students in STEM	<ul style="list-style-type: none"> • Increase awareness and identify and recruit students • Serve 150 students in 2012; 234 in 2013; and 264 in 2014 	Begin 1/12, ongoing Begin 8/12, ongoing	Graduation Coaches CCSS, HCSS	CCSS HCSS IF
1.2: Ensure students stay on track for graduation and are prepared for success	<ul style="list-style-type: none"> • Hire Applied Learning (AL) Specialist • Offer academic tutoring and mentoring • Provide postsecondary support • Provide summer school and credit recovery • Provide training to mentors, tutors, and staff 	6/12 Begin 10/12, weekly Begin 9/12, monthly Begin 6/12, ongoing Begin 6/12, monthly	Project Director Southwire (SW) WGTC CCSS, HCSS AL Specialist	SW WGTC CCSS
GOAL 2: Prepare students for advanced study and careers in STEM				
2.1: Provide challenging, rigorous STEM coursework with advanced manufacturing	<ul style="list-style-type: none"> • Align coursework with college level work • Hire and train STEM instructors • Coordinate STEM professional development plan 	Begin 2/12, ongoing 6/12 Begin 6/12, monthly	WGTC, Align. Team CCSS, HCSS Project Director	IF
2.2: Develop state-of-the-art quality assurance lab	<ul style="list-style-type: none"> • Begin construction process • Secure equipment and finish construction • Open lab to students 	1/12 6/12 8/12	Southwire Southwire Southwire, Proj. Dir.	SW IF
2.3: Develop centralized raw materials warehouse	<ul style="list-style-type: none"> • Begin construction process • Secure equipment and finish construction • Open warehouse to students 	4/12 10/12 1/13	Southwire Southwire Southwire, Proj. Dir.	SW IF
GOAL 3: Develop an applied learning model focused on STEM that is replicable and sustainable				
3.1: Develop sustainability plan to ensure operation beyond length of grant	<ul style="list-style-type: none"> • Hire Replication/Sustainability (RS) Coordinator • Use sustainability plan outline to develop plan • Complete and implement approved plan 	10/12 Begin 5/12, quarterly 5/14	Project Director RS Coord., DCA RS Coord., DCA	IF
3.2: Use evaluation reports and data to assess progress in program outcomes	<ul style="list-style-type: none"> • Review reports, survey briefs, and snapshots • Implement program modifications as needed • Identify and share best practices that are replicable 	Begin 9/12, monthly Ongoing Begin 10/12, quarterly	Evaluator, DCA Project Director Advisory Board	IF DCA
3.3: Replicate <i>STEM for Life</i> model in at least 6 GA LEAs	<ul style="list-style-type: none"> • Implement Phase 1: manual, web page, etc. • Implement Phase 2: site visits, training, etc. • Implement Phase 3: STEM integration, new LEAs 	Begin 10/12 Begin 2/13 Begin 2/14	DCA, RS Coord. RS Coordinator DCA, RS Coord.	DCA IF

PROJECT EVALUATION TABLE		
GEORGIA BENEFITS FROM A MEASURABLY STRONGER COMMITMENT FROM PUBLIC AND PRIVATE SECTORS TO SUPPORT AND ADVANCE POSITIVE ACADEMIC OUTCOMES FOR STUDENTS		
INDICATOR(S)	DATA COLLECTION METHODS	FREQUENCY OF COLLECTION
1.1: Track the dollar amount raised or leveraged to support ongoing implementation of initiative each year. Indicator: Funding raised	Analysis of budget records	Annually
1.2: Develop a comprehensive sustainability plan by July 2014 to support the project beyond the grant. Indicator: Sustainability plan	Content review of sustainability plan	Once at the end of the grant
1.3: Conduct at least 5 model site visits per year at <i>STEM for Life</i> location. Indicator: Number of replication site visits	Observation	Annually
GEORGIA BENEFITS FROM AN INCREASED NUMBER AND PERCENTAGE OF STUDENTS AND TEACHERS WHO WILL HAVE ACCESS TO INNOVATIVE PROGRAMS, STRATEGIES, AND PRACTICES RELATED TO APPLIED LEARNING AND TEACHER/LEADER RECRUITMENT AND DEVELOPMENT		
INDICATOR(S)	DATA COLLECTION METHODS	FREQUENCY OF COLLECTION
2.1: Increase the overall number of ED students, students at risk for dropping out, and students traditionally underrepresented in STEM fields who receive targeted STEM instruction each year by at least 234 above 2012 baseline of 150 in 2013 and 264 more in 2014, for a total of 648 students served. Indicator: Number of ED, at-risk, and traditionally underrepresented students receiving STEM instruction	School records Data tracking protocol	Annually
2.2: Increase the number of STEM teachers by 2014, for a total of six specialized STEM teachers. Indicator: Number of STEM teachers	School records	Annually
2.3: Provide at least 8 professional development opportunities for teachers, mentors, and tutors each year. Indicator: Frequency of training sessions/coaching	School records Survey/interview data	Annually
GEORGIA BENEFITS FROM A STRONGER UNDERSTANDING OF THE TYPES OF INNOVATIVE PROGRAMS, STRATEGIES, AND PRACTICES THAT WILL LEAD TO POSITIVE IMPROVEMENTS IN APPLIED LEARNING, TEACHER INDUCTION, AND HOMEGROWN TEACHER PIPELINE EFFORTS		
INDICATOR(S)	DATA COLLECTION METHODS	FREQUENCY OF COLLECTION
3.1: Increase the percentage of students that experienced a gain in at least one of the following workforce readiness skills: problem-solving, communication, and self-management by 25% each year after baseline Year 1 [or until 95% gain in skills]. Indicators: Percentage of students reporting or demonstrating skills increase; number of enhanced skills	Pre/post-student survey; WorkKeys job skills assessment system	Semi-Annually
3.2: Increase the percentage of students that report positive growth while participating in <i>STEM for Life</i> by 25% per year [or until 95% report a gain in growth]. Indicator: Student growth measure	Pre/post-student survey; group and/or individual interviews; WorkKeys growth measures	Semi-Annually

GEORGIA BENEFITS FROM IMPROVED STUDENT OUTCOMES		
INDICATOR(S)	DATA COLLECTION METHODS	FREQUENCY OF COLLECTION
4.1: Increase the graduation rate for <i>STEM for Life</i> students by at least 3 percentage points by 2014, over the <i>STEM for Life</i> student graduation rate for 2013. Indicator: Graduation rate of <i>STEM for Life</i> students	Number of <i>STEM for Life</i> students eligible to graduate and number receiving a regular diploma/year	Annually
4.2: Increase the overall graduation rate by 3 percentage points in 2013 and 2014 over the 2012 baseline graduation rate, an overall increase of 6 percentage points above baseline. Indicator: Graduation rate of all students	School records	Annually
4.3: Reduce the graduation gap between all students and ED students by at least 3 percentage points per year in 2013 and 2014, an overall decrease of 6 percentage points from baseline. Indicator: Graduation rate of ED students	School records	Annually
4.4: Reduce the dropout rate by 3 percentage points per year in 2013 and 2014 from 2012 baseline for an overall decrease of 6 percentage points. Indicator: Dropout rate	School records	Annually
4.5: Increase the percentage of <i>STEM for Life</i> students who earn at least one quarter of the credits necessary to graduate with a regular diploma by at least 6 percentage points per year or until 90% earn one quarter of the credits required to graduate with a regular diploma. Indicator: Student graduation credits	Number of <i>STEM for Life</i> students enrolled by grade and the number earning one quarter or more of credits	Annually
4.6: Increase the percentage of <i>STEM for Life</i> students and all students scoring 'meets' or 'exceeds' on GHSGT by at least 3 percentage points per year in 2013 and 2014, an increase of 6 percentage points above 2012 baseline respectively in Science and Math. Indicator: GHSGT scores, if available	GHSGT scores, if available	Annually
4.7: Increase the percentage of <i>STEM for Life</i> students and all students who pass the EOCT in math by 3 percentage points per year in 2013 and 2014 above the 2012 baseline. Indicator: Math EOCT	Math EOCT scores	Annually
4.8: Increase the percentage of <i>STEM for Life</i> students and all students who pass the EOCT in science by 3 percentage points per year in 2013 and 2014 above the 2012 baseline. Indicator: Science EOCT	Science EOCT scores	Annually
4.9: Decrease the percentage of <i>STEM for Life</i> students with more than 15 absences from school by at least 3 percentage points per year, a decrease of 6 percentage points from the 2012 baseline. Indicator: Absence rate	Student attendance records	Quarterly
4.10: Increase the percentage of <i>STEM for Life</i> student survey respondents who aspire to postsecondary education by 3 percentage points in 2013 and 2014 above the percentage from the baseline year of 2012. Indicator: Stated postsecondary education aspiration	Student survey	Annually

APPENDIX B: MEMORANDUM OF COMMITMENT AND LONG-TERM SUPPORT

The purpose of Carroll County School System’s proposed Innovation Fund program, *STEM for Life*, is to decrease the high school dropout rate and provide innovative, high-impact programs using applied learning focused on STEM through a public-private partnership. By providing on-site classroom instruction, on-the-job training, key work/life skills, mentoring, and employment opportunities, we are helping our students stay in school, graduate, and become successful, productive members of the workforce – ensuring those real-world skills translate into real-life success. To achieve this goal, we understand this transformation commands our full involvement to ensure success during project implementation as well as beyond the length of the grant. Meeting on a quarterly basis, management of *STEM for Life* will be overseen by our Advisory Board. Our meetings will be guided by our Scope of Work and Project Evaluation tables. The table below highlights our commitments and the team work necessary for the successful execution and sustainability of *STEM for Life*. We have reviewed this agreement and indicated our support by signing below.

Stakeholder Commitment and Support
STEM for Life Advisory Board: Oversee implementation; coordinate with the Project Director to implement our project with Southwire; share promising practices; monitor fiscal matters; guide project evaluation and use of information for program improvements; and make strategic decisions required to ensure successful implementation
Carroll County School System: Serve as the lead agency and fiscal agent accountable to the Governor’s Office of Planning and Budget; serve on Advisory Board with focus on student outcomes; ensure grant requirements are met; provide fiscal management; execute Memorandum of Agreement; provide Project Director to ensure fidelity of implementation and objectives are being met in a timely manner; coordinate professional development; oversee sustainability planning; and team with our partners and supporters to implement our project
Heard County School System: Provide assistant superintendent to serve on Advisory Board focused on student outcomes; collaborate with Carroll County School System and other partners to implement <i>STEM for Life</i> ; provide district counselor to work with Carroll County Graduation Coaches to attend school level meetings and identify proper placements; target students traditionally underrepresented in STEM; use FTE student funding allocations towards proposed project
Southwire Company: Serve on Advisory Board with focus on STEM development; assist in developing a sustainability plan to support project beyond length of grant; provide significant investments to support our project with state-of-the-art STEM facilities (Quality Assurance Laboratory and Raw Materials Warehouse); advance project by supporting facility operations and other grant components such as STEM equipment, mentoring, and tutoring
West Georgia Technical College: Serve on Advisory Board with focus on postsecondary support; provide on-site postsecondary support such as financial aid assistance and transition to college; facilitate testing to identify programs where students have strengths; serve on STEM Alignment Team; assist in developing advanced manufacturing and STEM component
Georgia Department of Community Affairs: Serve on Advisory Board focused on sustainability and replication; lead Replication Team to replicate <i>STEM for Life</i> model in at least six Georgia school districts; assist in developing a sustainability plan to support project beyond length of grant; manage activities with Replication and Sustainability Coordinator; assist in development of implementation network to support <i>STEM for Life</i> sites in bringing business and education together, collaborating on

Stakeholder Commitment and Support	
funding opportunities and professional development, and sharing best practices	
Teachers: Provide department chair science and math teachers to serve on STEM Alignment Team; ensure science and math instruction is aligned with applied learning activities; assist Graduation Coaches in identifying students traditionally underrepresented in STEM for project participation; encourage student participation and goal achievement	
Parents: Serve on Advisory Board; encourage and support student participation; attend student-focused meetings such as financial planning, postsecondary on-site support sessions, etc.	
Carroll County Chamber of Commerce: Community education and planning to develop an improved workforce via the Education and Workforce Development Committee; coordinate job shadowing and work-based learning opportunities; and participate in interview days, career fairs, and speaker's bureau	
Grillo & Associates, Associated Credit Union: Student financial planning support through on-site student and parent education	
Times-Georgian; Georgia Trend, Gradick Communications: Local media outlets (newspaper, radio, publications) to support public relations and information dissemination	
Ferst Foundation for Childhood Literacy: Teen parent support via on-site student and parent education and resources to address parenting and other child-related issues and improve childhood literacy	
Carrollton Housing Authority: On-site housing education to support common barriers <i>STEM for Life</i> students face – homelessness, unstable housing situations, etc.	
Carrollton Cultural Arts Center: Academic enrichment and support through arts education and field trips	
Walker Cadillac Buick GMC, Chick-fil-A: Serve on Speaker Bureau and support Character Education program; assist in developing a sustainability plan to support project beyond length of grant	
Georgia ICAPP, Great Promise Kids: Serve on Advisory Board; assist in developing a sustainability plan to support project beyond length of grant; provide replication assistance of <i>STEM for Life</i>	

By signing below, we demonstrate our commitment to support the implementation of the *STEM for Life* Innovation Fund project to ensure high need students from Carroll County and Heard County School Systems as well as six other Georgia LEAs experience success in school and life.

 Superintendent Carroll County School System	 Executive Vice President Southwire
 Senior Vice President Southwire	 Commissioner Department of Community Affairs
 President West Georgia Technical College	 Superintendent Heard County School System

 <i>Christopher M. Moody</i> ICAPP Program Director Board of Regents of the University System of GA	 <i>Daniel Johnson</i> President Carroll County Chamber of Commerce
 Executive Director Carrollton Housing Authority	 Chief Executive Officer Associated Credit Union
 General Manager Walker Cadillac Buick GMC	 Owner/Operator Chick-fil-A
 Group Publisher Timers-Georgian	 <i>Martha L. Thurman</i> Executive Director Ferst Foundation for Childhood Literacy
 Executive Director Carrollton Cultural Arts Center	 President Grillo & Associates
 President Georgia Trend	 News Director Gadick Communications
 Executive Director Great Promise Kids	 <i>Latonia Flowers</i> Parent Carroll County School System
 <i>Lanette Crawford</i> Parent Carroll County School System	 <i>Donna Ricks</i> Parent Carroll County School System
 <i>Margaret Vaughn</i> Parent Carroll County School System	 <i>Tammy Pearce</i> Parent Carroll County School System

 Science Department Chair, Bowdon Carroll County School System	 Science Department Chair, Central Carroll County School System
 Math Department Chair, Bowdon Carroll County School System	 Science Department Chair, Mt. Zion Carroll County School System
 Science Department Chair, New Heard County Heard County School System	 Math Department Chair, New Heard County Heard County School System
 12 for Life Lead Math Tutor Carroll County School System	 12 for Life Lead Science Tutor Carroll County School System
 Science Department Chair, Temple Carroll County School System	 Math Department Chair, Temple Carroll County School System
 Math Department Chair, Mt. Zion Carroll County School System	 Math Teacher, Central Carroll County School System

APPENDIX C: REFERENCES

ACT. (2011). *WorkKeys: Assess your workforce*. Retrieved June 3, 2011, from <http://www.act.org/workkeys>

Adey, P. (1999). *The science of thinking, and science for thinking: A description of cognitive acceleration through science education (CASE)*. Geneva, Switzerland: International Bureau of Education.

Allensworth, E., & Easton, J. (2007). *What matters for staying on-track and graduating in Chicago public high schools: A close look at course grades, failures and attendance in the freshman year*. Chicago, IL: Consortium on Chicago School Research.

Alliance for Excellent Education (2007). *The High Cost of High School Dropouts: What the Nation Pays for Inadequate High Schools*. Washington, DC: Alliance for Excellent Education. Retrieved October 3, 2011 from, www.all4ed.org/files/archive/publications/HighCost.pdf

Bridgeland, J. M., Balfanz, R., Moore, L. A., & Friant, R. S. (2010). *Raising their voices: Engaging students, teachers, and parents to help end the high school dropout epidemic*. Washington, DC : Civic Enterprises.

Bridgeland, J., Dilulio, J., & Balfanz, R. (2009). *On the front lines of schools: Perspectives of teachers and principals on the high school dropout problem*. Washington, DC: Civic Enterprises.

Bridgeland, J., Dilulio, J., & Morison, K. (2006). *The silent epidemic: Perspectives of high school dropouts*. Bill and Melinda Gates Foundation: Civic Enterprises and Peter D. Hart Research Associates.

Collura, J. (2010). Best practices for youth employment programs: A synthesis of current research. *What Works, Wisconsin Research to Practice Series*, 9.

Creswell, J., & Clark, V. (2007). *Designing and conducting mixed methods research*. Thousand Oaks: Sage.

Dynarski, M., Clarke, L., Cobb, B., Finn, J., Rumberger, R., & Smink, J. (2008). *Dropout prevention: A practice guide (NCEE 2008-4025)*. Washington, DC: National Center for Education Evaluation and Regional Assistance, Institute of Education Sciences, U.S. Department of Education.

GA School Report Cards. (2007-10). Retrieved March 21, 2011, from The Governor's Office of Student Achievement: <http://www.gaosa.org>

GA School Report Cards. (2007-11). Retrieved October 24, 2011, from Governor's Office of Student Achievement: <http://www.gaosa.org>

GA School Report Cards. (2009-10). Retrieved March 21, 2011, from The Governor's Office of Student Achievement: <http://www.gaosa.org>

Georgia Institute of Technology. (2011). *Center for Education Integrating Science, Mathematics, and Computing*. Retrieved July 8, 2011, from <http://www.ceismc.gatech.edu>

Herlinhy, C. (2007). *Better High Schools*. Retrieved May 8, 2010, from State and district-level support for successful transition into high school: <http://www.betterhighschools.org>

Jerald, C. (2006). *Achieve, Inc.* Retrieved May 9, 2010, from Identifying potential dropouts: Key lessons for building an early warning data system--A dual agenda of high standards and high graduation rates: http://www.achieve.org/files/FINAL-dropouts_0.pdf

Joyce, B., & Showers, B. (2002). *Student achievement through staff development (3rd ed.)*. Alexandria, VA: Association for Supervision and Curriculum Development.

Kellogg Foundation. (2004). *Using logic models to bring together planning, evaluation and action: Logic model development guide*. Battle Creek, MI: W.K. Kellogg Foundation.

Kennelly, L., & Monrad, M. (2007). *Easing the transition to high school: Research and best practices designed to support high school learning*. Washington, DC: National High School Center.

Kyburg, R., Hertberg-Davis, H., & Callahan, C. (2007). Advanced placement and international baccalaureate programs: Optimal learning environments for talented minorities? *The Journal of Advanced Academics*, 18 (2), 172-215.

Ogletree, T., Hancock, M., & Chibbaro, J. (2009). *12 for Life Evaluation*. Carrollton, GA: University of West Georgia: The Evaluation Center.

Princiotta, D. &. (2009). *Achieving graduation for all*. Washington, DC: National Governors Association for Best Practices.

Rumberger, R. (2004). Why students drop out of school. In G. O. (Ed.), *Dropouts in America: Confronting the graduation rate crisis* (pp. 131-155). Cambridge, Mass.: Harvard Education Press.

Rumberger, R., & Lim, S. A. (2008). Why Students Drop Out of School: A Review of 25 Years of Research. *Policy Brief*, 15.

Snipes, J., Holton, G., Doolittle, F. & Szejnberg, L. (2006). *Striving for student success: The effect of project GRAD on high school student outcomes in three urban districts*. New York: Manpower Demonstration Research Corporation.

The Broad Foundation. (2009). *Expanding advanced placement access: A guide to increasing AP participation*.

Toch, T., Jerald, C., & Dillon, E. (2007). Surprise -- high school reform is working. *Phi Delta Kaplan*, 88 (6), 433-437.

University of Georgia. (April 2011, in press). *12 for Life Program Assessment: Critical Success Factors*. University of Georgia.

US Census Bureau. (2005-09). *American Community Survey*. Retrieved April 8, 2011, from <http://factfinder.census.gov>

US Department of Labor. (2011). Retrieved April 18, 2011, from United States Department of Labor: <http://www.dol.gov>

What Works Clearinghouse. (2008, December). *WWC Procedures and Standards Handbook*. Retrieved March 15, 2010, from <http://ies.ed.gov/ncee/wwc>

APPENDIX D: RESUMES AND JOB DESCRIPTIONS

John Douglas Wright
106 Mill Stream Court
Carrollton, Georgia 30117
(770) 456-1478

EDUCATION

Ed.D., School Improvement, 2006, University of West Georgia
Fields of Study: Education, Psychology, Title of Dissertation: *Exploring the Relationships Among Dispositions Associated With Teacher Effectiveness and Indicators of Student Learning: A Perceptual Psychology Theory Approach*

Ed.S., Guidance and Counseling, 1994, University of West Georgia

M.A., Psychology, 1993, University of West Georgia

B.A., Psychology, 1990, University of North Carolina-Asheville

WORK EXPERIENCE

2009-Present: System Coordinator of 12 for Life, Youth Apprenticeship Coordinator; Carroll County Schools, Carrollton, Georgia: Responsible for co-developing strategic improvement plan for system CTAE program (see www.carrollcountyschools.com)

2008-Present: Part-Time Assistant Professor; University of West Georgia, Carrollton

2006-2009: Supervisor of Career and Technical Education; Youth Apprenticeship Coordinator; Carroll County Schools, Carrollton, Georgia: Responsible for supervision of system-wide CTAE instructors (six high schools, two middle schools); Site-based administrator for system's Technical Education Center (20 faculty and staff, 800 students); Responsible for overseeing system-wide Work-Based Learning program (6 faculty, 400 students); Co-chair of Charter School and Career Academy Grant planning and development team

1996-2006: Counselor; Villa Rica High School, Villa Rica, Georgia: Responsible for developing and implementing school-wide testing program, advisement, and master schedule for fasted growing high school in the system (1400 students, 100 faculty)

1996-1998: Contracted Licensed Professional Counselor; Pathways Center, Carrollton, Georgia

1995-1997: Part-Time Teacher; Open Campus Night High School, Carrollton

1994-1996: Counselor; Central High School, Carrollton, Georgia

1993-1994: Counseling Intern; University of West Georgia Student Development Center

LICENSES AND CERTIFICATES HELD

- Licensed Professional Counselor, #2128, Georgia
- Georgia Educator Certificate, S-7, School Counseling
- Georgia Educator Certificate, L-7, Educational Leadership
- National Certified School Counselor

HONORS AND AWARDS

- 2010: Dissertation Article Published by Phi Delta Kappa
- 2009: Coauthored Career Academy Grant, \$3 million awarded 12/2009 to Carroll County College and Career Academy
- 2006: Golden Apple Award for Commitment to Education, Villa Rica High School
- 2005: Field Psych Trust Grant for Full Funding of Dissertation Study at the University of West Georgia
- 2004: Selected for the Carroll County Schools and University of West Georgia Aspiring Leaders Program
- 1999: Carroll County Schools “Images Award” for Contributions to Improve Education
- 1999: Horatio Alger Association of Distinguished Americans National School of Excellence Grant for Villa Rica High School
- 1997: “Choosing Academics to Succeed” *Most Valuable Award* for Contributions to Improve Education at Villa Rica High School
- 1996: Central High School, Commitment to Excellence Award
- 1995: Central High School, Commitment to Excellence Award
- 1990: University of North Carolina-Asheville, William James Award for Excellence in Psychology
- 1990: University of North Carolina-Asheville, Honor Graduate with Distinction in Psychology
- 1990: University of North Carolina-Asheville, Two Research Grants Awarded for Undergraduate Studies

RELATED PROFESSIONAL DEVELOPMENT

- Career Pathways Leadership Certification by the National Career Pathways Network/CORD, 2010
- Georgia Career and Technical Education Annual Conference & DOE/DTAE Summer In-Service, 2006-2010
- North Region CTAE Administrator Technical Assistance Workshop 2009
- Local Plan and Grant Applications, 2006-2010
- Administrator Technical Assistance Meeting, 2008
- Perkins Nontraditional Professional Learning, 2008
- Winter CTAE Leadership Conference and Perkins Strategic Planning Meeting, 2008
- Coordination of Work-Based Learning Programs, 2008
- CTAE Improvement Process, 2007
- Legislation, Legal Issues, and Policy, 2007
- Curriculum Redesign, 2006
- Human Resources and Finance, 2006
- Georgia Department of Education Career, Agriculture, and Technical Education Administrator Program, 2006
- Carroll County Schools/University of West Georgia Aspiring Leaders Program, 2004-05
- Georgia School Counselors Association Fall Conference, 1993-2004
- The Third Annual Symposium on Educator Dispositions, 2004
- Building the Leadership Team, Carroll County Schools, June, 1999
- Leadership for School Improvement, Carroll County Schools, May, 1999
- Building the Leadership Team, Carroll County Schools, June, 1998
- Developing Team Leaders, Carroll County Schools, May, 1997
- Mentoring for Educational Leadership, University of West Georgia, 1996

MATTHEW G. PLEMMONS
107 Providence Court
Carrollton, GA 30116
Matt_Plemmons@Southwire.com
(770) 836-3239

EDUCATION

University of West Georgia, Carrollton, GA

Bachelor of Business Administration – Management

EXPERIENCE

Southwire Company, Carrollton, GA

Manufacturing Manager

12 for Life & Reel Assembly Plant

March 2007- Present

- Manage day-to-day operations
- Work in collaboration with the Carroll County School System to help define the different needs of the program
- Provide structure to a full staff of high school students while managing six Southwire Production Supervisors
- Implemented processes and procedures to help high school students understand the role that electrical manufacturing plays at Southwire
- Work with various departments such as Human Resources, Materials Management, Sales, Purchasing to ensure consistency within the program in areas such as staffing as well as production planning
- Completely re-structured the Reel Assembly shop to make in-house packaging for products cost efficient
- Developed close relationships with various suppliers to maintain minimal inventory levels
- Manage a group of twenty contract labor employees
- Managed a small group of workers compensation employees that were on short-term disability from various areas in the company.

Manufacturing Management Trainee

August 2006- March 2007

- Managed a full staff of quality auditors
- Provided support for the SCBWP in obtaining VPP star status
- Developed and managed departmental relations in the Job Safety Analysis process
- Conducted various ISO audits as a certified ISO-9001: 2000 auditor
- Addressed issues and provided solutions to customer returns for the Carrollton Building Wire Plant as well as the MC Cable Plant

Human Resources Intern

December 2005 – July 2006

- Performed accounts payable functions for daily invoices
- Scheduled and conducted interviews for a variety of positions

- Provided support in the advancement of the college recruiting process
- Developed the National Electrical Manufacturing Associations labor relations annual report for Southwire Company

COMPUTER SKILLS

- Microsoft Word
- Microsoft Works
- Microsoft Excel
- Microsoft PowerPoint
- Microsoft Office
- Microsoft Access
- Southwire Customer Now System
- Southwire Terminal
- Southwire Purchasing System
- Datamatics

Replication and Sustainability Coordinator Job Description	
Job Functions:	<ul style="list-style-type: none"> • Assist Project Director, Doug Wright, in developing a systematic plan to replicate and sustain the <i>STEM for Life</i> model. • Create and disseminate program materials and provide training and technical assistance to groups that wish to replicate <i>STEM for Life</i> by: <ul style="list-style-type: none"> ○ Developing a high-quality replication manual, interactive webpage, tools, and training activities; ○ Building capacity within Southwire, Carroll County Schools, and other key partners to support replication and scale up activities; ○ Supporting strategies to educate the public, civic groups, educational and business leaders, and policy makers on the benefits of implementing the <i>STEM for Life</i> model; and ○ Implementing a sustainability planning process to leverage both public and private funding. • Guide and coach partners in creating a roadmap to sustainability using a proven five-step sustainability framework to: 1) Assess Where We Are (self-assessment); 2) Identify Where We Are Going (vision, desired outcomes, goals, key strategies); 3) Decide How We Will Get There (financial and non-financial resources, community support, internal capacity); 4) Write a Sustainability Plan (roadmap for success); and 5) Keep On Track to achieve desired results (ongoing coaching and feedback). • Provide ongoing staff support (meeting coordination, agenda planning and follow up activities) for a <i>STEM for Life</i> Replication Team. • Work with independent evaluator to collect and analyze program information and evaluation data required to create a sustainable program. • Serve as initial point of contact for school districts and businesses inquiring about <i>STEM for Life</i>. Plan activities to introduce and orient them to all aspects of the program. • Coordinate activities involving representatives from Southwire, Carroll County Schools, and Georgia Department of Community Affairs to replicate the <i>STEM for Life</i> model in other contexts, industries, and geographic areas. • Coordinate media requests for interviews and development of news stories to

	<p>promote <i>STEM for Life</i> locally, regionally, and statewide.</p> <ul style="list-style-type: none"> • Coordinate site visits to <i>STEM for Life</i> program facility in Carrollton, GA. • Prepare written program updates including documenting success stories for dissemination to key stakeholders, media, and the community at large. • Represent and serve as a community spokesperson for the program.
Requirements:	<ol style="list-style-type: none"> 1. Effective written and verbal communication skills 2. Experience working with public/private partnerships 3. Public relations skills 4. Engaging speaker and facilitator 5. Working knowledge of major business and educational systems at a local and state level 6. Ability to work with a team and experts in developing products and creating web-based applications to disseminate program information 7. Meeting planning and coordination 8. Strategic thinker

Student Supervisor Job Description	
Job Functions:	<ul style="list-style-type: none"> • Manages student employees, equipment, and material resources. • Works as part of the management team along with the Department Manager, School System Administrators, and other shift supervisors. • Responsible for supervising shift in a way that promotes a positive and productive work environment for the program. • Works effectively to ensure that all student-employees learn life skills that enable them to be a better contribution to society and the workforce. • Provides direction and prioritization of job tasks. • Accountability for productivity, scrap, and quality. • Responsible for reliability of equipment. • Accountable for material flow. • Coordinates student-employee and supervisor scheduling. • Manages record keeping and production reporting. • Coaches student-employees as well as supervisors through various issues. • Provides inventory management. • Maintains orderliness and visibility. • Ensures product and process improvements. • Enters and follows up of maintenance work orders. • Works closely with the Carroll County School System on a daily basis. • Ensures that safety is above all in the work environment at all times.
Requirements:	<ol style="list-style-type: none"> 1. Possesses strong willingness to coach, as well as, strong leadership skills 2. Background in working with young adults is a plus 3. Must be very professional and understand that they represent the <i>STEM for Life</i> program at all times 4. Understands and supports the goals and values of the <i>STEM for Life</i> program 5. Excellent verbal and written skills along with exceptional interpersonal skills 6. Satisfactorily passes a mandatory background check 7. Computer skills

Applied Learning Specialist Job Description	
Job Functions:	<ul style="list-style-type: none"> • Assist <i>STEM for Life</i> students in achieving academic standards and establishing high expectations for performance. • Collaborate with school administrators and teachers, Southwire staff, graduation coaches, counselors, and mentors to identify students needing academic support in meeting the demands of challenging STEM coursework. • Work with students one-on-one to develop study skills, enhance self-management skills, and coordinate services to address barriers to participation and ensure students do not drop out of school. • Serve as an academic mentor and advocate and customize education, training, and work plans to help students graduate on time and prepared for college and career success in STEM fields. • Promote student engagement and monitor student progress. • Support students with encouragement. • Provide leadership for maintaining and improving attendance. • Plan and develop strategies to instill a college-attainment culture, coordinate college tours plus college/career planning programs. • Increase access to community services that help reduce barriers to participation (e.g., child care, housing, health services).
Requirements:	<ol style="list-style-type: none"> 1. Bachelor's degree required, Master's degree preferred 2. Valid Georgia Teaching Certificate in assigned field as required by the Professional Standards Commission 3. Specialized training in STEM instruction (STEM certification preferred) 4. Three years experience working with economically disadvantaged youth 5. Understanding of the multiplicity of social services available in the community to support students at risk of not graduating

High School STEM Instructor Job Description	
Job Functions:	<ul style="list-style-type: none"> • Works cooperatively with a teaching team to educate students. • Develops and maintains a safe school environment. • Develops project-based curriculum linked to math, science, and technology. • Develops classes that include differentiated curriculum that addresses the needs of all students. • Develops educational goals with students and holds students accountable for educational goals. • Integrates lessons with applied learning activities. • Links core concepts with quality assurance lab and materials management. • Able to use technology to supplement in class instruction, create and maintain a web site, and manage educational software. • Manages and assists students in computer lab environment. • Maintains high standards for behavior and holds students accountable for their behavior. • Implements a variety of instructional techniques, both inside and outside of the classroom, and actively engages students. • Uses a variety of methods for student evaluation, including but not limited to portfolios, presentations, written tests, verbal tests, and compositions. • Participates in school functions outside of the regular school day. • Maintains open communication with students, parents, other faculty members, administrative staff, and the governing board. • Takes all of the necessary precautions to protect students, equipment, materials, and the facility.
Requirements:	<ol style="list-style-type: none"> 1. Bachelor's degree required, Master's degree preferred 2. Valid Georgia Teaching Certificate in assigned field as required by the Professional Standards Commission 3. Specialized training in STEM instruction (STEM certification preferred) 4. Three years experience working with economically disadvantaged youth 5. Understanding of the multiplicity of social services available in the community to support students at risk of not graduating

Instructional Facilitator Job Description	
Job Functions:	<ul style="list-style-type: none"> • Serve as a resource person to teachers to ensure that the STEM program is continuously progressing toward the <i>STEM for Life</i> vision, goals, and objectives. • Guide, coach, mentor, and train teachers in effective instructional strategies with a primary focus on improving student achievement. • Maintain appropriate in-depth knowledge of the subject area. • Remain current with, understand, and evaluate current research literature and practice in the curriculum area to ascertain the most effective teaching/learning, paradigms, and practices. • Work collaboratively with the directors of curriculum and instruction and principals to read, interpret, and apply data (system, school, and classroom) to determine best practices (curriculum, instruction, assessment, and classroom management) with the ability to teach others to do the same. • Work collaboratively with the principals to identify teachers or teams of teachers through the use of data for improvement. • Work collaboratively with directors, principals, and teachers to set appropriate short and long term goals for design, development, implementation, and evaluation of curriculum, instruction, and assessment. • Coordinate and establish procedures to monitor and support on-going implementation of standards based curriculum, instruction, and assessment. • Cultivate and model a respectful working and learning environment. • Maintain strict confidentiality regarding the progress of identified teachers or teams with <i>STEM for Life</i>, schools, and/or system level leadership only. • Communicate effectively with staff and all stakeholders. • Provide coaching through modeling, team teaching, observing, and follow up support for the improvement and enhancement of teaching and learning. • Coordinate and conduct school and system level professional learning throughout the calendar year. • Demonstrate and encourage the appropriate use of instructional technology and other educational tools to enhance and enrich classroom instruction. • Provide colleagues with opportunities for sharing that will nurture best practices and ensure consistency of expectations to support the engagement and

	achievement of all learners.
Requirements:	<ol style="list-style-type: none"> 1. Effective written and verbal communication skills 2. Effective interpersonal skills and ability to work with others 3. Valid Georgia professional teaching certification 4. Highly qualified status as required by No Child Left Behind 5. Master's degree in a teaching field preferred 6. Minimum of five years successful classroom teaching experience 7. Strong knowledge of standards based classrooms and best practices in instruction 8. Strong work ethic, self-motivated, and self-directed

Graduation Coach Job Description	
Job Functions:	<ul style="list-style-type: none"> • Works cooperatively with a teaching team to educate students. • Develops project-based curriculum linked to math. • Develops and maintains a school environment that is physically and emotionally safe. • Develops classes that include differentiated curriculum that addresses the needs of all students. • Develops educational goals with students and holds students accountable for educational goals. • Able to use technology to supplement in class instruction, create and maintain a web site, and manages educational software. • Manages and assists students in computer lab environment. • Maintains high standards for behavior and holds students accountable for their behavior. • Implements a variety of instructional techniques, both inside and outside of the classroom, and actively engages students. • Uses a variety of methods for student evaluation, including but not limited to portfolios, presentations, written tests, verbal tests and compositions. • Participates in school functions outside of the regular school day. • Maintains open communication with students, parents, other faculty members, administrative staff, and the governing board. • Takes all of the necessary precautions to protect students, equipment, materials, and the facility.
Requirements:	<ol style="list-style-type: none"> 6. Bachelor's degree required, Master's degree preferred 7. Valid Georgia Teaching Certificate in assigned field as required by the Professional Standards Commission 8. Three years experience working with economically disadvantaged youth 9. Understanding of the multiplicity of social services available in the community to support students at risk of not graduating

MONICA LABELLE OLIVER, PHD
The Evaluation Group
404.556.3517
monica@evaluationgroup.com

SUMMARY

Monica Oliver has over ten years of experience in policy and program evaluation. She has conducted evaluations of varying size and scope primarily in the areas of public health, education, and international development. She has a particular interest in policy and systems change initiatives. As Senior Managing Evaluator for The Evaluation Group, she leads a team of five associates who are evaluating health and education programs in the southeastern U.S.

PROFESSIONAL EXPERIENCE

Senior Managing Evaluator, The Evaluation Group, January 2010-present

- Project Manager for evaluation of a Kellogg Foundation-funded two-year multisite early childhood education initiative.
- Technical Advisor on a HIV/AIDS systems change initiative evaluation for metro Atlanta financed through the Social Innovation Fund.
- Qualitative Lead for evaluation of a three-year USDOE i3-funded college preparedness program.

Public Health Evaluator, Centers for Disease Control and Prevention (CDC), July 2009-December 2010

- Technical monitor for a multiple-state evaluation of a federally sponsored stroke registry
- Co-technical monitor for a cardiac registry evaluation
- Policy advisor to the five-year evaluation of the National Heart Disease and Stroke Prevention program.
- Technical assistance provider in evaluation to CDC's state grantees in heart disease and stroke.

Independent Consultant in evaluation, June 2008-March 2009

- Process evaluation designer and researcher for the planning phase of a large-scale parent-and-child education program sponsored by United Way of Metropolitan Atlanta.

Evaluation Researcher, CARE International Emergency Response Group, January 2006-March 2008

- Primary evaluator for meta-evaluation of CARE's use of evaluations over five years to improve its humanitarian assistance efforts.
- Research design advisor to Humanitarian Accountability Partnership International.
- Advisory group member for ALNAP on an evaluation use inquiry.

Lecturer, Georgia State University, 2004-May 2007

Evaluation research, Georgia State University, Summer 2009

- Taught graduate course in evaluation research theory and practice.
- Research Methods I*, Georgia State University, Spring 2007
 - Taught undergraduate course in social science research design and methods.
- Research Methods II*, Georgia State University, Fall 2005
 - Taught undergraduate course in applied statistics for social science.
- Public Policy Process*, Georgia State University, Spring 2004, Summer 2005, Spring 2006
 - Taught undergraduate survey course on the rudiments of the policy process.

Research Assistant, Georgia Health Policy Center, 2004-2005

- Designed and conducted process evaluation of state-wide health vision shift summit initiative.

Research Intern, CARE USA, 2004-2005

- Conducted meta-evaluation research project and synthesized data on “Making Markets Work for the Poor”, an economic development initiative.

Research Assistant, Georgia State University, 2003-2004

- Managed survey data, including database upkeep and survey scanning, for large CDC-funded health care evaluation project.

Small Enterprise Development Specialist, Ouélessébougou-Utah Alliance, Peace Corps, Mali, 2000-2002

- Conducted qualitative evaluation of a micro-lending program for a small non-profit.

Community Development Research Specialist, Camden Neighborhood Renaissance, NJ 1999-2000

- Surveyed building code enforcement for three neighborhoods and analyzed data.
- Synthesized data for survey of 200 community members on safety perceptions.

Research Assistant, AFEPT Formation, Jesuit Volunteer Corps, Bordeaux, France 1996-1997

- Conducted and synthesized qualitative interviews (in French) on partnership for nonprofit organization.

PUBLICATIONS

Dunet D, Gase L, Oliver M, and Schooley, M. Forthcoming. “Evaluative Thinking: A Tool to Inform Policy Development and Policy Impact Evaluations.” American Journal of Health Promotion.

Oliver, Monica. 2009. “Metaevaluation as a means of Means of Examining Evaluation Influence.” Journal of Multidisciplinary Evaluation, 6(11) 32-37.

Oliver, Monica. 2009. “The Transfer Change Process.” In P. Hawe and J. Ottoson, eds., *Theories Of Change And Their Implications For Evaluation: Knowledge Utilization, Diffusion, Implementation, Transfer, And Translation*. New Directions in Evaluation, #124, Winter.

PRESENTATIONS

Oliver, Monica, and Rachel Barron-Simpson. Evaluating State-level Surveillance Efforts: the CVH Exam Survey. Paper Presentation at the American Evaluation Association Annual Conference. San Antonio, Texas, November 2010.

Dunet, Diane, and Monica Oliver. Evaluative Thinking for Policy Development. Presentation at the Centers for Disease Control and Prevention Division for Heart Disease and Stroke Prevention Annual Grantee Training, September 2010.

Oliver, Monica. Evaluating the Coverdell program : What Is My Role? Presentation at the Centers for Disease Control and Prevention Division for Heart Disease and Stroke Prevention Annual Grantee Training, September 2010.

- Oliver, Monica. Integrating Program Evaluation and Planning : Policy and Environment. Plenary presentation at the Centers for Disease Control and Prevention Division for Diabetes Translation Annual Grantee Training, August 2009.
- Oliver, Monica, and Shena Ashley. Think Globally, Act Accountably:An Exploration of Cross-cutting Issues in Domestic and International Nonprofit Evaluation. Paper Presentation at the American Evaluation Association Annual Conference. Baltimore, Maryland, November 2007.
- Oliver, Monica. Learning from Evaluations : CARE as a case study. Paper Presentation at the American Evaluation Association Annual Conference. Portland, Oregon, November 2006.
- Panelist with Ambassador Andrew Young, Millard Fuller, Mark Bixler, and Glory Kilanko for Heritage High School's Symposium, "Combating Poverty in the 21st Century: What One Person Can Do," Rockdale County, Georgia, May 2006.
- Oliver, Monica. More than Just Bean-Counting : The Role of NGOs in Making the Coffee Market Work for the Poor. Paper Presentation at the Southeast Political Science Association Annual Conference. Atlanta, Georgia, January 2006.
- Oliver, Monica. Evaluation for Multiple Stakeholders in International Development: Lessons Learned from CARE. Paper Presentation at American Evaluation Association Annual Conference. Toronto, Ontario, October 2005.
- Oliver, Monica, and Shena Ashley. Bridging the Gap Between the "I" and "We" in Focus Groups. Paper Presentation at American Evaluation Association Annual Conference. Toronto, Ontario, October 2005.
- Oliver, Monica. More Than Bean Counting : NGOs in the World Coffee Market. Graduate Research Symposium, Georgia Institute of Technology, April 2005. *Winner, best poster, Ivan Allen College.*
- Oliver, Monica. Making Markets Work for the Poor. Innovations in Economic Development Speaker Series. Georgia Institute of Technology, Atlanta, Georgia, March 2005.
- Ottoson, Judith, Shena Ashley, Sarah Blake, Amy DeGroff, and Monica Oliver. Evaluation Implications of Different Process Lenses: Knowledge Utilization, Diffusion, Implementation, and Transfer. Panel Presentation at American Evaluation Association Annual Conference. Atlanta, Georgia, November 2004.

EDUCATION

PhD Public Policy, *Policy and Program Evaluation*
 Georgia State University and Georgia Institute of Technology

Dissertation: "Evaluation of Emergency Response: Humanitarian Aid Agencies and Evaluation Influence"

MPA Public Administration, *International Public Service and Development*
Rutgers University, Camden, NJ
Thesis: "An Evaluation of the Jikiseme Microcredit Program in Mali"

BA Independent Studies in the Liberal Arts, *Romance Languages*
Loyola Marymount University, Los Angeles, CA

OTHER TRAINING

Evaluation Capacity-Building. Attended professional workshop, American Evaluation Association Annual Meeting, San Antonio, Texas, November 2010.

Qualitative Methods in Evaluation. Attended professional workshop, The Evaluator's Institute, Chicago, Illinois, April 2010.

Storytelling In Evaluation. Attended professional workshop, American Evaluation Association Annual Meeting, Orlando, Florida, November 2009.

AWARDS

Excellence in Teaching Policy Award, Andrew Young School of Policy Studies, GSU 2008
Excellence in Promoting Student Learning Outstanding Teaching Award, Georgia State University, 2007
Dean's Scholar Fellowship, Andrew Young School of Policy Studies, Georgia State University, 2003-2006

MPA Peace Corps Project Scholarship, Rutgers University, 1999-2000
Graham Alumni Award for Outstanding Service, Loyola Marymount University, 1996
Presidential Scholar, Loyola Marymount University, 1992-1996
National Endowment for the Humanities Younger Scholars Award 1992

AFFILIATIONS

American Evaluation Association member
Atlanta Area Evaluation Association member
National Peace Corps Association member
Pi Alpha Alpha National Public Administration Honor Society member

FOREIGN LANGUAGE SKILLS

Fluent French (written and spoken)



CARROLL COUNTY BOARD OF EDUCATION CARROLLTON, GEORGIA

**ANNUAL FINANCIAL REPORT
FOR THE FISCAL YEAR ENDED
JUNE 30, 2010
(Including Independent Auditor's Reports)**

DRAFT



CARROLL COUNTY BOARD OF EDUCATION

- TABLE OF CONTENTS -

Page

SECTION I

FINANCIAL

INDEPENDENT AUDITOR'S COMBINED REPORT ON BASIC FINANCIAL
STATEMENTS AND SUPPLEMENTARY INFORMATION - SCHEDULE OF
EXPENDITURES OF FEDERAL AWARDS

REQUIRED SUPPLEMENTARY INFORMATION

MANAGEMENT'S DISCUSSION AND ANALYSIS

i

EXHIBITS

BASIC FINANCIAL STATEMENTS

DISTRICT-WIDE FINANCIAL STATEMENTS

A	STATEMENT OF NET ASSETS	1
B	STATEMENT OF ACTIVITIES	2

FUND FINANCIAL STATEMENTS

C	BALANCE SHEET GOVERNMENTAL FUNDS	3
D	STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES GOVERNMENTAL FUNDS	4
E	RECONCILIATION OF THE GOVERNMENTAL FUNDS STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES TO THE STATEMENT OF ACTIVITIES	5
F	STATEMENT OF FIDUCIARY NET ASSETS FIDUCIARY FUNDS	6
G	STATEMENT OF CHANGES IN FIDUCIARY NET ASSETS FIDUCIARY FUNDS	7
H	NOTES TO THE BASIC FINANCIAL STATEMENTS	8

SCHEDULES

REQUIRED SUPPLEMENTARY INFORMATION

1	SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL GENERAL FUND	25
---	--	----

CARROLL COUNTY BOARD OF EDUCATION

- TABLE OF CONTENTS -

Page

SECTION I

FINANCIAL

SCHEDULES

SUPPLEMENTARY INFORMATION

2	SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS	26
3	SCHEDULE OF STATE REVENUE	28
4	SCHEDULE OF APPROVED LOCAL OPTION SALES TAX PROJECTS	30
5	ALLOTMENTS AND EXPENDITURES	
	GENERAL FUND - QUALITY BASIC EDUCATION PROGRAMS (QBE)	
	BY PROGRAM	31

SECTION II

COMPLIANCE AND INTERNAL CONTROL REPORTS

INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING
AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL
STATEMENTS PERFORMED IN ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS*

INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE WITH REQUIREMENTS THAT COULD HAVE
A DIRECT AND MATERIAL EFFECT ON EACH MAJOR PROGRAM AND ON INTERNAL CONTROL
OVER COMPLIANCE IN ACCORDANCE WITH OMB CIRCULAR A-133

SECTION III

AUDITEE'S RESPONSE TO PRIOR YEAR FINDINGS AND QUESTIONED COSTS

SUMMARY SCHEDULE OF PRIOR YEAR FINDINGS AND QUESTIONED COSTS

SECTION IV

FINDINGS AND QUESTIONED COSTS

SCHEDULE OF FINDINGS AND QUESTIONED COSTS

CARROLL COUNTY BOARD OF EDUCATION

- TABLE OF CONTENTS -

SECTION V

MANAGEMENT'S RESPONSES

SCHEDULE OF MANAGEMENT'S RESPONSES

DRAFT

SECTION I
FINANCIAL



DEPARTMENT OF AUDITS AND ACCOUNTS

270 Washington Street, S.W., Suite 1-156
Atlanta, Georgia 30334-8400

Russell W. Hinton
STATE AUDITOR
(404) 656-2174

[2]

Honorable Nathan Deal, Governor
Members of the General Assembly
Members of the State Board of Education
and
Superintendent and Members of the
Carroll County Board of Education

INDEPENDENT AUDITOR'S COMBINED REPORT ON BASIC FINANCIAL
STATEMENTS AND SUPPLEMENTARY INFORMATION - SCHEDULE OF
EXPENDITURES OF FEDERAL AWARDS

Ladies and Gentlemen:

We have audited the accompanying financial statements of the governmental activities, each major fund, and the aggregate remaining fund information (Exhibits A through H) of the Carroll County Board of Education, as of and for the year ended June 30, 2010, which collectively comprise the Board's basic financial statements as listed in the table of contents. These financial statements are the responsibility of the Carroll County Board of Education's management. 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 of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements, assessing the accounting principles used and the significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinions.

In our opinion, the financial statements referred to previously 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 Carroll County Board of Education, as of June 30, 2010, and the respective changes in financial position thereof for the year then ended in conformity with accounting principles generally accepted in the United States of America.

In accordance with *Government Auditing Standards*, we have also issued our report dated [2], on our consideration of the Carroll 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 the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* and should be considered in assessing the results of our audit.

Accounting principles generally accepted in the United States of America require that the Management's Discussion and Analysis and the Schedule of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual, as presented on pages i through viii and page 25 respectively, 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 the 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.

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Carroll County Board of Education's financial statements as a whole. The accompanying supplementary information consists of Schedules 2 through 5, which includes the Schedule of Expenditures of Federal Awards as required by U. S. Office of Management and Budget Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*, are presented for purposes of additional analysis and are not a required part of the financial statements. Such information is the responsibility of management and was derived from and relate directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated, in all material respects, in relation to the financial statements as a whole.

A copy of this report has been filed as a permanent record in the office of the State Auditor and made available to the press of the State, as provided for by Official Code of Georgia Annotated section 50-6-24.

Respectfully submitted,

Russell W. Hinton, CPA, CGFM
State Auditor

RWH:as
2010ARL-11

**CARROLL COUNTY BOARD OF EDUCATION
MANAGEMENT'S DISCUSSION AND ANALYSIS
FOR THE FISCAL YEAR ENDED JUNE 30, 2010**

INTRODUCTION

Our discussion and analysis of the Carroll County School District's financial performance provides an overview of the School District's financial activities for the fiscal year ended June 30, 2010. The intent of this discussion and analysis is to look at the School District's financial performance as a whole; readers should also review the financial statements and the notes to the basic financial statements to enhance their understanding of the School District's financial performance.

FINANCIAL HIGHLIGHTS

Key financial highlights for 2010 are as follows:

- On the District-wide financial statements, the assets of the School District exceeded liabilities by \$162.9 million. Of this amount, \$6.1 million is unrestricted and is available for spending at the School District's discretion.
- The School District had \$138.3 million in expenses relating to governmental activities; only \$86.7 million of these expenses are offset by program specific charges for services, grants and contributions. General revenues (primarily property and sales taxes) of \$58.9 million were adequate to provide for these programs.
- As stated above, general revenues accounted for \$58.9 million or 40% of all revenues totaling \$145.5 million. Program specific revenues in the form of charges for services, grants and contributions accounted for the rest.

OVERVIEW OF THE FINANCIAL STATEMENTS

This report consists of several parts including management's discussion and analysis, the basic financial statements and required supplementary information. The basic financial statements include two levels of statements that present different views of the School District. These include the *District-wide* and *fund financial statements*.

The District-wide financial statements include the *Statement of Net Assets* and *Statement of Activities*. These statements provide information about the activities of the School District presenting both *short-term* and *long-term* information about the School District's overall financial status.

The fund financial statements focus on individual parts of the School District, reporting the School District's operation in more detail. The *Governmental Funds* statements disclose how basic services are financed in the short-term as well as what remains for future spending. The *Fiduciary Funds* statement provides information about the financial relationships in which the School District acts solely as a trustee or agent for the benefit of others. The fund financial statements reflect the School District's most significant funds. In the case of the Carroll County School District, the General Fund, District-wide Capital Projects Funds, and Debt Service Funds are the most significant funds.

The financial statements also include notes that explain some of the information in the statements and provide more detailed data. The statements are followed by a section of required supplementary information that further explains and supports the financial statements. Additionally, other supplementary information (not required) is also presented that further supplements understanding of the financial statements.

**CARROLL COUNTY BOARD OF EDUCATION
MANAGEMENT'S DISCUSSION AND ANALYSIS
FOR THE FISCAL YEAR ENDED JUNE 30, 2010**

District-wide Statements

The District-wide financial statements are basically a consolidation of all of the School District's operating funds into one column called *governmental activities*. In reviewing the District-wide financial statements, a reader might ask the question, are we in a better financial position than last year? The Statement of Net Assets and the Statement of Activities provides the basis for answering this question. These financial statements include all School District's *assets* and *liabilities* and uses the *accrual basis of accounting* similar to the accounting used by most private-sector companies. This basis of accounting takes into accounts all of the current year's revenues and expenses regardless of when cash is received or paid.

These two statements report the School District's *net assets* and any changes in those assets. The change in net assets is important because it tells the reader that, for the School District as a whole, the *financial position* of the School District has improved or diminished. The causes of this change may be the results of many factors, including those not under the School District's control, such as the property tax base, facility conditions, required educational programs and other factors.

The Statement of Net Assets and the Statement of Activities reflects the School District's governmental activities.

Fund Financial Statements

The School District uses many funds to account for a multitude of financial transactions during the fiscal year. However, the fund financial statements presented in this report provide detail information about only the School District's significant or major funds.

Governmental Funds: Most of the School District's activities are reported in governmental funds, which focus on how money flows into and out of those funds and the balances left at year-end available for spending in future periods. These funds are reported using the *modified accrual method of accounting* which measures cash and all other *financial assets* that can readily be converted to cash. The governmental fund statements provide a detailed short-term view of the School District's general government operations and the basic services it provides. Governmental fund information helps determine whether there are more or fewer financial resources that can be spent in the near future to finance educational programs. The differences between governmental activities (reported in the Statement of Net Assets and the Statement of Activities) and governmental funds are reconciled within the financial statements.

Fiduciary Funds: The School District is the trustee, or *fiduciary*, for assets that belong to others, such as school clubs and organizations within the principals' accounts. The School District is responsible for ensuring that the assets reported in these funds are used only for their intended purposes and by those to whom the assets belong. The School District excludes these activities from the District-wide financial statements because it cannot use these assets to finance its operations.

FINANCIAL ANALYSIS OF THE SCHOOL DISTRICT AS A WHOLE

Recall that the Statement of Net Assets provides the perspective of the School District as a whole. Table 1 provides a summary of the School District's net assets for this fiscal year.

By far the largest portion of the School District's net assets, (91.2 percent) reflect its investment in capital assets (e.g., land and improvements, building and building improvements, vehicles, furniture, equipment and construction in progress), less any related debt used to acquire those assets that is

**CARROLL COUNTY BOARD OF EDUCATION
MANAGEMENT'S DISCUSSION AND ANALYSIS
FOR THE FISCAL YEAR ENDED JUNE 30, 2010**

still outstanding. The School District uses these capital assets to provide services to its students; consequently, these assets are not available for future spending. Although the School District's investment in its capital assets is reported net of related debt, it should be noted that the resources needed to repay this debt must be provided from other sources, since the capital assets themselves cannot be used to liquidate these liabilities.

**Table 1
Net Assets**

	Governmental Activities	
	Fiscal Year 2010	Fiscal Year 2009
Assets		
Current and Other Assets	\$ 49,125,256	\$ 66,521,252
Capital Assets, Net	184,439,797	169,517,718
Total Assets	\$ 233,565,053	\$ 236,038,970
Liabilities		
Current and Other Liabilities	\$ 22,747,335	\$ 19,722,488
Long-Term Liabilities	47,907,833	60,590,698
Total Liabilities	\$ 70,655,168	\$ 80,313,186
Net Assets		
Invested in Capital Assets, Net of Related Debt	\$ 148,572,830	\$ 139,746,655
Restricted	8,230,527	11,149,537
Unrestricted	6,106,528	4,829,592
Total Net Assets	\$ 162,909,885	\$ 155,725,784

Table 2 shows the Changes in Net Assets for this fiscal year.

**CARROLL COUNTY BOARD OF EDUCATION
MANAGEMENT'S DISCUSSION AND ANALYSIS
FOR THE FISCAL YEAR ENDED JUNE 30, 2010**

**Table 2
Change in Net Assets**

	Governmental Activities	
	Fiscal Year 2010	Fiscal Year 2009
Revenues		
Program Revenues:		
Charges for Services and Sales	\$ 3,952,245	\$ 4,301,393
Operating Grants and Contributions	81,337,251	79,167,709
Capital Grants and Contributions	1,380,785	6,685,712
Total Program Revenues	\$ 86,670,281	\$ 90,154,814
General Revenues:		
Taxes		
Property Taxes		
For Maintenance and Operations	\$ 34,536,483	\$ 34,460,419
Sales Taxes		
Special Purpose Local Option Sales Tax		
For Debt Services	11,692,161	11,958,724
Intangible Recording Tax	579,296	954,384
Grants and Contributions not		
Restricted to Specific Programs	10,538,366	13,573,691
Investment Earnings	85,111	589,131
Miscellaneous	1,427,999	1,689,201
Total General Revenues	\$ 58,859,416	\$ 63,225,550
Total Revenues	\$ 145,529,697	\$ 153,380,364
Program Expenses:		
Instruction	\$ 86,794,667	\$ 89,984,805
Support Services		
Pupil Services	4,317,213	4,405,532
Improvement of Instructional Services	2,796,468	2,909,322
Educational Media Services	2,608,519	2,769,741
General Administration	2,966,599	2,819,063
School Administration	8,813,734	9,194,521
Business Administration	725,740	936,812
Maintenance and Operation of Plant	8,435,847	8,771,929
Student Transportation Services	7,532,699	8,795,323
Central Support Services	789,370	965,344
Other Support Services	475,407	411,923
Operations of Non-Instructional Services		
Enterprise Operations	2,105,557	2,807,427
Community Services	513,068	633,955
Food Services	7,099,045	7,413,413
Interest on Short-Term and Long-Term Debt	2,371,663	2,760,831
Total Expenses	\$ 138,345,596	\$ 145,579,941
Increase in Net Assets	\$ 7,184,101	\$ 7,800,423

**CARROLL COUNTY BOARD OF EDUCATION
MANAGEMENT'S DISCUSSION AND ANALYSIS
FOR THE FISCAL YEAR ENDED JUNE 30, 2010**

Governmental Activities

The Statement of Activities shows the cost of program services and the charges for services and grants offsetting these services. Table 3 shows, for governmental activities, the total cost of services and the net cost of services. It identifies the cost of these services supported by tax revenue and unrestricted State entitlements. The table shows each functions net cost (total cost less charges for services generated by the activities and intergovernmental aid provided for specific programs). The net cost shows the financial burden that was placed on the School District's taxpayers by each of these functions.

**Table 3
Governmental Activities**

	Total Cost of Services		Net Cost of Services	
	Fiscal Year 2010	Fiscal Year 2009	Fiscal Year 2010	Fiscal Year 2009
Instruction	\$ 86,794,667	\$ 89,984,805	\$ 27,700,249	\$ 29,573,010
Support Services:				
Pupil Services	4,317,213	4,405,532	2,260,959	2,424,155
Improvement of Instructional Services	2,796,468	2,909,322	1,068,729	1,371,263
Educational Media Services	2,608,519	2,769,741	748,372	824,884
General Administration	2,966,599	2,819,063	61,659	-80,941
School Administration	8,813,734	9,194,521	4,960,832	5,453,245
Business Administration	725,740	936,812	722,202	926,396
Maintenance and Operation of Plant	8,435,847	8,771,929	4,116,240	4,322,911
Student Transportation Services	7,532,699	8,795,323	5,697,315	5,171,708
Central Support Services	789,370	965,344	785,142	950,884
Other Support Services	475,407	411,923	398,585	335,614
Operations of Non-Instructional Services:				
Enterprise Operations	2,105,557	2,807,427	2,105,557	2,807,427
Community Services	513,068	633,955	-567,095	-862,817
Food Services	7,099,045	7,413,413	-755,094	-553,443
Interest on Short-Term and Long-Term Debt	2,371,663	2,760,831	2,371,663	2,760,831
Total Expenses	\$ 138,345,596	\$ 145,579,941	\$ 51,675,315	\$ 55,425,127

FINANCIAL ANALYSIS OF THE SCHOOL DISTRICT'S FUNDS

Governmental Funds: The focus of the School District's governmental funds is to provide information on near-term inflows, outflows, and balances of spendable resources. Such information is useful in assessing the School District's financing requirements. In particular, unreserved fund balance may serve as a useful measure of the School District's net resources available for spending at the end of the fiscal year. The School District's governmental funds are accounted for using the modified accrual basis of accounting. The governmental funds had total revenues and other financing sources of \$150.5 million and total expenditures and other financing uses of \$171.4 million. General Fund equity increased by \$0.4 million during the year. The Capital Projects Fund equity decreased by \$21.4 million. Construction of school facilities to be re-paid by SPLOST sales tax receipts were forward-funded with a \$70.0 million bond issued during fiscal year 2008. Capital Projects fund equity at June 30, 2010, was \$8.6 million to be used in the continuing construction of school facilities.

**CARROLL COUNTY BOARD OF EDUCATION
MANAGEMENT'S DISCUSSION AND ANALYSIS
FOR THE FISCAL YEAR ENDED JUNE 30, 2010**

General Fund Budgeting Highlights

The School District's budget is prepared according to Georgia Law. The most significant budgeted fund is the General Fund.

During the course of fiscal year 2010, the School District amended its general fund budget as needed in particular due to student growth and facility safety needs.

For the General Fund, the actual revenues of \$131.8 million were over the final budgeted amounts of \$123.7 million by \$8.1 million. This difference (actual vs. final budget) was due primarily to charges for services over final budget of \$1.6 million, property taxes under final budget by \$1.5 million, state revenues under final budget by \$6.4 million, Federal revenues over final budget by \$13.2 million and miscellaneous revenues over final budget by \$1.3 million. The charges for services over final budget were, in part, due to the inclusion of the principals' accounts in our financial statements, but not in the budget.

The actual expenditures of \$132.8 million were over the final budgeted amount of \$121.8 million by \$11.0 million. This difference was due in part to our school principals' accounts not being included in the budget process as well as the exclusion of Federal programs. General Fund revenues and other financing sources were greater than expenditures by \$0.4 million.

CAPITAL ASSETS AND DEBT ADMINISTRATION

Capital Assets

At fiscal year ended June 30, 2010, the School District had \$184.4 million invested in capital assets, including school buildings, athletic facilities, buses and other vehicles, computers, and other equipment, all in governmental activities. Table 4 reflects a summary of these balances net of accumulated depreciation.

**Table 4
Capital Assets
(Net of Depreciation)**

	Governmental Activities	
	Fiscal Year 2010	Fiscal Year 2009
Land	\$ 8,215,855	\$ 8,201,246
Construction In Progress	28,073,947	32,656,107
Land Improvements	1,639,554	1,856,635
Building and Improvements	140,432,190	121,199,132
Equipment	6,078,251	5,604,598
Total	<u>\$ 184,439,797</u>	<u>\$ 169,517,718</u>

Due to the ongoing growth in the county, the School District has numerous construction projects including new buildings, additions and renovations.

**CARROLL COUNTY BOARD OF EDUCATION
MANAGEMENT'S DISCUSSION AND ANALYSIS
FOR THE FISCAL YEAR ENDED JUNE 30, 2010**

Debt

At fiscal year ended June 30, 2010, the School District had \$45.2 million in bonds outstanding, and \$2.7 million in other long-term debt. Table 5 summarizes the School District's debt which includes general obligation bonds and compensated absences outstanding.

**Table 5
Debt at June 30**

	Governmental Activities	
	Fiscal Year 2010	Fiscal Year 2009
Bonds Payable	\$ 45,225,000	\$ 58,280,000
Unamortized Bond Premium	765,569	1,252,809
Capital Leases	1,349,517	469,393
Compensated Absences	567,747	588,496
Total	<u>\$ 47,907,833</u>	<u>\$ 60,590,698</u>

At June 30, 2010, the School District's assigned bond ratings were "AA" as determined by Fitch Ratings, Inc.

CURRENT ISSUES

Currently known facts, decisions or conditions that are expected to have a significant effect on financial positions or results of operations.

- **Economic Slowdown** – State funding for education has been stagnant and as a result more pressure is being placed on the local School Districts to prioritize its educational programs and provide additional local funding. During fiscal year 2010, the Carroll County Board lost over \$10.7 million in state funding shifting the burden to the local tax base. The current millage rate is 18.1 mills with a maximum of 20.0 mills. Currently, a mill of tax in Carroll County generates \$1.7 million. Despite these challenges, the Carroll County School District is strong financially and we remain optimistic about the ability of the School District to maximize all of the financial resources to provide a quality education to our students.
- **Capital Improvements** – The School District plans capital improvements as future capital needs arise due to increased student population and facility repair and maintenance needs. Specific capital expenditure plans are formalized in conjunction with individual general obligation bond issues and anticipated annual receipts of capital outlay funds from the State of Georgia Department of Education. The School District regularly monitors anticipated capital outlay needs.

**CARROLL COUNTY BOARD OF EDUCATION
MANAGEMENT'S DISCUSSION AND ANALYSIS
FOR THE FISCAL YEAR ENDED JUNE 30, 2010**

CONTACTING THE SCHOOL DISTRICT'S FINANCIAL MANAGEMENT

This financial report is designed to provide our citizens, taxpayers, investors and creditors with a general overview of the School District's finances and to show the School District's accountability for the money it receives. If you have questions about this report or need additional financial information contact Mr. Greg Denney, Chief Financial Officer for the Carroll County School System, 164 Independence Drive, Carrollton, Georgia 30117. You may also email your questions to Mr. Denney at greg.denney@carrollcountyschools.com.

DRAFT

CARROLL COUNTY BOARD OF EDUCATION

CARROLL COUNTY BOARD OF EDUCATION
STATEMENT OF NET ASSETS
JUNE 30, 2010

EXHIBIT "A"

ASSETS	Governmental Activities
Cash and cash equivalents	\$ 35,507,620
Receivables:	
Taxes	3,160,505
Intergovernmental:	
State	7,311,559
Federal	2,676,154
Other	64,634
Inventory	212,976
Deferred charges	191,808
Capital assets (nondepreciable)	36,289,802
Capital assets (net of accumulated depreciation)	148,149,995
Total assets	<u>\$ 233,565,053</u>
 LIABILITIES	
Accounts payable	\$ 5,278,940
Salaries and benefits payable	15,030,464
Accrued interest payable	523,675
Contracts payable	1,213,985
Retainage payable	700,271
Bonds payable due within one year	14,876,679
Bonds payable due in more than one year	31,113,890
Capital leases due within one year	396,845
Capital leases due in more than one year	952,672
Compensated absences due in less than one year	397,423
Compensated absences due in more than one year	170,324
Total liabilities	<u>\$ 70,655,168</u>
 NET ASSETS	
Investment in capital assets, net of related debt	\$ 148,572,830
Restricted for:	
Capital Projects	3,289,260
Continuation of Federal Programs	1,743,710
Debt service	3,197,557
Unrestricted	6,106,528
Total net assets	<u>\$ 162,909,885</u>

The accompanying notes are an integral part of these financial statements.

CARROLL COUNTY BOARD OF EDUCATION
STATEMENT OF ACTIVITIES
FOR THE FISCAL YEAR ENDED JUNE 30, 2010

EXHIBIT "B"

Functions/Programs	Expenses	Program Revenues			Net (Expense) Revenue and Changes in Net Assets
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	
Governmental activities:					
Instruction	\$ 86,794,667	\$ 1,113,639	\$ 56,824,732	\$ 1,156,047	\$ (27,700,249)
Support services:					
Pupil services	4,317,213	-	2,056,254	-	(2,260,959)
Improvement of instructional services	2,796,468	-	1,727,739	-	(1,068,729)
Educational media services	2,608,519	-	1,787,317	72,830	(748,372)
General administration	2,966,599	-	2,892,718	12,222	(61,659)
School administration	8,813,734	-	3,852,902	-	(4,960,832)
Business administration	725,740	-	3,538	-	(722,202)
Maintenance and operation of facilities	8,435,847	-	4,301,304	18,303	(4,116,240)
Student transportation services	7,532,699	-	1,835,384	-	(5,697,315)
Central support services	789,370	-	4,228	-	(785,142)
Other support services	475,407	-	76,822	-	(398,585)
Enterprise operation	2,105,557	-	-	-	(2,105,557)
Food services operation	7,099,045	1,802,764	5,929,992	121,383	755,094
Community service operation	513,068	1,035,842	44,321	-	567,095
Interest on short-term and long-term debt	2,371,663	-	-	-	(2,371,663)
Total governmental activities	<u>\$ 138,345,596</u>	<u>\$ 3,952,245</u>	<u>\$ 81,337,251</u>	<u>\$ 1,380,785</u>	<u>\$ (51,675,315)</u>
General revenues:					
Taxes:					
Property taxes, levied for general purposes					\$ 34,536,483
Sales taxes:					
For debt service					11,692,161
Intangible taxes					579,296
Grants and contributions not restricted to specific programs					10,538,366
Unrestricted investment earnings					85,111
Other					1,427,999
Total general revenues					<u>\$ 58,859,416</u>
Change in net assets					7,184,101
Net assets, beginning of year					155,725,784
Net assets, end of year					<u>\$ 162,909,885</u>

The accompanying notes are an integral part of these financial statements.

CARROLL COUNTY BOARD OF EDUCATION
BALANCE SHEET
GOVERNMENTAL FUNDS
JUNE 30, 2010

EXHIBIT "C"

ASSETS	General	District- Wide Capital Projects	Debt Service	Total Governmental Funds
Cash and cash equivalents	\$ 22,051,873	\$ 10,561,204	\$ 2,894,543	\$ 35,507,620
Receivables:				
Taxes	1,612,466	-	1,548,039	3,160,505
Intergovernmental:				
State	7,311,559	-	-	7,311,559
Federal	2,676,154	-	-	2,676,154
Other	64,634	-	-	64,634
Inventory	212,976	-	-	212,976
Total assets	<u>\$ 33,929,662</u>	<u>\$ 10,561,204</u>	<u>\$ 4,442,582</u>	<u>\$ 48,933,448</u>
LIABILITIES AND FUND BALANCES				
LIABILITIES				
Accounts payable	\$ 5,278,940	\$ -	\$ -	\$ 5,278,940
Salaries and benefits payable	15,030,464	-	-	15,030,464
Contracts payable	-	1,213,985	-	1,213,985
Retainage payable	-	700,271	-	700,271
Deferred revenue	1,265,045	-	360,675	1,625,720
Total liabilities	<u>\$ 21,574,449</u>	<u>\$ 1,914,256</u>	<u>\$ 360,675</u>	<u>\$ 23,849,380</u>
FUND BALANCES				
Reserved for:				
Continuation of Federal Programs	\$ 1,743,710	\$ -	\$ -	\$ 1,743,710
Capital outlay	-	8,646,948	-	8,646,948
Debt service	-	-	4,081,907	4,081,907
Unreserved:				
Designated for Student Activities	1,262,028	-	-	1,262,028
Undesignated	9,349,475	-	-	9,349,475
Total fund balances	<u>\$ 12,355,213</u>	<u>\$ 8,646,948</u>	<u>\$ 4,081,907</u>	<u>\$ 25,084,068</u>
Total liabilities and fund balances	<u>\$ 33,929,662</u>	<u>\$ 10,561,204</u>	<u>\$ 4,442,582</u>	

Amounts reported for governmental activities in the statement of net assets are different because

Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the funds

Cost	\$ 225,734,434	
Less accumulated depreciation	<u>-41,294,637</u>	184,439,797

Other long-term assets are not available to pay for current-period expenditures and, therefore, are deferred in the funds

Sales taxes	1,625,720
-------------	-----------

Long-term liabilities are not due and payable in the current period and, therefore, are not reported in the funds

Bonds	\$ -45,225,000	
Bond premium, net of amortization	-765,569	
Bond issuance costs, net of amortization	191,808	
Accrued interest	-523,675	
Capital leases	-1,349,517	
Compensated absences	<u>-567,747</u>	-48,239,700

Net assets of governmental activities	<u>\$ 162,909,885</u>
---------------------------------------	-----------------------

The accompanying notes are an integral part of these financial statements.

CARROLL COUNTY BOARD OF EDUCATION
STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCES
GOVERNMENTAL FUNDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2010

EXHIBIT "D"

	General	District - Wide Capital Projects	Debt Service	Total Governmental Funds
REVENUES				
Property taxes	\$ 33,871,438	\$ -	\$ -	\$ 33,871,438
Sales taxes	-	-	11,697,129	11,697,129
Other taxes	579,296	-	-	579,296
State funds	69,613,701	1,380,785	-	70,994,486
Federal funds	22,261,916	-	-	22,261,916
Charges for services	3,952,245	-	-	3,952,245
Investment earnings	50,125	29,014	5,972	85,111
Miscellaneous	1,427,999	-	-	1,427,999
Total revenues	<u>\$ 131,756,720</u>	<u>\$ 1,409,799</u>	<u>\$ 11,703,101</u>	<u>\$ 144,869,620</u>
EXPENDITURES				
Current:				
Instruction	\$ 82,548,129	\$ -	\$ -	\$ 82,548,129
Support services:				
Pupil services	4,317,213	-	-	4,317,213
Improvement of instructional services	2,796,468	-	-	2,796,468
Educational media services	2,506,489	-	-	2,506,489
General administration	2,950,160	-	-	2,950,160
School administration	8,834,483	-	-	8,834,483
Business administration	719,240	6,500	-	725,740
Maintenance and operation of facilities	8,402,816	-	-	8,402,816
Student transportation services	6,844,138	-	-	6,844,138
Central support services	789,370	-	-	789,370
Other support services	310,509	-	-	310,509
Enterprise operations	2,105,557	-	-	2,105,557
Food services operation	7,099,045	-	-	7,099,045
Community services operation	513,068	-	-	513,068
Capital outlay	1,424,730	18,749,791	-	20,174,521
Debt service:				
Principal retirement	660,886	-	13,055,000	13,715,886
Interest and fees	30,918	-	2,733,950	2,764,868
Total expenditures	<u>\$ 132,853,219</u>	<u>\$ 18,756,291</u>	<u>\$ 15,788,950</u>	<u>\$ 167,398,460</u>
Excess (deficiency) of revenues over (under) expenditures	<u>\$ -1,096,499</u>	<u>\$ -17,346,492</u>	<u>\$ -4,085,849</u>	<u>\$ -22,528,840</u>
OTHER FINANCING SOURCES (USES)				
Proceeds from sale of capital assets	\$ 945	\$ -	\$ -	\$ 945
Capital leases incurred	1,541,010	-	-	1,541,010
Transfers in	-	-	4,050,145	4,050,145
Transfers out	-	-4,050,145	-	-4,050,145
Total other financing sources (uses)	<u>\$ 1,541,955</u>	<u>\$ -4,050,145</u>	<u>\$ 4,050,145</u>	<u>\$ 1,541,955</u>
Net change in fund balances	\$ 445,456	\$ -21,396,637	\$ -35,704	\$ -20,986,885
FUND BALANCE, beginning of year	<u>11,909,757</u>	<u>30,043,585</u>	<u>4,117,611</u>	<u>46,070,953</u>
FUND BALANCE, end of year	<u><u>\$ 12,355,213</u></u>	<u><u>\$ 8,646,948</u></u>	<u><u>\$ 4,081,907</u></u>	<u><u>\$ 25,084,068</u></u>

The accompanying notes are an integral part of these financial statements.

CARROLL COUNTY BOARD OF EDUCATION
RECONCILIATION OF THE GOVERNMENTAL FUNDS STATEMENT OF
REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
TO THE STATEMENT OF ACTIVITIES
FOR THE FISCAL YEAR ENDED JUNE 30, 2010

EXHIBIT "E"

Amounts reported for governmental activities in the statement of activities are different because:

Net change in fund balances - total governmental funds	\$	-20,986,885
--	----	-------------

Governmental funds report capital outlays as expenditures. However, in the statement of activities the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense. This is the amount by which capital outlays exceeded depreciation expense in the current year.

Capital outlay	\$ 18,739,916		
Depreciation expense	-3,613,862		15,126,054

The net effect of the disposal of fixed assets is to decrease net assets		-203,975
--	--	----------

Revenues in the statement of activities that do not provide current financial resources are not reported as revenues in the funds.

Property taxes		660,077
----------------	--	---------

The issuance of long-term debt provides current financial resources to governmental funds, while the repayment of the principal of long-term debt consumes the current financial resources of governmental funds. Neither transaction, however, has any effect on net assets. Also, governmental funds report the effect of issuance cost, premiums, and similar items when debt is first issued, whereas these amounts are deferred and amortized in the statement of activities. This amount is the net effect of these differences in the treatment of long-term debt and related items.

Principal payments - bonds	\$ 13,055,000		
Principal payments - capital leases	660,886		
Issuance of capital lease	-1,541,010		
Bond premium amortization expense	487,240		
Bond issuance costs amortization expense	-238,867		12,423,249

Some expenses 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.

Change in compensated absences	\$ 20,749		
Change in accrued interest	144,832		165,581
			\$ 7,184,101

The accompanying notes are an integral part of these financial statements.

CARROLL COUNTY BOARD OF EDUCATION
STATEMENT OF FIDUCIARY NET ASSETS
FIDUCIARY FUNDS
JUNE 30, 2010

EXHIBIT "F"

		Private Purpose Trust	Agency Fund
ASSETS			
Cash		\$ 2,285	\$ 442,835
Investments		38,195	11,000
Total assets		<u>\$ 40,480</u>	<u>\$ 453,835</u>
LIABILITIES			
Funds held for others			\$ 453,835
NET ASSETS			
Held in trust for private purposes		<u>\$ 40,480</u>	
Total Liabilities and Net Assets		<u>\$ 40,480</u>	<u>\$ 453,835</u>

The accompanying notes are an integral part of these financial statements.

**CARROLL COUNTY BOARD OF EDUCATION
STATEMENT OF CHANGES IN FIDUCIARY NET ASSETS
FIDUCIARY FUNDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2010**

EXHIBIT "G"

	Private Purpose Trust
	<u> </u>
ADDITIONS	
Investment earnings:	
Interest	\$ 363
	<u> </u>
DEDUCTIONS	
None Noted	\$ 0
	<u> </u>
Changes in Net Assets	\$ 363
Net assets, beginning of year	<u> 40,117</u>
Net assets, end of year	<u><u> 40,480</u></u>

DRAFT

The accompanying notes are an integral part of these financial statements.

CARROLL COUNTY BOARD OF EDUCATION
NOTES TO THE BASIC FINANCIAL STATEMENTS
JUNE 30, 2010

EXHIBIT "H"

Note 1: DESCRIPTION OF SCHOOL DISTRICT AND REPORTING ENTITY

Reporting Entity

The Carroll County Board of Education (the School District) was established under the laws of the State of Georgia and operates under the guidance of a School Board elected by the voters and 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 School District is a primary government and consists of all the organizations that compose its legal entity.

Note 2: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Basis of Presentation

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

District-wide Statements:

The Statement of Net Assets and the Statement of Activities display information about the financial activities of the overall School 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 other nonexchange transactions.

The Statement of Activities presents a comparison between direct expenses and program revenues for each function of the School 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 School District related to the administration and support of the School District's programs, such as office and maintenance personnel and accounting) are not allocated to programs.
- 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 School District's funds, including fiduciary funds. Eliminations have been made to minimize the double counting of internal activities. Separate statements for each category (governmental and fiduciary) are presented. The emphasis of fund financial statements is on major governmental funds, each displayed in a separate column.

The School District reports the following major governmental funds:

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

CARROLL COUNTY BOARD OF EDUCATION
NOTES TO THE BASIC FINANCIAL STATEMENTS
JUNE 30, 2010

EXHIBIT "H"

Note 2: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

- *District-wide Capital Projects Fund* accounts for financial resources including Special Purpose Local Option Sales Tax (SPLOST), Bond Proceeds and grants from Georgia State Financing and Investment Commission to be used for the acquisition, construction or renovation of major capital facilities.
- *Debt Service Fund* accounts for taxes (sales) legally restricted for the payment of general long-term principal, interest and paying agent's fees.

The School District reports the following fiduciary fund types:

- The *Private Purpose Trust Fund* reports a trust arrangement under which principal is to be invested and preserved intact with the resultant income to be used to assist University of West Georgia juniors and seniors who have committed to a career in education or to veteran teachers who are returning to school to upgrade their teaching credentials.
- *Agency Funds* account for assets held by the School District as an agent for various funds, governments or individuals.

Basis of Accounting

The basis of accounting determines when transactions are reported on the financial statements. The District-wide governmental and fiduciary 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 School 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.

The School 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 School District considers all revenues reported in the governmental funds to be available if they are collected within sixty days after year-end. Property taxes, sales taxes and interest are considered to be susceptible to accrual. Expenditures are recorded when the related fund liability is incurred, except for principal and interest on general long-term debt 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.

CARROLL COUNTY BOARD OF EDUCATION
NOTES TO THE BASIC FINANCIAL STATEMENTS
JUNE 30, 2010

EXHIBIT "H"

Note 2: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

The School 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 assets available to finance the program. It is the School District's policy to first apply grant resources to such programs, followed by cost-reimbursement grants, then general revenues.

The State of Georgia reimburses the School District for teachers' salaries and operating costs through the Quality Basic Education Formula Earnings program (QBE). 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 respective rules and regulations of the QBE program, the State of Georgia reimburses the School District over the same twelve month period in which teachers are paid. At June 30, the amount of teachers' salaries incurred but not paid until July and August of the subsequent year are accrued. Since the State of Georgia recognizes its QBE liability for the July and August salaries at June 30, the School District recognizes the same QBE as a receivable and revenue, consistent with symmetrical recognition.

New Accounting Pronouncements

In fiscal year 2010, the School District adopted the Governmental Accounting and Standards Board (GASB) Statement No. 51, *Accounting and Reporting for Intangible Assets*. The provisions of this Statement generally require retroactive reporting for intangible assets acquired after June 30, 1980, with the exception of those intangible assets that have indefinite useful lives and those that are considered internally generated.

In addition, the School District adopted GASB Statement No. 53, *Accounting and Financial Reporting for Derivative Instruments*. The provisions of this Statement impacts disclosure regarding derivative instruments entered into by the state and local governments. Derivative disclosures, if any, will be identified in Note 3.

Cash and Cash Equivalents

COMPOSITION OF DEPOSITS

Cash and cash equivalents consist of 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. Official Code of Georgia Annotated Section 45-8-14 authorizes the School District to deposit its funds in one or more solvent banks, insured Federal savings and loan associations or insured chartered building and loan associations.

Investments

COMPOSITION OF INVESTMENTS

Investments made by the School District in nonparticipating interest-earning contracts (such as certificates of deposit) and repurchase agreements are reported at cost. Participating interest-earning contracts and money market investments with a maturity at purchase of one year or less are reported at amortized 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 School 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:

**CARROLL COUNTY BOARD OF EDUCATION
NOTES TO THE BASIC FINANCIAL STATEMENTS
JUNE 30, 2010**

EXHIBIT "H"

Note 2: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

- (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 Georgia Fund 1 administered by the State of Georgia, Office of Treasury and Fiscal Services,
- (7) Repurchase agreements, and
- (8) Obligations of other political subdivisions of the State of Georgia.

The School District does not have a formal policy regarding investments that addresses credit risks, custodial credit risks, concentration of credit risks, interest rate risks or foreign currency risks.

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. Receivables recorded on the basic financial statements do not include any amounts which would necessitate the need for an allowance for uncollectible receivables.

Property Taxes

The Carroll County Board of Commissioners fixed the property tax levy for the 2009 tax digest year (calendar year) on August 15, 2009 (levy date). Taxes were due on December 1, 2009 (lien date). Taxes collected within the current fiscal year or within 60 days after year-end on the 2009 tax digest are reported as revenue in the governmental funds for fiscal year 2010. The Carroll County Tax Commissioner bills and collects the property taxes for the School District, withholds 1% of taxes collected as a fee for tax collection and remits the balance of taxes collected to the School District. Property tax revenues, at the fund reporting level, during the fiscal year ended June 30, 2010, for maintenance and operations amounted to \$33,871,438.

The tax millage rate levied for the 2009 tax year (calendar year) for the Carroll County Board of Education was as follows (a mill equals \$1 per thousand dollars of assessed value):

School Operations

18.10 mills

CARROLL COUNTY BOARD OF EDUCATION
NOTES TO THE BASIC FINANCIAL STATEMENTS
JUNE 30, 2010

EXHIBIT "H"

Note 2: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Sales Taxes

Special Purpose Local Option Sales Tax, at the fund reporting level, during the year amounted to \$11,697,129 and is to be used for capital outlay for educational purposes or debt service. This sales tax was authorized by local referendum and the sales tax must be re-authorized at least every five years.

Inventories

FOOD INVENTORIES

On the basic 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 School 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/expenditures are recorded as the inventory items are used. Purchased foods are recorded as an asset when purchased and expenses/expenditures are recorded as the inventory items are used.

Capital Assets

Capital assets purchased, including capital outlay costs, are recorded as expenditures in the fund financial statements at the time of purchase (including ancillary charges). 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 estimated 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. The School District does not capitalize book collections or works of art. During the fiscal year under review, no events or changes in circumstances affecting a capital asset that may indicate impairment were known to the School District.

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

	<u>Capitalization Policy</u>	<u>Estimated Useful Life</u>
Land	All	N/A
Land Improvements	\$ 10,000	15 to 80 years
Buildings and Improvements	\$ 10,000	20 to 80 years
All Equipment	\$ 5,000 to \$ 10,000	3 to 20 years

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

**CARROLL COUNTY BOARD OF EDUCATION
NOTES TO THE BASIC FINANCIAL STATEMENTS
JUNE 30, 2010**

EXHIBIT "H"

Note 2: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Compensated Absences

Members of the Teachers Retirement System of Georgia (TRS) may apply unused sick leave toward early retirement. The liability for early retirement will be borne by TRS rather than by the individual school districts. Otherwise, sick leave does not vest with the employee, and no liability is reported in the School District's financial statements.

Vacation leave is awarded on a fiscal year basis to all full time personnel employed on a twelve month basis, according to the following guidelines:

Classified Employees	10 days per year
Certified Employees with 0-5 years experience in Carroll County	12 days per year
Certified Employees with 6-10 years experience in Carroll County	15 days per year
Certified Employees with 11 plus years experience in Carroll County	18 days per year

No other employees are eligible to earn vacation leave.

Vacation leave not utilized during the fiscal year may be carried over to the next fiscal year, providing such vacation leave does not exceed 20 days for Classified Employees and 25 days for Certified Employees.

Changes in compensated absences liability during the last three fiscal years are as follows:

	Beginning of Year Liability		Increases		Decreases		End of Year Liability
2008	\$ 549,141	\$	496,324	\$	413,948	\$	631,517
2009	\$ 631,517	\$	426,968	\$	469,989	\$	588,496
2010	\$ 588,496	\$	373,531	\$	394,280	\$	567,747

General Obligation Bonds

The School District issues general obligation bonds to provide funds for the acquisition and construction of major capital facilities. In the District-wide financial statements, bond premiums and discounts, as well as issuance costs, are deferred and amortized over the life of the bonds using the straight-line method. Bond issuance costs are reported as deferred charges and amortized over the term of the debt.

In the fund financial statements, the School District recognizes bond premiums and discounts, as well as bond issuance costs during the fiscal year bonds are issued. Premiums received on debt issuances are reported as other financing sources while discounts on debt issuances are reported as other financing uses. Issuance costs, whether or not withheld from the actual debt proceeds received, are reported as debt service expenditures. General obligation bonds are direct obligations and pledge the full faith and credit of the government. The outstanding amount of these bonds is recorded in the Statement of Net Assets.

Net Assets

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

CARROLL COUNTY BOARD OF EDUCATION
NOTES TO THE BASIC FINANCIAL STATEMENTS
JUNE 30, 2010

EXHIBIT "H"

Note 2: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Invested in capital assets, net of related debt - This represents the School District's total investment in capital assets, net of outstanding debt obligations 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 invested in capital assets, net of related debt.

Restricted net assets - These represent resources for which the School District is legally or contractually obligated to spend resources for bus replacement, continuation of Federal programs, debt service and capital projects in accordance with restrictions imposed by external third parties.

Unrestricted net assets - Unrestricted net assets represent 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.

Fund Balances

Reserved

Reserves represent those portions of fund balance equity that are legally segregated for a specific future use.

Unreserved - Designated

Designated fund balances represent tentative plans for future use of financial resources.

Use of Estimates

The preparation of the financial statements in conformity with accounting principles generally accepted in the United States requires management to make estimates and assumptions that affect the amounts reported in the financial statements and accompanying notes. Actual results may differ from those estimates.

Note 3: DEPOSITS

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.

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,

CARROLL COUNTY BOARD OF EDUCATION
NOTES TO THE BASIC FINANCIAL STATEMENTS
JUNE 30, 2010

EXHIBIT "H"

Note 3: DEPOSITS (Continued)

- (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.

Custodial credit risk is the risk that in the event of a bank failure, the School District's deposits may not be returned to it. At June 30, 2010, the bank balances were \$36,184,638. The amounts exposed to custodial credit risk are classified into three categories as follows:

- Category 1 - Uncollateralized,
- Category 2 - Cash collateralized with securities held by the pledging financial institution,
or
- Category 3 - Cash collateralized with securities held by the pledging financial institution's
trust department or agent but not in the School District's name.

The School District's deposits by custodial credit risk category at June 30, 2010, are as follows:

<u>Custodial Credit Risk Category</u>	<u>Bank Balance</u>
1	\$ 0.00
2	0.00
3	<u>29,273,724.22</u>
Total	\$ <u><u>29,273,724.22</u></u>

**CARROLL COUNTY BOARD OF EDUCATION
NOTES TO THE BASIC FINANCIAL STATEMENTS
JUNE 30, 2010**

EXHIBIT "H"

Note 4: NON-MONETARY TRANSACTIONS

The School District receives food commodities from the United States Department of Agriculture (USDA) for school breakfast and lunch programs. These commodities are recorded at their federally assigned value. **See Note 2 - Inventories**

Note 5: CAPITAL ASSETS

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

	Balances July 1, 2009	Increases	Decreases	Balances June 30, 2010
Governmental Activities				
Capital Assets, Not Being Depreciated:				
Land	\$ 8,201,246	\$ 14,609		\$ 8,215,855
Construction Work In Progress	32,656,107	14,898,988	\$ 19,481,148	28,073,947
Total Capital Assets, Not Being Depreciated	\$ 40,857,353	\$ 14,913,597	\$ 19,481,148	\$ 36,289,802
Capital Assets, Being Depreciated:				
Buildings and Improvements	\$ 144,768,964	\$ 21,624,879		\$ 166,393,843
Equipment	16,222,849	1,682,588	\$ 1,291,340	16,614,097
Land Improvements	6,436,692			6,436,692
Less: Accumulated Depreciation:				
Buildings and Improvements	23,569,832	2,391,821		25,961,653
Equipment	10,618,251	1,004,960	1,087,365	10,535,846
Land Improvements	4,580,057	217,081		4,797,138
Total Capital Assets, Being Depreciated, Net	\$ 128,660,365	\$ 19,693,605	\$ 203,975	\$ 148,149,995
Governmental Activity Capital Assets - Net	\$ 169,517,718	\$ 34,607,202	\$ 19,685,123	\$ 184,439,797

Capital assets being acquired under capital leases as of June 30, 2010, are as follows:

	Governmental Funds
Equipment	\$ 1,482,022
Less: Accumulated Depreciation	74,101
	<u>\$ 1,407,921</u>

**CARROLL COUNTY BOARD OF EDUCATION
NOTES TO THE BASIC FINANCIAL STATEMENTS
JUNE 30, 2010**

EXHIBIT "H"

Note 5: CAPITAL ASSETS (Continued)

Instruction		\$ 2,608,903
Support Services		
Educational Media Services	\$ 102,030	
General Administration	16,439	
Maintenance and Operation of Plant	33,031	
Student Transportation Services	688,561	840,061
Food Services		164,898
		<u>\$ 3,613,862</u>

Note 6: INTERFUND TRANSFERS

Interfund transfers for the year ended June 30, 2010, consisted of the following:

<u>Transfer to</u>	Transfers From District-wide Capital Projects
Debt Service Fund	\$ 4,050,145

Transfers are used to move unused bond proceeds in the Capital Projects Fund to the Debt Service Fund to service outstanding debt.

Note 7: RISK MANAGEMENT

The School District is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors or omissions; job related illness or injuries to employees; acts of God and unemployment compensation.

The School District participates in the Georgia School Boards Association Risk and Insurance Management System, a public entity risk pool organized on July 1, 1994, to develop and administer a plan to reduce risk of loss on account of general liability, motor vehicle liability, or property damage, including safety engineering and other loss prevention and control techniques, and to administer one or more groups of self-insurance funds, including the processing and defense of claims brought against members of the system. The School District pays an annual premium to the system for its general insurance coverage. Additional coverage is provided through agreements by the system with other companies according to their specialty for property, boiler and machinery (including coverage for flood and earthquake), general liability, errors and omissions, crime and automobile risks. Payment of excess insurance for the system varies by line of coverage.

**CARROLL COUNTY BOARD OF EDUCATION
NOTES TO THE BASIC FINANCIAL STATEMENTS
JUNE 30, 2010**

EXHIBIT "H"

Note 7: RISK MANAGEMENT (Continued)

The School District is self-insured with regard to unemployment compensation claims. The School District accounts for claims within the General Fund with expenses/expenditures and liability being reported when it is probable that a loss has occurred, and the amount of that loss can be reasonably estimated.

Changes in the unemployment compensation claims liability during the last two fiscal years are as follows:

	Beginning of Year Liability	Claims and Changes in Estimates	Claims Paid	End of Year Liability
2009	\$ 0	\$ 23,495	\$ 23,495	\$ 0
2010	\$ 0	\$ 17,217	\$ 17,217	\$ 0

The School District participates in the Georgia School Boards Association Workers' Compensation Fund, a public entity risk pool organized on July 1, 1992, to develop, implement, and administer a program of workers' compensation self-insurance for its member organizations. The School District pays an annual premium to the Fund for its general insurance coverage. Additional insurance coverage is provided through an agreement by the Fund with the Safety National Casualty Corporation to provide coverage for potential losses sustained by the Fund in excess of \$500,000 loss per occurrence, up to the statutory limit.

The School District has purchased surety bonds to provide additional insurance coverage as follows:

<u>Position Covered</u>	<u>Amount</u>
Superintendent	\$ 100,000
Each Principal and Assistant Principal	\$ 20,000
All Other Employees	\$ 100,000

Note 8: LONG-TERM DEBT

CAPITAL LEASES

The Carroll County Board of Education has entered into various lease agreements as lessee for HVAC, lighting retrofit, mobile classroom units, and buses. These lease agreements qualify as capital leases for accounting purposes and, therefore, have been recorded at the present value of the future minimum lease payments as of the date of their inception.

COMPENSATED ABSENCES

Compensated absences represent obligations of the School District relating to employees' rights to receive compensation for future absences based upon service already rendered. This obligation relates only to vesting accumulating leave in which payment is probable and can be reasonably estimated. Typically, the General Fund is the fund used to liquidate this long-term debt. The School District uses the vesting method to compute compensated absences.

**CARROLL COUNTY BOARD OF EDUCATION
NOTES TO THE BASIC FINANCIAL STATEMENTS
JUNE 30, 2010**

EXHIBIT "H"

Note 8: LONG-TERM DEBT (Continued)

GENERAL OBLIGATION DEBT OUTSTANDING

General Obligation Bonds currently outstanding are as follows:

<u>Purpose</u>	<u>Interest Rates</u>	<u>Amount</u>
General Government - Series 2007	3.67% - 3.77%	\$ <u>45,225,000</u>

The changes in Long-Term Debt during the fiscal year ended June 30, 2010, were as follows:

	<u>Governmental Funds</u>				
	<u>Balance July 1, 2009</u>	<u>Additions</u>	<u>Deductions</u>	<u>Balance June 30, 2010</u>	<u>Due Within One Year</u>
G. O. Bonds	\$ 58,280,000	\$ 0	\$ 13,055,000	\$ 45,225,000	\$ 14,495,000
Unamortized Bond Premium	<u>1,252,809</u>		<u>487,240</u>	<u>765,569</u>	<u>381,679</u>
Total Bonds Payable	\$ 59,532,809	\$ 0	\$ 13,542,240	\$ 45,990,569	\$ 14,876,679
Capital Leases	469,393	1,541,010	660,886	1,349,517	396,845
Compensated Absences	<u>588,496</u>	<u>373,531</u>	<u>394,280</u>	<u>567,747</u>	<u>397,423</u>
Total Long-Term Liabilities	\$ <u>60,590,698</u>	\$ <u>1,914,541</u>	\$ <u>14,597,406</u>	\$ <u>47,907,833</u>	\$ <u>15,670,947</u>

At June 30, 2010, payments due by fiscal year which includes principal and interest for these items are as follows:

	<u>Capital Leases</u>	
	<u>Principal</u>	<u>Interest</u>
<u>Fiscal Year Ended June 30:</u>		
2011	\$ 396,845	\$ 52,924
2012	324,958	37,021
2013	307,733	24,983
2014	<u>319,981</u>	<u>12,735</u>
Total Principal and Interest	\$ <u>1,349,517</u>	\$ <u>127,663</u>
	<u>General Obligation Debt</u>	
	<u>Principal</u>	<u>Interest</u>
<u>Fiscal Year Ended June 30:</u>		
2011	\$ 14,495,000	\$ 2,141,250
2012	16,050,000	1,445,450
2013	<u>14,680,000</u>	<u>708,200</u>
Total Principal and Interest	\$ <u>45,225,000</u>	\$ <u>4,294,900</u>
		\$ <u>765,569</u>

CARROLL COUNTY BOARD OF EDUCATION
NOTES TO THE BASIC FINANCIAL STATEMENTS
JUNE 30, 2010

EXHIBIT "H"

Note 9: ON-BEHALF PAYMENTS

The School District has recognized revenues and costs in the amount of \$308,492 for health insurance and retirement contributions paid on the School District's behalf by the following State Agencies.

Georgia Department of Education

Paid to the Georgia Department of Community Health

For Health Insurance of Non-Certified Personnel

In the amount of \$210,376

Paid the Teachers Retirement System of Georgia

For Teachers Retirement System (TRS) Employer's Cost

In the amount of \$35,551

Office of Treasury and Fiscal Services

Paid to the Public School Employees Retirement System

For Public School Employees Retirement (PSERS) Employer's Cost

In the amount of \$62,565

Note 10: SIGNIFICANT COMMITMENTS

The following is an analysis of significant outstanding construction or renovation contracts executed by the School District as of June 30, 2010:

Project	Unearned Executed Contracts
Temple Middle School	\$ 57,000
Technical High School	67,375
Technical High Academy Project	28,000
Central Elementary School Renovations	1,550
New Mt. Zion High School	4,501,080
Addition to Villa Rica High School	1,510,892
Villa Rica High School Parking Lot	621,180
	<u>\$ 6,787,077</u>

The amounts described in this note are not reflected in the basic financial statements.

**CARROLL COUNTY BOARD OF EDUCATION
NOTES TO THE BASIC FINANCIAL STATEMENTS
JUNE 30, 2010**

EXHIBIT "H"

Note 11: SIGNIFICANT CONTINGENT LIABILITIES

Amounts received or receivable principally from the Federal government are subject to audit and review by grantor agencies. This could result in requests for reimbursement to the grantor agency for any costs which are disallowed under grant terms. The School District believes that such disallowances, if any, will be immaterial to its overall financial position.

The School District is a defendant in various legal proceedings pertaining to matters incidental to the performance of routine School District operations. The ultimate disposition of these proceedings is not presently determinable, but is not believed to be material to the basic financial statements.

Note 12: POST-EMPLOYMENT BENEFITS

GEORGIA SCHOOL PERSONNEL EMPLOYEES POST-EMPLOYMENT HEALTH BENEFIT FUND

Plan Description. The Georgia School Personnel Post-Employment Health Benefit Fund (School OPEB Fund) is a cost-sharing multiple-employer defined benefit post-employment healthcare plan that covers eligible former employees of public school systems, libraries and regional educational service agencies. The School OPEB Fund provides health insurance benefits to eligible former employees and their qualified beneficiaries through the State Employees Health Insurance Plan 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).

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 25 percent of the cost of the health insurance coverage.

Participating employers are statutorily required to contribute in accordance with the employer contribution rates established by the Board. The contribution rates are established to fund all benefits due under the health insurance plans for both active and retired employees 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 active and retiree contribution rates established by the Board for employers participating in the School OPEB Fund were as follows for the fiscal year ended June 30, 2010:

For certificated teachers, librarians and regional educational service agencies:

July 2009	18.534% of covered payroll for August Coverage
August 2009 - October 2009	14.492% of covered payroll for September - November Coverage
November 2009 - June 2010	18.534% of covered payroll for December - July Coverage

For non-certificated school personnel:

July 2009 - June 2010	\$162.72 per member per month plus Department of Education contribution of \$22,838,311
-----------------------	---

CARROLL COUNTY BOARD OF EDUCATION
NOTES TO THE BASIC FINANCIAL STATEMENTS
JUNE 30, 2010

EXHIBIT "H"

Note 12: POST-EMPLOYMENT BENEFITS (Continued)

No additional contribution was required by the Board for fiscal year 2010 nor contributed to the State OPEB Fund to prefund retiree benefits. Such additional contribution amounts are determined annually by the Board in accordance with the State plan for other post-employment 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:

<u>Fiscal Year</u>	<u>Percentage Contributed</u>	<u>Required Contribution</u>
2010	100%	\$ 11,284,197
2009	100%	\$ 9,043,101
2008	100%	\$ 12,416,074

Note 13: RETIREMENT PLANS

TEACHERS RETIREMENT SYSTEM OF GEORGIA (TRS)

Plan Description. The TRS is a cost-sharing multiple-employer defined benefit plan created in 1943 by an act of the Georgia General Assembly to provide retirement benefits for qualifying employees in educational service. A Board of Trustees comprised of active and retired members and ex-officio State employees is ultimately responsible for the administration of TRS. The Teachers Retirement System of Georgia issues a separate stand alone financial audit report and a copy can be obtained from the Georgia Department of Audits and Accounts.

On October 25, 1996, the Board created the Supplemental Retirement Benefits Plan of the Georgia Teachers Retirement System (SRBP-TRS). SRBP-TRS was established as a qualified excess benefit plan in accordance with Section 415 of the Internal Revenue Code (IRC) as a portion of TRS. The purpose of SRBP-TRS is to provide retirement benefits to employees covered by TRS whose benefits are otherwise limited by IRC Section 415. Beginning July 1, 1997, all members and retired former members in TRS are eligible to participate in the SRBP-TRS whenever their benefits under TRS exceed the IRC Section 415 imposed limitation on benefits.

TRS provides service retirement, disability retirement, and survivor's benefits. The benefit structure of TRS is defined and may be amended by State statute. A member is eligible for normal service retirement after 30 years of creditable service, regardless of age, or after 10 years of service and attainment of age 60. A member is eligible for early retirement after 25 years of creditable service.

Normal retirement (pension) benefits paid to members are equal to 2% of the average of the member's two highest paid consecutive years of service, multiplied by the number of years of creditable service up to 40 years. Early retirement benefits are reduced by the lesser of one-twelfth of 7% for each month the member is below age 60 or by 7% for each year or fraction thereof by which the member has less than 30 years of service. It is also assumed that certain cost-of-living adjustments, based on the Consumer Price Index, will be made in future years. Retirement benefits are payable monthly for life. A member may elect to receive a partial lump-sum distribution in addition to a reduced monthly retirement benefit. Death, disability and spousal benefits are also available.

CARROLL COUNTY BOARD OF EDUCATION
NOTES TO THE BASIC FINANCIAL STATEMENTS
JUNE 30, 2010

EXHIBIT "H"

Note 13: RETIREMENT PLANS (Continued)

Funding Policy. TRS is funded by member and employer contributions as adopted and amended by the Board of Trustees. Members become fully vested after 10 years of service. If a member terminates with less than 10 years of service, no vesting of employer contributions occurs, but the member's contributions may be refunded with interest. Member contributions are limited by State law to not less than 5% or more than 6% of a member's earnable compensation. Member contributions as adopted by the Board of Trustees for the fiscal year ended June 30, 2010, were 5.25% of annual salary. The member contribution rate will increase to 5.53% effective July 1, 2010. Employer contributions required for fiscal year 2010 were 9.74% of annual salary as required by the June 30, 2007, actuarial valuation. The employer contribution rate will increase to 10.28% effective July 1, 2010.

Employer contributions for the current fiscal year and the preceding two fiscal years are as follows:

<u>Fiscal Year</u>	<u>Percentage Contributed</u>	<u>Required Contribution</u>
2010	100%	\$ 7,232,354
2009	100%	\$ 7,232,746
2008	100%	\$ 7,094,149

(This page left intentionally blank)

CARROLL COUNTY BOARD OF EDUCATION
GENERAL FUND
SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2010

SCHEDULE "1"

	Budget		Actual	Variance With
	Original (1)	Final (1)	Amounts	Final Budget
<u>REVENUES</u>				
Property Taxes	\$ 35,422,817	\$ 35,422,817	\$ 33,871,438	\$ -1,551,379
Other Taxes	745,000	745,000	579,296	-165,704
State Funds	75,277,799	76,053,746	69,613,701	-6,440,045
Federal Funds	9,011,524	9,011,524	22,261,916	13,250,392
Charges for Services	2,316,700	2,316,700	3,952,245	1,635,545
Investment Earnings	40,500	40,500	50,125	9,625
Miscellaneous	85,000	85,000	1,427,999	1,342,999
Total Revenues	\$ 122,899,340	\$ 123,675,287	\$ 131,756,720	\$ 8,081,433
<u>EXPENDITURES</u>				
Current				
Instruction	\$ 77,897,014	\$ 78,602,247	\$ 82,548,129	\$ 3,945,882
Support Services				
Pupil Services	2,666,370	2,666,974	4,317,213	1,650,239
Improvement of Instructional Services	1,724,431	1,764,132	2,796,468	1,032,336
Educational Media Services	2,647,274	2,646,644	2,506,489	-140,155
General Administration	758,383	788,792	2,950,160	2,161,368
School Administration	9,235,334	9,235,334	8,834,483	-400,851
Business Administration	719,935	719,935	719,240	-695
Maintenance and Operation of Facilities	9,520,832	9,520,832	8,402,816	-1,118,016
Student transportation services	7,169,793	7,169,793	6,844,138	-325,655
Central Support Services	819,239	819,239	789,370	-29,869
Other Support Services	54,000	54,000	310,509	256,509
Enterprise Operations			2,105,557	2,105,557
Food Services Operation	7,479,940	7,479,940	7,099,045	-380,895
Community Services Operation			513,068	513,068
Capital Outlay	354,943	354,943	1,424,730	1,069,787
Debt Service				
Principal Retirement			660,886	660,886
Interest and Fiscal Charges			30,918	30,918
Total Expenditures	\$ 121,047,488	\$ 121,822,805	\$ 132,853,219	\$ 11,030,414
Excess of Revenues over (under) Expenditures	\$ 1,851,852	\$ 1,852,482	\$ -1,096,499	\$ -2,948,981
<u>OTHER FINANCING SOURCES (USES)</u>				
Proceeds From Sale of Capital Assets			\$ 945	\$ 945
Capital Leases Incurred			1,541,010	1,541,010
Transfers Out	\$ -1,886,632	\$ -1,886,632		1,886,632
Total Other Financing Sources (Uses)	\$ -1,886,632	\$ -1,886,632	\$ 1,541,955	\$ 3,428,587
Net Change in Fund Balances	\$ -34,780	\$ -34,150	\$ 445,456	\$ 479,606
Fund Balances - Beginning	14,271,952	14,271,952	11,909,757	-2,362,195
Fund Balances - Ending	\$ 14,237,172	\$ 14,237,802	\$ 12,355,213	\$ -1,882,589

Notes to the Schedule of Revenue, Expenditures and Changes in Fund Balances - Budget and Actual

(1) Original and Final Budget amounts do not include budgeted revenues or expenditures of the various principal accounts

The accompanying schedule of revenues, expenditures and changes in fund balances budget and actual is presented on the modified accrual basis of accounting which is the basis of accounting used in the presentation of the fund financial statements.

See notes to the basic financial statements.

**CARROLL COUNTY BOARD OF EDUCATION
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2010**

SCHEDULE "2"

Funding Agency Program/Grant	CFDA Number	Pass- Through Entity ID Number	Expenditures In Period
Agriculture, U. S. Department of			
Child Nutrition Cluster			
Pass-Through From Georgia Department of Education			
Food Services			
School Breakfast Program	10.553	N/A	(2)
National School Lunch Program	10.555	N/A	\$ 6,776,092 (1)
Total Child Nutrition Cluster			\$ 6,776,092
Other Programs			
Pass-Through From Georgia Department of Education			
Food Services			
ARRA - Child Nutrition Discretionary Grants Limited Availability	10.579	N/A	\$ 15,000
Fresh Fruit and Vegetable Program	10.582	N/A	35,374
Total Other Programs			\$ 50,374
Total U.S. Department of Agriculture			\$ 6,826,466
Education, U. S. Department of			
Education for Homeless Children and Youth Cluster			
Pass-Through From Georgia Department of Education			
Education for Homeless Children and Youth	84.196	N/A	\$ 71,877
Education Technology State Grants Cluster			
Pass-Through From Georgia Department of Education			
Education Technology State Grants	84.318	N/A	\$ 51,537
Special Education Cluster			
Pass-Through From Georgia Department of Education			
Special Education			
ARRA - Grants to States	* 84.391	N/A	\$ 1,468,208
ARRA - Preschool Grants	* 84.392	N/A	50,112
Grants to States	* 84.027	N/A	2,534,243
Preschool Grants	* 84.173	N/A	91,951
Total Special Education Cluster			\$ 4,144,514
State Fiscal Stabilization Fund Cluster			
Pass-Through From Georgia Department of Education			
ARRA - Education State Grants	* 84.394	N/A	\$ 7,366,116
Title I, Part A Cluster			
Pass-Through From Georgia Department of Education			
ARRA - Title I Grants to Local Educational Agencies	* 84.389	N/A	\$ 1,140,199
Title I Grants to Local Educational Agencies	* 84.010	N/A	2,958,875
Total Title I, Part A Cluster			\$ 4,099,074

**CARROLL COUNTY BOARD OF EDUCATION
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2010**

SCHEDULE "2"

<u>Funding Agency Program/Grant</u>	<u>CFDA Number</u>	<u>Pass- Through Entity ID Number</u>	<u>Expenditures In Period</u>
Education, U. S. Department of			
Other Programs			
Pass-Through From Georgia Department of Education			
Career and Technical Education - Basic Grants to States	84.048	N/A	\$ 142,957
English Language Acquisition Grants	84.365	N/A	42,081
Improving Teacher Quality State Grants	84.367	N/A	<u>568,325</u>
Total Other Programs			\$ <u>753,363</u>
Total U.S. Department of Education			\$ <u>16,486,481</u>
Health and Human Services, U.S. Department of			
Child Care and Development Fund Cluster			
Pass-Through From Bright From the Start:			
Georgia Department of Early Care and Learning			
ARRA - Child Care and Development Block Grant	93.713	N/A	\$ <u>12,000</u>
Defense, U. S. Department of			
Direct			
Department of the Army			
R.O.T.C. Program			\$ <u>51,726</u>
Total Federal Financial Assistance			\$ <u><u>23,376,673</u></u>

N/A = Not Available

Notes to the Schedule of Expenditures of Federal Awards

(1) Includes the Federally assigned value of donated commodities for the Food Donation Program in the amount of \$504,838.

(2) Expenditures for the funds earned on the School Breakfast Program (\$1,313,586) were not maintained separately and are included in the 2010 National School Lunch Program.

Major Programs are identified by an asterisk (*) in front of the CFDA number.

The School District did not provide Federal Assistance to any Subrecipient.

The accompanying schedule of expenditures of Federal awards includes the Federal grant activity of the Carroll County Board of Education and is presented on the modified accrual basis of accounting which is the basis of accounting used in the presentation of the fund financial statements.

See notes to the basic financial statements.

CARROLL COUNTY BOARD OF EDUCATION
SCHEDULE OF STATE REVENUE
FOR THE FISCAL YEAR ENDED JUNE 30, 2010

SCHEDULE "3"

<u>Agency/Funding</u>	<u>Governmental Fund Types</u>		<u>Total</u>
	<u>General Fund</u>	<u>Capital Projects Fund</u>	
Grants			
Bright From the Start:			
Georgia Department of Early Care and Learning			
Pre-Kindergarten Program	\$ 2,385,290		\$ 2,385,290
Education, Georgia Department of			
Quality Basic Education			
Direct Instructional Cost			
Kindergarten Program	4,334,900		4,334,900
Kindergarten Program - Early Intervention Program	638,507		638,507
Primary Grades (1-3) Program	10,977,069		10,977,069
Primary Grades - Early Intervention (1-3) Program	1,211,969		1,211,969
Upper Elementary Grades (4-5) Program	5,024,154		5,024,154
Upper Elementary Grades - Early Intervention (4-5) Program	859,388		859,388
Middle Grades (6-8) Program	9,485		9,485
Middle School (6-8) Program	8,385,970		8,385,970
High School General Education (9-12) Program	7,442,711		7,442,711
Vocational Laboratory (9-12) Program	2,288,164		2,288,164
Students with Disabilities	10,065,572		10,065,572
Program for Intellectually Gifted Students - Category VI	3,017,442		3,017,442
Remedial Education Program	591,697		591,697
Alternative Education Program	671,003		671,003
English Speakers of Other Languages (ESOL)	361,519		361,519
Media Center Program	1,559,249		1,559,249
20 Days Additional Instruction	466,786		466,786
Staff and Professional Development	307,583		307,583
Indirect Cost			
Central Administration	1,803,248		1,803,248
School Administration	3,329,191		3,329,191
Facility Maintenance and Operation	3,737,518		3,737,518
Categorical Grants			
Pupil Transportation			
Regular	1,706,913		1,706,913
Nursing Services	232,073		232,073
Vocational Supervisors	30,409		30,409
Education Equalization Funding Grant	10,538,366		10,538,366
Food Services	272,580		272,580
Vocational Education	320,004		320,004
Amended Formula Adjustment	(13,883,778)		(13,883,778)
Other State Programs			
Dual Enrollment Funding	15,965		15,965
Georgia Special Needs Scholarship Fund	3,678		3,678
Health Insurance	210,376		210,376
Middle School Support Grant	10,242		10,242
National Teacher Certification	25,226		25,226
Preschool Handicapped Program	281,591		281,591
Residential Treatment Centers Grant	204,384		204,384
Reimbursement	1,466		1,466
Teachers' Retirement	35,551		35,551
Virtual Schools Grant	850		850
Georgia State Financing and Investment Commission			
Reimbursement on Construction Projects		\$ 1,380,785	1,380,785
Human Resources, Georgia Department of			

CARROLL COUNTY BOARD OF EDUCATION
SCHEDULE OF STATE REVENUE
FOR THE FISCAL YEAR ENDED JUNE 30, 2010

SCHEDULE "3"

<u>Agency/Funding</u>	<u>Governmental Fund Types</u>		<u>Total</u>
	<u>General Fund</u>	<u>Capital Projects Fund</u>	
Grants			
Family Connection	\$ 76,825		\$ 76,825
Office of Treasury and Fiscal Services			
Public School Employees Retirement	62,565		62,565
	<u>\$ 69,613,701</u>	<u>\$ 1,380,785</u>	<u>\$ 70,994,486</u>

DRAFT

See notes to the basic financial statements.

CARROLL COUNTY BOARD OF EDUCATION
SCHEDULE OF APPROVED LOCAL OPTION SALES TAX PROJECTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2010

SCHEDULE "4"

<u>Project</u>	<u>Original Estimated Cost (1)</u>	<u>Current Estimated Costs (2)</u>	<u>Amount Expended In Current Year (3)</u>	<u>Amount Expended In Prior Years (3)</u>	<u>Project Status</u>
(A) Funding the acquisition, construction and equipping of capital outlay projects, consisting of four (4) elementary schools, one (1) new middle school and two (2) new high schools, the acquisition of future school sites and additions, renovations, modifications and improvements at existing schools and facilities within the Carroll County School District and (B) Interest on the School District debt.	\$ 80,135,000	\$ 64,042,477		\$ 64,042,477	Completed
Providing funds to pay or to be applied toward the cost of capital outlay projects within the Carroll County School District, consisting of acquiring, constructing, adding to, renovating, modifying, repairing, improving and equipping existing schools and other buildings and facilities and acquiring any property necessary or desirable therefore, both real and personal; acquiring real estate for the construction of new schools and facilities; constructing and equipping new schools and facilities and acquiring any property necessary or desirable therefore, both real and personal.	105,420,000	105,420,000	\$ 21,490,241	56,055,427	Ongoing
	<u>\$ 185,555,000</u>	<u>\$ 169,462,477</u>	<u>\$ 21,490,241</u>	<u>\$ 120,097,904</u>	

- (1) The School District's original cost estimate as specified in the resolution calling for the imposition of the Local Option Sales Tax.
- (2) The School District's current estimate of total cost for the projects. Includes all cost from project inception to completion.
- (3) The voters of Carroll County approved the imposition of a 1% sales tax to fund the above projects and retire associated debt. Amounts expended for these projects may include sales tax proceeds, state, local property taxes and/or other funds over the life of the projects.

See notes to the basic financial statements.

CARROLL COUNTY BOARD OF EDUCATION
GENERAL FUND - QUALITY BASIC EDUCATION PROGRAM (QBE)
ALLOTMENTS AND EXPENDITURES - BY PROGRAM
FOR THE FISCAL YEAR ENDED JUNE 30, 2010

SCHEDULE "5"

<u>Description</u>	<u>Allotments From Georgia Department of Education (1)(2)</u>	<u>Eligible QBE Program Costs</u>		
		<u>Salaries</u>	<u>Operations</u>	<u>Total</u>
Direct Instructional Programs				
Kindergarten Program	\$ 4,983,894	\$ 4,234,017	\$ 38,873	\$ 4,272,890
Kindergarten Program - Early Intervention Program	703,564	384,397	1,988	386,385
Primary Grades (1-3) Program	12,499,044	10,404,632	135,016	10,539,648
Primary Grades - Early Intervention (1-3) Program	1,363,074	1,088,208	3,953	1,092,161
Upper Elementary Grades (4-5) Program	5,720,153	6,146,773	67,428	6,214,201
Upper Elementary Grades-Early Intervention (4-5) Program	956,126	854,314	3,083	857,397
Middle Grades (6-8) Program	9,282			
Middle School (6-8) Program	9,507,723	9,316,581	150,925	9,467,506
High School General Education (9-12) Program	8,538,518	9,406,890	371,052	9,777,942
Vocational Laboratory (9-12) Program	2,511,373	2,124,484	95,381	2,219,865
Students with Disabilities	12,568,220			
Category I		736,182	10,421	746,603
Category II		681,996	4,772	686,768
Category III		7,107,392	42,055	7,149,447
Category IV		1,162,568	21,309	1,183,877
Category V		1,502,290	34,726	1,537,016
Gifted Student - Category VI	3,419,689	3,417,688	31,222	3,448,910
Remedial Education Program	693,523	508,711	1,197	509,908
Alternative Education Program	762,022	994,531	20,761	1,015,292
English Speakers of Other Languages (ESOL)	422,023	366,563	941	367,504
TOTAL DIRECT INSTRUCTIONAL PROGRAMS	\$ 64,658,228	\$ 60,438,217	\$ 1,035,103	\$ 61,473,320
Media Center Program	1,771,312	2,372,216	112,436	2,484,652
Staff and Professional Development	351,116	35,223	-	35,223
TOTAL QBE FORMULA FUNDS	\$ 66,780,656	\$ 62,845,656	\$ 1,147,539	\$ 63,993,195

(1) Comprised of State Funds plus Local Five Mill Share.

(2) Allotments do not include the impact of the State amended formula adjustment.

SECTION II

COMPLIANCE AND INTERNAL CONTROL REPORTS



DEPARTMENT OF AUDITS AND ACCOUNTS

270 Washington Street, S.W., Suite 1-156
Atlanta, Georgia 30334-8400

Russell W. Hinton
STATE AUDITOR
(404) 656-2174

[2]

Honorable Nathan Deal, Governor
Members of the General Assembly
Members of the State Board of Education
and
Superintendent and Members of the
Carroll County Board of Education

INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING
AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL
STATEMENTS PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS

Ladies and Gentlemen:

We have audited the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Carroll County Board of Education as of and for the year ended June 30, 2010, which collectively comprise Carroll County Board of Education's basic financial statements and have issued our report thereon dated [2]. 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.

Internal Control Over Financial Reporting

In planning and performing our audit, we considered Carroll County Board of Education's internal control over financial reporting as a basis for designing our auditing procedures for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Carroll County Board of Education's internal control over financial reporting. Accordingly, we do not express an opinion on the effectiveness of the Carroll County Board of Education's internal control over financial reporting.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect and correct misstatements on a timely basis. A *material weakness* is a deficiency, or combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis.

Our consideration of internal control over financial reporting was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over financial reporting that might be deficiencies, significant deficiencies or material weaknesses. We did not identify any deficiencies in internal control over financial reporting that we consider to be material weaknesses, as defined above.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether Carroll County Board of Education's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

We noted certain matters that we have reported to management of Carroll County Board of Education in a separate letter dated [2].

This report is intended solely for the information and use of management, members of the Carroll County Board of Education, others within the entity, Federal awarding agencies and pass-through entities and is not intended to be and should not be used by anyone other than these specified parties.

Respectfully submitted,

Russell W. Hinton, CPA, CGFM
State Auditor

RWH:as
2010YB-10



DEPARTMENT OF AUDITS AND ACCOUNTS

270 Washington Street, S.W., Suite 1-156
Atlanta, Georgia 30334-8400

Russell W. Hinton
STATE AUDITOR
(404) 656-2174

[2]

Honorable Nathan Deal, Governor
Members of the General Assembly
Members of the State Board of Education
and
Superintendent and Members of the
Carroll County Board of Education

INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE WITH REQUIREMENTS THAT COULD HAVE
A DIRECT AND MATERIAL EFFECT ON EACH MAJOR PROGRAM AND ON INTERNAL CONTROL
OVER COMPLIANCE IN ACCORDANCE WITH OMB CIRCULAR A-133

Ladies and Gentlemen:

Compliance

We have audited Carroll County Board of Education's compliance with the types of compliance requirements described in the *OMB Circular A-133 Compliance Supplement* that could have a direct and material effect on each of its major Federal programs for the year ended June 30, 2010. Carroll County Board of Education's major Federal programs are identified in the Summary of Auditor's Results section of the accompanying Schedule of Findings and Questioned Costs. Compliance with the requirements of laws, regulations, contracts, and grants applicable to each of its major Federal programs is the responsibility of Carroll County Board of Education's management. Our responsibility is to express an opinion on Carroll County Board of Education's compliance based on our audit.

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. Those standards and OMB Circular A-133 require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major Federal program occurred. An audit includes examining, on a test basis, evidence about the Carroll County Board of Education's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances. We believe that our audit provides a reasonable basis for our opinion. Our audit does not provide a legal determination on Carroll County Board of Education's compliance with those requirements.

As described in item FA-6221-10-01 in the accompanying Schedule of Findings and Questioned Costs, Carroll County Board of Education did not comply with requirements regarding Allowable Costs/Cost Principles that are applicable to its Title I, Part A Cluster. Compliance with such requirements is necessary, in our opinion, for Carroll County Board of Education to comply with requirements applicable to that program.

In our opinion, except for the noncompliance described in the preceding paragraph, Carroll County Board of Education complied, in all material respects, with the compliance requirements referred to above that could have a direct and material effect on each of its major Federal programs for the year ended June 30, 2010.

Internal Control Over Compliance

Management of Carroll County Board of Education is responsible for establishing and maintaining effective internal control over compliance with the requirements of laws, regulations, contracts, and grants applicable to Federal programs. In planning and performing our audit, we considered Carroll County Board of Education's internal control over compliance with the requirements that could have a direct and material effect on a major Federal program to determine the auditing procedures for the purpose of expressing our opinion on compliance and to test and report on internal control over compliance in accordance with OMB Circular A-133, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the Carroll County Board of Education's internal control over compliance.

Our consideration of internal control over compliance was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control over compliance that might be significant deficiencies or material weaknesses and therefore, there can be no assurance that all deficiencies, significant deficiencies, or material weaknesses have been identified. However, as discussed below, we identified a certain deficiency in internal control over compliance that we consider to be a material weakness.

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a Federal program on a timely basis. *A material weakness in internal control over compliance* is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a Federal program will not be prevented, or detected and corrected, on a timely basis. We consider the deficiency described in internal control over compliance described in the Schedule of Findings and Questioned Costs as item FA-6221-10-01 to be a material weakness.

Carroll County Board of Education's response to the finding identified in our audit is described in the accompanying Schedule of Management's Responses. We did not audit Carroll County Board of Education's response and, accordingly, we express no opinion on the response.

This report is intended solely for the information and use of management, members of the Carroll County Board of Education, others within the entity, Federal awarding agencies and pass-through entities and is not intended to be and should not be used by anyone other than these specified parties.

Respectfully submitted,

Russell W. Hinton, CPA, CGFM
State Auditor

RWH:as
2010SA-65

SECTION III

AUDITEE'S RESPONSE TO PRIOR YEAR FINDINGS AND QUESTIONED COSTS

CARROLL COUNTY BOARD OF EDUCATION
AUDITEE'S RESPONSE
SUMMARY SCHEDULE OF PRIOR YEAR FINDINGS AND QUESTIONED COSTS
YEAR ENDED JUNE 30, 2010

PRIOR YEAR FINANCIAL STATEMENT FINDINGS AND QUESTIONED COSTS

No matters were reported.

PRIOR YEAR FEDERAL AWARD FINDINGS AND QUESTIONED COSTS

No matters were reported.

DRAFT

SECTION IV
FINDINGS AND QUESTIONED COSTS

CARROLL COUNTY BOARD OF EDUCATION
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
YEAR ENDED JUNE 30, 2010

I SUMMARY OF AUDITOR'S RESULTS

Financial Statements

Type of auditor's report issue:
Governmental Activities; General Fund; Capital Projects Fund; Debt
Service Fund; Aggregate Remaining Fund Information Unqualified

Internal control over financial reporting:
▪ Material weakness identified? No
▪ Significant deficiency identified? None Reported

Noncompliance material to financial statements noted: No

Federal Awards

Internal Control over major programs:
▪ Material weakness identified? Yes
▪ Significant deficiency identified? None Reported

Type of auditor's report issued on compliance for major programs:
Unqualified for all major programs except for Title I, Part A Cluster, which was qualified.

Any audit findings disclosed that are required to be reported in
accordance with OMB Circular A-133, Section 510(a)? Yes

Identification of major programs:

CFDA Number(s)	Name of Federal Program or Cluster
	Title I, Part A Cluster
	Special Education Cluster
	State Fiscal Stabilization Fund Cluster

Dollar threshold used to distinguish between Type A and Type B programs: \$701,300

Auditee qualified as low-risk auditee? No

II FINANCIAL STATEMENT FINDINGS AND QUESTIONED COSTS

No matters were reported.

CARROLL COUNTY BOARD OF EDUCATION
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
YEAR ENDED JUNE 30, 2010

III FEDERAL AWARD FINDINGS AND QUESTIONED COSTS

ALLOWABLE COSTS/COST PRINCIPLES

Time and Attendance Records not Utilized

Material Weakness

Material Noncompliance

U. S. Department of Education

Through Georgia Department of Education

Title I, Part A Cluster (CFDA 84.010 and 84.389)

Finding Control Number: FA-6221-10-01

Condition:

Periodic certifications and personnel activity reports were not completed in support of Title I Program (CFDA 84.010 and 84.389) salaries and wages as required by OMB Circular A-87.

Criteria:

Provisions of the OMB Circular A-87, *Cost Principles for State, Local and Indian Tribal Governments*, require that salaries be documented as follows:

- Where employees are expected to work solely on a single Federal award or cost objective, charges for their salaries and wages will be supported by periodic certifications that the employees worked solely on that program for the period covered by the certification. These certifications will be prepared at least semi-annually and will be signed by the employee or supervisory official having first-hand knowledge of the work performed by the employee.
- Where employees work on multiple activities or cost objectives, a distribution of their salaries or wages will be supported by personnel activity reports (PARs) or equivalent documentation. Such documentary support will be required where employees work on more than one Federal award, or a Federal and a non-Federal award. PARs must reflect an after-the-fact distribution of the actual activity of each employee, account for the total activity for which the employee is compensated, be prepared at least monthly and must coincide with one or more pay periods, and be signed by the employee.

Questioned Cost:

\$129,045.47

Information:

Based on review of employees' payroll records, the following exceptions were noted:

- One instance was noted where an employee's salary charged solely to the Title I Program was not supported with the required semi-annual certifications.
- Thirteen instances were noted where employees' salaries charged to multiple activities or cost objectives were not supported by personnel activity reports or equivalent documentation.

Cause:

Management failed to implement appropriate procedures to ensure compliance with Federal guidelines regarding charges for salaries and wages being supported by periodic certifications or personnel activity reports.

CARROLL COUNTY BOARD OF EDUCATION
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
YEAR ENDED JUNE 30, 2010

III FEDERAL AWARD FINDINGS AND QUESTIONED COSTS

ALLOWABLE COSTS/COST PRINCIPLES

Time and Attendance Records not Utilized

Material Weakness

Material Noncompliance

U. S. Department of Education

Through Georgia Department of Education

Title I, Part A Cluster (CFDA 84.010 and 84.389)

Finding Control Number: FA-6221-10-01

Effect:

Noncompliance with applicable provisions of OMB Circular A-87.

Recommendation:

The School District should implement procedures to ensure all salaries and wages paid from Federal award programs are allowable and properly documented in accordance with OMB Circular A-87.

DRAFT

SECTION V
MANAGEMENT'S RESPONSES

CARROLL COUNTY BOARD OF EDUCATION
SCHEDULE OF MANAGEMENT'S RESPONSES
YEAR ENDED JUNE 30, 2010

Finding Control Number: FA-6221-10-01

We have requested of management its views concerning this finding, its conclusions, its recommendations and the planned corrective actions. We have not received management's views as of the release of this audit report.

DRAFT