

FY 2017-  
2018

# Official Budget



**COBB COUNTY**  
SCHOOL DISTRICT

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

COBB COUNTY SCHOOL DISTRICT

MARIETTA, GEORGIA

[WWW.COBBK12.ORG](http://WWW.COBBK12.ORG)

ONE TEAM  
ONE GOAL  
STUDENT SUCCESS

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# INTRODUCTORY SECTION







# COBB COUNTY SCHOOL DISTRICT

*One Team, One Goal: Student Success*

514 Glover Street  
Marietta, GA 30060  
Telephone: (770) 426-3300  
[www.cobbk12.org](http://www.cobbk12.org)

June 14, 2017

Members of the Cobb County Board of Education  
Citizens of Cobb County, Georgia

We are pleased to present to you the Cobb County School District Budget for FY2018.

The annual budget development process is one of the largest, most complex projects that the District undertakes each year. The FY2018 General Fund Budget anticipates \$1,023,399,657 in revenue and \$1,026,574,520 in expenditures, including \$8,195,000 for a one-time 1.1% salary bonus. The District's careful implementation of significant budget reductions over the past years, along with prudent financial management, has left the District in a better financial position than many had anticipated. Therefore, the District plans to use \$3,174,863 in reserve to offset the shortfall in revenue. Major highlights of the FY2018 Budget include: a 1.1% bonus for all eligible employees, a full salary step for all eligible employees, and a 6% property digest growth in the budget development.

The preparation of this budget has required input from all levels of the organization on how to best educate our students. Cobb County Schools are among the strongest in the state and the nation in academic performance, as evidenced by students consistently outperforming their peers at both the state and national levels on standardized tests. Our budget focuses on optimizing student academic achievement with available resources, and reflects the priorities of our District and the community as a whole. We work together as **One Team** with **One Goal** to achieve **Student Success**.

We look forward to your discussion and support of the FY2018 Budget.

Respectfully submitted,

Chris Ragsdale  
Superintendent

Bradley Reuben Johnson  
Chief Financial Officer



**BOARD OF EDUCATION**

David Chastain, *Chair* • Scott Sweeney, *Vice Chair*  
Randy Scamihorn • Susan Thayer • David Morgan • David Banks • Brad Wheeler

**SUPERINTENDENT**

Chris Ragsdale



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished  
Budget Presentation  
Award*

PRESENTED TO

**Cobb County School District  
Georgia**

For the Fiscal Year Beginning

**July 1, 2016**

Executive Director



ASSOCIATION OF  
SCHOOL BUSINESS OFFICIALS  
INTERNATIONAL

This Meritorious Budget Award is presented to

# COBB COUNTY SCHOOL DISTRICT

for excellence in the preparation and issuance of its budget  
for the Fiscal Year 2016-2017.

The budget adheres to the principles and standards  
of ASBO International's Meritorious Budget Award criteria.



A handwritten signature in blue ink, appearing to read 'Anthony N. Dragona'.

**Anthony N. Dragona, Ed.D., RSBA**  
President

A handwritten signature in blue ink, appearing to read 'John D. Musso'.

**John D. Musso, CAE, RSBA**  
Executive Director



# Executive Summary & Budget Message

**EXECUTIVE SUMMARY  
COBB COUNTY SCHOOL DISTRICT  
SCHOOL DISTRICT ENTITY**

**Cobb County School District**

The Cobb County School District is the second largest school system in Georgia and the 23<sup>rd</sup> largest in the United States. The kindergarten through 12<sup>th</sup> grade student population is approximately 112,800.

Parental and community involvement is a hallmark in the District, as demonstrated by 100% PTA participation in many schools, the addition of School Councils and the Partners in Education Program - a joint effort with Cobb Chamber of Commerce – which supports school-business partnerships in every Cobb school.

With approximately 14,000 full-time employees including over 8,600 classroom teachers and 3,300 school personnel in General Fund, the School District is the largest employer in Cobb County. Salaries range from \$42,364 for a beginning teacher with a bachelor's degree to \$89,264 for a teacher with 30 years of experience and a doctorate degree.

**Board of Education and Administration**

The Cobb County Public School District is the basic unit of governmental organization established to provide educational services to the citizens of Cobb County, Georgia, excluding the city of Marietta which operates its own school district. By Article VIII, Section V, Paragraph 1, of the Constitution of the State of Georgia, "authority is granted to counties to establish and maintain public schools within their limits." Under this legal provision, the Cobb County Schools are operated.

The school district functions under the regulation of the State Board of Education of Georgia and the State Department of Education. From these sources come standards for all educational services of the School District. Through a network of regulations and services, the State Board and the State Department of Education assist Cobb County and other Georgia school systems in the educational process at the local level.

The Georgia Constitution requires that an elected board of education oversee each public school system. Those Boards of Education are elected by the public and are accountable to the public for the fiduciary and stewardship responsibility of the wise use of public funds and public trust.

The Cobb County Board of Education is composed of seven members who are elected to four-year staggered terms in individual posts. The Chairman and Vice Chairman of the Board are elected by a majority of the Board and serve one-year terms. The first recorded minutes of a governing board of schools in Cobb County are dated June 7, 1881. In that year, the schools were operated on an income of less than \$5,000. From this modest beginning has developed an educational enterprise including 114 schools serving over 112,800 students with a total annual budget of \$1.2 billion in all funds.

The Board is mandated by the State of Georgia with responsibilities to establish general policies, approve expenditures, set the tax rate for local school funds, approve personnel appointments, make decisions on school sites and construction and appoint special consultants.

**EXECUTIVE SUMMARY  
COBB COUNTY SCHOOL DISTRICT  
SCHOOL DISTRICT ENTITY (Continued)**

These governing powers are singularly vested in the Cobb County Board of Education (Board) and may not be delegated to others. However, the responsibility for the successful supervision and management of the educational and operational functions of the Cobb County School District (District) is delegated (conferred) to the Superintendent, who shall serve as the Chief Executive Officer (CEO) of the District on behalf of the Board. The Superintendent and eight administrative divisions: Academics, Accountability & Research, Leadership, Operational Support, Technology Services, Chief of Staff, Human Resources, and Financial Services are responsible for the administration of the School District, but final responsibility rests with the Board.

A strong concern for, and support of, education has long been a tradition of Cobb citizens. This concern has been paralleled by the quality and enthusiasm of the professional educators who work in the school system. The cooperation between local citizens and educators that has marked the success of education in Cobb County in the past will continue to increase educational opportunities for young people in the coming years.



**EXECUTIVE SUMMARY  
COBB COUNTY SCHOOL DISTRICT  
BOARD MEMBERS AND SUPERINTENDENT**



**RANDY  
SCAMIHORN**

**POST 1**

**4 Years Served**



**SUSAN THAYER**

**POST 2**

**2 Years Served**



**DAVID MORGAN**

**POST 3**

**8 Years Served**



**DAVID  
CHASTAIN**

**POST 4**

**2 Years Served**



**DAVID BANKS**

**POST 5**

**8 Years Served**



**SCOTT SWEENEY**

**POST 6**

**6 Years Served**



**BRAD WHEELER**

**POST 7**

**4 Years Served**



**CHRIS RAGSDALE**

**SUPERINTENDENT**

**EXECUTIVE SUMMARY**  
**DISTRICT CORE VALUE, BELIEFS AND GOALS**

## Our Core Values, Beliefs, and Goals

### Our Core Values

**Achievement** - aspiring to the highest level of excellence

**Integrity** - demonstrating honesty, consistency, taking responsibility for action, being worthy of trust

**Creativity/Innovation** - supporting flexibility, adaptability in keeping up with changes in education and technology

**Accountability** - taking responsibility for actions, outcomes, and expectations

### Our Beliefs

**We believe** successful schools are a foundation of community stability, growth, and prosperity.

**We believe** family and community engagement is critical to student and district success.

**We believe** in a constant and purposeful focus on what is best for students.

**We believe** creativity and innovation are encouraged and embraced by all stakeholders.

**We believe** in cultivating a positive environment where students are provided pathways for success.

### Our Goals

**Vary learning experiences** to increase success in career paths.

**Differentiate resources** for areas/schools based on needs.

**Develop stakeholder involvement** to promote student success.

**Recruit, hire, support, and retain employees** for the highest levels of excellence.



# EXECUTIVE SUMMARY ABOUT THE COBB COUNTY SCHOOL DISTRICT

## Student, School & Staff Data

### Students

- Enrollment: **112,831\***  
- **2nd** largest in Georgia  
- **23rd** largest in United States
- Student Demographics\*  
White 38.1%  
Black 31.2%  
Hispanic 21.3%  
Asian 5.5%  
Multi-Racial 3.6%  
American Indian <1%  
Pacific Islander <1%
- Graduation Rate: 83.8% (2016)
- Percentage of Students Qualifying for Free/Reduced Lunch - 44.44%\*
- Transiency Rate - 21.47% (5/16/2017)

\* Source DOE March 2017 FTE Count

### Schools

Total number of schools - **114**

- **Elementary Schools** – 67
- **Middle Schools** - 25
- **High Schools** - 16
- **Charter Schools** - 2 (independently managed)
- **Special Education Centers** - 2
- **Adult Education Center** - 1
- **Performance Learning Center** - 1

CCSD also has **6 high school magnet programs** for advanced studies in:

- Math, Science & Technology
- International Studies
- Engineering & Biotechnology
- International Baccalaureate
- Performing Arts
- Medical Sciences & Research

**22 National Blue Ribbon Schools**

**56 Georgia Schools of Excellence**

### Faculty & Staff

CCSD is the largest employer in Cobb County.

Note: 63% of Cobb Teachers have earned advanced degrees.

Classroom Teachers	5,977
Special Education Teachers	1,308
School Counselor	269
School Social Workers	44
School Psychologist	42
Media Specialists	121
Parapro	1,361
School Nurses	123
School Administrators	339
Bus Drivers, Transportation	1,003
Maintenance, Operations	878
Cafeteria, Food Service*	689
Public Safety Staff	63
School Support, Other Staff	1,471

**Grand Total 13,688**

	Total	F/T	P/T	Tmp
<b>Certified Employees</b>	10,302	9,844	406	52
<b>Non-Certified Employees</b>	4,714	2,078	1,852	784
<b>Grand Total</b>	<b>15,016</b>	<b>11,922</b>	<b>2,258</b>	<b>836</b>

**Information as of 5/8/2017**

Note: SUM of FTE by job except Bus Drivers, who work less than a full day and are therefore counted by people.

\*Additional workers assist with Cafeteria Meal Service as a second job.

## EXECUTIVE SUMMARY ABOUT THE COBB COUNTY SCHOOL DISTRICT (Continued)



### Academic Success and Progress

- Cobb County schools received a score of 80.5 on the **2016 Georgia College and Career Ready Performance Index (CCRPI)**. This is 6.9 points higher than the state average of 73.6. Scores for all Cobb schools at each academic level were higher than those of the state.
- 2016 CCSD **Iowa Assessment** scores topped the national average at 60%. Nation average is 50%.
- The CCSD Class of 2016 posted an average score of 1560 on the **SAT (Scholastic Assessment Test)** which is 61 points higher than the state average and 36 points higher than the national average.
- More than 13,000 Cobb students took the new **PSAT/NMSQT (Preliminary SAT/National Merit Scholarship Qualifying Test)**. The test was recently redesigned by the College Board to align the PSAT with the new SAT exam given for the first time in March 2016. Cobb 10th and 11th graders scored higher than the national average.
- For the 11th straight year, Cobb County School District students achieved record-high scores on the **ACT college entrance exam**. The class of 2016 scored nearly two points higher than students nationally. In addition, 10 students in five Cobb County schools attained perfect scores. The district's average score of 22.6 is 1.8 points higher than the national average of 20.8 and is 1.5 points higher than the state average of 21.1.
- The **Cobb County School District graduation rate** rose to a new high of 84%, part of a six year upward trend and once again surpassing the state average. The graduation rate for the class of 2016 increased by 2.4 percentage points from the previous year. The state graduation rate average is 79.2%.

## EXECUTIVE SUMMARY ABOUT THE COBB COUNTY SCHOOL DISTRICT (Continued)



### Cobb County: A Thriving Metro Atlanta Community

- Located immediately northwest of Atlanta, Cobb County has a population of 717,190, the fourth largest in Georgia.
- 42.2% of residents 25 and older have earned bachelor's degrees or higher.
- Cobb has a self-contained public transportation system and is trisected by three major interstates. The business and shopping districts feature the Galleria Centre and Cumberland Mall in the south, and Town Center Mall to the north.
- Established in 1834, Marietta is the hub of Cobb County and is a vibrant city with a bustling downtown square, historic neighborhoods and an extensive parks and recreation system.
- Hundreds of businesses are based in Cobb County, including Fortune 500 companies Lockheed Martin, The Home Depot and IBM.
- Cobb is home to two campuses of Kennesaw State University with total enrollment of approximately 36,000 students.
- With venues such as the Cobb Energy Performing Arts Centre, two Six Flags theme parks, and Fifth Third Bank Stadium at KSU, a variety of cultural, recreational and sporting events take place in Cobb year-round. The Atlanta Braves baseball club joined the community in 2017 when the team moved into its new stadium in south Cobb County.

**EXECUTIVE SUMMARY  
ABOUT THE COBB COUNTY SCHOOL DISTRICT (Continued)**



## Music & Fine Arts

- NAMM Foundation & American Music Conference has named Cobb among the **Best Communities for Music Education** 12 times.
  - 40,000+ students enrolled in music elective programs: band, chorus, orchestra, general music, music appreciation, piano keyboarding, AP music theory, and guitar
  - 49,000+ elementary students receive music instruction
  - More than 200 state and national Invitational Band, Chorus, and Orchestra Concert Performances
  - Magnet program at Pebblebrook High School offers specialized instruction in voice, drama, dance
- Visual arts instruction offered at all grade levels, including advanced courses.
  - Student artists consistently place in local, state and national art shows and competitions
  - Collaboration with community artists, local museums and exhibits

**EXECUTIVE SUMMARY  
ABOUT THE COBB COUNTY SCHOOL DISTRICT (Continued)**



**Athletics & Activities**

Cobb County Schools offer a variety of extracurricular activities at all grade levels and competitive interscholastic athletics programs for high school students. Cobb prep sports teams and student groups have won these recent accolades at the state, regional, or national levels:

<b>2016</b>	<b>2015</b>	<b>2014</b>
<ul style="list-style-type: none"> <li>• <b>Allatoona Football</b> 5A State Champions</li> <li>• <b>Allatoona Boys Lacrosse</b> 5A State Champions</li> <li>• <b>Lassiter Girls Soccer</b> 6A State Champions</li> <li>• <b>McEachern Girls Basketball</b> 6A State Champions</li> <li>• <b>McEachern Girls Track</b> 6A State Champions</li> <li>• <b>Walton Baseball</b> 6A State Champions</li> <li>• <b>Walton Girls Lacrosse</b> 6A State Champions</li> <li>• <b>Walton Girls Tennis</b> 6A State Champions</li> </ul>	<ul style="list-style-type: none"> <li>• <b>Kell Girls Lacrosse</b> 5A State Champions</li> <li>• <b>Kennesaw Mountain Literary Team</b> 6A State Champions</li> <li>• <b>McEachern Girls Basketball</b> 6A State Champions</li> <li>• <b>Walton Boys Swimming</b> 6A State Champions</li> <li>• <b>Walton Boys Tennis</b> 6A State Champions</li> <li>• <b>Walton Girls Tennis</b> 6A State Champions</li> <li>• <b>Walton Volleyball</b> 6A State Champions</li> <li>• <b>Wheeler Boys Basketball</b> 6A State Champions</li> </ul>	<ul style="list-style-type: none"> <li>• <b>Allatoona Rifle Team</b> State Champions</li> <li>• <b>Harrison Girls Soccer</b> 6A State Champions</li> <li>• <b>Kell Girls Lacrosse</b> 5A State Champions</li> <li>• <b>McEachern Girls Basketball</b> 2014 6A State Champions</li> <li>• <b>North Cobb NJROTC</b> 2014 Navy National Academic Brain Brawl National Champions</li> <li>• <b>North Cobb Volleyball</b> 6A State Champions</li> <li>• <b>Pope Fast-Pitch Softball</b> 6A State Champions</li> <li>• <b>Pope Wrestling (Duel)</b> 5A State Champions</li> <li>• <b>Walton Boys Swimming</b> 6A State Champions</li> <li>• <b>Walton Girls Tennis</b> 6A State Champions</li> </ul>

**EXECUTIVE SUMMARY  
ABOUT THE COBB COUNTY SCHOOL DISTRICT (Continued)**

<b>2013</b>	<b>2012</b>	<b>2011</b>
<ul style="list-style-type: none"> <li>• <b>Kennesaw Mountain Literary Team</b> 6A State Champions</li> <li>• <b>Pope Baseball</b> 5A State Champions</li> <li>• <b>Pope Wrestling (Duel)</b> 5A State Champions</li> <li>• <b>Pope Wrestling (Traditional)</b> 5A State Champions</li> <li>• <b>Walton Girls Tennis</b> 6A State Champions</li> <li>• <b>Walton Volleyball</b> 6A State Champions</li> </ul>	<ul style="list-style-type: none"> <li>• <b>Allatoona Girls Soccer</b> 3A State Champions</li> <li>• <b>Kell Boys Track &amp; Field</b> 4A State Champions</li> <li>• <b>Kennesaw Mountain Literary Team</b> 5A State Champions</li> <li>• <b>McEachern Girls Basketball</b> 5A State Champions</li> <li>• <b>Osborne JROTC Raider Challenge</b> National Champions</li> <li>• <b>Pope Wrestling (Duel)</b> 4A State Champions</li> <li>• <b>Pope Wrestling (Traditional)</b> 4A State Champions</li> <li>• <b>Walton Girls Track &amp; Field</b> 5A State Champion</li> <li>• <b>Walton Volleyball</b> 6A State Champions</li> </ul>	<ul style="list-style-type: none"> <li>• <b>Harrison Girls Soccer</b> 5A State Champions</li> <li>• <b>Kennesaw Mountain Literary Team</b> 5A State Champions</li> <li>• <b>Kennesaw Mountain One-Act Play</b> 5A State Champions</li> <li>• <b>Lassiter Girls Swimming</b> 5A State Champions</li> <li>• <b>Pope Boys Tennis</b> 4A State Champions</li> <li>• <b>Pope Volleyball</b> 4A State Champions</li> <li>• <b>Pope Wrestling (Traditional)</b> 4A State Champions</li> <li>• <b>Walton Boys Lacrosse</b> 5A State Champions</li> <li>• <b>Walton Boys Soccer</b> 5A State Champions</li> <li>• <b>Walton Girls Cross Country</b> 5A State Champions</li> <li>• <b>Walton Girls Tennis</b> 5A State Champions</li> <li>• <b>Walton Volleyball</b> 5A State Champions</li> </ul>

**COBB COUNTY SCHOOL DISTRICT  
FY2018 BOARD OF EDUCATION ADOPTED BUDGET**

	<u>GENERAL FUND</u>	<u>SPECIAL REVENUE</u>	<u>DEBT SERVICE</u>	<u>CAPITAL PROJECTS</u>	<u>INTERNAL SERVICES</u>	<u>TOTAL ALL FUNDS</u>
<b>Revenues:</b>						
Local Revenue	\$491,621,094	\$32,097,092	\$0	\$102,000	\$7,107,662	\$530,927,848
State Revenue	\$525,902,884	\$6,963,365	\$0	\$0	\$0	\$532,866,249
Federal Revenue	\$5,752,798	\$83,278,529	\$0	\$0	\$0	\$89,031,327
Transfer Revenue	\$122,881	\$1,218,377	\$0	\$500,000	\$1,266,133	\$3,107,391
<b>Total Revenue</b>	<b><u>\$1,023,399,657</u></b>	<b><u>\$123,557,363</u></b>	<b><u>\$0</u></b>	<b><u>\$602,000</u></b>	<b><u>\$8,373,795</u></b>	<b><u>\$1,155,932,815</u></b>
Utilize Fund Balance	\$3,174,863	\$2,852,840	\$0	\$583,000	\$0	\$6,610,703
<b>Total Resources</b>	<b><u>\$1,026,574,520</u></b>	<b><u>\$126,410,203</u></b>	<b><u>\$0</u></b>	<b><u>\$1,185,000</u></b>	<b><u>\$8,373,795</u></b>	<b><u>\$1,162,543,518</u></b>
<b>Appropriations:</b>						
Instruction	\$740,730,718	\$23,651,431	\$0	\$0	\$0	\$764,382,149
Pupil Support Services	\$25,516,295	\$9,305,776	\$0	\$0	\$0	\$34,822,071
Improvement of Instructional Services	\$12,824,959	\$17,958,745	\$0	\$0	\$0	\$30,783,704
Educational Media Services	\$17,163,047	\$7,333	\$0	\$0	\$0	\$17,170,380
Federal Grant Administration	\$0	\$1,008,076	\$0	\$0	\$0	\$1,008,076
General Administration	\$10,622,991	\$1,633,739	\$0	\$0	\$0	\$12,256,730
School Administration	\$73,210,076	\$174,987	\$0	\$0	\$0	\$73,385,063
Support Services - Business	\$5,625,284	\$27,781	\$0	\$0	\$8,373,795	\$14,026,860
Maintenance and Operation of Plant Services	\$70,920,432	\$1,566,331	\$0	\$0	\$0	\$72,486,763
Student Transportation	\$49,523,665	\$1,170,696	\$0	\$0	\$0	\$50,694,361
Central Support Services	\$17,275,202	\$279,980	\$0	\$0	\$0	\$17,555,182
Other Support Services	\$90,625	\$0	\$0	\$0	\$0	\$90,625
School Nutrition	\$0	\$58,593,405	\$0	\$0	\$0	\$58,593,405
Community Services	\$86,216	\$11,031,923	\$0	\$0	\$0	\$11,118,139
Capital Outlay	\$500	\$0	\$0	\$1,185,000	\$0	\$1,185,500
Transfers	\$2,984,510	\$0	\$0	\$0	\$0	\$2,984,510
Debt Service	\$0	\$0	\$0	\$0	\$0	\$0
<b>Total Appropriations</b>	<b><u>\$1,026,574,520</u></b>	<b><u>\$126,410,203</u></b>	<b><u>\$0</u></b>	<b><u>\$1,185,000</u></b>	<b><u>\$8,373,795</u></b>	<b><u>\$1,162,543,518</u></b>

The FY2018 Budget was adopted by the CCSD Board on June 14, 2017 at 8:30 AM. All meetings are conducted at the Cobb County Board of Education, 514 Glover Street, Marietta, Georgia. A copy of the budget is available on the web at <http://www.cobbk12.org/centraloffice/finance/2018Budget/>

David Chastain, Board Chair

Chris Ragsdale, Superintendent

**COBB COUNTY BOARD OF EDUCATION  
ACTION AGENDA ITEM  
June 14, 2017**

**TOPIC:**

**ACTION AGENDA ITEM #1** – Recommendation for Adoption of the FY2018 Budget

**BACKGROUND/ RATIONALE:**

*FY2018 Budget*

For the past several months, administration has conducted work sessions and meetings to review the budget with the public and the Board. The Board tentatively approved the FY2018 budget on May 10, 2017. Two public hearings were held on May 10, 2017, and June 14, 2017, for public input on the FY2018 budget. Approval of the Superintendent’s Budget will enable the school district to meet its highest priority goals and maintain quality educational services.

The budget submitted is summarized below:

	<b>General Fund</b>	<b>Other Funds</b>	<b>All Funds</b>
<b>FY2018</b>			
<b>Proposed Budget</b>			
Revenue	\$1,023,399,657	\$132,533,158	\$1,155,932,815
Expenditures	\$1,026,574,520	\$135,968,998	\$1,162,543,518

**SUPERINTENDENT’S RECOMMENDATION:**

Approve the FY2018 budget.

**COST:**

As included in the budget.

**DATA SOURCES:**

Brad Johnson  
Chris Ragsdale  
Mandy Wissing



**EXECUTIVE SUMMARY  
HIGHLIGHTS OF FY2018 BUDGET**

<b>School Board Approved Fiscal Year 2018 Budget</b>
------------------------------------------------------

The Cobb County Board of Education approved a \$1.2 billion budget, including General Fund and other funds, for Fiscal Year 2018 during its June 14, 2017 meeting, funding a full 180-day school year. The new budget includes a 1.1 percent bonus for all eligible employees and also full step pay increases provided for all eligible employees. Fiscal Year 2018 begins July 1, 2017 and runs through June 30, 2018.

The FY2018 General Fund Budget includes \$1,023,399,657 in revenue and \$1,026,574,520 in expenditures. The budget is based on a predicted enrollment of approximately 112,800 students (including Charter Schools and Devereux). The District’s careful implementation of significant budget reductions over the past years, along with prudent financial management, has left the District in a better financial position than many had anticipated. As a result, the District plans to use \$3,174,863 in reserve to offset the shortfall in revenue. The Cobb County School District has remained debt free since the last principal and interest payment was made on January 31, 2007.

<b>Budget Comparison</b>	(In Millions)			
	<b>FY2018</b>	<b>FY2017</b>	<b>Budget Increase (Decrease)</b>	<b>Percent of Change</b>
General Fund	\$1,026.5	\$986.0	\$40.5	4.1%
Special Revenue	\$126.4	\$124.0	\$2.4	1.9%
Debt Service	\$0	\$0	\$0	0%
Capital Projects	\$1.2	\$0.5	\$0.7	140%
Internal Services	\$8.4	\$8.4	\$0	0%
<b>Total Budget</b>	<b>\$1,162.5</b>	<b>1,118.9</b>	<b>\$43.6</b>	<b>3.9%</b>

After several years of economic downturn, CCSD is starting to experience a rebound in our two primary revenue streams – state funding and local property tax collections. State of Georgia Quality Basic Education (QBE) revenue provides approximately **51.39%** of Cobb’s revenue from predetermined formulas. The revenue related to these formulas is calculated based on the total number of students. Local Property Tax Revenue generates approximately **48.05%** of Cobb’s revenue. The value of property in Cobb is taxed using a tax rate called millage. The Board of Education is responsible for setting the millage tax rate each year. Taxpayers in Cobb have enjoyed some of the lowest taxes in Metro Atlanta.

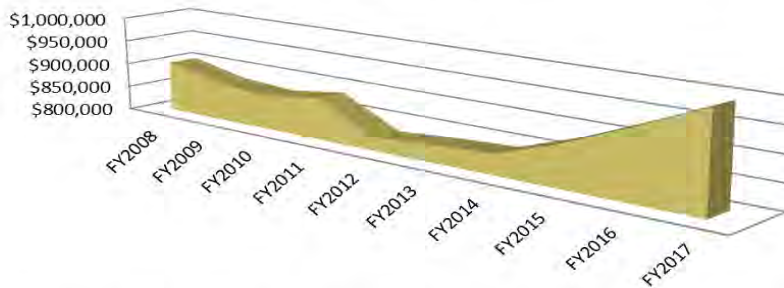
Cobb County Schools have used centralized resource allocation based on student enrollment to allocate budget of teachers, staffs, and operating needs to schools which is mainly a formula driven budget. However, the District instructional priorities are also researched and evaluated during budget development process to ensure financial appropriations be allocated for greatest potential of student achievement.

**EXECUTIVE SUMMARY  
HIGHLIGHTS OF FY2018 BUDGET (Continued)**

**Recent Year Economic Impact to District Revenue in General Fund**

- **Austerity cuts** in State education funding since 2003 with a cumulative total \$576 million up to 2017. These cuts force the District to locally absorb costs once funded by the State. The 2018 State QBE austerity cuts proposed for the District are \$10.3 million.
- State-mandated **Local Fair Share** tax contribution has grown from \$70.4 million in 2000 to \$136.7 million in 2017, and \$144.5 million in 2018. Local Fair Share is the amount of money equal to the amount that can be raised by levying five (5) Mills on the forty percent equalized property tax digest.
- Increased employer contributions to **teacher retirement system (TRS)** to 16.81% in 2018 from 14.27% in 2017.
- **State Health Insurance benefit coverage**, increase in employer contribution of \$100 per non-certified employee participant per month, from \$846 to \$946, for January 2017 to June 2018.

**Local, State & Federal Revenue in General Fund  
(in Thousands)**



	FY2008	FY2009	FY2010	FY2011	FY2012	FY2013	FY2014	FY2015	FY2016	FY2017
Revenue	\$904,067	\$879,132	\$870,408	\$885,067	\$826,859	\$835,497	\$841,499	\$884,217	\$936,899	\$992,505

With a strong financial outlook due to Board initiatives during the previous economic downturn, the District’s two primary revenue streams, state funding and local property tax collections, have made progress in recent years. Despite revenue constraints, the District’s prudent financial management efforts have allowed significant accomplishments on recent year budget highlights:

- The FY2018 General Fund Budget Highlights:*
- *A 1.1% Salary Bonus for all eligible employees*
  - *Full Step for all eligible employees*
  - *A 6% increase in Property Digest Growth in projection*

## EXECUTIVE SUMMARY HIGHLIGHTS OF FY2018 BUDGET (Continued)

*Previous three years General Fund Budget Highlights:*

*FY2017*

- *2.5% Raise for all eligible employees*
- *Full Salary Step for all eligible employees*
- *Add 64 Classroom Teachers*

*FY2016*

- *4% Raise for all eligible employees*
- *Full Salary Step for all eligible employees*
- *Add 100 teachers*

*FY2015*

- *1 % Partial Salary restoration for all eligible employees*
- *Full Salary Step for all eligible employees*
- *No furlough days*
- *180 Days School Year*
- *Reduced classroom size across all grade levels by adding 300 teaching positions*



## EXECUTIVE SUMMARY CHALLENGES FACED BY THE DISTRICT – STATE REVENUE

### How Does the State Budget Impact CCSD?

#### State Budget Overview

The annual budget development process is one of the largest, most complex projects that the District undertakes each year. The District's two primary revenue streams, state funding and local property tax collections, must be analyzed to determine the District's anticipated revenues. The State of Georgia also has a planned process for developing the education budget.

The Governor initiates the budget process by requesting all State agencies submit their budget information to the Office of Planning and Budget (OPB). Legally, the Governor must submit a budget report to the General Assembly within five days of the legislature convening in January. The Assembly takes this report and makes the Appropriation Act. The Appropriation Act is a bill representing the formal law by which state funds are provided to its recipients. The bill is first reviewed by the House; once the bill has been reviewed, amended and approved by the House, it is transferred to the Senate.

The Senate reviews, amends, and approves their version of the budget, which is sent back to the House for approval or rejection. A Conference Committee with members of the House and Senate is formed to come to an agreement on the discrepancies between the two versions of the bill. Once the bill has been passed, it is sent to the Governor for his final approval. The Governor has 40 days to sign the bill before it automatically passes into law. The Governor does have the right of line item veto. The final Appropriation Act gives State agencies their annual operating budget.



The **2018** fiscal year State budget major highlights for K to 12 education are:

- Adds \$515 million to Georgia's public school systems, a nearly 5.8 percent increase,
- A 2 percent salary increase for authorized teachers based on the state salary scale, \$160 million new spending on it,
- \$133 million added for student enrollment growth and teacher salary T&E (training & experience) increase,
- Add \$177 million for covering the employer share of retirement costs increase.

State revenue is earned via a formula entitled the **Quality Basic Education (QBE)** Act which is approved by the State of Georgia legislature. The main criteria for State funding is student growth. In FY2018, the State contributes approximately **51.39%** of the Cobb County School System's revenue.

#### District Receives State Funding Based on QBE Formula

To determine the total State funds for a specific school system in Georgia, the following formula is used:

$$\text{QBE Fund} = \text{FTE Count} \times \text{Program Weight} \times \text{Training \& Experience Factor} \times \text{Base Amount} \\ \text{Minus Five Mill Share}$$

1. **Full-Time Equivalent** - The funding formula utilizes a concept called Full-Time Equivalent (FTE). The State of Georgia allocates funds to school districts based on their number of full-time students.

**EXECUTIVE SUMMARY**  
**CHALLENGES FACED BY THE DISTRICT – STATE REVENUE (Continued)**

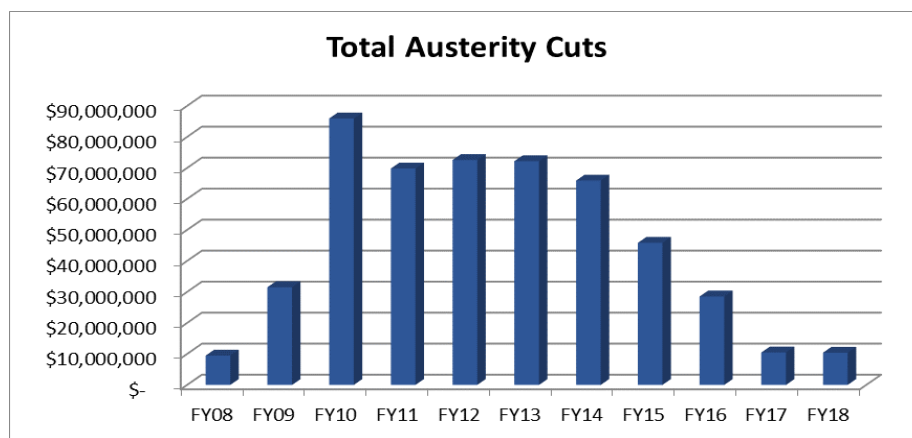
2. **Program Weights** - Since different programs (kindergarten, primary grades 1-3, middle school grades 6-8, etc.) vary in their cost of operation, each program is assigned a program weight.
3. **Training & Experience** - The State of Georgia allocates additional funds to school districts to adjust for varying levels of teacher education and years of experience.
4. **Base Amount** - Standard Cost per Student amount established by the State of Georgia. The base amount for FY2018 is \$2,541.56 per student.
5. **Local Five Mill Share** - The Local Share for each local system is an amount of money equal to the amount that can be raised by levying five (5) mills on the forty (40) percent equalized property tax digest.

**State Austerity Budget Cuts**

The austerity cut is the gap between the amount of money the State **Quality Basic Education** formula calculates districts need to provide a quality education to all students and the amount the General Assembly approves. The formula determines the distribution of State dollars to public schools in Georgia’s 180 districts.

Prior to the FY2015 budget, the State of Georgia faced difficult financial challenges. State revenue growth was not keeping pace with rising expenditures, forcing the State legislature to cut programs and reduce operating costs by enacting austerity budget cuts. Each year, beginning in FY2003, these austerity budget cuts have reduced the amount of state education funding the District receives, with additional, unplanned mid-year austerity budget cuts being applied in fiscal years 2004, 2009, 2010 and 2011. Cobb County ranked as the second largest cumulative QBE cuts to a school district in the state.

The State austerity reductions to Cobb County School District history from FY2007 are listed below. This funding cut of FY2018 is budgeted \$10.3 million. A sizable reduction compared to FY2016 \$28.5 million, which reflects a reversal of economic downturn in previous years.



**EXECUTIVE SUMMARY**  
**CHALLENGES FACED BY THE DISTRICT – STATE REVENUE (Continued)**

**State Austerity Reduction to Cobb County Schools**

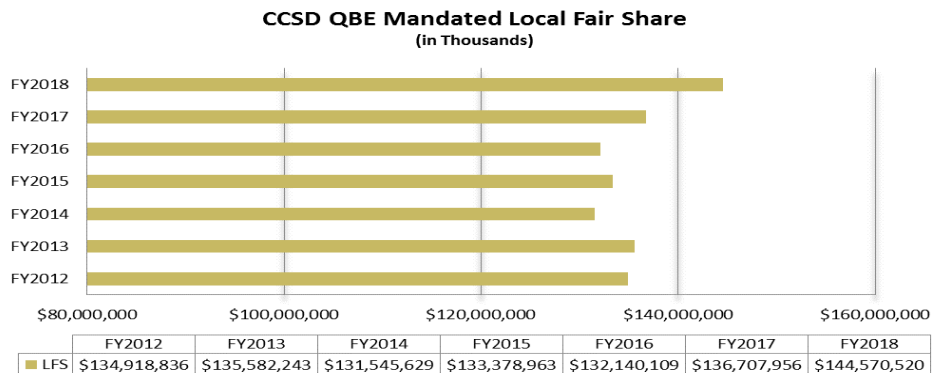
Budget Year	Annual	Mid-Year Cut	Total	Cumulative
FY2008	\$9,442,954	\$0	\$9,442,954	\$93,449,537
FY2009	\$6,178,365	\$25,316,975	\$31,495,340	\$124,944,877
FY2010	\$42,407,699	\$43,521,811	\$85,929,510	\$210,874,387
FY2011	\$69,383,901	\$413,185	\$69,797,086	\$280,671,473
FY2012	\$72,553,160	\$0	\$72,553,160	\$353,224,633
FY2013	\$72,141,399	\$0	\$72,141,399	\$425,366,032
FY2014	\$65,900,761	\$0	\$65,900,761	\$491,266,793
FY2015	\$45,821,472	\$0	\$45,821,472	\$537,088,265
FY2016	\$28,518,269	\$0	\$28,518,269	\$565,606,534
FY2017	\$10,393,104	\$59,297	\$10,452,401	\$576,058,935
FY2018	\$10,388,627	\$0	\$10,388,743	\$586,447,562

**State of Georgia Local Five Mill Share**

All school districts electing to receive Quality Basic Education funding from the state are required to levy the equivalent of at least five mills in property taxes as a basic local commitment to educating their students. The “Local Five Mill Share” in the QBE formula refers to the portion of the direct and indirect Instructional Costs that the state expects local systems to pay with locally raised funds.

Currently, the state requires local systems to pay an amount equal to 5 Mills of property tax generated within their taxing authority. By law, the amount of money represented by the 5 Mills statewide cannot exceed 20 percent of the total QBE formula earnings (direct and indirect instructional costs). Funds that are raised through locally levied property taxes, which included the minimally required five mill share, do not leave the school system. These funds remain with the district/taxing authority, and are not directly remitted to the state. The Local Five Mill Share represents each system’s “obligation” toward educating their students in order to participate in the state funding model (QBE).

The latest seven years Local Five Mill Share amounts that deducted from the State revenue earned by Cobb School District are listed below. It is projected \$144.5 million in FY2018 budget.



**EXECUTIVE SUMMARY**  
**CHALLENGES FACED BY THE DISTRICT – LOCAL REVENUE**

**How Does Local Revenue Property Tax Digest Affect the District?**

The Local Revenue for the District is composed of Cobb County local taxes. Tax items are including Property Taxes, Real Estate Transfer, Title Ad Valorem Tax, Intangible Recording Tax, Alcoholic Beverage Tax, Delinquent Property Tax, etc.

**How Property Tax School Portion Are Calculated**

The following is an example of how FY2018 County School Taxes are calculated for a \$206,700 home:

<u>M &amp; O Millage</u>	<u>Item</u>
\$206,700	House assessed at Fair Market Value
X .40	40% Assessment Rate
\$ 82,680	Assessed Value for Tax Purposes
(\$10,000)	Homestead Exemption
\$ 72,680	Tax Base for Property Tax
X .0189	Millage Rate 18.90
\$ 1,374	M & O School Taxes
	<i>Note: Median Home Value in Cobb County \$206,700, per U.S. Census Bureau 2010 American Community Survey</i>

**Property Tax Digest Growth**

Reversing many years of steady increases, in fiscal year 2009 to 2013 the County’s gross digest suffered a significant decrease with -9.41% negative growth rate due to the economic impact. This was a reflection of the nationwide erosion of real estate values during the economic downturn. However, 2014 became a year with positive property digest growth; and the growth trend has continued in 2015. We are pleased by the positive increase in property values, one of the key local tax revenue items, which have been gradually picking up, and we expect this trend to continue into fiscal year 2018.

**Local Revenue Property Tax Digest Analysis Trends**

Calendar Year	% Change in Gross Digest	M&O Gross Digest Less Motor Vehicle Tax	Value of 1 M&O Mill
<b>2009</b>	<b>-0.25%</b>	<b>\$28,764,255,147</b>	<b>\$28,764,255</b>
<b>2010</b>	<b>-6.94%</b>	<b>\$26,897,913,543</b>	<b>\$26,897,914</b>
<b>2011</b>	<b>-6.06%</b>	<b>\$25,360,787,734</b>	<b>\$25,360,788</b>
<b>2012</b>	<b>-2.99%</b>	<b>\$24,624,847,426</b>	<b>\$24,624,847</b>
<b>2013</b>	<b>-1.21%</b>	<b>\$24,330,164,712</b>	<b>\$24,330,165</b>
<b>2014</b>	<b>5.12%</b>	<b>\$25,642,765,857</b>	<b>\$25,642,766</b>
<b>2015</b>	<b>6.25%</b>	<b>\$27,351,662,945</b>	<b>\$27,351,663</b>
<b>2016</b>	<b>6.96%</b>	<b>\$29,638,956,100</b>	<b>\$29,638,956</b>
<b>2017</b>	<b>6.07%</b>	<b>\$31,435,830,354</b>	<b>\$31,435,830</b>

*Note: This analysis excludes Motor Vehicle Revenue from Tax Digest. FY2009 thru FY2013 digest decline reflects the economic downturn for this time period.*

**EXECUTIVE SUMMARY**  
**CHALLENGES FACED BY THE DISTRICT – LOCAL REVENUE (Continued)**

**Revenue Loss from Age 62 and Older School Tax Exemption**

A few of the counties in Georgia provide tax breaks for seniors by age, and some with restriction on income if a qualified age is reached. Cobb County provides full school tax exemption for all homeowners age 62 and above. During the economic downturn time, while local school systems struggled to close large budget gaps, the revenue loss from this school tax exemption costed the school finance significantly.

Cobb’s senior exemption was implemented in 1973 and initially included a \$6,000 income limit. County voters by referendum removed the income limit in 1979. The senior exemption accounts for about two-third of homeowner’s total property tax bill and equates to a full 100 percent exemption for the school tax portion. However, for its high cost to county tax revenue, some in the county have begun to wonder whether this exemption, originally intended as a property tax break for older residents with declining incomes, has become unsustainable in a post-recession time of sagging tax revenues.

It is approximately 13.2 percent of the Cobb population are 62 years and over (United States Census Bureau estimate data of 2015). The history of revenue loss on Age 62 & Over presented as below. FY2018 amount is calculated at \$101 million.

<u>Fiscal Year</u>	<u>Age 62 &amp; Older Exemption Revenue Loss</u>
FY2008	\$ 55,223,996
FY2009	\$ 58,887,343
FY2010	\$ 63,786,653
FY2011	\$ 62,531,078
FY2012	\$ 62,480,837
FY2013	\$ 62,354,354
FY2014	\$ 64,642,279
FY2015	\$ 70,981,218
FY2016	\$ 78,946,514
FY2017	\$ 90,042,136

<b>Employee Benefit Cost Increase</b>
---------------------------------------

**Classified Employee Health Insurance**

- CCSD spends approximately **\$23 million annually** on classified health insurance for all funds
- There are **over 3,000 classified employees** participating in State Health Benefit Plan (SHBP)
- The employer portion of insurance is **\$945 per member per month** by the end of FY2018
- Additional expenditure on classified employee insurance for FY2018 is **\$3.6 million**



**EXECUTIVE SUMMARY**  
**CHALLENGES FACED BY THE DISTRICT – LOCAL REVENUE (Continued)**

Source	Amount
<b>State Funding</b>	\$0
<b>Local Funding</b>	+ \$23 Million
<b>Total Funding</b>	\$23 Million
<b>Total Funding</b>	\$23 Million
<b>Employee Contributions</b>	\$9 Million
<b>Total Cost</b>	\$32 Million

While the State funds the District for the certified employer portion, the District must pay the entire employer portion of classified insurance locally. Most of the funding formulas for classified employees are fractionally based on the base teacher salary (i.e. a teacher’s aide or parapro is funded at 1/3 of the base teacher salary). Health insurance was initially funded as a percentage of a teacher salary for ALL teachers; regardless of if the teacher had elected to participate in the State Health Benefit Plan (SHBP).

During the economic downturn, the State began funding at a per member per month (PMPM) base. Georgia began reducing its contribution in 2009 and eliminated it entirely in 2012. This change required classified insurance to now be funded 100 percent from local revenues.

In addition to the shift in the burden of cost to the local level, the employer portion of classified health insurance has drastically increased and is anticipated to continue increasing in the coming years. The historical monthly rates for classified employees are as follows:

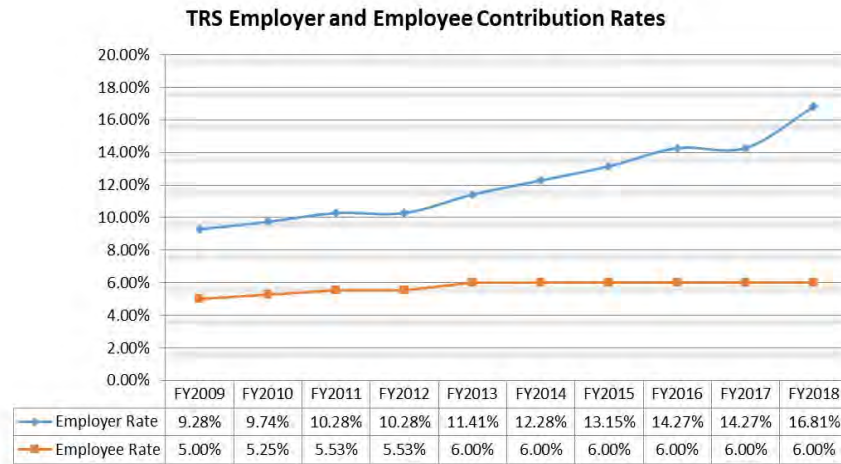
Fiscal Year	PMPM Amount
<b>FY2011</b>	\$162.72
<b>FY2012</b>	\$296.20
<b>FY2013</b>	\$446.20
<b>FY2014</b>	\$596.20
<b>FY2015</b>	\$596.20
<b>FY2016</b>	\$746.20
<b>FY2017</b>	\$846.20
<b>FY2018</b>	\$945.00

**Contribution Rate to Teachers Retirement System**

The Teachers Retirement System of Georgia (TRS) computes and updated the Employee and Employer Contribution Rate annually. These rates have been in a trend of continuous increase.

The impact of **2.54%** hike of TRS rate to the District FY2018 Budget is an additional **\$15.5** million in expenditure. The ten year rate changes are displayed as below:

**EXECUTIVE SUMMARY**  
**CHALLENGES FACED BY THE DISTRICT – LOCAL REVENUE (Continued)**



**How Does COBB Compare?**

**Metro Atlanta School Tax Comparison**

Based on FY2018 (2017 Digest) millage rates adopted by Metro Atlanta school districts. Median home value in Cobb County \$206,700 (source: U.S. Census Bureau Survey)

School Locality	Standard Homestead Exemption	Tentative General Fund Millage Rate	Tentative Bond Millage Rate	Taxes on a \$206,700 Home
Atlanta (APS)	\$30,000	21.715	0.025	\$1,145
Cobb	\$10,000	18.900	0.000	\$1,374
DeKalb	\$12,500	23.380	0.000	\$1,641
Fulton	\$30,000	18.483	0.000	\$974
Gwinnett	\$4,000	19.800	2.050	\$1,719

**Metro Atlanta School Expenditures per Student FTE**

The Cobb County School District has historically spent more on instruction and less on general administration per full time equivalent (FTE). FTE reporting refers to the state funding mechanism based on the student enrollment and the educational services local school systems provide for students. As seen in the table below, Cobb’s general administrative costs, \$120 per FTE, is significantly lower than that of other metro Atlanta districts and constitutes only 1.61% of total expenditures. Cobb has established itself as a Metro Atlanta leader when comparing the expenditures on instruction at \$5,777 (or 73.44%) per FTE. These fiscal priorities keep school tax rates at one of the lowest levels in the region while continuing to demonstrate academic excellence by high achievement on SAT scores.

**EXECUTIVE SUMMARY**  
**CHALLENGES FACED BY THE DISTRICT – LOCAL REVENUE (Continued)**

<b>Comparison of Metro Districts General Fund Expenditures per Student FTE Count</b>					
School District	<u>Atlanta</u>	<u>Cobb</u>	<u>Dekalb</u>	<u>Fulton</u>	<u>Gwinnett</u>
Instructional	\$ 8,898	<b>\$ 6,066</b>	\$ 5,834	\$ 6,343	\$ 5,078
	65.52%	<b>72.25%</b>	66.75%	66.28%	64.48%
	<i>Percentage of Expenditures for Instructional Funding</i>				
Media	\$ 239	<b>\$ 113</b>	\$ 124	\$ 145	\$ 107
Instruction Support	\$ 651	<b>\$ 248</b>	\$ 304	\$ 555	\$ 448
Pupil Services	\$ 556	<b>\$ 231</b>	\$ 315	\$ 332	\$ 257
General Admin	\$ 367	<b>\$ 144</b>	\$ 185	\$ 248	\$ 198
	2.70%	<b>1.71%</b>	2.12%	2.59%	2.51%
	<i>Percentage of Expenditures for General Administration Funding</i>				
School Admin	\$ 817	<b>\$ 603</b>	\$ 631	\$ 554	\$ 663
Transportation	\$ 544	<b>\$ 407</b>	\$ 501	\$ 526	\$ 539
Maint & Operations	\$ 1,454	<b>\$ 562</b>	\$ 829	\$ 864	\$ 585
Debt Services	\$ 47	<b>\$ -</b>	\$ 14	\$ -	\$ -
School Food Service	\$ 7	<b>\$ -</b>	\$ -	\$ -	\$ 3
Renovation & Cap Project	\$ -	<b>\$ -</b>	\$ 3	\$ 3	\$ -
<b>Total *</b>	\$ 13,580	<b>\$ 8,395</b>	\$ 8,740	\$ 9,570	\$ 7,878
<b>SAT Scores **</b>	1364	<b>1520</b>	1352	1502	1503
<b>School Taxes ***</b>	\$ 1,149	<b>\$ 1,374</b>	\$ 1,641	\$ 974	\$ 1,719

\*Based on 2015-2016 State Report Card information (the latest available from Governor's Office of Student Achievement)

\*\* SAT scores based on the data released by State DOE on 2015-2016 high school graduates test results

\*\*\* Taxes based on FY2018 (2017 Digest) Millage Rate and Homestead Exemptions calculated on a \$206,700 home

**EXECUTIVE SUMMARY**  
**BUDGET ASSUMPTIONS/INITIATIVES AND CONSTRAINTS**

The operating budget was developed in conformance with budget guidelines developed by the Budget Administrator Committee. These guidelines are divided into different sections, which include assumptions and constraints.

**I. ASSUMPTIONS/INITIATIVES**

- A. Enrollment - The enrollment projections for the forthcoming school year are made by the Accountability & Research Department in November each year. These projections are used to prepare the proposed revenue and expenditure budget to ensure successful schools and educational programs. The methodology of forecasting is to review the historical trends in enrollment data at each grade level for each school. In addition, the projections took into consideration the data in Enrollment Study, a research developed for the District by Educational Planners, LLC. Projection of Future Student Populations for Planning Purposes (presented March 11, 2015), as well as a review on the population and housing data of the Atlanta Regional Commission (ARC). The following table presents the past five year active enrollment data and projection for the future years:

Five Year History	FY2013	FY2014	FY2015	FY2016	FY2017
Enrollment	107,914	109,529	111,060	111,848	112,412
Growth Rate	-	1.5%	1.4%	0.7%	0.7%

Five Year Projection	FY2018	FY2019	FY2020	FY2021	FY2022
Enrollment	112,800	113,364	113,930	114,500	115,072
Growth Rate	0.0%	0.5%	0.5%	0.5%	0.5%

- B. Personnel - The teacher, paraprofessional, counselor, media specialist, assistant principal and clerical needs are determined based on the enrollment and the personnel allotment formulas. Personnel needs are analyzed so that existing, as well as, projected new students are served according to state and local mandates. The teacher/paraprofessional allotment formulas comply with State mandated maximum average class size. The formulas also comply with accreditation agency requirements, such as the Southern Association of Schools and Colleges.
- C. Economic Factor – In some years, an inflation factor is determined by the Budget Committee based on the Consumer Price Index as published by the Bureau of Labor Statistics with consideration given to local economic conditions. Because of current economic conditions, which affect the School District’s ability to balance the budget, an inflation factor is not used in budget development. Generally, operating budgets are continued unless there is a new approved School District project or initiative. Individual account estimates (utility rates, etc.) are developed by contacting outside entities to ensure that the District final budgets are as realistic as possible.

**EXECUTIVE SUMMARY**  
**BUDGET ASSUMPTIONS/INITIATIVES AND CONSTRAINTS (continued)**

- D. Lapse Analysis – Budgets are developed each year using a realistic approach. In spite of this approach, there are expenditure accounts that finish the year under-budget. This under-budget amount is referred to as *lapse*. This can happen for a variety of reasons such as budgeting insurance for employees, but for some reason the employee does not request insurance or they end up being included on their spouse’s insurance program. In both of these cases, the budget is not utilized and these funds revert to fund balance at the end of the year. Lapse can also occur as a result of over or under collections of revenue. Because of the District’s realistic budget approach, the effect of lapse on the District fund balance should be minimal.
  
- E. Formula Driven Budget/ Academic Program Priority Driven Budget - A formula driven budget is prepared by the Finance Division using the enrollment projections and personnel allotments furnished by the Leadership Division to determine availability of funds for improvement and new programs. Only the longevity step increase is used for personnel salary calculations. Existing program appropriations are evaluated and one-time costs are eliminated.
  
- F. Student Supply Allocations – FY2018 Elementary schools are allotted supplies at the rate of **\$32** per student. Middle schools are allotted supplies at the rate of **\$40** per student. High schools are allotted supplies at the rate of **\$48** per student.
  
- G. Salary Improvements - Salary improvements are recommended based on the proposed State increase with adjustments as specified in the District's goals and objectives as approved by the Board. Such as the salary raise of **2.5%** in FY2017, and a **1.1%** bonus in FY2018.
  
- H. Program Evaluation - New programs are recommended for consideration in the enhancement budget and are considered based on their contribution to District-wide and school-level objectives.
  
- I. Equipment – The equipment, furniture and vehicle budgets are zero-based each year. All new and replacement equipment must be itemized and will be considered individually by the Budget Committee.
  
- J. Facilities - Renovations of existing facilities and new facilities to be constructed are funded through the Special Purpose Local Option Sales Tax (SPLOST). Renovations to school facilities such as HVAC units, roofs, painting, etc. impact the General Fund. Because of these new items and new product efficiencies, there is a reduced need for increased general maintenance budgets in the General Fund. All General Fund maintenance accounts are reviewed annually to estimate and budget this savings.
  
- K. Student Transportation – Transportation is provided to students and is partially funded using State categorical grant funding. The majority of transportation is funded through local property taxes. Each year, the number of bus drivers and buses is analyzed based upon the projected number of students that the District will have to serve.

**EXECUTIVE SUMMARY**  
**BUDGET ASSUMPTIONS/INITIATIVES AND CONSTRAINTS (continued)**

L. Financial Impact of Non-Routine Capital Expenditures

School District building square footage is reviewed each year to account for new schools and classroom additions. Additional maintenance budgets are requested each year to provide for building maintenance (general maintenance supplies, custodians, etc.). Utility companies are contacted annually to ascertain the most current rate estimates. These estimates are used to budget utilities (existing buildings and new schools) for the new school year.

M. Fringe Benefit Estimates for FY2018

FRINGE BENEFIT	FY2018 PROJECTION
Group Insurance - Certified	\$945.00 per month
Group Insurance - Classified	**\$945.00 per month
Social Security	6.20% of Gross Salary
Medicare	1.45% of Gross Salary
Teacher's Retirement System (Certified, Administrators, Clerical, Aides)	16.81% of Gross Salary
Unemployment	\$20 – Annual Employee Cost
Workers Compensation	
Teachers, Administrators, Clerical, Aides	0.28% of Gross Salary
Bus Drivers	3.49% of Gross Salary
All Other	3.03% of Gross Salary

\*\* Classified Employee Rate: \*846.20 July - December 2017, \$945.00 January – June 2018

**II. CONSTRAINTS**

- A. **State Revenue** - The School District is experiencing revenue gaps in State funding. New and existing programs mandated by the State may not be fully funded and must be supplemented locally. The local fair share deducted from State revenue further reduces the State funds available to the District. The FY2018 local 5 mill share is budgeted at \$144.6 million dollars.
- B. **Local Tax Revenue** – For FY2018, the Cobb County School District is estimating a property tax digest with 6.00 percent growth. The Board approved the millage rate **18.9** mills, the same rate imposed in FY2017.
- C. **Uncommitted Fund Reserve** – For cash flow purposes (Payroll and Vendor Payments), a minimum one month cash reserve is recommended by the Financial Services Division. Current Board Policy ([Policy DI](#)) directs the District to maintain a minimum unassigned fund balance in its General Fund of at least **8.33%** of budgeted expenditures.

# GEORGIA COBB COUNTY SCHOOL DISTRICT BOARD OF EDUCATION

## LEGISLATIVE PRIORITIES

### Strengthen and Simplify Accountability Metrics

The Cobb County Board of Education petitions the Cobb Legislative Delegation, General Assembly, and Governor to strengthen and simplify accountability metrics for the College and Career Ready Performance Index (CCRPI). The Cobb County School District supports a process for comprehensive school improvement and accountability; however, such achievement indicators should be directly aligned to student learning and not overly burdensome for school administrators and teachers.

### Align Flexibility for Strategic Waiver School Systems and Charter Districts

The Cobb County Board of Education petitions the Cobb Legislative Delegation, General Assembly, and Governor to align flexibility for Strategic Waiver School Systems and Charter Districts. The Cobb County School District values the flexibility in the form of waivers of certain state laws, rules, and guidelines in exchange for greater accountability for increased student performance. Such flexibility should be consistent between Strategic Waiver School Systems and Charter Districts.

### Address Methodology for Graduation Rate

The Cobb County Board of Education petitions the Cobb Legislative Delegation, General Assembly, and Governor to address methodology for graduation rate. The Cobb County School District will continue to support all high school students to achieve a diploma within the required four-year cohort. If and when students, families, or foreign governments are not responsive to requests for documentation, schools should not be penalized if local school officials can demonstrate reasonable and sustained efforts to obtain required documentation.

### Establish Consequences for Not Meeting Timelines on State Assessment Results

The Cobb County Board of Education petitions the Cobb Legislative Delegation, General Assembly, and Governor to establish timelines for state assessment results. The Cobb County School District believes student assessment results should be leveraged to improve school and student performance; however, such results are needed in a timely manner. When scores are delayed by weeks or months, educators lose the ability to use such data to make immediate and positive improvements for students and schools.



# GEORGIA COBB COUNTY SCHOOL DISTRICT BOARD OF EDUCATION

## LEGISLATIVE PRIORITIES (continued)

### { COBB LEGISLATIVE DELEGATION }

**State Senator, District 6**  
Hunter Hill (R-Smyrna)  
hunter.hill@senate.ga.gov  
404-463-2518

**State Senator, District 14**  
Bruce Thompson (R-White)  
bruce.thompson@senate.ga.gov  
404-660-1165

**State Senator, District 32**  
Judson Hill (R-East Cobb)  
judson.hill@senate.ga.gov  
404-656-0150

**State Senator, District 33**  
Michael Rhett (D-Marietta)  
michael.rhett@senate.ga.gov  
404-656-0054

**State Senator, District 37**  
Lindsey Tippins (R-West Cobb)  
lindsey.tippins@senate.ga.gov  
404-657-0406

**State Senator, District 38**  
Horacena Tate (D-Atlanta)  
horacena.tate@senate.ga.gov  
404-463-8053

**State Representative, District 34**  
Albert T. Reeves (R-Marietta)  
bert@bertreeves.com  
678-464-4995

**State Representative, District 35**  
Ed Setzler (R-Acworth)  
ed.setzler@house.ga.gov  
404-656-7857

**State Representative, District 36**  
Earl Ehrhart (R-Powder Springs)  
earl.ehrhart@house.ga.gov  
404-656-0325

**State Representative, District 37**  
Sam Teasley (R-Marietta)  
sam.teasley@house.ga.gov  
404-656-5146

**State Representative, District 38**  
David Wilkerson (D-Austell)  
david.wilkerson@house.ga.gov  
404-656-0116

**State Representative, District 39**  
Erica Thomas (D-Austell)  
erica@electricathomas.com  
770-405-9262

**State Representative, District 40**  
Rich Golick (R-Smyrna)  
rich.golick@house.ga.gov  
404-656-5943

**State Representative, District 41**  
Michael Smith (D-Marietta)  
michaelandresmith@yahoo.com  
404-652-9227

**State Representative, District 42**  
Stacey Evans (D-Smyrna)  
stacey@staceyevans.org  
770-710-4087

**State Representative, District 43**  
Sharon Cooper (R-East Cobb)  
sharon.cooper@house.ga.gov  
404-656-5069

**State Representative, District 44**  
Don Parsons (R-North Cobb)  
repdon@donparsons.org  
404-656-9198

**State Representative, District 45**  
Matt Dollar (R-East Cobb)  
matt.dollar@house.ga.gov  
404-463-7853

**State Representative, District 46**  
John Carson (R-Northeast Cobb)  
john.carson@house.ga.gov  
404-656-0287

**State Representative, District 53**  
Sheila Jones (D-Atlanta)  
sheila.jones@house.ga.gov  
404-656-0126

**State Representative, District 61**  
Roger Bruce (D-Atlanta)  
rbruce5347@aol.com  
404-656-7859

### { BOARD OF EDUCATION }

Randy Scamihorn  
Susan Thayer  
David Morgan  
David Chastain  
David Banks  
Scott Sweeney  
Brad Wheeler  
Chris Ragsdale

Post 1  
Post 2  
Post 3  
Post 4  
Post 5  
Post 6  
Post 7  
Superintendent

514 Glover St.  
Marietta, GA 30060  
(770) 426-3300  
www.cobbk12.org



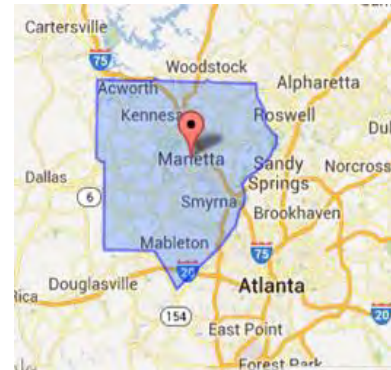


## EXECUTIVE SUMMARY

### COMMUNITY DEMOGRAPHIC AND FINANCIAL INFORMATION

#### **Cobb County Location and History**

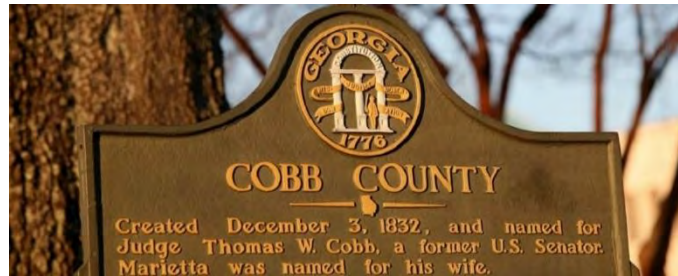
Located just across the Chattahoochee River from Atlanta, Cobb County is a dynamic community of more than 741,000 residents and total house units around 291,000 (U.S. Census 2015), making it the fourth most populous county in Georgia. Cobb County covers 340.2 square miles and has six municipalities: Acworth, Austell, Kennesaw, Marietta, Powder Springs and Smyrna.



Cobb County, Georgia was one of the 24 created in 1832 from Cherokee Indian territory. It is named in honor of Thomas Willis Cobb who was a U.S. representative, U.S. senator and Supreme Court judge. Marietta, the county seat, is named for his wife. In frontier days, the Chattahoochee River, which forms Cobb's southeast boundary, served as a dividing line between Creek and Cherokee Indian territories.



A railroad from Marthasville (now Atlanta) to Chattanooga was completed in 1850. This railroad line was the first route from the South to the West and Cobb County flourished due to a depot in Marietta. During the Civil War, Cobb County was used as a base of operations by General Sherman. After the war, Cobb County suffered due to a depressed farm economy and low-wage industries. The county was transformed in 1942 when Bell Aircraft opened an assembly plant to build B-29 bombers. The Bell Aircraft facility is now the home of Lockheed-Martin Aeronautical Systems Company, with the school district among top five principal employers of Cobb.



Since World War II, Cobb County's population has grown steadily. As newcomers flocked to the county, the population became more diverse. Less than half of Cobb's residents are native Georgians. It is the fourth most populous county in Georgia. Given its relatively small size, Cobb is the second most densely-populated county in the state.

#### **Community Economic Condition and Outlook**

Cobb County is located in the northwest quadrant of the Atlanta metropolitan area, one of the country's top growth areas. Metropolitan Atlanta is a national center for finance, transportation, distribution and communications. These factors, coupled with a mild climate, beautiful natural environment, affordable housing and a first-class international airport help to consistently place Atlanta at or near the top of surveys identifying the most desirable U. S. cities in which to locate a business



**EXECUTIVE SUMMARY**  
**EXPLANATION OF COMMUNITY FINANCIAL AND DEMOGRAPHIC INFORMATION**  
**(Continued)**



Cobb County is a leader among the metropolitan counties in all economic areas. The top industries currently providing employment are professional, scientific, management, waste management services, educational, health, and social services. With a diversified economy, many national firms are well represented in Cobb County, as are a growing number of international businesses. In fiscal year 2014 (most recent figures available), Cobb County had one of the metropolitan area’s highest median

household incomes at \$65,873.

Cobb County government is part of a very select group that includes less than 1% of counties nationwide

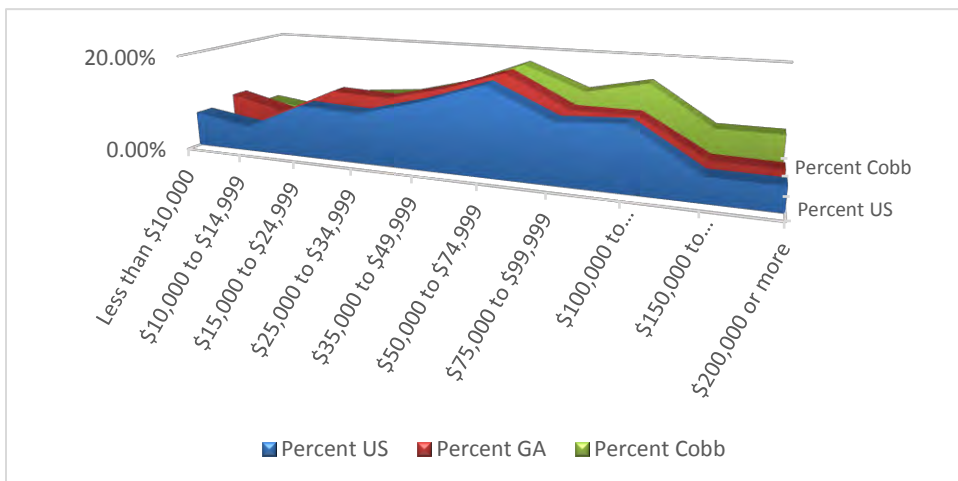


to have achieved an impressive credit rating. The Aaa rating is a highly acclaimed indicator of the overall financial strength of an organization.

In December 2015, Cobb County School District assigned the **Aaa Credit Rating** by Moody’s. Only 0.50% of public school districts in the nation hold such a rating. A credit rating is also an indicator of an organization’s skill and experience with

regard to financial operations including budgeting and forecasting, cash management, financial reporting, accounting, and financial management.

Reversing many years of steady increases, in fiscal year 2009 to 2013 the County’s gross digest suffered a significant decrease with -9.41% negative growth rate due to the economic impact. This was a reflection of the nationwide erosion of real estate values during the economic downturn. However, 2014 became a year with positive property digest growth of 4.29%; and it has continued with a growth of 3.22% in 2015, 6% in 2016, and 6.48% in 2017. The real estate values as well as other key local tax revenue items, have been gradually picking up.

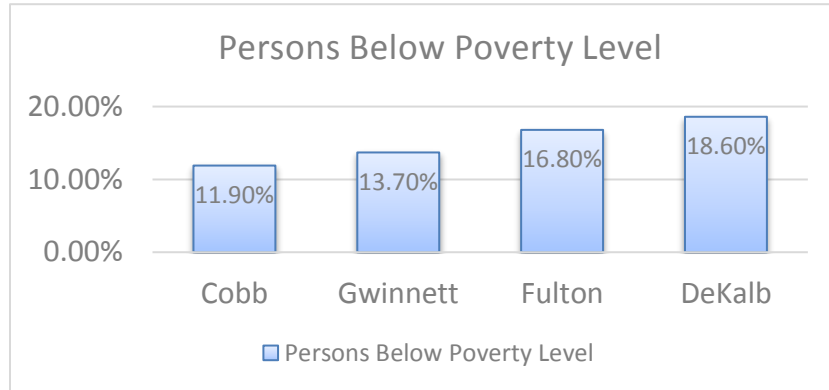


Cobb is home to almost 14% of Georgia households earning \$200,000 or more even though it comprises only 7% of the total households in the state.

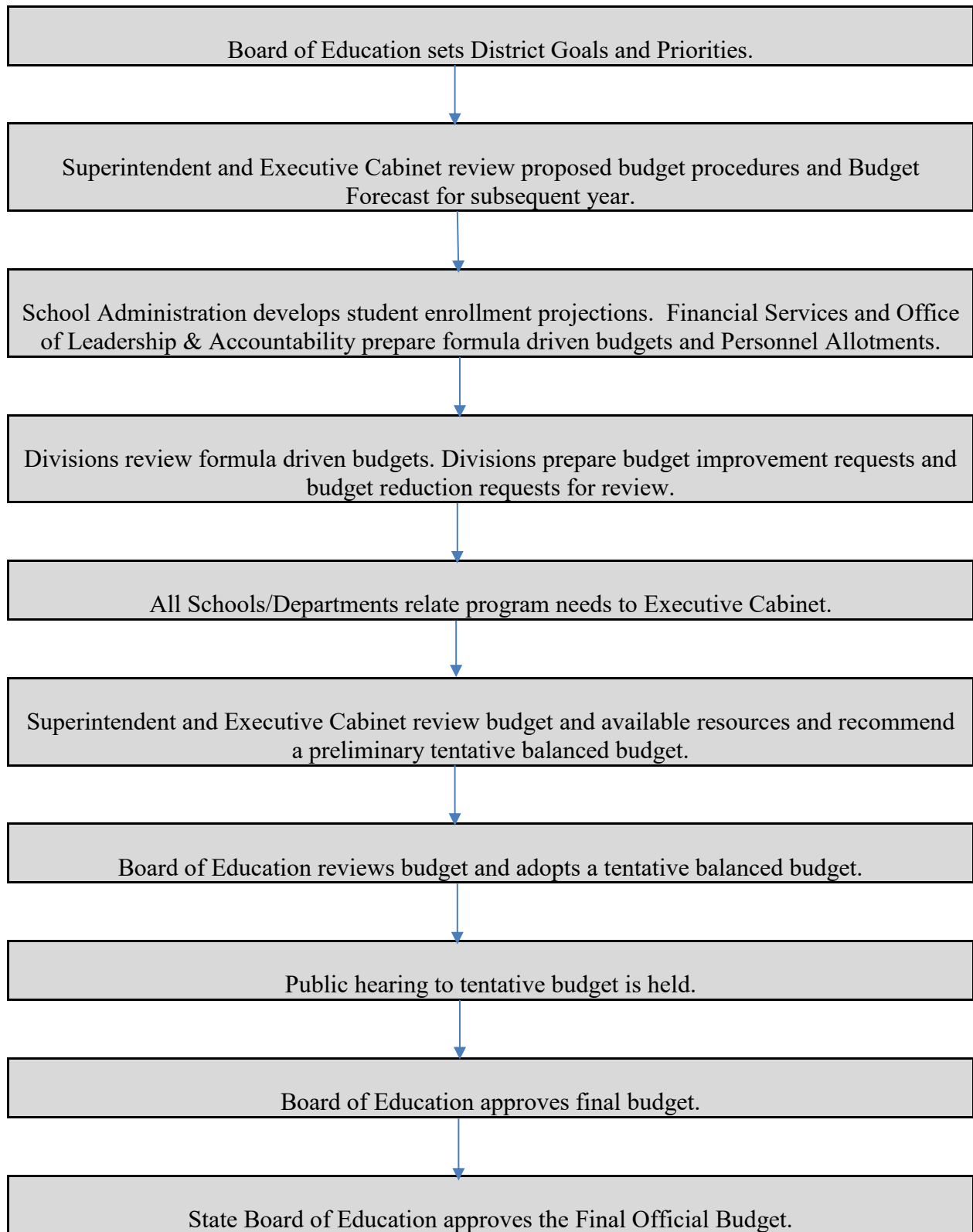
**EXECUTIVE SUMMARY**  
**EXPLANATION OF COMMUNITY FINANCIAL AND DEMOGRAPHIC INFORMATION**  
**(Continued)**

Cobb is home to fewer persons living below the poverty level than any other major county in metropolitan Atlanta.

The median household income in Cobb is the highest among metropolitan Atlanta's major counties.



**EXECUTIVE SUMMARY  
FY2018 BUDGET DEVELOPMENT PROCESS**



## EXECUTIVE SUMMARY FY2018 BUDGET DEVELOPMENT PROCESS (Continued)

### BUDGET PROCESS SUMMARY

A local government budget is a financial plan that details the government's projected revenues and expenditures on specified programs, functions, activities, or objectives.

The budget process is the procedure used by local government to develop the annual budget. It includes the details of schedules, and who is responsible for information gathering or review.

Cobb County School District budget preparation process extends for a period of approximately twelve months beginning on July 1. All funds are budgeted by the District on an annual basis. The fiscal year (July 1 through June 30) budget must be submitted to the seven members of the local Board of Education prior to June 30 for legal adoption.

The Executive Cabinet meets to develop a proposed balanced budget for submission to the Board of Education. A **balanced budget** is a financial plan in which projected income and other revenues, combined with unrestricted fund balances, equals, or exceeds, the amount proposed to be spent. Budget sessions with the Board and an official public budget meeting are conducted. Following the public hearing, the Board legally adopts the budget. The budget is prepared according to the Georgia Department of Education (GDOE) format and submitted for formal approval. The GDOE generally approves the budget in November; however, school districts are permitted to expend funds on a conditional basis until final State approval is received.

The local Board of Education may legally amend the budget at any time during the year, but must obtain the approval of the Georgia Department of Education for any amendment which exceeds five percent of the State approved budget at the state functional series level. No public funds may be expended until the local Board has approved the budget. The District prepares the budget on a modified accrual basis whereby revenues are generally recognized when susceptible to accrual and expenditures are recognized when related fund liability is incurred. Federal and state grants (excluding QBE) and property taxes with related interest and penalties received within sixty days after year-end are recognized as revenues prior to receipt for budgetary purposes.



## **EXECUTIVE SUMMARY FY2018 BUDGET PROCESS ADMINISTRATION**

### **FY2018 EXECUTIVE CABINET**

The Executive Cabinet is charged with the responsibility of reviewing all budget requests for improvements to the proposed budget, in addition to the continuation budget prepared by the Financial Services Division. The Executive Cabinet reviews budget documentation received from teachers, principals, departments, divisions, and board members, as well as the input received from the general public. The public hearing is held prior to adoption of the final budget. The Executive Cabinet members for the preparation of the 2017-2018 budget were as follows:

#### **Executive Cabinet Members:**

Board of Education

Chris Ragsdale, Superintendent

John Adams, Deputy Superintendent of Human Resources & Operation

Alice Stouder, Deputy Superintendent of Leadership & Accountability

Dr. Kevin Daniel, Chief of Staff

Jennifer Lawson, Chief Academic Officer (Interim)

Bradley Reuben Johnson, Chief Financial Officer

Dr. Angela Bacon, Chief Technology Officer



### **BUDGET SERVICES**

Budget Services is responsible for coordinating the budget process. Information is compiled from all levels of the organization and is organized for decisions by the Executive Cabinet and the Board of Education.

#### **Budget Services Members:**

Mandy Wissing, Director of Budget Services

Becky Beck, Budget Manager

David Baker, Position Control Manager

Amy Chang, Financial Analyst

Kerry O'Malley, Budget Analyst

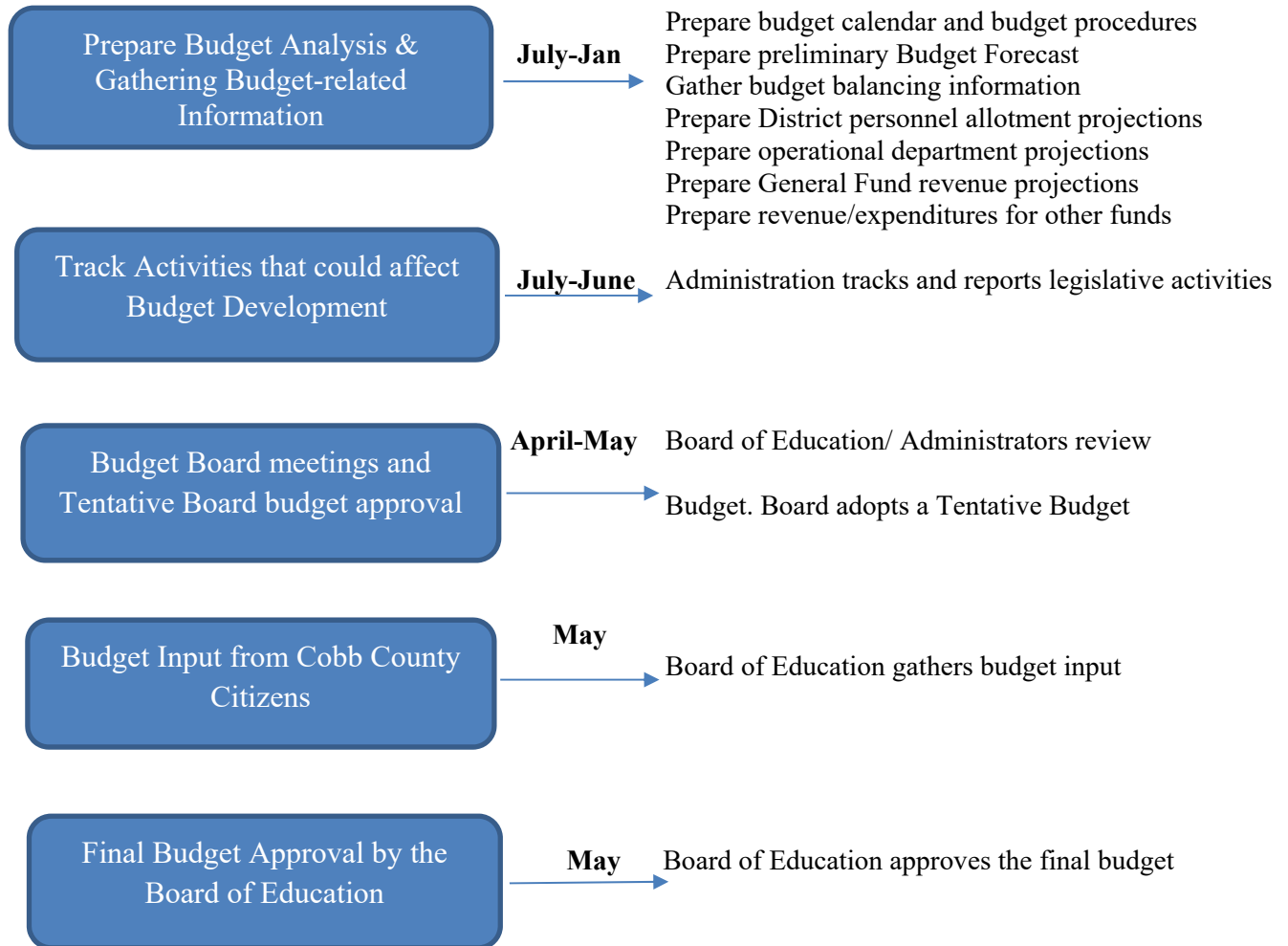
Pamela Houston, Budget Coordinator

Gina Wheeler, Budget Coordinator

Lori Smith, Budget Technician

## EXECUTIVE SUMMARY BUDGET DEVELOPMENT TIMEFRAME

The budget preparation process extends for a period of approximately twelve months beginning in July. All funds are budgeted by the district on an annual basis. The fiscal year (July 1 through June 30) budget must be submitted to the local seven-member Board of Education prior to June 30 for legal adoption. The following are the major budget process elements included in the school district budget process:



The administration meets to arrive at a tentative budget for submission to the Board of Education. The public is notified that copies of the proposed budget are placed on the internet and the public budget meetings are advertised via newspaper advertisement. Work sessions with the Board and an official public budget meeting are conducted. At the next scheduled Board meeting after the public hearing, the Board legally adopts the budget. The local Board of Education may legally amend the budget at any time during the year, but must obtain the approval of the Georgia Department of Education for any amendment which exceeds five percent of the State approved budget at the State functional series level. No public funds may be expended until the local Board has approved the budget.

The District prepares the budget on a Modified Accrual Basis. Appropriations not spent or encumbered lapse at year-end. Federal and State grants (excluding QBE) and property taxes with related interest and penalties received within sixty days after year-end are recognized as revenues prior to receipt for budgetary purposes.

**EXECUTIVE SUMMARY  
FY2018 BUDGET CALENDAR**

<u>Date</u>	<u>Tasks</u>									
Nov. 2016 - Feb. 2017	Deputy Superintendent of Leadership to prepare FY2018 Personnel Allotments for each school and determine student/teacher ratio requirements and needs.									
Dec. 2016 - Feb. 2017	Budget Director to prepare FY2018 Budget Development Procedures/Reports. (Personnel Formula Allotments, Salary & Operating Accounts, Other Funds)									
Feb. 17, 2017	Budget Director to prepare Budget Administrator Reports (BAR) distributed along with video training sessions for FY2018 Budget Development Procedures.									
Feb. 17 - Mar 10, 2017	Central Office staffs to review FY2018 Budgets									
Mar 2 & 3, 2017	Budget Dept. staffs to hold Q&A sessions for budget assistance with BAR review									
	<table border="0"> <thead> <tr> <th style="text-align: center;"><u>Date</u></th> <th style="text-align: center;"><u>Place</u></th> <th style="text-align: center;"><u>Time</u></th> </tr> </thead> <tbody> <tr> <td>March 2 -</td> <td>440 Glover Street</td> <td>10:00 AM to 12:00 AM</td> </tr> <tr> <td>March 3 -</td> <td>440 Glover Street</td> <td>2:00 PM to 4:00 PM</td> </tr> </tbody> </table>	<u>Date</u>	<u>Place</u>	<u>Time</u>	March 2 -	440 Glover Street	10:00 AM to 12:00 AM	March 3 -	440 Glover Street	2:00 PM to 4:00 PM
<u>Date</u>	<u>Place</u>	<u>Time</u>								
March 2 -	440 Glover Street	10:00 AM to 12:00 AM								
March 3 -	440 Glover Street	2:00 PM to 4:00 PM								
March 2017	<p><b><u>Administrative Budget Sessions</u></b>            Superintendent and Executive Cabinet            Specific dates to be decided</p>									
March 10, 2017	<u>Deadline for Central Office Depts. to return completed continuation reports to the Budget Department</u>									
March 30, 2017	<p><u>FY2018 Budget Digest Presentation</u>            Tax Digest Update - Cobb County Tax Assessor - Cobb Annual Meeting with Cobb Tax Assessor to update Cobb County Government Entities regarding the development of the tax digest and digest growth</p>									
April 20, 2017	<p><b><u>Board Work Session/ Metting:</u></b>            Board of Education, Superintendent, and CFO</p> <table border="0"> <thead> <tr> <th style="text-align: center;"><u>Date</u></th> <th style="text-align: center;"><u>Place</u></th> <th style="text-align: center;"><u>Time</u></th> </tr> </thead> <tbody> <tr> <td>April 20</td> <td>Board Room - Present FY2018 Budget Calendar and Tentative Budget</td> <td>1:00 PM</td> </tr> </tbody> </table>	<u>Date</u>	<u>Place</u>	<u>Time</u>	April 20	Board Room - Present FY2018 Budget Calendar and Tentative Budget	1:00 PM			
<u>Date</u>	<u>Place</u>	<u>Time</u>								
April 20	Board Room - Present FY2018 Budget Calendar and Tentative Budget	1:00 PM								
May 10, 2017	<p><b><u>Board Work Session/ Metting:</u></b>            Board of Education, Superintendent, and CFO</p> <table border="0"> <thead> <tr> <th style="text-align: center;"><u>Date</u></th> <th style="text-align: center;"><u>Place</u></th> <th style="text-align: center;"><u>Time</u></th> </tr> </thead> <tbody> <tr> <td>May 10</td> <td>Board Room - Budget Public Forum</td> <td>8:00 AM - 8:30 AM</td> </tr> <tr> <td>May 10</td> <td>Adopt FY2018 Tentative Budget</td> <td>8:30 AM</td> </tr> </tbody> </table>	<u>Date</u>	<u>Place</u>	<u>Time</u>	May 10	Board Room - Budget Public Forum	8:00 AM - 8:30 AM	May 10	Adopt FY2018 Tentative Budget	8:30 AM
<u>Date</u>	<u>Place</u>	<u>Time</u>								
May 10	Board Room - Budget Public Forum	8:00 AM - 8:30 AM								
May 10	Adopt FY2018 Tentative Budget	8:30 AM								
May 11-12, 2017	Budget Director Prepares the FY2018 Popular Budget Report and the Internet Report for presentation to the citizens of Cobb County									
May 15, 2017	Budget Director advertise FY2018 Tentative Budget in the Marietta Daily Journal Advertise FY2018 Tentative Budget - Place Tentative Popular Report at <a href="http://www.cobbk12.org">www.cobbk12.org</a>									
May 18, 2017	<p><b><u>Board Metting:</u></b>            Board of Education, Superintendent, and CFO</p> <table border="0"> <thead> <tr> <th style="text-align: center;"><u>Date</u></th> <th style="text-align: center;"><u>Place</u></th> <th style="text-align: center;"><u>Time</u></th> </tr> </thead> <tbody> <tr> <td>May 18</td> <td>Board Room - Discuss FY2018 Budget in Superintendent's Report</td> <td>7:00 PM</td> </tr> </tbody> </table>	<u>Date</u>	<u>Place</u>	<u>Time</u>	May 18	Board Room - Discuss FY2018 Budget in Superintendent's Report	7:00 PM			
<u>Date</u>	<u>Place</u>	<u>Time</u>								
May 18	Board Room - Discuss FY2018 Budget in Superintendent's Report	7:00 PM								
June 14, 2017	<p><b><u>Board Work Session:</u></b>            Board of Education, Superintendent, and CFO</p>									



**EXECUTIVE SUMMARY  
FY2018 BUDGET CALENDAR**

<u>Date</u>	<u>Tasks</u>		
	<u>Date</u>	<u>Place</u>	<u>Time</u>
	June 14	Board Room - Budget Public Forum	8:00 AM - 8:30 AM
	June 14	Legal Adoption of the FY2018 Budget	8:30 AM
July 2, 2017	Advertise three public hearings for Taxpayer Bill of Right in the newspaper and on CCSD website. Advertise Current Tax Digest and Five Year History of Levy in the newspaper.		
July 10, 2017	Advertise third public hearings for Taxpayer Bill of Right in the newspaper.		
July 11, 2017	<b><u>Called Board Meeting:</u></b> Board of Education, Superintendent, and CFO		
	<u>Date</u>	<u>Place</u>	<u>Time</u>
	July 11	Board Room - Tax Digest Public Hearing	10:00 AM - 10:30 AM
	July 11	Board Room - Tax Digest Public Hearing	6:00 PM - 6:30 PM
July 20, 2017	<b><u>Board Meeting:</u></b> Board of Education, Superintendent, and CFO		
	<u>Date</u>	<u>Place</u>	<u>Time</u>
	July 20	Board Room - Tax Digest Public Hearing	1:30 PM - 2:00 PM
	July 20	Board Room - Set the FY2018 Millage Rate	2:00 PM

**EXECUTIVE SUMMARY**  
**FY2018 PERSONNEL RESOURCE CHANGES – GENERAL FUND**



GENERAL FUND	FY2014 Revised Budget	FY2015 Revised Budget	FY2016 Revised Budget	FY2017 Revised Budget	FY2018 Approved Budget
<b>Instructional School Positions`</b>					
Kindergarten Teachers	351.00	365.00	379.00	373.00	358.00
Kindergarten Early Intervention Program	116.00	100.50	106.00	121.50	106.50
Grades 1-3	984.00	1,018.00	1,069.00	1,076.00	1,044.00
Grades 1-3 Early Intervention Program	249.00	234.00	235.50	295.00	262.50
Grades 4-5	554.00	557.00	587.00	588.00	588.00
Grades 4-5 Early Intervention Program	107.50	124.00	130.50	174.00	178.00
Elementary Specialists	209.50	212.00	227.50	228.00	231.50
Grades 6-8	754.00	783.50	813.00	822.00	823.00
Grades 9-12/Alternative Program	960.00	996.00	1050.50	1065.00	1077.50
Virtual Learning Teachers	13.00	13.00	11.00	11.00	11.00
Career & Technology	117.00	128.50	124.00	122.50	122.00
ROTC	28.00	28.00	28.00	28.00	28.00
IEL Intensive English Language Teacher	31.00	31.50	31.50	31.50	31.50
In School Suspension Teacher	41.00	41.00	41.00	41.00	0.00
Contingency Staff - Certified	184.00	447.71	250.87	115.11	118.11
Magnet Coordinators & Teachers	21.00	18.00	18.00	18.00	18.00
English as a Second Language - ESOL	213.50	162.50	180.50	186.00	191.00
Gifted	415.80	405.50	445.50	493.00	517.00
Remedial Education Teachers	105.50	111.00	131.00	193.50	214.00
PBIS Positive Behavior Intervention Spst	0.00	0.00	0.00	0.00	1.00
Special Ed - Teachers	1134.00	1134.00	1237.00	1197.00	1254.00
Special Ed - Preschool Teachers	79.50	79.50	79.50	79.50	79.50
Special Ed - Parapros	546.00	546.00	452.00	452.00	452.00
Special Ed - Preschool Parapros	137.00	137.00	137.00	137.00	137.00
In School Suspension Parapros	0.00	0.00	0.00	0.00	41.00
Kindergarten Parapros	351.00	365.00	379.00	373.00	358.00
Other Instructional Parapros	249.60	229.60	230.60	234.10	232.60
Virtual Learning Parapros	13.00	16.00	16.00	16.00	16.00
Media Specialists	126.00	126.00	126.00	126.00	126.00
Contingency Staffs - Classified	15.77	2.10	0.00	3.00	3.00
<b>Total Instructional School Positions</b>	<b>8106.67</b>	<b>8411.91</b>	<b>8516.47</b>	<b>8599.71</b>	<b>8619.71</b>
<b>Other School Support Positions</b>					
Principals	108.00	108.00	109.00	109.00	109.00
Assistant Principals	158.00	204.00	207.00	211.00	214.00
Assistant Administrator	37.00	0.00	0.00	0.00	0.00
Facility Supervisor	1.00	0.00	0.00	0.00	0.00
Counselors	243.00	251.50	253.50	255.00	256.50
Local School Secretary	110.00	110.00	110.00	110.00	110.00
Local School Bookkeeper	0.00	99.25	109.50	110.00	110.50
Local School Clerical	351.49	255.50	268.00	272.50	272.00

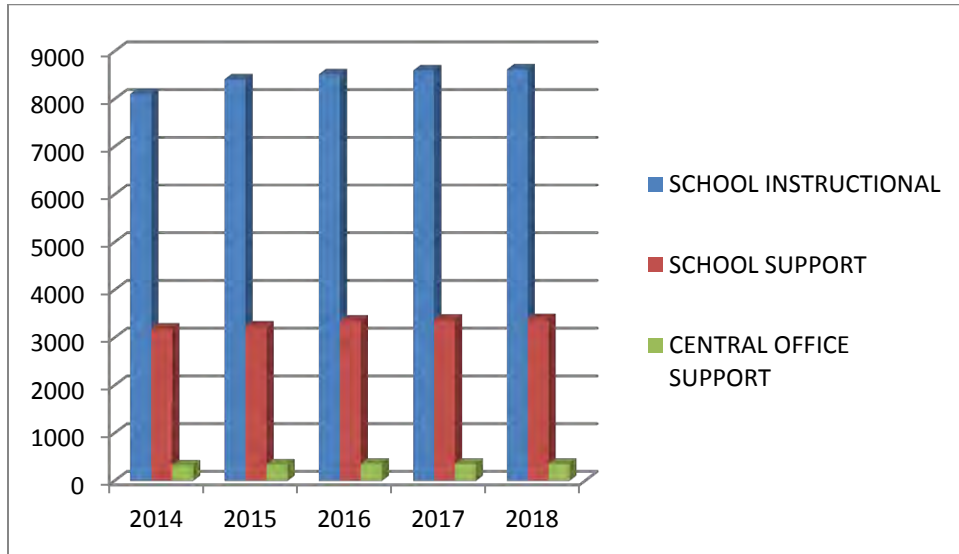
**EXECUTIVE SUMMARY**  
**FY2018 PERSONNEL RESOURCE CHANGES – GENERAL FUND (Continued)**



GENERAL FUND	FY2014 Revised Budget	FY2015 Revised Budget	FY2016 Revised Budget	FY2017 Revised Budget	FY2018 Approved Budget
Interpreters – ESOL/ Foreign Language	12.00	12.00	12.00	12.00	12.00
Interpreters – Special Ed	5.00	5.00	5.00	7.00	7.00
Diagnosticians	4.00	4.00	4.00	4.00	4.00
Diagnosticians - Preschool	4.00	4.00	4.00	4.00	4.00
Audiologists	3.30	3.30	3.30	3.30	3.30
Occupational Therapists	9.30	9.30	9.30	9.30	9.30
Physical Therapists	6.40	6.40	6.40	6.40	6.40
Speech Language Pathologist (SLP)	191.00	191.00	191.00	191.00	191.00
SLP Parapros	4.00	4.00	4.00	4.00	4.00
Special Ed Nurses	11.50	11.50	11.50	11.50	11.50
SpEd School Based Leadership AP	0.00	0.00	85.00	85.00	85.00
CBST Trainers	0.00	0.00	0.00	0.00	0.00
School Nurses & Consulting Nurses	102.80	102.80	101.92	103.68	103.68
Hospital / Homebound	3.00	3.00	3.00	2.00	2.00
Special Ed Preschool Specialist	1.00	1.00	1.00	1.00	1.00
Tech Specialists – Tech Dept	68.00	68.00	71.00	71.00	71.00
Psychologists	40.25	40.25	40.25	40.25	40.25
Social Workers	32.00	32.00	32.00	32.00	32.00
Campus Officers	23.00	37.00	44.00	44.00	44.00
Custodians	572.85	574.85	576.85	576.85	583.35
Bus Monitors	60.00	60.00	60.00	60.00	60.00
Bus Drivers (Regular & Sp Ed)	856.00	856.00	854.00	854.00	854.00
Maintenance	130.00	136.00	138.00	138.00	138.00
Mechanics – Fleet Maintenance	44.00	44.00	44.00	49.00	49.00
<b>Total Other School Support Positions</b>	<b>3190.89</b>	<b>3233.65</b>	<b>3358.52</b>	<b>3376.78</b>	<b>3387.78</b>
<b>Central Office Support Positions</b>					
Division 1 – General Administration	18.50	23.00	25.50	28.50	28.50
Division 2 – Operational Support	46.25	47.25	52.25	49.25	49.25
Division 2 – Human Resources	41.00	44.00	43.00	45.10	45.10
Division 3 – Technology	51.00	54.00	59.00	61.00	61.00
Division 4 – Academics-Teach & Learn	73.57	56.98	59.48	58.48	58.48
Division 4 – Academics-Special Ed Svcs	29.50	29.50	16.50	17.00	17.00
Division 4 – Accountability & Research	0.00	25.14	32.45	28.45	28.45
Division 5 – Leadership	16.17	16.50	17.50	17.00	17.00
Division 6 – Financial Services	45.70	46.70	52.70	51.70	51.70
<b>Total Central Office Support Positions</b>	<b>321.69</b>	<b>343.07</b>	<b>358.38</b>	<b>356.48</b>	<b>356.48</b>
<b>Grand Total – General Fund Positions</b>	<b>11,619.25</b>	<b>11,988.63</b>	<b>12,233.37</b>	<b>12,332.97</b>	<b>12,363.97</b>

**EXECUTIVE SUMMARY  
FY2018 PERSONNEL RESOURCE CHANGES – GENERAL FUND (Continued)**

**PERSONNEL RESOURCE CHANGES – GENERAL FUND**



**STAFF/STUDENT ENROLLMENT RATIO – GENERAL FUND**

School Year	FY2014	FY2015	FY2016	FY2017	FY2018 Projection
<b>General Fund Positions</b>	11,619	11,989	12,233	12,333	12,364
<b>Student Enrollment</b>	109,529	111,060	111,848	112,412	112,800
<b>Staff/Student Ratio</b>	1 : 9.42	1 : 9.26	1 : 9.14	1 : 9.11	1 : 9.12

**EXECUTIVE SUMMARY**  
**FY2018 PERSONNEL RESOURCE CHANGES – GENERAL FUND (Continued)**

FY2013

1. Increase class size by two students at every grade level
  - a. Kindergarten 24:1
  - b. Grades 1-3 25:1
  - c. Grades 4-5 32:1
  - d. Grades 6-8 32:1
  - e. Grades 9-12 34:1
2. Add 11 custodian positions due to school facility square footage expansion
3. Closed Skyview Elementary School, reduced 6.15 school support positions
4. Eliminated 4 positions in school-within-school reduction
5. Transferred to General Fund from Title III grant 12.26 ESOL interpreters and 1.6 clerks
6. Reduce Middle and High School Media Parapro to 60%

FY2014

1. Class size at every grade level
  - a. Kindergarten 24:1
  - b. Grades 1-3 25:1
  - c. Grades 4-5 32:1
  - d. Grades 6-8 33:1
  - e. Grades 9-12 35:1
2. Add 7 custodian positions due to school facility square footage expansion
3. Closed Brown Elementary School
4. Eliminated 14 administration contingency positions
5. Reduce 182 professional positions at schools
6. Central Office reduction 16 positions
7. Implement Virtual Learning to add 13 online teachers and 13 Paraprofessional positions
8. Utilize 49% teaching positions, 13 fulltime equivalent, to reduce class size

FY2015

1. Reduced Class size at every grade level
  - a. Kindergarten 23:1
  - b. Grades 1-3 24:1
  - c. Grades 4-5 30:1
  - d. Grades 6-8 31:1
  - e. Grades 9-12 33:1
2. No Furlough Days
3. 180 Days School Year
4. Full Step for all eligible employees
5. A 1% partial salary restoration for all employees
6. Reduced Classroom Size across all grade levels by adding 300 teaching positions

FY2016

1. A 4% Raise for all employees
2. Increase Classroom Teachers (\$7.5M allocated)
3. 180 Days School Year
4. Full Step for all eligible employees

**EXECUTIVE SUMMARY**  
**FY2018 PERSONNEL RESOURCE CHANGES – GENERAL FUND (Continued)**

FY2017

1. A 2.5% Raise for All Eligible Employees
2. An additional 64 Classroom Teachers
3. 180 Days School Year
4. Full Step for All Eligible Employees

FY2018

1. A 1.1% Bonus for All Eligible Employees
2. Add 31 Support Personnel Positions
3. Full Step for All Eligible Employees



**EXECUTIVE SUMMARY**  
**FY2018 PERSONNEL RESOURCE CHANGES – OTHER FUNDS**



OTHER FUNDS	FY2014 Revised Budget	FY2015 Revised Budget	FY2016 Revised Budget	FY2017 Revised Budget	FY2018 Approved Budget
SPLOST 3	7.00	4.00	0.00	0.00	0.00
SPLOST 4	38.74	37.74	37.74	37.74	37.74
Title I	225.89	207.89	196.52	198.77	198.77
Title I - Stimulus	0.00	0.00	0.00	0.00	0.00
IDEA	287.65	287.15	310.90	310.90	310.90
IDEA – Stimulus	0.00	0.00	0.00	0.00	0.00
Vocational Grant	0.00	0.00	0.00	0.00	0.00
Title II - A	2.99	9.97	13.00	12.50	12.50
Homeless Grant	0.00	0.00	0.00	0.00	0.00
Federal Funded Grants	0.00	0.00	0.00	0.00	0.00
Title III LEP	11.81	11.81	18.45	18.45	18.45
Title IV	2.50	2.00	1.00	1.00	1.00
Adult Education	8.10	7.50	8.00	8.00	8.00
Psycho-Educational Centers	60.52	56.72	52.32	50.70	50.70
Facility Use	2.00	2.00	2.00	2.00	2.00
After School Program	3.10	3.10	4.10	4.10	4.10
Tuition School	1.16	1.16	1.00	1.00	1.00
Public Safety	21.00	21.00	21.00	21.00	21.00
Adult High School	3.50	3.50	2.60	2.60	2.60
Miscellaneous Grants	0.00	0.00	0.00	0.00	0.00
School Nutrition	1,215.00	1,217.00	1,217.00	1,218.00	1,218.00
Self Insurance	5.00	5.00	5.00	5.00	5.00
Purchasing	16.50	16.50	17.50	15.90	15.90
Flexible Benefits	1.00	1.00	1.00	1.00	1.00
<b>Grand Total – Other Funds Positions</b>	<b>1,912.96</b>	<b>1,894.15</b>	<b>1,909.13</b>	<b>1,908.66</b>	<b>1,908.66</b>

The District FY2018 Personnel total 14,272.63 (in FTE basis) including General Fund and Other Funds positions.



EXECUTIVE SUMMARY & BUDGET MESSAGE

FY2018 Budget Overview – General Fund ..... Link 1  
FY2018 Budget Overview – Other Funds ..... Link 2





# Strategic Plans

## DISTRICT VISION, MISSION AND GOALS

### A. DISTRICT EXPECTATION:

The Cobb County School District (District) acknowledges that an effective district reaches its full potential only when it knows and meets the needs of its students and operates based on a mission and vision, supported by meaningful, concrete goals, developed and shared by its stakeholders.

### B. DISTRICT PRACTICE:

The core values, beliefs, vision, mission, and goals of the District shall be reviewed annually as the initial step in the budget development process for the succeeding school year.

### C. CORE VALUES

- Achievement – aspiring to the highest level of excellence
- Integrity – demonstrating honesty, consistency, taking responsibility for action, being worthy of trust
- Creativity/Innovation – supporting flexibility, adaptability in keeping up with changes in education and technology
- Accountability – taking responsibility for actions, outcomes, and expectations

### D. BELIEFS

- We believe successful schools are a foundation of community stability, growth, and prosperity.
- We believe family and community engagement is critical to student and District success.
- We believe in a constant and purposeful focus on what is best for students.
- We believe creativity and innovation are encouraged and embraced by all stakeholders.
- We believe in cultivating a positive environment where students are provided pathways for success.

### E. VISION

One Team, One Goal: Student Success.

### F. MISSION

Creating and supporting pathways for success.

### G. GOALS

- Vary learning experiences to increase success in career paths.
- Differentiate resources for areas/schools based on needs.
- Develop stakeholder involvement to promote student success.
- Recruit, hire, support, and retain employees for the highest levels of excellence.



## Long-Range Board Goals & District Focus Priorities

District priorities are based on priorities set by  
**AdvancEd (AdvEd), State Waiver for System Flexibility (IE<sup>2</sup>), Superintendent (S),  
 Academic Division (AD), State Teacher & Leader Evaluation System (TKES & LKES)**

**BOARD GOAL 1:** *Vary learning experiences to increase success in college & career pathways.*

Focus Priorities	
1.	Organize, examine, & adjust instruction based on student progress monitoring data. <b>(AD)</b>
2.	Develop & deliver flexible formative assessments in all core content areas for monitoring student progress & adjusting instruction to meet individual student learning needs. <b>(S)</b>
3.	Implement critical Professional Learning Communities (PLC's) by grade level/content areas to ensure success for students and teachers. <b>(LD)</b>
4.	Increase percentage of students reading on grade level. <b>(S)</b> <i>(Based on CCRPI READING Scores)</i>
5.	Increase percentage of student performance in MATH/ALGEBRA at every grade level. <b>(S)</b> <i>(Based on CCRPI – ES-MS MATH &amp; HS ALGEBRA Scores)</i>
6.	Increase number of students academically completing every grade. <b>(S)</b>
7.	<b>Other:</b> (Priorities specific to School.)

**BOARD GOAL 2:** *Differentiate resources for students based on needs.*

Focus Priorities	
1.	Identify, support, & evaluate local school innovations to increase student achievement. <b>NOT LIMITED TO THOSE THAT REQUIRE SYSTEM WAIVERS. (IE<sup>2</sup>)</b>
2.	Provide targeted resources for students: <ul style="list-style-type: none"> <li>a. Not reading on grade level <i>(Lexile)</i></li> <li>b. Unsuccessful in Math/Algebra <i>(Based on CCRPI Math/Algebra scores)</i></li> <li>c. Not on-track for Graduation <b>(S)</b></li> </ul>
3.	Identify & provide resources to increase opportunities for advanced, on-level, & remedial students to earn initial credit, embedded credit, dual credit, recovered credit, distance learning, & certifications in areas of student interest. <b>(AD)</b>
4.	<b>Other:</b> (Priorities specific to School.)

**BOARD GOAL 3:** *Develop stakeholder involvement to promote student success.*

Focus Priorities	
1.	Utilize stakeholder input to improve school processes. <b>(AdvED)</b>
2.	Establish programs and practices that enhance parental involvement & reflect the needs of students & their families. <b>(S)</b>
3.	<b>Other:</b> (Priorities specific to School.)

**BOARD GOAL 4:** *Recruit, hire, support & retain employees for the highest level of excellence.*

Focus Priorities	
1.	Ensure that teachers are well trained in the standards, learning engagement strategies, formative assessments, & student progress monitoring. <b>(AD)</b>
2.	Determine Professional Learning needs based on results of TKES and LKES evaluations. <b>(IE<sup>2</sup>)</b>
3.	<b>Other:</b> (Priorities specific to School.)

## KEY TREND DATA

### Elementary Schools

Indicator	2015	2016	2017
Lexile Levels (Grade 5)	74.0	74.7	80.4
On-Track for Graduation	96.5	96.0	95.7
Career Ready	96.9	98.0	100.0
Advanced Academics	16.9	17.1	17.4
Stakeholder Satisfaction Survey	83.9	85.4	86.7
Iowa Reading (Grade 3)	57.5	56.8	55.3
CCRPI (ES Score)	77.3	75.7	80.5
CCRPI (District Score)	79.7	80.5	82.9

### Middle Schools

Indicator	2015	2016	2017
Lexile Levels (Grade 8)	75.3	80.9	81.0
On-Track for Graduation	86.8	88.5	83.3
Career Ready	99.7	95.2	100.0
Advanced Academics	47.3	47.6	48.9
Stakeholder Satisfaction Survey	74.1	75.4	74.6
Iowa Reading (Grade 7)	55.5	54.5	54.6
CCRPI (MS Score)	79.0	79.8	82.0
CCRPI (District Score)	79.7	80.5	82.9

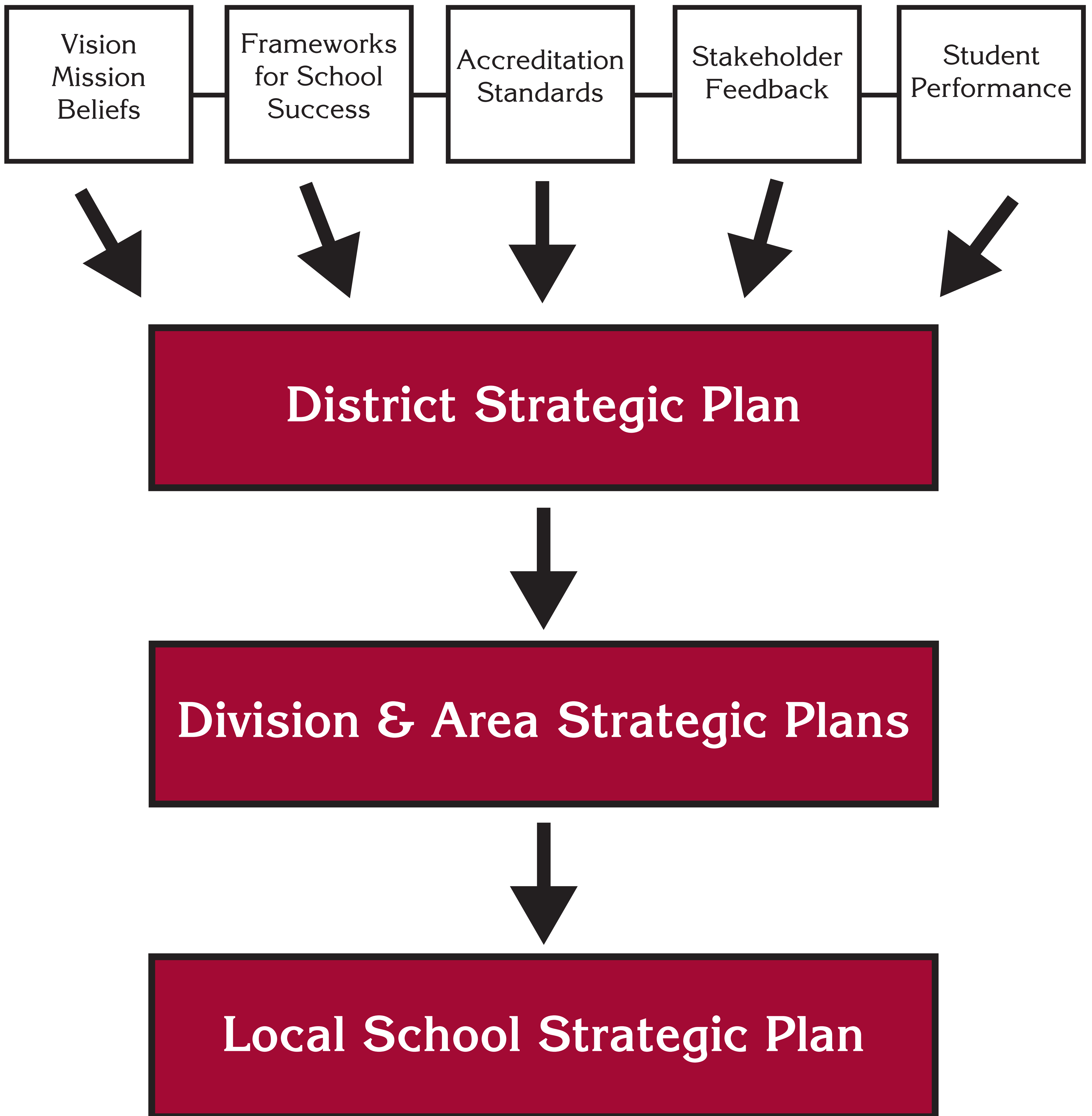
### High Schools

Indicator	2015	2016	2017
Four-Year Graduation Rate	81.4	83.8	83.6
Five-Year Graduation Rate	81.7	85.0	87.0
Lexile Levels (Grade 11)	66.7	71.4	75.7
College Ready	44.8	51.7	47.0
On-Track for Graduation	76.8	87.2	83.8
Career Ready	52.0	47.3	60.0
Advanced Academics	60.2	61.5	61.6
Stakeholder Satisfaction Survey	71.6	73.0	73.0
CCRPI (HS Score)	83.9	88.2	87.3
CCRPI (District Score)	79.7	80.5	82.9



**ONE TEAM  
ONE GOAL  
STUDENT SUCCESS**

## District Direction for Continuous Improvement



## 2016-17 Cobb County School District Strategic Plan

### Board Goal 1: *Vary learning experiences to increase success in college and career pathways.*

<b>District Focus Priorities 2016-2019</b>	<b>2016-17 Aligned Actions and Measurements (Due September 1, 2016)</b>					
<b>Focus Priorities: (Based on priorities identified by IE<sup>2</sup>, AdvancEd-AdvEd, Superintendent-S, and Academic Division-AD)</b>	<b>Key Actions: (List as many actions as needed in each box.)</b>	<b>Measured by:</b>	<b>Owner(s):</b>	<b>Resources Needed:</b>	<b>Results Of Key Actions: (Due June 30, 2017)</b>	<b>Focus Priority Status: NM = Not Met IP = In Progress M = Met</b>
<b>1. Organize student performance data through CTLS for full accessible use by teachers and school leaders. (S) (AdvED)</b>	N/A	N/A	N/A	N/A	N/A	N/A
<b>2. Organize, examine, and adjust instruction based on student progress monitoring data. (AD)</b>	-Provide a two-hour PD to teachers with visual examples of expectations for earning proficient on TKES standards 3, 4, 7, 8 (during November PD) -Implement and monitor the Focused lesson model and the non-negotiable standards-based classroom checklist, and our instructional focus of Reading, Writing and Literacy -Monitor Lesson plans which are turned in every two weeks	-TKES ratings for both -Results of the checklists	-Admin team, Academic coaches and subject area leaders	Videos for training		
<b>3. Develop and deliver flexible formative assessments in all core content areas for monitoring student progress and adjusting instruction to meet individual student learning needs. (S)</b>	-Utilize Reading and Math Inventories as diagnostics, and CTLS and USA Test prep for summative assessments -Create and use common assessments	-Results of each assessment	All teachers, coaches, and administrators	Funds from Title I to purchase USA Test Prep		

<p>4. Align critical professional learning by grade level/content area and ensure access for all teachers. (AD)</p>	<p>-Professional development has been developed around our focus of Reading, Writing and Literacy. Every other Wednesday teachers participate in targeted PD -Encourage teachers to participate in regional and national content specific PD as well as PLC conferences -Monitor progress of common assessments</p>	<p>-TKES walkthroughs and Focus Walks by the coaches</p>	<p>All teachers, coaches, and administrators District personnel and Title I coaches</p>	<p>Title I and II funds for attending conferences</p>		
<p>5. Increase percentage of students reading on grade level. (S) (Based on CCRPI 2014 Reading Scores)</p>	<p>-Implement RTI strategies, a school-wide Read 180 initiative, and small group reading for Sped students. -Implement 25 book reading campaign -Hire a 7<sup>th</sup> grade reading tutor</p>	<p>SRI administered three times a year</p>	<p>Teachers, coaches, counselors, and admin, and parents</p>	<p>-Title I funds for Read 180 kits -20-day funds</p>		
<p>6. Increase percentage of student performance in math/algebra at every grade level. (S) (Based on CCRPI ES-MS Math &amp; HS Algebra Scores)</p>	<p>-Implement RTI strategies and school-wide math remediation -Hire three math tutors (one per grade level) -Monitor progress of common assessments</p>	<p>SMI administered three times a year</p>	<p>Teachers, coaches, counselors, and admin, and parents</p>	<p>-Title I funds</p>		
<p>7. Increase number of students academically completing every grade.(S)</p>	<p>-Monitor RTI process. Teachers meet twice a month with counselors about students on RTI -Monitor and have conversations with teachers about grade distribution after progress reports and report cards are completed -Hire an 8<sup>th</sup> grade science and an 8<sup>th</sup> grade social studies tutor to support struggling students in both content areas -Implement a Saturday Academy for 4 weeks in Feb/March</p>	<p>-Grade distribution reports -RTI and Sped data -Retention and Placement data -Results of common assessments</p>	<p>Teachers, coaches, counselors, and admin</p>	<p>20 day funds</p>		

<b>8. Other:</b> <i>(Priorities specific to school, division, or area. Can be multiple.)</i>	-Continue implementing the PLC process -Proceed with state STEM and AdvancEd certification -Monitor students' attendance to ensure that students do not miss any more than 6 days of school -Continue implementing PBIS	Documentation from weekly collaboration and guiding coalition meetings STEM Academies Attendance and Discipline data	All teachers, coaches, administrators and admin  Attendance clerk and social worker	N/A  N/A		
-------------------------------------------------------------------------------------------------	----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------	----------------------------------------------------------------------------------------------------------------------------	-------------------------------------------------------------------------------------------	----------------	--	--

**Board Goal 2: *Differentiate resources for students based on needs.***

<b><i>District Focus Priorities 2016-2019</i></b>  <b><u>Focus Priorities:</u></b> <b>(Based on priorities identified by IE<sup>2</sup>, AdvancEd-AdvED, Superintendent-S, and Academic Division-AD)</b>	<b>2016-17 Aligned Actions and Measurements</b> <b>(Due September 1, 2016)</b>					<b><u>Focus Priority Status:</u></b> NM = Not Met IP = In Progress M = Met
	<b>Key Actions:</b> (List as many actions as needed in each box.)	<b>Measured by:</b>	<b>Owner(s):</b>	<b>Resources Needed:</b>	<b>Results Of Key Actions:</b> (Due June 30, 2017)	
Identify local school innovations through system flexibility to increase student achievement. <b>(IE<sup>2</sup>)</b>	<ol style="list-style-type: none"> <li>1. Transform Media Center into Learning Commons</li> <li>2. Collaboration with Clarkdale and Powder Springs to provide math enrichment to 5<sup>th</sup> graders</li> </ol>	Increase in the use of the Media Center  Increase in the percentage of students who are eligible to take Math 6/7 as 6 <sup>th</sup> graders	Media Specialist  Admin team, teachers and elementary principals	Splost V and Cooper Foundation funds  20 day funds		
Divisionally support local school innovations identified through system flexibility for increasing student achievement. <b>(IE<sup>2</sup>)</b>	<b>N/A</b>	<b>N/A</b>	<b>N/A</b>	<b>N/A</b>	<b>N/A</b>	



<p>Provide targeted resources for students</p> <ol style="list-style-type: none"> <li>1. not reading on grade level (Lexile)</li> <li>2. unsuccessful in Math/Algebra (Based on 2014 CCRPI Math/Algebra scores)</li> <li>3. not on-track for graduation <b>(S)</b></li> </ol>	<ol style="list-style-type: none"> <li>1. Provide a 1.5 full time Read 180 teachers and Read 180 support for all grade levels during third period, a 7<sup>th</sup> grade reading tutor, and small group Read 180 for Sped students</li> <li>2. Provide a full time math connections teacher, math connections classes for third period, hire three math tutors, and small group math for Sped students</li> <li>3. Monitor Sped classes, RTI process, and common assessments</li> <li>4. Continue to implement our GEMS- girl mentoring program and our male mentoring programs</li> <li>5. Implement a before school reading program for (40) 6<sup>th</sup> grade students reading below grade level</li> </ol>	<p>Reading and Math Inventory Data and common assessments</p>	<p>Remedial teachers, counselors, coaches and admin</p>	<p>Title I and 20 day funds</p>		
<p>Identify and provide resources to increase opportunities for advanced, on-level, and remedial students to earn initial credit, embedded credit, dual credit, recovered credit, distance learning, and certifications in areas of student interest. <b>(AD)</b></p>	<p><b>N/A</b></p>	<p><b>N/A</b></p>	<p><b>N/A</b></p>	<p><b>N/A</b></p>	<p><b>N/A</b></p>	
<p><b>Other:</b> (Priorities specific to school, division, or area. Can be multiple.)</p>	<p>Proceed with State STEM certification Fully Implement PLC process</p>	<p>EOC test results Results from formative and summative assessments- CTLS</p>	<p>STEM teachers All teachers, coaches, counselors and admin</p>	<p>Guidance from district leadership Solutions tree conferences</p>		

**Board Goal 3: *Develop stakeholder involvement to promote student success.***

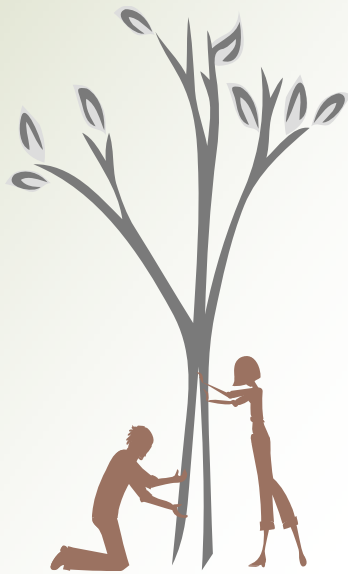
<p><b>District Focus Priorities 2016-2019</b></p> <p><b>Focus Priorities:</b> (Based on priorities identified by IE<sup>2</sup>, AdvancEd-AdvEd, Superintendent-S, and Academic Division-AD)</p>	<p><b>2016-17 Aligned Actions and Measurements</b> (Due September 1, 2016)</p>					<p><b>Focus Priority Status:</b> NM = Not Met IP = In Progress M = Met</p>
	<p><b>Key Actions:</b> (List as many actions as needed in each box.)</p>	<p><b>Measured by:</b></p>	<p><b>Owner(s):</b></p>	<p><b>Resources Needed:</b></p>	<p><b>Results Of Key Actions:</b> (Due June 30, 2017)</p>	
<p>Seek and evaluate stakeholder input for critical processes. <b>(AdvED)</b></p>	<p>Utilize the results of Parent Surveys to make decisions about Parent Engagement</p>	<p>Survey results</p>	<p>All staff</p>	<p>N/A</p>		
<p>Establish programs and practices that enhance parental involvement and reflect the needs of students and their families. <b>(S)</b></p>	<ul style="list-style-type: none"> <li>-Collaborate with PTSA to plan topics for monthly Chat and Chews with the Principal</li> <li>-Meet as required with the School Council to share the Title I plan, strategic plan and student achievement data</li> <li>-Separate Open House into two nights- 7/8 and a separate 6<sup>th</sup> grade parent night</li> <li>-Implement a Reading and Math Night</li> <li>-Host Academic Assemblies for parents to attend</li> <li>-Separate Honor's Night between 6<sup>th</sup> and 7<sup>th</sup> grade parents</li> <li>-Continue hosting monthly student of the month celebrations with parents being invited for breakfast</li> </ul>	<p>Comments and suggestions/ surveys</p>	<p>Admin and staff</p>	<p>N/A</p>		

<b>Other:</b> (Priorities specific to school, division, or area. Can be multiple.)	Conduct the annual parent summer summit to determine the additional programs and trainings needed by the parents	Comments and Suggestions	Admin and staff	N/A		
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**Board Goal 4: *Recruit, hire, support and retain employees for the highest level of excellence.***

<b>District Focus Priorities 2016-2019</b>	<b>2016-17 Aligned Actions and Measurements (Due September 1, 2016)</b>					
<b>Focus Priorities: (Based on priorities identified by IE<sup>2</sup>, AdvancEd-AdvED, Superintendent-S, and Academic Division-AD)</b>	<b>Key Actions: (List as many actions as needed in each box.)</b>	<b>Measured by:</b>	<b>Owner(s):</b>	<b>Resources Needed:</b>	<b>Results Of Key Actions: (Due June 30, 2017)</b>	<b>Focus Priority Status: NM = Not Met IP = In Progress M = Met</b>
Seek and hire teachers who meet the qualifications for a highly effective teacher. <b>(IE<sup>2</sup>)</b>	Recruit and hire or encourage current teachers to obtain gifted certification	TKES	Admin	District training for teachers		
Seek and hire school administrators who meet the qualifications for a highly effective school leader and who are best suited for the school's environment. <b>(IE<sup>2</sup>)</b>	<b>N/A</b>	<b>N/A</b>	<b>N/A</b>	<b>N/A</b>	<b>N/A</b>	
Support local school teachers and leaders to improve retention rate. <b>(IE<sup>2</sup>) (S)</b>	<b>N/A</b>	<b>N/A</b>	<b>N/A</b>	<b>N/A</b>	<b>N/A</b>	
Ensure that teachers are highly trained in the standards, learning engagement strategies, formative assessments, and student progress monitoring. <b>(AD)</b>	Continue to work with the Academic coaches, subject area leaders and administrators to teach, model and monitor our Focused Lesson Model and non-negotiable standards based classroom checklist	TKES results Results of common formative and summative assessments-CTLS	Teachers, coaches, admin	District support/Title I coaches		

Fully implement and evaluate state system of teacher and leaders evaluation <b>(TKES and LKES)</b> .	N/A	N/A	N/A	N/A	N/A	
Use results of TKES and LKES to improve professional performance <b>(IE<sup>2</sup>)</b>	Provide training on standards, 3, 4, 7, 8,	TKES data	Admin and academic coaches			
<b>Other:</b> (Specific to school, division, or area. Can be more than one.)	N/A	N/A	N/A	N/A	N/A	



# Instructional Priorities & Performance

# THE COBB COMMITMENT

**COBB**  
TEACHING AND  
LEARNING  
STANDARDS

**CLEARLY  
ARTICULATED  
LEARNING  
STANDARDS**

**BALANCED** **K-12** **BALANCED**  
LITERACY INSTRUCTION MATH INSTRUCTION

**BALANCED  
APPROACH TO  
TEACHING &  
LEARNING**

**LEARNING ENGAGEMENT**  
**DEEPER LEARNING**  
STRATEGIES

**INTENTIONAL  
LEARNING  
ENGAGEMENT**

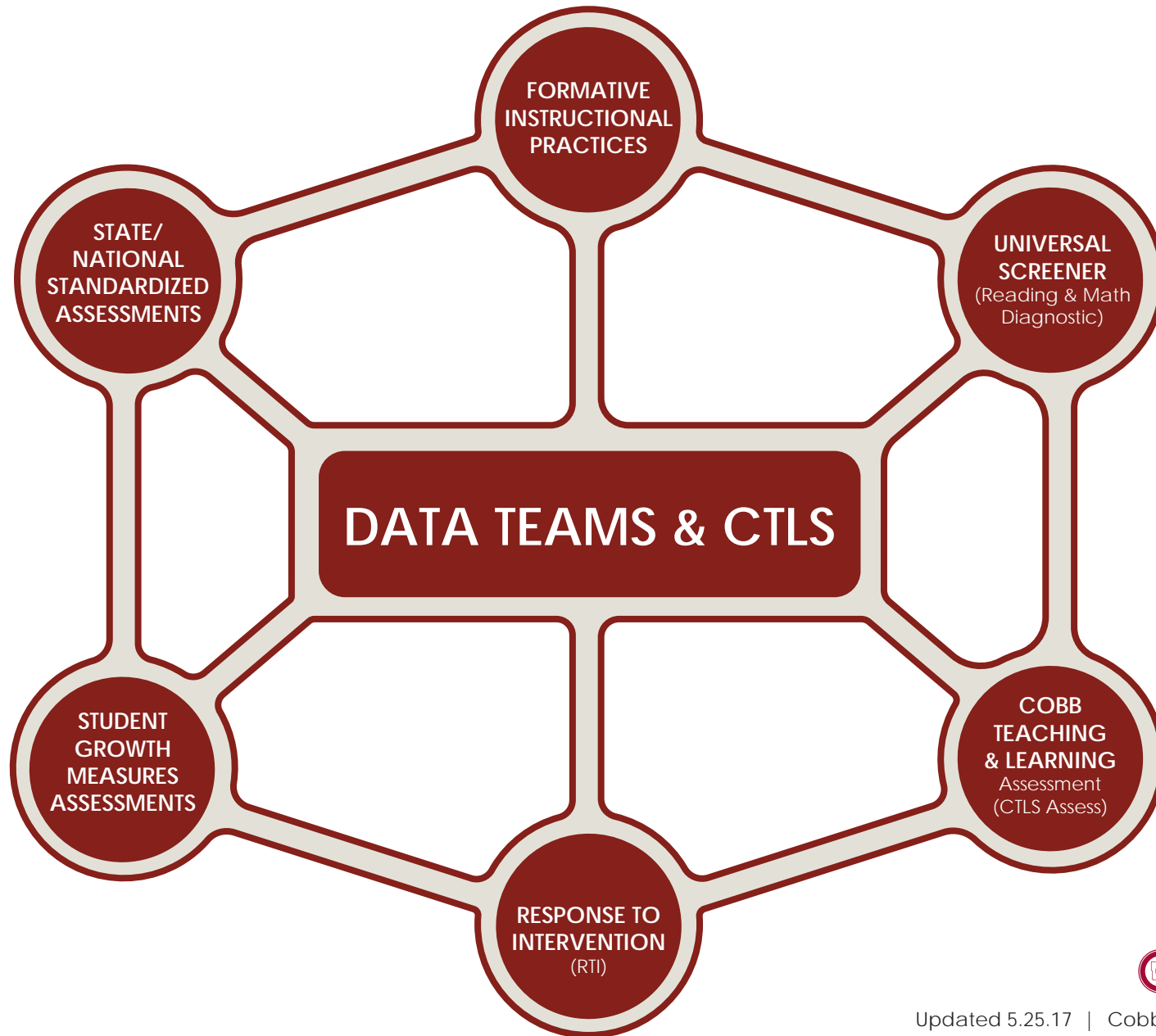
**STUDENT  
PROGRESS  
MONITORING**  
DATA TEAMS & CTLs

**MONITORING  
EVERY STUDENT'S  
LEARNING  
PROGRESS**



**TO**  
**STUDENT SUCCESS!**

# STUDENT PROGRESS MONITORING CONTINUUM



## READING

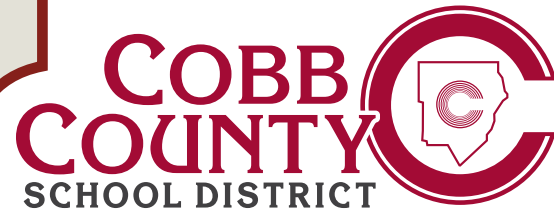
Engaging students with grade-level text is central to ELA/Literacy Instruction.

Students regularly access at or above grade-level texts during direct instruction. Students closely read and interact with the grade-appropriate text around which instruction is centered. Students read a variety of nonfiction or informational texts, and fiction or literary texts. Students acquire and use grade-level vocabulary.

## SPEAKING & LISTENING

Students communicate about the texts they read with peers and adults.

Students engage in rich and rigorous conversations about texts. Students use evidence or examples from texts to support their opinions or arguments. Students demonstrate a command of Standard English grammar when speaking.



## WRITING

Writing occurs as the result of what students read and discuss.

Students respond to the texts they read through writing. Students write and use evidence from multiple texts or sources to inform, explain, or make an argument. Students compose narratives detailing real or imagined experiences. Students choose topics and compose writing pieces that are appropriate to task, purpose, and audience. Students demonstrate a command of Standard English grammar when writing in context.

## APPLICATION & PROBLEM SOLVING

Students use the concepts and skills that they acquire to:

Solve problems with the use of models and explanations. Solve and analyze performance tasks for deep/rich contextualized problem solving and application of the concepts to new or unique situations. Apply towards Problem Based Learning where students explore real-world problems and challenges for possible solutions. Work individually and collaboratively to explain and justify their thinking.

### K-12 BALANCED LITERACY INSTRUCTION

The Cobb County Teaching and Learning Standards in English Language Arts provide a rigorous set of required proficiencies in reading, writing, listening, speaking, and language. In balanced literacy instruction, reading, speaking, and writing are connected.

### K-12 BALANCED MATHEMATICS INSTRUCTION

The Cobb Teaching and Learning Standards for Mathematics focus on the acquisition of math skills through conceptual instructional strategies. This results in an understanding of math principles to apply towards critical thinking and problem solving.

Students use manipulatives, software, and technology to investigate and discover math concepts. Students understand concepts through models, simulations and relevant real world examples. Students represent the mathematics through drawing pictures, graphics, tables, numbers, and symbols.

Students are given purposeful skills and practice to strengthen computation.

Students engage in explanatory writing to justify their thinking. Students become fluent by applying strategies and procedures efficiently and accurately.

### MATHEMATICS FOUNDATIONAL SKILLS

## STANDARDS for MATHEMATICAL PRACTICE

1. Make sense of problems and persevere in solving them.
2. Reason abstractly and quantitatively.
3. Justify and explain their reasoning and critique the reasoning of others.
4. Model with mathematics, i.e. graphs, drawings, tables, symbols, etc.
5. Use appropriate math tools strategically, i.e. manipulatives, calculators, rulers, etc.
6. Attend to precision, i.e. clear communication, accuracy, measurement, calculations.
7. Look for and make use of patterns and structure.
8. Look for and express regularity in repeated reasoning through rules, properties and shortcuts.



The foundation of language or word study is embedded and ongoing in balanced literacy instruction. In grades K-5, students are learning to become fluent and proficient readers and receive explicit instruction in phonics, spelling, and vocabulary. These foundational skills are reinforced and further developed in grades 6-12.

### READING FOUNDATIONAL SKILLS

### RAISING QUESTIONS & PLANNING INQUIRIES

Students craft meaningful questions and plan inquiries addressing enduring issues in history, civics, economics, and geography.

Students question the world around them, driving the inquiry process.

Students explore the relationship between individuals and society and investigate important issues and events that are relevant to their lives.

### APPLYING DISCIPLINARY TOOLS & THINKING

Students understand what it means to think like a social scientist.

Students exercise historical thinking, civic mindedness, economic decision making, and geospatial reasoning to solve inquiries.

### EVALUATING SOURCES & USING EVIDENCE

Students determine the types of sources that will assist in solving their inquiries.

Students gather relevant information from multiple sources using a wide range of perspectives and evaluate for credibility.

Students identify and utilize evidence to formulate answers to their questions.

### K-12 BALANCED SOCIAL STUDIES INSTRUCTION

The Cobb Teaching and Learning Standards for Social Studies equip students with the knowledge and skills to understand a rapidly changing world. Social Studies inspires the minds and hearts of young citizens to contribute to their communities as informed problem solvers. Social Studies prepares educated and engaged citizens.

### ASKING QUESTIONS & DEFINING PROBLEMS

Students make careful observations of scientific phenomena and authentic problems in the local and global community.

Students craft meaningful questions or define problems based upon their observations.

Students develop and use models to aid their thinking about phenomena and problems.

### K-12 BALANCED SCIENCE INSTRUCTION

The Cobb Teaching and Learning Standards for Science focus on the systematic study of the physical and natural world. Through questions, observations, experiments, and research, students build understanding as they evaluate and design solutions to problems.

### PLANNING & CARRYING OUT SYSTEMATIC INVESTIGATIONS

Students apply scientific inquiry methods to investigate scientific phenomena and collect data.

Students use mathematical and computational thinking to analyze data and information.

### CONSTRUCTING EXPLANATIONS & DESIGNING SOLUTIONS

Students construct explanations by engaging in argument from evidence.

Students engineer solutions to practical problems using the engineering design cycle.

Students communicate effectively using multiple methods to reach authentic audiences.

### COMMUNICATING & TAKING ACTION

Students construct arguments, explanations, and/or public presentations that convey ideas to a wide array of appropriate audiences.

Students critique the arguments and explanations of others, paying attention to credibility and relevance.

Students evaluate solutions, select appropriate strategies, and take informed action.

Students promote positive change in their communities to impact real-world decisions.

### CROSSCUTTING CONCEPTS

**Patterns:** Students observe patterns in nature that guide organization and prompt questions.

**Cause and Effect:** Students investigate how causal relationships are central to science.

**Scale and Proportion:** Students analyze the importance of scale, proportion, and quantity.

**Systems:** Students define the system(s) under study as a tool for understanding and testing ideas.

**Energy and Matter:** Students track the transfers of matter and energy within systems under study.

**Structure and Function:** Students interpret how the structure of an object or organism relates to its function.

**Stability and Change:** Students evaluate the importance of stability and rates of change in a system.

Social Studies is rooted in inquiry that provides an education in history, civics, government, economics, and geography. As students build an understanding of Social Studies, they raise questions, evaluate sources, weigh evidence, and communicate conclusions. Through the inquiry process, students engage in the types of thinking used by historians, geographers, political scientists, and economists. The outcomes of such relevant learning experiences prepare future citizens to communicate and creatively resolve the problems of our world.

### SOCIAL STUDIES FOUNDATIONAL SKILLS

Science centers on the investigation of our natural and engineered world through careful observation, data collection, and controlled experimentation. Students acquire knowledge of key scientific principles while building systematic inquiry skills such as creating, collecting, and analyzing data. Finally, students demonstrate their understanding by constructing explanations, engaging in argument, and engineering solutions to practical problems.

### SCIENTIFIC FOUNDATIONAL SKILLS



## GOAL SETTING & ROOT CAUSE ANALYSIS

### Goal Setting

A group of cross-divisional leaders met to determine District improvement goals for the FY2017/18 year. Goals have been developed to focus and prioritize efforts and resources within the District. District leaders collaborated on this process and based on this collaboration, submitted the **District Improvement Plan (DIP)** to the Georgia Department of Education in August of 2017.

As a result of this process, two overarching needs were identified, analyzed, and utilized in the goal setting process. These needs are: Collaborative data driven process to improve learning and CCSD expectations for schools to engage families/ community. The entire **DIP** is included as part of the supplementary material to this application. The **DIP** plan focuses on the following areas:



*Systems to Improve (What to Improve)*

# Root Cause Analysis

## Overarching Need #1

Overarching Need	Collaborative data driven process to improve learning
Root Cause #1	Limited professional learning days on the calendar due to District's priority of keeping teachers in the classroom
Root Cause #2	Employees fail to see the connection between professional learning and student achievement
Goal	By the end of the 2017-2018 school year, 100% of the schools and District will use a collaborative data-driven process (PLC) to improve learning.

## Overarching Need #2

Overarching Need	CCSD expectations for schools to engage families/communities
Root Cause #1	No District-wide data to determine the effectiveness of parent and community engagement.
Root Cause #2	Consistency of communicating with parents and community in multiple ways
Root Cause #3	Our District has not identified all barriers that exist between families and schools
Root Cause #4	There is no District-wide systematic platform to collect and analyze family and community engagement data
Goal	CCSD will increase the participation rate of families and communities engaging in services/programs by 10 percent as measured by ParentVUE data, survey results in SY17-18 and web views.



## PERSONALIZED LEARNING PROGRAMS

### Accelerated Intervention

The Cobb County School District provides support for learners at all grade levels designed to meet specific academic needs in Reading, English Language Arts, and Mathematics. Cobb County adheres to the rules and regulations established by the Georgia Department of Education for identification and support of Early Intervention, Response to Intervention and Accelerated Intervention.

### Early Intervention Program (EIP) (ES)

EIP provides additional instructional resources to help students who are identified as struggling learners obtain the necessary acceleration to reach grade level performance in the shortest possible time.

### Accelerated Intervention Program (AIP) (MS/HS)

AIP is an instructional program designed for students in Grades 6-12 who have identified deficiencies in Reading, ELA, and Math. Local AIP programs provide structure for additional instruction to support struggling learners at the middle and high school level.

### Response to Instruction & Intervention (RTI<sup>2</sup>)

RTI<sup>2</sup> is a 4 tier system requiring problem identification and analysis, research based instruction, intervention, and progress monitoring. Data is used on a regular basis to monitor student achievement and progress with adjustment to instruction and interventions as needed. Support becomes more individualized and specialized through tier progression.

### Summer programs (ES/MS/HS)

Summer Programs Elementary/Middle/High The PLP Department supports local schools with Summer platforms such as Bridge Programs, Course Extension, Credit Recovery and High School Summer School.



## ADVANCED LEARNING INFORMATION

### **Gifted Learner Services** (ES/MS/HS)

The Cobb County School District provides services for identified gifted students at all grade levels that are designed to meet the specific academic needs of gifted students. Cobb adheres to the rules and regulations established by the Georgia Department of Education for identification and service of gifted learners. (Click on Gifted Learner Services above for delivery model information.)

### **Talent Development** (ES)

Gifted teachers may offer talent development services at some schools in order to address the needs of high ability learners and provide opportunities for all students to learn to think critically and creatively. Contact your local school for further information.

### **Whole Grade Acceleration** (ES/MS)

Parents/Guardians of students who exceed current grade level expectations and standards may apply to have their child considered for whole grade acceleration (grade skipping). Local schools adhere to Cobb's Board-approved acceleration policy to identify students whose needs cannot be met at their current academic grade level. Contact your local school for further information.

### **Advanced Content and Honors** (ES/MS/HS)

Elementary students may participate in advanced content classes in English/Language Arts and Math; secondary grade students may enroll in advanced content/honors classes in ELA, Math, Science, Social Studies, and Foreign Language. These courses include more complex subject matter at an accelerated pace. The ALP department works with subject area supervisors to review and revise honors level curriculum. For questions regarding content curriculum, contact the content supervisor. Inquiries regarding qualification and placement for AC/honors courses should be directed to the local school.

### **Advanced Placement** (HS)

Advanced Placement (AP®) courses provide high school students a college-level academic experience. The College Board partners with colleges and universities to develop an appropriately challenging curriculum, to create college-level assessments, and to train teachers to

## **ADVANCED LEARNING INFORMATION (continued)**

deliver instruction that meets college-level standards. All Cobb County School District high schools offer AP courses taught by College Board trained teachers.

### **Governor's Honors Program (HS)**

The Georgia Governor's Honors Program (GHP) is a four-week summer residential instructional program designed to provide intellectually gifted and artistically talented high school students challenging and enriching educational opportunities not usually available during the regular school year. Selection for participation in GHP is a competitive process which begins with local school interviews in September, followed by system level interviews in late October and early November. Cobb's procedure mirrors the state GHP interview system with one date and one format for county level interviews. Please contact your local high school for more information.

### **Magnet (HS)**

The Cobb County School District recognizes that students who demonstrate exceptional potential in a specific area may benefit from a specialized program. Cobb's magnet programs allow high school students to pursue their interests, develop their talents, and extend their competencies beyond the usual scope of high school. Please see the Magnet website for details.

### **Move On When Ready (HS)**

Georgia's new dual enrollment program allows high school students to earn college credit while working on their high school diploma. This new program makes it easier to take advantage of the available options to enroll in college courses while still in high school. Students must meet the MOWR/dual enrollment admissions requirements set by the participating postsecondary institution they wish to attend. More information is available from the links below and your school guidance counselor.



**2017-2018 ELEMENTARY SCHOOL ALLOTMENT FORMULAS**  
**ALL NUMBERS ARE SUBJECT TO CHANGE**

PROPOSED CLASS SIZE 23, 24 & 30

*Note 1: The basis for allotments will be the State FTE Count from each October. This is the count most heavily weighted in the QBE formula and should be used for allotments.*

*Note 2: There is a difference between enrollment numbers and full-time equivalent. Enrollment counts are based on a headcount or the actual number of students who are in attendance. FTE counts the individual segments of each student based on the State identified code (defined by service type; e.g. gifted or EIP) and equates this into a count for each funding category.*

**Allotment Formulas for Certified Personnel**

<b>Category</b>	<b>Elementary</b>	<b>Rounding</b>
Kindergarten Teachers	Total FTE count for kindergarten and kindergarten EIP from FT047 divided by 23	1.00
Kindergarten EIP Teachers	FTE for kindergarten EIP from FT047 divided 18	0.50
Grades 1-3 Teachers	Total FTE count for Grades 1-3 and Grades 1-3 EIP from FT047 divided by 24	1.00
Grades 1-3 EIP Teachers	FTE for Grades 1-3 EIP from FT047 divided 18	0.50
Grades 4-5 Teachers	Total FTE count for Grades 4-5 and Grades 4-5 EIP from FT047 divided by 30	1.00
Grades 4-5 EIP Teachers	FTE for Grades 4-5 EIP from FT047 divided 18	0.50
English to Speakers of Other Languages (ESOL)	ESOL FTE count from FT026 divided by 12 <i>Note: FT026 reports ESOL segments. Segments must be divided by 6 to convert the segment count to FTE.</i>	0.50
IEL Teachers	Repeat allotment from last year	n/a
Gifted Teachers	Gifted FTE count from FT047 divided by 20	0.50
	If the calculated value is less than 1.0, the value will be rounded to 1.0	
Counselors	Total FTE count from FT047 divided by 500	0.50
	If the calculated value is less than 1.0, the value will be rounded to 1.0	
Elementary Specialist	Total FTE count from FT047 divided by 250	0.50
	If the calculated value is less than 3.0, the value will be rounded to 3.0	
Media Specialist Teachers	One per school	n/a
Assistant Principals	Total FTE count from FT047 divided by 1,000	1.00
	If the calculated value is less than 1.0, the value will be rounded to 1.0	
Principal	One per elementary school	n/a

**Allotment Formulas for Classified Personnel**

<b>Category</b>	<b>Elementary</b>	<b>Rounding</b>
Secretary	One per elementary school	n/a
Bookkeeper	One per elementary school	n/a
Clerk	Total FTE count from FT047 divided by 550	0.50
	One of the allotted positions must be used for a CSIS clerk.	
Kindergarten Parapros	Allotment matches Kindergarten teacher allotment	1.00
Elementary Specialist Parapros	Total FTE count from FT047 divided by 375	0.50
	If the calculated value is less than 1.0, the value will be rounded to 1.0	
Media Paraprofessional	Total FTE count from FT047 divided by 1200.	0.50
	Note: All schools are allotted a minimum of 0.50 positions	
Nurse	0.88 per elementary school	n/a

**Principal Flexibility/Exchange Rate**

<b>Teacher Equivalent</b>	<b>Exchange Position</b>	
0.50 Teacher	1.00 Paraprofessional	
0.50 Teacher	1.00 Secretary/Clerical	
0.50 Teacher	1.00 Nurse	
1.00 Teacher	1.00 Counselor	
1.00 Teacher	1.00 Media Specialist	
1.00 Teacher	1.00 School Leadership Intern	
1.00 Teacher	1.00 Social Worker	



**2017-2018 MIDDLE SCHOOL ALLOTMENT FORMULAS**  
**ALL NUMBERS ARE SUBJECT TO CHANGE**

PROPOSED CLASS SIZE 31

*Note 1: The basis for allotments will be the State FTE Count from each October. This is the count most heavily weighted in the QBE formula and should be used for allotments.*

*Note 2: There is a difference between enrollment numbers and full-time equivalent. Enrollment counts are based on a headcount or the actual number of students who are in attendance. FTE counts the individual segments of each student based on the State identified code (defined by service type; e.g. gifted or EIP) and equates this into a count for each funding category.*

**Allotment Formulas for Certified Personnel**

<b>Category</b>	<b>Middle</b>	<b>Rounding</b>
Classroom Teachers	Total FTE count from FT047 divided by 31	0.50
Band, Orchestra, Chorus/Gen Music	Four per middle school <i>Note 1: These teachers are allotted as part of classroom teachers</i>  <i>Note 2: Teacher allotment is pro-rated for split grades at Lindley 6th &amp; Lindley 7/8</i>	n/a
In School Suspension Teacher	One ISS Teacher for each middle school	n/a
Remedial Teachers	Remedial FTE count from FT047 divided by 23	0.50
English to Speakers of Other Languages (ESOL)	ESOL FTE from FT026 divided by 15 <i>Note: FT026 reports ESOL segments. Segments must be divided by 6 to convert the segment count to FTE.</i>	0.50
IEL Teachers	Repeat allotment from last year	n/a
Gifted Teachers	Gifted FTE count from FT047 divided by 20  If the calculated value is less than 1.0, the value will be rounded to 1.0	0.50
Counselors	Total FTE count from FT047 divided by 500  If the calculated value is less than 2.0, the value will be rounded to 2.0	0.50
Media Specialist	One per school	n/a
Assistant Principals	The FTE count from FT047 divided by 624  If the calculated value is less than 2.0, the value will be rounded to 2.0	1.00
Principal	One per middle school	n/a

**Allotment Formulas for Classified Personnel**

<b>Category</b>	<b>Middle</b>	<b>Rounding</b>
Secretary	One per middle school	n/a
Bookkeeper	One per middle school	n/a
PPC Clerk	One per middle school	n/a
Clerk	Total FTE count from FT047 divided by 850  If the calculated value is less than 1.00, the value will be rounded to 1.0	0.50
Media Paraprofessional	0.60 per middle school	n/a
Nurse	0.88 per middle school	n/a

**Principal Flexibility/Exchange Rate**

<b>Teacher Equivalent</b>	<b>Exchange Position</b>	
0.50 Teacher	1.00 Paraprofessional	
0.50 Teacher	1.00 Secretary/Clerical	
0.50 Teacher	1.00 Nurse	
1.00 Teacher	1.00 Counselor	
1.00 Teacher	1.00 Media Specialist	
1.00 Teacher	1.00 School Leadership Intern	
1.00 Teacher	1.00 Social Worker	



**2017-2018 HIGH SCHOOL ALLOTMENT FORMULAS**  
**ALL NUMBERS ARE SUBJECT TO CHANGE**

PROPOSED CLASS SIZE 33

*Note 1: The basis for allotments will be the State FTE Count from each October. This is the count most heavily weighted in the QBE formula and should be used for allotments.*

*Note 2: There is a difference between enrollment numbers and full-time equivalent. Enrollment counts are based on a headcount or the actual number of students who are in attendance. FTE counts the individual segments of each student based on the State identified code (defined by service type; e.g. gifted or EIP) and equates this into a count for each funding category.*

**Allotment Formulas for Certified Personnel**

<b>Category</b>	<b>High</b>	<b>Rounding</b>
Classroom Teachers	Total FTE count from FT047 divided by 33	0.50
Band, Orchestra, Chorus/Gen Music	Four per high school <i>Note: These teachers are allotted as part of classroom teachers</i>	n/a
In School Suspension Teacher	One ISS Teacher for each high school	n/a
Remedial Teachers	Remedial FTE count from FT047 divided by 23	0.50
English to Speakers of Other Languages (ESOL)	ESOL FTE count from FT026 divided by 19 <i>Note: FT026 reports ESOL segments. Segments must be divided by 6 to convert the segment count to FTE.</i>	0.50
IEL Teachers	Repeat allotment from last year	n/a
Magnet Teachers	Additional 2.0 teachers allotted at designated Magnet/IB Schools	n/a
ROTC Teachers	One per designated JROTC program	n/a
Career & Technology Teachers	Vocational Ed FTE count from FT047 divided by 33	0.50
Gifted Teachers	Gifted FTE count from FT047 divided by 20  If the calculated value is less than 1.0, the value will be rounded to 1.0	0.50
Magnet Coordinator	Designated Magnet/IB programs receive one coordinator allotment	n/a
Counselors	Total FTE count from FT047 divided by 450  If the calculated value is less than 2.0, the value will be rounded to 2.0	0.50
Media Specialist	Two per school	n/a
Assistant Principals	The FTE count from FT047 divided by 485  If the calculated value is less than 1.0, the value will be rounded to 1.0	1.00
Principal	One per high school	n/a

**Allotment Formulas for Classified Personnel**

<b>Category</b>	<b>High</b>	<b>Rounding</b>
Secretary	One per high school	n/a
Bookkeeper	Total FTE count from FT047 divided by 2,400  If the calculated value is less than 1.0, the value will be rounded to 1.0	0.50
PPC Clerk	Total FTE count from FT047 divided by 2,400  If the calculated value is less than 1.0, the value will be rounded to 1.0	1.00
Clerk	Total FTE count from FT047 divided by 850  If the calculated value is less than 1.0, the value will be rounded to 1.0	1.00
Guidance Clerks	One Guidance Clerk I and one Guidance Clerk Rank III per high school	n/a
Media Paraprofessional	0.60 per high school	n/a
Online Paraprofessional	1.00 per high school	n/a
Nurse	0.88 per high school	n/a

**Principal Flexibility/Exchange Rate**

<b>Teacher Equivalent</b>	<b>Exchange Position</b>	
0.50 Teacher	1.00 Paraprofessional	
0.50 Teacher	1.00 Secretary/Clerical	
0.50 Teacher	1.00 Nurse	
1.00 Teacher	1.00 Counselor	
1.00 Teacher	1.00 Media Specialist	
1.00 Teacher	1.00 School Leadership Intern	
1.00 Teacher	1.00 Social Worker	



**STUDENT SUPPORT TEAMS (SST) & RESPONSE TO INTERVENTION (RTI)**  
**District Administrative Rule IGB-R**

**RATIONALE/OBJECTIVE:**

The Cobb County School District (District) has established criteria to address the requirements of the Student Support Team (SST) as outlined by Georgia Board of Education Rule IGB (Student Support Team) (Rule 160-4-2-.32) and in consultation with Georgia Department of Education Student Support Team Resource Manual. The procedures of this rule will be applied for students in Grades K-12 to help assure that the SST/Response to Intervention (RtI) process will be consistently applied.

**RULE:**

**A. DEFINITIONS:**

**1. Additional Instruction:**

Academic instruction beyond regularly scheduled academic classes that is designed to bring students not performing on grade level, as defined by the Georgia Office of Student Achievement, to grade level performance. It may include more instructional time allocated during the school day, instruction before or after the school day, Saturday instruction, and/or summer/inter-session instruction.

**2. Data Teams:**

School based teams that review student data in order to make adjustments or improvements to instruction.

**3. Differentiated Instruction:**

Instructional strategies designed to meet individual student learning needs.

**4. Early Intervention Program (EIP):**

A program designed to support students in need of additional assistance in the elementary grades with reading and mathematics.

**5. Response to Intervention (RtI):**

A practice of academic and/or behavioral interventions designed to provide early, effective assistance to underperforming students. Researched-based interventions are implemented and frequent progress monitoring is conducted to assess student response and progress. The student's response is used as feedback to more accurately target interventions. When students do not make progress, increasingly more individualized interventions are introduced.

**6. Student Support Team (SST):**

An interdisciplinary group that uses a systematic process to address learning and/or behavior problems of students, K-12, in a school.

**B. RESPONSE TO INTERVENTION (RtI) PROCESS:**

1. The Response to Intervention (RtI) Process is a problem-solving process in every school. Students requiring additional instruction to meet individual learning expectations will receive support through a systematic and purposeful RtI process. The number of students requiring interventions will decrease as the level of intensity of the intervention increases.

2. The Response to Intervention (RtI) process includes several key components:

a. A 4-Tier delivery model designed to provide support matched to student need through the implementation of standards-based classrooms.

b. Evidence-based instruction as the core of classroom instruction.

c. Evidence-based interventions of increasing levels of intensity based on progress monitoring.

d. The use of a variety of ongoing assessment data to determine which students are not meeting success academically and/or behaviorally.

**STUDENT SUPPORT TEAMS (SST) & RESPONSE TO INTERVENTION (RTI)**  
**District Administrative Rule IGB-R (Continued)**

- e. Data Teams in each school serve as the driving force for instructional decision making in the building.
- f. Purposeful allocation of instructional resources based on student assessment data.
- 3. Interventions are recorded and progress is monitored at Tiers 2 and 3. Scheduled team meetings are held to either continue monitoring student progress or change/add interventions as needed. If the student is improving, the strategies may stay the same, continue or discontinue. If the student is not responding, problem solving continues and more intensive strategies for improvement are applied. If the student does not demonstrate adequate progress, a recommendation to conduct formal assessments to determine eligibility for Special Education Services or other programs may result.

**C. RtI – APPLYING INTERVENTIONS:**

- 1. Schools and teachers are to address the needs of students to the extent possible within the classroom through differentiation of instruction, activities, and support in grades K-12. Throughout the school year, student performance may increase, decrease or progress steadily due to a variety of factors. It is the responsibility of the teacher to assess and monitor student progress within the classroom and to identify when additional supports or scaffolding are needed. Teachers will identify students in need of additional classroom support early in the school year/course through observation, conversation, assignments, or assessments—formal and informal. Teachers should assure that multiple assessments/sources of evidence are used when identifying students in need of intervention strategies and/or services. Such assessments are not limited to, but may include:
  - a. Developmentally-appropriate measures such as:
    - (1) Diagnostic assessments;
    - (2) Reading assessments/literacy profiles;
    - (3) Assessment portfolios;
    - (4) Performances/demonstrations; and/or
    - (5) Assessments of content skills, concepts, and knowledge.
  - b. Tests of demonstrated achievement such as:
    - (1) Standardized, norm-referenced tests;
    - (2) Standardized, criterion-referenced tests; and/or
    - (3) Other commercially-prepared assessments.
  - c. Review of:
    - (1) Classroom performance (i.e., participation, student work/portfolios, homework completion);
    - (2) Report card grades;
    - (3) Early Intervention Program (EIP) assessments; and/or
    - (4) Student records.
  - d. Recommendations from teachers, administrators, counselors, other school staff, and parents/guardians.
- 2. For Tier 1, teachers may change their method of instruction, provide a student with individual assistance, offer extended learning opportunities, and/or other supports. If students continue to need additional assistance, a team approach may be applied to Tier 2 and SST/Tier 3 supports.
- 3. Each school shall have a minimum of one SST/RtI committee and shall establish support team procedures.
  - a. The SST shall include at a minimum the referring teacher and at least two of the following participants, as appropriate to the needs of the student:
    - (1) Principal
    - (2) General education teacher
    - (3) School counselor
    - (4) Lead teacher
    - (5) School psychologist
    - (6) Subject area specialist

**STUDENT SUPPORT TEAMS (SST) & RESPONSE TO INTERVENTION (RTI)**  
**District Administrative Rule IGB-R (Continued)**

- (7) ESOL teacher
- (8) Special education teacher
- (9) School social worker
- (10) Central office personnel
- (11) Section 504 coordinator
- (12) Other appropriate personnel

b. Parents/guardians shall be invited to participate in all meetings of their child's SST/Tier 3 and in the development of interventions for their child.

**D. DOCUMENTATION OF SST/RtI ACTIVITIES:**

Documentation of SST/RtI activities shall include the following:

- 1. Student's general information;
- 2. Names of team members;
- 3. Meeting dates;
- 4. Identification of student learning and/or behavior problems;
- 5. Any records of assessment;
- 6. Intervention plan and implementation results; and
- 7. Follow-up and, as appropriate, continuous evaluation.

In general, no student, who has shown a pattern of underachieving throughout the course of a school year, should be retained without being a part of an intervention process, which may include: identification, assessing, analyzing the results, providing intervention strategies, notifying parents/guardians and monitoring progress.

**E. NOTIFICATION TO PARENTS/GUARDIANS:**

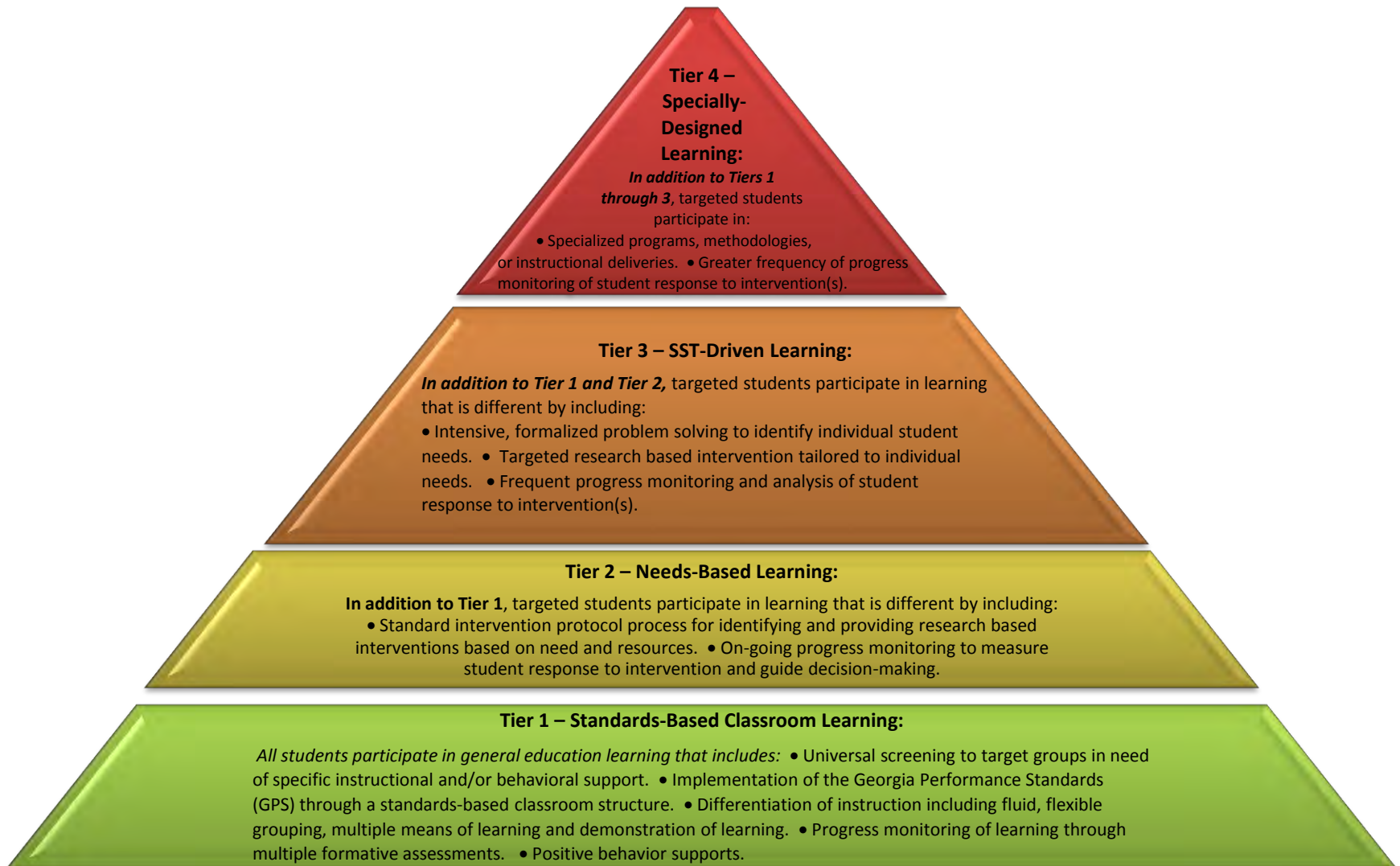
- 1. Reasonable efforts should be made to keep parents/guardians informed and active in their child's education. When the student is identified as needing prescribed interventions for a specific concern, parents/guardians are to be notified in writing, through email or by phone. Parents/guardians are partners and play a strong role in the Response to Intervention (RtI) process and progress analysis. Once intervention strategies have been implemented, parents/guardians are to be kept abreast of progress or lack thereof through meeting notifications or regular progress updates.
- 2. Prior to any recommendations for retention, promotion or placement for students, refer to the established criteria in the Administrative Rule IHE-R (Promotion and Retention).



	<b>Student Progress Monitoring</b>	<b>Procedures</b>	<b>Anticipated Outcomes</b>
<p><b>Tier I</b> All students participate in general education learning that includes:</p> <ul style="list-style-type: none"> <li>• Implementation of the Cobb Commitment</li> <li>• Differentiation of instruction</li> <li>• Regular progress monitoring of students (Data Teams)</li> </ul>	<p><b>Universal Screener</b></p> <ul style="list-style-type: none"> <li>• Reading Inventory</li> <li>• Math Inventory</li> </ul> <p><b>Collaborative Team Data</b></p> <ul style="list-style-type: none"> <li>• Common Formative Assessments</li> <li>• Common Summative Assessments</li> </ul> <p><b>Discipline/Attendance Data</b></p>	<p><b>Identification:</b> Collaborative teams and RtI<sup>2</sup> Coordinators monitor student progress and identify students at-risk of not reaching grade-level proficiency and students who have exceeded grade level proficiency</p> <p><b>Referrals:</b> Data Teams or RtI<sup>2</sup> Coordinators refer students to Tier II or recommend advanced learning opportunities</p>	<p>80 - 85% of the student population should be served instructionally and behaviorally in Tier 1 successfully</p>
<p><b>Tier II</b> Identified students in need of behavioral or academic interventions receive accelerated intervention in addition to Tier I instruction:</p> <ul style="list-style-type: none"> <li>• Systematic, research-based small group interventions</li> <li>• Target students' areas of deficit &amp; accelerate their learning</li> <li>• Regular progress monitoring of small group interventions</li> </ul>	<p><b>SMART goals</b></p> <ul style="list-style-type: none"> <li>• RtI<sup>2</sup> support teams develop SMART goals for the small group</li> <li>• Record baseline data</li> <li>• Teams monitor and record progress at least once every other week</li> </ul> <p>Based on student progress, teams move them back to Tier I or up to Tier III for more intensive interventions.</p>	<p><b>Referrals:</b> Create a group referral in the RtI<sup>2</sup> Portal for identified area of concern</p> <p><b>Send Parent Communication:</b></p> <ul style="list-style-type: none"> <li>• Initial Parent Notification Communication (optional letter template)</li> <li>• RtI<sup>2</sup> Parent Overview</li> </ul> <p><b>Tier II Meetings:</b> Follow Student Progress Monitoring bullets</p>	<p>10-15% of students may need additional instructional and or behavioral support or interventions at tier 2 intensity level (small groups)</p>
<p><b>Tier III</b> Students who do not make sufficient progress in Tier II receive individualized interventions</p> <ul style="list-style-type: none"> <li>• Individualized assessments</li> <li>• Interventions tailored to individual needs</li> <li>• Increased frequency and intensity of interventions</li> <li>• Referral for specially designed instruction if needed</li> </ul>	<p><b>SMART goals</b></p> <ul style="list-style-type: none"> <li>• RTI<sup>2</sup> support teams develop SMART goals for individual students</li> <li>• Record baseline data</li> <li>• Teams monitor and record progress at least once every 2 weeks.</li> </ul> <p>Based on student progress, teams move students back to Tier I or Tier 2 or continue Tier 3 or begin the Special Education eligibility process.</p>	<p><b>Tier III Meetings:</b></p> <ul style="list-style-type: none"> <li>• Send Initial Tier III Meeting Notification to parents</li> <li>• Review student progress before meeting</li> <li>• Follow steps in <a href="#">Referral Portal User Guide</a> to change Tier level, add meeting participants and notes, and create/update goals &amp; interventions</li> </ul>	<p>5-10% of students may need instructional and behavioral interventions at Tier III level of intensity</p>
<p><b>Tier IV</b> Special Education Services</p>	<p>Individualized Education Plan</p>	<p>Follow all Special Education procedures</p>	

# Response to Intervention

## The Georgia Student Achievement Pyramid of Interventions



**Board Goal 1: Vary learning experiences to increase success in college and career pathways.**

<p><i>District Focus Priorities 2016-2019</i></p> <p><i>Focus Priorities: (Based on priorities identified by IE<sup>2</sup>, AdvancEd-AdvEd, Superintendent-S, Academic Division-AD, and Leadership Division-LD)</i></p>	<p><b>2017-18 Aligned Actions and Measurements</b> (Current School Year Plan and Evaluation of previous year's plan due September 1)</p>					
<p><i>1. Organize, examine, and adjust instruction based on student progress monitoring data. (AD)</i></p>	<p><b>Key Actions:</b> (List as many actions as needed in each box.)</p> <p>Weekly meetings in collaborative teams to address the Three Big Ideas and Four Questions of a Professional Learning Community (PLC)</p>	<p><b>Measured by:</b></p> <p>Submission of KMHS Collaborative Team Agenda and Minutes Template</p> <p>Teacher feedback on local survey related to Four Questions of a PLC</p>	<p><b>Owner(s):</b></p> <p>All Certified Staff</p>	<p><b>Resources Needed:</b></p> <p>KMHS Collaborative Team Agenda and Minutes Template</p> <p>Professional Learning on Three Big Ideas and Four Questions</p> <p>Local Survey</p>	<p><b>Results of Key Actions from last year's plan:</b> (Due September 1)</p> <p>Not measured in SY16-17</p>	<p><b>Focus Priority Status:</b></p> <p>IP = In Progress FO = Fully Operational</p>
<p><i>2. Develop and deliver flexible formative assessments in all core content areas for monitoring student progress and adjusting instruction to meet individual student learning needs. (S)</i></p>	<p>Regular use of common formative assessments (CFA) through Cobb Teaching and Learning System (CTLs) and online assessment tools by each collaborative team</p>	<p>Average number of CFA given by each collaborative team (beginning 2<sup>nd</sup> semester, expected ≥10 per semester)</p>	<p>All Certified Staff</p>	<p>Form to collect number of CFAs by each team</p>	<p>Assessments in CTLs in SY16-17</p> <p>34 math 7 English 3 science 6 social studies</p>	

<p>3. Implement critical Professional Learning Communities (PLC's) by grade level/content areas to ensure success for students and teachers. <b>(LD)</b></p>	<p>Weekly meetings in collaborative teams to address the Three Big Ideas and Four Questions of a Professional Learning Community (PLC)</p>	<p>Submission of KMHS Collaborative Team Agenda and Minutes Template</p>	<p>All Certified Staff</p>	<p>KMHS Collaborative Team Agenda and Minutes Template  Professional Learning on Three Big Ideas and Four Questions</p>	<p>91.7% attendance rate for core PL on Cobb's Flexible Formative Assessment System (FFAS) in SY16-17</p>	
<p>4. Increase percentage of students reading on grade level. <b>(S)</b> (Based on CCRPI Reading Scores)</p>	<p>9th Lit with Reading Support (Freshman University) for students identified by Reading Inventory (RI) and other measures</p>	<p>Lexile growth measured through RI &amp; EOC</p>	<p>9<sup>th</sup> Lit Reading Support Teachers</p>	<p>READ180 licenses supplied by county  RI supplied for 9<sup>th</sup> graders by county</p>	<p>For 9th Lit with Reading Support students in SY16-17: 60.9% ≥ 40 pt. RI growth  Avg. 71.9 pt. RI growth  25.0% increase in students scoring Developing or Proficient on Milestone</p>	
<p>5. Increase percentage of student performance in math/algebra at every grade level. <b>(S)</b> (Based on CCRPI ES-MS Math &amp; HS Algebra Scores)</p>	<p>Student Progress Monitoring in Support EOC courses</p>	<p>Pass rate for EOC Support courses</p>	<p>Math EOC Support Teachers</p>	<p>Common planning for collaborative teams</p>	<p>Pass rates for SY16-17: Foundations Fall – 78.4% Spring – 92.9%  Algebra I Spring – 84.0%  Geometry Fall – 90.4% Spring – 87.9%</p>	

<p>6. Increase number of students academically completing every grade.(S)</p>	<p>Provide after school Credit Recovery (5th period)</p> <p>Provide Course Extension (2 weeks of time to complete course with grade of 65-69)</p> <p>Provide Credit Repair (Saturday re-test)</p>	<p>Retention rate at end of SY17-18</p>	<p>All Certified Staff</p>	<p>Staff funding through 20-day funds</p>	<p>SY16-17 results: 66.7% of credit recovery courses ended in the student receiving course credit</p> <p>Percent of students successfully completing Course Extension Fall – 67.9% Spring – 73.4%</p> <p>119 students attended credit repair</p>	
<p><b>7. Other:</b> (Priorities specific to school.)</p>	<p>Graduation 20-20 Initiative</p> <p>Academic and social support for identified first time 9<sup>th</sup> graders</p> <p>Dedicated 9<sup>th</sup> grade counselor</p> <p>Mentor teachers</p> <p>Continued support for SY16-17 Graduation 20-20 cohort members</p>	<p>Percentage of first year Grad 20-20 students promoted to 10<sup>th</sup> grade</p> <p>Percentage of second year Grad 20-20 students promoted to 11<sup>th</sup> grade</p>	<p>Graduation 20-20 Team Members</p>	<p>Funding for student incentives</p>	<p>55.6% of Grad 20-20 students were promoted to 10<sup>th</sup> grade in SY16-17</p>	



## Board Goal 2: *Differentiate resources for students based on needs.*

<p style="text-align: center;"><i>District Focus Priorities 2016-2019</i></p> <p style="text-align: center;"><u>Focus Priorities:</u> (Based on priorities identified by IE<sup>2</sup>, AdvancEd-AdvED, Superintendent-S, Academic Division-AD, and Leadership Division-LD)</p>	<p style="text-align: center;"><b>2017-18 Aligned Actions and Measurements</b> (Current School Year Plan and Evaluation of previous year's plan due September 1)</p>					
	<p><b>Key Actions:</b> (List as many actions as needed in each box.)</p>	<p><b>Measured by:</b></p>	<p><b>Owner(s):</b></p>	<p><b>Resources Needed:</b></p>	<p><b>Results of Key Actions from last year's plan:</b> (Due September 1)</p>	<p><b>Focus Priority Status:</b> IP = In Progress FO = Fully Operational</p>
<p>1. Identify, support, and evaluate local school innovations to increase student achievement. <b>Not limited to those that require system waivers. (IE<sup>2</sup>)</b></p>	<p style="text-align: center;">Provide AP Biology, Adv Genetics/DNA, and Honors Human Anatomy course as 3 credits in 2 periods</p> <p style="text-align: center;">Provide Magnet 9th grade literature, Scientific Research I, and Intro to Digital Technology as 3 credits in 2 periods.</p> <p style="text-align: center;">Graduation 20-20 Initiative</p> <p style="text-align: center;">Schedule to allow for common planning for core PLCs</p>	<p style="text-align: center;">Number of students earning 3 credits in 2 periods</p> <p style="text-align: center;">Number of students earning 3 credits in 2 periods</p> <p style="text-align: center;">Percentage of first year Grad 20-20 students promoted to 10<sup>th</sup> grade</p> <p style="text-align: center;">Submission of KMHS Collaborative Team Agenda and Minutes Template</p>	<p>Certified Staff</p>	<p style="text-align: center;">Teachers with appropriate certifications</p> <p style="text-align: center;">Funding for student incentives</p> <p style="text-align: center;">KMHS Collaborative Team Agenda and Minutes Template</p>	<p>100% of those in all three AP Biology, Adv Genetics/DNA, and Honors Human Anatomy earned all 3 credits in 2 periods in SY16-17</p> <p>100% of those in all three Magnet 9<sup>th</sup> grade lit, Foundations, and IDT earned all 3 credits in 2 periods in SY16-17</p> <p>55.6% of Grad 20-20 students were promoted to 10<sup>th</sup> grade in SY16-17</p> <p>Not measured in SY16-17</p>	

<p>2. Provide targeted resources for students:</p> <p>Not reading on grade level (Lexile)</p> <p>Unsuccessful in Math/Algebra (Based on CCRPI Math/Algebra scores)</p> <p>Not on-track for graduation <b>(S)</b></p>	<p>Teach year-long reading support classes for 9<sup>th</sup> graders &amp; move students identified for reading support to Biology in 10<sup>th</sup> grade</p> <p>Math Foundations of Algebra course offered both semesters for students who require intervention</p> <p>Support for Grad 20-20 students who were retained in SY16-17</p>	<p>Lexile growth measured through RI &amp; EOC</p> <p>Percent of 9th grade students earning at least 1 math credit</p> <p>Percent of second year Grad 20-20 students in 9<sup>th</sup> grade promoted to 10<sup>th</sup> grade</p>	<p>Certified Staff</p>	<p>Allotments in place from county to offer additional reading support and Math Foundations classes</p>	<p>For 9th Lit with Reading Support students in SY16-17:</p> <p>60.9% ≥ 40 pt. RI growth</p> <p>Avg. 71.9 pt. RI growth</p> <p>25.0% increase in students scoring Developing or Proficient on Milestone</p> <p>90.4% of 9th graders earned at least 1 math credit in SY16-17</p> <p>Not applicable in SY16-17</p>	
<p>3. Identify and provide resources to increase opportunities for advanced, on-level, and remedial students to earn initial credit, embedded credit, dual credit, recovered credit, distance learning, and certifications in areas of student interest. <b>(AD)</b></p>	<p>Offer the following new courses: Georgia Tech dual enrollment Calculus College Readiness Math Honors Astronomy Chemical Materials Engineering Science Advanced Recreational Games</p> <p>Dedicated members of counseling office to support Move On When Ready (MOWR) students</p> <p>Test review opportunities provided for End of Pathway Assessments (EOPA) prior to administration of assessment</p>	<p>Percent of students passing at least one AP course</p> <p>Percent of 11<sup>th</sup> &amp; 12<sup>th</sup> graders earning at least one MOWR credit</p> <p>Pass rates for end of pathway completers</p>	<p>Certified Staff</p>	<p>Teaching allotments to offer new courses</p> <p>Twenty-day funds for EOPA test review sessions</p>	<p>Not measured in SY16-17</p>	

### Board Goal 3: *Develop stakeholder involvement to promote student success.*

<p style="text-align: center;"><i>District Focus Priorities 2016-2019</i></p> <p style="text-align: center;"><u>Focus Priorities:</u> (Based on priorities identified by IE<sup>2</sup>, AdvancEd-AdvEd, Superintendent-S, Academic Division-AD, and Leadership Division - LD)</p>	<p style="text-align: center;"><b>2017-18 Aligned Actions and Measurements</b> (Current School Year Plan and Evaluation of previous year's plan due September 1)</p>					
	<p><b>Key Actions:</b> (List as many actions as needed in each box.)</p>	<p><b>Measured by:</b></p>	<p><b>Owner(s):</b></p>	<p><b>Resources Needed:</b></p>	<p><b>Results of Key Actions from last year's plan:</b> (Due September 1)</p>	<p><b>Focus Priority Status:</b> IP = In Progress FO = Fully Operational</p>
<p>1. Utilize stakeholder input to improve school processes. <b>(AdvED)</b></p>	<p>Work with School Council, PTSA Executive Board, Magnet Executive Board, and local school staff to develop a vision statement for KMHS</p>	<p>Accepted vision statement by 2018-19 school year</p>	<p>Administration Staff Parents</p>	<p>Stakeholder commitment to groups</p>	<p>SY16-17 results: School Council met 4 times in SY16-17</p> <p>PTSA Executive Board met 11 times in SY16-17</p> <p>Magnet Executive Board met 7 times in SY16-17</p>	
<p>2. Establish programs and practices that enhance parental involvement and reflect the needs of students and their families.<b>(S)</b></p>	<p>Establish KMHS Edmodo to provide information and resources to parents and students</p> <p>Communicate with high-risk neighborhoods to ensure parents have access to the KMHS Edmodo</p>	<p>Number of Edmodo enrollees</p>	<p>Administration</p>	<p>Edmodo</p>	<p>Not measured in SY16-17</p>	

<p><b>Other:</b> (Priorities specific to school.)</p>	<p>Continue Character Education Program delivered monthly to student body</p>	<p>Percentage of advisements with a community Character Education partner</p>	<p>Staff Community Partners</p>	<p>Community Mentors</p>	<p>Not measured in SY16-17</p>	
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## Board Goal 4: *Recruit, hire, support and retain employees for the highest level of excellence.*

<p style="text-align: center;"><i>District Focus Priorities 2016-2019</i></p> <p style="text-align: center;"><u>Focus Priorities:</u> (Based on priorities identified by IE<sup>2</sup>, AdvancEd-AdvED, Superintendent-S, Academic Division-AD, and Leadership Division-LD)</p>	<p style="text-align: center;"><b>2017-18 Aligned Actions and Measurements</b> (Current School Year Plan and Evaluation of previous year's plan due September 1)</p>						<p style="text-align: center;"><b><u>Focus Priority Status:</u></b> IP = In Progress FO = Fully Operational</p>
	<p><b>Key Actions:</b> (List as many actions as needed in each box.)</p>	<p><b>Measured by:</b></p>	<p><b>Owner(s):</b></p>	<p><b>Resources Needed:</b></p>	<p><b>Results of Key Actions from last year's plan:</b> (Due September 1)</p>		
<p>1. Ensure that teachers are well trained in the standards, learning engagement strategies, formative assessments, and student progress monitoring. <b>(AD)</b></p>	<p>Provide New Teacher Mentor Program</p> <p>Provide professional learning focused on the PLC process</p>	<p>Local Survey of New Teacher Mentor Program</p> <p>Attendance rate at professional learning</p>	<p>All Certified Staff</p>	<p>Mentors for each new teacher</p> <p>School-Focused Professional Learning Funding</p>	<p>100% of new teachers participated in New Teacher Induction Program in SY16-17</p> <p>91.7% attendance rate for core PL in SY16-17</p>		
<p>2. Determine Professional Learning needs based on results of TKES and LKES evaluations. <b>(IE<sup>2</sup>)</b></p>	<p>Support collaborative teams based on TKES goals established by team members.</p>	<p>Percent of teachers who meet TKES goals</p>	<p>All Certified Staff</p>		<p>Not measured in this way in SY16-17</p>		
<p><b><i>Other:</i></b> (Specific to school.)</p>							

# Making the Cobb Commitment Actionable

## *Data Team Process within Professional Learning Communities*



## COBB COUNTY SCHOOL DISTRICT PERFORMANCE RESULTS

### IOWA ASSESSMENTS

In September of 2016, the Iowa Assessments were administered to all Cobb County School District students in grades 3, 5, and 7. The Iowa Assessments are norm-referenced tests, which allows the performance of Cobb students to be compared to performance of students from across the United States. Students take the Iowa Assessments over the course of four school days in the subjects of reading, English-language arts, math, science, and social studies. In this test brief, scores for each subject are reported using two measures:

(1) National percentile rank and (2) Grade equivalent.

#### **National Percentile Rank**

National percentile rank (NPR) communicates how a student's performance compares to students who took the test across the United States. A NPR of 60% means that the student scored better than 60% of the students who took the test nationally. Nationally the average NPR is 50%.

#### **Grade Equivalent**

Grade equivalent (GE) communicates how a student's performance compares to how far along they are in school. GE is a decimal number. The digits before the decimal represent the grade level, while the digits after the decimal represent the month in the school year. Thus, a GE of 3.6 means that on the grade 3 test the student performed equivalent to what is expected for a student in the sixth month of the third grade. The test was taken during the second month of school.

#### **Data Provided**

Table 1 contains the district averages for each core subject on the Iowa Assessments for grades 3, 5, and 7.

#### **NPR and GE are Student-based not School-based Measures**

The NPR and GE measures reported in this brief for the district and for schools are not based on comparing school or district averages but on individual student scores. Therefore, the district and school NPR and GE in this brief should be thought of as the NPR or GE of the typical student in the district or school. An NPR average of 60 for a school does not indicate that the school performed better than 60 percent of the schools in the nation. Rather, it indicates that the typical student in the school scored better than 60 percent of students in the nation.



## COBB COUNTY SCHOOL DISTRICT PERFORMANCE RESULTS

### IOWA ASSESSMENTS

In September of 2016, the Iowa Assessments were administered to all Cobb County School District students in grades 3, 5, and 7. The Iowa Assessments are norm-referenced tests, which allows the performance of Cobb students to be compared to performance of students from across the United States. Students take the Iowa Assessments over the course of four school days in the subjects of reading, English-language arts, math, science, and social studies. In this test brief, scores for each subject are reported using two measures:

(1) National percentile rank and (2) Grade equivalent.

#### **National Percentile Rank**

National percentile rank (NPR) communicates how a student's performance compares to students who took the test across the United States. A NPR of 60% means that the student scored better than 60% of the students who took the test nationally. Nationally the average NPR is 50%.

#### **Grade Equivalent**

Grade equivalent (GE) communicates how a student's performance compares to how far along they are in school. GE is a decimal number. The digits before the decimal represent the grade level, while the digits after the decimal represent the month in the school year. Thus, a GE of 3.6 means that on the grade 3 test the student performed equivalent to what is expected for a student in the sixth month of the third grade. The test was taken during the second month of school.

#### **Data Provided**

Table 1 contains the district averages for each core subject on the Iowa Assessments for grades 3, 5, and 7.

#### **NPR and GE are Student-based not School-based Measures**

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**COBB COUNTY SCHOOL DISTRICT  
PERFORMANCE RESULTS (Continued)**

**IOWA ASSESSMNETS**

**COBB SCHOOLS IOWA ASSESSMENTS ON GRADE 3, 5, 7**

**Summary of Cobb Result for Each Subject Area and Composite Score in 2014 - 2017**

<b>Subject</b>	<b>Grade</b>	<b><u>National Percentile Ran(NPR)</u></b>				<b><u>Grade Equivalent (GE)</u></b>			
		2014	2015	2016	2017	2014	2015	2016	2017
Reading	3	58	56	59	58	3.3	3.4	3.4	3.3
	5	60	59	58	57	5.6	5.6	5.5	5.4
	7	57	56	57	57	7.6	7.7	7.6	7.6
ELA Total	3	59	56	58	55	3.3	3.3	3.3	3.1
	5	66	64	63	58	5.9	5.9	5.7	5.4
	7	64	62	62	61	8.1	8.1	8.0	7.8
Math Total	3	58	54	57	55	3.2	3.3	3.2	3.2
	5	60	56	55	52	5.4	5.4	5.3	5.1
	7	60	55	55	54	7.9	7.5	7.4	7.3
Science	3	63	60	64	62	3.5	3.5	3.5	3.4
	5	64	62	62	61	5.9	6.0	5.8	5.6
	7	62	62	62	62	8.1	8.1	8.0	8.0
Social Study	3	57	54	55	54	3.3	3.3	3.2	3.2
	5	69	67	67	65	6.2	6.2	6.0	5.9
	7	63	61	62	61	8.2	8.2	8.1	8.0
Complete Composite	3	59	56	59	57	3.3	3.3	3.3	3.2
	5	63	61	60	58	5.8	5.8	5.6	5.5
	7	61	59	59	58	8.0	8.0	7.8	7.6

*Office of Accountability and Research of CCSD, February 3, 2017*

**COBB COUNTY SCHOOL DISTRICT  
PERFORMANCE RESULTS (Continued)**

**SCHOLASTIC ASSESSMENT TEST (SAT) SCORES**

**COBB EXCEEDS STATE AND NATIONAL SCORES ON NEW SAT**

Cobb's class of 2017 once again outperformed their peers at both the state and national level. The District's total average score of **1088** is **38** points higher than the state average and **28** points higher than the national average. The test, used for college admissions and merit-based scholarships, is scored on a scale of 400 to 1600.

Superintendent Chris Ragsdale praised the results and the effort to attain them: "As with the ACT, Cobb graduates exceeded their peers across the state and the nation on the SAT. These results highlight the quality of public education in the Cobb County School District and underscore our mission of One Team, One Goal: Student Success. In celebrating our District's success, I credit the hard work of our students and our many dedicated teachers and administrators."

Cobb students also exceeded the state and national averages in 2016. The test was recently redesigned by the College Board, and students began taking the new test in March, 2016. Previously, the maximum score was 2400. Because of the changes to the test, it is not possible to provide direct, year-over-year comparisons. "The new SAT requires that students read and answer questions about science, history, and social studies while at the same time demonstrate their skills in reading, writing, and math," according to Dr. Ehsan Kattoula, Assistant Superintendent for Accountability and Research for the District.



Ten of the District's high schools had average scores above the national average of 1060: Allatoona, Harrison, Hillgrove, Kell, Kennesaw Mountain, Lassiter, North Cobb, Pope, Walton and Wheeler. Over **60%** of the District's more than 7,800 graduating seniors took the SAT during their high school years. Across the District, a perfect total score of 1600 was earned by one student from Campbell and three students from Walton.

Walton High School had the highest average total score at 1242, 92 points higher than the state average and 82 points higher than the national average. Walton principal Judith McNeill praised the work of her teachers, students, and community: "Our teachers are doing a great job focusing on literacy in the classroom. This focus has had a positive impact on all of the state and national measurements. We thank the faculty, students, and community for making Walton such a positive learning environment. We have students that really want to do well."

North Cobb High School had the highest participation in the District with 452 students taking the SAT. North Cobb principal, Bucky Horton, attributes this increase to the fact that the school is

**COBB COUNTY SCHOOL DISTRICT  
PERFORMANCE RESULTS (Continued)**

**SCHOLASTIC ASSESSMENT TEST (SAT) SCORES**

encouraging students to take the SAT early in their high school careers: “Our community has a clear understanding that taking the test is a measure for college and gives parents and students an indicator of college readiness.” Horton also emphasizes, “Your score is not only about which school you get into, it’s also about scoring high enough for scholarship dollars.”

The SAT is administered by the College Board. Information about the organization, its testing programs and other services is available at [www.collegeboard.com](http://www.collegeboard.com).

The following table includes SAT Scores for the graduates of the Class 2017 of the Cobb County School District. The scores represent the most recent score from each student who took the new SAT during their high school career.

**SAT Score: Class 2017 of Cobb County School District** (Test Scale: 400-1600)

	Number of Test Takers	Evidence-Based reading & Writing	Math	SAT Total
National	1,715,481	533	527	1060
Georgia	63,805	535	515	1050
Cobb	4,707	554	534	1088

*Office of Accountability and Research of CCSD, September 26, 2017*



**COBB COUNTY SCHOOL DISTRICT  
PERFORMANCE RESULTS (Continued)**

**AMERICAN COLLEGE TESTING (ACT) SCORES**

**COBB ACT SCORES CONTINUE UPWARD TREND**

Cobb’s class of 2017 achieved record-high scores on the ACT on both the composite score and scores for each of the four subject-area sections. The District composite score average of **22.9** is nearly two full points higher than the national average and 1.5 points higher than the state average. The test, used for college admissions and merit-based scholarships, is scored on a scale of 1 to 36.

Superintendent Chris Ragsdale praised the efforts behind the results: “Once again, Cobb graduates exceeded their peers across the state and the nation while also surpassing Cobb scores from the previous year. These scores are just one indication of the quality of public education in the Cobb County School District and underscore our mission of One Team, One Goal: Student Success. The credit for the results goes to our hard-working students and dedicated teachers and administrators.”



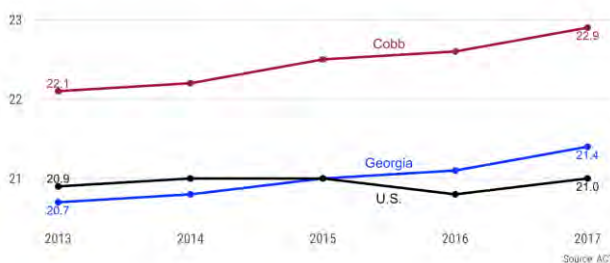
Over **54%** of the District’s more than 7,800 graduating seniors took the ACT during their high school years. Across the district, a perfect composite score was earned by 10 students. Those students were from Campbell (2), Kennesaw Mountain (1), Lassiter (1), Walton (5) and Wheeler (1).

Walton High School had the highest average composite score at 27.0, a full six points higher than the nation and more than five points higher than the state. Walton principal Judith McNeill is “excited that our students did so well” and attributes that success to “the community’s support” and that the “students want to exceed and push themselves.” She also credited “a fantastic faculty that works to support the students” noting “it all comes together to help make students successful on the ACT.”

Wheeler High School saw the largest gain over the previous year with an composite score average of 25.1, a full point higher than in 2016. Wheeler’s principal, Peter Giles, believes two initiatives the school has undertaken led to the improved results. The school began administering the pre-ACT to all freshman a few years ago. “This gives students exposure to the format of the ACT,” Giles notes, “while showing students that they are not limited to the SAT.” He further explains that, “parents are excited that students are given an opportunity to see if it is best for them to focus on the ACT or the SAT.” He too praised teachers who

incorporate test prep into daily lessons and are, “committed to adding rigor to the curriculum to urge students to push beyond level one questions or just grasping the concepts presented.”

**Cobb Composite ACT Scores Continue to Exceed State and Nation**  
Scores of Graduating Seniors from 2013-2017



**COBB COUNTY SCHOOL DISTRICT  
PERFORMANCE RESULTS (Continued)**

**AMERICAN COLLEGE TESTING (ACT) SCORES**

The ACT assessment measures high school students' overall educational development and their readiness for the challenge of core college classes. Scores on the ACT range from 1 to 36. The ACT is comprised of 4 subject-area tests: English, Mathematics, Reading, and Science. The test is administered by ACT, Inc. and information about the organization, its testing program and other services is available at [www.act.org](http://www.act.org).

**ACT Score: Class 2017 of Cobb County School District (Test Scale: 1- 36)**

YEAR	SUBJECT	NATIONAL	COBB	GEORGIA
2017	ENGLISH	20.3	22.7	21.0
2016		20.1	22.3	20.7
2015		20.4	22.2	20.6
2014		20.3	21.8	20.3
2017	MATHEMATICS	20.7	22.2	20.9
2016		20.6	22.0	20.6
2015		20.8	21.9	20.5
2014		20.9	21.8	20.5
2017	READING	21.4	23.4	22.0
2016		21.3	23.2	21.8
2015		21.4	23.0	21.6
2014		21.3	22.7	21.4
2017	SCIENCE	21.0	22.6	21.3
2016		20.8	22.4	21.0
2015		20.9	22.2	20.9
2014		20.8	21.9	20.7
2017	COMPOSITE	21.0	22.9	21.4
2016		20.8	22.6	21.1
2015		21.0	22.5	21.0
2014		21.0	22.2	20.8

*Office of Accountability and Research of CCSD, September 8, 2017*

**COBB COUNTY SCHOOL DISTRICT  
PERFORMANCE RESULTS (Continued)**

**FOUR-YEAR GRADUATION RATE**

**COBB GRADUATION RATE HOLDS ABOVE 83 PERCENT**

The cohort graduation rate for Cobb schools in 2017 hovers above the 83 percent mark for the second straight year. At **83.6 percent**, the rate is up 7.1 percentage points over a five-year period and is the third consecutive year that the rate has topped 80 percent.

In responding to the results, Superintendent Chris Ragsdale notes, “Cobb has maintained a strong graduation rate over four consecutive years of growth despite increasing expectations.” He also commends District teachers who “show an unwavering commitment for student success by providing students with the resources necessary to be college and career ready.”



Six Cobb schools posted rates higher than 90 percent. Topping the list is Harrison High School at **96.3 percent**; the highest rate of any Cobb school during the past five years. Principal Ashlynn Campbell believes the

rate is “evidence of the commitment that our entire staff has for the well-being and academic success of every student.” She adds that “knowledgeable teachers strive to offer exceptional, engaging instruction each day so our students see the connection between high school and college and careers.” Rounding out the list of schools above 90 percent are Allatoona, Hillgrove, Lassiter, Pope and Walton High Schools.

Half of the District’s schools saw increases in cohort graduation rates. Sprayberry High School had the highest gain jumping 3.8 points from 81.7 percent to 85.5 percent. Principal Joe Sharp stresses that Sprayberry is a four-year institution: “We don’t allow students to make mistakes that will cost them graduation. We prepare our students for life after high school.” With strong teachers who want to see all students succeed, Mr. Sharp believes “all the students know there are adults in the building to support them in their goal of graduation.”

Lassiter, North Cobb and Osborne High Schools have each had steady, year-over-year increases in cohort graduation rates during the previous five years. Osborne also touts the highest five-year gain of 19.1 percentage points and Principal Joshua Morreale believes the “continued increase is due to examining data to find the root causes for student success and developing an instructional framework for teachers that will make students successful.” He adds, “Our school culture has developed a sense of teamwork focused on student success. Culture has also contributed to success at Lassiter High School where Principal Chris Richie sees the growth as “a testament to the work of our counselors and teachers to create a culture where every student matters.”

**COBB COUNTY SCHOOL DISTRICT  
PERFORMANCE RESULTS (Continued)**

**FOUR-YEAR GRADUATION RATE**

A cohort group is defined as a group of 9th grade students who enter high school together. The cohort graduation rate is calculated using the number of students from that cohort that graduate in four years. “There is a negative effect on the cohort graduation rate when students leave the District and never report subsequent school enrollment,” Dr. Ehsan Kattoula, Assistant Superintendent for Accountability and Research explains. “For example, a student that moves out of the county without notifying the District will negatively impact the graduation rate.”

**Cobb County School District and Each District High School Graduation Rate 2013-2017**

SCHOOL / YEAR	FIVE-YEAR GRADUATION RATE (%)					TRENDS (%)		
	2013	2014	2015	2016	2017	1 year	3 year	5 year
<b>DISTRICT</b>	<b>76.5</b>	<b>78.2</b>	<b>81.4</b>	<b>83.8</b>	<b>83.6</b>	<b>-0.2</b>	<b>2.2</b>	<b>7.1</b>
Allatoona	86.6	87.1	89.1	91.3	90.1	-1.2	1.0	3.5
Campbell	66.3	66.1	72.1	78.4	79.2	0.8	7.1	12.9
Harrison	96.0	96.2	94.1	94.2	96.3	2.1	2.2	0.3
Hillgrove	86.4	86.2	90.8	93.3	91.0	-2.3	0.2	4.6
Kell	80.6	78.5	84.7	85.0	87.9	2.9	3.2	7.3
Kennesaw Mountain	86.6	81.1	84.1	85.3	82.6	-2.7	-1.5	-4.0
Lassiter	91.4	91.5	93.8	94.5	95.7	1.2	1.9	4.3
McEachern	76.6	81.4	77.5	84.7	83.3	-1.4	5.8	6.7
North Cobb	81.5	82.9	83.7	88.1	89.4	1.3	5.7	7.9
Osborne	48.4	56.8	61.4	64.8	67.5	2.7	6.0	19.1
Pebblebrook	58.3	62.8	70.8	72.3	65.8	-6.5	-5.0	7.5
Pope	91.9	88.0	91.7	93.4	91.8	-1.6	0.1	-0.1
South Cobb	61.0	64.0	74.9	73.4	72.6	-0.8	-2.2	11.6
Sprayberry	82.4	80.9	72.0	81.7	85.5	3.8	13.5	3.1
Walton	90.8	92.7	94.1	96.1	94.5	-1.6	0.5	3.7
Wheeler	71.2	70.5	79.4	80.7	81.1	0.4	1.7	9.9

**COBB COUNTY SCHOOL DISTRICT  
PERFORMANCE RESULTS (Continued)**

**GEORGIA MILESTONES END-OF-GRADE ASSESSMENTS**



Beginning with the 2014–2015 school year, the state implemented the new Georgia Milestones Assessment System (Georgia Milestones) to replace the End of Course Tests (EOCT) and Criterion-Referenced Competency Tests (CRCT). The standards on which the tests are based have not changed, but the assessments have changed.

**What is the Georgia Milestones Assessment System?**

The Georgia Milestones is a comprehensive summative assessment program for grades 3 through 12. Georgia Milestones measures how well students have learned the knowledge and skills outlined in the state content standards in language arts, mathematics, science, and social studies. Students in grades 3 through 8 take an **End-Of-Grade (EOG)** assessment in each content area. High school students take an **End-Of-Course (EOC)** assessment in eight courses. Georgia Milestones includes the following types of test items:

- open-ended (constructed-response) items in language arts and mathematics;
- extended writing responses to passages read during the test in language arts;
- norm-referenced items to provide a national comparison in all content areas; and
- multiple-choice items in all content areas.

**How do the Georgia Milestones differ from the old CRCT and EOCT Assessments?**

Student results on the former CRCT and EOCT Assessments were divided into three performance levels. On the Georgia Milestones, results are divided into four achievement levels. Moreover, although the standards on which the new and old tests are the same, the Georgia Milestones assessments expect students to know those standards in greater depth. For these reasons, fewer students statewide will perform at the highest level on these tests compared to the former CRCT and EOCT assessments.

**How are the results of the Georgia Milestones scored?**

Students performance on the assessment is reported in one of four achievement levels: (1) Beginning Learner, (2) Developing Learner, (3) Proficient Learner, or (4) Distinguished Learner. Descriptions of each achievement level are given in the Individual Student Report (ISR).



**COBB COUNTY SCHOOL DISTRICT  
PERFORMANCE RESULTS (Continued)**

**GEORGIA MILESTONES END-OF-GRADE ASSESSMENTS**

**Beginning Learners** These students did not demonstrate proficiency.  
**Developing Learners** These students demonstrated partial proficiency.  
**Proficient Learners** These students demonstrated proficiency.  
**Distinguished Learners** These students demonstrated advanced proficiency.

**Percent proficient** is the percentage of students scoring in the top two achievement levels. The Georgia DOE considers the students who are ready to progress to the next grade in that test subject.

Students also received a scale score for each test. Using the scale score, you can compare your student's performance with the average student in the school, district, and state. Your student's performance in each subject is described in greater detail using domain categories for each subject area.

**Where to obtain more information about the Georgia Milestones?**

The Georgia Department of Education has provided detailed information about the Milestones for each subject area on their website. To access this information, visit <http://www.cobbk12.org/centraloffice/accountability/milestones-info.aspx>.

**COBB STUDENTS OUTPERFORM THE STATE IN ALL GRADES**

Georgia Milestones End-of-Grade (EOG) Assessments are given in grades 3 to 8 in four subjects: English Language Arts, Math, Science, and Social Studies. Some students take the high school courses Algebra 1 and/or Physical Science in 8th grade.

Georgia Milestones End-of-Course (EOC) assessments were given in 10 high school courses: Ninth Grade Literature and Composition, American Literature and Composition, Coordinate Algebra, Analytic Geometry, Algebra 1, Geometry, Biology, Physical Science, United States History, and Economics/Business/Free Enterprise.

All summary statistics for the District presented in this testing brief were calculated from individual student test scores provided in the final data file from the Georgia DOE.

The following tables are the summary statistics of Cobb performance on **Elementary**, **Middle**, and **High School** levels. Comparisons are made to the state-level summaries where available.

Historical trends are shown for most test metrics from 2015 to 2017 in the following tables. The 1-year trend is calculated by subtracting the 2016 test metric from the 2017 value. Likewise, the 2-year trend is calculated by subtracting the 2015 test metric from the 2017 value.

**COBB COUNTY SCHOOL DISTRICT  
PERFORMANCE RESULTS (Continued)**

**GEORGIA MILESTONES END-OF-GRADE ASSESSMENTS**

**COBB ELEMENTARY SCHOOLS**

**Cobb and State Result for Each EOG (End-of-Grade) Assessment in 2017**

Subject	Grade	Mean Scale Score			Percent Proficient In Levels 3 - 4			Percent In Levels 2 - 4		
		Cobb	State	Diff	Cobb	State	Diff	Cobb	State	Diff
ELA	3	519.4	504.0	15.4	47.4%	36.0%	11.4%	80.4%	70.0%	10.4%
	4	526.3	511.0	15.3	54.6%	41.0%	13.6%	82.9%	73.0%	9.9%
	5	525.8	511.0	14.8	50.6%	38.0%	12.6%	83.8%	74.0%	9.8%
Math	3	523.1	518.0	5.1	48.2%	42.0%	6.2%	83.8%	80.0%	3.8%
	4	533.9	522.0	11.9	55.1%	44.0%	11.1%	87.8%	82.0%	5.8%
	5	522.9	513.0	9.9	45.7%	37.0%	8.7%	80.7%	75.0%	5.7%
Science	5	514.0	509.0	5.0	42.4%	40.0%	2.4%	72.0%	69.0%	3.0%
Social Studies	5	506.5	503.0	3.5	32.7%	29.0%	3.7%	77.0%	73.0%	4.0%

*Prepared by the Office of Accountability and Research of CCSD, July 24, 2017*

**Cobb Results for Each EOG Assessment in 2017 and 1- and 2-year Trends**

Subject	Grade	Mean Scale Score			Percent Proficient In Levels 3 - 4			Percent In Levels 2 - 4		
		2017	1-Yr Trend	2-Yr Trend	2017	1-Yr Trend	2-Yr Trend	2017	1-Yr Trend	2-Yr Trend
ELA	3	519.4	4.0	2.8	47.4%	3.4%	1.1%	80.4%	6.2%	5.2%
	4	526.3	10.2	7.1	54.6%	8.9%	6.2%	82.9%	4.6%	3.5%
	5	525.8	0.9	1.2	50.6%	-2.4%	-0.9%	83.8%	1.0%	2.9%
Math	3	523.1	0.8	6.6	48.2%	1.5%	6.6%	83.8%	1.5%	3.0%
	4	533.9	9.2	11.3	55.1%	7.6%	8.2%	87.8%	3.6%	4.1%
	5	522.9	3.0	5.0	45.7%	0.4%	1.9%	80.7%	1.6%	3.0%
Science	5	514.0	2.0	1.4	42.4%	1.4%	1.7%	72.0%	-0.2%	-1.5%
Social Studies	5	506.5	0.2	-0.2	32.7%	1.1%	0.6%	77.0%	-0.1%	-0.5%

*Prepared by the Office of Accountability and Research of CCSD, July 24, 2017*

*The 1-year trend is calculated by subtracting the 2016 value from the 2017 value. Likewise the 2-year trend is calculated by subtracting the 2015 value from the 2017 value.*

**COBB COUNTY SCHOOL DISTRICT  
PERFORMANCE RESULTS (Continued)**

**GEORGIA MILESTONES END-OF-GRADE ASSESSMENTS**

**COBB MIDDLE SCHOOLS**

**Cobb and State Result for Each EOG (End-of-Grade) Assessment in 2017**

Subject	Grade	Mean Scale Score			Percent Proficient In Levels 3 - 4			Percent In Levels 2 - 4		
		Cobb	State	Diff	Cobb	State	Diff	Cobb	State	Diff
ELA	6	529.5	509.0	20.5	54.1%	40.0%	14.1%	80.6%	70.0%	10.6%
	7	524.4	506.0	18.4	50.8%	36.0%	14.8%	81.9%	71.0%	10.9%
	8	529.6	515.0	14.6	53.3%	43.0%	10.3%	88.7%	80.0%	8.7%
Math	6	527.9	513.0	14.9	51.8%	38.0%	13.8%	84.5%	76.0%	8.5%
	7	534.7	520.0	14.7	52.1%	41.0%	11.1%	84.6%	77.0%	7.6%
	8	519.5	509.0	10.5	42.8%	35.0%	7.8%	84.2%	76.0%	8.2%
Science	8	500.7	492.0	8.7	34.6%	30.0%	4.6%	63.7%	58.0%	5.7%
Social Studies	8	525.2	512.0	13.2	48.8%	39.0%	9.8%	83.6%	75.0%	8.6%

*Prepared by the Office of Accountability and Research of CCSD, July 24, 2017*

**Cobb Results for Each EOG Assessment in 2017 and 1- and 2-year Trends**

Subject	Grade	Mean Scale Score			Percent Proficient In Levels 3 - 4			Percent In Levels 2 - 4		
		2017	1-Yr Trend	2-Yr Trend	2017	1-Yr Trend	2-Yr Trend	2017	1-Yr Trend	2-Yr Trend
ELA	6	529.5	5.2	1.9	54.1%	2.6%	1.9%	80.6%	2.5%	1.5%
	7	524.4	1.1	2.2	50.8%	0.1%	1.1%	81.9%	0.7%	3.5%
	8	529.6	-0.5	5.1	53.3%	-4.1%	2.6%	88.7%	1.0%	5.0%
Math	6	527.9	2.2	5.9	51.8%	2.9%	6.4%	84.5%	1.7%	3.9%
	7	534.7	3.3	10.2	52.1%	1.9%	6.3%	84.6%	3.0%	4.0%
	8	519.5	1.8	-7.9	42.8%	2.1%	-4.3%	84.2%	0.9%	1.6%
Science	8	500.7	3.3	-12.7	34.6%	6.6%	-5.1%	63.7%	-0.5%	-5.9%
Social Studies	8	525.2	8.3	13.1	48.8%	5.2%	12.0%	83.6%	3.8%	7.7%

*Prepared by the Office of Accountability and Research of CCSD, July 24, 2017*

*The 1-year trend is calculated by subtracting the 2016 value from the 2017 value. Likewise the 2-year trend is calculated by subtracting the 2015 value from the 2017 value.*

**COBB COUNTY SCHOOL DISTRICT  
PERFORMANCE RESULTS (Continued)**

**GEORGIA MILESTONES END-OF-COURSE ASSESSMENTS**

**COBB HIGH SCHOOLS**

**Cobb and State Results for Each EOC (End-of-Course) Assessment in 2017**

Subject	Mean Scale Score			Percent Proficient			Percent		
	Cobb	State	Diff	In Levels 3 - 4			In Levels 2 - 4		
				Cobb	State	Diff	Cobb	State	Diff
Biology	546.3	517.6	28.7	60.7%	44.5%	16.2%	81.3%	69.3%	12.0%
Economics	546.5	519.9	26.6	59.9%	44.1%	15.7%	82.8%	71.1%	11.7%
United States History	543.2	519.2	24.0	60.4%	44.8%	15.7%	86.8%	75.1%	11.7%
American Literature	535.8	518.1	17.7	57.1%	46.4%	10.7%	87.3%	80.4%	6.9%
Geometry	539.7	521.3	18.4	53.6%	43.5%	10.1%	82.5%	76.8%	5.7%
Ninth Literature	532.9	521.3	11.7	58.5%	50.3%	8.2%	87.5%	82.6%	4.8%
Algebra 1	512.4	508.3	4.1	38.9%	34.7%	4.2%	76.3%	69.8%	6.6%

*Prepared by the Office of Accountability and Research of CCSD, July 24, 2017*

**Cobb Results for Each EOC Assessment in 2017 and 1-and 2-year Trends**

Subject	Mean Scale Score			Percent Proficient			Percent		
	2017	1-Yr Tred	2-Yr Tred	In Levels 3 - 4			In Levels 2 - 4		
				2017	Trend	Trend	2017	Trend	Trend
Biology	546.3	5.7	18.2	60.7%	5.52%	11.6%	81.3%	3.1%	8.2%
Economics	546.5	-1.7	17.8	59.9%	-1.29%	9.3%	82.8%	-0.9%	3.9%
United States History	543.2	2.0	11.6	60.4%	0.26%	7.1%	86.8%	0.7%	3.8%
American Literature	535.8	3.2	14.2	57.1%	4.74%	10.4%	87.3%	3.2%	5.3%
Geometry	539.7	0.5	15.0	53.6%	0.08%	7.5%	82.5%	1.4%	5.3%
Ninth Literature	532.9	6.6	13.2	58.5%	6.38%	12.8%	87.5%	3.0%	4.9%
Algebra 1	512.4	4.3	7.7	38.9%	3.14%	6.2%	76.3%	3.9%	5.0%

*Prepared by the Office of Accountability and Research of CCSD, July 24, 2017*

*The 1-year trend is calculated by subtracting the 2016 value from the 2017 value. Likewise the 2-year trend is calculated by subtracting the 2015 value from the 2017 value.*

## COBB COUNTY SCHOOL DISTRICT PERFORMANCE RESULTS (Continued)

### COLLEGE AND CAREER READY PERFORMANCE INDEX (CCRPI)



#### INCREASED CCRPI SCORES FOR COBB EXCEED STATE AVERAGE

For the sixth consecutive year, the Cobb County School District score has exceeded the state average on the College and Career Readiness Performance Index (CCRPI).

Superintendent Chris Ragsdale applauded the results: “Cobb’s results are further evidence of the outstanding work being done by our teachers and administrators to prepare students for the future and highlights the quality of public education in the Cobb County School District. It also exhibits the focus on our mission of One Team, One Goal: Student Success.”

The District’s score increased 2.4 points to **82.9** which is 7.9 points higher than the state average of 75.0 points. Cobb’s elementary and middle schools showed the most improvement, and three each scored higher than 100 points for the first time. Walton High School exceeded 100 points for the second year in a row.

#### Individual School Performance Highlight

Timber Ridge (100.5), Murdock (100.3) and Sope Creek (100.3) were the highest performing elementary schools. Timber Ridge Elementary School principal Jeffrey Castle credits “a supportive parent community, engaged students and motivated, highly-capable teachers who have the education of the whole child as their main priority.” He continued to say, “Our focus last year was on progress, with implementation of computer-based reading intervention programs, and on intentional delivery of rigorous instruction and congruency among curriculum, assessments and instruction.”

Dickerson Middle School’s score of 103 was the highest score of any school in the District. Two other middle schools, Dodgen (101) and Hightower Trail (100.5) also scored above 100 points. Three additional middle schools exceeded 90 points. The latest CCRPI score reflects the commitment to the focus on student achievement, according to Dickerson principal Carole Brink. “At Dickerson, this focus centers around our wonderful student population, community and staff, in addition to all of the great goals we accomplish. Nothing happens without a team. A team of outstanding teachers, a support team from the District office, a team of parents second to none and, especially, a group of students who work hard every day to be the best that they can be.”

Eight of the District’s 16 high schools had scores above 90 points; Walton (101) and Lassiter (99.9) scored the highest. “This score represents many aspects of the school, academics being only one area. Faculty, students, parents, administration and the entire Walton community work together to make Walton a school of excellence,” notes Walton principal Judi McNeill. “High expectations and rigor in the classroom every day are the keys to our success.”

Most (59) of the elementary schools in the District improved on the CCRPI in 2017 with Austell (20.5 point gain), Green Acres (17.4 point gain) and Varner (15.3 point gain) showing the highest improvement.

## COBB COUNTY SCHOOL DISTRICT PERFORMANCE RESULTS (Continued)

### COLLEGE AND CAREER READY PERFORMANCE INDEX (CCRPI)

Austell’s principal, Marvin Bynes says, “The recipe for success is a combination of many activities and practices to move children to the next level. We focused on things that made a difference with the students and really implemented those things on a regular basis.”

“We targeted students in our after-school tutoring program to make the most gains in student achievement,” explains Althea Singletary, principal of Varner Elementary School. “School and District staff provided intense, rigorous math training for teachers and students. To bridge instructional gaps, the administration and teachers hosted a Math Night for parents.”

Among middle schools, 19 had increases over the previous year. Garrett (10.9 point gain) and Barber (8.3 point gain) had the highest increases, while Cooper saw an 8.1 point gain for the second consecutive year. Pebblebrook (5.7 point gain) and Hillgrove (2.4 point gain) were the most improved high schools.

#### About the CCRPI

The CCRPI is the state accountability measure. It is scored on a 100-point scale and contains three components: achievement (50 points), progress (40 points) and achievement gap (10 points). Schools can also receive up to 10 challenge, or bonus, points. Cobb has always outperformed the state since the state began using CCRPI scores in 2012.

The achievement component (50 points) measures how students performed on the Georgia Milestones state assessments and on other college and career ready indicators. For high schools, achievement includes the graduation rate. Progress (40 points) measures the growth demonstrated by students on the Georgia Milestones from year to year. Achievement gap (10 points) indicates the performance difference between the lowest performing 25% of students in a school or district, compared to the performance of all students in Georgia. Significant changes were made to the CCRPI in 2015 so that CCRPI scores before 2015 are too different to be usefully compared to those in 2015 – 2017.

#### More Information

Detailed information about the CCRPI is available from the GaDOE (<http://ccrpi.gadoe.org/>). The available information includes full reports for all schools and districts in Georgia. CCRPI scores for all of Cobb’s schools are included in the [CCRPI Brief](#) on Cobb’s [Accountability Data](#) page.



**COBB COUNTY SCHOOL DISTRICT  
PERFORMANCE RESULTS (Continued)**

**EXPENDITURES PER FTE**

Compared to the average school system in Georgia, Cobb County spends less on operation and support, and more on student instruction.

According to the latest available State DOE Report Card, 2015-2016, Cobb County spent **72.26%** of its total General Fund expenditures on instruction. The Georgia State system average is **66.92%**. The following table is the presentation of K-12 expenditures in category details, by percent and per FTE (student full-time equivalency).

**K – 12 Expenditures in General Fund**

	COBB COUNTY		STATE OF GEORGIA	
	Percent	Per FTE	Percent	Per FTE
<b>Instruction</b>	<b>72.26%</b>	<b>\$6,066</b>	<b>66.92%</b>	<b>\$5,560</b>
Media	1.60%	\$134	1.67%	\$139
Instructional Support	2.95%	\$248	4.01%	\$333
Pupil Services	2.75%	\$231	3.47%	\$288
General Admin	1.72%	\$144	2.38%	\$198
School Admin	7.18%	\$603	7.05%	\$586
Transportation	4.85%	\$407	5.54%	\$460
Maint & Operation	6.69%	\$562	8.69%	\$722
Capital Projects	0%	\$0	0.04%	\$3
School Food Svcs	0%	\$0	0.06%	\$5
Debt Services	0%	\$0	0.18%	\$15
<b>Total</b>	<b>100%</b>	<b>\$8,395</b>	<b>100%</b>	<b>\$8,309</b>

Data Source: Governor’s Office of Student Achievement 2015-2016 Report Card as latest available

## SCHOOL DISTRICT EARNS TRIPLE A CREDIT RATING

### Only 0.50% of public school districts in the US hold top rating

Moody's Investor's Service ("Moody's") reviewed for indicative credit purposes the business fundamentals and financial condition of the Cobb County School District and on December 17, 2015, assigned a **Triple A Credit Rating to the Cobb County School District (CCSD)**. This rating is the highest credit rating available for a government entity and the first time in history that the district has received the highest rating. The Triple A rating reflects the district's sizable and diverse tax base, sound reserve position characterized by conservative budgeting and formal financial policies, and an above average pension burden, mitigated by the absence of any long-term debt. Only 0.50% of public school districts in the United States hold such a rating.

"Financial Services has been working on this project for two years, and this achievement reflects the hard work, professionalism, and 'never give up' attitude of the entire financial services management team," says Brad Johnson, CCSD Chief Financial Officer.

Credit ratings represent the credit worthiness of corporations and government entities. In investment, the credit ratings are published by credit rating agencies and used by investment professionals to assess the likelihood a debt can be repaid. Ratings play a critical role in determining how much companies and government entities that issue debt have to pay to access credit markets. Ratings determine borrowing costs and the amount of interest they pay on their issued debt.

A credit rating is also an indicator of an organization's skill and experience with regard to financial operations including budgeting and forecasting, cash management, financial reporting, accounting, and financial management.

The credit rating industry is highly concentrated with the two largest rating agencies, Moody's Investor's Service and Standard & Poor's having roughly 80% market share globally. It is extraordinarily difficult to achieve an Aaa rating from these rating agencies:

(1) As has been widely reported in the business press, the 2008-2009 crash was so devastating that by the end of the economic downturn period, there were only three S&P 500 companies left that could boast an Aaa credit rating.

(2) An evaluation of state governments reveals that out of the 50 states in the US, only 15 states (30%) currently hold an Aaa credit rating.

(3) It is even more difficult for public school districts to achieve an Aaa rating because of limited diversity in General Fund revenue streams and limited flexibility to cut services because students in public schools have to receive an education. By contrast, cities and counties have a wider range of revenue options and have more flexibility in their expenditure budgets. An evaluation of public school districts in the United States reveals that only 0.50% hold an Aaa credit rating.



## SCHOOL DISTRICT EARNS TRIPLE A CREDIT RATING (continued)



*Chief Financial Officer Brad Johnson, at center, with the CCSD Financial Services Team*

## ALL 16 COBB COUNTY HIGH SCHOOLS ACHIEVE 2017 AP HONORS



The Georgia Department of Education announced the state's **2017 Advanced Placement (AP) Honor Schools** and all 16 Cobb County School District (CCSD) high schools achieved recognition.

Campbell, Hillgrove, McEachern, North Cobb and Sprayberry high schools each achieved the honor of **AP Access and Support Schools**. To achieve this recognition, the schools had at least 30% of AP exams taken by students who identified themselves as African-American and/or Hispanic and 30% of all AP exams earning scores of 3 or higher.

Eight CCSD high schools made the list of **AP Merit Schools**: Harrison, Kennesaw Mountain, Lassiter, North Cobb, Pope, Sprayberry, Walton, and Wheeler.

Of the 204 schools the state named as **AP STEM Schools**, 15 Cobb high schools received the honor: Allatoona, Campbell, Harrison, Hillgrove, Kell, Kennesaw Mountain, Lassiter, McEachern, North Cobb, Osborne, Pope, South Cobb, Sprayberry, Walton, and Wheeler. AP STEM Schools have students testing in at least two AP math courses and two AP science courses.

The Georgia DOE selected 11 CCSD high schools as **AP STEM Achievement Schools**: Campbell, Harrison, Hillgrove, Kell, Kennesaw Mountain, Lassiter, North Cobb, Pope, South Cobb, Walton and Wheeler. AP STEM Achievement Schools are those with students testing in at least two AP math courses and two AP science courses and at least 40 percent of exam scores on AP math and science exams earning scores of 3 or higher.

The **AP Humanities Schools** honor went to schools with students testing in the following AP courses: at least one ELA, two social science, one fine art, and one world language. The CCSD schools named as AP Humanities Schools include Allatoona, Campbell, Harrison, Hillgrove, Kell, Kennesaw Mountain, Lassiter, McEachern, North Cobb, Pebblebrook, Pope, Sprayberry, Walton, and Wheeler.

## CCSD STUDENTS WIN AWARDS: FIRST HONORS AT GEORGIA SCIENCE & ENGINEERING FAIR



For their research presentations at the Georgia Science & Engineering Fair, four **Cobb County School District** students walked away with a combined eleven awards. The students represented three schools: **Lovinggood Middle School**, **Dickerson Middle School** and **North Cobb High School**.

The Georgia Science & Engineering Fair (GSEF) is Georgia’s premier forum for students to showcase their original research. During the fair, students compete for awards and interact with top-level professional scientists. The Cobb students won an opportunity to compete at the event in Athens, Ga. because they won GSEF-affiliated regional fairs earlier in the school year.

**North Cobb High School** senior **Audrey Widmier** won awards from the Association for Women Geoscientists and Ricoh Sustainable Development for her research project “Human Disturbance on Soil Macroinvertebrate Communities.”

Fellow North Cobb student **Alexis Sanders**, ninth grade, won the Tellus’ Future Science Stars Award-alternate for her work researching the effects of light frequency on the growth rate of cherry tomatoes.

**Dickerson Middle School** eighth grader **Safi Ahmed** racked up three awards at the science fair: Broadcom Masters Nominee, National Association of Biology Teachers Biology and Life Science Project-Junior Division and GSEF Best in Category Biochemistry –Junior Division.

**Stephen Litt**, a seventh grader from **Lovinggood Middle School**, topped the list with five awards for his research into a cure for cancer. Stephen’s awards included the Broadcom Masters Nominee, Georgia Microscopical Society Lucy B. McCrone Student Science, National Association of Biology Teachers Biology and Life, Georgia Science and Engineering Fair Outstanding 7<sup>th</sup> Grade Project and GSEF Best in Category Biomedical and Health Science-Junior Division.

## **CCSD STUDENTS WIN AWARDS: FIRST HONORS AT GEORGIA SCIENCE & ENGINEERING FAIR (continued)**

Safi and Stephen also took First Honors in the Junior Division for their projects. First Honors go to projects with total scores ranking approximately at or above the 90th percentile based on overall scores, regardless of category.

### **CCSD Award Winners at GSEF**

#### **ASSOCIATION FOR WOMEN GEOSCIENTISTS AWARD**

- Audrey Widmier, 12<sup>th</sup> grade, North Cobb High School—Human Disturbance on Soil Macroinvertebrate Communities

#### **BROADCOM MASTERS NOMINEE**

- Safi Ahmed, eighth grade, Dickerson Middle School –WANTED: Heart Burn Remedy, REWARD: Instant Relief
- Stephen Litt, seventh grade, Lovinggood Middle School—Does EGCG Stop Planarian Tumors? A Cancer Cure Pathway

#### **GEORGIA MICROSCOPICAL SOCIETY LUCY B. MCCRONE STUDENT SCIENCE AWARD**

- Stephen Litt, seventh grade, Lovinggood Middle School —Does EGCG Stop Planarian Tumors? A Cancer Cure Pathway

#### **NABT BIOLOGY & LIFE SCIENCE PROJECT AWARD – JUNIOR DIVISION**

- Safi Ahmed, eighth grade, Dickerson Middle School –WANTED: Heart Burn Remedy, REWARD: Instant Relief
- Stephen Litt, seventh grade, Lovinggood Middle School—Does EGCG Stop Planarian Tumors? A Cancer Cure Pathway

#### **RICOH SUSTAINABLE DEVELOPMENT AWARD**

- Audrey Widmier, 12<sup>th</sup> grade, North Cobb High School—Human Disturbance on Soil Macroinvertebrate Communities

#### **TELLUS' FUTURE SCIENCE STARS AWARD – ALTERNATE**

- Alexis Sanders, ninth grade, North Cobb High School –Effect of Light Frequency on the Growth Rate of Cherry Tomatoes

## **CCSD STUDENTS WIN AWARDS: FIRST HONORS AT GEORGIA SCIENCE & ENGINEERING FAIR (continued)**

### **GEORGIA SCIENCE & ENGINEERING FAIR OUTSTANDING 7TH GRADE PROJECT**

- Stephen Litt, seventh grade, Lovinggood Middle School—Does EGCG Stop Planarian Tumors? A Cancer Cure Pathway

### **GSEF BEST IN CATEGORY BIOCHEMISTRY JR DIV**

- Safi Ahmed, eighth grade, Dickerson Middle School –WANTED: Heart Burn Remedy, REWARD: Instant Relief

### **GSEF BEST IN CATEGORY BIOMEDICAL & HEALTH SCIENCE JR DIV**

- Stephen Litt, seventh grade, Lovinggood Middle School—Does EGCG Stop Planarian Tumors? A Cancer Cure Pathway

## CCSD COBB COUNTY SCHOOL DISTRICT NAMED ONE OF BEST COMMUNITIES FOR MUSIC EDUCATION FOR 15<sup>TH</sup> YEAR



For the 14<sup>th</sup> consecutive year, The National Association of Music Merchants (NAMM) Foundation named the **Cobb County School District** to its list of the Best Communities for Music Education (BCME).

The NAMM Foundation, in cooperation with researchers at The Music Research Institute at the University of Kansas, reviews survey results to determine the school districts that produce the most outstanding music education programs each year.

CCSD has made the list 15 out of the 18 years of the award program. The list recognizes the efforts by teachers, administrators, parents, students and community leaders to make music education part of the curriculum. The designated school districts demonstrate an exceptionally high commitment and access to music education.

According to the NAMM Foundation, school districts like CCSD set the bar in offering students access to comprehensive music education.

This year, the designation takes on added significance with new research showing strong ties between K-12 school students who actively participate in school music education programs and overall student success. A recent study of students in the Chicago Public Schools by brain researchers at Northwestern University, detailed in *Neuroscientist* and *Education Week*, builds on previous findings that participation in music education programs helps improve brain function, discipline and language development.

## **CCSD COBB COUNTY SCHOOL DISTRICT NAMED ONE OF BEST COMMUNITIES FOR MUSIC EDUCATION FOR 15<sup>TH</sup> YEAR (continued)**

“Studying music has intrinsic benefits and, on its own, is core to learning. Also, the links between student success and music education have now been demonstrated by brain researchers in multiple studies,” said Mary Luehrsen, Executive Director of The NAMM Foundation. “The schools and districts our foundation recognizes are building on that connection between music and academics. These schools and districts are models for other educators who see music as a key ingredient in a well-rounded curriculum that makes music available to all children, regardless of zip code.”

The BCME program evaluates districts based on funding, staffing of highly qualified teachers, commitment to standards and access to music instruction. The 2017 BCME list includes 527 school districts.

## CCSD STUDENTS WIN TOP HONORS AT 2017 SHULER AWARDS



The Georgia High School Musical Theatre Awards honored school productions and student performers from five Cobb County School District schools. Two seniors captured first place awards for their acting. **Jelani Winston** took home the award for Best Performance by a Featured Performer for his part in **Walton High School's** *Little Shop of Horrors*. **Pope High School's** **Matthew Schwartz** won Best Performance by a Supporting Actor for his presentation of *The Drowsy Chaperone*.

CCSD students and school performances also earned five Honorable Mentions and were nominated for six additional awards.

The 2017 Shuler Awards Student Ensemble included 14 CCSD students, and four students represented the District as members of the 2017 Shuler Awards Students Take A Role (STAR) Council, which acts as the student advisory board for the awards.

Fashioned after Broadway's Tony Awards, the Georgia High School Musical Theatre Awards – Shuler Hensley Awards celebrate excellence in high school musical theater. The awards are named in honor of actor/singer and Georgia native, Shuler Hensley, winner of the prestigious Tony Award, Outer Critics Circle Award and Drama Desk Award. The program embodies a spirit of camaraderie and celebration for the arts in high schools across Georgia.

Atlanta's Cobb Energy Performing Arts Centre is home to the Shuler Awards, which were broadcast live on local Georgia Public Broadcasting stations April 20. The Shulers are a part of the National High School Musical Theatre Awards – The Jimmy Nederlander Awards.

### 2017 Shuler Awards:

#### **Best Performance by a Featured Performer Award**

Jelani Winston (Audrey II), Walton High School, *Little Shop of Horrors* – Winner

Gabe Gonzales (Aldolpho) Pope High School, *The Drowsy Chaperone* – Honorable Mention



## **CCSD STUDENTS WIN TOP HONORS AT 2017 SHULER AWARDS (continued)**

### **Best Performance by a Supporting Actor Award**

Matthew Schwartz (Man in Chair), Pope High School, *The Drowsy Chaperone* – Winner

Christian King (Rueben), Kennesaw Mountain High School, *Joseph and the Amazing Technicolor Dreamcoat* – Nominee

### **Shuler Overall Production Award**

Walton High School, *Little Shop of Horrors* – Honorable Mention

### **Shuler Scenic Design Award**

The Drafting and Drawing Class, Wheeler High School, *Disney's High School Musical* – Honorable Mention

### **Shuler Ensemble Award**

Allatoona High School, *Legally Blonde the Musical* – Honorable Mention

### **Shuler Costume Award**

Walton High School, *Little Shop of Horrors* – Honorable Mention

### **Shuler Music Direction Award**

Walton High School, *Little Shop of Horrors* – Nominee

### **Shuler Orchestra Award**

Michael Huebner, Kennesaw Mountain High School, *Joseph and the Amazing Technicolor Dreamcoat* – Nominee

### **Shuler Sound Award**

Dan Crew and Robby Tohar, Pope High School, *The Drowsy Chaperone* – Nominee

### **Shuler Technical Execution Award**

Tyler Crow and Jake Pitts, Walton High School, *Little Shop of Horrors* – Nominee

### **Best Performance by a Leading Actor Award**

JD Flynn (Seymour), Walton High School, *Little Shop of Horrors* – Nominee

## **CCSD STUDENTS WIN TOP HONORS AT 2017 SHULER WARDS (continued)**

### **2017 Shuler Awards Student Ensemble from CCSD**

Alexis Watson, Allatoona High School

Anna McDougall, Walton High School

Caroline Caden, Hillgrove High School

Henrique Sobrinho, Hillgrove High School

Jadyn Ballard, Lassiter High School

Karli Bryant, Walton High School

Katherine Bartlett, Pope High School

Matthew Schwartz, Pope High School

Michael Dotson, Pope High School

MJ Lock, Wheeler High School

Morgan Carson, Lassiter High School

Nickolas Haddad, Kennesaw Mountain High School

Stella Gainsford, Wheeler High School

Sydney Conners, Allatoona High School

### **2017 Shuler Awards S.T.A.R. Council**

Olivia Soullier, Hillgrove High School

Brianna Boehm, Pope High School

Tyler Crow, Walton High School

Colette Matas, Wheeler High School

## CCSD STUDENTS SCORE HIGH AT NATIONAL TECHNICAL INSTITUTE FOR THE DEAF MATH COMPETITION



While other students put away their books for spring break, eight **Cobb County School District** students traveled to Rochester, N.Y. to test their math skills at the National Technical Institute for the Deaf (NTID).

During the timed competition, the students solved a variety of math problems representative of algebra, geometry and general middle school math curriculum. The students competed individually and with teams during an “Amazing Math Race” in which they had to complete difficult problems to gain pieces of a puzzle while finding destinations on the NTID campus located at the Rochester Institute of Technology.

This was the first year Cobb students participated in the annual math competition for middle school students who are deaf or hard-of-hearing (DHH). Four Cobb students placed in the top 50 of the 140 DHH students who competed. Students from 35 school districts participated in the event.

“We had an amazing time together, and our kids represented our county very well,” said **Bobbie Ealy**, CCSD Education Program Specialist. “Many thanks go out to our staff and parents who went during our spring break to chaperone and support our students.”

The CCSD staff who supported the students at the math competition include **Samuel Gonzalez**, Interpreter at **Simpson Middle School**; **Myra Cerecero** and **Frances Willis**, teachers of DHH students at **Pine Mountain Middle School**; **Bobbie Ealy**; and **Rukiya Isoke**, Itinerant teacher for DHH students.

## **CCSD STUDENTS SCORE HIGH AT NATIONAL TECHNICAL INSTITUTE FOR THE DEAF MATH COMPETITION (continued)**

### **Cobb Students Ranking at NTID/RIT Math Competition:**

- Sophia Skordeles, 8<sup>th</sup> grade, Dodgen Middle School – 6<sup>th</sup> place
- Manuel Castillo, 8<sup>th</sup> grade, Tapp Middle School – 21<sup>st</sup> place
- Thomas Cupolo, 7<sup>th</sup> grade, Simpson Middle School – 26<sup>th</sup> place

### **CCSD Team Results out of 35 teams:**

- Sophia Skordeles, Manuel Castillo, Thomas Cupolo, and Kennedy Campbell— 8<sup>th</sup> place
- Hunter Wright, Damiyon Richard, Jonathan Hartley, and Brendon Ashton – 22<sup>nd</sup> place

## COBB COUNTY STUDENTS WIN AT READING, HEAD TO TO REGIONAL HELEN RUFFIN READING BOWL

In a competition that has grown so large that the participants have to be split into morning and afternoon sessions, 59 Cobb County students pitted their literary knowledge against their competitors in the annual Cobb County Helen Ruffin Reading Bowl, January 14 at McEachern High School.

Helen Ruffin, a media specialist in DeKalb County, wanted to encourage students to read. Ruffin used the nominees for the Georgia Children’s Book Awards to create a reading bowl competition between her young scholars. Her vision included seeing students from all schools across the state of Georgia test their knowledge of the selected books. Today, the Georgia Helen Ruffin Reading Bowl is open to students in grades four through twelve across the state.

This year’s Cobb County **Helen Ruffin Reading Bowl** winners include:

### *Elementary School Level*

**Smyrna Elementary**, 1st place  
**Shallowford Falls Elementary**, 2nd place

### *Middle School Level*

**Dickerson Middle School**, 1st place  
**Lovinggood Middle School**, 2nd place

### *High School Level*

**Walton High School**, 1st place  
**South Cobb High School**, 2nd place



## COBB GRADUATES SNAG NEARLY \$94 MILLION IN SCHOLARSHIP OFFERS



The Cobb County School District class of 2017 generated more than **\$93.7** million in college scholarship offers, so far.

This figure does not include the HOPE Scholarship awards which will be available later this summer. The scholarship awards for academic scholars and athletic stand-outs came from all 16 of the District's high schools and the Cobb Performance Learning Center.

### Totals for scholarship offers at CCSD schools:

Allatoona	\$1,708,740.00
Campbell	\$3,683,844.00
Harrison	\$6,472,768.00
Hillgrove	\$7,958,553.00
Kell	\$1,344,966.00
KMHS	\$10,633,510.00
Lassiter	\$9,783,386.00
McEachern	\$8,000,000.00
North Cobb	\$2,384,620.00
Osborne	\$2,228,568.00
PLC	\$2,000.00
Pope	\$6,465,690.00
South Cobb	\$2,349,535.00
Sprayberry	\$1,181,110.00
Walton	\$20,300,000.00
Wheeler	\$4,018,529.00
<b>Total</b>	<b>\$93,715,819.00</b>

## COBB STUDENTS CAPTURE 2ND AND 3RD PLACE AT GEORGIA EDUCATIONAL TECHNOLOGY FAIR

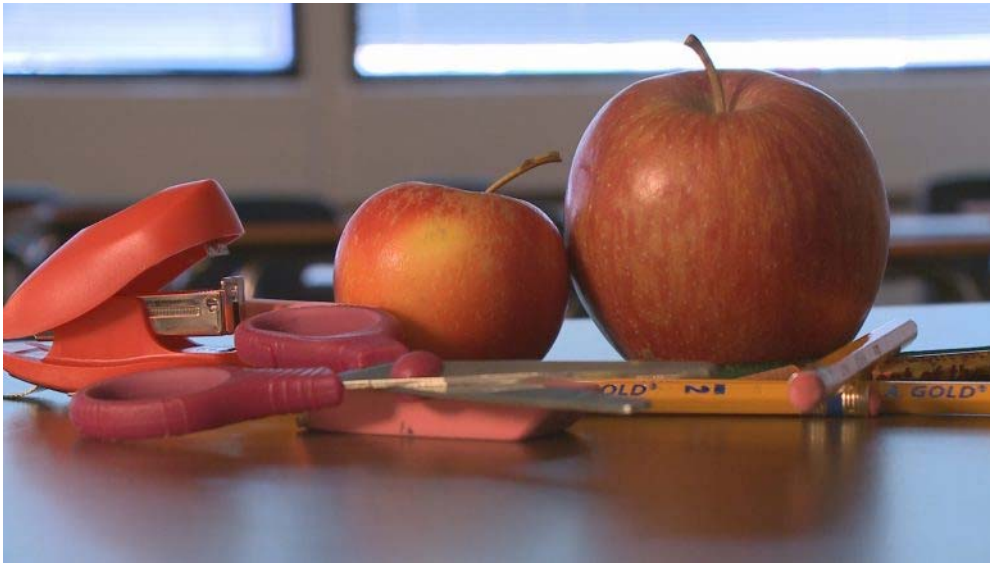


In January, more than 100 students from the **Cobb County School District (CCSD)** competed in the rebooted **Cobb Regional Technology Competition (CRTC)**. The first place winners recently showed off their tech skills at the Georgia Educational Technology Fair (GaETF) in Macon, Ga.

Two CCSD students stood out from the rest. **Sope Creek Elementary** fourth grader **Louis Nanda** captured third place for his age group. Beating out his seventh and eighth grade competitors, **East Cobb Middle School** seventh grader **Brennan Fullmer** won second place at the technology fair.

During the CRTC event, Brennan took first place for the “Productivity Design” category while Louis won first place for his age group in the “Tech Literacy Challenge” category. The state technology competition is made up of the first place winners, like Brennan and Louis, from the sixteen recognized regional technology fairs, which includes CRTC.

## COBB STUDENTS RECOGNIZED AS GEORGIA SCHOLARS



The Georgia Department of Education has recognized 18 graduating seniors from five high schools in the Cobb County School District as Georgia Scholars.

Walton and Pope high schools tied for the highest number of Georgia Scholars with six each; followed by Hillgrove with four. South Cobb and Harrison high schools had one Scholar each.

The Georgia Scholar program identifies and honors high school seniors who have achieved excellence in school and community life. Each Georgia Scholar receives a seal for his or her diploma.

“We are truly honored to have a Harrison High School student be among the 2017 Georgia Scholars,” said Principal Ashlynn Campbell of Harrison High School, where Heather Hall was named a Georgia Scholar. “Heather is an exceptional student and certainly deserves this recognition for her commitment to excellence in the classroom and the community.”

Cobb County School District 2017 Georgia Scholars:

<b>Pope High School</b>	<b>Walton High School</b>	<b>Hillgrove High School</b>
Matthew Anderson Kylie Bugbee Meredith Cohen Jordan Conley Dimitri Krumenaker Jacqueline Weiss	Christopher Cherian Sindhu Kannappan Sana Lakdawala Abhi Nathan Shreya Shah Ralueke Vandenhoudt	Destini Deinde-Smith Kate Miller Erica Washington Tori Wise
<b>Harrison High</b>	<b>South Cobb High</b>	
Heather Hall	Adanze Nnyagu	



## COBB DODGEN MIDDLE SCHOOL NAMED #1 SCHOOL IN GEORGIA FOR SUMMER READING



**Dodgen Middle School** students read more than 1,000,000 minutes over summer break, earning Dodgen the title as the number one Georgia school in the 2016 “Scholastic Summer Reading Challenge.”

Dodgen will be listed in *Best & Buzzworthy 2017: World Records, Trending Topics and Viral Moments* and will receive a special personalized plaque to commemorate their students’ summer reading achievements.

“I am extremely proud of our students in logging 1,002,287 minutes of reading in the Scholastic Summer Reading Challenge 2016, and we are honored to be the number one middle school in the state in reading minutes,” said **Dr. Lorelee A. Hill**, principal of Dodgen Middle School. “This impressive number reiterates the consistent focus and commitment the Dodgen staff places on the importance of reading. Our accomplishment not only reflects the support of the entire community but also exemplifies our school-wide love of reading.”

Children from all 50 states and 25 countries read more than 200 million minutes during Scholastic’s 10th annual summer reading program. The free, global summer reading program created by Scholastic encourages children worldwide to “Be a Reading Superhero” and to log the minutes they spend reading in order to unlock 18 original stories written by favorite children’s authors and earn digital rewards for reading milestones. The program aims to avoid the effects of the “summer slide” – the learning losses, which can occur when school is not in session – and instead foster a “summer leap” by reading every day.

Dodgen was one of only 29 schools nationwide to log more than one million minutes over the summer.

## COBB DODGEN MIDDLE SCHOOL NAMED #1 SCHOOL IN GEORGIA FOR SUMMER READING (continued)

“Our teachers encourage students to always have a book for pleasure reading and allow them to make their own reading choices,” said **Sue Klodnicki**, library media specialist at Dodgen. “Our parents believe in the benefit of reading and support the efforts the students made. This statewide achievement was truly a collaborative effort.”

This is not the first time a school in the Cobb County School District has topped the summer reading list in Georgia. **McClure Middle School** students ranked number one for summer reading in 2015.

### Cobb Schools Summer Reading Top 10:

Dodgen Middle School	1,002,287
Dickerson Middle School	420,260
Blackwell Elementary School	352,230
Cheatham Hill Elementary School	328,443
Sope Creek Elementary School	267,436
Tritt Elementary School	209,787
Big Shanty Elementary School	194,061
Timber Ridge Elementary School	188,818
Garrett Middle School	181,542
Murdock Elementary School	168,354

To see the list of the Top 100 schools, visit [www.scholastic.com/summer](http://www.scholastic.com/summer).

### Scholastic Summer Reading Challenge highlights:

- 5,154 schools participated in this year’s Scholastic Summer Reading Challenge
- 29 schools read more than 1 million minutes and 379 schools each read at least 100,000 minutes
- To further spread the message of the importance of summer reading, Scholastic launched a traveling Summer Reading Road Trip that visited the Switzer branch of the Cobb Public Library this summer
- *Best & Buzzworthy 2017: World Records, Trending Topics and Viral Moments* will be available this fall through Scholastic Reading Club, Scholastic Book Fairs and bookstores nationwide.

## **EIGHT COBB COUNTY SCHOOLS HONORED AS 2017 BEST HIGH SCHOOLS BY U. S. NEWS AND WORLD REPORT**



In U.S. News and World Report's 2017 list of top high schools in the country, eight schools in the Cobb County School District achieved gold and silver medals, the highest ranking.

Walton and Lassiter high schools earned gold medals, while Pope, Harrison, Hillgrove, Wheeler, Kennesaw Mountain and Allatoona high schools each received silver medals.

In addition, Walton and Lassiter ranked in the top 20 schools statewide and top 500 schools nationally.

U.S. News evaluated more than 28,000 public high schools in all 50 states and the District of Columbia. Of that number, 500 public high schools received gold medals, 2,109 took home silver and 3,432 received bronze in the national rankings.

For more information on the rankings:

<https://www.usnews.com/education/best-high-schools/national-rankings>

**EIGHT COBB COUNTY SCHOOLS HONORED AS 2017 BEST HIGH SCHOOLS BY U. S. NEWS AND WORLD REPORT  
(continued)**

<b>CCSD Schools</b>	<b>Medal</b>	<b>National Rank</b>	<b>State Rank</b>
Walton High	Gold	204	5
Lassiter High	Gold	473	16
Pope High	Silver	650	22
Harrison High	Silver	741	21
Hillgrove High	Silver	1258	34
Wheeler High	Silver	1715	45
Kennesaw Mountain High	Silver	1828	51
Allatoona High	Silver	1544	62

## GEORGIA DOE NAMES SIX CCSD SCHOOLS AS TITLE I HIGH-PROGRESS REWARD SCHOOLS



The Georgia Department of Education has named six schools in the Cobb County School District as Title I High-Progress Reward Schools for 2016-2017.

As High-Progress Reward schools, they are among the top 10 percent of the state's Title I schools making the most progress in improving the performance of the "all students" group more than three years on statewide assessments.

The following CCSD schools are Title I High-Progress Schools for 2016-2017:

- Acworth Elementary
- Bryant Elementary
- Hendricks Elementary
- Lindley Sixth Grade Academy
- East Cobb Middle
- Tapp Middle

## GREAT YEAR IN COBB COUNTY HIGH SCHOOL SPORTS WITH STATE AND REGIONAL WINS



When Pope High School recently clinched the state Class 6 AAAAAA baseball championship, the win capped a great year in Cobb County High School sports.

The Cobb County School District won **Georgia High School Sports (GHSA)** state titles in girls basketball (McEachern), girls soccer (Harrison), boys lacrosse (Lassiter), girls volleyball in 6A and 7A (Harrison and Walton), girls cross country (Harrison), girls tennis (Walton), girls swimming (Walton), and One Act Play (Kennesaw Mountain). In addition, individual state titles went to athletes in swimming, and girls and boys track.

Not only did Pope become Class 6A baseball champs, but the team also won the Overall Georgia Athletic Director's Association (GADA) Director's Cup for their class. Allatoona High School won the 6A GADA Director's Cup for boys.

Walton High School has reached historic levels, according to the Atlanta Journal Constitution (AJC), which wrote recently, "Walton added three this year for 70 all-time, the most of any public school."

In tennis, according to the AJC, "Walton's girls' tennis team is among the all-time great programs. The Raiders have won five straight titles, 13 of the past 14, and 15 of 17."The following is a list of CCSD state titles:

## GREAT YEAR IN COBB COUNTY HIGH SCHOOL SPORTS WITH STATE AND REGIONAL WINS (continued)

Sport	Level	Boys	Girls	School
Cross Country	6A		x	Harrison
Volleyball	6A		x	Harrison
Volleyball	7A		x	Walton
One Act Play	7A			KMHS
Swimming	6A-7A		x	Walton
Swimming – 200 m relay	6A-7A	x		Tory Bartlett, Brady Fields, Cullen Fields, Jake Gleeson – Hillgrove
Swim – 100 m freestyle	6A-7A	x		Anada Lim – Sprayberry
Swimming – 200 m freestyle relay	6A-7A		x	Gabbie Gaunett, Jasmin Hoffman, Milissa Cox, Evan Arsenault – Walton (1:33.5 STATE RECORD)
Swimming – 400 m freestyle relay	6A-7A		x	Gabbie Gaunett, Evan Arsenault, Melissa Cox, Emma Cole – Walton (3:22.44 STATE RECORD)
Swimming – 100 m freestyle	6A-7A		x	Emma Cole – Walton (49.45)
Swimming – 200 m freestyle	6A-7A		x	Emma Cole – Walton (1:45.73)
Swimming – 100 m backstroke	6A-7A		x	Sarah Sorensen – Pope (55.88)
Swimming – 100 m butterfly	6A-7A		x	Addie Rose Bullock – KMHS (54.08)
Swimming – 500 m freestyle	6A-7A		x	Caitlyn McHugh – Allatoona (4:51.71)
Wrestling – Traditional	6A	x		Cody Anderson – 152 lbs.
Wrestling – Traditional	5A	x		Sam Ashway – 182 lbs.
Basketball – Girls	7A		x	McEachern
Soccer – Girls	6A		x	Harrison
Tennis – Girls	7A		x	Walton
Track – Girls	7A		x	Triple Jump – Victoria Agyin – McEachern – 40'9"

## GREAT YEAR IN COBB COUNTY HIGH SCHOOL SPORTS WITH STATE AND REGIONAL WINS (continued)

Sport	Level	Boys	Girls	School
Track – Girls	7A		x	High Jump – Rachel Robertson – Campbell – 5’6”
Track – Girls	7A		x	Pole Vault – Rachel Gould – KMHS – 10’6”
Track – Girls	7A		x	100 meter hurdles – Alexis Jones – Campbell – 13.92 seconds
Track – Girls	7A		x	300 meter hurdles – Alexis Jones – Campbell – 42.34 seconds
Track – Girls	7A		x	400 meter relay – Seqyoya Hunter, Nilaja Florence, Tamiya Roberts, Jayda Parsons – McEachern – 46.63 seconds
Track – Girls	6A		x	100 meter – Hope Glenn – Pope – 11.71 seconds
Track – Girls	6A		x	200 meter – Hope Glenn – Pope – 24.76 seconds
Track	6A		x	400 meter relay – Hope Glenn, Meggie Hudson, Brooke Mizelle, Denise Issah – Pope – 46.93 seconds
Track	6A	x		Overall – Allatoona – 58 points
Lacrosse	7A	x		Lassiter
Baseball	6A	x		Pope
GADA Directors Cup	6A	x	x	Overall – Pope – 1149.0 points
GADA Directors Cup	6A	x		Boys – Allatoona – 652.0 points

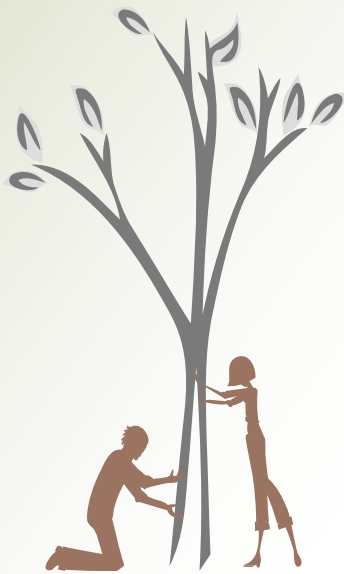


COBB COUNTY SCHOOL DISTRICT  
SCHOOL ACTIVITY PHOTO GALLERY



*INSTRUCTIONAL PRIORITIES & PERFORMANCE*

Coherent Instructional System (CAN pp13-18) ..... Link 3  
Effective Leadership (CAN pp19-26)..... Link 3  
Professional Capacity & Teacher Retention (CAN pp27-32)..... Link 3  
Supportive Learning Environment (CAN pp39-47) ..... Link 3  
Student Achievement (CAN pp52-72) ..... Link 3  
Root Cause Analysis (CAN pp73-84) ..... Link 3  
District Improvement Plan 2017-2018 (DIP) (CAN pp13-18) ..... Link 4



# Policies Procedures & Process

Selected District fiscal management  
policies and major financial  
administrative rules

## **FISCAL MANAGEMENT GOALS AND OBJECTIVES** **(Policy Index DA)**

The Cobb County Board of Education (Board) recognizes that effective, efficient fiscal management and strategic and equitable allocation of all resources available to the Cobb County School District (District) are required to maximize the academic achievement of every student in the District.

### **A. ROLE OF THE BOARD OF EDUCATION:**

As trustee of local, state and federal funds allocated for use in public education, the Board will be vigilant in fulfilling its responsibility to see that these funds are allocated in ways that maximize the academic achievement of every student in the District.

The Board's fiscal operations and management will ensure that education remains central and that fiscal matters are ancillary and contribute to the educational program.

### **B. DISTRICT FISCAL MANAGEMENT GOALS:**

In the District's fiscal management, the Board seeks to achieve the following goals:

1. To engage in thorough advance planning and forecasting, with broad-based staff and community involvement, in order to develop budgets and guide expenditures so as to maximize the academic achievement for the allocated resources;
2. To establish levels of funding which will provide high quality education for the District's students;
3. To use the best available techniques for budget development and management;
4. To provide timely and appropriate information to all staff with fiscal management responsibilities; and
5. To establish high quality procedures for accounting, reporting, business, purchasing and delivery, payroll, payment of vendors and contractors, and all other areas of fiscal management responsible for the efficient management and use of resources.



## **PLANNING, PROGRAMMING, BUDGETING SYSTEM** **(Policy Index DB)**

The Cobb County Board of Education (Board) shall annually adopt a budget according to the laws of the State of Georgia and the regulations of the State Board of Education. The budget shall be adopted at a public meeting of the Board.

Furthermore, the Board expects the Superintendent to assure that the Cobb County School District (District) maintains a multi-year financial plan and to establish financial guidelines and procedures that:

- Protect the District's fiscal soundness; and
- Support the fulfillment of the District's priorities.

### **A. FINANCIAL PLANNING:**

1. The District will prepare a one year preliminary General Fund Budget forecast of projected revenues and projected expenditure appropriations on an annual basis. Financial planning for any fiscal year or the remaining part of any fiscal year will:
  - a. Clearly and directly support the District's priorities as established in the District Strategic Plan, in response to student achievement data, and by Board Policy DA (Fiscal Management Goals and Objectives);
  - b. Ensure the District's fiscal soundness;
  - c. Support the fulfillment of the District's multi-year financial plan;
  - d. Fulfill the requirements of Board Policy DI (Accounting and Reporting);
  - e. Contain sufficient information to enable credible projections of revenues and expenses;
  - f. Disclose planning assumptions for the General Fund;

### **2. Multi-Year Financial Plan:**

The District will prepare a five year General Fund Budget forecast of projected revenues and projected expenditure appropriations on an annual basis. This multi-year financial plan shall:

- a. Include a total projected obligation and cost of multi-year programs; and
- b. Be updates whenever significant change occurs.

### **B. BUDGET DEVELOPMENT:**

#### **1. General Provisions:**

##### **a. Revenue:**

Each General Fund revenue account shall be analyzed during the budget development process to develop reasonable budget assumptions, projections and detailed documentation for each revenue account category.

##### **b. Expenditure Appropriations:**

- (1) Position counts will be calculated by Division and classification based on Local School Allocation Formulas and a continuation of prior year positions in school support departments.
- (2) Proposals for incremental budget appropriation increases or decreases shall be presented to the Superintendent annually for consideration in the budget development process.

## **PLANNING, PROGRAMMING, BUDGETING SYSTEM (continued)**

### **c. General Budget Development Methodology:**

- (1) The budget will be developed utilizing a structural balanced budget philosophy where recurring revenue equals recurring expenditure appropriations. If one time funds are used from fund balance to assist in balancing the General Fund budget, the expenditure appropriations associated with those one time funds shall be identified as part of the budget approval process and the Board will identify recurring funds for these expenditure appropriations in the immediate subsequent budget development year. The Board shall maintain the objective to keep the General Fund reserve at a level of at least 8.33% (One Month Reserve) of General Fund Expenditure Appropriations.
- (2) The budget will be developed utilizing a Budget Calendar where each budget event is identified along with a person responsible for completion of that event.
- (3) All budget development budget calculations shall be presented along with assumptions utilized in projecting budget estimates.

### **2. Budget Development Process:**

- a. The District will utilize an annual budgeting process that includes:
  - (1) A credible projection of revenues and expenses;
  - (2) Separation of capital and operational items;
  - (3) Cash flow;
  - (4) Disclosure of planning assumptions upon which District leadership based its planning;
  - (5) Total projected obligation and cost of new and proposed multi-year programs; and
  - (6) Annual and remaining obligation and cost of existing multi-year programs.
- b. As part of the budget adoption process, the Superintendent will present to the Board of Education and make public those budget items pre-approved by the Board from specific approval in the spending authority of the Superintendent. (see Board Policy DI ([Accounting and Reporting]).
- c. The District shall not create long-term obligations of employment, compensation, or benefits for employees, consultants, contract workers or volunteers, that extend beyond reliable revenue projections.
- d. The District shall not treat Board approved budget adjustments during the fiscal year as carry-overs to be included in the initial budget amount for the subsequent fiscal year. Rather, the subsequent fiscal year budget process shall:
  - (1) Identify both the original amount included in the current year budget and the amount of any adjustment approved by the Board during the current fiscal year; and
  - (2) Identify adjustments needed for recurring expenses as budget enhancements in the subsequent fiscal year budget process.
- e. **General Fund Budget Development Events:**
  - (1) Administration will develop an annual Budget Forecast for Revenues and Expenditure Appropriations.
  - (2) Administration will develop a Budget Calendar.
  - (3) Administration will seek budget input from the Board of Education.
  - (4) Administration will prepare a tentative, balanced budget for consideration by the Board of Education prior to the Board's review of the budget.

## **PLANNING, PROGRAMMING, BUDGETING SYSTEM (continued)**

(5) The Board will conduct budget meetings as necessary to review and finalize the tentative, balanced budget.

(6) The Board will approve the Budget before June 30 each year.

### **f. Continuing Budget Management:**

(1) All General Fund, fund balanced budget adjustments must be approved by the Board during the fiscal year of July 1 through June 30.

(2) Administration shall provide financial and budget information as requested by the Board during the fiscal year.

### **3. Public Notice:**

#### **a. Advertisement:**

The Board shall advertise at least one time in a newspaper of general circulation in Cobb County the proposed budget for each fiscal year. The advertisement shall be made prior to the meeting of the Board of Education at which the District budget for the fiscal year is to be finally adopted and shall follow the form required by the State Board of Education.

#### **b. Hearings:**

Before the budget is officially adopted, the Board shall hold a public hearing to explain the proposed budget and invite questions and discussion from the administration and public relative to the budget.

### **4. Millage Rate:**

a. The Board shall annually recommend to the County Commissioners the tax millage for the county to be collected for school purposes only and in compliance with Article 8, Section 6, Paragraph I(a), of the Georgia Constitution which provides that the millage rate shall not be greater than 20 mills.

b. The Board shall approve the General Fund millage rate annually by July 1 and shall conduct millage rate hearings as required by State of Georgia law.

## **LOCAL TAX REVENUES** **(Policy Index DFA)**

### **Tax Allocation Districts**

The Georgia Redevelopment Powers Law, O.C.G.A. § 36-44-1, et seq., provides means for the redevelopment of economically and socially depressed areas through the creation of tax allocation districts by political subdivisions. O.C.G.A. § 36-44-8. The creation of a tax allocation district (TAD) permits the use of actual or anticipated increase in ad valorem tax revenues resulting from redevelopment activities to fund activities in furtherance of that redevelopment. Implicit in this financing method (which involves a commitment of public resources to what are generally private endeavors) is the expectation that but for the infusion of the public commitment, the increased property tax revenue would not occur.

Typically, a large proportion of the total tax millage rate for a county is levied for county school district purposes. The Georgia Constitution and the Redevelopment Powers Law provides that the school district component of tax revenue can be included in the computation of tax allocation increments if the board of education consents to such inclusion by resolution duly adopted by the board.

The Cobb County Board of Education (Board) has a fiduciary obligation of the highest order to ensure that the Cobb County School District (District) component of ad valorem property tax levies is used in a manner that is clearly and convincingly beneficial to the District and its students. This Statement of Policy is intended to permit the District to support appropriate redevelopment under the Redevelopment Powers Law without detriment to the constitutional mission of education.

### **A. GENERAL PROVISIONS:**

The Board shall:

1. Carefully and fully consider all applications for participation in a tax allocation district (TAD) requiring consent of the Board under O.C.G.A. § 36-44-9(c);
2. Not consent to the creation of a (TAD) unless, following careful review of the application, the evidence is clear and convincing that:
  - a. The redevelopment activities described in the redevelopment plan will occur;
  - b. But for the use of TAD financing, the redevelopment activity and tax increment would not occur; and
  - c. The redevelopment activities will provide benefits to the District commensurate with the dedication of the District component of the tax increment ("district benefit").
3. "District benefit" shall mean additional revenues resulting from a TAD that would otherwise be received by the District (with or without regard to the existence of the TAD) are ultimately received or restored to the District within a time and under terms and conditions set forth in the consent documents or, if not, such other benefits as would warrant any deferral or adjustment of receipt of increased tax revenues resulting from the TAD;
4. Look with significantly greater favor upon applications for consent that involve specific projects, defined as projects with detailed descriptions, including information as to the:
  - a. Identity of the project redevelopment participants;



## LOCAL TAX REVENUES (continued)

- b. Affected real property;
  - c. Property improvements;
  - d. Redevelopment costs;
  - e. Method of financing;
  - f. Nature and status of participation and financing commitments; and
  - g. Such other information as may be required by the Board.
5. Applications that do not involve specific projects as described above shall not be approved unless the following criteria are clearly satisfied:
- a. The characteristics of the proposed district are such that the proposed described redevelopment offers unique opportunities for assured substantial increases in the assessed value of the proposed TAD;
  - b. Financial projections are detailed and supported by documented information, reliable models, and analysis from sources with recognized expertise;
  - c. There are identified special benefits, direct or indirect, for the District beyond those projected as resulting solely from the increase in assessed value of the property in the TAD;
  - d. There are sound reasons why designation of a TAD and Board consent cannot await the creation of specific projects;
  - e. The projected time frames for milestones for the redevelopment are of such length and sufficiently credible as to minimize risk to District interests;
  - f. There are safeguards in place to:
    - (1) Assure the opportunity for Board scrutiny and involvement in decisions as the redevelopment occurs, including, at a minimum, the opportunity to approve specific projects; and
    - (2) Protect the use of the Board share of accumulated tax increments pending use for redevelopment costs.

### **B. PROCEDURES:**

1. The Board adopts and incorporates the current TAD Policy and Guidelines adopted by the Cobb County Board of Commissioners to the extent applicable, except as provided herein.
2. Applicants seeking the Board's consent to a TAD shall:
  - a. Provide the District with two copies of all materials submitted to the Cobb County government (including the required Redevelopment Plan) at the time of that submission;
  - b. Submit a completed Application for School Board Consent to a Tax Allocation District (Application) in a form prescribed by the District; and
  - c. Provide such other information required by the District.
3. Applications for Board consent shall be submitted no later than August 1 of the year prior to the year in which the proposed TAD is to take effect. This requirement may be waived by the Board for good cause shown.
4. Applicants shall be responsible for all costs and fees associated with the review of the application. Payment shall be made before the application is filed and shall be nonrefundable.
5. Any conditions to Board consent to a TAD shall be included in a binding intergovernmental agreement or other contract containing terms sufficient to carry out this Policy.

## **ACCOUNTING AND REPORTING**

**(Policy Index DI)**

The Board of Education (Board) expects the Superintendent to assure that the Cobb County School District (District) establishes financial guidelines and procedures that comply with generally accepted accounting principles, State Department of Education rules, and District expectations established in Board Policy DB (Planning, Programming, Budgeting System).

### **A. PERSONNEL BUDGET:**

1. To protect the mutual trust between the Board of Education, the Superintendent, and employees of the District, the Superintendent shall, in Executive Session provided that this action does not attempt to violate any provision of the Georgia Open Meetings Act, discuss all personnel budget issues including any proposed changes to the compensation/structure including proposed bonuses, pay increases, and the addition or deletion of employee groups.
2. In considering the implementation of specific personnel options (for instance the adequate staffing of a leadership academy, offering an enriched staff development program, or other improvements), the Superintendent must:
  - a. Disclose to the Board the potential financial and programmatic impact of such actions;
  - b. Identify other initiatives, including reaching target reserve levels, which may be jeopardized as a result of funding proposed personnel issues.
  - c. Require specific Board action to hire in excess of those positions provided in the budget.

### **B. LOANS:**

#### **1. Short-Term Loans:**

- a. The District may incur indebtedness only when approved by the Board and then only in an amount specifically approved by the Board.
- b. **Procedures:**
  - (1) The Board, as it deems necessary, may vote to approve a resolution authorizing the borrowing of money for District purposes. The aggregate amount of all such loans outstanding at any one time shall not exceed 75% of the total income of the Board from taxes collected by the Board in the preceding year.
  - (2) In accordance with O.C.G.A. § 20-2-391, the resolution authorizing the borrowing of funds shall, as a minimum, state:
    - (a) The amount to be borrowed;
    - (b) The length of time it is to be used;
    - (c) The rate of interest to be paid;
    - (d) The purpose for which it is borrowed; and
    - (e) The institution from which it is to be borrowed.
  - (3) Such loans shall be payable on or before December 31 of each year.
  - (4) The Board Chair and Superintendent shall execute the note(s) for money that is authorized to be borrowed under the resolution passed by the Board (Board Policy BBA [Board Officers]) and Board Policy ABB [Board Powers and Duties]). (see O.C.G.A. § 20-2-395)

#### **2. Loans to Schools:**

##### **a. Eligibility:**

## ACCOUNTING AND REPORTING (continued)

Before a loan can be made to a school, the school must demonstrate that all borrowed funds shall be used for curricular, co-curricular or extra-curricular activities which are related to an educational program.

### b. **Guidelines:**

The following guidelines shall apply to loans:

- (1) Loans will be used for the purpose of assisting the program specified;
- (2) The maximum loan to a local school will not exceed \$50,000; and
- (3) Loans will be repaid within five years with one-fifth of the loan due on each anniversary of the loan date.
- (4) Loan requests should follow Financial Services procedures.

### 3. **Loans to Organizations other than Schools:**

The Board may not authorize a loan of District funds to private organizations, such as Booster Clubs, PTAs, or other school support organizations (Administrative Rule KG-R [Use of School Facilities]).

## C. **FUND BALANCE:**

1. In accordance with Governmental Accounting Standards Board (GASB) Statement 54, the Board recognizes the following five categories of fund balances for financial reporting purposes:

- a. *Non-spendable Fund Balance* – non-cash assets such as inventories or prepaid items.
- b. *Restricted Fund Balance* – funds legally restricted for specific purposes, such as grant funds.
- c. *Committed Fund Balance* – amounts that can only be used for specific purposes pursuant to a formal vote of the Board. The Board, as the government's highest level of decision-making authority, may authorize expenditures from the committed fund balance by a formal vote prior to the District's fiscal year-end for that fiscal year. Future modification or rescission of committed funds must likewise be accomplished by a formal vote of the Board prior to fiscal year-end. A majority Board vote is required to approve a commitment and a majority Board vote is required to remove a commitment.
- d. *Assigned Fund Balance* – amounts intended by the Board for specific purposes. The Board expressly delegates to the Superintendent, through the Chief Financial Officer, the authority under this policy to assign funds for particular purposes. Such assignments cannot exceed the available fund balance in any particular fund.
- e. *Unassigned Fund Balance* – residual spendable fund balance after subtracting all above amounts.

### 2. **Spending Prioritizations:**

- a. When an expenditure is incurred that would qualify for payment with either restricted or unrestricted funds, it will be paid from restricted funds.
- b. When an expenditure is incurred that qualifies for payment from either of the three unrestricted fund balance categories, it will be applied in the following order:
  - (1) Committed,
  - (2) Assigned, and
  - (3) Unassigned.

## ACCOUNTING AND REPORTING (continued)

### 3. **Minimum Unassigned Fund Balance:**

The District will strive to maintain a minimum unassigned fund balance in its General Fund of at least 8.33% of budgeted expenditures. This minimum fund balance is to protect against cash flow shortfalls related to timing of projected revenue receipts and to maintain an emergency funding source.

### 4. **Replenishing Unassigned Fund Balance Deficiencies:**

When the Unassigned Fund Balance falls below the minimum of 8.33%, the District will replenish shortages/deficiencies using the following budget strategies and timeframe:

a. The following budgetary strategies shall be utilized by the District to replenish fund deficiencies:

- (1) The District will reduce recurring expenditures to eliminate any structural deficit;
- (2) The District will increase recurring or one-time revenues or pursue other funding sources; or
- (3) Some combination of the two options listed above.

b. Minimum Unassigned Fund Balance deficiencies shall be replenished within the following time period:

- (1) Deficiency resulting in a minimum Unassigned Fund Balance of less than 8.33% shall be replenished over a period not to exceed two (2) years.

### 5. **Total Fund Balance:**

Should the Total Fund Balance of the General Fund ever exceed 15% of budgeted expenditures, the District will:

- a. Utilize excess funds for one-time expenditures that are non-recurring in nature and which will not require additional future expense outlays for maintenance, additional staffing or other recurring expenditures; or
- b. Consider transferring excess funds to a separate Capital Accumulation Fund (Committed Fund Balance).

6. Pursuant to the provisions of GASB Statement 54, the Board hereby commits substantially all of the revenue received by the following Special Revenue funds to be used exclusively for each respective program's operating expenditures.

<u>Special Revenue</u>	<u>Committed Revenue Source</u>
Donations	Donations by individuals or organizations to benefit school programs
After School Program	Attendance and registration fees of After School Program (ASP)
Performing Arts	Voluntary student contributions to fund Performing Arts Program
Tuition School	User tuition charges
Facility Use	User rental fees
Adult High School	User tuition/GED fees
Public Safety	Student Parking Permit Fees
Artists at School	Donations to fund artist workshops at local schools

## ACCOUNTING AND REPORTING (continued)

Local Schools Funds earned or donated at local schools are to be used by local principals to benefit students and faculty subject to District policy.

### **D. DEBT MANAGEMENT:**

#### **1. Objectives:**

The primary objective is to ensure prudent debt management practices which:

- a. Maintain financial stability
- b. Preserve public trust
- c. Minimize costs to taxpayers
- d. Minimize borrowing costs
- e. Demonstrate adequate administrative oversight of debt programs to credit rating agencies

#### **2. State of Georgia Law Debt Limit:**

The District will manage its debt in compliance with O.C.G.A. § 20-2-390 *et seq.*

#### **3. Short Term District Debt:**

- a. Definition – For purposes of this policy, short-term debt refers to debt with a repayment term of one (1) year or less.
- b. Short Term Debt Mitigation – The District will strive to maintain a minimum unassigned fund balance in its General Fund of at least 8.33% of budgeted expenditures (one-month reserve). This minimum fund balance is to protect against cash flow shortfall related to timing of projected revenue receipts and to maintain an emergency funding source.
- c. Authorized Short Term Debt – In the event of short term cash needs, the district is authorized to issue short-term debt in compliance with O.C.G.A. § 20-2-390 *et seq.*

#### **4. Long Term District Debt:**

- a. Definition – For purposes of this policy, long-term debt refers to debt with a repayment term of greater than 1 year.
- b. Long Term Debt Mitigation – The District will strive to be free of Long Term Debt. The District's participation in the Special Purpose Local Option Sales Tax (SPLOST) revenue program will continue to be the District's primary source of funding to provide for school facilities, technology and capital needs.
- c. Authorized Long Term Debt – In the event of long term cash needs, the District is authorized to issue long-term debt in compliance with O.C.G.A. § 20-2-390 *et seq.*

### **E. FINANCIAL ADVISOR SERVICES:**

The District shall have the option of retaining a Financial Advisor to provide independent financial advice to the Chief Financial Officer and the Board. The various financial advice topics are:

1. Short Term Borrowing;
2. Long Term Borrowing;
3. Financial Project Coaching; and
4. Financial Investment Advice

## ACCOUNTING AND REPORTING (continued)

### F. FINANCIAL PRACTICES:

#### 1. On-time Payments:

The District shall:

- a. Settle payroll and debts in a timely manner;
- b. File accurate and on-time tax and other government ordered payments and financial filings.
- c. Not acquire real property for investment purposes; and
- d. Aggressively pursue receivables after a reasonable grace period.

#### 2. Procedures:

The procedures developed and implemented by the Superintendent or designee shall:

- a. Provide for the consistent accountability of all District funds;
- b. Require that District personnel have itemized receipts for cash purchases and that other purchases be supported by purchase orders or contracts with payment made only upon receipt of original invoices;
- c. Require that District personnel not collect funds from students for expenditures that are included in the District budget;
- d. Require District personnel to maintain a clear audit trail from receipt of funds to disbursement of funds;
- e. Provide for an annual audit of student activity funds by either an internal or external auditor;
- f. Account for the disposition of surpluses or deficits from completed projects; and
- g. Provide for an annual audit of all District funds and the payment of costs for external auditors from the funds being audited.

#### 3. Line Items Transfers:

The Superintendent will request Board approval of all budget transfers in accordance with state budgeting amendment procedures. Budgeted funds assigned to Department heads and Principals can be transferred between their line item accounts with the exception of salary and fringe benefit accounts. To implement these budgeting procedures the Superintendent and staff will develop, review and maintain up-to-date Financial Services Regulations governing budget transfers of all District funds to ensure good fiscal responsibility.

#### 4. Investment of District Funds:

Effective cash management is recognized as essential to good fiscal management. The extent to which the cash manager can obtain investment returns on funds not immediately required can provide additional needed financial resources. This requires that investments be well founded and uncompromisingly applied in legal, vendor, and administrative aspects.

##### a. Depositories:

All District central funds shall be deposited to the credit of the District. The bank depository for the District's daily operating central funds will be selected through standard bidding procedures and approved by the Board Chair.

##### b. Investment Authority:

- (1) The Board delegates the authority to invest the District's idle funds to the Chief Financial Officer (CFO) or designee;

## ACCOUNTING AND REPORTING (continued)

- (2) The CFO or designee:
  - (a) Has the authority to sign all paperwork required by investment or banking institutions to open investment accounts unless additional signatures are required; and
  - (b) Will provide a quarterly investment report to the Board.

### c. Guidelines:

- (1) The District will emphasize the preservation of investment principal and conform with Federal and State legal requirements.
- (2) The financial administration will maintain sufficient liquidity to meet funding needs.
- (3) Investments will be diversified to avoid incurring unreasonable risks regarding specific investments or individual banks.
- (4) Investments will be made that will attain the best market rate of return considering liquidity based on projected expenditure needs.

## G. PROCUREMENT PRACTICES:

### 1. Purchases:

Purchases are defined as the obtaining of goods or services via purchase orders, check requests, performance contracts, construction contracts, other contracts, or procurement cards.

### 2. General Provisions:

The Board expects the Superintendent and his/her staff to establish procedures for the procurement of supplies, equipment and services for the District that complies with generally accepted purchasing principles, District procedures and Georgia Department of Education Rules, Georgia laws and federal laws. Specifically, the District shall make purchases that are consistent with the purchasing principles of:

- Acceptable quality at lowest price;
- Transparency in use of public funds;
- Protection against conflict of interest;
- Maximization of competition;
- Equal and fair competition; and
- Legal/regulatory compliance.

### 3. Solicitation Process:

- a. All purchases are subject to the competitive solicitation process if the anticipated annual cost is \$10,000 or more and an Exception to Full and Open Competition as defined in the District Purchasing Regulations does not apply.
- b. The Superintendent or designee shall set solicitation dates and opening time according to District procedures and State rules. The District shall be represented by appropriate staff members at all bid openings including at least one representative from Procurement Services. The Procurement Services staff member representing the District shall call the time for receiving solicitation responses closed at the time specified in the solicitation document(s). Solicitation responses will not be accepted after the time specified in the solicitation document has been called.

### 4. Board Approval:

Specific Board approval shall be required for all purchases greater than \$200,000 except those purchases specifically pre-approved by the Board and/or those purchases that are within a Board approved bid/RFP. The Board may change its list of

## ACCOUNTING AND REPORTING (continued)

pre-approved items at any time (see Board Policy DB [Planning, Programming, Budgeting System]).

### 5. **Contracts:**

#### a. **Contracts for Good and Services:**

All District Standard Contracts for Goods and Services, including purchase orders and performance contracts, require the following approval:

- (1) All District generated contracts for the purchase of non-construction goods and services on the Board pre-approved list shall be approved and executed by the Director of Procurement Services.
- (2) All District generated contracts for the purchase of non-construction goods and services in excess of \$200,000 annually and not on the Board pre-approved list shall be approved by the Board. Upon approval by the Board, the Director of Procurement Services shall execute the contract.
- (3) A copy of each standard contract form used by the District shall be filed in the office of the attorney and shall be reviewed annually by the attorney and the Director of Procurement Services.
- (4) Contracts other than those of District standard form shall be reviewed by the attorney and Director of Procurement Services.

#### b. **Construction Contract Approval:**

All District generated contracts for construction and construction related services require the following approval:

- (1) Construction contracts in the amount of \$25,000 or less shall be approved by **the** appropriate Division head and executed by the Superintendent or designee;
- (2) Construction contracts in the amount of \$25,001 to \$200,000 will be approved and executed by the Superintendent or designee;
- (3) Construction contracts in excess of \$200,000 will be recommended by the Superintendent and approved by the Board of Education. Superintendent or designee to execute contract.

### 6. **Vendor Evaluation:**

Vendor performance, including those vendors providing contracted services, will be routinely evaluated using procedures outlined in District Procurement Regulations.

## H. **BOARD OF EDUCATION REPORTS:**

The Superintendent or designee shall:

1. Provide the Board quarterly reports of the financial activities of the District;
2. Notify the Board of the following:
  - a. Expenditures greater than \$100,000;
  - b. Budget line item increases of both 20% or more, and at least \$100,000.
3. Provide a year-end, pro forma, general fund financial statement for the preceding fiscal year no later than the October Board Work Session each year.



**GRANTS**  
**(District Administrative Rules DFF-R)**

**RATIONALE/OBJECTIVE:**

The Cobb County School District (District) seeks to maximize its sources of revenue for the benefit of students, employees and taxpayers.

**RULE:**

The District recognizes and appreciates that organizations and/or individuals may wish to award grants, contribute gifts, make donations or provide sponsorships to the schools in the District. The system reserves the right to determine if the grant, gift, donation, or sponsorship is appropriate and may reject those it deems inappropriate or unsuitable.

**A. General Provisions:**

To be acceptable, a grant, gift, donation, or sponsorship must:

1. Have a purpose consistent with the beliefs/philosophy of the school system;
2. Not bring undesirable or hidden costs to the school system;
3. Place no undesirable restrictions on the Board;
4. Not be inappropriate or harmful to the best education of students;
5. Not imply endorsement of any business or product or belief; and
6. Not be in conflict with any Board Policy, Administrative Rule, state law, or District financial procedures.

**B. Grant Application:**

The District, including schools and District divisions, are encouraged to apply for competitive grant funding from sources including local, state, and federal government as well as non-governmental agencies and organizations. For the purpose of this Rule, competitive grants are defined as those grants that are awarded through an application process in which multiple grant applications are solicited through a grants notice or request for proposal.

**1. Office of Grants Administration:**

Employees considering applying for a grant in the amount of \$10,000 or more should first contact the District's Office of Grants Administration for guidance and to insure compliance with Administrative Rules related to the approval process;

**2. Required Compliance:**

- a. The District shall comply with all local, state and federal rules and regulations concerning these grant programs;
- b. All grants applied for shall comply with Board of Education (Board) Policy, District Administrative Rules and District procedures including but not limited to the following:
  - (1) Board Policy DB (Planning and Budgeting);
  - (2) Board Policy DI (Accounting and Reporting);
  - (3) Board Policy CEB (Superintendent Duties);
  - (4) Board Policy KB (Public Information Program);
  - (5) Administrative Rule GBRG-R (Non-school Employment);
  - (6) Administrative Rule GAKA-R (Reduction in Force)
  - (7) Administrative Rule FEAE-R (Construction on District Property Funded by Others)

## **GRANTS (continued)**

- c. Prior to submission of each competitive grant application with an award of \$10,000 or more, participation in basic District Policies & Procedures for Grants training must be completed by the local school staff and any participating Central Office Staff.

### **C. District Approval:**

#### **1. Administrative:**

- a. Grant applications in the amount of \$10,000 or more:  
Prior to submission, all grant applications in the amount of \$10,000 or more shall have the approval of:
  - (1) The applicant's principal, department head and/or division head;
  - (2) Other District office personnel as appropriate;
  - (3) The Office of Accountability;
  - (4) The Senior Staff and/or Superintendent.
- b. Grant applications in an amount under \$10,000:  
All grant applications in an amount under \$10,000 shall have the approval of the local school principal.
- c. Grant Applications that require a contract (see Section D below):  
Prior to submission, all grant applications of any amount that require a contract shall have the approval of:
  - (1) The applicant's principal, department head and/or division head;
  - (2) Other District office personnel as appropriate;
  - (3) The Office of Accountability;
  - (4) The Senior Staff and Superintendent.

#### **2. Board:**

##### **a. Initial:**

The Superintendent and/or Board shall approve any grant that:

- (1) Requires a special appropriation from the General Fund prior to the acceptance of the grant's funding; or
- (2) Specifically requires Board approval.

##### **b. Continuing:**

In subsequent years:

- (1) These funds shall be disclosed in the District's annual budget in compliance with Board Policy DB (Financial Planning and Budgeting) requirements regarding non-recurring project funds; and
- (2) The continuing acquisition of these funds shall be based on Board approval of the annual budget.

### **D. Legal Review:**

Once a grant has been awarded, any required contract must be reviewed and approved by the Board Attorney, Superintendent and/or Board in compliance with Board Policy BBA (Board Powers and Responsibilities).

### **E. Matching Funds:**

Any grant application which requires "Matching Funds" which are not currently budgeted must be presented to Senior Staff for review and approval. It will be the

## **GRANTS (continued)**

determination of the Senior Staff to send the “request for matching funds” to the Board along with appropriate documentation to request the additional funds needed for the final grant approval. This final decision will be made only AFTER a pre-award has been granted by the grantor.

### **F. Grant, Gift and Donation Expenditures:**

All grant, gift, and donation expenditures must follow District financial procedures.

### **G. Quarterly Report of Competitive Grants:**

Quarterly reports will be submitted to the Board in the form of a written report outlining all competitive grants of more than \$10,000 received on behalf of the Cobb County School District.

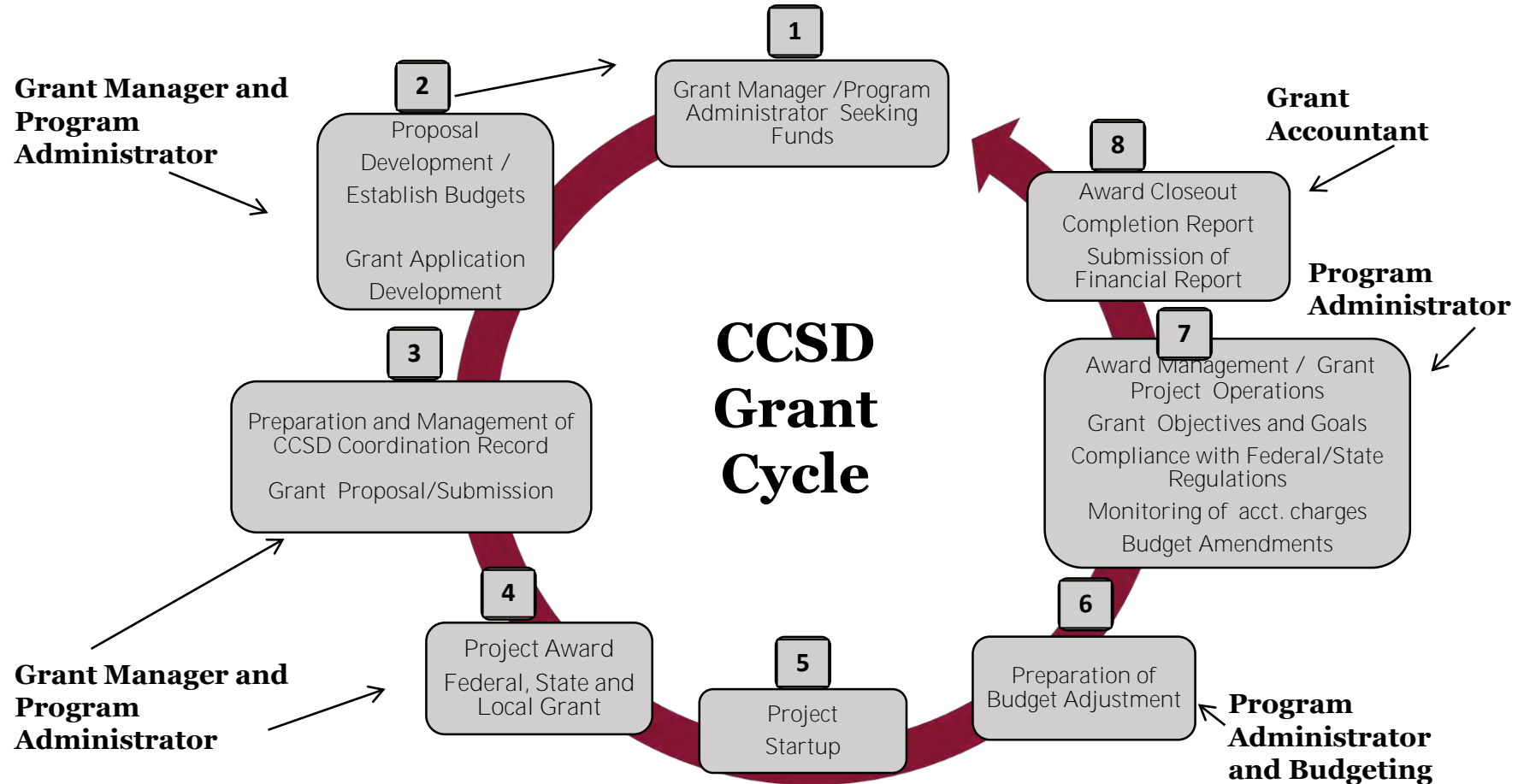


# Pre Award

Grant Manager / Program Administrator

# Post Award

Budgeting and Accounting



**AUDITS**  
**(District Administrative Rules DID-R)**

**RATIONALE/OBJECTIVE:**

Internal Audit is an independent appraisal function established within the Cobb County School District (District) to document financial integrity and to promote efficiency, effectiveness and economy in District operations.

**RULE:**

**A. RESPONSIBILITIES:**

**Internal Audit shall:**

1. Perform independent audits, examinations and investigations and report results and outcomes;
2. **Verify compliance with:**
  - a. Laws and regulations;
  - b. Board Policies;
  - c. District Administrative Rules; and
  - d. Written departmental procedures;
3. **Evaluate internal controls and seek improvements that will:**
  - a. Enhance the District's performance;
  - b. Reduce the risk of fraud and other corrupt/illegal conduct (Administrative Rule DIE-R [Fraud Prevention]); and
  - c. Increase accountability to the public.

**B. AUTHORITY:**

1. **Scope:**

All District schools, departments, programs and functions are subject to audit by Internal Audit;

2. **Access:**

Internal Compliance shall have full, free and unrestricted access to all District functions, records, and property.



**FRAUD PREVENTION**  
**(District Administrative Rules DIE-R)**

**RATIONALE/OBJECTIVE:**

The Cobb County School District (District) has a responsibility to uphold the public trust. Internal Compliance is an independent auditing and assessment function established to promote and document efficiency, effectiveness, economy, and financial integrity in District operations.

**RULE:**

District employees are subject to the requirements of the Georgia Professional Standards Commission Code of Ethics for Educators (Administrative Rule GAGC-R [Employee Ethics]). In addition to the professional requirements, the District identifies the following actions as examples of prohibited conduct, and establishes the following guidelines for reporting their occurrence or suspected occurrence:

**A. MISCONDUCT:**

**This includes, but is not limited to:**

1. Any crime defined in Title 16 of the Official Code of Georgia Annotated (O.C.G.A.) or any applicable federal law involving dishonesty or fraud.
2. Inappropriate conduct or the appearance of inappropriate conduct that does not rise to the level of criminal activity including, but not limited to:
  - a. Approving, encouraging or participating in any financial or business transaction or activity which presents, or could be reasonably interpreted to present, a real or potential conflict of interest, whether as defined in District Administrative Rules GAG-R and GAGC-R, or otherwise;
  - b. The failure to provide or withholding of information that could affect a financial or business decision under consideration by the District or that results in an undue loss or expense to the District, which loss or expense could have been avoided or mitigated had such information been disclosed;
  - c. Abuse, misuse, or destruction of District property, funds, or other resources; and
  - d. Violations of the Code of Ethics.

**B. NOTIFICATION:**

1. An employee who knows of or suspects financial fraud, or other financial misconduct shall immediately report such suspicions to Internal Compliance.

**2. Audit Procedures:**

**Internal Compliance shall:**

- a. Refer the financial misconduct matter to Human Resources Employee Relations for resolution and action;
- b. As appropriate, audit financial records and transactions and document the facts and findings of such audit in a written report and forward to Human Resources Employee Relations.

**3. 2. Reprisals:**

No action shall be taken or threatened against any employee for reporting the occurrence or suspected occurrence of any of the above conduct unless the complaint was made with the knowledge the allegation was false.

**STUDENT ACTIVITIES FUNDS MANAGEMENT**  
**(District Administrative Rules DK-R)**

**RATIONALE/OBJECTIVE:**

The Cobb County Board of Education (Board) Policy DI (Accounting and Reporting) establishes the expectation that the Cobb County School District (District) will establish financial guidelines and procedures that comply with generally accepted accounting principles, State Department of Education rules, and District expectations established in Board Policy DB (Planning, Programming, Budgeting System). Board Policy DI necessitates the establishment of clearly stated and understood guidelines for the consistent accountability of these funds.

**RULE:**

**A. GENERAL PROVISIONS:**

**1. Revenues:**

Funds collected from students and other sources for student activities shall be committed for the intended purpose of the school-related program and/or activity in accordance with the District's Local School Accounting Standard Operating Procedures Manual.

**2. Expenditures:**

All payments and purchases must be authorized by the Principal or Principal's designee as prescribed in the District's Local School Accounting Standard Operating Procedures Manual and purchasing regulations.

**3. Reporting:**

Financial Services shall make a quarterly report of all receipts and disbursements of each local school to the Board.

**B. ATHLETIC GATE RECEIPTS/TICKET SALES:**

Schools finance the operations of athletic programs through gate receipts from regular season competitions, gate receipts from playoff competitions in accordance with Georgia High School Association rules, donations from Booster Organizations, or from corporate partnerships.

Guidelines and procedures for athletic/special event gate receipts/ticket sales may be found in the District's Local School Accounting Standard Operating Procedures Manual.

**C. ATHLETIC CONCESSION MONIES:**

District guidelines for the accounting and reporting of high school athletic concession monies are as follows:

**1. School Receives Proceeds:**

If the school is the direct recipient of the monies received from the sale of athletic concessions, the monies shall be handled in accordance with procedures specified by the Financial Services Division.

**2. Booster Club Received Proceeds:**

Booster Organization monies shall be handled in accordance with Administrative Rule LEC-R (Booster Organizations)

## **SCHOOL PROPERTIES DISPOSAL PROCEDURES**

**(District Administrative Rules DO-R)**

### **RATIONALE/OBJECTIVE:**

The Cobb County School District (District) has a responsibility to uphold the public trust. Protection of District assets (Board Policy CEB [Superintendent Duties]) purchased with public funds is one way the District seeks to uphold this trust. The Cobb County Board of Education (Board) fulfills the requirement in Georgia law which requires its approval for district property to be designated as surplus under O.C.G.A § 20-2-520.

### **RULE:**

#### **A. SURPLUS PROPERTY:**

##### **1. Classification:**

An item is classified as surplus after it has been submitted to the Board for disposition and the Board approves the classification;

##### **2. Sale:**

When the Board classifies property as surplus:

- a. The Director of Procurement Services shall have the authority to proceed with offering the surplus items for sale to the public;
- b. Surplus items may be sold by sealed bid, public auction, private sale, on-line auction, or negotiated contract, whichever is in the best interest of the District;

##### **c. Employee Exclusion:**

District employees empowered with the responsibility of identifying potential surplus items will be excluded from:

- (1) Bidding on the items they identify; or
- (2) Otherwise benefiting from the disposal of any surplus property.

##### **3. Unsold Items:**

Surplus items that do not sell and have an estimated value of less than the threshold stated in the Guide shall be disposed of in a manner most beneficial to the District by the Senior Executive Director of Business Services.

##### **4. Exception for Unsafe Items:**

the Senior Executive Director of Business Services shall:

- a. Determine the most efficient manner to dispose of surplus items that pose an immediate health or safety risk to the District; and
- b. Report the disposal of property under this exception to the Board at its next scheduled meeting for their approval

##### **5. Proceeds:**

Funds received through the disposal of surplus items will be reported to the Board.

#### **B. CONFISCATED/LOST PROPERTY:**

##### **1. Department of Public Safety:**

Confiscated items received by the Department of Public Safety should be processed utilizing the guidelines contained in:

- a. The Department of Public Safety Department Manual; and
- b. Administrative Rule JCAB-R (Interviews and Searches of Students), unless a longer period of time is necessary due to administrative hearings;

##### **2. Unclaimed Items:**

Confiscated items held by the Department of Public Safety and confiscated/lost items held by schools that remain unclaimed may be declared surplus property and may be sold or disposed of in the best interest of the District.



## **PUBLIC INFORMATION PROGRAM** (Policy Index KB)

With respect to the community, the Cobb County Board of Education (Board) expects the Superintendent to actively encourage input and engagement, especially with parties that are directly affected by Cobb County School District (District) operations.

Accordingly, without limiting the above, the Superintendent shall establish procedures to:

1. Be responsive, whether directly or through appropriate staff, in timely communications with parents/guardians.
2. Utilize personal communications.
3. Seek evaluative feedback from persons directly affected by (District) operations.
4. Seek input from parents/guardians into major changes in District operation.
5. Inform parents/guardians about major changes in the District. This includes:
  - a. Programmatic changes; and
  - b. Notification of owners of property contiguous to the involved District property that the Board has approved an outside facility construction project for said property. The notice shall be by certified and first class mail and shall be mailed at least five days prior to the start of the actual construction project. Projects requiring notice include, but are not limited to, the following:
    - (1) Building additions;
    - (2) Telecommunications facilities/Cellular towers (See Administrative Rule FJA [Construction of/Improvements to Facilities on District Property by Community Organizations or Individuals]);
    - (3) Property-line fencing;
    - (4) Parking lot changes;
    - (5) Retention ponds; and
    - (6) Re-roofing.
6. Establish and maintain processes to engage, and a variety of opportunities to involve, citizens in the education of Cobb County children.
7. Encourage the parents and guardians of students attending District schools to actively participate in their respective school's PTA/PTSA.
8. Promote the visibility of the Board when representing the District at external functions and with elected leaders on political issues.



**PARTNERS IN EDUCATION**  
**(Policy Index LE-R)**

**RATIONALE/OBJECTIVE:**

The Cobb County School District (District) recognizes that community partnerships enable the District and individual schools to reach beyond their immediate financial, personnel, physical and curriculum resources to provide options for student learning that may not otherwise be available. The District also recognizes that community partnerships expose business and industry owners and employees, professionals and community leaders to the schools and the broad range of intellectual and social experiences that occur within them. Lastly, the District acknowledges that community partnerships help meet basic student support needs, thereby improving students' ability to learn and raising their aspirations.

**RULE:**

**A. MISSION:**

The mission of the Partners in Education Program is to establish and support partnerships that utilize community resources to enrich and extend the education opportunities for Cobb County students.

**B. COBB CHAMBER OF COMMERCE:**

The Cobb Chamber Partners in Education Program (Program) is coordinated by the Cobb Chamber of Commerce's Education Department (Chamber). Contacts for the Program are as follow:

1. The Chamber contact is the Education Department Manager;
2. The District contact is the Chief of Staff.

**C. PARTNERSHIPS:**

**1. Establishing Partnerships:**

Businesses interested in becoming Partners in Education should contact the Chamber directly or indicate their interest to the Principal of the school with which they would like to become a Partner. Additionally:

- a. Partnerships may be established at any time;
- b. Partners do not have to be members of the Chamber; and
- c. Principals should review information regarding potential Partners in order to make informed decisions regarding the establishment of a Partnership.

**2. Partners in Education Coordinator:**

Principals shall appoint a staff member to serve as the school's Partner in Education Coordinator (Coordinator). The Coordinator should:

- a. Serve as the school's contact person for the Partner;
- b. Facilitate ongoing communication between the school and the Partner;
- c. Assist in the development of Partnership Plan/s as described below; and
- d. Schedule time and place for Partnership activities.

**3. Ending Partnerships:**

- a. Partnerships may be ended by either the school or the Partner.
- b. If the Principal determines that a Partnership is not working for the for any reason, he/she should notify the Partner that the school will not be renewing the Partnership at the end of the school year or at another time in the discretion of the Principal with consultation with the Assistant Administrator, Office of the Superintendent. The Chamber will assist with this communication if requested by the Principal

## PARTNERS IN EDUCATION (continued)

### D. PARTNERSHIP PLAN:

1. Each school participating in the Program collaborate with each of its Partners to develop a Partnership Plan (Plan). The Plan is valid for two years and should:
  - a. Be viewed by both the school and the Partner as a starting point for partnership activities and should not limit the activities of the partnership;
  - b. Highlight the most significant activities/contributions planned as a result of the partnership;
  - c. Include at least one such activity/contribution per quarter of the calendar year;
  - d. Anticipate that additional needs may arise; and
  - e. Include activities that the school can do for their Partner as well as activities the Partner is doing for the school.
2. Copies of the completed Plan are to be submitted to the Chamber of Commerce and the appropriate Area Assistant Superintendent.
3. The Chamber will notify Partners and/or schools when it is time to renew the Plan.

### E. EXPECTATIONS/LIMITATIONS:

All Partners in Education are subject to all Policies and Rules of the District and the school. These include, but are not limited to, the requirements found in Administrative Rule KM-R (Visitors to School); Administrative Rule KG-R (Advertising in the Schools); and Administrative Rule KJ-R (Use of School Facilities).



## BUDGET ADJUSTMENT PROCEDURE

### Guidelines

The chief administrator of each department is responsible for the initiation of a budget adjustment. A budget adjustment is required when a department head desires to deviate from the original board approved budget. All changes to non-allocated salary accounts and division reorganizations must have a budget adjustment approved prior to actual implementation in Human Resources and Payroll. Each budget administrator is responsible for being knowledgeable about his or her assigned accounts and for the management of his or her assigned accounts. Budget administrators CANNOT exceed any of their budgets. The State of Georgia does not permit deficit budgets. Additionally, strict QBE requirements necessitate timely budget adjustments so that account expenditures may be properly monitored for QBE compliance.

### Budget Appropriation Units

In the financial accounting system and the budget database, accounts are in groups called appropriation units. Administrators and principals have flexibility to spend their funds in various accounts within the respective appropriation unit. A budgeted amount is often loaded to *Supplies 6101*; however, actual expenditures will be expended from other accounts. As long as the entire appropriation unit is within budget limits, the system will accept additional expenditures to non-budgeted or *zero budget accounts*. For example:

<u>Charge Code</u>	<u>APRs</u>	<u>Object Name</u>	<u>Budget</u>	<u>Expended</u>	<u>Encumbered</u>	<u>Avail Bal</u>
0100-H30-1101-1041-6101	ISZ	Supplies	500	200	15	285
0100-H30-1101-1041-6121	ISZ	Software	0	75	43	- 118
0100-H30-1101-1041-6151	ISZ	Exp. Equip	<u>0</u>	<u>95</u>	<u>52</u>	<u>- 147</u>
Appropriation Unit Total			500	370	110	20

In this example, the appropriation unit has \$20 remaining while the Software and Expendable Equipment accounts appear to be over-budget.

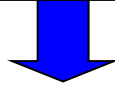
Some accounts are subsidizing other accounts within this appropriation unit because a zero budget is utilized. A budget administrator may choose to set up zero budgets within their appropriation unit to purchase items that were previously not budgeted. If a zero budget is desired, the Principal or Administrator should contact Budget Services to request a zero budget be set up for a particular account.



## STEPS NECESSARY TO PROCESS A BUDGET ADJUSTMENT

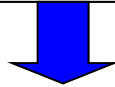
### **Initiator/Chief Administrator**

A Budget Adjustment form (FS127-A) must be filled out completely and accurately. The budget adjustment must be typed, signed and dated in blue ink (to denote original) by the chief administrator. All budget adjustments must have sufficient supporting documentation.



### **Budget Services**

The Budget Services staff will date stamp RECEIVED on all incoming adjustments. They will verify all computations, account numbers and attached documentation. Budget Services will route the budget adjustment for appropriate approval. Adjustments to Capital Outlay Funds (beginning with 03XX) are processed through the Capital Projects Finance Department rather than Budget Services.



### **Approval Routing**

Director of Budget Services or Capital Projects Finance Manager

Chief Financial Officer

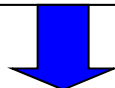
Executive Cabinet Member

Superintendent

(If adjustments are greater than or equal to \$200,000, Superintendent approval is required)

Board

(If the total budget is increased or decreased from the original, Board approval is required)



### **Budget Services**

After the formal review process is completed, the Budget Services staff will key the budget adjustment into the system. A confirmation copy will be returned to the initiator/chief administrator when processing is complete. Funds 03XX (Capital Outlay) are keyed by the Capital Projects Finance Department.

#### **Note:**

- *A budget adjustment must be finalized before processing any expenditures related to the adjusted accounts.*
- *All signatures must be in blue ink to denote original.*

## **GENERAL GUIDELINES RELATED TO BUDGET ADJUSTMENTS**

### **Non-Transferable Accounts**

Budget adjustments containing non-transferable accounts cannot be processed without the Superintendent or Designee's approval. The following are non-transferable accounts:

<u>Account Number</u>	<u>Description</u>
1XXX	All Salary Accounts
2XXX	All Benefit Accounts
4111	Water and Sewage
5301	Telephone
6211	Natural Gas
6221	Electricity
6261	Gasoline
7303	Vehicles
7321	Buses
6411	Regular Textbooks
6412	Replacement Textbooks

### **Budget Adjustment Justification**

All budget adjustments must have proper documentation to explain why money is being moved. If there is a budget adjustment for the transfer of funds from one account to another, there must be an explanation for the use of the funds. Budget adjustments with improper documentation will be sent back to the originator.

### **Capital Projects**

All budget adjustments for 03XX funds are prepared by the Capital Projects Finance Department. Any budget adjustment necessary as a result of a purchase order or a change order to a capital project must accompany the order document for approval. No encumbrances or expenditures will be processed until a budget adjustment has been approved and signed by all appropriate administrators.

### **Grant Budget Adjustments**

All grants are the responsibility of the grant administrator. It is the policy of Financial Services to continue recurring grant budgets at the previous year's dollar amount. If the grant administrator is aware of upcoming federal/state appropriation increases or decreases, it is his/her responsibility to adjust the budgets as soon as possible. These preliminary budgets are ESTIMATES only. The grant administrator is responsible for adjusting these budget estimates to the current year grant approved amounts for revenue and expenditures as soon as the approved amounts are ascertained. A written, formal, signed approval letter acquired by the grant administrator is required from the granting agency as part of the grant's documentation prior to budgeting and spending of the funds. The grant administrator should be in constant contact with the grant agency to ensure all rules and procedures relating to the grant are followed. The grant administrator is required to be proactive to ascertain the current grant procedures and current approved grant amounts. The grant administrator is responsible for budget over-expenditures and under-expenditures. Before a grant application is submitted to the Board or State/Agency, the grant administrator is required to provide a copy of the grant for review by the grant accountant. This assures proper account coding and information.

## **BUDGET ADJUSTMENT SIGN-OFF PROCEDURES**

All budget adjustments must be signed in blue ink and dated by the initiator, and/or chief administrator(s) of the account. In addition, the adjustment may require additional sign-off if it meets any of the criteria that fall under the responsibility of the following individuals:

### **Director of Budget Services:**

- Internal Adjustments
  - Corrections and transfers for the purpose of accounting requirements compliance.
  - Approved budget appropriations requiring reallocation to a detailed level (such as the local school allocations).
  - Carryover Budgets – Fund Balance adjustments necessary to carry-over previously approved funding into a new fiscal year.

### **Agency/Department Administrators (Chief Administrators) & Principals**

- All budget adjustments under respective areas of supervision.

### **Chief Financial Officer or Director of Budget Services:**

- All budget adjustments.

### **Executive Cabinet Members:**

- All budget adjustments under respective areas of supervision.

### **Superintendent or Designee:**

- All budget adjustments greater than or equal to \$200,000.

### **Board of Education:**

- General Fund budgets that increase/decrease from the original Board approved budget.

**Note:** *Budget adjustments for all funds need to be reported to the Board if the transferred line item is greater than 20% of the total and/or the adjustment amount is over \$100,000.*



## **CAPITAL PROJECTS/SPLOST BUDGET ADJUSTMENTS SIGN-OFF PROCEDURES**

Capital Projects/SPLOST related budget adjustments are coordinated by the Capital Projects department in Financial Services. The adjustment will require sign-off under the criteria stated below. The stated requirements are considered the minimal requirements. Additional signatures may be requested at the direction of the Chief Financial Officer.

When taking a portion of funds from a project to cover a shortage in another project at the same site, funds should be processed through Fund Contingency.

### **Director of SPLOST:**

All budget adjustments requested by Managers in the department.

### **Capital Projects Finance Manager:**

All budget adjustments.

### **Director, SPLOST Accountability:**

All budget adjustments.

### **Senior Executive Director, SPLOST:**

All budget adjustments over \$200,000 and all County Wide Building Fund adjustments.

### **Chief Financial Officer:**

All budget adjustments.

### **Chief Technology Officer:**

All technology initiative adjustments.

### **Deputy Superintendent:**

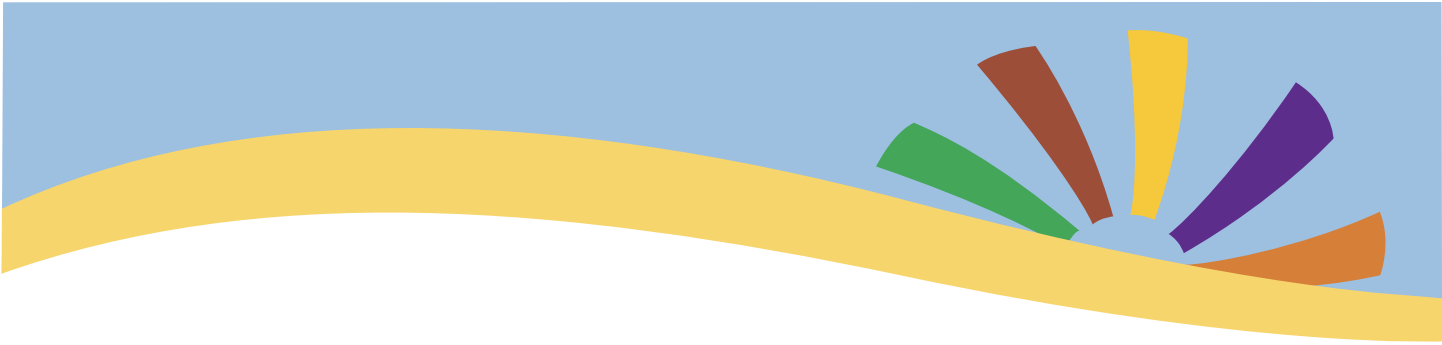
All budget adjustments from Fund Contingency greater than \$200,000 and all revenue adjustments greater than \$200,000.

### **Superintendent/Designee:**

All budget adjustments from Fund Contingency greater than \$200,000 and all revenue adjustments greater than \$200,000.

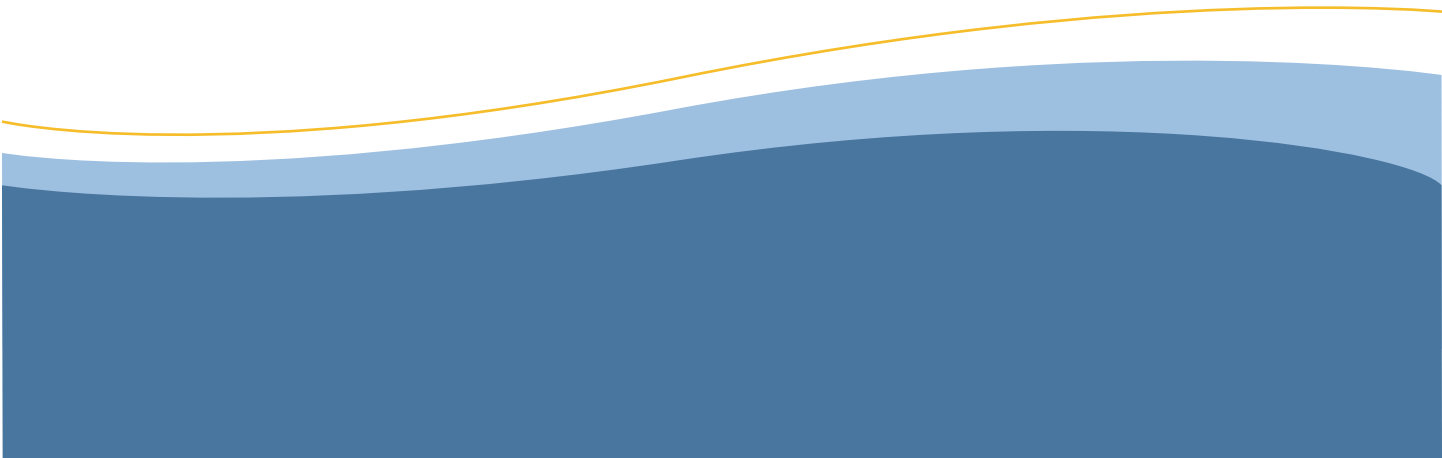
\*\*\*\*Note: Budget adjustments for all funds need to be reported to the Board if the transfer line item is greater than 20% of the total and/or the adjustment amount is over \$100,000.





# ORGANIZATIONAL SECTION

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

## **COBB COUNTY SCHOOL DISTRICT BOARD FUNCTION AND COMPOSITION**

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

Generally, the Board holds public meetings twice a month to conduct normal business with special sessions as needed. The Board is composed of seven members who are each elected for four years from one of seven geographical districts in the county. The Board elects a chairman and vice-chairman from the seven members to govern the body for a one year period. As of June 30, 2017, the members of the Board and years of expiration of their terms are as follows:

<b><u>Title</u></b>	<b><u>Name</u></b>	<b><u>Term Expires</u></b>
Chair	Mr. David Chastain	December 31, 2018
Vice-Chair	Mr. Scott Sweeney	December 31, 2018
Board Member	Mr. Randy Scamihorn	December 31, 2020
Board Member	Mrs. Susan Thayer	December 31, 2018
Board Member	Mr. David Morgan	December 31, 2020
Board Member	Mr. David Banks	December 31, 2020
Board Member	Mr. Brad Wheeler	December 31, 2020

**COBB COUNTY SCHOOL DISTRICT  
SCHOOL BOARD MEMBERS**

The Cobb County Board of Education is composed of seven members who are elected to four-year staggered terms in individual posts. The Chairman and Vice Chairman of the Board are elected by a majority of the Board and serve one-year terms.

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**Randy Scamihorn ▪ Post 1**

[rscamihorn.boardmember@cobbk12.org](mailto:rscamihorn.boardmember@cobbk12.org) | 770-337-8553

After serving his country and community in several leadership roles, Randy Scamihorn embarked on his latest career venture January 3, 2013 as a Board Member of the Cobb County Board of Education. He began his first year as Chair, served his second year as Vice Chair, and was elected Chair again in his third and current year. With a Bachelor's degree in Electronic Engineering and a Master's degree in General Administration, 26 years in the military and 14 years as a teacher and administrator in CCSD, Randy is uniquely positioned to understand issues from multiple points of view. Married for 45 years to his wife Debbie, a teacher of 22 years in CCSD, and father of a middle school teacher in CCSD, Randy shares his loyalty to Cobb Schools with his family. His son and daughter both attended Cobb County schools, as did his older grandson. His younger grandson still attends a Cobb County school. Randy spent three years in the U.S. Army as an enlisted soldier and served 23 years in the U.S. Air Force as a commissioned officer. Randy's teaching and administrative duties began at Central Alternative School, then Technology Chair at Sprayberry High School, Assistant Principal at North Cobb High and later Assistant Principal at Daniell Middle School. He was voted by the North Cobb faculty as Outstanding Educator of the year. As a staunch Republican supporter and fiscal conservative, Randy pledges to work toward the effective use of money with the retention of highly qualified teachers as a top priority. He is dedicated to the parents and students of Cobb County and works to provide the students with the best education possible.

High	Allatoona, Kennesaw Mountain, North Cobb
Middle	Awtrey, Barber, Durham, McClure, Pine Mountain
Elem.	Acworth, Baker, Bullard, Frey, Hayes, Kennesaw, Lewis, McCall Primary, Pickett's Mill

**COBB COUNTY SCHOOL DISTRICT  
SCHOOL BOARD MEMBERS**

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**Susan Thayer ▪ Post 2**

[sthayer.boardmember@cobbk12.org](mailto:sthayer.boardmember@cobbk12.org) | 678-773-1877

Susan Thayer began her term on the Board of Education in January, 2015. Her career in public education spans over thirty years and includes twenty-three years of administrative experience at the local school and central administration levels. She has served in three large Atlanta area school systems, and some of the positions held are teacher, guidance counselor at Osborne High School and principal of Pebblebrook High School. Other positions include Director of Leadership Development and Executive Director of High Schools with the Cobb County School System and Assistant Superintendent of Curriculum K-12 with the Douglas County School System. After retiring from her career in education, Susan has been a realtor and an educational consultant. She is married to Ed Thayer, who is also an educator, and has two stepchildren - Matt, who is employed with Price Waterhouse Coopers accounting firm, and Kim, who is a teacher in the Cobb County School District.

High	Campbell, Osborne
Middle	Campbell, Floyd, Griffin, Lindley, Lindley 6th Grade Academy
Elem.	Belmont Hills, Birney, Fair Oaks, Green Acres, King Springs 2-5, King Springs K-1, LaBelle, Nickajack, Norton Park, Russell, Smyrna
Special	Adult Education Center, Oakwood Digital Academy

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**David Morgan ▪ Post 3**

[dmorgan.boardmember@cobbk12.org](mailto:dmorgan.boardmember@cobbk12.org) | 404-702-1857

David L. Morgan began his first term on the Board of Education in January 2009. He is an educator and advocate for children. After spending more than a decade as a teacher, Morgan made history in November 2008 by becoming the first African-American male to be elected to the Cobb County Board of Education, and he did so in his first attempt at a public office. A native of Atlanta, Morgan earned an undergraduate degree in Political Science from Grambling State University in 1993 and a Master of Arts degree in Early Childhood Education from Clark Atlanta University in 1996. He began his teaching career with Atlanta's Head Start program in 1994, and began teaching English at Decatur High School in 1996. While

**COBB COUNTY SCHOOL DISTRICT  
SCHOOL BOARD MEMBERS**

teaching at Decatur, he founded I AM, Inc., a nonprofit organization that provided tutoring, enrichment and mentoring services to more than 500 youths between the ages of five and 16. The highlight of Morgan’s teaching career occurred during his tenure at the Knowledge is Power Program (KIPP) Academy in Atlanta, where he taught Reading and Language Arts. While at KIPP, Morgan emerged as the only teacher in the entire school to receive an excellent rating for his teaching ability by an independent panel of international evaluators. He later rose to become principal of the charter school and is credited with maintaining academic excellence amid the many challenges the school and its students faced. He is particularly proud of the fact that his school earned state recognition for the greatest gain in CRCT scores during the 2004-2005 school year. Morgan later taught at Lindley Middle School after KIPP closed due to a lack of funding. Morgan is the 2005 recipient of the NAACP’s Education Award. His community involvement includes membership with Alpha Phi Alpha Fraternity, Inc., the Cobb County NAACP. He is a member of Destiny World Church in Austell and is the proud father of Rashaan Khalil and Lailah Camille.

High	Pebblebrook, South Cobb
Middle	Cooper, Garrett, Tapp
Elem.	Austell, Bryant, Clarkdale, Clay, Compton, Harmony-Leland, Hendricks, Mableton, Powder Springs, Riverside Primary, Riverside Intermediate, Sanders



**David Chastain ▪ Post 4 ▪ Chair**

[dchastain.boardmember@cobbk12.org](mailto:dchastain.boardmember@cobbk12.org) | 678-896-6399

David Chastain is a native Georgian, born in Atlanta and raised in Cobb County since 1967. His father taught high school in Atlanta, and his mother was a registered nurse who also taught in nursing schools in Atlanta and Cobb County. His education in Cobb began at Brumby Elementary. From there, it was on to East Cobb Junior High and then Wheeler High. A graduate of the University of Georgia Terry College of Business, the first 17 years of his career were, primarily, in wholesale distribution, affording the opportunity to work with small businesses and major corporations across the southeast and mid-western United States. With extensive business travel causing him to miss many of his children’s activities during the week, he made the transition to the aeronautics industry as a logistics analyst in 1997, where he is presently employed. David and

**COBB COUNTY SCHOOL DISTRICT  
SCHOOL BOARD MEMBERS**

his wife, Lori, also a Wheeler High graduate, have three adult children, all educated and graduated from Cobb schools.

High	Kell, Sprayberry
Middle	Daniell, McCleskey, Palmer
Elem.	Addison, Bells Ferry, Big Shanty, Blackwell, Chalker, Keheley, Kincaid, Nicholson, Pitner, Rocky Mount



**David Banks ▪ Post 5**

[dbanks.boardmember@cobbk12.org](mailto:dbanks.boardmember@cobbk12.org) | 404-725-3394

David Banks began his first term on the Board January 2009. David was an Information Technology consultant and previously owned his own Computer Hardware & Software company for 25 years in Marietta. David was born in Atlanta and has lived in East Cobb since 1969. He has been married to his wife, Kay Hardin Banks, for 52 years and they have four children; two graduated from Walton High School and two graduated from Pope High School. Their youngest daughter died from Cystic Fibrosis in August 1998. David and Kay have five grandchildren, two who are now attending Cobb County schools. David attended Ben Hill Elementary School and Southwest High School ('57). David obtained a BBA ('68) and a MBA ('71) from Georgia State University with a major in Management. David has been an active member of the Cobb County Republican Party since 1992 and has held various elected and appointed offices. David and Kay are active members of Johnson Ferry Baptist Church. David was a charter member of the Cobb County School Blue Ribbon Committee serving a three-year tenure. David enjoys growing vegetables, building RC airplanes and taking cruises with friends. David's objective, as a Board member, is to move the Cobb County School System to a first-class 21st century organization where the best and latest technology tools are effectively used to enhance student achievement, to be aware of employees needs, and fulfill the community expectations.

High	Lassiter, Pope
Middle	Hightower Trail, Mabry, Simpson
Elem.	Davis, East Side, Eastvalley, Garrison Mill, Mountain View, Murdock, Powers Ferry, Sedalia Park, Shallowford Falls, Tritt

**COBB COUNTY SCHOOL DISTRICT  
SCHOOL BOARD MEMBERS**

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**Scott Sweeney ▪ Post 6 ▪ Vice-Chair**

[ssweeney.boardmember@cobbk12.org](mailto:ssweeney.boardmember@cobbk12.org) | 678-646-2470

After spending many years in private business as a senior manager, business developer and business owner, Scott Sweeney began his first term as the Post 6 representative in January 2011. He has served as the Board’s Chair, Vice-Chair, Budget Liaison, Strategic Planning Committee Member, and as the Board/Community Representative for the presentation of the Ed-SPLOST IV Capital Improvement Initiative. Mr. Sweeney has also served as a 6th Congressional District appointee to the National School Board Association Federal Relations Network and as a Georgia School Board Association Strategic Planning Committee member. Mr. Sweeney earned his Bachelors degree in Economics from UCLA. A seventeen year east Cobb resident, he is the Chief Financial Officer for his family consulting business. As Sr. Vice President with Williams Capital and Vice President with Buchanan Street Partners, he advised on over \$700 million in total capital commitments for commercial properties with an aggregate value approaching \$3 billion. Scott was Assistant Vice President with Fidelity National Financial, working with their National Title Services group and where he also launched the firm’s §1031 qualified intermediary services in the southeastern United States. As a partner and senior manager, he has developed and operated nationally recognized restaurants in CA, OR, NV, GA and CO. Scott has served as a board or committee member on national, state and local non-profit organizations. He is a frequent speaker at industry events and an author of articles for industry publications. His community involvement includes membership with the Republican National Committee, Georgia GOP, Cobb County GOP, Cobb County Republican Women’s Club (Associate), and as a member of Beta Theta Pi fraternity. He serves on the Walton Governance Council. Mr. Sweeney has supported local youth sports through his involvement as an assistant coach with East Side Baseball. His family enjoys membership with Mt. Bethel United Methodist Church. He is married to Sandy Sweeney, a life-long Cobb County resident. They reside in Marietta and are the proud parents of Gabe Sweeney and Jake Sweeney who attend Cobb County School District schools.

High	Walton, Wheeler
Middle	Dickerson, Dodgen, East Cobb
Elem.	Argyle, Brumby, Mount Bethel, Sope Creek, Teasley, Timber Ridge



**COBB COUNTY SCHOOL DISTRICT  
SCHOOL BOARD MEMBERS**

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**Brad Wheeler ▪ Post 7**

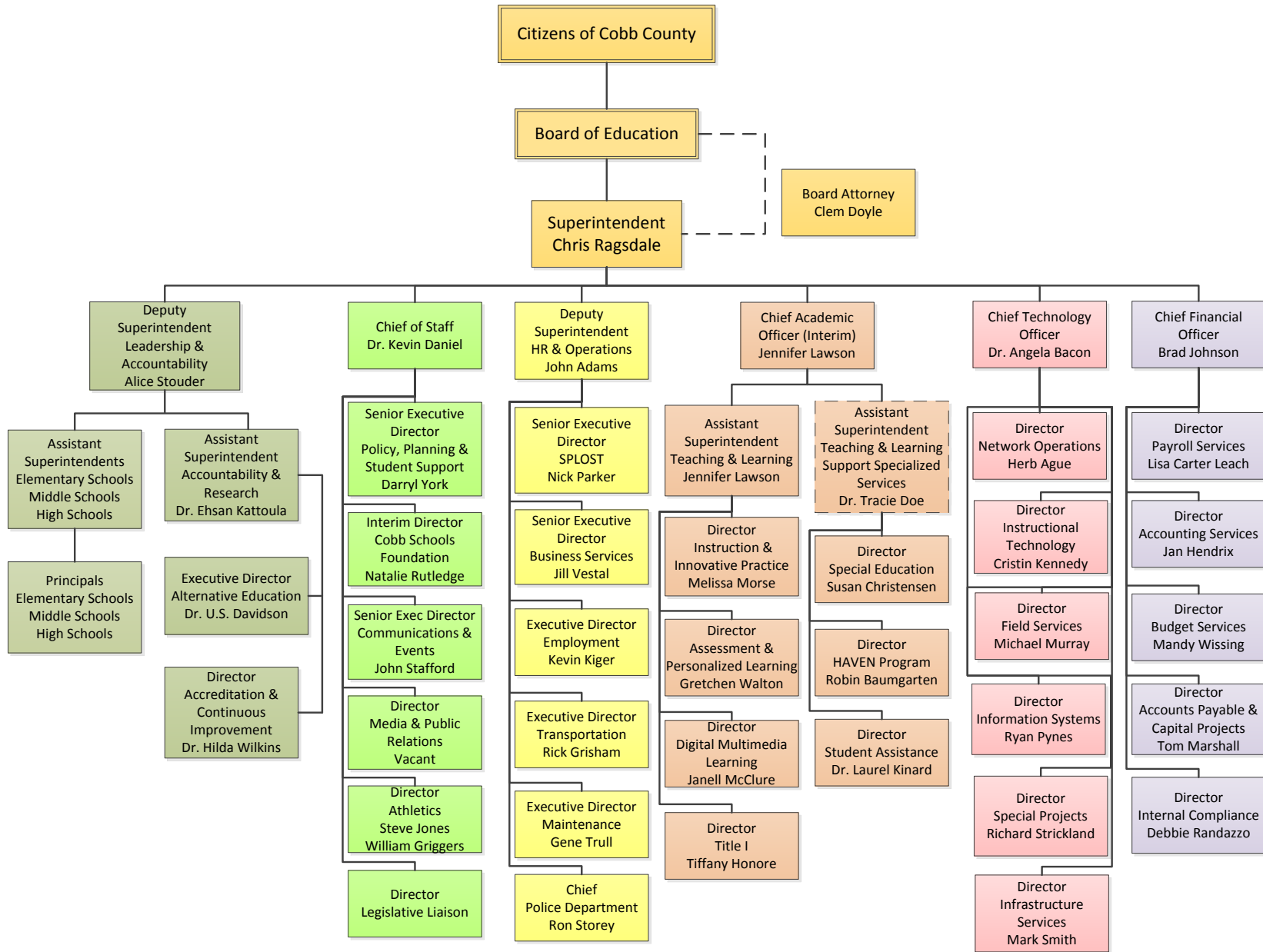
[bwheeler.boardmember@cobbk12.org](mailto:bwheeler.boardmember@cobbk12.org) | 770-335-5982

Brad Wheeler began his term on the Board of Education in January, 2013. This is the second term he has served as Board Vice-Chair. Brad grew up in upstate New York and attended Mount Markham Central School. He obtained a Bachelor’s degree from Berry College in Health and Physical Education and followed with a Master’s degree from Jacksonville State University in School Administration. His career in education covers over thirty-plus years. Twenty-five of those were spent as a teacher and coach. Brad spent nine years in administration at McEachern High School, and seventeen years at Pebblebrook High School. Prior to that, Brad worked in Cherokee County and Paulding County School Systems. Brad and his wife Kathy have two children, Zach, a Hillgrove graduate, and Seth, currently a junior at Hillgrove High School.

High	Harrison, Hillgrove, McEachern
Middle	Lost Mountain, Lovinggood, Smitha
Elem.	Cheatham Hill, Dowell, Due West, Ford, Hollydale, Kemp, Milford, Still, Varner, Vaughn

**ORGANIZATIONAL SECTION**

Board Members & Superintendent ..... Link 5a  
School Board Post Areas ..... Link 5b



## PERFORMANCE MANAGEMENT

Performance management is the regular systematic collection and analysis of specific data regarding the result of resources used, work produced, and services provided.

The Government Finance Officers Association (GFOA) has long urged state and local governments to incorporate performance measurement as an integral part of their budget process. It is also recommended by the National Advisory Council of State and Local Budgeting.

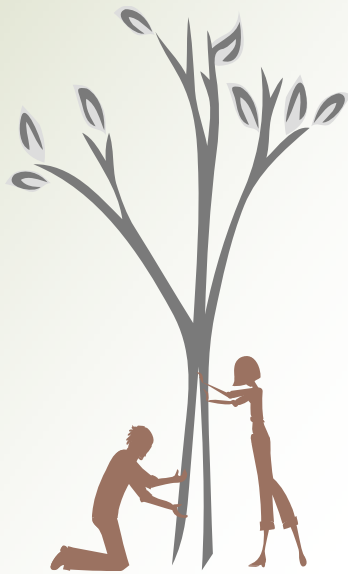
The purpose of public-sector performance management is to provide a systematic approach to managing performance through concepts, practice and processes that align governments' efforts to achieve the best possible results for the public within available resources. Performance management emphasizes the importance of continuous learning, improvement, and accountability for results.

Staff that has been well trained in performance management principles and practices is equipped to learn from the evidence provided by past experience and from the experience of other organizations to modify old strategies or fashion new strategies for improved results. Public officials and managers sometimes hesitate to make the move to performance management because they fear that new costs will accompany the change. This fails to recognize the heavy costs often borne by governments that provide suboptimum services and make poor decisions without the benefit of data and analysis. The costs inherent in performance management are simply the costs of good management. Stakeholders at all levels are encouraged to embrace the concept of continuous improvement and be willing to be measured against objective expectations.

In its guideline of Best Practices in School Budgeting, GFOA recommends developing principles and policies as standard that the District's fiscal performance can be judged. In addition, to identify financial position, conduct research for instructional priorities, to engage stakeholders, and ultimately put the strategies into practice and evaluate the results. Performance management plays a key role in examination and evaluation.

Cobb County School District uses performance management to track how efficiently and effectively the budget planned programs are being delivered. Workload Indicators are set for District departments and divisions to measure the impact made by the services provided. This process integrates local school strategic plan to division and area strategic plans, and further into the District strategic plan.





# Divisions & Departments

## SUPERINTENDENT DIVISION

### DIVISION RESPONSIBILITIES

The Georgia Constitution requires that an elected board of education oversee each public school system. The Cobb County School District is governed by a seven-member board; each member is elected by the public and serves a four-year term. The Board appoints a Superintendent of schools to serve as the Chief Executive Officer (CEO). The Superintendent is responsible for implementing educational programs and running the day-to-day operations of the school district.

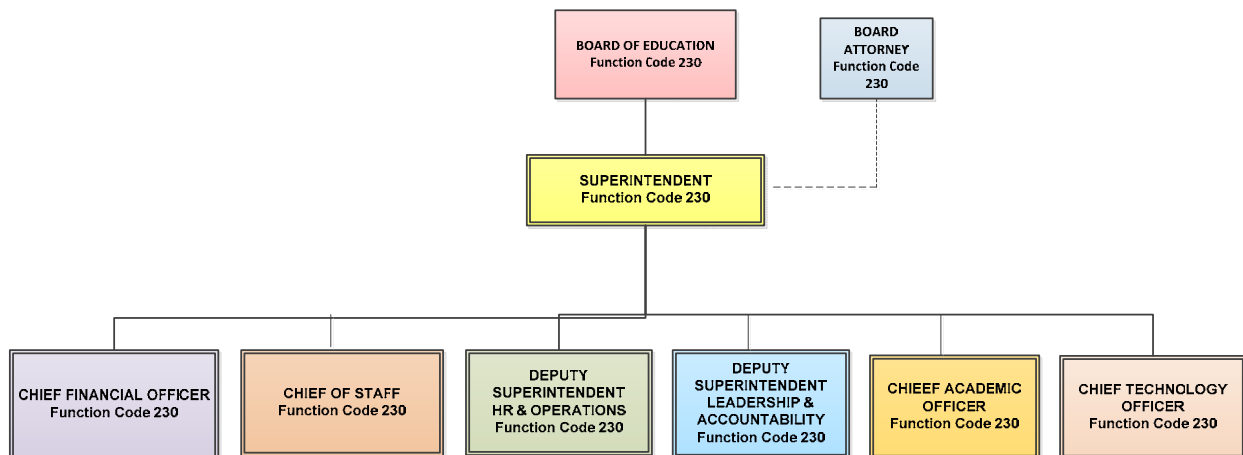
### DIVISION ORGANIZATION

The Superintendent's Division is sub-divided into functional areas of responsibility. The following chart illustrates the structure of this division:

### MAJOR DEPARTMENT TASKS

**Board Attorney** - Each year, the Board retains the services of an external attorney to provide legal advice and to handle legal matters for the school district.

The **Deputy Superintendent HR & Operations, Deputy Superintendent Leadership & Accountability, Chief of Staff, Chief Technology Officer, Chief Academic Officer, and Chief Financial Officer** assist the Superintendent in supervising all activities and operating functions of the school district.



**SUPERINTENDENT DIVISION (Continued)**

**WORKLOAD INDICATORS**

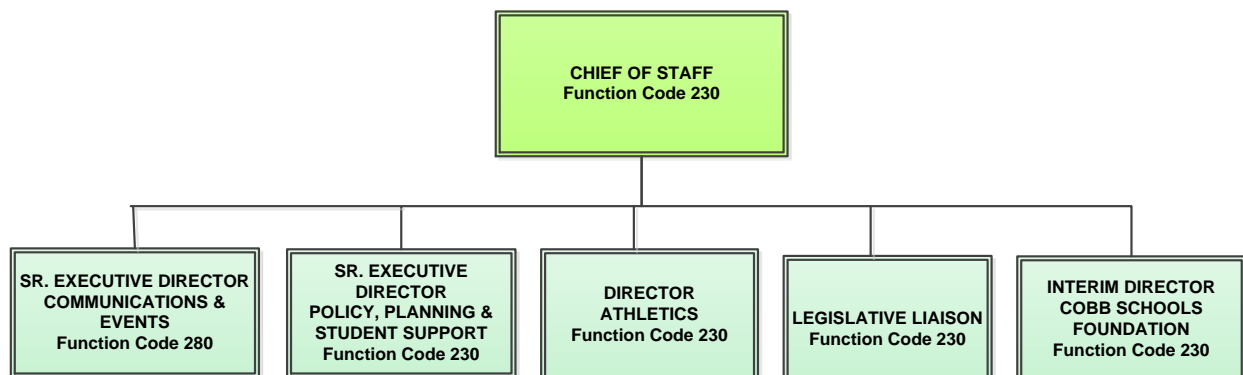
INDICATOR	FY 2015 RESULTS	FY 2016 RESULTS	FY 2017 RESULTS
<b>Board Meetings</b> - Meet twice a month, the second Wednesday and the last Thursday of the month, with only one meeting in November and December.	22 Board Meetings	21 Board Meetings	18 Board Meetings *Calendar Year 2017
<b>School Councils</b> - Seven members from each school provide advice and recommendations to the principal, and as appropriate, to the Board	Most schools have school councils. Each council contains: 2 teachers 2 parents 2 business representatives and the principal.	Most schools have school councils. Each council contains: 2 teachers 2 parents 2 business representatives and the principal.	Most schools have school councils. Each council contains: 2 teachers 2 parents 2 business representatives and the principal.
<b>Facility &amp; Technology Committee</b> – 15 appointed members by the Board and Superintendent meet to oversee the SPLOST spending.	Meetings were held once a month.	Meetings were held once a month.	Meetings were held once a month.
<b>Superintendent’s Principal Advisory Council</b> – 12 appointed members by level assistant superintendents.	Meetings were held three times a year.	Meetings were held three times a year.	Meetings were held three times a year
<b>Superintendent’s Teacher Advisory Council</b> – 14 appointed members by level assistant superintendents from pool of current Teachers of the Year.	Meetings were held three times a year.	Meetings were held three times a year.	Meetings were held three times a year.
<b>Business and Community Advisory Committee</b> – Members appointed by Superintendent.	Meetings were held three times a year. *23 Members	Meetings were held three times a year. *23 Members	Meetings were held three times a year. *21 Members

## DIVISION RESPONSIBILITIES

- Assists the Superintendent in the preparation and delivery of communication to advance the District's vision, mission and strategic goals
- Serves as frontline advocate for the Superintendent's initiatives and priorities
- Serves as confidential advisor to the Superintendent on District issues
- Accompanies the Superintendent at public education events
- Represents the Superintendent at functions and on committees, as assigned
- Ensures the dissemination of accurate, timely and helpful information from the Superintendent's Office
- Provides follow-through for Superintendent directives throughout the District
- Oversight of Communications, Policy, Planning & Student Support, Cobb Schools Foundation, Event Services, Athletics, Facility Use, and Legislative Liaison

## DIVISION ORGANIZATION

The Chief of Staff Division is sub-divided into functional areas of responsibility. The following chart illustrates the structure of this division:



## MAJOR DEPARTMENT TASKS

**Policy, Planning & Student Support** – Policy, Planning and Student Support is responsible for the development, interpretation and implementation of Board Policies and Administrative Rules in addition to handling issues such as student transfers, enrollment, student record requests, subpoenas, and due process. Policy, Planning and Student Support also serves as the legal liaison for student discipline, enrollment, custody, guardianship, records and subpoena issues as well as general student discipline issues. Other responsibilities include Open Records, Prevention/Intervention, School Health Services and School Social Work.



**Policy Development:**

- Development, coordination and distribution of Board Policies and Administrative Rules
- Contact for school administrators for interpretation and implementation of Board Policies and Administrative Rules
- Maintaining on-line policy manual

**Planning:**

- Calendar Development
- School Choice Transfers
- Hardship Transfers
- Reports to the Board
- Student Enrollment
- Guardianship
- Custody Issues

**Student Support, Student Discipline:**

- Contact for school administrators on Code of Conduct interpretation and application
- Enrollment of students with discipline orders from other districts
- Legal Liaison for discipline issues
- Training for administrators participating in discipline hearings
- Monthly discipline summary reports
- Review of Suspension/expulsion letters
- Scheduling student due process discipline hearings
- Conduct student due process discipline hearings
- Preparation of Board appeal materials

**Open Records:**

- Open Records requests
- Subpoenas
- Request for the Production of Documents
- Assist local schools regarding FERPA requests

**Prevention/ Intervention:**

- Provide Research Based Model programs, strategies, trainings and workshops to schools and communities in the area of Youth Culture and prevention
- Coordinate the GRIP Program for students suspended for Alcohol and other Drug policy violations
- Provide Crisis Response to schools after a death or emergency
- Assist with the Professional development of teachers for risky behavior identification and prevention
- Provide Youth Leadership programs and strategies
- Provide workshops and facilitation to improve school culture and climate
- Collaborate with community and school organizations in the area of youth culture and prevention

**School Health Services:**

- Chronic health illnesses training for school staff
- Orientation, training and professional development of school nurses
- Orientation and training of clinic substitutes

- Development, implementation and interpretation of procedures and forms for clinic/student health
- Medical consultation for Section 504 plans for eligible students
- Monitor absenteeism and infectious diseases
- Collaborate with Cobb and Douglas Public Health and Georgia DHP
- Maintain clinic/student health data
- Medical Consultation for RTI

**School Social Work:**

- School Social Workers
- Community Resource Specialists
- DFCS Reporting
- Truancy Prevention Program

**Community Relations** - The Cobb County School District strives to maintain a positive, purposeful, and active relationship with the families of its students, and with the wider community in which it operates. We do this by working with the Parent Teacher Association (PTA), the Cobb Chamber of Commerce, civic organizations, local school councils, and other groups to build the community support vital to the success of our schools.

**Communications** - The Office of Communications assists schools with communications needs and promotes open and responsive communication between schools and their respective communities. In addition, the Office of Communications directs system branding and messaging; provides important information to stakeholders; and works daily with the media.

**Events** - The Office of Events handles the production of district and local school events. This office oversees special locations such as the Lassiter Concert Hall and is also responsible for the Facilities Use Department which coordinates with the CCSD Community to make meeting space available to the public.

**Athletics** - The main task of Athletics Office is to manage the interscholastic activity program in the Cobb County School System. The program provides opportunities for learning experiences in athletics which teaches attitudes of responsible team play and cooperation. It is also a vehicle for learning mental and physical self-discipline, loyalty, personal pride in the school, respect for the rights of others and the will to win.

**Facility Use Department** – The Facility Use Department is responsible for working with non-profit community groups and sports organizations interested in scheduling activities in Cobb County School District facilities and/or on school grounds. While Cobb County School District’s first priority is educating children, the District is aware of the importance of allowing community groups and sports organizations to use District facilities during non-school hours. This enables schools to be utilized to their maximum potential as groups adhere to guidelines set forth by the District.

**Cobb Schools Foundation** - Founded in 1999, the Cobb Schools Foundation was established by a group of Cobb community and business leaders for the sole purpose of seeking funding for the betterment of the Cobb County School District. The Foundation is a non-profit organization governed by a volunteer Board of Trustees separate from the school district. It is dedicated to supporting, rewarding and enhancing the schools, staffs, and students of Cobb County School District by:

- Recognizing and rewarding excellence in teaching and learning
- Promoting innovative instruction through grants to our teachers and schools
- Ensuring a successful educational environment for all students

- Providing an opportunity for the community to actively contribute to public education

**Legislative Priorities** - Each year, the Cobb County School District meets with members of the Cobb legislative delegation to present its approved list of legislative priorities. With the variety of comprehensive issues related to state funding and school-related legislation, CCSD is well served by keeping local legislators apprised of important education issues.

**WORKLOAD INDICATORS**

INDICATOR	FY 2015 RESULTS	FY 2016 RESULTS	FY 2017 RESULTS
<p><b><u>Communications</u></b></p> <p>Newsletter is published by the Communications Department to communicate school district news (employee awards, school honors and awards, policy changes, etc.)</p> <p>Communications duties and responsibilities available under “Telling Our Story” communications plan at:  <a href="http://www.cobbk12.org/centraloffice/communications/">http://www.cobbk12.org/centraloffice/communications/</a></p>	<p>Created electronic version of Board Newsletter.</p> <p>Increased frequency and reach of social media communications.</p> <p>Increased number of video productions.</p> <p>Created and sustained timely and accurate responses to media inquiries.</p>	<p>Continuing to communicate school district news with the Board Newsletter.</p> <p>Created the Cobb News Connect Newsletter to inform the media about upcoming school events.</p> <p>Contracted with Critical Mention, a media clipping service to keep track of news stories about CCSD.</p> <p>Increased the CCSD presence on social media.</p> <p>In the first nine weeks of the school year, the communications department produced video, written or social media stories on 58 of the District’s 114 schools, including all 16 high schools.</p>	<p>Discontinued Board Newsletter because the same information is provided through the District website and social media posts.</p> <p>Produced over 360 blogs.</p> <p>Uploaded over 4,600 photos.</p> <p>Posted over 150 videos to YouTube.</p> <p>Posted over 550 Facebook posts.</p> <p>Sent out over 650 posts on Twitter.</p>
<p><b><u>Event Services</u></b></p> <p>District Events Produced</p> <p>Signature Events</p> <p>Approximate Total Audience Size</p>	<p>33</p> <p>10</p> <p>75,300</p>	<p>35</p> <p>12</p> <p>77,900</p>	<p>40</p> <p>10</p> <p>72,804</p>

INDICATOR	FY 2015 RESULTS	FY 2016 RESULTS	FY 2017 RESULTS
<b>Facility Use</b>			
Hours used by community organizations	17,295	16,755	15,247
Revenue from facility rentals	927,502	1,037,139	868,092
<b>Concert Hall</b>			
Hours used by community organizations			213
Revenue from community use			22,680
Hours used by school groups			535

**WORKLOAD INDICATORS**

INDICATOR	FY 2015 RESULTS	FY 2016 RESULTS	FY 2017 RESULTS
<b><u>Policy, Planning &amp; Student Support</u></b>			
<b>Policy/Rule/Form Revisions/Creations/Deletions</b>	6	5	7
Board Policies	29	31	49
Administrative Rules	13	31	29
Forms/Attachments			
<b>Open Records Requests</b>	312	284	404
	(9/15/15 – Open Records moved from Communications to Policy Planning & Student Support)		
<b>Student Support</b>			
<b>Records/Subpoenas</b>			
Records Requests	41	16	18
Subpoenas for Records	60	16	42
Directory Information/Verification	178	90	111
Production of Document		28	49
Other Record Requests		6	25
<b>Student Discipline</b>			
Hearings	163	150	141
Hearings Waived by Parent/Guardian	384	218	247

**WORKLOAD INDICATORS**

INDICATOR	FY 2015 RESULTS	FY 2016 RESULTS	FY 2017 RESULTS
<b>House Bill 251 Transfers</b>			
Requested	2,794	2,807	3,019
Selected/Approved	1,768	1,964	1,770
<b>Administrative Transfers</b>			
Requested	147	141	151
Approved	127	72	86
<b>Child(ren) of Employee Transfers</b>			
Requested			1,576
Approved			1,075
<b>Prevention/Intervention</b>			
Student Interventions	695	685	765
<b>GRIP Program</b>			
Students Enrolled	218	211	219
<b>Number of Schools Supported with Programs</b>			
Second Step Violence Prevention	8	3	2
Steps to Respect/Best Practices	34	35	35
Bully Prevention	8	8	6
Peer Mediation/Youth Leadership	8	7	7
Suicide Prevention – (Sources of Strength)	14	14	14
<b>Department of Behavioral Health And Developmental Disabilities Grant</b>	Grant ended 9/30/14		
<b>Crisis Response to Schools for Death or Crisis</b>			
	14	36	34
<b>Parent In-services</b>	62	50	52
<b>Technical Asst. Parents/Staff</b>	Calls - 325	Calls - 350	Calls - 345
<b>School Social Work</b>			
New Cases Referred	11,256	9,460	10,874
Contracts/Services Rendered	91,320	78,836	80,257

**WORKLOAD INDICATORS**

INDICATOR	FY 2015 RESULTS	FY 2016 RESULTS	FY 2017 RESULTS
<b>School Health Services</b>			
Student Visits to the Clinic	432,247	442,501	427,689
• Illness Visits	183,913	198,891	153,916
• Injury Visits	616,160	641,382	581,605
Total Visits			
Number students remaining at School after Clinic visit	401,975	418,936	402,779
<b>School (local) Medical Training</b>			
Total number of trainings provided by Consulting Nurses	126	132	81
Total number of school staff participants	5,340	4,714	3,622
<b>District Medical Trainings</b>			
Total number of trainings provided by Nursing Supervisor and/or Consulting Nurses			
• Online	155	129	115
• Face to face	64	72	48
• Blended	42	36	24
Total number of school staff participants			
• Online	Online (Allergy & Seizure Training) 1,008	Online (Allergy & Seizure Training) 1,070	1,314
• Face to face	Online Diabetes Training for all CCSD Staff 13,519	Online Diabetes Training for all CCSD Staff 12,734	816
• Blended		(No longer use Face to Face or Blended)	District-wide training no longer required. Training is based on individual school needs
<b>Professional Development Trainings</b>			
Total number of Preplanning/PLDs training provided by Nursing Supervisor and Consulting Nurses	1,978	1,215	1507
• Medical Training	610	812	680
• Medical Training	18	18	20
Total number of school nurse participants Face to Face	966	912	1,088

**WORKLOAD INDICATORS**

INDICATOR	FY 2015 RESULTS	FY 2016 RESULTS	FY 2017 RESULTS
Scoliosis Nursing Rescreens Referred to Physician	642	1,550	1,049
Medical Healthcare Plans including medical 504s	1,242	960	1,076
Significant Communicable Disease Data	Tuberculosis – 2 Pertussis – 9 Varicella – 21 Shigella – 6 MRSA – 1 Viral Meningitis – 1 Strep Pneumo Meningitis – 1 Scabies - 1	Pertussis – 5 Varicella – 6 Shigella – 2 Scabies – 1 Influenza A – 1 Hand, Foot Mouth Disease - 1	Typhoid Fever – 1 Viral Meningitis – 1 Shigella – 1 Scabies – 1 Molloscum - 1
<b><u>School Social Work</u></b>			
New Cases Referred	11,256	9,460	10,874
Contracts/Services Rendered	91,320	78,836	8,257
<b><u>Athletics</u></b>			
# of GHSA Activities Participated	240	238	236
# of Students Participated GHSA Activities	11,091	10,802	10,808
<b><u>Cobb Schools Foundation</u></b>			
Local School Foundation Oversight	45	48	42
Senior Scholarships Awarded	\$58,000	\$60,700	\$58,200
Golf Tournament (Net)	\$55,000/\$39,000	\$28,600	\$22,026
Gimme 5 (Gross)	\$62,000	\$63,295	\$75,907
Leaders and Legends Ball (Net)	\$94,000/\$57,000	\$51,500	None
Teacher Grants Awarded	\$22,000	\$23,750	\$31,147
Fundraised for Classified Employee of the Year Awards	\$10,000	\$500	None
ASP Scholarships Awarded	\$22,000	\$27,000	\$21,230
Bullying Prevention Funding	\$15,000	\$15,000	\$14,685
CCSD Student Folder Funding	\$26,000	\$3,312	None
Project 2400 Funding	\$62,500	\$62,450	\$62,400
Reach for the Stars Funding	\$4,000	No Info	No Info
Volunteer of the Year Awards	\$8,000	\$9,400	\$19,585



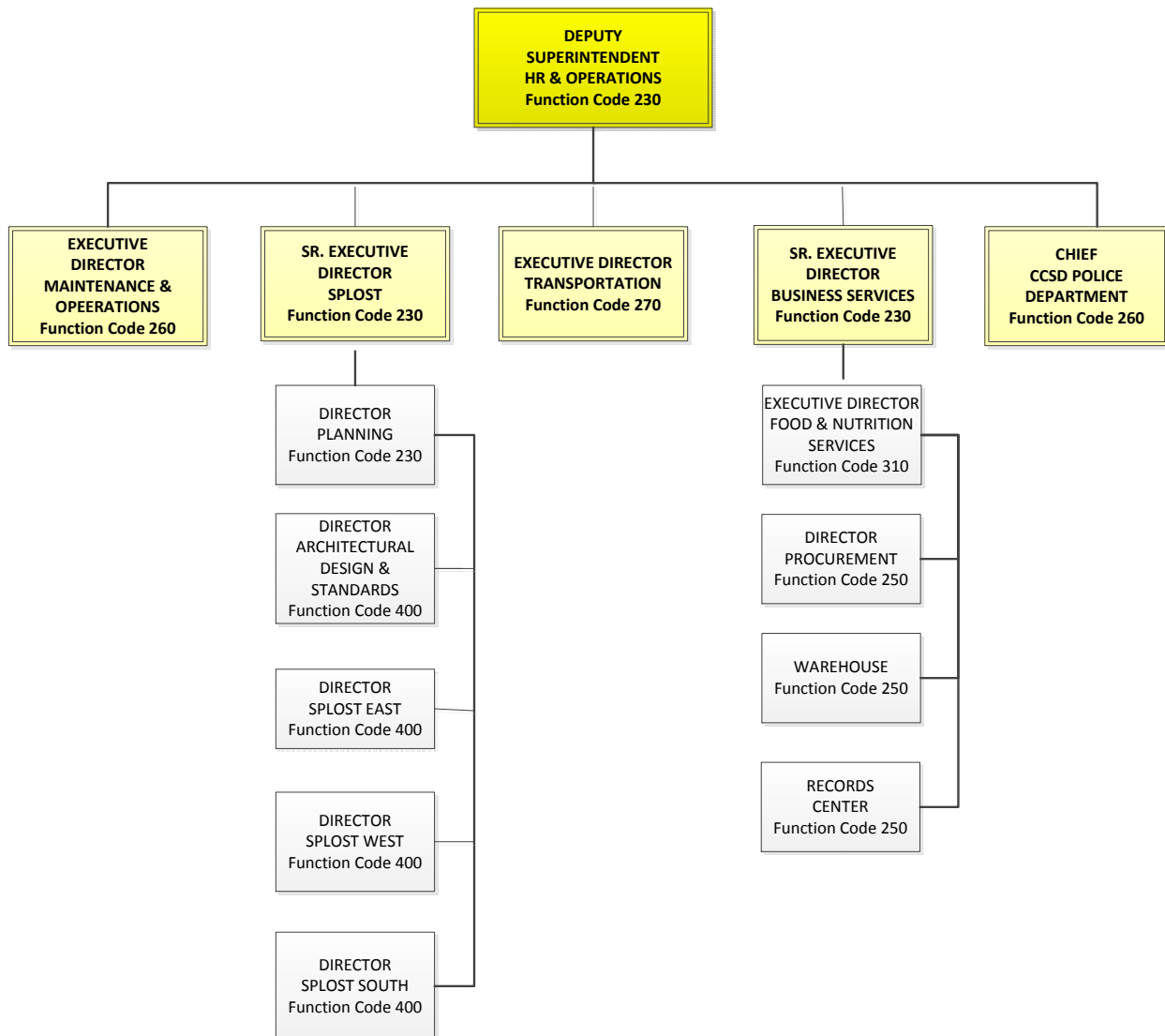
## **OPERATIONAL SUPPORT DIVISION**

### **DIVISION RESPONSIBILITIES**

The **Operational Support Division** is led by the Deputy Superintendent HR & Operation, and comprised of departments that provide the District with services and support for daily operations, maintenance, transportation, public safety, business services and SPLOST, for the school system 112,000 students, 15,000 employees, and 112 schools.

### **DIVISION ORGANIZATION**

The Operational Support Division is sub-divided into functional areas of responsibility. The following chart illustrates the structure of this division:



### **MAJOR DEPARTMENT TASKS**

The **Deputy Superintendent HR & Operations** is responsible for overseeing the services and support for the District's Maintenance Services, CCSD Police Department, Transportation Services, Business Services and SPLOST Department.

## **OPERATIONAL SUPPORT DIVISION (Continued)**

The **Maintenance Services Department** provides this support through a staff of 17 administrators, supervisors and clerical personnel in addition to a work force of 151 hourly employees. The department's primary objective is the maintenance of existing facilities, their grounds, and equipment not under manufacturer's warranty. These responsibilities involve 127 schools and support facilities that encompass 3,137 acres and 17,368,983 square feet throughout Cobb County.

The majority of support and repair requests submitted to Maintenance Services fall within the following areas:

- Heating and air conditioning
- Plumbing
- Electrical
- Paint touch-up
- Minor carpet and floor tile repair
- Security & fire alarm systems
- Intercom systems
- Custodial equipment
- Carpentry
- Roofing
- Grounds
- Glass replacement
- Keys and locks security
- Clocks
- Indoor environmental quality issues
- Kitchen and refrigeration equipment

Maintenance Services also supervises vendor contracts related to pest control, waste management, the cleaning of portables, elevator maintenance, and fire extinguisher servicing, as well as supporting Food and Nutrition Services with repairs, maintenance, research and installation of its equipment.

In addition, the department supports 585 custodians including evaluating their cleaning effectiveness, making equipment purchases, ordering supplies, training and making recommendations in custodial shift staffing.

The **Transportation Services Department** provides safe, consistent and reliable transportation for the District's students and strive to continually upgrade and improvement. At a glance, 861 bus driver positions and 5 relief drivers, 134 bus monitor positions and 25 sub-monitors, 891 conventional buses, 274 special needs buses, 870 routes, and 46,027 bus stops per day. The department transports 73,753 students each day and travels 66,807 miles per day.

All buses are equipped with telematics technology and digital recording devices on the inside. There are 142 buses equipped with digital cameras on the outside to enforce violations of the Stop Arm Law, which tickets drivers who pass a stopped school bus when students are loading or unloading.

The Safe Rider Program is our student management program which assists in a safe ride and keeps students focused on safe bus riding behavior. Bus referrals have reduced up to 70% since the program began.

Or safety education program called S.O.A.R. (Safe, Orderly, And Respectful). educates elementary students in a hands-on program as an at-school field trip, and middle school is in assembly format.

**Special Purpose Local Option Sales Tax (SPLOST)** is a one-cent sales tax on all consumer goods that must be approved by Cobb County voters in a referendum. SPLOST revenues can be used only for specific school related capital outlay improvement projects. Current Ed-SPLOST IV (2014-2018) will expire on December 31, 2018. On March 21, 2017, Cobb County voters approved the SPLOST V (2019-2023) referendum that allowed for the continuation of the one-cent sales tax to fund a diverse list of school projects.

**The SPLOST Department** is responsible for all aspects of the planning, implementation, and completion of all SPLOST projects and activities. It is also the division's responsibility to monitor the bidding

## **OPERATIONAL SUPPORT DIVISION (Continued)**

process to ensure design and construction stay within budget and the scope of the projects conform to the voter referendum.

**Program managers** coordinate the design of projects with consultants and local school administrators. It is also the responsibility of program managers to inform the community of planned improvements and solicit input on the plans during public forums held during the design phase.

**Construction managers** provide plan review and cost estimating services to the program management staff during design and manage the construction phase to assure on-time and on-budget project delivery.

**Logistic managers** are responsible for managing the purchase and installation of furniture, fixtures and equipment for new schools and addition projects. Logistic managers also provide coordination for project vendors, local school staff, central office administrators and other entities.

**The Architectural Design & Standards** the Office facilitates and oversees the development of a quality management program (QA/QC) for the Design Phase of projects, as well as establishes and maintains SPLOST project standards through oversight of CCSD Design Guide Specifications and Educational Specifications.

**The Planning Department** facilitates sound decision-making by the Board of Education and CCSD Administration in several areas of District operations, including student population growth, redistricting, land property management, leased property management, and cell tower lease initiation and management. In addition, the Planning Department plays a significant role in school attendance zone redistricting initiatives, coordinates the process of negotiations for new land acquisitions, rights of way, easements, and maintains property ownership records and land use contracts for the District. The department maintains relationships with those who lease property to the District, and initiate new leases and renewal of existing leases when necessary. It is also directly responsible for cellular communication tower placement initiatives and ongoing administration of the program for the District. This initiative provides significant additional direct revenue for schools where cell towers are placed, and shares the total revenue with all schools.

The **CCSD Police Department** is committed to serve our community, students and staff by providing a positive law enforcement presence. The Department enforces all laws in a fair and impartial manner to provide a safe and secure environment free from any obstruction of the educational process. Security programs are developed and maintained by the Department for all schools, school system facilities and property. Law enforcement officers are provided for the schools and they monitor overall safety of school campuses.

The **Business Services Department** is comprised of the departments of Procurement Services, Food and Nutrition Services, Warehouse Operations, Records Management, Mailroom and Courier Services and is a vital part of the Operational Support division of the Cobb County School District.

The **Procurement Services Department** works with schools and end-user departments to establish and maintain contracts for day-to-day supply and operational needs for the benefits of the educational process, accomplished through cost effective, moral, ethical, and prudent purchasing practices. Procurement Services also handles construction (or capital project) bids and RFPs. Assists schools and departments in purchasing goods/services not already on active contract and ensure that purchases of goods and services are consistent with public procurement principles and are in compliance with District policies and applicable state/local/federal laws.

**OPERATIONAL SUPPORT DIVISION (Continued)**

**CCSD Food and Nutrition Services** is responsible for providing nutritious meals daily for CCSD students and school staff in compliance with District policies as well as applicable local, state and federal guidelines. Meal service provided by FNS at each location varies, but may include breakfast, lunch and/or After School Program snacks.

**Warehouse Operations** manages the District’s internal mail collection and distribution as well as the disposal or redistribution of excess and surplus property. Responsibilities also include pick-up and delivery of testing and curriculum materials, maintaining a limited inventory of furniture for growth and replacement needs and assisting with textbook distribution.

The **Office of Records Management** is responsible for providing direction and coordinating the District’s records management plan including maintaining, archiving and appropriately disposing of CCSD student, staff, financial and other records.

**Mailroom and Courier Services** provide intra-District mailroom and delivery support for all Central Office departments and schools.

**WORKLOAD INDICATORS**

INDICATOR	FY 2015 RESULTS	FY 2016 RESULTS	FY 2017 RESULTS
<b>Maintenance</b>			
Building space sq. footage	17,192,744 for 127 Facilities	17,192,244 for 127 Facilities	17,368,983 for 127 Facilities
Work Orders (electrical, plumbing, roofing, floors, preventative maint., etc.)	59,289	55,039	53,105
<b>CCSD Police Department</b>			
Fighting	509	533	553
Drugs	123	171	183
Weapons	140	148	152
Gang-Related Incidents	44	45	45

**OPERATIONAL SUPPORT DIVISION (Continued)**

**WORKLOAD INDICATORS**

INDICATOR	FY 2015 RESULTS	FY 2016 RESULTS	FY 2017 RESULTS
<b>Transportation</b>			
Number of students transported one - way	71,794	72,529	73,753
Ridership ratio	75%	73%	75%
Regular buses	892	886	891
Special Education buses	280	288	279
Bus stops per day	37,822	37,530	46,027
Field trips	5,455	5,799	5781
Bus referrals	949	1,275	549
# of accidents	144	156	132
<b>Fleet Maintenance</b>			
Fleet	1,564 (1,172 buses)	1,594 (1,153 buses)	1,613 (1,170 buses)
Support vehicles	392	441	443
Bus fleet traveled	11,196,301 miles	10,290,252 miles	10,476,947 miles
Gas usage	1,777,930 gallons	1,768,289 gallons	1,927,244 gallons
Fueling transactions	60,899	60,185	75,956
Buses serviced	All buses inspected once every calendar month, 12 times annually	All buses inspected once every calendar month, annually	All buses inspected once every calendar month, annually
Average miles per bus	9,553	8,924	8,955
<b>SPLOST</b>			
# Projects started	47	40	19
# Projects completed	55	30	55
# ADA Projects	13	35	16
# Portables relocated	29	17	25
# FEAE-R Projects* *(District property funded by others)	47	67	89
<b>Planning</b>			
# Population growth survey conducted	1	0	0
# School attendance zone redistricted	0	0	0
# Land purchased (Parcels)	4	10	2
# Approved Easements	9	15	13
# Cell tower sites established	0	0	0

**OPERATIONAL SUPPORT DIVISION (Continued)**

**WORKLOAD INDICATORS**

INDICATOR	FY 2015 RESULTS	FY 2016 RESULTS	FY 2017 RESULTS
<b>Food Service Lunches</b>	(175 serving days)	(180 serving days)	(178 serving days)
Full price meals served	4,492,023	4,454,873	4,293,457
Reduced price meals served	813,378	783,085	868,249
Free meals served	6,317,083	6,359,933	6,119,186
Adult & contracted meals served	424,115	380,381	364,581
Equivalent meals from extra sales	3,177,135	3,419,786	3,378,908
Elementary participation	81%	81%	81%
Middle School participation	86%	85%	82%
High School participation	77%	73%	69%
<b>Procurement Services</b>			
Purchase orders processed	16,247	14,614	15,369
Dollar value of purchase orders	\$109,748,940	\$88,268,366	\$85,089,632.28
Average dollar per purchase order	\$6,755	\$6,040	\$5,536.45
Requests for Proposals			
Newly Issued and/or Awarded	25	26	28
Requests for Extension	42	34	47
Non-Awarded	3	0	2
Sealed bids			
Newly Issued and/or Awarded	35	41	48
Requests for Extensions	49	44	50
Non-Awarded	2	10	4
Quotes			
Newly Issued and/or Awarded	36	31	25
Requests for Extensions	24	23	35
Non-Awarded	8	4	3
Procurement cards	755	760	770
Dollar value of procurement card purchases	\$8,979,821	\$9,491,941	\$10,240,386.05
Total number of procurement card transactions	40,872	44,620	45,596
average dollar per purchase	\$219	\$213	\$225
<b>Warehouse Operations</b>			
Total Surplus requests	3,721	3,693	2,913
Items picked up	59,130	60,075	51,377
Items delivered	21,750	40,050	31,029
Surplus Revenue (Net)	\$196,862	\$664,084.63	\$425,712
New Inventory Requests (OC)		181	160
New Inventory Shipped		4,285	5,969
New Inventory Value		\$204,782	\$331,352

**OPERATIONAL SUPPORT DIVISION (Continued)**

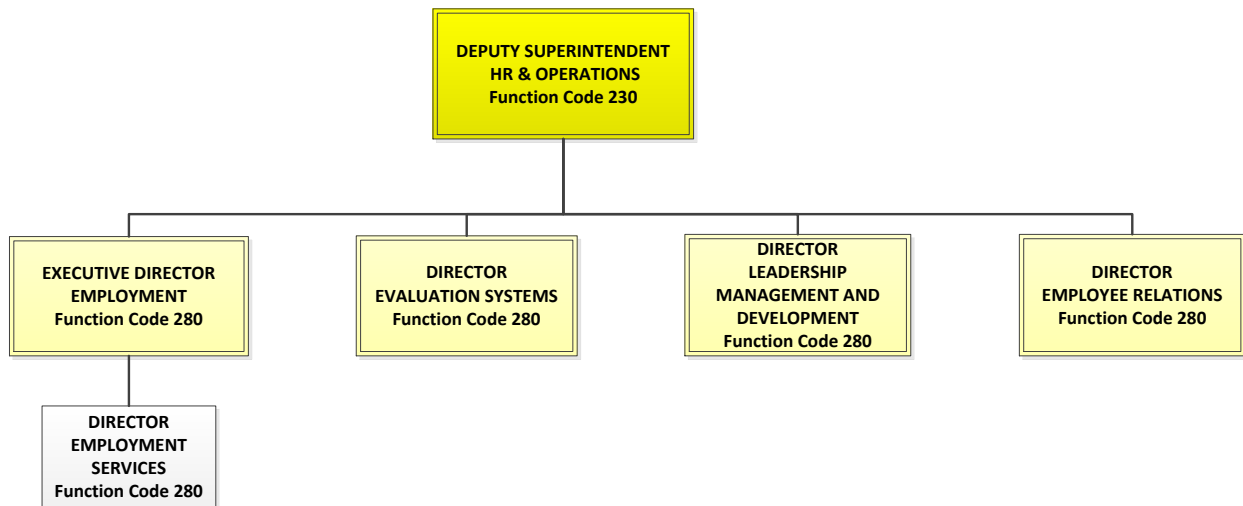
<b>Records Management Center</b>			
Record Movement Transactions	511	1,107	1,356
Transcript / Verification Requests	5,320	5,122	5,983
Carton of Records Retained & Managed	5,807	6,204	6,131
Records Center Revenue	\$10,393	\$22,401	32,754

## DIVISION RESPONSIBILITIES

Human Resources' goal is to attract, employ and retain the most qualified applicants for all school district positions and to improve delivery of services rendered by the division to all applicable groups and individuals.

## DIVISION ORGANIZATION

The Human Resources Division is sub-divided into functional areas of responsibility. The following chart illustrates the structure of this division:



## MAJOR DEPARTMENT TASKS

Under the Deputy Superintendent's supervision, Human Resources Division has the following Departments and Offices provide services to District employees and prospective candidates for employment.

**The Employment Department** encompasses several functions including: **Employment, Compensation, Benefits, Risk Management, Background Check, ID Badge, Employment Verification and Records.**

**Employment** directs the employment activities for over 18,000 full-time, part-time and temporary Classified and Certified employees (excluding Administrators). Primary responsibilities include receiving job requisitions and posting job vacancies to the website, supervising the application, employment and on-boarding process of all newly hired/rehires; directing the employee transfer and reassignment procedures; managing the certification process for educators, service professionals and paraprofessionals; ensures certified staff meet requirements of Georgia Department of Education HiQ requirements; managing the daily operations of employment, benefits and compensation; problem solving HR issues with school and central office administrators which require a thorough knowledge of HR policies, law and practices; processing resignations and retirements; developing a recruitment strategy and attending selected on-campus recruitment fairs; providing ongoing recruitment training to administrators; providing substitute teacher training and support to local schools; building relationships with local universities and



high schools to recruit future educators and to coordinate student teachers; issuing employment contracts to all Certified Employees; approving all Head Coach positions and administering employee recognition programs at local schools.

**Compensation** is responsible for ensuring pay structures and incentives are designed to compensate employees for their skills, abilities, performance and years of experience. This includes evaluating experience and certification documents for step placement; processing employee transfers, reassignments and terminations; developing and rolling out incentive programs; updating employee work calendars; administering salary increases and revising salary schedules; conducting job evaluations and approving job descriptions; and managing salary surveys to ensure salary rates are leveraged competitively. Provides guidance to all employees on laws and district policy.

The District's goal is to have a compensation program that attracts, retains and motivates a highly qualified and competent work force, and to provide employees with a total compensation plan that is competitive with other school districts.

**Benefits** is responsible for the District's comprehensive employee benefits program which includes requesting and evaluating bid proposals for each type of coverage; providing benefits education to new and existing employees; processing enrollments for new hires, status changes and open enrollment; counseling and processing paperwork for retiring employees; processing Optional Spending Account enrollments and claims; managing the 403(b) and 457 plans as well as the supplemental retirement plan for those in PSERS; coordinating the Catastrophic Illness Leave Bank; managing leaves of absence; and responding to customer needs by email, phone and in-person visits. The Benefits Office is also responsible for the payroll deductions associated with all employee benefits; for the collection of payments missed due to unpaid leaves of absence; and for making payments to insurance companies and state agencies for employee benefits. Currently, the Benefits Office administers the following:

- |                                                                                                                     |                                    |
|---------------------------------------------------------------------------------------------------------------------|------------------------------------|
| State Health Benefit Plan                                                                                           | Short Term Disability Insurance    |
| Teachers Retirement System of Georgia                                                                               | Long Term Disability Insurance     |
| Public School Employees Retirement System                                                                           | Cancer Insurance                   |
| CCSD Supplemental Retirement Plan                                                                                   | Legal Services Insurance           |
| Dental insurance                                                                                                    | Optional Spending Accounts         |
| Vision insurance                                                                                                    | Section 125 Flexible Benefits Plan |
| Basic and Supplemental Life Insurance with AD&D                                                                     | Catastrophic Illness Leave Bank    |
| 403(b) and 457 Tax-Deferred Savings Plans                                                                           |                                    |
| Leaves of Absence (short and long term leaves, FMLA, personal and family illness, educational, military, and so on) |                                    |

**Risk Management** protects the people and assets of the school district. The office coordinates bid proposals for property, comprehensive crime and student accident insurance. It also administers the Districts' self- insurance plan for general liability and vehicle accidents, including bus accidents. It

receives and processes claims for student injuries, site visitors and damage or loss to equipment and facilities. The District is self-insured and self-administered in the area of workers' compensation. Risk Management handles all aspects of the worker's compensation claims process. It is responsible for researching and responding to unemployment claims from the Department of Labor. Risk Management also addresses issues of loss control, safety and accident prevention awareness.

**Background Check/ID Badge Office** manages background checks for all Cobb County School District Employees; maintains fingerprint and ECH records; manages the assignment of Employee Identification.

**Records** manages the storage and maintenance of employee personnel records, employment verification and responds to requests for information in compliance with the Georgia Open Records Act.

**The Leadership Management and Development Department** aims to match the available administrative talent (current Cobb employees and out-of-district applicants) to the needs of the District. It further assists the District in meeting the strategic and operational challenges facing it by having the right people in the right places at the right times to do the right things. The vision of Leadership Management is to create a deliberate and systematic effort by the District to ensure leadership continuity in key positions, and encourage individual advancement.

Leadership Management directs the employment activities for all local school and central office administrative positions which include: supervising the application, employment, and orientation of all administrative new hires; and assisting the Leadership Division in the RFP and administrative reassignment process. Leadership Management is further responsible for the following:

- To provide a sufficiently large and diverse number of highly qualified candidates to fill local school and central office administrative openings
- Assist principals and central office administrators in their selection of leaders process
- Assist applicants, both internal and external, in completing administrative applications and understanding the system's leadership selection process
- Provide career counseling and guidance through informal office visits, as needed
- To help individuals realize their career objectives in administration
- Forecast replacement needs as a means of targeting necessary training, employee education, and employee development
- To provide excellent customer service to the District's internal and external leadership applicants

The **Employee Relations Department** is responsible for the following areas:

- Employee disciplinary action, i.e. suspension without pay, termination
- Consultation with supervisors regarding employee job performance and misconduct issues
- Employee misconduct investigations
- Discrimination and sexual harassment investigations
- PSC Code of Ethics violations
- Job performance issues, i.e. remediation plans
- Certified employee contract non-renewals
- Employee complaints and grievances

- Labor relations issues
- Formal Employee Grievances
- Provide training regarding Employee Discipline and Documentation

The **Evaluation Systems Office** develops, facilitates, and monitors the evaluation process for classified and certified employees. The Office is the point of contact for the Teacher Keys Effectiveness System (TKES), Leader Keys Effectiveness System (LKES) and the Cobb Keys Evaluation System for all certified and classified employees. As such, it manages the training process, ensuring all administrators are trained and credentialed on the evaluation systems for the District prior to the beginning of each school year. The Office also ensures all required training of administrators is up-to-date. In addition, the Office manages the daily administration of the employee evaluation system for all certified and classified staff, developing and updating all related training materials. The team reviews evaluations for compliance and accuracy to ensure consistent credibility and validity of evaluations. The team advises and consults with school and District Leadership including the Accountability and Research Department; the Leadership Office; and Technology Services, providing support with regard to all aspects of the TKES and LKES evaluation process.

### **WORKLOAD INDICATORS**

INDICATOR	FY 2015 RESULTS	FY 2016 RESULTS	FY 2017 RESULTS
<b>Certified Positions</b>	289	296	327
High School Hired	357	305	322
Middle School Hired	92	126	158
Art/Counselors/ESOL/Music Hired	498	757	552
Elementary Schools Hired	342	323	375
Special Education Hired	4	68	36
Other Cert (Supervisors, Specialists, Social Workers)	2,328	17,719	18,119
Other Employment Changes	955	1,029	1,154
Resignations / Terminations / RIFs	543	300	470
Supply Teachers	29,205	83,479	94,587
Certified Applications			
<b>Classified / Paraprofessional Positions</b>			
ASP Hired	248	396	501
Bus Drivers/Monitors Hired	140	196	253
Custodians Hired	103	132	139
Maintenance/Warehouse Hired	15	51	53
Food Service/Lunchroom Monitors Hired	317	347	244
Classified Subs Hired	150	257	397
Paraprofessionals/Tutors Hired	542	572	571
Clerical Bookkeepers Hired	89	25	21
Professional/Technical Hired	6	19	22
Nurses Hired	24	24	31
Campus Police Hired	21	18	7
Interpreters Hired	8	9	4
Other Employment Changes	667	6,172	8,420
Resignations / Terminations / RIFs	881	800	1,049

Parapro Re-elects	198	219	160
Classified/Parapro Applications	32,799	35,239	66,340
<b>Risk Management Claims</b>			
Unemployment	135	119	94
Vehicles & general liability	434/60	415/58	644/65
Student/site visitors injuries	1,493	1,734	1,459
Student in transit	119	118	155
Workers Compensation	1,096	1,107	1,179
Property thefts	126	93	80
<b>Evaluation Systems</b>			
Elementary Summative Assessment TKES	3,697	3720	3520
Middle Summative Assessment TKES data	1,327	1499	1540
High Summative Assessment TKES data	1,574	1813	1838

## **WORKLOAD INDICATORS**

INDICATOR	FY 2015 RESULTS	FY 2016 RESULTS	FY 2017 RESULTS
<b>Insurance Enrollments</b>			
Life Insurance	14,119	13,985	13,925
Dental Insurance:			
Metlife	10,248	10,101	10,067
United Concordia			
Health Insurance:			
HMO option	Gold 1,151	Gold 1,097	Gold 1,071
HRA option	Silver 2,270	Silver 1,876	Silver 1,695
HDHP option	Bronze 3,274	Bronze 2,812	Bronze 2,527
	BCBSHMO 2,802	BCBSHMO 3,604	BCBSHMO 3,816
	UHCHMO 305	UHCHMO 387	UHCHMO 358
	KPHMO 1,050	KPHMO 1,209	KPHMO 1,060
	UHCHDHP 185	UHCHDHP 172	UHCHDHP 181
			Tricare 6
Cancer	4,843	4,730	4,321
Vision	8,662	8,531	8,456
Short-term disability	8,851	8,218	8,656
Legal services	1,735	1,718	1,627
Critical Illness (Added by Benefits)	2,666	2,620	2,402
<b>Other Benefits</b>			
Short-term leaves			
Long-term leaves			

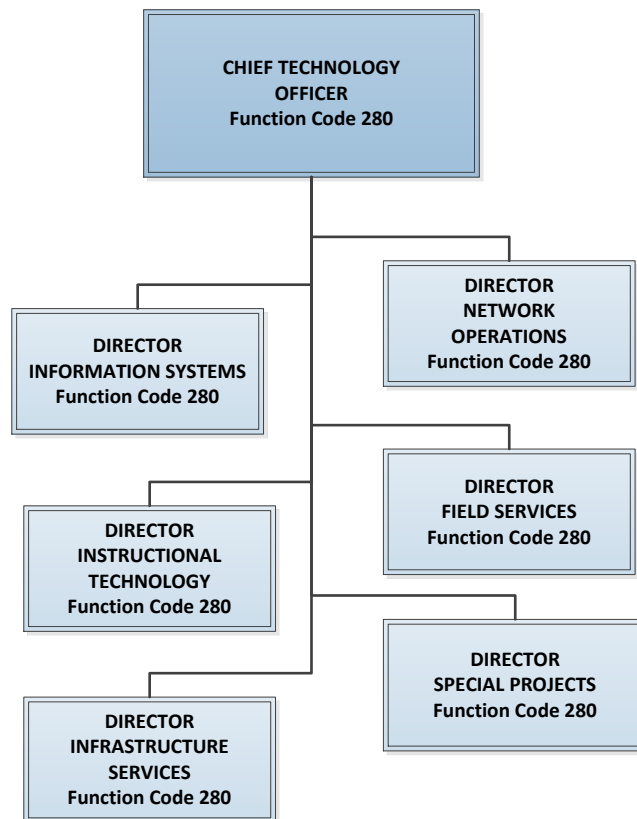
Flexible Optional spending accounts	3,352	3,303	3,443
Retirements		331	352
Hospital Indemnity	616	520	1,347
SH Advantage	525	259	n/a
Accident	401	398	1,180
<b>Leadership Management &amp; Development</b>			
# Aspiring Leaders	25	20	10
# Securing Position the following year	7 (28%)	1(5%)	2 (20%)
<u>Administrative Positions</u>			
New Hire/Rehire		17	24
Promotion/Upgrade		39	45
Reassign/Transfer		100	124
Resign/Retire/Term		37	44
Critical Need Subs		24	16
Misc/Re-Elect		38	23
<u>Applications</u>			
Leadership Academy/New Administrator		4,403	7,829
Participants		101	37

## DIVISION RESPONSIBILITIES

Technology Services’ mission is to provide the resources necessary to ensure all CCSD schools reach a consistent technology standard that enhances the teaching and learning process within each classroom through the effective use of technology. It also supports the operation of the District through the integration of all technologies for administrators, teachers, students, and parents.

## DIVISION ORGANIZATION

The Technology Services Division is sub-divided into functional areas of responsibility. The following chart illustrates the structure of this division:



## MAJOR DEPARTMENT TASKS

Technology Services’ major tasks include the following areas:

**Field Services** – Provides local school and administrative building support for Windows & Apple hardware (desktops and laptops) and software, local servers, printers, copiers, and interactive classroom devices. Also, the Customer Care Center delivers first response technology support for end-users District-wide via the phone and/or online ticketing system. The Lifecycle Management Team provides the administration and deployment of all software, maintains all software license compliance and usage statistics, manages mobile device integration, supervision and security, and creates and executes training of and support for

technology throughout the District. These services include, but are not limited to software testing and approval, software updates, inventory maintenance, next level support, system management, vendor interaction, VPP integration, professional development, enterprise server support, online documentation, and protocol development.

**Network Services and Security** – Provides centralized data center services and support for Directory Services, user provisioning, storage area networks, servers, core networking infrastructure, email and internet services, and Bring Your Own Device. Provides monitoring, reporting and prevention for enterprise network and data security anomalies and malicious activity. Also includes Business Continuity and Disaster Recovery services. Network Services collaborates with all District-wide departments and schools to provide input and resolution to many different types of technical initiatives.

**Infrastructure Services** – Responsible for design, implementation and support of fiber optic cabling for Local Area Network and Wide Area Network in all existing, renovated, and newly constructed facilities. Installation and maintenance of all network equipment at all schools and administrative offices including all infrastructure cabling, switches, WAPs, Distance Learning devices and network closets. Support and maintain the District's audio-visual solutions as well as IPTV. Maintain Technology's Depot for hardware warranty, parts, and UPS maintenance. Manage the District's telecom service, including traditional Key systems and total VoIP/Intercom migrated sites.

**Instructional Technology** – Responsible for assisting in the implementation and facilitation of District and local school technology initiatives; integrating 21<sup>st</sup> Century College/Career Readiness Skills for students into the K-12 curriculum; collaborating with District and local school personnel to provide professional development and strategic planning; partnering with the CCSD Technology and Teaching & Learning Divisions in order to leverage technology for learning and student success; developing, coordinating, and/or delivering professional development programs utilizing District approved hardware and Web 2.0/software to support the local school strategic plan and/or District strategic plan.

Support teachers in effectively integrating the use of interactive learning devices and informing teachers/schools of emerging technologies; work cooperatively with classroom teachers to develop and implement effective instructional technology strategies; and model the appropriate integration of technology when working with teachers and students to ensure appropriate Digital Citizenship.

Together, we innovate to support the District priorities to empower CCSD stakeholders to promote student success.

- Support Cobb County School District (CCSD) District Priorities.
- Leverage technology for teaching and learning in digital age classrooms.
- Assist teachers with using technology to differentiate instruction, provide rigorous, relevant, and engaging learning experiences for all students, and effectively assessing student learning for student success.
- Create and support effective digital age learning environments to maximize the learning of all students.

**Information Systems** – Provides support, development, and training services for all District technology resources related to Student and Business Systems. For Student Systems, this includes support for student enrollment, scheduling, grade book, attendance, assessment, discipline, health, federal & state reporting, and special education. For Business Systems, this includes support for Financial Services, Human

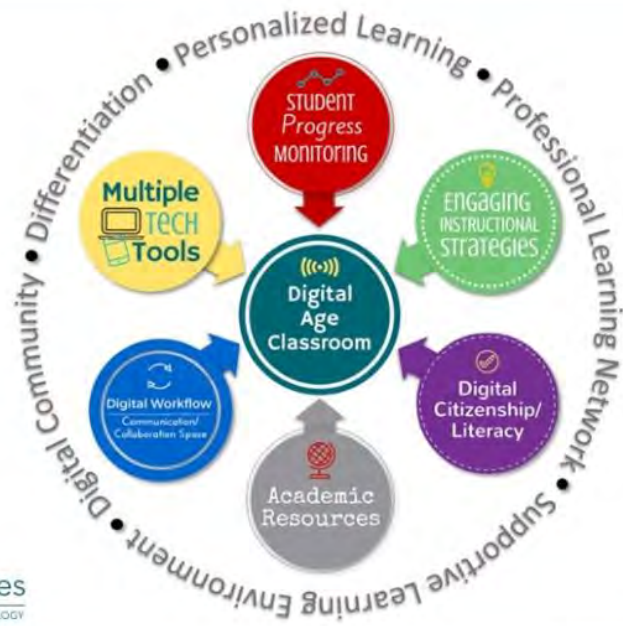
Resources, and Payroll. The department is also responsible for building and maintaining the District's Generation 3 data warehouse.

**WORKLOAD INDICATORS**

INDICATOR	FY 2015 RESULTS	FY 2016 RESULTS	FY 2017 RESULTS
<b>Technology Services</b>			
<ul style="list-style-type: none"> <li>Total number of instructional computers supported, total number of administrative computers supported (based on Georgia Dept. of Education Report)</li> </ul>	Instructional computers -55,470 Administrative computers – 3,030	78,268 (number includes desktop, laptops, tablets and networks)	88,219
<ul style="list-style-type: none"> <li>Total computers in district</li> </ul>	58,500	78,268	88,219
<ul style="list-style-type: none"> <li>Total printers in district</li> </ul>	Printers are no longer tagged	Printers are no longer tagged	Printers are no longer tagged
<ul style="list-style-type: none"> <li>Total servers in district</li> </ul>	847	1,018	1,090
<ul style="list-style-type: none"> <li>Total number of phone lines in schools</li> </ul>	1,838 phone lines	1,838 phone lines	1,838
Number of service requests handled by Service Center staff (help desk) annually	59,242	61,887	61,326
Number of e-mail accounts	17,695	17,860	17,860
Average availability for IT Data Center resources	99.88%	99.99%	99.99%
Number of schools receiving interactive devices from SPLOST III	114	114	112
Percentage of students meeting proficiency on the 8th grade technology literacy assessment	N/A	N/A	N/A
Ratio of Instructional Tech personnel per school	7:112	7:112	5:112
Number of schools receiving interactive devices from SPLOST IV	114	114	112



▶ What is a digital age classroom?



@CCSDInTech

**Technology Services**  
INSTRUCTIONAL TECHNOLOGY

<http://www.pearson.com/cam/1021744278>

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## **ACADEMIC DIVISION**

### **Division of Academics**

The Division of Academics is responsible for the foundation of teaching, learning, and student support services in Cobb County Schools. The two key subdivisions are the **Subdivision of Teaching & Learning** and the **Subdivision of Teaching & Learning Support & Specialized Services**.

The foundational elements for Academics in Cobb County are built on clearly articulated teaching and learning standards, high quality instructional resources, effective and engaging instructional strategies, an infrastructure of formative assessments, and a District-wide student performance data collection mechanism by standard.

The strategy to advance teaching and learning in Cobb County, and the effort to ensure that the community recognizes that learning in a Cobb classroom is superior to any other educational option for our children, focuses on three priorities to guide teaching and learning in the district for the coming years.

#### **Priority 1: Ensure that Cobb is the best place to teach, lead, and learn.**

- Develop an infrastructure of Professional Learning Support accessible by all classroom teachers as aligned with their grade level/course area and pacing guides.
  - District-wide Face to Face Professional Learning Schedule Comprehensive Digital Staff Development Modules
- Identify, model, and communicate 21<sup>st</sup> Century Professional Learning Strategies
  - Collaboration/Any-time, Any-where Personalized Professional Learning

#### **Priority 2: Simplify and strengthen our foundation for teaching and learning to prepare for innovation.**

- Clarify and communicate three components of teaching and learning (Standards, Learning Engagement Strategies, and Formative Assessment / Student Progress Monitoring)
- Bring balance back to mathematics and literacy instruction
- Establish, model and promote 14 research-based learning engagement strategies
- Advance evidence of STEM and STEAM in schools
- Facilitate pockets of innovation (i.e. STEM, HIP, Arts Integration, Problem-based learning)
- Facilitate school transformation models (i.e. Purpose, Learning Reconstruction, and Community Engagement)
- Develop innovative course models (i.e. embedded credit, distance learning, blended courses, etc.)
- Customize a content/resource acquisition strategy
- Learning Commons Transitions

#### **Priority 3: Use data to make decisions.**

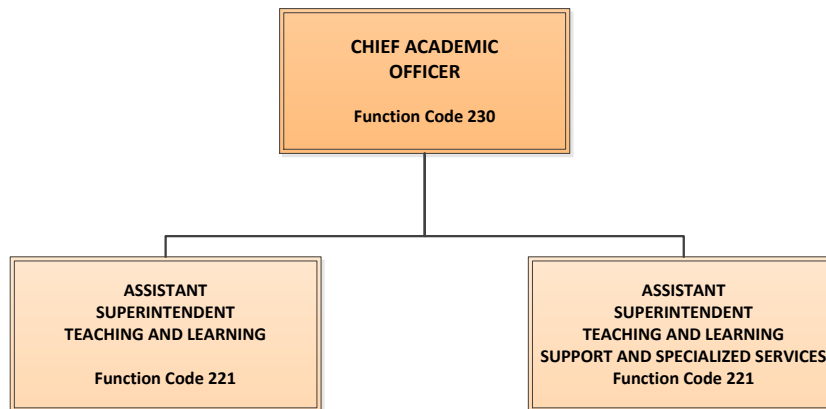
- Fully develop the Cobb Teaching & Learning System (CTLS)
- Build an infrastructure of flexible formative assessment items and District-wide data collection process for student performance
- Administer a District-wide universal screener in math and reading in grades K-9
- Identify student performance priorities
  - On-grade-level reading (at every grade)
  - Algebra success
  - HS graduation on time

## ACADEMIC DIVISION (Continued)

The Academic Division includes the following two key areas:

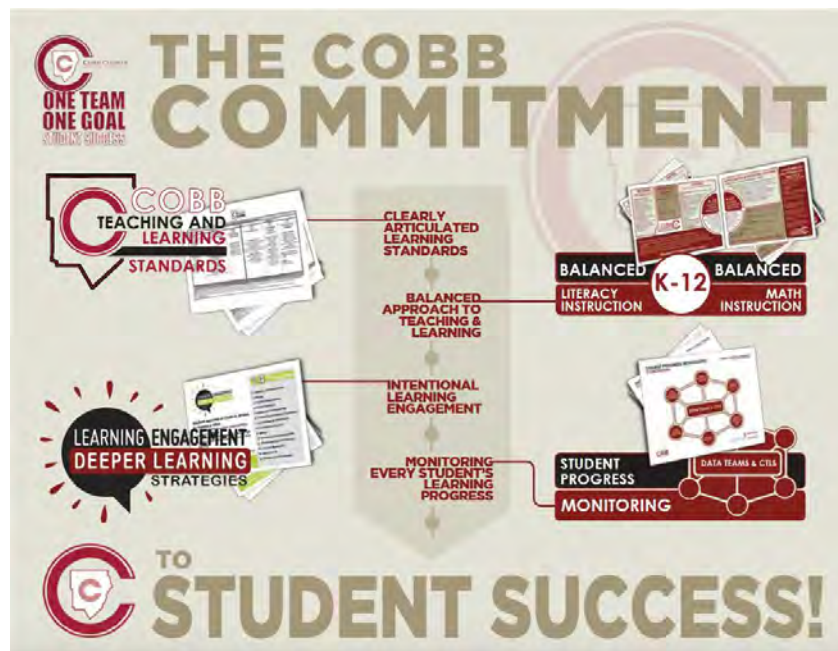
**Subdivision of Teaching & Learning** and **Subdivision of Teaching & Learning Support and Specialized Services**.

### DIVISION ORGANIZATION



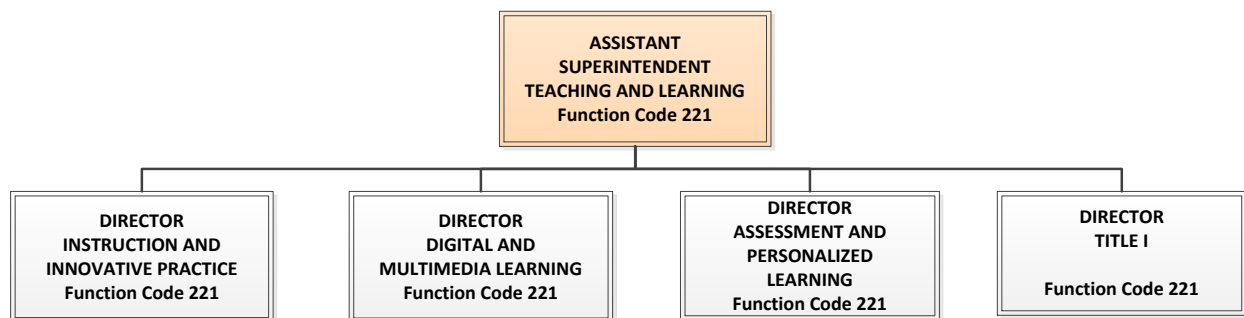
### DIVISION RESPONSIBILITIES

The Division of Academics is responsible for the foundation of teaching, learning, and student support services in Cobb County Schools. The foundational elements for Academics in Cobb County are built on clearly articulated teaching and learning standards, high quality instructional resources, effective and engaging instructional strategies, and an infrastructure that establishes the necessary foundation for formatively assessing and monitoring student progress so that every student can be successful.



## ACADEMIC DIVISION – TEACHING AND LEARNING SUBDIVISION

### SUBDIVISION ORGANIZATION



### SUBDIVISION RESPONSIBILITIES

The Division of Teaching & Learning seeks to support and enhance the efforts of our schools, thus enabling students to perform at their highest levels of achievement. Contributing to the work of our division and influencing the teaching and learning process are our system’s mission, vision, core values and beliefs; our shared, instructionally focused leadership; our professional learning opportunities; and the input and support of our students, families, and community.

The Subdivision of Teaching & Learning consists of four Program Offices: **The Office of Instruction & Innovative Practice, the Office of Assessment & Personalized Learning, the Office of Title I, and the Office of Digital & Multimedia Learning.**

#### **Instruction & Innovative Practice**

- Instrumental Music
- Career, Technology & Agriculture Education
- Choral, Music, Theater, Dance
- English / Language Arts
- Health & Physical Education
- Mathematics
- Professional Learning
- Science
- Social Studies
- STEM & Innovation
- Learning Design & Visual Arts
- Early Learning

#### **Assessment & Personalized Learning**

- Assessment, Elementary School
- Assessment, Middle School
- Assessment, High School
- Assessment, SLOs
- Advanced Learning Programs
- Personalized Learning Programs

## **ACADEMIC DIVISION – TEACHING AND LEARNING SUBDIVISION (Continued)**

### **Title I**

- Title I
- Homeless Education Program

### **Digital & Multimedia Learning**

- Digital & Multimedia Learning
- Library Media Education
- Professional Learning
- Learning Resources

### **Office of Instruction & Innovative Practice**

The Office of Instruction and Innovative Practice is responsible for the fundamentals of academics in the Teaching & Learning Subdivision. There are eleven departments in this office that reflect the academic programs of Cobb County: Mathematics, English Language Arts, Science, Social Studies, Career Technical & Agricultural, STEM, Health & Physical Education, Visual Arts, Performing Arts, Instrumental Music, and Early Learning. In addition, Professional Learning is also a part of this office and seeks to provide opportunities for schools and the District to provide tools necessary for teachers to effectively teach their content in an engaging manner. Our Professional Learning Specialists work closely with local school leadership and teachers to provide consistent professional development relative to the specific content area they serve. The Office of Instruction & Innovative Practice is responsible for enhancing the instructional leadership capacity of all school leaders by articulating the teaching and learning standards in each content area, providing model resources (including frameworks), developing teacher leaders, facilitating professional learning, and providing principals and assistant principals support to ensure that effective instruction takes place in every classroom. Additionally, the Office of Instruction & Innovative Practice is focused on advancing the teaching and learning in Cobb Schools by thinking creatively about how instruction is delivered, how courses are developed and provided, and the strategies that are used in instruction. Our current priorities include:

- simplifying our foundation to prepare for innovation through a balanced literacy and math approach
- ensuring the content of the standards is delivered at high levels
- increasing learning engagement through research-based engagement strategies

The Office of Instruction and Innovative Practice provides teaching resources for classroom teachers and support personnel to incorporate into their planning for instruction. This includes model lessons, unit plans, activities, videos, simulations, suggested tasks, and model assessments.

- Developing Innovative Academic Practices – The leadership staff in the Office of Instruction & Innovative Practice work closely with school leaders and classroom teachers to develop ideas for how to expand and transform learning for today’s students. This includes innovative instructional strategies, unique uses of physical spaces, technology integration, and innovative course design (i.e. embedded credit, accelerated pacing, creative scheduling models, etc.).
- Enhancing Instructional Leadership Capacity of School Leaders – As the District’s experts in research, national successes, teaching and learning standards, and effective instructional strategies, the leadership staff in the Office of Instruction and Innovative Practice collaborate

## **ACADEMIC DIVISION – TEACHING AND LEARNING SUBDIVISION (Continued)**

with District leadership, principals, assistant principals, and teacher leaders on what engaging instruction looks like for their program areas. This may include walking classrooms with leaders, suggesting available training and support, as well as conversations about the teacher evaluation system and its standards.

Additionally, this office leads and supports professional learning designed to advance teacher effectiveness, to mobilize school improvement efforts, and to develop and sustain a culture of continuous growth and improvement. Teachers engage in professional development opportunities that help them deepen their content-specific knowledge and skills, learn new strategies that support the art and science of teaching. The District is committed to an improved infrastructure of professional learning that has been expanded to guarantee that every Cobb educator has equal access to quality professional learning aligned to their grade level, course area, and pacing guide for instruction.

All teachers are provided professional development opportunities to learn more about instructional practices in their specific subject areas and support the areas measured on the TKES system. These trainings are offered systematically in a series of face to face and digital webinars, after the school-day, to avoid loss of instructional time with teachers during the school day.

Digital-Based Modules are under development to build a comprehensive library of online learning that provide short, engaging videos targeting content-specific strategies. The digital modules feature Cobb leaders and provide effective professional learning that is online, on demand, and on target.

School-Focused Professional Learning Programs are job-embedded experiences designed to improve student performance connected to the growth areas identified in the individual school's strategic plan. The Office of Instruction and Innovative Practice leaders provide consultative support to school leaders in the design and implementation of these professional learning interventions. Many school plans have teachers working in Professional Learning Communities that focus on improving teacher practice and increasing student achievement.

District Courses and Workshops are offered throughout the year in classes after hours and online to meet the diverse professional learning needs of Cobb staff and to address specific District goals and program areas. The Professional Learning Department staff manages a web-based portal for the course catalog, online registration, documentation and transcripts.



**ACADEMIC DIVISION – TEACHING AND LEARNING SUBDIVISION (Continued)**

**WORKLOAD INDICATORS**

INDICATOR	FY 2015 RESULTS	FY 2016 RESULTS	FY 2017 RESULTS
<b>Performing Arts</b>			
# of students in music, theatre, and dance classes	79,821	80,250	77,136
% of CCSD population in music, theatre, and dance	73%	71%	68%
# of theatre performances in HS	65	70	72
# of music performances at ES	210	210	210
# of music performances at MS	270	270	460
# of music performances at HS	410	410	648 (includes marching band)

INDICATOR	FY 2015 RESULTS	FY 2016 RESULTS	FY 2017 RESULTS
<b>CTAE</b>			
# Students served	28,655	27,957	33,062
CTAE enrollment rate			
6th – 8th grade	57.04%	53.96%	N/A at this time
9th – 12th grade	60.28%	61.57%	N/A at this time
# Career Pathways offered	40	50	50
# CTAE Students who took an End of Pathway Assessment	2,018	2,180	2,196
% Students Passing End of Pathway Assessment	52%	47%	60%
Graduation Rate for CTAE Concentrators (completed three CTAE courses)	94.90%	94.80%	N/A at this time
# Professional Development activities completed by CTAE Teachers	130	130	130
Total Perkins grant value	\$684,749	\$677,005	\$684,287

## ACADEMIC DIVISION – TEACHING AND LEARNING SUBDIVISION (Continued)

### Office of Assessment & Personalized Learning

The mission of the Office of Assessment and Personalized Learning is to increase personalized learning opportunities, to increase advanced learning opportunities, to facilitate the administration of national, state, and District assessments, and to build leadership capacity of school leaders to advance assessment practices and the use of data to inform instruction. Our current priorities are:

- Local State, and National Standardized Assessments
- Formative Instructional Practices
- Universal Screener
- Cobb Teaching & Learning (CTLs) Assess
- Response to Intervention
- Student Growth Measures (SLOs)
- Advanced Learning Programs

This Office includes the departments of Assessment, Personalized Learning, and Advanced Learning Programs.

The **Assessment Department** is responsible for facilitating the administration of national, state, and local assessments across the District. The department works collaboratively with teachers, school administrators and curriculum leaders to develop district assessments and improve assessment literacy across the District. Additionally, the Assessment Department leads and supports professional learning designed to advance teachers' understanding of assessment strategies and uses. This includes the facilitation of the Cobb Teaching and Learning System-Assess (CTLs-Assess) within and across the District. The Assessment Department also leads professional development of the data teaming process.

The **Personalized Learning Department** is responsible for the Early Intervention Program for struggling learners in elementary schools; the Universal Screener (for K-9); the District's Response to Intervention protocol that each school facilitates for students that benefit from additional instructional and behavioral interventions; the process of credit recovery; summer school; and House Bill 91 diploma petitions. There are many ways in which students can accelerate their mastery of concepts, in order to rejoin their peer group academically, and the department leads the efforts to support and accelerate students that are not performing on grade level.

The **Advanced Learning Programs Department** is responsible for advanced learning experiences for all students. This includes gifted identification services and the delivery of gifted service models for students. Additionally, the Department facilitates a talent development process, in order to ensure that high ability learners that have potential to receive gifted services are identified and nurtured. The Department also works to improve the Advanced Placement participation and performance in our high schools and supports accelerated classes, including dual enrollment, and advanced content coursework in middle schools and elementary schools, respectively.



**ACADEMIC DIVISION – TEACHING AND LEARNING SUBDIVISION (Continued)**

**WORKLOAD INDICATORS**

INDICATOR	FY 2015 RESULTS	FY 2016 RESULTS	FY 2017 RESULTS
<b>AVID</b>	<ul style="list-style-type: none"> <li>• 10 Sections offered</li> <li>• 2 AVID sites</li> <li>• 40 Tutor hrs/week</li> <li>• 100% AVID students on track for 4-year university</li> <li>• 2 AVID Sites Certified</li> </ul>	<ul style="list-style-type: none"> <li>• 10 Sections offered</li> <li>• 2 AVID sites</li> <li>• 39 Tutor hrs/week</li> <li>• 100% AVID students on track for 4-year university</li> <li>• 2 AVID Sites Certified</li> </ul>	<ul style="list-style-type: none"> <li>• 11 Sections offered</li> <li>• 2 AVID sites</li> <li>• 102 Tutor hrs/week</li> <li>• 100% AVID students on track for 4-year university</li> <li>• 2 AVID sites certified</li> <li>• 1 AVID National Demonstration School</li> </ul>
<p><b>Courses available online to students</b></p> <p><i>* Each unit represents ½ credit</i></p>	<p><b>NovaNET</b>  <i>Credit Recovery:</i>                      16 High Schools                      2 Special Schools                      1,912 Seats                      1,941 Units earned</p> <p><i>NovaNet/GradPoint as a digital resource:</i>                      High School Summer School and PLC                      678 Seats                      983 Units</p> <p><i>Course Extension-</i>                      6 High Schools utilized NovaNET</p>	<p><b>GradPoint</b>  <i>Credit Recovery:</i>                      16 High Schools                      2 Special Schools                      1,999 Seats                      2,150 Units earned</p> <p><i>NovaNet/GradPoint as a digital resource:</i>                      High School Summer School and PLC                      1,597 Seats                      1,862 Units</p> <p><i>Course Extension-</i>                      7 High Schools utilized GradPoint</p>	<p><b>GradPoint</b>  <i>Credit Recovery:</i>                      16 High Schools                      2 Special Schools                      2,648 Seats                      2,742 Units earned</p> <p><i>GradPoint as a digital resource:</i>                      High School Summer School and PLC                      1,849 Seats                      2,070 Units</p> <p><i>Course Extension-</i>                      6 High Schools utilized GradPoint</p>
<b>Standardized Tests Administered</b>	285,008*	520,364**	356,256**
GKIDS	8,261	8,090	8,143
CogAT	25,187	25,411	24,764
Iowa	25,343	25,576	25,594
EOG (3-8)	50,533	51,223	51,448
ACCESS for ELLs	9,900	10,513	10,681
Alt ACCESS ELLs	80	106	132
GAA	697	748	776
EOC (Winter 2015)	22,842	21,347	23,369
EOC (Spring 2016)	42,764	39,916	42,524
EOC (Summer 2015/6)	333	334	349
SLOs	90,545	337,100	159,476
HS Writing	8,523	No longer tested	No longer tested
FFAS	SY16	---	---
Universal Screener	SY16	Reading Inv - 240,764 Math Inv - 214,019	Reading Inv - 203,227 Foundational Reading Assessment - 46,468 Math Inv - 228,862

## **ACADEMIC DIVISION – TEACHING AND LEARNING SUBDIVISION (Continued)**

\* The following tests were not administered in SY15: Grade 3, 5, and 8 Writing Assessments; High School Graduation Tests.

\*\* The total Standardized Tests number does not include the Universal Screener numbers (RI and MI), as they are not considered required assessments, but screening for possible intervention.

### **Office of Title I**

The Office of Title I consists of two priorities that are 1) focused on enhancing the resources and support for students and families in Title I Schools, and 2) administering the federal funds that flow through the Title I grant.

### **Title I**

Title I is a federally funded program which provides supplemental funding to schools that serve a higher percentage of economically disadvantaged students. Currently, there are 45 Title I identified schools in Cobb County (30 ES, 11 MS, 3 HS, and 1 special program). Cobb County conducts an annual review of district data for its Title I schools and prepares a summary of needs that is submitted to the state. The Title I Department then works with all Title I eligible schools to develop a plan and budget that align to their needs and meets the federal and state compliance requirements. The Title I Office is responsible for ensuring that the expenditures supplement resources provided by the district, as opposed to supplanting the district's allocation to schools. The federal dollars that flow through Title I must be used for services above and beyond what the district already provides all schools.

The Office of Title I in Cobb County also supports the Homeless Education Program by providing transportation, basic necessities, and academic tutoring as specified under the McKinney-Vento Act. Additionally, Title I ensures the equitable allocation of funds and services to children residing in facilities because they are orphaned, are under state custody, and/or residing in Title I School attendance zones that attend private schools.

### **WORKLOAD INDICATORS**

INDICATOR	FY 2015 RESULTS	FY 2016 RESULTS	FY 2017 RESULTS
<b>Title I Program</b>			
# Schools served	45	45	45
# Students served	38,273	39,318	38,999
As reported in Student Record	45 School-wide Title I Targeted Assistance	45 School-side Title I Targeted Assistance	45 School-wide Title I Targeted Assistance
<b>Homeless Ed Program</b>			
# Applications processed	2,700	3,234	3,760
# Students qualified & served	1,722	1,661	1,936

## **ACADEMIC DIVISION – TEACHING AND LEARNING SUBDIVISION (Continued)**

### **Office of Digital & Multimedia Learning**

The Office of Digital and Multimedia Learning consists of three departments including Library Media Education, Learning Resources, and Digital Transformation. Our mission is to empower educators to cultivate learning environments using digital and multimedia instructional practices and resources where students actively question, create, communicate, and collaborate. Current goals include:

- Creating resources, tutorials, and courses regarding online learning practices
- Supporting media specialists as instructional partners
- Transitioning media centers to a Learning Commons model
- Promoting a digital transformation strategy for moving teaching and learning into more of a digital learning environment
- Developing an online platform to support personalized and blended learning

The **Library Media Education** (LME) department serves over 120 media specialists in 110 schools. Professional learning opportunities are provided throughout the year to support the media specialists' role as instructional partners and teacher leaders. Recognizing the power of flexible spaces, LME also works with schools to transition the media center space to a Learning Commons model that accommodates small groups, collaborative projects, and digital learning. Finally, this department provides reliable and current resources, such as databases and eBooks, for use by students at school and at home for conducting research and completing projects.

The **Learning Resources** department oversees the content acquisition process for District materials including publisher purchased, open educational and District-produced resources. Also, this department works with the Office of Instruction and Innovative Practice to provide training to schools on available resources and to model implementation of the resources as aligned to best practices. Finally, this department stays apprised of current trends in teaching and learning to ensure that learning resources supported by the District are impacting student learning and supporting District goals.

The **Digital Transformation Team** is tasked with developing a comprehensive District strategy for moving teaching and learning into more of a digital learning environment. This includes providing platforms that support personalized and blended learning, that allow for 24/7 access by staff and students, and that provide interoperability among systems. Also, this team works in conjunction with the Office of Instruction and Innovative Practice to support teachers on technology integration in the context of content initiatives. Finally, Digital Transformation supports classified personnel through training opportunities on current technology trends and tools.

**ACADEMIC DIVISION – TEACHING AND LEARNING SUBDIVISION (Continued)**

INDICATOR	FY 2015 RESULTS	FY 2016 RESULTS	FY 2017 RESULTS
<b>Professional Learning</b>			
# PL offerings	617	311	322
# Participants	11,833	5,039	4690
# Endorsements earned			
- Gifted	101	140	167
- TSC	46	37	18
- ESOL	No Data	No Data	48
<b>Library Media</b>			
Quantity of collaboration	1-4 times a year: 10% 5-8 times a year: 19% 9-15 times a year: 28% 16+ times a year: 44%	N/A (Data collection method changed)	N/A (Data collection method changed)
Quality of Collaboration (Model C and D are targets)	Model A: 2% Model B: 19% Model C: 57% Model D: 22%	N/A (Data collection method changed)	N/A (Data collection method changed)
Media paraprofessionals trained on Destiny	56	N/A (Courses were not offered in FY16)	N/A (Courses were not offered in FY17)
“Foundations of Effective Teaching” course participation	63 participating, 11 completing the course	N/A (Courses were not offered in FY16)	N/A (Courses were not offered in FY17)
Lesson Bank additions	95 lessons added	20 lessons added	40+ ideas shared in O365 on “sharing days”
# of schools pursuing a Learning Commons Model	54	72	72

**ACADEMIC DIVISION – TEACHING AND LEARNING SUBDIVISION (Continued)**

INDICATOR	FY 2015* RESULTS	FY 2016 RESULTS	FY 2017 RESULTS
<b>Library Media</b>			
Learning Commons Transition participation		72 schools	83 schools
Learning Commons Transition completion		4 schools	8 schools
Learning Commons visits from other school districts		4 districts	4 districts
New facilities opening with Learning Commons model		0	1
District professional learning activities completed by media specialists		438	443
Cobb Digital Library usage		823,943	838,457
Books and media materials circulated through library media programs		2,531,560	2,542,201
Scholastic Summer Reading Challenge minutes logged by CCSD students		6,552,786	4,150,585
State and/or national recognitions and/or honors received by library media specialists		2	1

\*FY16 first year statistical data available

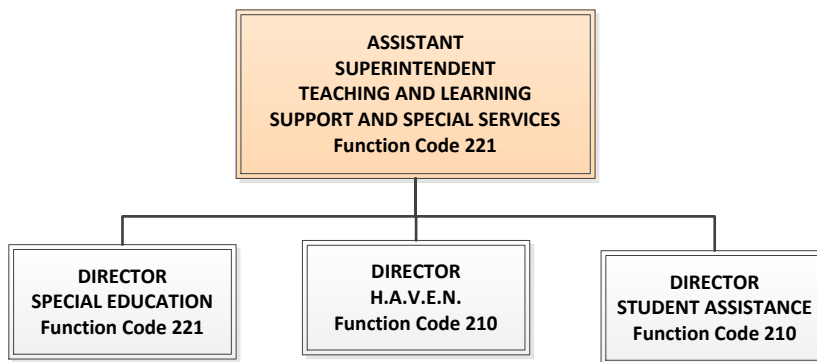
## **ACADEMIC DIVISION – TEACHING & LEARNING SUPPORT AND SPECIALIZED SERVICES SUBDIVISION**

### **DIVISION RESPONSIBILITIES**

The Division of Teaching & Learning Support and Specialized Services provides support for students in a variety of ways including: special education services, 504 plans, psychological services, school counseling services, and behavior interventions.

The Division of Teaching & Learning Support and Specialized Services has three programs: **Special Education, GNETS - HAVEN Program, and Student Assistance Program.**

### **DIVISION ORGANIZATION**



### **MAJOR DEPARTMENT TASKS**

**Special Education** The mission of the Cobb County School District Office of Special Education is to provide support to students, parents, and schools to provide opportunities for meaningful outcomes for students with disabilities. CCSD serves students with disabilities in the following categories: autism, deaf/hard of hearing, emotional and behavior disorder, intellectual disabilities, orthopedic impairment, other health impairment, significant developmental delay, significant learning disability, speech language impairment, traumatic brain injury and visual impairment and blindness. The division leadership provides training and support to schools to ensure student receive a free and appropriate education according to IDEA. The office of special education also ensures legal compliance with IDEA.

**H.A.V.E.N. Program** provides comprehensive special education and support for students with Severe Emotional Behavior Disorders and Autism. The program serves students from Cobb County, Douglas County and the City of Marietta.

H.A.V.E.N. Academy is part of the Georgia Network of Educational and Therapeutic Support (GNETS), comprised of 24 programs statewide that support students with special needs from every school system in Georgia.

## **ACADEMIC DIVISION – TEACHING & LEARNING SUPPORT AND SPECIALIZED SERVICES SUBDIVISION (Continued)**

H.A.V.E. N. Program improvement goals are:

- Successful reintegration to a least restrictive environment
- Implement research based programs with integrity
- Improve student achievement in reading and math

**Student Assistance Programs** has the following areas of responsibility:

**Psychological Services-** The mission is to provide psychological services within the school community through consultation, collaboration, research-based interventions, and individualized assessment in order to facilitate learning and promote positive mental health for students.

School psychologists help students succeed academically, socially, behaviorally and emotionally. They collaborate with educators, parents, and other professionals to create safe, healthy and supportive learning environments that strengthen connections between home, school, and the community for all students. Its services include:

- Working to increase student achievement by assessing barriers to learning and helping determine the best instructional strategies to improve learning
- Working with parents and school teams to enhance home-school collaboration
- Working within a multidisciplinary team to evaluate eligibility for special education services
- Facilitating parent, teacher and student understanding of a variety of disabilities and the impact on school, family and community functioning
- Assisting teachers in identifying appropriate intervention procedures and evaluating intervention outcomes
- Assisting schools with promoting emotional well-being of students

**School Counseling -** The mission of the Cobb County School Counseling program is to assist students in overcoming barriers that impede learning. The goal of all Cobb County Professional School Counselors is to implement a standards-based comprehensive school counseling program that:

- Provides specialized interventions based on identified student needs
- Assists students in acquiring appropriate attitudes, knowledge, and communication skills to promote healthy relationships
- Enhances the ability of students to identify and utilize the appropriate resources needed for post-secondary success
- Creates positive relationships with students fostering personal growth, service to others, and academic achievement
- Advocates for all students encouraging them to develop to their fullest potential
- Encourages counselors to consult and collaborate with other educators, parents, and community on behalf of all students

## **ACADEMIC DIVISION – TEACHING & LEARNING SUPPORT AND SPECIALIZED SERVICES SUBDIVISION (Continued)**

**Positive School Culture Support** – The Office of Positive School Culture Support assists CCSD schools with assessing and addressing school climate and culture. By conducting on-site school visits, analyzing multiple sources of data, and meeting with building leadership teams and school staff, we can suggest appropriate research-based methods to create effective school-wide, classroom, targeted group, and individual systems to provide a positive learning environment for all students. Staff members provide assistance to schools implementing Positive Behavioral Interventions and Supports (PBIS), providing coaching support, professional learning, and evaluation of implementation fidelity.

**Hospital/ Homebound Services** provides instructional services to students who are able to participate in educational instruction but who are medically unable to attend school for a minimum of ten consecutive days or equivalent on a modified calendar, or intermittent periods of time throughout the school year.

**Section 504** of the Rehabilitation Act of 1973/Public law 93-112 is a comprehensive law that addresses the rights of handicapped persons (hereafter referred to as persons with disabilities except when quoting the law) and applies to all agencies receiving federal financial assistance. The Division of Teaching & Learning Support and Specialized Services is charged with ensuring that Section 504 eligible students are provided an appropriate 504 plan, if required, and that the plan is implemented as written.

**Audiological Services** provides complete diagnostic hearing evaluations for any child from birth through high school who resides in the Cobb County School District. Evaluations are provided by licensed audiologists who test children with multiple disabilities, those who are difficult to test, and children who are at increased risk for permanent hearing loss.

**Vision and Hearing Screening Programs** provide services to detect those students who may have a vision or hearing disorder and refer them for further care.





**ACADEMIC DIVISION – TEACHING & LEARNING SUPPORT AND SPECIALIZED SERVICES SUBDIVISION (Continued)**

**WORKLOAD INDICATORS**

INDICATOR	FY 2015 RESULTS	FY 2016 RESULTS	FY 2017 RESULTS
Total number of students with disabilities	14,156	14,879	15,201
Students with Disabilities' Graduation Rate	4 Year Cohort 57.2%	4 Year Cohort 62.2%	Data Not Yet Available
Discipline reviews for students with disabilities	456	511	596
Use of alternative dispute resolution strategies			
Mediations	5	15	19
Resolution Meetings	14	24	28
Due Process Hearings	2	0	1



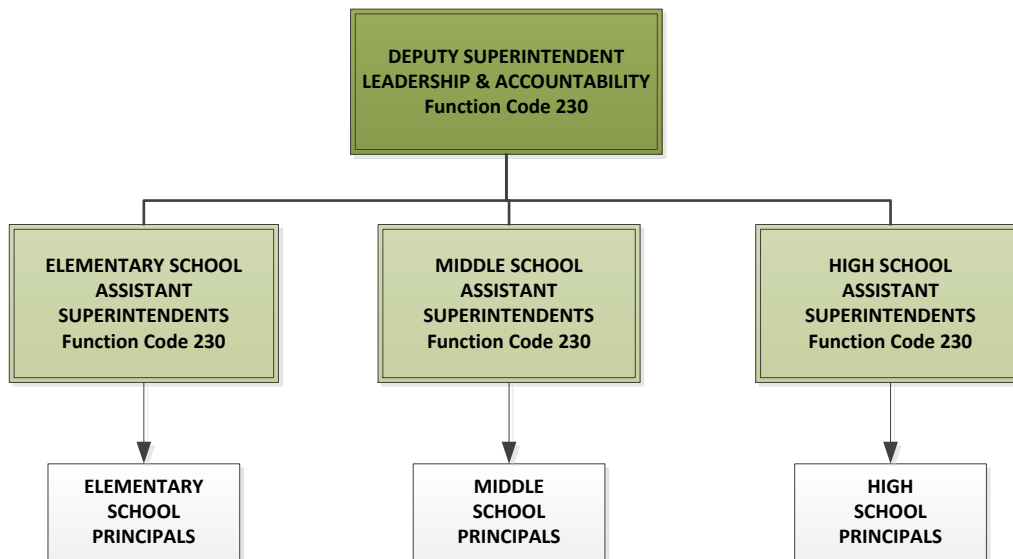
## LEADERSHIP DIVISION

### DIVISION RESPONSIBILITIES

The Primary function of the **Leadership Division** is to lead the ongoing development and continuous improvement of an effective instructional program in Cobb County. The division is responsible for all facets of student performance, school leadership, leadership development, curriculum and instruction, special student services, student support, transportation, professional learning, athletics, and human resources.

### DIVISION ORGANIZATION

The Leadership Division is sub-divided into functional areas of responsibility. The CCSD Leadership Division consists of seven Assistant Superintendents whom oversee specific area and level schools within the system: three over elementary schools; two over middle schools; and two over high schools. The following chart illustrates the structure of this division:



### MAJOR DEPARTMENT TASKS

**Assistant Superintendents – Elementary Schools, Middle Schools, High Schools** assume primary operational, managerial, administrative, leadership development, and oversight responsibility for the elementary, middle, and high schools of assigned K-12 clusters within the framework of the School Leadership Division. The Assistant Superintendents lead principals in expeditious and sound decision making regarding the productivity, results, accountability, staffing, and continuous improvement for individual schools, both from the standpoint of learning effectiveness and operations.

**LEADERSHIP DIVISION (Continued)**

**WORKLOAD INDICATORS**

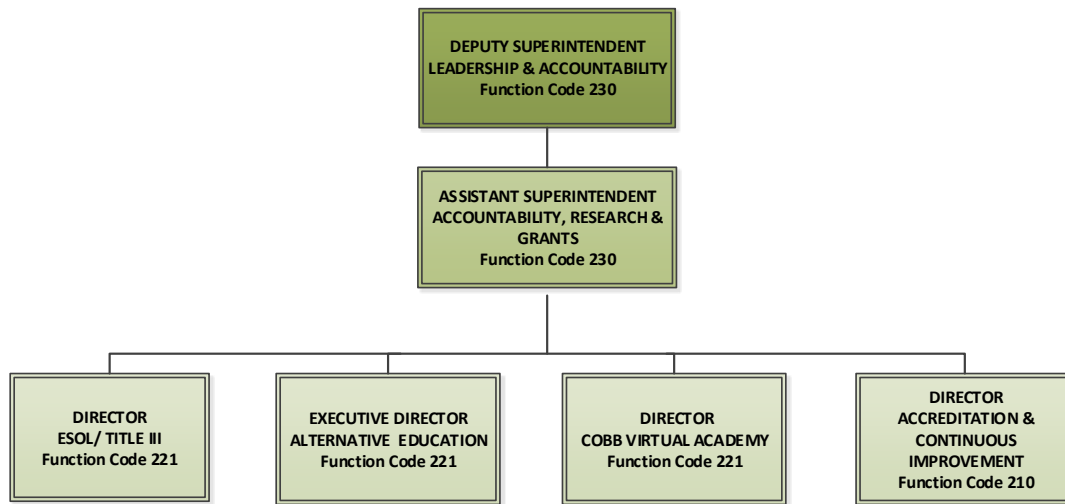
INDICATOR	FY 2015 RESULTS	FY 2016 RESULTS	FY 2017 RESULTS
<p><b><u>School Operations</u></b> Oversees the operations and leadership of all schools.</p>			Ongoing daily basis.
<p><b><u>Assistant Superintendents Meetings</u></b> Sets the agenda for weekly meetings based on operational, managerial, administrative, leadership development and oversight responsibility.</p>			Met once a week, schedules permitting.
<p><b><u>Cross Divisional Meetings</u></b> Coordinates collaborative meetings that include members from each of the district departments.</p>			Met twice a month, schedules permitting.
<p><b><u>District Leadership and Learning Meetings</u></b> Assists with planning the agenda for the leadership of the District.</p>			Met 7 times throughout the year.
<p><b><u>Level Principal Meetings</u></b> Level meetings with the principals are conducted by the seven Assistant Superintendents 5-7 times per year.</p>			Met 6 times throughout the year.
<p><b><u>Assistant Principal Meetings</u></b> One Assistant Principal from each school meets 4 times a year with the Deputy Superintendent of Leadership and the Level Assistant Superintendents.</p>			Met 4 times throughout the year.

## DIVISION RESPONSIBILITIES

The **Accountability, Research & Grants Division** offers direction and support to all stakeholders by providing critical data, analysis, training, and research to improve student learning. These services support the District’s vision, mission, and goals as outlined in the District strategic plan.

The Division is comprised of three major departments: **Accountability, Alternative Education Programs, Accreditation and Continuous Improvement**.

## DIVISION ORGANIZATION



### Accountability Department

The Accountability Department provides critical data, data analysis, and data interpretive training for all schools and District-level divisions to inform strategic planning. There are five major areas within this department:

- **State and Student Reporting** is responsible for reporting student data to the Georgia Department of Education (GaDOE) and the federal government. Student data accuracy impacts funding, teacher allotments, and school and state accountability measures. The department provides training on data accuracy and posts updated web-based resources for school use.
- **Data Processing and Analysis** processes and reports data from stakeholder surveys, state-required accountability data, district trend data, assessment data, and demographic data. It analyzes data sources and trends to inform parents, schools, the School District, and public agencies. It also assists with data needed for Program Evaluation and District Strategic Planning.
- **Scheduling and Allotments** is responsible for developing and implementing the allotment allocation process for school-level positions and for maximizing utilization of those allotments through strategic master scheduling at the elementary, middle and high school levels. Professional learning is provided to administrators, local school support staff, and central office staff to support and improve the allotment and scheduling processes. By developing innovative and intentional scheduling models that make the most of staffing resources, Scheduling and Allotments works with local school leadership to design a framework to support the greatest possible learning outcomes.

- **Grants and Research** actively seeks federal, state, corporate and private grants to support the education needs of the District. Working in tandem with District leadership and the talented efforts of teachers and school administrators, the Cobb County School District has been awarded many grants that have provided innovative programs impacting all students. Additionally, the District receives many requests for conducting educational research within the District which are processed according to specified District criteria for approval.
- **World Languages** The purpose of the Cobb County School District’s World Languages program is to encourage the appreciation of cultural values, to enable students to learn to communicate in another language, and to prepare them to successfully enter and compete in an increasingly global society.

### **Alternative Education Programs Department**

- **Ombudsman Program** provides a means for students to receive educational services for those who have personal, social, learning, family and environmental challenges that make it harder for them to be successful in a traditional classroom setting. The goal is to help every student explore academic and career pathways and develop a plan for life after high school. Internships, job shadowing, college fairs, career days and counselors will introduce students to a wide range of opportunities.

Ombudsman blended learning approach allows teachers to include technology in their work with individual students and small groups. As a result, students and teachers develop richer, deeper positive interactions and students develop self-confidence. Flexible sessions allow time for family, friends, work and school. The Program locations in the District including East Cobb (two locations), Mableton, Oakwood Digital Academy (three centers), and Powder Springs.

- **Oakwood Digital Academy** This non-traditional program is fine-tuned for students who need a second chance or an alternative to the traditional high school model. Oakwood Digital Academy provides a true alternative in instructional format by creating a blended learning environment that allows students to work at their own pace. The instructional format blends online learning with small group instruction and one-to-one tutoring allowing the teachers at the Digital Academy to create Learning Plans that are customized to the specific needs of each learner.

A post-secondary transition coach is also provided to assist students with job placement, job shadowing, internships, and mentoring opportunities. In addition, service learning opportunities will give students the opportunity to participate in meaningful community service projects, and partnerships with Chattahoochee Technical College and other institutions will provide post-secondary opportunities to students who wish to pursue them.

- **Performance Learning Center (PLC)** is a partnership between Communities in Schools and the Cobb County School District. The PLC is a unique, nontraditional learning environment for high school students who are not succeeding in traditional schools for reasons other than ability. In a small, personalized academic setting, the Performance Learning Center creates a family-like learning environment where students learn at an accelerated pace and are challenged and supported to meet their academic goals. In order to meet state standards and improve critical thinking and communication skills, students, assisted by certified teachers, complete a rigorous curriculum of online and offline assignments combined with project-based assignments. Various services are deployed to support and motivate students to stay in school. For example, students participate in service learning projects, internships with local businesses, and job shadowing. In

addition, students have the opportunity to attend technical programs and local colleges through their participation in the dual enrollment program. The program strives to graduate college and career ready students who have the skills to achieve their dreams in life and become contributing citizens of a global society.

- **Adult Education** is to teach adult students the literacy skills necessary to become productive, responsible, well-adjusted members of the community thus improving the quality of life for all Georgians. In order that all students realize their full potential, our mission is to marshal resources and use relevant curriculum to provide education and a supportive, yet challenging, environment that allows for individual, self-paced instruction.
- **ESOL/ Title III Program** mission is developing the English proficiency of English Learners (ELs) while advancing their academic content achievement. The department's ESOL Program offers research-based English language assistance services to ELs and provides opportunities for these students to become productive, contributing citizens in the United States and global citizens in a diverse world. The ESOL program goals are:
  - Provide the cognitive and affective support to help ELs become responsible and productive members of society.
  - Value and build upon students' academic, linguistic, and cultural backgrounds to promote success in attaining English language proficiency and achievement in state content standards.
  - Create a learning environment that encourages EL students' pride in their cultural and linguistic heritage.
  - Assist students in reaching their full academic potential.
  - Build connections between ESOL and school-wide instructional programs.
  - Encourage participation of students and their families within the school and the community.
  - Foster understanding and appreciation of diverse populations within the school and the community.
- **International Welcome Center (IWC)** facilitates home-to-school and school-to-home communication by providing local schools, parents and communities with the following support services: language assessment, middle and high school international students enrollment, advisement, placement, transcript evaluation, translation of district policies, local school documents, interpretation of school related meetings, student evaluations, parent conferences, and special education meetings and hearings. The IWC provides literacy and academic programs, workshops, and assists families with acculturation and school involvement.
- **Cobb Virtual Academy** The Cobb County School District is a leader in the integration of technology to provide improved educational opportunities for students. Cobb Virtual Academy is an integral part of this leadership. Completing a meaningful online learning experience allows students to become familiar with key means of increasing their learning skills and knowledge. It will also prepare them for the demands that they will encounter in higher education, the workplace, and in personal life-long learning. While students informally develop technology skills and gain experience through their media rich lives, an online learning experience will require them to complete assignments, meet deadlines, learn appropriate online behavior, and effectively collaborate with others in an instructional setting. In accordance with the Georgia Virtual School legislation signed by the Governor in May 2005, Cobb Virtual Academy offers online courses to students as part of the regular school day. In July 2012, Senate Bill 289 was enacted guaranteeing students the opportunity to take online courses.

## Accreditation and Continuous Improvement Department

- **Accreditation** facilitates the process for on-going District accreditation through AdvancED. It ensures that the Cobb County School District maintains accreditation by overseeing adherence to these international standards and movement towards exceptional status.
- **Continuous Improvement** Ongoing strategic planning is critical for every organization. Continuous Improvement develops the process for District strategic planning to ensure that all critical priorities facing the school district are addressed and the planning process is aligned at the local school level. It monitors strategic plans of local schools and divisions at the central office to ensure that key actions are aligned to District priorities, measurements are valid, and results are annually reported to all stakeholders.

## WORKLOAD INDICATORS

INDICATOR	FY 2015 RESULTS	FY 2016 RESULTS	FY 2017 RESULTS
<b>Adult Education</b>			
Students served	1,985	1,961	1,868
Cobb County	1,702	895	771
(ESOL)	798	788	836
Paulding County	283	233	249
Cobb County Correctional inmates	14	45	12
Number of students taking GED	70	159	142
Number of students taking GED that received the credential	45	134	122
<b>Alternative Education Program</b>			
Students Served in Oakwood Digital	293	294	290
Performance Learning Center Enrollment	108	168	171
ESOL Department (Students Served)	10,824	10,227	11,959*

Sources:

\*Student Record SR025b report

**WORKLOAD INDICATORS**

INDICATOR	FY 2015 RESULTS	FY 2016 RESULTS	FY 2017 RESULTS
<p><b>Courses available on-line to students</b></p> <p><i>* Each unit represents ½ credit</i></p>	<p><b>Cobb Virtual Academy</b>  65 course offerings  3,000 students  16 High Schools  4 Special Schools  5 Middle Schools</p> <p>2,900 FTE units  1,850 tuition units</p> <p><b>Blended Learning</b>  (online learning as part of the traditional classroom)  15,000 students  1,500 courses  1,200 instructors</p> <p><b>Georgia Virtual School</b>  1,660 Students  16 High Schools  5 Middle Schools  3 Special Schools/Programs  121 course offerings  1,585 FTE units  776 Tuition Units</p>	<p><b>Cobb Virtual Academy</b>  80 course offerings  3,000 students  16 High Schools  4 Special Schools  7 Middle Schools</p> <p>3,225 FTE units  1,750 tuition units</p> <p><b>Blended Learning</b>  (online learning as part of the traditional classroom)  13,000 students  1,000 courses  1,000 instructors</p> <p><b>Georgia Virtual School</b>  1,739 Students  16 High Schools  5 Middle Schools  3 Special Schools/Programs  121 course offerings  2,300 FTE units  823 Tuition Units</p>	<p><b>Cobb Virtual Academy</b>  92 course offerings  3,100 students  16 High Schools  4 Special Schools  7 Middle Schools</p> <p>3,400 FTE units  1,850 tuition units</p> <p><b>Blended Learning</b>  Support for blended learning now under Teaching &amp; Learning/CTLS</p> <p><b>Georgia Virtual School</b>  1,769 Students  16 High Schools  5 Middle Schools  3 Special Schools/Programs  125 course offerings  2,392 FTE units  896 Tuition Units</p>



## WORKLOAD INDICATORS

INDICATOR	FY 2015 RESULTS	FY 2016 RESULTS	FY 2017 RESULTS
<b>Accountability, Research &amp; Grants</b>			
<b>SAT Scores</b>			
Cobb	1,516	1,520	1,088 <sup>1</sup>
Georgia	1,450	1,459	1,050
National	1,490	1,484	1,060
% Tested	79% (est.)	69% (est.)	57% (est.) <sup>1</sup>
<b>ACT Average Scores</b>			
Cobb	22.5	22.6	22.9
Georgia	21.0	21.1	21.4
National	21.0	20.8	21.0
% Tested	55% (est.)	57% (est.)	54% (est.)
<b>Grants</b>			
# competitive grants processed each year	11	12	16
\$ amount awarded for competitive grants	\$2,318,462	\$2,547,607	\$2,016,775
<b># Seniors</b>			
Number of graduates	7,771	8,063	8,203*
Completion ratio	7,236	7,548	7,838**
Completion ratio	93.12%	93.61%	95.55%
K-12 dropouts	1,849	1,828	2,018 <sup>2</sup>
<b>Research Applications</b>			
# processed each year	97	78	91
<b>Surveys Administered</b>			
	180,000	165,000	100,000
<b>% Schools Meeting CCRPI Requirements</b>			
<b>Elementary</b>	CCRPI (Georgia waiver to AYP)	CCRPI (Georgia waiver to AYP)	CCRPI (Georgia waiver to AYP)
<b>Middle</b>	70% and above	70% and above	Pending State Release
<b>High</b>			
<b>Total</b>			

### Sources:

<sup>1</sup>SAT changed in FY2017; maximum score possible decreased from 2400 to 1600; FY2017 data includes new scores only

\*FTE Cycle 1 FT002 report

\*\*Student Record SR057A report

<sup>2</sup>Student Record ENR019B report

## **DIVISION RESPONSIBILITIES**

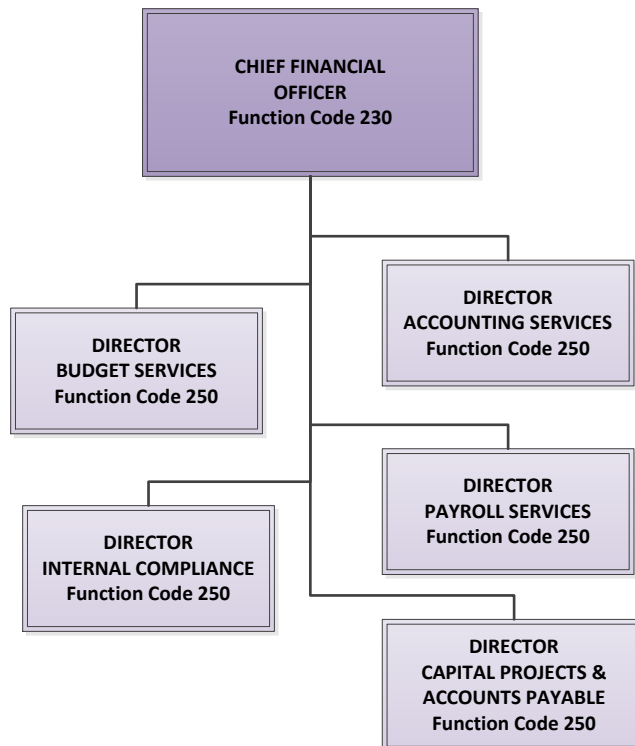
The Mission of the Financial Services Division is handle the financial resources of the Cobb County School District in the highest legal, ethical, and professional standard practical and respond to our customers in a courteous, accurate, and timely manner.

Under the direction of the Chief Financial Officer, the Division is responsible for all the fiscal responsibilities of the School District. Specifically, the responsibility areas include: general accounting, food service accounting, local school accounting, financial reporting, cash management, payroll, budgeting, internal compliance, property control, bond/sales tax project management and financial training programming.

The Division serves the needs of schools, other departments, the Superintendent, Board of Education, and the general public. It operates under established management principles and adheres to established policies and procedures and to generally accepted accounting principles (GAAP).

## **DIVISION ORGANIZATION**

The Financial Services Division is sub-divided into functional areas of responsibility in similar fashion to how most corporations are organized. The following chart illustrates the structure of this division:



## **MAJOR DEPARTMENT TASKS**

### **Accounting**

1. Invest and manage cash for all central office bank accounts.
2. Manage accounting for all federal, state, and local grants.
3. Manage billing, collection, and accounting for District's account receivables.
4. Review and process all District journal vouchers and monitor all General Ledger entries.
5. Prepare Board Quarterly Financial Reports, Annual GA DOE Financial Reports, Annual Transparency in Government Act Reports, and Comprehensive Annual Financial Report.
6. Deposit all central office incoming cash receipts on a daily basis.
7. Reconcile 125 depository bank accounts on a monthly basis.
8. Manage procurement card purchases to ensure compliance with District policy and to accurately record purchases in accounting system.
9. Produce and provide updates for the "Procurement Card Manual".
10. Provide accounting services for the Cobb County Public Schools Foundation.
11. Coordinate and provide data for annual external financial audit.
12. File Unclaimed Property Checks and Reports to state and reissue checks to payees.

### **Cash Management**

1. Obtain maximum interest on available funds while ensuring safety of investments.
2. General Fund interest income budgeted \$428,585 for FY2017, actual earned \$1,099,515.
3. Assist schools with all banking services.

### **Food Service Accounting**

1. Review daily deposits of 108 lunchrooms. Reconcile bank deposits to Food and Nutrition Services (FNS) data.
2. Research, reconcile, and journal all bank adjustments to daily lunchroom deposits (Bank Debit and Credit Memos).
3. Journal NSF returned checks and initiate collection efforts. Monitor outstanding uncollected receivables.
4. Process and reconcile weekly meal data from FNS to ensure the accuracy of the monthly federal claim for reimbursable meals.
5. Prepare monthly financial statements in accordance with generally accepted accounting principles and submit to Georgia Department of Education.
6. Provide accounting and advisory support services to FNS management and staff on an ongoing basis.

### **Budgeting**

1. Develop a budget in excess of \$1.1 Billion each year (all funds).
2. Prepare and present various financial/budget reports and presentations.
3. Coordinate the preparation, review, and approval of budget adjustments.
4. Review all purchase orders/check requests to ensure correct procedures and account coding.

### **Payroll**

1. Annually process over 250,000 payroll remittances for approximately 19,000 employees.
2. Process, and account for all payroll deductions.
3. Account for all employees' leave.
4. Annually process employee W-2 forms.
5. Process all employee travel reimbursement.

### **Accounts Payable**

1. Pay all District expenditures.
2. File federally required IRS 1099 documents on all appropriate vendors.

### **Capital Projects**

1. Oversee the remaining expenditures for the SPLOST 4 program approved in March 2013, with a multiyear budget of more than \$717 million.
2. Set up accounts, process budget adjustments, encumber service contracts and process payment transactions for all capital outlay funds.
3. Prepare and distribute printed reports and intranet reports to Board members, budget administrators, and citizens.
4. Prepare and submit CAFR schedules and year-end financial reports.
5. Monitor building, land and fixed asset records.
6. Work with project managers and District personnel on new schools, additions/renovations and curriculum and technology projects.
7. Request reimbursement for State funded capital outlay projects and monitor revenues.

### **Internal Compliance**

1. Supports all financial and operational activities of the school district. The Department is an independent, objective assurance and consulting function established to add value and improve operations.
2. Coordinates the completion of local school audits with external audit firm.
3. Performs compliance reviews of schools, departments and school support organizations to determine compliance with applicable state, local and district policies and procedures.
4. Monitors and reports on the budgets and financial status of After School Programs for 67 elementary schools.
5. Conducts appropriate and relevant training for Grant Administrators and Grant Program Managers regarding financial and district policies and procedures.
6. Monitors daily procurement card activity.
7. Conducts periodic reviews of procurement card transaction packages.
8. Monitors vendor transactions in Local School Accounting.
9. Coordinates customer service for 440 Glover Street Building.
10. Recipient of the 2014 Association of School Business Officials International (ASBO) Pinnacle Award for the Financial Services University.

### **Property Control**

1. Tags and identifies all equipment subject to inventory.
2. Prepares property reports for special projects. (Examples: Technology Refresh of SPLOST Purchased Equipment, State Technology Survey).
3. Maintains reports for all equipment subject to inventory.
4. Conducts physical inventories and provides resulting reports for all local schools, charter schools, special schools, and central office locations.
5. Prepares a monthly reconciliation of the District's property database to the District's financial records.
6. Composes, interprets and updates the District's Property Control Users Guide and Property Control Procedures Manual.
7. Transfers excess equipment to the warehouse for surplus utilizing the eqTransfer system.
8. Verifies excess equipment before submitting to the Board for disposal approval.
9. Prepares property reports for schools and departments as requested.
10. Accumulates inventories conducted by Departments throughout the District.

### **Local School Accounting**

1. Reconciles and analyzes 109 school bank accounts each month.
2. Issues monthly financial management reports to Principals at each school.
3. Prepares annual local school accounting closing entries for upload to State.
4. Provides Local School Accounting software and hardware support and maintenance for electronically locking safes, and electronic wall safes at schools.
5. Acts as liaison between the School District, the armored car service, and the District's banks.
6. Coordinates the communication and implementation of Online Credit Card Program with Principals, Bookkeepers, and Webmasters.
7. Develops, writes and updates the following local school manuals:
  - "Local School Accounting Standard Operating Procedures Manual"
  - "Chart of Accounts"
  - "ASP Standard Operating Procedures Manual"
8. Participates in interviews for Bookkeeper openings at all local schools.
9. Issues control documents to schools and maintains proper amount of documents in department inventory.
10. Provides ongoing financial training/ customer service support to all schools in the District
11. Reviews District Staff Coordination Records.
12. Provides financial training regarding local school activity funds for all new Principals.

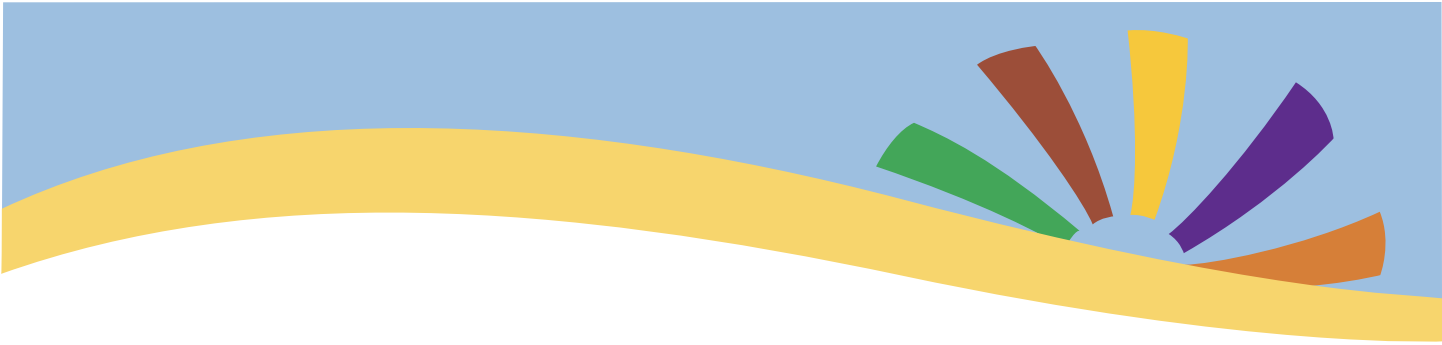
### **Financial Analysis & Training**

1. Conducts financial analysis and reporting used by District personnel to make decisions and/or reconcile data.
2. Implements software solutions designed to increase operational efficiencies while providing enhanced end user functionality.
3. Develops and delivers application training for implemented software solutions to district personnel while ensuring compliance with state, federal and District policies and procedures.
4. Plan, design, document, maintain and deliver training using one-on-one, classroom, online or blended methodologies to support Principals, Bookkeepers, Payroll Timekeepers and Central Office personnel on software and operational procedures.
5. Plan, design, document, maintain and deliver training using one-on-one, classroom, online or blended methodologies to support After School Program Directors, Clerks, and Bookkeepers on software and operational procedures.
6. Maintain content on Cobb County School District's intranet site, form bank, financial standards site, Financial Services University, Cobb Teaching and Learning System, and other web-based resources that contains up-to-date news, forms, policies, procedures, and training courses related to the Financial Services of the District.
7. Assist the Financial Services Directors on the development and delivery of training curriculum via Cobb Teaching and Learning System and Skype of Business.

## **WORKLOAD INDICATORS**

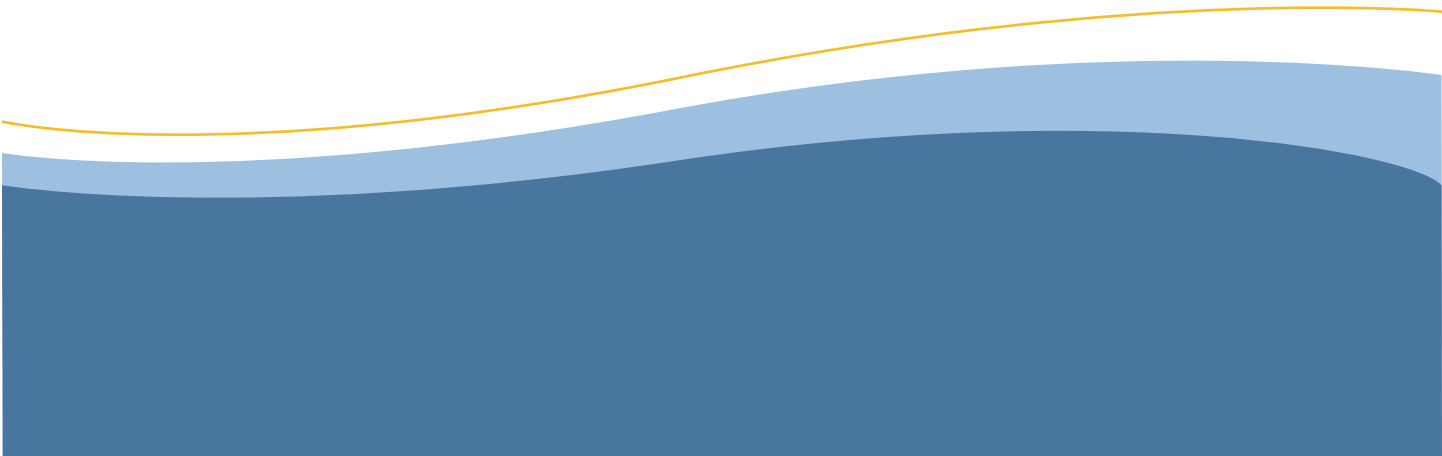
INDICATOR	FY 2015 RESULTS	FY 2016 RESULTS	FY 2017 RESULTS
<b>Accounting</b>			
Average Yield on Investments			
90 Day T-bill (April through June)	.02%	.26%	.89%
School District	.23%	.37%	.91%
Number of Central Office deposits (excludes lunchroom depository account)	1,477	1,713	1,363
Total bank transactions	70,884	69,904	67,678
Total number of Journal Vouchers processed	1,877	1,761	1,720
Total number of Procurement card transactions	71,094	77,549	78,736
Total dollar volume	\$13,479,051	\$14,457,068	\$16,274,211
Comprehensive Annual Financial Report Published	Yes	Yes	Yes
Grant dollars collected: Federal, State, & Local Grants Administered	\$52,508,440	\$62,685,459	\$64,592,206
<b>Budget</b>			
Budget Document published	Received ASBO & GFOA awards	Received ASBO & GFOA awards	Received ASBO & GFOA awards
<b>Payroll</b>			
Payroll Check Runs Processed	38	38	38
Payroll Checks Issued	222,543	241,998	244,938
Dollar value of payrolls processed	\$659,157,039	\$703,507,510	\$730,371,488
W-2 Forms Issued	18,986	19,147	19,353
<b>Accounts Payable</b>			
Accounts Payable Check Runs Processed	92	97	100
Accounts Payable Checks Issued	23,392	22,046	21,136
Dollar value of checks processed	\$236,088,450	\$227,855,954	\$277,528,554
<b>Local School Accounting</b>			
Bank Reconciliations	1,308	1,308	1,308
Bookkeeper Interview			34
Ongoing Financial Training and Customer Service Support hours	3,090	2,490*	2,490
*Note: School Financial Coordinator position moved to the Finance Analysis & Training Department			

INDICATOR	FY 2015 RESULTS	FY 2016 RESULTS	FY 2017 RESULTS
<b>Internal Compliance</b>			
Elementary School audits	67	67	67
Middle School audits	25	25	25
High School audits	17	17	17
Special School audits	N/A	N/A	N/A
Operational audits/projects	22	21	20
Vendor Transaction Reviews			30
Procurement Care Transaction Reviews		15	27
Review of Grant Coordination Records	8	4	5
Consulting/Advisory Services for District	48	57	82
*Note: External audit firm hired to perform school audits beginning in fiscal year 2014			
<b>Property Control</b>			
Property inventories completed	19	41	40
Inventory items added	28,490	25,975	15,215
Surplus items checked	5,263	7,600	8,900
<b>Financial Analysis &amp; Training</b>			
CTLS Student Hours		456	1,588
CCSD Intranet Hours (Includes FSU, Form Bank, Blogs & other Web Resources)		205	650
Financial Analysis & Reporting Hours		1,550	575
Financial Grant Training Hours	4	1	1
Financial Services University Hours		240	
Financial Standards Hours		25	
Form Bank/Blogs Hours		180	
Financial Services Projects Hours		400	1,525
Software Implementation Hours		120	120
Support Hours		600	600
Training Hours/Prep Hours	3,268	1,584	1,844
Training Video Production Hours			720



# FINANCIAL SECTION

\*





**KEY PRINCIPLES GUIDE BUDGET DEVELOPMENT**  
(Policy Index DB Topic Highlight)

**BUDGET DEVELOPMENT:**

**1. General Provisions:**

**a. Revenue:**

Each General Fund revenue account shall be analyzed during the budget development process to develop reasonable budget assumptions, projections and detailed documentation for each revenue account category.

**b. Expenditure Appropriations:**

- (1) Position counts will be calculated by Division and classification based on Local School Allocation Formulas and a continuation of prior year positions in school support departments.
- (2) Proposals for incremental budget appropriation increases or decreases shall be presented to the Superintendent annually for consideration in the budget development process.

**c. General Budget Development Methodology:**

- (1) The budget will be developed utilizing a structural balanced budget philosophy where recurring revenue equals recurring expenditure appropriations. If one time funds are used from fund balance to assist in balancing the General Fund budget, the expenditure appropriations associated with those one time funds shall be identified as part of the budget approval process and the Board will identify recurring funds for these expenditure appropriations in the immediate subsequent budget

development year. The Board shall maintain the objective to keep the General Fund reserve at a level of at least 8.33% (One Month Reserve) of General Fund Expenditure Appropriations.

- (2) The budget will be developed utilizing a Budget Calendar where each budget event is identified along with a person responsible for completion of that event.
- (3) All budget development budget calculations shall be presented along with assumptions utilized in projecting budget estimates.

**2. Budget Development Process:**

**a. The District will utilize an annual budgeting process that includes:**

- (1) A credible projection of revenues and expenses;
- (2) Separation of capital and operational items;
- (3) Cash flow;
- (4) Disclosure of planning assumptions upon which District leadership based its planning;
- (5) Total projected obligation and cost of new and proposed multi-year programs; and
- (6) Annual and remaining obligation and cost of existing multi-year programs.

**b. As part of the budget adoption process, the Superintendent will present to the Board of Education and make public those budget items pre-approved by the Board from specific approval in the spending authority of the Superintendent. (see Board Policy DI ([Accounting and Reporting]).**

**KEY PRINCIPLES GUIDE BUDGET DEVELOPMENT (Continued)**  
**(Policy Index DB Topic Highlight)**

- c. The District shall not create long-term obligations of employment, compensation, or benefits for employees, consultants, contract workers or volunteers, that extend beyond reliable revenue projections.
- d. The District shall not treat Board approved budget adjustments during the fiscal year as carry-overs to be included in the initial budget amount for the subsequent fiscal year. Rather, the subsequent fiscal year budget process shall:
  - (1) Identify both the original amount included in the current year budget and the amount of any adjustment approved by the Board during the current fiscal year; and
  - (2) Identify adjustments needed for recurring expenses as budget enhancements in the subsequent fiscal year budget process.
- e. **General Fund Budget Development Events:**
  - (1) Administration will develop an annual Budget Forecast for Revenues and Expenditure Appropriations.
  - (2) Administration will develop a Budget Calendar.
  - (3) Administration will seek budget input from the Board of Education.
  - (4) Administration will prepare a tentative, balanced budget for consideration by the Board of Education prior to the Board's review of the budget.
  - (5) The Board will conduct budget meetings as necessary to review and finalize the tentative, balanced budget.
  - (6) The Board will approve the Budget before June 30 each year.
- f. **Continuing Budget Management:**
  - (1) All General Fund, fund balanced budget adjustments must be

approved by the Board during the fiscal year of July 1 through June 30.

- (2) Administration shall provide financial and budget information as requested by the Board during the fiscal year.

**3. Public Notice:**

**a. Advertisement:**

The Board shall advertise at least one time in a newspaper of general circulation in Cobb County the proposed budget for each fiscal year. The advertisement shall be made prior to the meeting of the Board of Education at which the District budget for the fiscal year is to be finally adopted and shall follow the form required by the State Board of Education.

**b. Hearings:**

Before the budget is officially adopted, the Board shall hold a public hearing to explain the proposed budget and invite questions and discussion from the administration and public relative to the budget.

**4. Millage Rate:**

- a. The Board shall annually recommend to the County Commissioners the tax millage for the county to be collected for school purposes only and in compliance with Article 8, Section 6, Paragraph I(a), of the Georgia Constitution which provides that the millage rate shall not be greater than 20 mills.
- b. The Board shall approve the General Fund millage rate annually by July 1 and shall conduct millage rate hearings as required by State of Georgia law.

**DISTRICT POLICY ON FUND BALANCE AND RESERVE**  
(Policy Index DI Topic Highlight)

**FUND BALANCE:**

**1. In accordance with Governmental Accounting Standards Board (GASB) Statement 54,**

the Board recognizes the following five categories of fund balances for financial reporting purposes:

- a. *Non-spendable Fund Balance* – non-cash assets such as inventories or prepaid items.
- b. *Restricted Fund Balance* – funds legally restricted for specific purposes, such as grant funds.
- c. *Committed Fund Balance* – amounts that can only be used for specific purposes pursuant to a formal vote of the Board. The Board, as the government’s highest level of decision-making authority, may authorize expenditures from the committed fund balance by a formal vote prior to the District’s fiscal year-end for that fiscal year. Future modification or rescission of committed funds must likewise be accomplished by a formal vote of the Board prior to fiscal year-end. A majority Board vote is required to approve a commitment and a majority Board vote is required to remove a commitment.
- d. *Assigned Fund Balance* – amounts intended by the Board for specific purposes. The Board expressly delegates to the Superintendent, through the Chief Financial Officer, the authority under this policy to assign funds for particular purposes. Such assignments cannot exceed the available fund balance in any particular fund.
- e. *Unassigned Fund Balance* – residual spendable fund balance after subtracting all above amounts.

**2. Spending Prioritizations:**

- a. When an expenditure is incurred that would qualify for payment with either restricted or unrestricted funds, it will be paid from restricted funds.
- b. When an expenditure is incurred that qualifies for payment from either of the three unrestricted fund balance categories, it will be applied in the following order:
  - (1) Committed,
  - (2) Assigned, and
  - (3) Unassigned.

**3. Minimum Unassigned Fund Balance:**

The District will strive to maintain a minimum Unassigned Fund Balance in its General Fund of at least 8.33% of budgeted expenditures. This minimum fund balance is to protect against cash flow shortfalls related to timing of projected revenue receipts and to maintain an emergency funding source.

**4. Replenishing Unassigned Fund Balance Deficiencies:**

When the Unassigned Fund Balance falls below the minimum of 8.33%, the District will replenish shortages/deficiencies using the following budget strategies and timeframe:

- a. The following budgetary strategies shall be utilized by the District to replenish fund deficiencies:
  - (1) The District will reduce recurring expenditures to eliminate any structural deficit;
  - (2) The District will increase recurring or one-time revenues or pursue other funding sources; or
  - (3) Some combination of the two options listed above.

**DISTRICT POLICY ON FUND BALANCE AND RESERVE (Continued)**  
**(Policy Index DI Topic Highlight)**

- b. Minimum Unassigned Fund Balance deficiencies shall be replenished within the following time period:  
 (1) Deficiency resulting in a minimum Unassigned Fund Balance of less than 8.33% shall be replenished over a period not to exceed two (2) years.

**5. Total Fund Balance:**

Should the Total Fund Balance of the General Fund ever exceed 15% of budgeted expenditures, the District will:

- a. Utilize excess funds for one-time expenditures that are non-recurring in nature and which will not require additional future expense outlays for maintenance, additional staffing or other recurring expenditures; or
- b. Consider transferring excess funds to a separate Capital Accumulation Fund (Committed Fund Balance).

**6. Pursuant to the provisions of GASB**

**Statement 54**, the Board hereby commits substantially all of the revenue received by the following Special Revenue funds to be used exclusively for each respective program's operating expenditures.

<u>Special Revenue</u>	<u>Committed Revenue Source</u>
Donations	Donations by individuals or organizations to benefit school program
After School Program	Attendance and registration fees of After School Program (ASP)
Performing Arts	Voluntary student contributions to fund Performing Arts program
Tuition School	User tuition charges
Facility Use	User rental fees
Adult High School	User tuition/GED fees
Public Safety	Student Parking Permit Fees
Artists at School	Donations to fund artist workshops at local schools
Local Schools	Funds earned or donated at local schools are to be used by local principals to benefit students and faculty subject to District policy.

## FUND DESCRIPTION AND BASIS OF ACCOUNTING

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

An important principle that the Governmental Accounting Standards Board (GASB) *Codification of Governmental Accounting and Financial Reporting Standards* includes within the code is the “[Basis of Accounting](#)” which refers to when revenues, expenditures, expenses and transfers, and the related assets and liabilities, are recognized in the accounts and reported in the financial statements.

When budgeting for revenue and expenditures, the District uses one of two methods that the GASB approved: accrual basis or modified accrual basis. [The accrual basis](#) of accounting recognizes transactions in the accounting period when they occur. That is the revenue becomes objectively measurable and earned. Under the [modified accrual basis of accounting](#), expenditures are recognized when they are measurable and incurred; and the revenues must meet two criteria: measurable and available. Available means that the revenue was collected during the year or will be collected within a specified period of time after year-end. The District considers revenues available if they are collected within 60 days after year-end. Budgets are adopted on a basis other than accounting principles generally accepted in the United States of America (GAAP) as allowed by the State of Georgia.

The basis of budgeting is the same as the basis of accounting used in the District’s Comprehensive Annual Financial Report (CAFR) for both Governmental funds and Proprietary funds.

**Governmental funds** are those through which most governmental functions of the District are financed. Governmental fund types use the flow of current financial resources measurement focus and the [modified accrual basis of accounting](#). Under the modified accrual basis of accounting, revenues are recognized when measurable and available. “Measurable” means the amount of the transaction can be determined; and “available” means collectible within the current period or soon enough thereafter to pay liabilities of the current period. The District considers revenues available if they are collected within 60 days after year-end. Property taxes, sales taxes and interest are considered to be susceptible to accrual. Revenue from grants and donations is recognized in the fiscal year in which all eligibility requirements have been satisfied.

Expenditures are generally recognized when the related fund liability is incurred, except for the principal and interest on general long-term debt, claims and judgments and compensated absences, which are recognized as expenditures to the extent they have matured.

The District appropriates budgets for governmental funds including the following fund types:

The ***general fund*** is the District’s primary operating fund. It accounts for all financial resources of the general government, except those required to be accounted for in another fund. Major revenue sources include state funding under the Quality Basic Education Act (QBE) and local property taxes. Expenditures include all costs associated with the daily operations of the schools, except for federal and state grant funded programs, school construction, debt service, lunchroom operations and interdepartmental services.

## FUND DESCRIPTION AND BASIS OF ACCOUNTING (Continued)

The *special revenue funds* are used to account for the proceeds of specific revenue sources that are legally restricted to expenditures for specified purposes. The District has three categories of special revenue funds depending on the revenue source and program purpose.

1. Funds which are funded primarily through fees and tuitions to provide extracurricular activities and special services to the students and citizens of the District.
2. Funds which are funded with State revenues to provide programs and services specified by the State of Georgia.
3. Funds which are funded with Federal revenues to provide programs and services specified by the Federal government.

The *debt service fund* accounts for the accumulation of resources for, and the payment of, general long-term debt principal, interest and related costs. The primary revenue source is local property taxes levied specifically for debt service.

The *capital project funds* account for financial resources used for the acquisition and construction of major capital facilities. The District has three funds used for that purpose: County-Wide Building Fund, SPLOST III (Special Purpose Local Option Sales Tax II), and SPLOST IV Fund.

**Proprietary funds** are those used to account for ongoing organizations and activities which are similar to those found in the private sector. The District appropriates budgets for proprietary funds which are accounted for on the flow of economic resources measurement focus and use the [accrual basis of accounting](#). Under this method, revenues are recorded when earned and expenses are recorded at the time liabilities are incurred, regardless of when the related cash flow takes place. Proprietary funds include the following fund type:

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

**Agency funds** are the fiduciary funds that report only assets and liabilities, are custodial in nature, and do not present results of operations or have a measurement focus. It focuses on net assets and changes in net assets. The District has two individual Agency funds, the Club and Class Fund and the Payroll Withholding Fund. The funds are used to account for assets held by the District as an agent for special school groups and clubs and for salary withholdings collection agencies. The District does not appropriate budgets for these funds.



## RELATIONSHIP OF ORGANIZATIONAL UNITS BY EXPENDITURE FUNCTION OBJECT AND REVENUE SOURCE

Personnel of the Cobb County School District are organizationally classified according to the function that they perform for the District. The organizational chart has been coded with the appropriate function code. The classification of Expenditures and Revenues used in the district financial system as well as their definition have been listed below.

### FUNCTION CODE

The function describes the activity for which a service or material is acquired. Functions include all activities or actions that are performed to accomplish the objectives of an enterprise. The functions of the school district are classified into five broad areas; Instruction, Support Services, Operation of Non-Instructional Services, Facilities Acquisition and Construction and Other Outlays. Functions are further divided into sub-functions and areas of responsibility.

<u>CODE</u>	<u>FUNCTION</u>
100	<u>Instruction</u> Activities dealing directly with the interaction between teachers and students. Teaching may be provided for students in a school classroom, in another location such as a home or hospital, and in other learning situations such as those involving co-curricular activities. It may also be provided through some other approved medium such as television, radio, telephone, and correspondence. Included here are the activities of aides or classroom assistants of any type (clerks, graders, teaching machines, etc.) which assist in the instructional process.
210	<u>Pupil Services</u> Activities designed to assess and improve the well-being of students and to supplement the teaching process. Activities include guidance, counseling, testing, attendance, social work, health services, etc. Also includes supplemental payments for additional duties such as coaching or supervising extracurricular activities.
221	<u>Improvement of Instructional Services</u> Activities which are designed primarily for assisting instructional staff in planning, developing, and evaluating the process of providing challenging learning experiences for students. These include curriculum development, techniques of instruction, child development and understanding, staff training and professional development.
222	<u>Educational Media Services</u> Activities concerned with directing, managing and operating educational media centers. Included are school libraries, audio-visual services and educational television.
223	<u>Federal Grant Administration</u> Activities concerned with the demands of Federal Programs grant management.
230	<u>General Administration</u> Activities concerned with establishing and administering policy in connection with operating the Local Education Agency. These include the activities of the members of the Board of Education. Local activities in interpretation of the laws and statutes and general liability situations are charged here, as are the activities of external auditors. Also recorded here are activities performed by the superintendent, administrative support personnel and deputy, associate, or assistant superintendent having overall administrative responsibility.
240	<u>School Administration</u> Activities concerned with overall administrative responsibility for school operations. Included are activities of principals, assistant principals, full time department chairpersons and clerical staff.

**RELATIONSHIP OF ORGANIZATIONAL UNITS  
BY EXPENDITURE FUNCTION OBJECT AND REVENUE SOURCE (continued)**

- 250      Support Services-Business Activities concerned with fiscal operation of the Local Education Agency, including budgeting, financial and property accounting, payroll, inventory control, internal auditing and managing funds. Also included are purchasing, warehouse and distribution operations, and printing, publishing and duplicating operations.
- 260      Maintenance and Operation of Plant Services Activities concerned with keeping the physical plant open, comfortable, and safe for use, and keeping the grounds, buildings, and equipment in effective working condition and state of repair. This includes the activities of maintaining safety in the buildings, on the grounds, and in the vicinity of the schools. Property insurance expenditures are recorded in this function.
- 270      Student Transportation Activities concerned with the conveyance of students to and from school and trips to school activities. These activities include supervision of student transportation, vehicle operation, servicing and maintenance, bus monitoring and traffic direction. Transportation insurance expenditures are charged to this function.
- 280      Support Services Central Office activities, other than general administration and business services. Included are personnel services, data processing services, strategic planning including research, development and evaluation on a system-wide basis; and public relations activities, such as writing, editing and other preparation necessary to disseminate information to students, staff and the general public.
- 290      Other Support Services All other support services not properly classified elsewhere in the 200 series.
- 310      School Nutrition Program Activities concerned with providing food to students and staff in a school. This service area includes the preparation and serving of regular and incidental meals or snacks in connection with school activities and the delivery of food. Activities should be recorded in Fund 600 (School Nutrition Program) except when paid by federal funds from fund 100 on behalf of the food service operation due to a shortage of funds or by special arrangement.
- 320      Enterprise Operations Activities that are financed and operated in a manner similar to private business enterprises-where the intent is to recover costs through user charges. Examples: Local Education Agency operated bookstore, cannery or freezer plant operation, stadium operation, etc.
- 330      Community Services Operations Activities concerned with providing community services to students, staff or other community participants.
- 400      Facilities Acquisition and Construction Services Activities concerned with the acquisition of land and buildings; renovating buildings; the construction of buildings and additions to buildings; initial installation or extension of service systems and other built-in equipment; and improvements to sites.
- 500      Other Outlays Outlays which cannot be property classified as expenditures, but require budgetary or accounting control. Transfers to other funds are recorded here.
- 510      Debt Service Outlays to retire the long-term debt (obligations in excess of one year) of the Local Education Agency. Included are payments of principal, interest and paying agents' fees. Interest on current loans (repayable within one year) is charged to function 250.



**RELATIONSHIP OF ORGANIZATIONAL UNITS  
BY EXPENDITURE FUNCTION OBJECT AND REVENUE SOURCE (continued)**

**OBJECT CODE**

The object code is used to describe the service or commodity obtained as a result of a specific expenditure. There are several major object categories which may be further subdivided:

<u>CODE</u>	<u>OBJECT</u>
1101-1991	<u>Salaries</u> Salary paid to all school district related personnel
2101-2901	<u>Employee Benefits</u> Expenditures on behalf of the employees. These amounts are not included in the gross salary, but are in excess of that amount. Such payments are fringe benefit payments and, while not paid directly to employees, are part of the cost of personnel services. The employee benefit applicable to any salary should be charged directly to the function to which the salary was charged. Employer benefits should include, but are not limited to, group insurance, social security, retirement, workers compensation, unemployment compensation and annuity plans.
3001-3105	<u>Contract Services</u> Service which can be performed only by persons or firms with specialized skills and knowledge. While a product may or may not result from the transaction, the primary reason for the purchase is the service provided. Included are the services and travel of architects, engineers, auditors, dentists, medical doctors, lawyers, consultants, teachers, accountants, etc.
4301-4321 4410-4901	<u>Purchased Property Services</u> Expenditures for repairs and maintenance services. This includes contracts and agreements covering the upkeep of buildings and equipment as well as technology hardware. Costs for renovating and remodeling are not included here. Expenditures for leasing or renting land, building, equipment or vehicles, etc., for both temporary and long-range use.
6101-6165 6301-6422	<u>Supplies</u> All supply items which would include office supplies, paper, cleaning supplies, etc. This category also includes computer software, food usage, textbooks or books and periodicals.
4111, 5301, 6211-6264	<u>Utilities</u> Includes water and sewer, telephone expenses and energy, including electricity, gas, oil, coal, gasoline, diesel fuel and other services from public or private utilities.
7102-7401	<u>Equipment, Building and Land</u> Expenditures for (a) the purchase or acquisition of land, (b) improvements of land including grading, landscaping, sidewalks, driveways, retaining walls, hydrant installation, initial surfacing and soil treatment of athletic fields, fences and underground storage tanks, (c) the acquisition of existing buildings or contracted construction of buildings, (d) equipment such as machinery, furniture and fixtures, and vehicles, (e) buses to transport students, (f) the purchase or lease-purchase of computers and (g) depreciation expenditures.
Misc Codes	Other expenditures such as student transportation, travel, dues and fees, registration, interest expense, and other goods and services that not classified above.

**RELATIONSHIP OF ORGANIZATIONAL UNITS  
BY EXPENDITURE FUNCTION OBJECT AND REVENUE SOURCE (continued)**

**REVENUE SOURCE CODE**

<u>CODE</u>	<u>REVENUE SOURCE</u>
<i>LOCAL SOURCES</i>	
1110	Property Taxes
1120	Local Option Sales Tax
1121	Other Revenue
1130	Special Purpose Local Optional Sales Tax
1190	Other Taxes
1191	Title Ad Valorem Tax
1192	Title Ad Valorem Fee
1199	Charter Commission Local Revenue
1210	Concession
1215	Club Dues & Fees
1220	Donations
1230	Gate Receipts
1310	Tuition from Individuals
1350	Tuition Summer School
1500	Interest Income
1611	Lunch/ Breakfast Sales
1612	Over/ Short
1621	Supplemental Sales
1622	Adult Sales – Lunch/ Breakfast
1700	Student Activities Revenue
1800	Community Service Activities
1910	Rentals
1920	Contributions/ Donations
1930	Gain on Sales of Fixed Assets
1950	Services Provided Other Lua
1960	Cost of Sales
1990	Federal Indirect Costs
1995	Other Local Revenues

*STATE SOURCES*

3120	QBE Formula Earnings
3121	Mid Term Adj – Salary
3122	QBE Allotment - Operating
3123	Mid Term Adj – Operating
3124	QBE Allotment Reduction
3125	State Categorical Grants
3140	Local Fair Share
3200	Equalization
3300	Lottery Grants
3400	Pre K Program
3510	School Food Service Grant

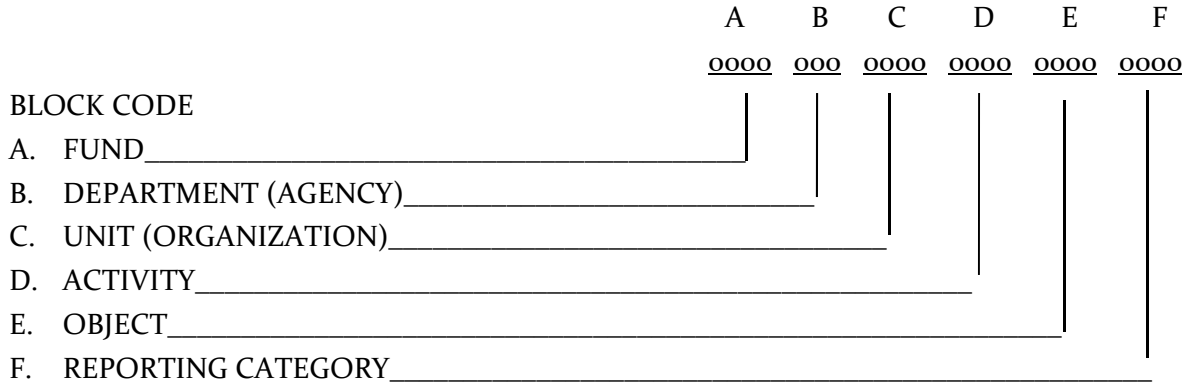
**RELATIONSHIP OF ORGANIZATIONAL UNITS  
BY EXPENDITURE FUNCTION OBJECT AND REVENUE SOURCE (continued)**

<u>CODE</u>	<u>REVENUE SOURCE</u>
3600	Capital Outlay Grants
3610	State Capital Outlay – HB 1187
3800	Other Grants GA D.O.E.
3995	Other State Agencies
 <i>FEDERAL SOURCES</i>	
4300	Categorical Federal Grants
4510	Fed Food Service Grants - Lunch
4511	Fed Food Service Grants – Breakfast
4513	Fed Reimbursement – Snack Program
4520	Federal Grants Ga D.O.E.
4530	Other Federal Grants
4820	Impact Aid – PL 81-874
4900	Revenue USDA Commodities
4995	Other Federal Revenues
 <i>OTHER FINANCING SOURCES</i>	
5300	Sales of Assets
5500	Capital Lease Proceeds
5600	Other Long Term Debt Proceeds
5995	Other Revenue Sources
6400	Extraordinary Items

## ACCOUNT CODE STRUCTURE

### OVERVIEW

The QBE Budget/Accounting transactions consist of six block codes (A through F) with twenty-three alpha/numeric digits by which any budget expenditure can be identified. The alpha/numeric digits are grouped into six block codes diagrammed below with a definition of each block code.



Note: Revenue transactions designate Revenue Source rather than Organization.

### DEFINITIONS

A. **FUND** - A four (4) digit code that identifies a sum of money as a specific resource, which is used for specific, authorized purposes. It provides budgetary control and the preparation of various categorical program reports.

For Example: Fund 0100-General Fund, Fund 0460-Title III

B. **AGENCY** - A three (3) digit alpha/numeric code that identifies the individual responsible for a group of accounts. Formerly division/department.

For Example: Agency411-Mathematics, AgencyE45-Murdock Elementary

C. **ORGANIZATION** - A four (4) digit code that identifies the purpose of the transaction and describes the activity for which a service or material is acquired. Organization includes the activities and actions that are performed to accomplish the objectives of the enterprise.

For example: Org 1101-Instructional Allotment (1000 Series Codes) is one of the 5 broad areas and deals directly with the interaction between teachers and students.

Org 2600-Maintenance & Operations, Org 2840-Technology.

D. **ACTIVITY** - A four (4) digit alpha/numeric code that identifies specific activities and procedures designed to accomplish a predetermined objective. The Quality Basic Education requires the identification of expenditures by specific designated activity levels. An activity

**ACCOUNT CODE STRUCTURE (continued)**

is a group of interdependent, closely related, services and/or activities progressing toward or contributing to a common objective or set of allied objectives.

For Example:

1000 QBE allocation	Services or materials expended in the teaching/ learning process.
1071 Grades 1-3 EIP	
1210 Staff Development	Any Staff Development expenses
1310 Media Centers	Educational media can be defined as any device or content materials used for teaching and learning purposes. These include printed and non-printed sensory materials.
9990 Undistributed	All transactions which cannot be assigned to a program listed below are classified here. At the school level, this program is used for purchase of office supplies.

E. **OBJECT** - A four (4) digit code that identifies the nature and goal of an account or transaction describing the specific service or commodity obtained. For example: 6101 identifies the expenditure as instructional supplies.

For Example:

OBJECT	TITLE	CLASSIFICATION
1101	Salary - Classroom Teacher	Classroom teacher salaries
1107	Salary - Teacher Miscellaneous	Miscellaneous salaries for teachers
1131	Salary - Substitute Teacher	Substitute teachers salaries
1421 & 1422	Salary - Substitute Clerical	Salaries for Supplemental Clerical
1861	Salary - Custodians	Custodian Salaries
3001	Contract Services	Services performed by individuals or firms with specialized skills and knowledge. Primary reason for contract is the service provided in support of staff development.
5801	Local Mileage	Discretionary-Local mileage reimbursement

F. **REPORTING CATEGORY** - A four (4) digit code that indicates the location/ site where the service located.

For Example: Reporting Category 0145-Murdock ES, 0330-Barber MS, 0512-Lassiter HS, 0809-514 Glover Street.

**COBB COUNTY SCHOOL DISTRICT  
FY2018 BOARD OF EDUCATION ADOPTED BUDGET  
CONSOLIDATED BUDGET STATEMENT**

The FY2018 consolidated budget presented below is for informational purposes only. While informative, this consolidated statement shows mixed types of funds. It does not represent an operational statement of the District, but merely a total of all budget types within.

Description	General Fund	Special Revenue	Debt Services	Capital Project	Internal Service	Total All Funds
Beginning Fund Balance July 1 (Estimated)	\$113,237,739	\$27,700,888	\$0	\$106,758,465	\$8,548,792	\$256,245,884
Revenue:						
Local	\$491,621,094	\$32,097,092	\$0	\$130,020,000	\$7,107,662	\$660,845,848
State	\$525,902,884	\$6,963,365	\$0	\$2,075,912	\$0	\$534,942,161
Federal	\$5,752,798	\$83,278,529	\$0	\$0	\$0	\$89,031,327
Transfers/Other	\$122,881	\$1,218,377	\$0	\$500,000	\$1,266,133	\$3,107,391
Total Revenue:	\$1,023,399,657	\$123,557,363	\$0	\$132,595,912	\$8,373,795	\$1,287,926,727
<b>Total Revenue &amp; Fund Balance</b>	<b>\$1,136,637,396</b>	<b>\$151,258,251</b>	<b>\$0</b>	<b>\$239,354,377</b>	<b>\$16,922,587</b>	<b>\$1,544,172,611</b>
Appropriations:						
Instruction	\$740,730,718	\$23,651,431	\$0	\$0	\$0	\$764,382,149
Pupil Support Services	\$25,516,295	\$9,305,776	\$0	\$0	\$0	\$34,822,071
Improvement of Instructional Svcs	\$12,824,959	\$17,958,745	\$0	\$0	\$0	\$30,783,704
Educational Media	\$17,163,047	\$7,333	\$0	\$0	\$0	\$17,170,380
General Administration	\$0	\$1,008,076	\$0	\$0	\$0	\$1,008,076
School Administration	\$10,622,991	\$1,633,739	\$0	\$0	\$0	\$12,256,730
Federal Grant Administration	\$73,210,076	\$174,987	\$0	\$0	\$0	\$73,385,063
Support Services-Business	\$5,625,284	\$27,781	\$0	\$0	\$8,373,795	\$14,026,860
Operations & Maint of Plant Svc	\$70,920,432	\$1,566,331	\$0	\$0	\$0	\$72,486,763
Student Transportation	\$49,523,665	\$1,170,696	\$0	\$0	\$0	\$50,694,361
Central Support Services	\$17,275,202	\$279,980	\$0	\$0	\$0	\$17,555,182
Other Support Services	\$90,625	\$0	\$0	\$0	\$0	\$90,625
School Nutrition	\$0	\$58,593,405	\$0	\$0	\$0	\$58,593,405
Community Services	\$86,216	\$11,031,923	\$0	\$0	\$0	\$11,118,139
Capital Outlay	\$500	\$0	\$0	\$159,473,597	\$0	\$159,474,097
Transfers	\$2,984,510	\$0	\$0	\$400,000	\$0	\$3,384,510
Debt Service	\$0	\$0	\$0	\$0	\$0	\$0
Total Appropriations	\$1,026,574,520	\$126,410,203	\$0	\$159,873,597	\$8,373,795	\$1,321,232,115
Ending Fund Balance June 30 (Estimated)	\$110,062,876	\$24,848,048	\$0	\$79,480,780	\$8,548,792	\$222,940,496
<b>Total Expenditures &amp; Fund Balance</b>	<b>\$1,136,637,396</b>	<b>\$151,258,251</b>	<b>\$0</b>	<b>\$239,354,377</b>	<b>\$16,922,587</b>	<b>\$1,544,172,611</b>

**FUND DESCRIPTIONS**

- The **General Fund** is the District's primary operating fund. It accounts for all financial resources of the general government, except those required to be accounted for in another fund.
- The **Special Revenue Fund** is used to account for the proceeds of specific revenue sources that are legally restricted to expenditures for specified purposes.
- The **Debt Service Fund** accounts for the accumulation of resources for, and the payment of, general long-term debt principal, interest and related costs.
- The **Capital Project Fund** accounts for financial resources used for the acquisition and construction of major capital facilities.
- The **Internal Service Fund** is used to account for the financing of goods or services provided by one department to other departments on a cost-reimbursement basis.

**OVERVIEW OF REVENUES AND EXPENDITURES FOR ALL FUNDS  
THREE YEAR SUMMARY**

Description	General Fund			Special Revenue		
	2016 Actual	2017 Revised Budget	2018 Approved Budget	2016 Actual	2017 Revised Budget	2018 Approved Budget
Beginning Fund Balance July 1 (Estimated)	\$132,029,183	\$104,385,552	\$113,237,739	\$26,250,808	\$27,290,843	\$27,700,888
Revenue:						
Local	\$447,169,861	\$471,875,888	\$491,621,094	\$31,400,274	\$34,774,364	\$32,097,092
State	\$481,933,453	\$498,570,790	\$525,902,884	\$6,496,866	\$9,433,939	\$6,963,365
Federal	\$7,276,589	\$5,486,843	\$5,752,798	\$83,675,093	\$100,359,301	\$83,278,529
Transfers/Other	\$519,716	\$122,881	\$122,881	\$927,732	\$1,220,067	\$1,218,377
Total Revenue	\$936,899,620	\$976,056,402	\$1,023,399,657	\$122,499,964	\$145,787,671	\$123,557,363
Total Revenue & Fund Balance	\$1,068,928,803	\$1,080,441,954	\$1,136,637,396	\$148,750,772	\$173,078,514	\$151,258,251
Appropriations:						
Instruction	\$695,003,423	\$715,249,869	\$740,730,718	\$26,401,114	\$36,477,293	\$23,651,431
Pupil Support Svcs	\$25,478,104	\$24,793,701	\$25,516,295	\$3,619,709	\$10,940,362	\$9,305,776
Improvement of Instructional Svcs	\$10,371,804	\$13,800,199	\$12,824,959	\$18,361,917	\$23,274,002	\$17,958,745
Educational Media Services	\$15,339,988	\$15,812,635	\$17,163,047	\$0	\$7,333	\$7,333
General Administration	\$9,816,528	\$11,349,567	\$10,622,991	\$1,676,730	\$2,125,485	\$1,633,739
School Administration	\$68,970,826	\$71,280,114	\$73,210,076	\$150,764	\$174,104	\$174,987
Federal Grant Administration	\$0	\$0	\$0	\$852,363	\$1,379,716	\$1,008,076
Support Services-Business	\$6,467,089	\$7,169,141	\$5,625,284	\$22,096	\$41,506	\$27,781
Operations & Maint of Plant Svc	\$64,279,458	\$68,955,946	\$70,920,432	\$1,459,465	\$1,605,945	\$1,566,331
Student Transportation	\$46,565,589	\$48,512,066	\$49,523,665	\$1,829,172	\$2,034,373	\$1,170,696
Central Support Services	\$18,098,002	\$16,139,510	\$17,275,202	\$552,055	\$533,074	\$279,980
Other Support Services	\$86,187	\$104,749	\$90,625	\$2,927,052	\$929,160	\$0
School Nutrition	\$0	\$0	\$0	\$54,013,585	\$59,157,848	\$58,593,405
Community Services	\$78,825	\$81,534	\$86,216	\$9,593,908	\$11,441,774	\$11,031,923
Capital Outlay	\$20,995	\$15,370	\$500	\$0	\$0	\$0
Transfers	\$3,966,434	\$5,993,083	\$2,984,510	\$0	\$0	\$0
Debt Service	\$0	\$0	\$0	\$0	\$0	\$0
Total Appropriations	\$964,543,251	\$999,257,484	\$1,026,574,520	\$121,459,930	\$150,121,975	\$126,410,203
Ending Fund Balance June 30 (Estimated)	\$104,385,552	\$81,184,470	\$110,062,876	\$27,290,843	\$22,956,539	\$24,848,048
Total Expenditures & Fund Balance	\$1,068,928,803	\$1,080,441,954	\$1,136,637,396	\$148,750,772	\$173,078,514	\$151,258,251

Note: Extremely conservative revenue and expenditure budget assumptions have been utilized in the budget process. As a result, the General Fund fund balance assignments did not materialize and in fact the District's total fund balance continues to grow.

Note: The Board of Education approved Fiscal Year 2018 Budget that includes the use of \$3.17 million General Fund fund balance to help offset one-time cost and balance the budget.

**OVERVIEW OF REVENUES AND EXPENDITURES FOR ALL FUNDS  
THREE YEAR SUMMARY**

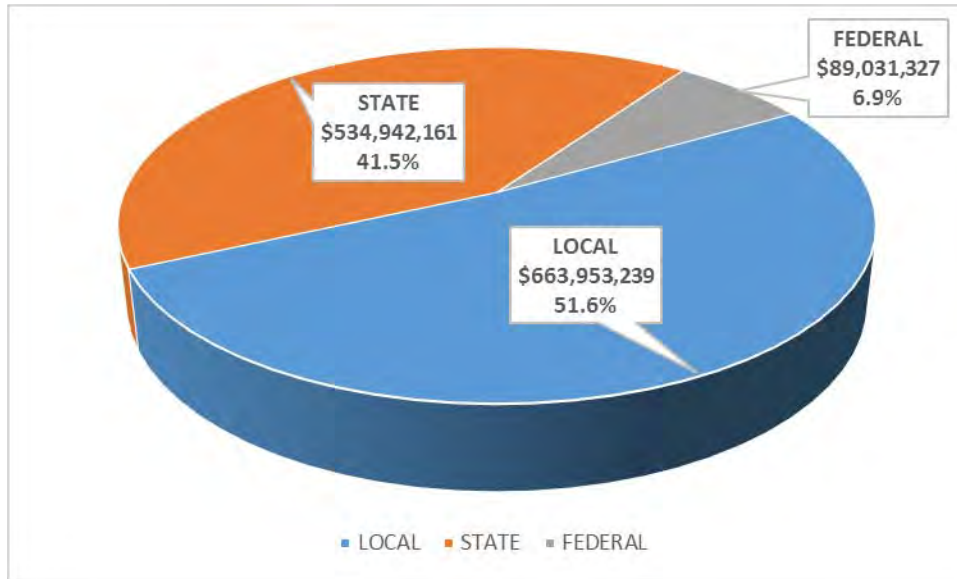
Description	Debt Service			Capital Projects		
	2016 Actual	2017 Revised Budget	2018 Approved Budget	2016 Actual	2017 Revised Budget	2018 Approved Budget
Beginning Fund Balance July 1 (Estimated)	\$395,859	(\$0)	\$0	\$108,598,986	\$126,258,945	\$106,758,465
Revenue:						
Local	\$976	\$0	\$0	\$129,910,109	\$133,813,688	\$130,020,000
State	\$0	\$0	\$0	\$21,581,548	\$9,133,928	\$2,075,912
Federal	\$0	\$0	\$0	\$0	\$0	\$0
Transfers/Other	\$0	\$0	\$0	\$3,326,674	\$3,564,721	\$500,000
Total Revenue	\$976	\$0	\$0	\$154,818,331	\$146,512,337	\$132,595,912
Total Revenue & Fund Balance	\$396,835	(\$0)	\$0	\$263,417,317	\$272,771,282	\$239,354,377
Appropriations:						
Instruction	\$0	\$0	\$0	\$0	\$0	\$0
Pupil Support Svcs	\$0	\$0	\$0	\$0	\$0	\$0
Improvement of Instructional Svcs	\$0	\$0	\$0	\$0	\$0	\$0
Educational Media Services	\$0	\$0	\$0	\$0	\$0	\$0
General Administration	\$0	\$0	\$0	\$0	\$0	\$0
School Administration	\$0	\$0	\$0	\$0	\$0	\$0
Federal Grant Administration	\$0	\$0	\$0	\$0	\$0	\$0
Support Svcs - Business	\$0	\$0	\$0	\$0	\$0	\$0
Operations & Maint of Plant Svc	\$0	\$0	\$0	\$0	\$0	\$0
Student Transportation	\$0	\$0	\$0	\$0	\$0	\$0
Central Suppt Svcs	\$0	\$0	\$0	\$0	\$0	\$0
Other Suppt Svcs	\$0	\$0	\$0	\$0	\$0	\$0
School Nutrition	\$0	\$0	\$0	\$0	\$0	\$0
Community Services	\$0	\$0	\$0	\$0	\$0	\$0
Capital Projects	\$0	\$0	\$0	\$136,232,362	\$165,445,420	\$159,473,597
Transfers	\$396,835	\$0	\$0	\$926,010	\$567,397	\$400,000
Debt Services	\$0	\$0	\$0	\$0	\$0	\$0
Total Appropriations	\$396,835	\$0	\$0	\$137,158,372	\$166,012,817	\$159,873,597
Ending Fund Balance June 30 (Estimated)	(\$0)	(\$0)	\$0	\$126,258,945	\$106,758,465	\$79,480,780
Total Expenditures & Fund Balance	\$396,835	(\$0)	\$0	\$263,417,317	\$272,771,282	\$239,354,377



**OVERVIEW OF REVENUES AND EXPENDITURES FOR ALL FUNDS  
THREE YEAR SUMMARY**

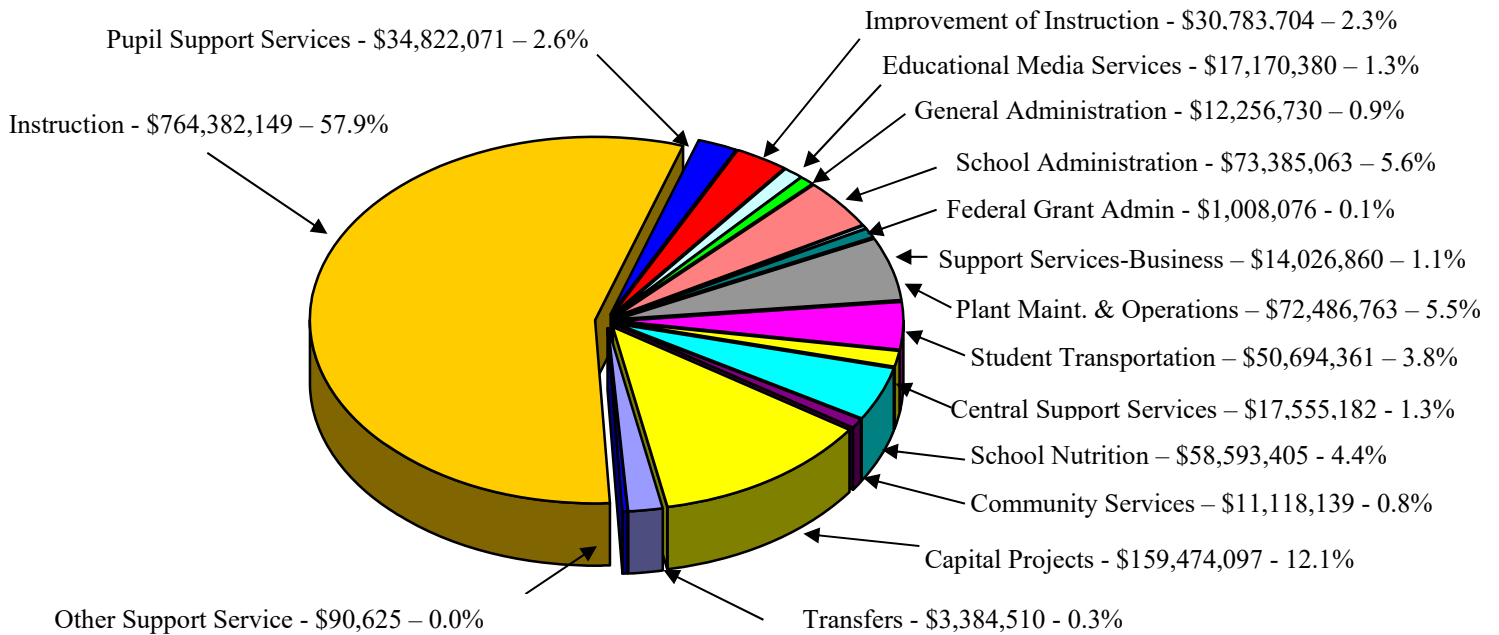
Description	Internal Service			Total All Funds		
	2016 Actual	2017 Revised Budget	2018 Approved Budget	2016 Actual	2017 Revised Budget	2018 Approved Budget
Beginning Fund Balance July 1 (Estimated)	\$7,167,195	\$7,808,404	\$8,548,792	\$274,442,031	\$265,743,743	\$256,245,884
Revenue:						
Local	\$6,047,971	\$7,044,487	\$7,107,662	\$614,529,190	\$647,508,427	\$660,845,848
State	\$0	\$0	\$0	\$510,011,868	\$517,138,657	\$534,942,161
Federal	\$0	\$0	\$0	\$90,951,681	\$105,846,144	\$89,031,327
Transfers/Other	\$444,862	\$1,208,294	\$1,266,133	\$5,218,984	\$6,115,963	\$3,107,391
Total Revenue:	\$6,492,833	\$8,252,781	\$8,373,795	\$1,220,711,724	\$1,276,609,191	\$1,287,926,727
Total Revenue & Fund Balance	\$13,660,028	\$16,061,185	\$16,922,587	\$1,495,153,755	\$1,542,352,934	\$1,544,172,611
Appropriations:						
Instruction	\$0	\$0	\$0	\$721,404,537	\$751,727,162	\$764,382,149
Pupil Support Svcs	\$0	\$0	\$0	\$29,097,814	\$35,734,063	\$34,822,071
Improvement of Instructional Svcs	\$0	\$0	\$0	\$28,733,721	\$37,074,201	\$30,783,704
Educational Media Services	\$0	\$0	\$0	\$15,339,988	\$15,819,968	\$17,170,380
General Administration	\$0	\$0	\$0	\$11,493,259	\$13,475,052	\$12,256,730
School Administration	\$0	\$0	\$0	\$69,121,590	\$71,454,218	\$73,385,063
Federal Grant Administration	\$0	\$0	\$0	\$852,363	\$1,379,716	\$1,008,076
Support Svcs - Business	\$5,851,624	\$7,927,781	\$8,373,795	\$12,340,809	\$15,138,428	\$14,026,860
Operations & Maint of Plant Svc	\$0	\$0	\$0	\$65,738,923	\$70,561,891	\$72,486,763
Student Transportation	\$0	\$0	\$0	\$48,394,761	\$50,546,439	\$50,694,361
Central Suppt Svcs	\$0	\$0	\$0	\$18,650,057	\$16,672,584	\$17,555,182
Other Suppt Svcs	\$0	\$0	\$0	\$3,013,239	\$1,033,909	\$90,625
School Nutrition	\$0	\$0	\$0	\$54,013,585	\$59,157,848	\$58,593,405
Community Services	\$0	\$0	\$0	\$9,672,733	\$11,523,308	\$11,118,139
Capital Projects	\$0	\$0	\$0	\$136,253,357	\$165,460,790	\$159,474,097
Transfers	\$0	\$0	\$0	\$5,289,279	\$6,560,480	\$3,384,510
Debt Services	\$0	\$0	\$0	\$0	\$0	\$0
Total Appropriations	\$5,851,624	\$7,927,781	\$8,373,795	\$1,229,410,012	\$1,323,320,057	\$1,321,232,115
Ending Fund Balance June 30 (Estimated)	\$7,808,404	\$8,133,404	\$8,548,792	\$265,743,743	\$219,032,877	\$222,940,496
Total Expenditures & Fund Balance	\$13,660,028	\$16,061,185	\$16,922,587	\$1,495,153,755	\$1,542,352,934	\$1,544,172,611

**COBB COUNTY SCHOOL DISTRICT  
FISCAL YEAR 2018 REVENUE – ALL FUNDS**



TOTAL REVENUE - \$1,287,926,727

**COBB COUNTY SCHOOL DISTRICT  
FISCAL YEAR 2018 EXPENDITURES – ALL FUNDS**

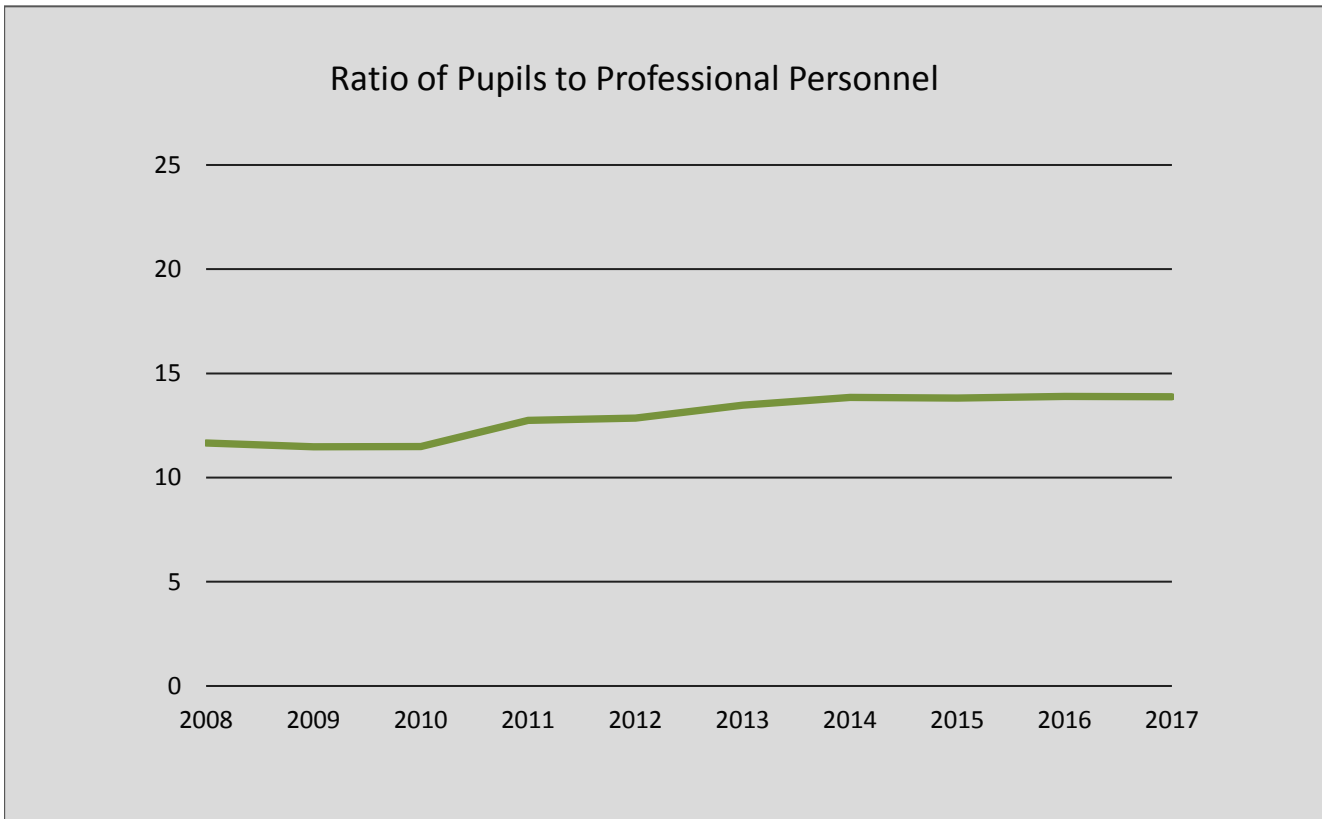


TOTAL EXPENDITURES - \$1,321,232,115



# Pay for Priorities

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



Fiscal Year	Professional Personnel (a)	Other Operating Personnel (b)	Service Personnel (c)	Total Personnel	Active Student Enrollment	Ratio of Pupils to Professional Personnel
2008	9,101	3,379	2,972	15,452	106,056	11.7 to 1
2009	9,213	3,391	3,049	15,653	105,742	11.5
2010	9,272	3,046	2,994	15,312	106,488	11.5
2011	8,378	2,841	2,857	14,076	106,836	12.8
2012	8,290	2,970	2,847	14,107	106,502	12.8
2013	8,008	2,896	2,813	13,717	107,914	13.5
2014	7,907	2,821	2,834	13,562	109,529	13.9
2015	8,036	2,769	2,949	13,754	111,060	13.8
2016	8,050	2,943	2,599	13,592	111,848	13.9
2017	8,099	2,953	2,613	13,665	112,412	13.9

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

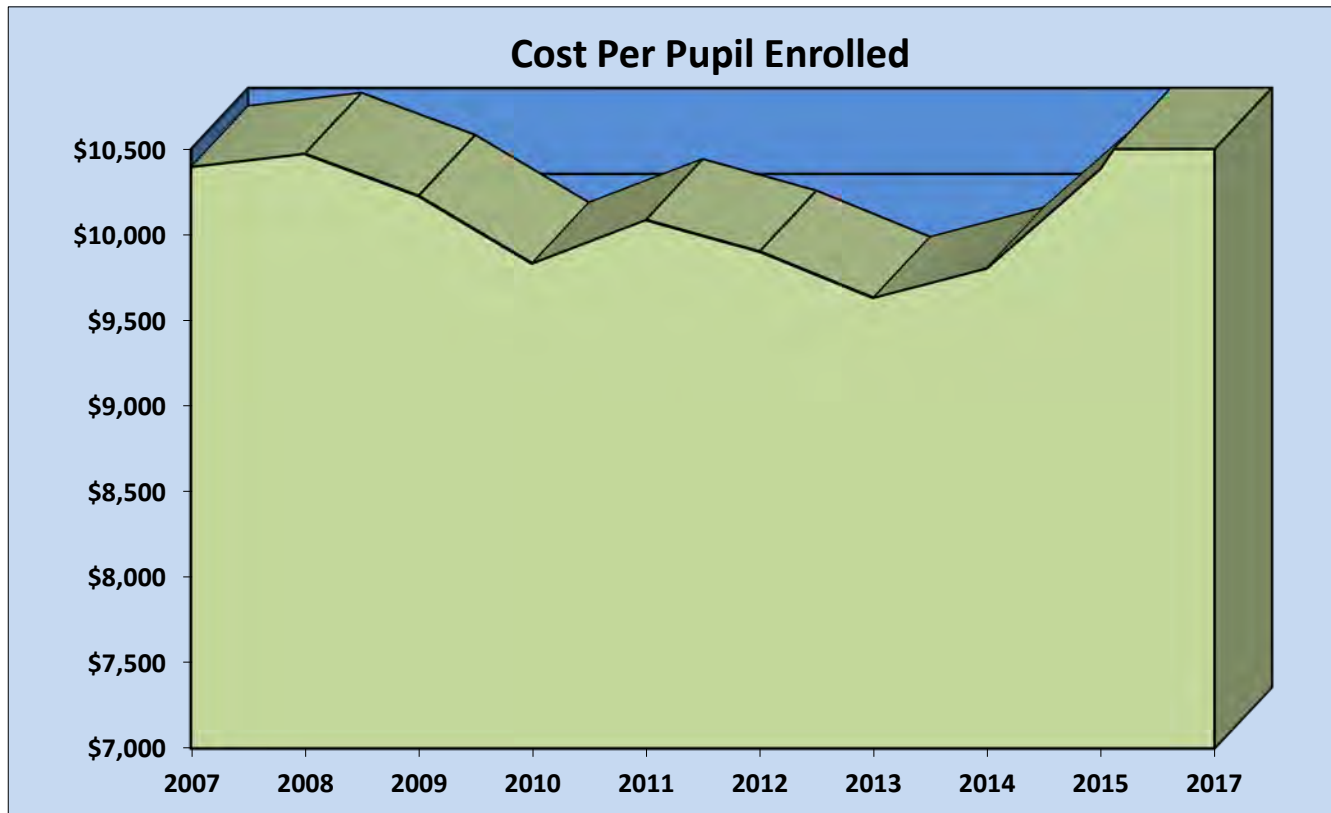
(b) Other operating personnel includes non-certified leadership personnel, classroom aides, secretarial and clerical employees, and other technicians.

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

Source: District Records

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

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Fiscal Year	Active Student Enrollment	Cost Per Pupil Enrolled	Percentage of Change	Professional Personnel	Ratio of Pupils to Professional Personnel
2007	106,056	\$ 10,395	-	9,101	11.7 to 1
2008	105,742	10,472	0.74%	9,213	11.5
2009	106,488	10,226	-2.35%	9,272	11.5
2010	106,836	9,832	-3.86%	8,378	12.8
2011	106,502	10,086	2.58%	8,290	12.8
2012	107,914	9,901	-1.83%	8,008	13.5
2013	109,529	9,631	-2.73%	7,907	13.9
2014	111,060	9,803	1.79%	8,036	13.8
2015	111,848	10,385	5.94%	8,050	13.9
2017	112,412	11,373	9.52%	8,099	13.9

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

Source: District Records

**COBB COUNTY SCHOOL DISTRICT  
SCHOOL FREE, REDUCED, AND PAID MEALS SERVED**

	<u>2008</u>	<u>2009</u>	<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>
<b><u>Lunch Meals Served:</u></b>										
Free	4,793,612	5,071,514	5,431,147	5,682,916	6,108,727	6,259,424	5,974,344	6,317,083	6,359,933	6,119,186
Reduced	930,874	966,918	953,736	782,831	856,787	804,816	747,657	813,378	783,085	868,249
Paid	6,285,496	6,067,742	5,761,514	5,400,692	5,431,257	4,489,357	4,030,775	4,492,023	4,454,873	4,293,457
Total	<b>12,009,982</b>	<b>12,106,174</b>	<b>12,146,397</b>	<b>11,866,439</b>	<b>12,396,771</b>	<b>11,553,597</b>	<b>10,752,776</b>	<b>11,622,484</b>	<b>11,597,891</b>	<b>11,280,892</b>
Daily Average	<b>67,000</b>	<b>66,000</b>	<b>67,000</b>	<b>69,394</b>	<b>69,645</b>	<b>65,274</b>	<b>63,626</b>	<b>66,414</b>	<b>64,432</b>	<b>63,376</b>
Student Price	<b>\$1.60-\$1.85</b>	<b>\$1.60-\$1.85</b>	<b>\$1.60-\$1.85</b>	<b>\$1.60-\$1.85</b>	<b>\$1.65-\$1.90</b>	<b>\$2.15-\$2.40</b>	<b>\$2.15-\$2.40</b>	<b>\$2.15-\$2.40</b>	<b>\$2.25-\$2.50</b>	<b>\$2.25 - \$2.50</b>
<b><u>Breakfast Meals Served:</u></b>										
Free	2,117,960	2,254,400	2,342,200	2,454,794	2,731,969	2,826,731	2,586,164	2,850,009	2,915,939	2,852,515
Reduced	264,322	261,452	260,296	207,989	237,340	231,097	206,095	238,792	245,516	290,280
Paid	556,749	533,810	485,545	466,270	488,977	406,550	354,073	414,343	453,400	468,063
Total	<b>2,939,031</b>	<b>3,049,662</b>	<b>3,088,041</b>	<b>3,129,053</b>	<b>3,458,286</b>	<b>3,464,378</b>	<b>3,146,332</b>	<b>3,503,144</b>	<b>3,614,855</b>	<b>3,610,858</b>
Daily Average	<b>16,000</b>	<b>17,000</b>	<b>17,000</b>	<b>18,625</b>	<b>19,428</b>	<b>19,572</b>	<b>18,617</b>	<b>20,018</b>	<b>20,082</b>	<b>20,286</b>
Student Price	<b>\$1.00</b>	<b>\$1.00</b>	<b>\$1.00</b>	<b>\$1.00</b>	<b>\$1.00</b>	<b>\$1.25</b>	<b>\$1.25</b>	<b>\$1.25</b>	<b>\$1.25</b>	<b>\$1.25</b>
<b><u>Total Meals Served:</u></b>										
Free	6,911,572	7,325,914	7,773,347	8,137,710	8,840,696	9,086,155	8,560,508	9,167,092	9,275,872	8,971,701
Reduced	1,195,196	1,228,370	1,214,032	990,820	1,094,127	1,035,913	953,752	1,052,170	1,028,601	1,158,529
Paid	6,842,245	6,601,552	6,247,059	5,866,962	5,920,234	4,895,907	4,384,848	4,906,366	4,908,273	4,761,520
Total	<b>14,949,013</b>	<b>15,155,836</b>	<b>15,234,438</b>	<b>14,995,492</b>	<b>15,855,057</b>	<b>15,017,975</b>	<b>13,899,108</b>	<b>15,125,628</b>	<b>15,212,746</b>	<b>14,891,750</b>
Daily Average	<b>83,000</b>	<b>83,000</b>	<b>84,000</b>	<b>88,019</b>	<b>89,073</b>	<b>84,846</b>	<b>82,243</b>	<b>86,432</b>	<b>84,514</b>	<b>83,662</b>

**COMPARISON OF COBB AND STATE TEACHER SALARY  
FY2016 - 2017**

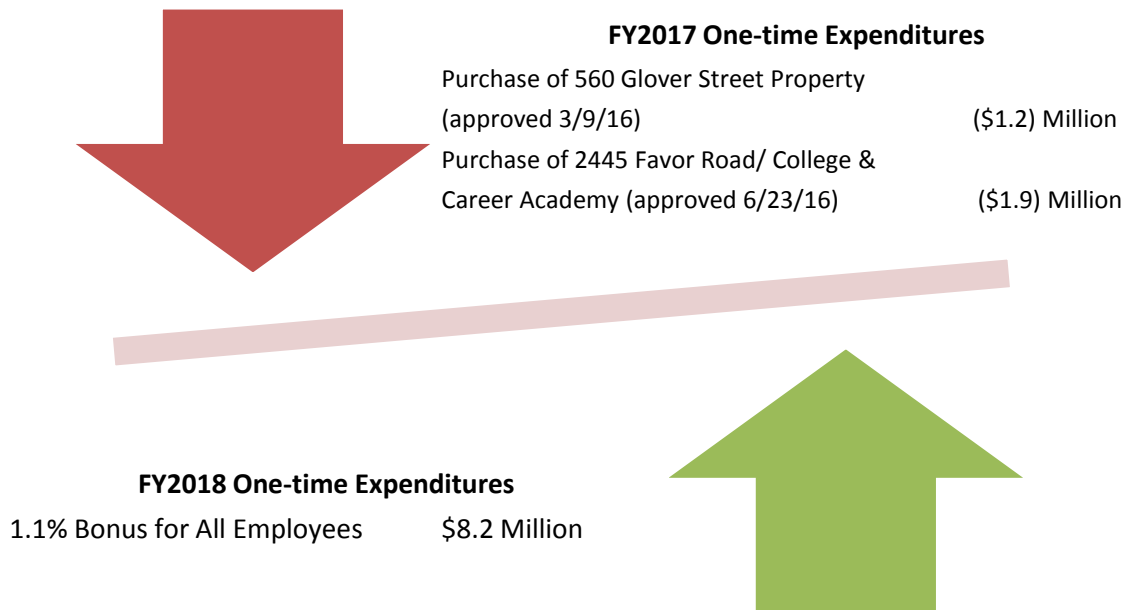
COBB STEP	STATE STEP	COBB CIT4	STATE T-4	Local Supplement	% Higher than State	COBB CIT5	STATE T-5	Local Supplement	% Higher than State	COBB CIT6	STATE T-6	Local Supplement	% Higher than State	COBB CIT7	STATE T-7	Local Supplement	% Higher than State
1-3	E	42,364	33,424	8,940	26.7%	46,841	38,438	8,403	21.9%	52,510	43,435	9,075	20.9%	58,031	48,213	9,818	20.4%
4	1	43,799	34,427	9,372	27.2%	48,248	39,591	8,657	21.9%	54,085	44,738	9,347	20.9%	59,773	49,659	10,114	20.4%
5	2	44,341	35,460	8,881	25.0%	49,839	40,779	9,060	22.2%	56,320	46,080	10,240	22.2%	62,514	51,149	11,365	22.2%
6	3	45,091	36,524	8,567	23.5%	51,333	42,002	9,331	22.2%	58,008	47,462	10,546	22.2%	64,390	52,683	11,707	22.2%
7	4	46,892	37,985	8,907	23.4%	53,229	43,682	9,547	21.9%	59,826	49,360	10,466	21.2%	66,409	54,790	11,619	21.2%
8	5	48,302	39,125	9,177	23.5%	54,826	44,992	9,834	21.9%	61,622	50,841	10,781	21.2%	68,401	56,434	11,967	21.2%
9	6	50,475	40,886	9,589	23.5%	57,295	47,017	10,278	21.9%	64,229	53,129	11,100	20.9%	70,983	58,974	12,009	20.4%
10-11	7	51,987	42,113	9,874	23.4%	59,014	48,428	10,586	21.9%	66,155	54,723	11,432	20.9%	73,111	60,743	12,368	20.4%
12-13	L1	53,545	43,376	10,169	23.4%	60,785	49,881	10,904	21.9%	68,142	56,365	11,777	20.9%	75,304	62,565	12,739	20.4%
14-15	L2	55,153	44,677	10,476	23.4%	62,609	51,377	11,232	21.9%	70,184	58,056	12,128	20.9%	77,564	64,442	13,122	20.4%
16-17	L3	56,808	46,017	10,791	23.5%	64,487	52,918	11,569	21.9%	72,289	59,798	12,491	20.9%	79,890	66,375	13,515	20.4%
18-19	L4	58,514	47,398	11,116	23.5%	66,421	54,506	11,915	21.9%	74,458	61,592	12,866	20.9%	82,287	68,366	13,921	20.4%
20-21	L5	60,463	48,820	11,643	23.8%	68,640	56,141	12,499	22.3%	76,954	63,440	13,514	21.3%	85,047	70,417	14,630	20.8%
22-23	L6	62,006	50,285	11,721	23.3%	70,425	57,825	12,600	21.8%	78,973	65,343	13,630	20.9%	87,291	72,530	14,761	20.4%
24-26	L6	62,516	50,285	12,231	24.3%	70,959	57,825	13,134	22.7%	79,562	65,343	14,219	21.8%	87,932	72,530	15,402	21.2%
27-29	L6	63,035	50,285	12,750	25.4%	71,525	57,825	13,700	23.7%	80,155	65,343	14,812	22.7%	88,589	72,530	16,059	22.1%
30+	L6	63,568	50,285	13,283	26.4%	72,116	57,825	14,291	24.7%	80,795	65,343	15,452	23.6%	89,264	72,530	16,734	23.1%

## FINDING EFFICIENCIES IN BUDGET PLANNING PROCESS

### ONE-TIME COST ANALYSIS

The Cobb County School District is diligent in evaluating all services that are using tax-payer funds. Services that are not intended to be used for more than one budget year are identified as one-time cost during the budget process. These costs are isolated and automatically deducted from the coming year's continuation budget. One-time costs are detailed for Administration and Board review as part of the review.

#### Impact of Identified One-Time Expenditures to the FY2018 Budget



CCSD Budget Tools for the Board of Education, Administration and stakeholders are available on the District's public website. The tools include:

FY2018 Tentative Budget Rollout Overview General Fund

FY2018 Overview General Fund

FY2018 Notebook General Fund

All of the resources are located at <http://www.cobbk12.org/centraloffice/finance/2018Budget/>.



**FINDING EFFICIENCIES IN BUDGET PLANNING PROCESS (Continued)**

**FINDING EFFICIENCIES**

Cobb County School District sees a direct connection between success through continuous improvement and the performance in efficiencies. Miscellaneous expenditure adjustments are included as part of the annual budget process. The evaluation of these miscellaneous expenditures allows the District to focus on its core business, educating students, successfully and without waste. Even the smallest efficiencies are identified and adjusted in the budget. The following efficiencies were identified and adjusted as part of the FY2018 Budget

**Efficiency Identification and/or Adjustments**

Expenditure Description	Amount	Comments
CONVERT 41.00 ISS TEACHER POSITIONS TO PARAPROS	<b>(\$2,001,497)</b>	Change recommended by District Leadership Division
REDUCE 20 ADDITIONAL DAY FUNDING	<b>(\$1,000,000)</b>	The District was able to meet the instructional needs of students through differentiate instruction during the school day. As part of the IE2 waiver, the District was able to utilize flexibility with these funds
NET CHANGE IN UTILITIES	<b>(\$99,000)</b>	Changes per recommendation of Maintenance & Transportation Departments
TRANSFER TO OTHER FUNDS	<b>(\$93,851)</b>	Changes based on the evaluation of individual funds revenues and expenditures
CELL TOWERS	<b>\$1,541,206</b>	Adjustment per cell tower schedule
MISSCELLANEOUS GRANTS	<b>\$1,352,291</b>	Adjustment to match anticipated grant revenue
Total	<b>(\$300,581)</b>	

## GEORGIA DEPARTMENT OF EDUCATION FINANCIAL EFFICIENCY STAR RATING (FESR)

**The Financial Efficiency Star Rating (FESR)** provides a comparison of district spending per student with overall academic performance. The rating is based on the district's three-year average College and Career Ready Performance Index (CCRPI) score and the percentile of the three-year average per pupil expenditure (PPE). The FESR should be one measure that a user evaluates in conjunction with all other information provided for each school and district. The goal of the star rating is to provide a comparison of district spending per student with overall academic performance.

O.C.G.A. §20-14-33 requires the Governor's Office of Student Achievement (GOSA), in coordination with GaDOE, to create a financial efficiency rating. The law requires that GOSA and the GaDOE collaborate to "adopt and annually review, and revise as necessary, indicators of the quality of learning by students, financial efficiency, and school climate for individual schools and for school systems."

Financial efficiency "may include an analysis of how federal and state funds spent by local school systems impact student achievement and school improvement, and components used to determine financial efficiency may include actual achievement, resource efficiency, and student participation in standardized testing."

The FESR is designed to provide information on the relationship between per pupil expenditure and academic achievement. The FESR utilizes a three-year average of *Per Pupil Expenditures (PPE)* and *College and Career Ready Performance Index (CCRPI)* scores to determine the rating. The ratings will be displayed as supplemental information to CCRPI scores. The rating must be based upon five stars. The FESR applies a scale of one-half star to five stars, in which a rating of one-half star designates a high-spending district with a low CCRPI and a rating of five stars designates a low-spending district with a high CCRPI.

The FESR should be one measure that a user evaluates in conjunction with all other information provided for each school and district.

1. For all Georgia School Districts 2016 FESR Rating: Link 8 in Supplemental Materials
2. For 2016 FESR Rating Calculation Guide: Link 9 in Supplement Materials

A more detailed discussion of the limitations of this measure can be found in website of State of Georgia The governor's Office of Student Achievement: <https://gosa.georgia.gov/financial-efficiency-star-rating>



**COBB COUNTY SCHOOL DISTRICT  
FIVE YEARS GENERAL FUND FORECAST**

Type	Category	FY2017 Board Approved		FY2018	FY2019	FY2020	FY2021	FY2022	FY2023	Assumptions
		Revised	Budget							
1 Local	Property Tax Revenue	\$	408,148,620	\$ 429,585,042	\$ 457,508,070	\$ 487,246,094	\$ 518,917,090	\$ 552,646,701	\$ 588,568,737	<u>Property Digest Information</u> FY2018 Projected Digest 6.00% FY2019 Projected Digest 6.50% FY2020 Projected Digest 6.50% FY2021 Projected Digest 6.50% FY2022 Projected Digest 6.50% FY2023 Projected Digest 6.50%
2	Other Tax Revenue	\$	60,044,703	\$ 56,725,749	\$ 56,725,749	\$ 56,725,749	\$ 56,725,749	\$ 56,725,749	\$ 56,725,749	Constant
3	Other Local	\$	3,206,434	\$ 5,433,184	\$ 5,433,184	\$ 5,433,184	\$ 5,433,184	\$ 5,433,184	\$ 5,433,184	Constant
4 State	Miscellaneous State Grant	\$	4,375,434	\$ 5,727,725	\$ 5,727,725	\$ 5,727,725	\$ 5,727,725	\$ 5,727,725	\$ 5,727,725	Constant
5	QBE	\$	495,184,803	\$ 520,175,159	\$ 553,986,544	\$ 589,995,670	\$ 628,345,388	\$ 669,187,838	\$ 712,685,048	6.5% Growth Annually
6 Federal	Indirect Cost	\$	2,944,315	\$ 3,068,357	\$ 2,812,951	\$ 2,812,951	\$ 2,812,951	\$ 2,812,951	\$ 2,812,951	Constant
7	ROTC	\$	961,874	\$ 1,063,612	\$ 913,360	\$ 913,360	\$ 913,360	\$ 913,360	\$ 913,360	Constant
8	MedAce	\$	675,082	\$ 967,238	\$ 967,238	\$ 967,238	\$ 967,238	\$ 967,238	\$ 967,238	Constant
9	Medicaid	\$	515,137	\$ 653,591	\$ 653,591	\$ 653,591	\$ 653,591	\$ 653,591	\$ 653,591	Constant
<b>10 Revenue Total</b>		\$	<b>976,056,402</b>	\$ <b>1,023,399,657</b>	\$ <b>1,084,728,412</b>	\$ <b>1,150,475,562</b>	\$ <b>1,220,496,277</b>	\$ <b>1,295,068,338</b>	\$ <b>1,374,487,583</b>	
11 Reserve Available	Funds Reserved in Prior Year	\$	10,000,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
<b>Total Funds Available</b>		\$	<b>986,056,402</b>	\$ <b>1,023,399,657</b>	\$ <b>1,084,728,412</b>	\$ <b>1,150,475,562</b>	\$ <b>1,220,496,277</b>	\$ <b>1,295,068,338</b>	\$ <b>1,374,487,583</b>	
12 Base	FY17 Revised Budget	\$	993,195,124							
13	FY18 Proposed Budget			\$ 1,018,379,520						
14	Prior Year Continuation Budget				\$ 1,026,574,520	\$ 1,042,174,520	\$ 1,054,174,520	\$ 1,066,174,520	\$ 1,078,174,520	
15 Salary/Benefits	Annual Step Increase				\$ 12,000,000	\$ 12,000,000	\$ 12,000,000	\$ 12,000,000	\$ 12,000,000	Annual Step Increase for All Eligible Employees
16	Increase in Health Insurance				\$ 3,600,000					Increase in Classified Health Insurance Per Member Per Month (PMPM) until the monthly premium is the same as the Certified Rate (\$945 PMPM). Annual rates will be as follows: FY2015 - Monthly rate of \$596 FY2016 - Increase \$150 PMPM, Monthly rate of \$746 FY2017 - Increase \$100 PMPM, Monthly rate of \$846 FY2018 - Increase \$99 PMPM, Monthly Rate \$945
17 One-Time Bonus			\$ 8,195,000							
<b>Expenditure Total</b>		\$	<b>993,195,124</b>	\$ <b>1,026,574,520</b>	\$ <b>1,042,174,520</b>	\$ <b>1,054,174,520</b>	\$ <b>1,066,174,520</b>	\$ <b>1,078,174,520</b>	\$ <b>1,090,174,520</b>	
<b>Forecasted (Deficit)/Surplus</b>		\$	<b>(7,138,722)</b>	\$ <b>(3,174,863)</b>	\$ <b>42,553,892</b>	\$ <b>96,301,042</b>	\$ <b>154,321,757</b>	\$ <b>216,893,818</b>	\$ <b>284,313,063</b>	

**COBB COUNTY SCHOOL DISTRICT  
OTHER FUNDS FORECAST**

Fund	Beginning Fund Balance July 1, 2016	FY2017			FY2018			FY2019			FY2020			FY2021			Forecast Assumptions and Comments	
		Budget Revenue	Budget Expenditures	Ending Fund Balance June 30, 2017	Budget Revenue	Budget Expenditures	Ending Fund Balance June 30, 2018	Budget Revenue	Budget Expenditures	Ending Fund Balance June 30, 2019	Budget Revenue	Budget Expenditures	Ending Fund Balance June 30, 2020	Budget Revenue	Budget Expenditures	Ending Fund Balance June 30, 2021		
<b>SPECIAL REVENUE FUNDS</b>																		
<b>Federal Aid</b>																		
402		\$0	\$22,610,155	\$22,610,155	\$0	\$22,610,155	\$22,610,155	\$0	\$22,610,155	\$22,610,155	\$0	\$22,610,155	\$22,610,155	\$0	\$22,610,155	\$22,610,155	\$0	Grants are initially budgeted with last year amount
404		\$0	\$20,041,068	\$20,041,068	\$0	\$20,041,068	\$20,041,068	\$0	\$20,041,068	\$20,041,068	\$0	\$20,041,068	\$20,041,068	\$0	\$20,041,068	\$20,041,068	\$0	Grants are initially budgeted with last year amount
406		\$0	\$745,783	\$745,783	\$0	\$708,538	\$708,538	\$0	\$708,538	\$708,538	\$0	\$708,538	\$708,538	\$0	\$708,538	\$708,538	\$0	Grants are initially budgeted with last year amount
414		\$0	\$1,712,505	\$1,712,505	\$0	\$1,701,988	\$1,701,988	\$0	\$1,701,988	\$1,701,988	\$0	\$1,701,988	\$1,701,988	\$0	\$1,701,988	\$1,701,988	\$0	Grants are initially budgeted with last year amount
432		\$0	\$70,021	\$70,021	\$0	\$68,838	\$68,838	\$0	\$68,838	\$68,838	\$0	\$68,838	\$68,838	\$0	\$68,838	\$68,838	\$0	Grants are initially budgeted with last year amount
460		\$0	\$1,538,511	\$1,538,511	\$0	\$1,538,511	\$1,538,511	\$0	\$1,538,511	\$1,538,511	\$0	\$1,538,511	\$1,538,511	\$0	\$1,538,511	\$1,538,511	\$0	Grants are initially budgeted with last year amount
462		\$0	\$515,721	\$515,721	\$0	\$515,721	\$515,721	\$0	\$515,721	\$515,721	\$0	\$515,721	\$515,721	\$0	\$515,721	\$515,721	\$0	Grants are initially budgeted with last year amount
478		\$0	\$90,550	\$90,550	\$0	\$16,136	\$16,136	\$0	\$16,136	\$16,136	\$0	\$16,136	\$16,136	\$0	\$16,136	\$16,136	\$0	Grants are initially budgeted with last year amount
600		\$19,200,638	\$55,737,827	\$59,067,298	\$15,871,167	\$55,724,429	\$58,577,269	\$13,018,327	\$55,724,429	\$58,577,269	\$10,165,487	\$55,724,429	\$58,577,269	\$7,312,647	\$55,724,429	\$58,577,269	\$4,459,807	Project using 0% Student Growth
<b>Special Programs</b>																		
549		\$229,089	\$66,086	\$295,175	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	Donations are budgeted as received
550		\$629,036	\$815,062	\$815,062	\$629,036	\$809,769	\$809,769	\$629,036	\$500,000	\$500,000	\$629,036	\$500,000	\$500,000	\$629,036	\$500,000	\$500,000	\$629,036	Continue FY2017 Budget (balanced)
551		\$4,604,397	\$9,340,487	\$9,455,481	\$4,489,403	\$9,703,132	\$9,703,132	\$4,489,403	\$935,000	\$935,000	\$4,489,403	\$935,000	\$935,000	\$4,489,403	\$935,000	\$935,000	\$4,489,403	Project using 0% Student Growth
552		\$239,919	\$400,524	\$400,524	\$239,919	\$407,966	\$407,966	\$239,919	\$399,700	\$399,700	\$239,919	\$399,700	\$399,700	\$239,919	\$399,700	\$399,700	\$239,919	Continue FY2017 Budget (balanced)
553		\$1,110,190	\$793,688	\$793,688	\$1,110,190	\$789,196	\$789,196	\$1,110,190	\$789,196	\$789,196	\$1,110,190	\$725,000	\$725,000	\$1,110,190	\$725,000	\$725,000	\$1,110,190	Continue FY2017 Budget (balanced)
554		\$653,706	\$1,462,878	\$1,462,878	\$653,706	\$1,458,262	\$1,458,262	\$653,706	\$1,457,973	\$1,457,973	\$653,706	\$1,479,843	\$1,479,843	\$653,706	\$1,479,843	\$1,479,843	\$653,706	Project 1.5% Step increase on personnel budget
556		\$196,550	\$304,329	\$304,329	\$196,550	\$302,639	\$302,639	\$196,550	\$302,639	\$302,639	\$196,550	\$302,639	\$302,639	\$196,550	\$302,639	\$302,639	\$196,550	Continue FY2017 Budget (balanced)
557		\$18,635	\$2,600	\$2,600	\$18,635	\$2,600	\$2,600	\$18,635	\$2,600	\$2,600	\$18,635	\$2,600	\$2,600	\$18,635	\$2,600	\$2,600	\$18,635	Continue FY2017 Budget (balanced)
580		\$60,736	\$290,834	\$290,834	\$60,736	\$391,028	\$391,028	\$60,736	\$391,028	\$391,028	\$60,736	\$391,028	\$391,028	\$60,736	\$391,028	\$391,028	\$60,736	Continue FY2017 Budget (balanced)
<b>State Aid</b>																		
510		\$0	\$1,195,601	\$1,195,601	\$0	\$1,195,601	\$1,195,601	\$0	\$1,195,601	\$1,195,601	\$0	\$1,195,601	\$1,195,601	\$0	\$1,195,601	\$1,195,601	\$0	Grants are initially budgeted using last year's
532		\$335,486	\$5,731,941	\$5,731,941	\$335,486	\$5,571,786	\$5,571,786	\$335,486	\$5,571,786	\$5,571,786	\$335,486	\$5,571,786	\$5,571,786	\$335,486	\$5,571,786	\$5,571,786	\$335,486	Project using 0% Student Growth
<b>DEBT SERVICE FUND</b>																		
200		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	<b>Debt Payoff Comment</b> School District Bonded Debt was paid off
<b>INTERNAL SERVICE FUNDS</b>																		
691		\$607,187	\$300,000	\$300,000	\$607,187	\$300,000	\$300,000	\$607,187	\$300,000	\$300,000	\$607,187	\$300,000	\$300,000	\$607,187	\$300,000	\$300,000	\$607,187	Continue FY2017 Budget (balanced)
692		\$7,201,217	\$6,270,987	\$6,270,987	\$7,201,217	\$6,444,581	\$6,444,581	\$7,201,217	\$6,444,581	\$6,444,581	\$7,201,217	\$6,444,581	\$6,444,581	\$7,201,217	\$6,444,581	\$6,444,581	\$7,201,217	Continue FY2017 Budget (balanced)
696		\$0	\$1,533,459	\$1,533,459	\$0	\$1,530,907	\$1,530,907	\$0	\$1,530,907	\$1,530,907	\$0	\$1,530,907	\$1,530,907	\$0	\$1,530,907	\$1,530,907	\$0	Continue FY2017 Budget (balanced)
697		\$0	\$98,307	\$98,307	\$0	\$98,307	\$98,307	\$0	\$98,307	\$98,307	\$0	\$98,307	\$98,307	\$0	\$98,307	\$98,307	\$0	Continue FY2017 Budget (balanced)
<b>CAPITAL PROJECTS FUNDS</b>																		
352		\$1,324,018	\$6,252,403	\$5,635,851	\$1,940,570	\$602,000	\$1,185,000	\$1,357,570	\$500,000	\$500,000	\$1,357,570	\$500,000	\$500,000	\$1,357,570	\$500,000	\$500,000	\$1,357,570	

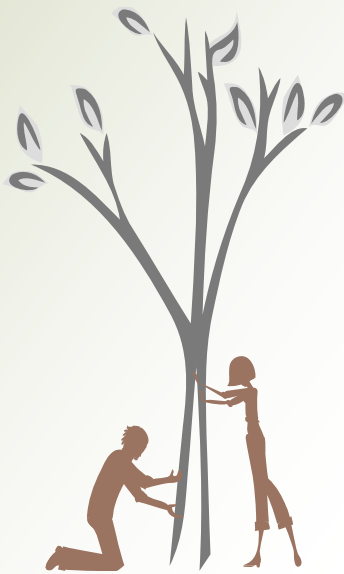
Note: The Georgia Legislature passed a law allowing school districts to establish a one-cent sales tax that would be used for capital projects or debt retirement. The passage of this sales tax assists the school district in building new schools, supplying additional classrooms and equipment and technology needs of a growing school district. Cobb County Citizens voted to approve SPLOST 1 (1999-2003), SPLOST 2 (2004-2008), SPLOST 3 (2009-2013).

**COBB COUNTY SCHOOL DISTRICT  
SPECIAL LOCAL OPTION SALES TAX REVENUES**

	2014	2015	2016	2017	2018	2019
	3%+	3%+	4%+	4%+	5%+	5%
Jan		13,435,942	13,973,379	14,532,314	15,258,929	16,021,875
Feb	10,169,681	10,474,771	10,893,761	11,329,511	11,895,986	
March	10,208,080	10,514,322	10,934,894	11,372,289	11,940,903	
April	10,976,124	11,305,407	11,757,623	12,227,927	12,839,323	
May	9,823,609	10,118,317	10,523,049	10,943,970	11,491,168	
June	11,712,826	12,064,210	12,546,778	13,048,649	13,701,081	
July	11,308,943	11,648,211	12,114,139	12,598,704	13,228,639	
Aug	12,047,417	12,408,839	12,905,192	13,421,399	14,092,468	
Sept	11,408,292	11,750,540	12,220,561	12,709,383	13,344,852	
Oct	11,284,712	11,623,253	12,088,183	12,571,710	13,200,295	
Nov	10,277,863	10,586,198	11,009,645	11,450,030	12,022,531	
Dec	10,489,514	10,804,199	11,236,366	11,685,820	12,270,111	
Yr. total	119,707,061	136,734,209	142,203,570	147,891,706	155,286,286	16,021,875
						717,844,707

*PAY FOR PRIORITIES*

District Student FTE Metrics ..... Link 6  
FY2018 Budget Position Overview ..... Link 7  
Salary Schedule Teachers - Cobb ..... Link 8  
Salary Schedule Teachers – State of Georgia ..... Link 9  
Financial Efficiency Star Rating FESR – School Districts..... Link 10  
Financial Efficiency Star Rating FESR – Calculation Guide ..... Link 11



# Implement Financial Plan

## **GENERAL FUND BUDGET**

The General Fund is used to account for all transactions related to the District's operations except those required to be accounted for in other funds. Major revenue sources include local property taxes and State Quality Basic Education Funds. Expenditures include all costs relating to the day-to-day operations of the District except those expenditures for programs funded by Federal, State and Local sources for designated purposes, payment of bonded debt, capital facility acquisition and construction.



**GENERAL FUND BUDGET  
REVENUE AND APPROPRIATIONS (FUNCTION)  
FIVE YEAR COMPARISON**

Description	FY2014 Actual	FY2015 Actual	FY2016 Actual	FY2017 Revised Budget	FY2018 Approved Budget
Beginning Fund Balance July 1 (Estimated)	\$134,675,725	\$142,606,479	\$132,029,182	\$104,385,551	\$113,237,739
<b>Revenue:</b>					
Local	\$412,959,195	\$426,151,904	\$447,169,861	\$471,875,888	\$491,621,094
State	\$423,403,015	\$451,326,690	\$481,933,453	\$498,570,790	\$525,902,884
Federal	\$4,975,111	\$6,614,718	\$7,276,589	\$5,486,843	\$5,752,798
Transfers/Other	\$561,205	\$124,737	\$519,716	\$122,881	\$122,881
Total Revenue	\$841,898,526	\$884,218,049	\$936,899,620	\$976,056,402	\$1,023,399,657 A
Total Revenue & Fund Balance	\$976,574,251	\$1,026,824,527	\$1,068,928,802	\$1,080,441,953	\$1,136,637,396
<b>Appropriations</b>					
Instruction	\$602,238,663	\$656,239,955	\$695,003,423	\$715,249,869	\$740,730,718
Pupil Support Services	\$19,488,873	\$19,248,431	\$25,478,104	\$24,793,701	\$25,516,295
Improvement of Instr Svcs	\$13,992,813	\$11,615,072	\$10,371,804	\$13,800,199	\$12,824,959
Educational Media Services	\$13,754,238	\$14,497,913	\$15,339,988	\$15,812,635	\$17,163,047
General Administration	\$7,950,198	\$7,843,115	\$9,816,528	\$11,349,567	\$10,622,991
School Administration	\$51,293,635	\$55,633,489	\$68,970,826	\$71,280,114	\$73,210,076
Federal Grant Administration	\$0	\$0	\$0	\$0	\$0
Support Services-Business	\$5,274,880	\$5,899,432	\$6,467,089	\$7,169,141	\$5,625,284
Maint. & Oper of Plant Svcs	\$57,999,168	\$61,746,383	\$64,279,458	\$68,955,946	\$70,920,432
Student Transportation	\$46,161,728	\$44,695,129	\$46,565,589	\$48,512,066	\$49,523,665
Central Support Services	\$13,891,259	\$14,966,036	\$18,098,002	\$16,139,510	\$17,275,202
Other Support Services	\$1,000	\$20,836	\$86,187	\$104,749	\$90,625
School Nutrition	\$0	\$0	\$0	\$0	\$0
Community Services	\$70,467	\$74,272	\$78,825	\$81,534	\$86,216
Capital Outlay	\$0	\$2,368	\$20,995	\$15,370	\$500
Transfers	\$1,850,853	\$2,312,914	\$3,966,434	\$5,993,083	\$2,984,510
Debt Service	\$0	\$0	\$0	\$0	\$0
Total Appropriations	\$833,967,773	\$894,795,345	\$964,543,251	\$999,257,484	\$1,026,574,520 A
Ending Fund Balance June 30 (Estimated)	\$142,606,479	\$132,029,182	\$104,385,551	\$81,184,469	\$110,062,876
Total Expenditures & Fund Balance	\$976,574,251	\$1,026,824,527	\$1,068,928,802	\$1,080,441,953	\$1,136,637,396

Note A: The Board of Education approved Fiscal Year 2018 Budget that includes the use of fund balance \$3,174,863 to help offset one-time costs and balance the budget.

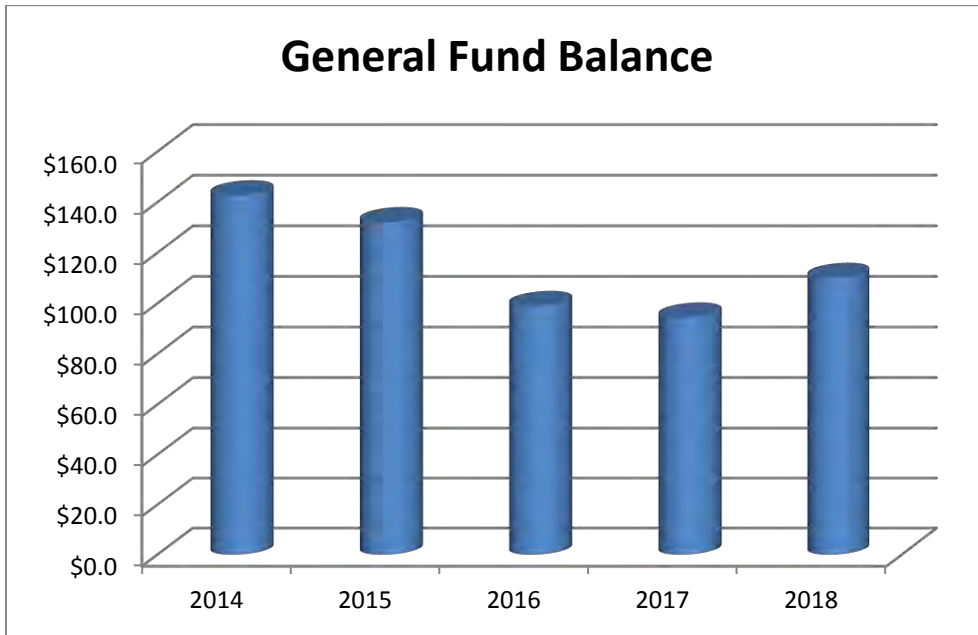
**GENERAL FUND BUDGET  
REVENUE AND APPROPRIATIONS (OBJECT)  
FIVE YEAR COMPARISON**

Description	FY2014 Actual	FY2015 Actual	FY2016 Actual	FY2017 Revised Budget	FY2018 Approved Budget
Beginning Fund Balance July 1 (Estimated)	\$134,675,725	\$142,606,479	\$132,029,182	\$104,385,551	\$113,237,739
<b>Revenue:</b>					
Local	\$412,959,195	\$426,151,904	\$447,169,861	\$471,875,888	\$491,621,094
State	\$423,403,015	\$451,326,690	\$481,933,453	\$498,570,790	\$525,902,884
Federal	\$4,975,111	\$6,614,718	\$7,276,589	\$5,486,843	\$5,752,798
Transfers/Other	\$561,205	\$124,737	\$519,716	\$122,881	\$122,881
Total Revenue	\$841,898,526	\$884,218,049	\$936,899,620	\$976,056,402	\$1,023,399,657 A
Total Revenue & Fund Balance	\$976,574,251	\$1,026,824,527	\$1,068,928,802	\$1,080,441,953	\$1,136,637,396
<b>Appropriations</b>					
Salaries	\$553,180,751	\$597,207,609	\$641,702,687	\$633,481,521	\$677,277,532
Employee Benefits	\$197,355,211	\$211,716,517	\$233,933,422	\$242,185,030	\$264,775,259
Contract Services	\$9,453,171	\$9,900,505	\$10,114,560	\$12,500,712	\$9,325,201
Supplies	\$17,394,224	\$18,031,087	\$20,912,682	\$21,278,397	\$21,883,362
Utilities	\$26,777,640	\$26,699,059	\$25,609,103	\$25,900,934	\$29,397,754
Equipment/Bldgs/Land	\$1,743,296	\$2,733,536	\$1,783,067	\$1,086,241	\$490,807
Other	\$28,063,480	\$28,507,032	\$30,487,731	\$32,824,649	\$23,424,605
Total Appropriations	\$833,967,773	\$894,795,345	\$964,543,251	\$969,257,484	\$1,026,574,520 A
Ending Fund Balance June 30 (Estimated)	\$142,606,479	\$132,029,182	\$104,385,551	\$111,184,469	\$110,062,876
Total Expenditures & Fund Balance	\$976,574,251	\$1,026,824,527	\$1,068,928,802	\$1,080,441,953	\$1,136,637,396

Note A: The Board of Education approved Fiscal Year 2018 Budget that includes the use of fund balance \$3,174,863 to help offset one-time costs and balance the budget.

**GENERAL FUND  
FIVE YEAR TREND OF FUND BALANCE**

\$ Millions



## FISCAL YEAR 2018 REVENUE EXPLANATIONS AND PROJECTIONS

### LOCAL REVENUE

During the development of the budget, the historical trend of each local revenue item is reviewed. State agencies are contacted during the budget process and the local revenue budget is modified if the agency predictions vary from the historical trend. In FY2018, local revenue contributes approximately **48.05%** of the Cobb County School System's revenue. The local revenues consist of the following categories:

**Property Taxes** - The ad valorem tax, more commonly called property tax, is the primary source of revenue for local governments in Georgia. Ad valorem means "according to the value." The County Board of Tax Assessors, which is appointed by the County Board of Commissioners, evaluates and assesses all property for tax purposes. Assessments are based on 40% of the (appraised) market value by law as of the 1st day of January each year. The millage rate is the determining factor in the calculation of taxes (a mill is 1/10 of 1 cent). The State authorities set the millage rate for State taxes, the County Board of Commissioners sets the millage rate for County taxes and the County Board of Education sets the millage rate for County school taxes. The various authorities establish the millage rate by dividing revenue needed by the 40% net assessment. The Tax Commissioner is responsible for collecting taxes based on the set millage rate. The School District pays a 1.6% fee of collections received to the Tax Commissioner for collection of the school taxes.

Property tax bills are mailed on, or about, August 15 each year to the owner on record as of January 1 and payment is due upon receipt. Delinquent taxes are subject to a 5% penalty plus 1% interest per month or any portion thereof, figured on the principal plus the 5% penalty. Fife tax lien (when a tax liability has gone unpaid and reaches the lien stage), recording fees (\$15.50 on taxes less than \$100 and \$20.50 on taxes \$100 and over) and any administrative levy fees incurred will be charged. The Tax Commissioner collects city taxes for Acworth and Kennesaw. Marietta, Smyrna, Powder Springs and Austell collect their own city taxes. Contact the city Tax Department for information concerning city taxes in these four cities.

Note: **Property Tax Revenue Trends** – Property tax revenue is generated by applying a millage rate to the assessed value in Cobb County each year. Growth in the assessed value of property in Cobb County each year yields additional revenue for the School District. Assessed property growth since FY2007:

Fiscal Year	Property Digest Growth
FY2018	6.48%
FY2017	6.00%
FY2016	3.22%
FY2015	4.29%
FY2014	(1.28%)
FY2013	(2.42%)
FY2012	(5.66%)
FY2011	(9.41%)
FY2010	(1.41)%
FY2009	4.38%
FY2008	7.05%
FY2007	8.16%

## FISCAL YEAR 2018 REVENUE EXPLANATIONS AND PROJECTIONS (Continued)

Taxes levied on real and personal property are based on values assessed as of January 1. Based on a millage levy of 18.90 mills, a homeowner would pay \$20.00 per \$1,000 on 40% of the assessed value. Taxes not paid in sixty (60) days become delinquent taxes and penalties and interest are assessed.

### How your School Taxes are calculated

The following is an example of how FY2018 Cobb County School Taxes are calculated for a \$206,700 home:

<u>M &amp; O Millage</u>	<u>Item</u>
\$206,700	House assessed at Fair Market Value
X .40	40% Assessment Rate
\$ 82,680	Assessed Value for Tax Purposes
(\$10,000)	Homestead Exemption
\$ 72,680	Tax Base for Property Tax
X .0189	Millage Rate 18.90
\$ 1,374	M & O School Taxes

*Note: Median Home Value in Cobb County \$206,700, per  
U.S. Census Bureau 2010 American Community Survey*

**Property Tax Exemptions** -A property tax exemption excludes all or part of a property's value from property taxation, ultimately resulting in lower property taxes. In Cobb County the Tax Commissioner's office processes the exemption applications. Following are some major exemptions:

*Cobb County Basic Homestead* - These exemptions apply only to homestead property. For all exemptions, the amount exempted is deducted from the 40% assessed value of the property in the applicable tax categories. Homeowners who meet the basic Homestead Exemption requirements are entitled to a \$10,000 exemption in the county general and school general tax categories. The Basic Homestead Exemption was worth \$256.60 in 2017.

*Cobb County School Tax (Age 62)* - Homeowners who are 62 years of age on or before January 1 are entitled to an exemption from all taxes in the school general and school bond tax categories.

*State Senior Age 65* - Homeowners who are 65 years of age on or before January 1 are entitled to a full exemption in the state tax categories up to 10 contiguous acres immediately surrounding the residence.

*State Senior Age 65 \$4,000 (\$10,000 Income Limit)* - Homeowners who are 65 years of age on or before January 1 and whose annual NET income does not exceed \$10,000 for the immediately preceding tax year (including income of the spouse but not including Social Security or retirement income) are entitled to a \$4,000 exemption in the state, county bond and fire district tax categories.

*Cobb County \$22,000 Disability* - Homeowners who are disabled on or before January 1, and whose annual NET income (including income of the spouse but not including income received as a result of the disability; e.g. disability retirement) does not exceed \$12,000 for the immediately preceding year are entitled to a \$22,000 exemption in all tax categories except the state.

## FISCAL YEAR 2018 REVENUE EXPLANATIONS AND PROJECTIONS (Continued)

*State Veteran's Disability* - Homeowners who are disabled veterans as defined in O.C.G.A. 48-5-48 are entitled to an exemption in all tax categories.

*State Surviving Spouse* – A homeowner who is the un-remarried surviving spouse of a member of the U. S. armed forces killed in any war or conflict as defined in O.C.G.A. 48-5-52.1 and receiving spousal benefits from the U. S. Department of Veteran's Affairs is entitled to an exemption in all tax categories.

*State Surviving Spouse of a Peace Officer or firefighter killed in the Line of Duty* – The un-remarried surviving spouse of a peace officer or firefighter killed in the line of duty is entitled to an exemption for the full value of the homestead.

Real Estate Transfers - A tax imposed on the transfer of real estate located within Cobb County. The tax is \$1.00 on the first \$1,000 or less of the purchase price or value of the property, and \$.10 of each additional \$100 or fraction thereof. Transfers with a purchase price of less than \$100 are not taxable. This tax has a direct relationship of property being bought in the county.

Title Ad Valorem Tax (TAVT) – According to House Bill 386, new TAVT is introduced. Motor vehicles purchased on or after March 1, 2013 and titled in Georgia are exempt from Georgia sales and use tax and annual ad valorem tax, also known as “the birthday tax”. These motor vehicles are instead subject to a one-time State and Local TAVT Fee, as provided by O.G.G.A. 48-5C-1.

Intangible Recording Tax - Holders of “long term” notes secured by real estate pay the Georgia intangible recording tax to the Tax Commissioner. The rate is \$1.50 per \$500 or fraction thereof of the principal amount of the loan. The maximum amount of recording tax on any single note is \$25,000.

Alcoholic Beverages - Tax collected on all alcoholic beverages sold in Cobb County.

Liquor by the Drink - Tax collected on all liquor by the drink sold in Cobb County.

Tuition and Fees - Charged to non-employees enrolled in District professional learning classes.

Interest Income - Interest income are funds collected as interest on all school investments and the interest charged to delinquent taxes.

Other Local Revenue - These funds include revenue from Cell Tower contracts, sale of school assets, revenue from District property leasing or school facility rental, reimbursement revenue from students for school property damages, school gate receipts of sports half time exhibition, and other miscellaneous revenue (examples include copies, ID badges, transcripts, etc.).



## FISCAL YEAR 2018 REVENUE EXPLANATIONS AND PROJECTIONS (Continued)

### STATE REVENUE

State revenue is earned via a formula entitled the Quality Basic Education (QBE) Act which is approved by the State of Georgia legislature. The main criteria for State funding is student growth. In FY2018, the State contributes approximately **51.39%** of the Cobb County School System's revenue.

#### QBE Funding Formula Summary

- Full-Time Equivalent** - The funding formula utilizes a concept called Full-Time Equivalent (FTE). The State of Georgia allocates funds to school districts based on their number of full-time students. Cobb County reports enrollment during each school year to the State of Georgia. Each school day is divided into six parts and the student is counted six times. Students in the following programs or situations may not be counted for the portion of the day that they are in them:

- Study Hall
- Students on Minimum Day Schedule
- Non-credit Courses

EXAMPLE: A student taking the following in school is counted as 5/6 FTE instead of 1 FTE:

<u>Item</u>	<u># Items</u>	<u>FTE</u>
Math	1	1
English	1	1
Social Studies	1	1
Science	1	1
Study Hall	1	0
Literature	<u>1</u>	<u>1</u>
Total	6	5

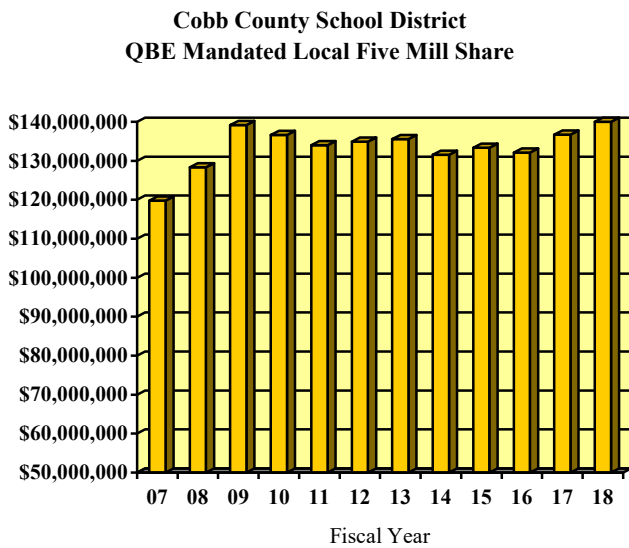
- Program Weights** - Since different programs (kindergarten, primary grades 1-3, middle school grades 6-8, etc) vary in their cost of operation, each program is assigned a program weight. The Governor is authorized to appoint a task force every three years to recommend to the General Assembly any needed changes in the program weights. The following are the FY2018 Program Weights:

<u>Programs</u>	<u>Weights</u>	<u>Programs</u>	<u>Weights</u>
Kindergarten	1.6580	Remedial	1.3481
Kindergarten EIP	2.0457	Alternative	1.4766
Grades 1-3	1.2881	Special Ed Cat I	2.3901
Grades 1-3 EIP	1.8012	Special Ed Cat II	2.8051
Grades 4-5	1.0367	Special Ed Cat III	3.5718
Grades 4-5 EIP	1.7951	Special Ed Cat IV	5.7898
Grades 6-8	1.0290	Special Ed Cat V	2.4583
Middle School	1.1333	Gifted	1.6656
Grades 9-12	1.0000	ESOL Program	2.5558
Vocational Lab	1.1887		

- Training & Experience** - The State of Georgia allocates additional funds to school districts to adjust for varying levels of teacher education and years of experience.

**FISCAL YEAR 2018 REVENUE EXPLANATIONS AND PROJECTIONS (Continued)**

4. **Local Five Mill Share** - The Local Share for each local system is an amount of money equal to the amount that can be raised by levying five (5) mills on the forty (40) percent equalized property tax digest. Each local system will receive an amount of State funds that is the QBE program cost for the system MINUS the Local Share Amount. Cobb County's Local Share contribution in FY2018 is \$144.6 million.



<u>YEAR</u>	<u>LOCAL SHARE</u>
2007	\$119,785,031
2008	\$128,360,314
2009	\$139,200,389
2010	\$136,638,547
2011	\$133,973,704
2012	\$134,918,836
2013	\$135,582,243
2014	\$131,545,626
2015	\$133,378,961
2016	\$132,140,111
2017	\$136,707,956
2018	\$144,570,520

*These amounts are deducted from the State revenue earned by Cobb County*

5. **Base Amount** - Standard Cost per Student amount established by the State of Georgia. The base amount for FY2018 is \$2,541.56 per student.

QBE Formula

To determine the total State funds for a specific school system, the following formula is used:  
 FTE Count X Program Weight X Base Amount X Training & Experience Factor - Five Mill Share





## FISCAL YEAR 2018 REVENUE EXPLANATIONS AND PROJECTIONS (Continued)

### Cobb County School District QBE and State Grant Revenue

FY2018 General Fund State Revenue is approximately **51.39%** of Total Revenue. The following chart presents a summary of State Funding budget since FY2008-09:

School Year	State Revenue Budget	State Revenue Percent Increase (Decrease)	Student Active Enrollment	State Revenue Per Student
2008-09	\$382,397,104	(9.8)	105,742	\$3,616
2009-10	\$358,301,476	(6.3)*	106,488	\$3,365*
2010-11	\$355,722,623	(0.7)*	106,836	\$3,330*
2011-12	\$383,498,159	7.8	106,502	\$3,600
2012-13	\$389,043,623	1.4	106,591	\$3,650
2013-14	\$407,318,416	4.7	107,914	\$3,774
2014-15	\$435,916,618	7.0	109,529	\$3,980
2015-16	\$462,180,062	6.0	111,060	\$4,161
2016-17	\$495,184,803	5.8	111,848	\$4,427
2017-18	\$525,902,884	6.2	112,412	\$4,677

\*The Federal ARRA funding had replaced the State funding in 2009-10 and 2010-11 two years.

### Note: **State Revenue Trends with Impact of Austerity Cuts**

State Revenue is based primarily on student counts. Due to the State of Georgia economic decline since FY2003, the State of Georgia implemented austerity cuts for K-12 education. Cobb County's cumulative austerity cuts from FY2003 to FY2017 total \$576 million. FY2018 budget was created with the anticipation of a **\$10.3** million austerity cut.

Description	FY2003-6	FY2007	FY2008	FY2009	FY2010	FY2011
Annual	\$64,239,394	\$11,211,055	\$9,442,954	\$6,178,365	\$42,407,699	\$69,383,901
Mid-Year Cut	\$8,556,134	\$0	\$0	\$25,316,975	\$43,521,811	\$413,185
Total		\$11,211,055	\$9,442,954	\$31,495,340	\$85,929,510	\$69,797,086
Cumulative	\$72,795,528	\$84,006,583	\$93,449,537	\$124,944,877	\$210,874,387	\$280,671,473
Description	FY2012	FY2013	FY2014	FY2015	FY2016	FY2017
Annual	\$72,553,160	\$72,141,399	\$65,900,761	\$45,821,472	\$28,518,269	\$10,393,104
Mid-Year Cut						\$59,297
Total	\$72,553,160	\$72,141,399	\$65,900,761	\$45,821,472	\$28,518,269	\$10,452,401
Cumulative	\$353,224,633	\$425,366,032	\$491,266,793	\$537,088,265	\$565,606,534	\$576,058,935

## FISCAL YEAR 2018 REVENUE EXPLANATIONS AND PROJECTIONS (Continued)

### FEDERAL REVENUE

The Cobb County School District receives a small portion of its revenue from the Federal Government. In FY2018, projected federal revenue is approximately **0.56%** of the Cobb County School System's revenue. The following is a listing of the various Federal Revenues sources:

Indirect Cost Revenue – Reimbursement allowed under selected federal grant programs to help compensate the School District for administrative costs, overhead costs that support the grant.

ROTC Revenue – The Federal Government pays half of the cost of ROTC instructors.

MedACE Revenue – The Administrative Claiming Education (ACE) program is a Medicaid program administered through the Children's Intervention School Services Office in conjunction with the Georgia Department of Community Health. This program allows the District to be reimbursed under the Federal Medicaid program for portions of administrative costs associated with providing school-based health services.

Medicaid Reimbursement – This program reimburses the District for certain medical services provided to a child under his/her Individual Education Program (IEP). This program is only available to Medicaid-eligible students. This program allows the District an opportunity to obtain funding which would otherwise be unavailable to the District, thereby strengthening the District's ability to deliver high quality education to the student.



**MAJOR CATEGORIES OF GENERAL FUND BUDGET**

**Major General Fund Revenue Balancing Items**

<b>Revenue Type</b>	<b>FY2018 Original Budget</b>	<b>Comments:</b>
<b>LOCAL REVENUE</b>		
Property Tax Revenue	\$429,585,042	6.00% Projected Digest increase; 97% Collection Rate; 1.6% Cobb Collection Fee
Property Tag Revenue (Ad Valorem & TAVT)	\$38,841,213	Property tax collected for registering and titling motor vehicles
Delinquent Tax Revenue	\$1,596,369	Reflects collection rate from the most recently completed fiscal year
Intangible Tax Revenue	\$10,641,859	Reflects collection rate from the most recently completed fiscal year
Real Estate Transfer Revenue	\$3,831,413	Reflects collection rate from the most recently completed fiscal year
Alcoholic Beverage Revenue	\$1,340,200	Reflects collection rate from the most recently completed fiscal year
Liquor by the Drink	\$474,695	Reflects collection rate from the most recently completed fiscal year
Tuition Revenue	\$345	Reflects collection rate from the most recently completed fiscal year
Interest on Delinquent Taxes	\$231,383	Reflects collection rate from the most recently completed fiscal year
Interest Income	\$1,045,015	Reflects an analysis of declining interest rates applied to average daily balances
Half Time Exhibition	\$10,930	Reflects collection rate from the most recently completed fiscal year
Local Revenue – Cell Tower	\$1,858,843	Budget based on cell tower agreements
Local Revenue – Other	\$1,126,293	Reflects collection rate from the most recently completed fiscal year
Sale of Assets	\$994,494	Estimated revenue from sale of school district assets
Warehouse Lease Revenue	\$43,000	Lease revenue on school district property
Transfer from Other Funds	\$122,881	Budget based on projected actual
<b>STATE REVENUE</b>		
State QBE Revenue	\$520,175,159	Quality Basic Education (QBE) revenue received from the State of Georgia based on student Full Time Equivalent (FTE) counts
Miscellaneous State Grants	\$5,272,725	Revenue received from miscellaneous State Grants

**MAJOR CATEGORIES OF GENERAL FUND BUDGET (Continued)**

**Major General Fund Revenue Balancing Items**

<b>FEDERAL REVENUE</b>		
Indirect Cost Revenue	\$3,068,357	Revenue estimate for Indirect Cost revenue – reimbursement of overhead costs involved in operating various school district programs
ROTC Instructor Reimbursement	\$1,063,612	Estimated revenue reimbursement from the Federal Government for ROTC instructor salaries
MedACE Revenue	\$967,238	Estimated revenue for reimbursement for costs incurred for providing school-based health services
Medicaid Revenue	\$653,591	Estimated revenue for reimbursement for costs incurred for Medicaid eligible students through the IEP (Individualized Education Program)
<b>TOTAL REVENUE</b>	<b>\$1,023,399,657</b>	

**Major General Fund Expenditure Balancing Items**

<b>Expenditure Type</b>	<b>FY2018 Original Budget</b>	<b>Comments:</b>
<b>FY2017 Revised Budget</b>	<b>\$986,056,402</b>	Revised Budget for FY2017
<b>FY2018 Incremental Changes:</b>		
	\$7,138,722	FY2017 General Fund Expenditure Budget Adjustment
	(\$3,138,722)	FY2017 One-Time Expenditures
	\$12,000,000	FY2018 Salary Step for Eligible Employees
	\$3,600,000	Increase Non-Certified Health Insurance (from \$846.20 to \$945.00 per member per month)
	\$15,500,000	Increase employer TRS portion (from 14.27% to 16.81%)
	(\$5,972,031)	Net Adjustment to Charter School Funding
	\$861,000	New School Costs Double Supply Allotment
	\$2,635,000	Additional Teachers to absorb Smyrna Charter School

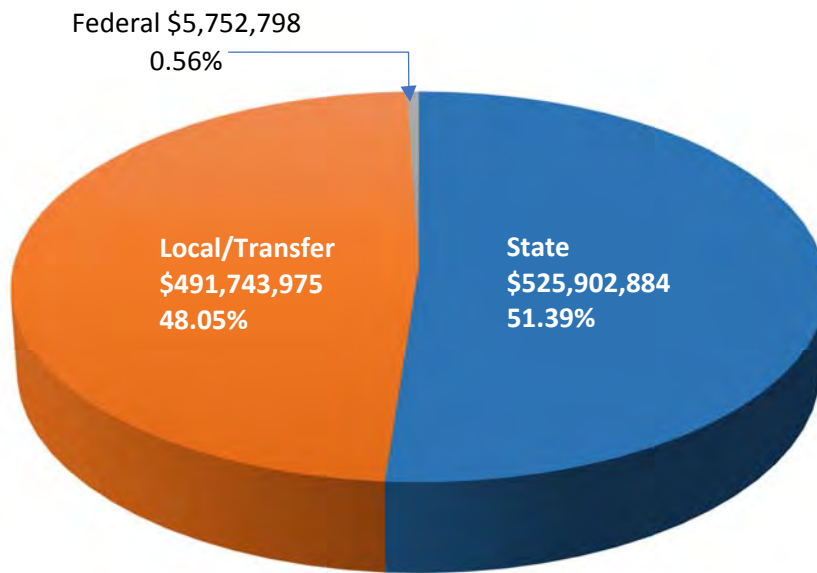
**MAJOR CATEGORIES OF GENERAL FUND BUDGET (Continued)**

**Major General Fund Expenditure Balancing Items**

	(\$2,001,497)	Convert 41.00 ISS Teachers to Parapros
	(\$1,000,000)	Decrease 20 Additional Days Funding
	(\$99,000)	Net Change to Utility
	(\$93,851)	Transfer to Other Funds
	\$1,154,206	Cell Towers – Adjust to Cell Tower Schedule
	\$1,352,291	Miscellaneous Grants – General Fund
<b>TOTAL EXPENDITURES</b>	<b>\$1,018,379,520</b>	

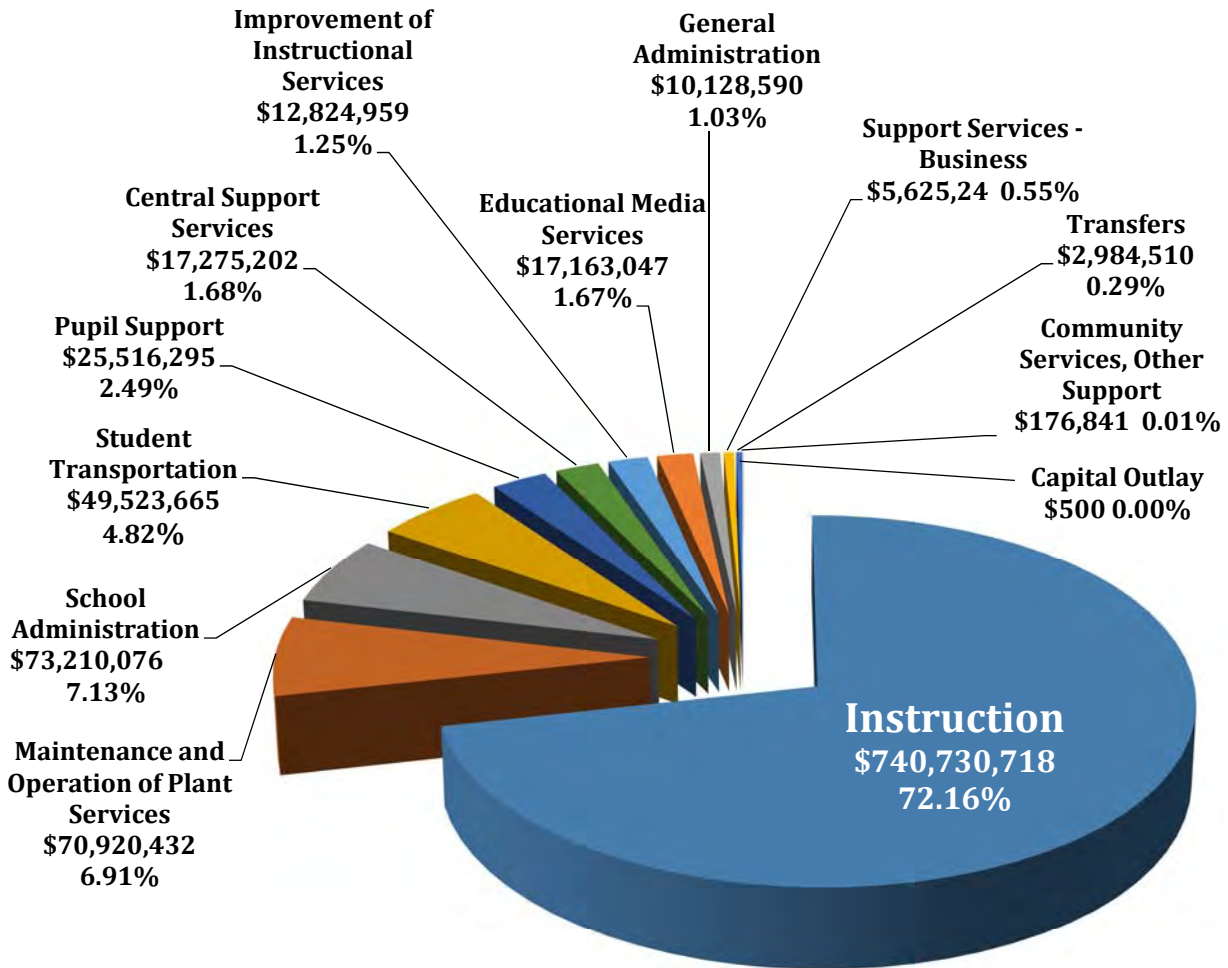
<b>BUDGET SUMMARY</b>	<b>FY2018 BUDGET</b>
<b>Budget Revenue</b>	<b>\$1,023,399,657</b>
<b>Budget Expenditures</b>	<b><u>\$1,018,379,520</u></b>
<b>Difference</b>	<b>\$5,020,137</b>
<b>1.1% One-Time Bonus for All Employees</b>	<b><u>(\$8,195,000)</u></b>
<b>Difference</b>	<b>(\$3,174,863)</b>
<b>Utilize Funds Reserved from Prior Year</b>	<b>\$3,174,863</b>
<b>Remaining Budget Surplus/ (Deficit)</b>	<b>\$0</b>

**COBB COUNTY SCHOOL DISTRICT  
FISCAL YEAR 2018 GENERAL FUND REVENUE**



**TOTAL GENERAL FUND REVENUE \$1,023,399,657**

**COBB COUNTY SCHOOL DISTRICT  
FISCAL YEAR 2018 GENERAL FUND EXPENDITURES**



**TOTAL GENERAL FUND EXPENDITURES \$1,026,574,520**

**GENERAL FUND BUDGET  
BOND DEBT AND LONG-TERM OBLIGATION**

**Long-Term Bond Debt**

As of January 31, 2007, the Cobb County School District is free from all long-term debt. The Board voted to eliminate the debt service millage rate of 0.90 mills as part of the FY2008 budget. The additional millage tax rate has not been needed while there has been no long-term debt.

**Long-Term Obligation**

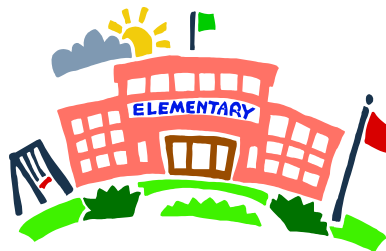
**Accrued Vacation Pay**

The Cobb County School District employees who work an annual employment year are eligible to earn vacation leave. An employee’s vacation leave accrual rate is determined by a combination of his/her years of employment in both education and the District.

An employee may accumulate up to four (4) times the amount of vacation leave he/she earns annually. An employee who resigns, retires, or changes from annual employment to less-than-annual employment status will be reimbursed for accumulated vacation leave at the rate of the annual salary for each day of vacation accumulated up to the maximum described above (District Policy GARK-R Vacations). Accrued vacation pay is generally liquidated by the General Fund.

Fiscal year 2017 **long-term obligations** are as follows:

	Balance			Balance	Amounts Due	Amounts
	6/30/2016	Increase	Decrease	6/30/2017	Within One	Due After
					Year	One Year
Accrued						
Vacation Pay	9,594,000	4,779,000	4,327,000	10,046,000	4,530,000	5,516,000
Net Pension Liab	823,504,000	414,700,000	87,342,000	1,150,862,000	-	1,150,862,000
<b>Total LT Debt</b>	<b>\$833,098,000</b>	<b>\$419,479,000</b>	<b>\$91,669,000</b>	<b>\$1,160,908,000</b>	<b>\$4,530,000</b>	<b>1,156,378,000</b>





IMPLEMENT FINANCIAL PLAN

Current 2017 Tax Digest and 5 Year History of Levy.....Link 12

GENERAL FUND BUDGET

District Wide Instructional Allocation Guidelines – Local School ..... Link 13a  
District Wide Instructional Allocation Guidelines – Elementary Schools ..... Link 13b  
Elementary School Allocations – Three Year Comparison ..... Link 13c  
District Wide Instructional Allocation Guidelines – Middle Schools ..... Link 13d  
Middle School Allocations – Three Year Comparison..... Link 13e  
District Wide Instructional Allocation Guidelines – High Schools .....Link 13f  
High School Allocations – Three Year Comparison ..... Link 13g  
Special School Allocations – Three Year Comparison..... Link 13h

## **SPECIAL REVENUE FUND BUDGET**

Special Revenue Funds are used to account for proceeds of specific revenues from federal, state and local sources that are legally restricted to expenditures for specified purposes. These funds also account for receipt and expenditure of resources transferred from the General Fund where revenues are inadequate to finance the specified activities.

**SPECIAL REVENUE FUND BUDGET  
REVENUE AND APPROPRIATIONS (FUNCTION)  
FIVE YEAR COMPARISON**

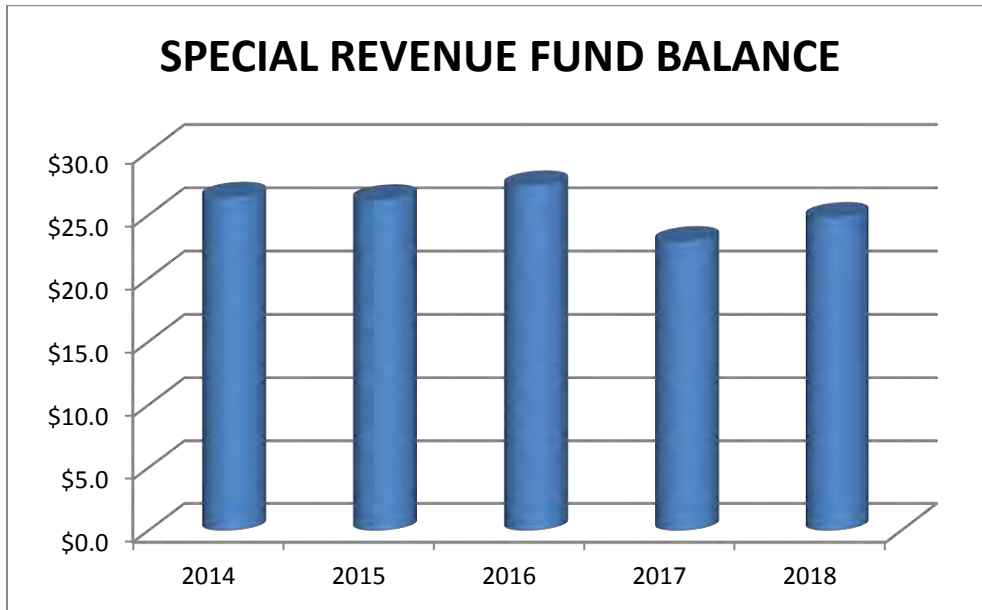
Description	FY2014 Actual	FY2015 Actual	FY2016 Actual	FY2017 Revised Budget	FY2018 Approved Budget
Beginning Fund Balance July 1 (Estimated)	\$27,590,290	\$26,426,224	\$26,250,808	\$27,290,843	\$27,700,888
<b>Revenue:</b>					
Local	\$29,699,790	\$29,800,795	\$31,400,274	\$34,774,364	\$32,097,092
State	\$6,636,589	\$6,665,026	\$6,496,866	\$9,433,939	\$6,963,365
Federal	\$74,254,039	\$80,907,703	\$83,675,093	\$100,359,301	\$83,278,529
Transfers/Other	\$1,055,991	\$1,075,185	\$927,732	\$1,220,067	\$1,218,377
Total Revenue	\$111,646,409	\$118,448,709	\$122,499,964	\$145,787,671	\$123,557,363
Total Revenue & Fund Balance	\$139,236,699	\$144,874,934	\$148,750,773	\$173,078,514	\$151,258,251
<b>Appropriations</b>					
Instruction	\$24,364,862	\$21,666,402	\$26,401,114	\$36,477,293	\$23,651,431
Pupil Support Services	\$4,085,653	\$6,125,057	\$3,619,709	\$10,940,362	\$9,305,776
Improvement of Instr Svcs	\$15,175,383	\$19,957,573	\$18,361,917	\$23,274,002	\$17,958,745
Educational Media Services	\$4,214	\$0	\$0	\$7,333	\$7,333
Federal Grant Administration	\$1,439,709	\$1,672,514	\$1,676,730	\$2,125,485	\$1,633,739
General Administration	\$11,977	\$18,463	\$150,764	\$174,104	\$174,987
School Administration	\$929,381	\$738,278	\$852,363	\$1,379,716	\$1,008,076
Support Services-Business	\$56,168	\$18,690	\$22,096	\$41,506	\$27,781
Maint. & Oper of Plant Svcs	\$1,302,032	\$1,312,610	\$1,459,465	\$1,605,945	\$1,566,331
Student Transportation	\$1,635,761	\$1,674,406	\$1,829,172	\$2,034,373	\$1,170,696
Central Support Services	\$21,169	\$48,468	\$552,055	\$533,074	\$279,980
Other Support Services	\$1,924,693	\$2,256,774	\$2,927,052	\$929,160	\$0
School Nutrition	\$53,347,832	\$54,021,016	\$54,013,585	\$59,157,848	\$58,593,405
Community Services	\$8,511,640	\$9,113,876	\$9,593,908	\$11,441,774	\$11,031,923
Capital Outlay	\$0	\$0	\$0	\$0	\$0
Transfers	\$0	\$0	\$0	\$0	\$0
Debt Service	\$0	\$0	\$0	\$0	\$0
Total Appropriations	\$112,810,474	\$118,624,125	\$121,459,930	\$150,121,975	\$126,410,203
Ending Fund Balance June 30 (Estimated)	\$26,426,224	\$26,250,808	\$27,290,843	\$22,956,539	\$24,848,048
Total Expenditures & Fund Balance	\$139,236,699	\$144,874,934	\$148,750,773	\$173,078,514	\$151,258,251

**SPECIAL REVENUE FUND BUDGET  
REVENUE AND APPROPRIATIONS (OBJECT)  
FIVE YEAR COMPARISON**

Description	FY2014 Actual	FY2015 Actual	FY2016 Actual	FY2017 Revised Budget	FY2018 Approved Budget
Beginning Fund Balance July 1 (Estimated)	\$27,590,290	\$26,426,225	\$26,250,809	\$27,290,843	\$27,700,888
<b>Revenue:</b>					
Local	\$29,699,790	\$29,800,795	\$31,400,274	\$34,774,364	\$32,097,092
State	\$6,636,589	\$6,665,026	\$6,496,866	\$9,433,939	\$6,963,365
Federal	\$74,254,039	\$80,907,703	\$83,675,093	\$100,359,301	\$83,278,529
Transfers/Other	\$1,055,991	\$1,075,185	\$927,732	\$1,220,067	\$1,218,377
Total Revenue	\$111,646,409	\$118,448,709	\$122,499,964	\$145,787,671	\$123,557,363
Total Revenue & Fund Balance	\$139,236,699	\$144,874,934	\$148,750,773	\$173,078,514	\$151,258,251
<b>Appropriations</b>					
Salaries	\$54,997,215	\$59,061,257	\$59,781,157	\$71,065,051	\$63,146,999
Employee Benefits	\$18,345,851	\$19,279,747	\$20,723,766	\$26,987,725	\$24,424,807
Contract Services	\$1,884,782	\$1,471,041	\$2,673,585	\$2,093,581	\$1,481,220
Supplies	\$5,974,982	\$8,099,099	\$8,579,102	\$11,673,756	\$6,992,534
Utilities	\$857,989	\$747,743	\$742,157	\$40,214	\$40,934
Equipment/Bldgs/Land	\$1,086,720	\$799,703	\$688,810	\$6,354,386	\$569,084
Other	\$29,662,935	\$29,165,535	\$28,271,354	\$31,907,262	\$29,754,625
Total Appropriations	\$112,810,474	\$118,624,125	\$121,459,930	\$150,121,975	\$126,410,203
Ending Fund Balance June 30 (Estimated)	\$26,426,225	\$26,250,809	\$27,290,843	\$22,956,539	\$24,848,048
Total Expenditures & Fund Balance	\$139,236,699	\$144,874,934	\$148,750,773	\$173,078,514	\$151,258,251

**SPECIAL REVENUE FUNDS  
FIVE YEAR TREND OF FUND BALANCE**

\$ Millions



**SPECIAL REVENUE FUNDS  
FUND DESCRIPTIONS**

**SPECIAL PROGRAMS**

FUND #	FUND NAME	FUND DESCRIPTION
549	Donations	Funds donated to the school system for specific purposes by individuals or corporation
550	Facility Use	Facility Use program organizes the rental of school facilities during non-instructional hours
551	After School Program	The After School Program utilizes designated school facilities to provide supervision to children in elementary schools from school release time until 6:00 p.m.
552	Performing Arts Program	This program offers an opportunity for student learning experience through live performances of music, drama & dance; it is funded by voluntary student contributions
553	Tuition School Program	This fund provides the opportunity for students to make up school classes and provide enrichment and remedial work at various instructional levels
554	Public Safety	This program is funded by parking decals sold to students to pay for campus police officers
556	Adult High School	Adult High School provides the opportunity for students 16 years of age and older, who are not enrolled in a regular high school, to improve their basic educational skills and work towards high school completion
557	Artist at School	This fund provides local artist compensation for workshops held in the schools
580	Miscellaneous Grants	This fund provides funding from a compilation of several State grants

**SPECIAL REVENUE FUNDS  
FUND DESCRIPTIONS (Continued)**

**STATE AID**

FUND #	FUND NAME	FUND DESCRIPTION
510	Adult Education	This program is a part of the national effort to ensure that all adults are literate and able to compete in the global economy
532	GNETS	This program provides students identified as severely emotionally behavior disordered, or autistic, with appropriate education

**FEDERAL AID**

FUND #	FUND NAME	FUND DESCRIPTION
402	Title I	The program provides specified remedial education for educationally disadvantaged children in identified economically deficient elementary and middle school attendance areas
404	IDEA	The grant provides direct and related support services for handicapped children
406	Vocational Education	The grant provides career training and opportunities to students
414	Title II	The grant provides funding for teacher training by upgrading skills in science and mathematics areas
416	Race to the Top	The grant to encourage and reward for education innovation
432	Homeless Grant	The grant provides educational services for homeless children
434	Learn & Serve	The grant is provided to support school academic service-learning programs
436	HHS Aids Education	Professional development for health educators on effective school health education to help prevent HIV/AIDS
460	Title III	The program provides support to Limited English Proficiency (LEP) students, and their families, through language instructional programs
462	Title IV	Programs include 21 <sup>st</sup> Century Classroom, Success For All Students, Safe & Drug Free and Reduce Alcohol Abuse
478	USDA Fruit & Vegetables	This is a program during the school day to provide a nutritious snack that helps students stay focused on learning
495	I3 Reading Recovery	The grant is to provide professional development for teachers who teach first grade students having greatest difficulty learning to read and write
600	School Nutrition	The fund provides breakfast and lunch to students during the school day

## **SPECIAL REVENUE FUNDS SPECIAL REVENUE SOURCES/ASSUMPTIONS**

### Special Revenue Funds (Special Fee Based Programs)

The Cobb County School District has multiple Special Revenue funds that depend on fees in order to fund and operate the program. Each year during the budget process, each of these programs is examined to anticipate program participation. Based on this examination, revenue is estimated. The scope of each program is then adjusted based on available resources.

### Special Revenue Grants (Federal and State)

Special Revenue Grant revenue is projected based on previous year grant awards. Each grant is adjusted in the current year before funds are spent based on the actual grant award for that year.





**SPECIAL REVENUE FUNDS  
SUMMARY OF SPECIAL REVENUE FUNDS  
FY2018 BUDGET**

Description	Special Program	State Aid	Federal Aid	Total
<b>Beginning Fund Balance (Estimate)</b>				
July 1, 2017	\$8,165,734	\$336,681	\$19,198,472	\$27,700,888
<b>Revenue:</b>				
Local	\$12,646,215	\$31,000	\$19,419,877	\$32,097,092
State	\$0	\$5,641,087	\$1,322,278	\$6,963,365
Federal	\$0	\$1,095,300	\$82,183,229	\$83,278,529
Transfers/Other	\$1,218,377	\$0	\$0	\$1,218,377
Total Revenue	<u>\$13,864,592</u>	<u>\$6,767,387</u>	<u>\$102,925,384</u>	<u>\$123,557,363</u>
<b>Appropriations</b>				
Instruction	\$1,916,363	\$4,070,641	\$17,664,427	\$23,651,431
Pupil Support Services	\$0	\$848,947	\$8,456,829	\$9,305,776
Improvement of Instr Svcs	\$520,309	\$411,402	\$17,027,034	\$17,958,745
Educational Media	\$7,333	\$0	\$0	\$7,333
General Administration	\$0	\$50,751	\$1,582,988	\$1,633,739
School Administration	\$21,573	\$153,414	\$0	\$174,987
Fed Grant Administration	\$0	\$0	\$1,008,076	\$1,008,076
Support Services-Business	\$0	\$10,262	\$17,519	\$27,781
Maint & Operation of Plant	\$1,559,692	\$6,639	\$0	\$1,566,331
Student Transportation	\$0	\$19,730	\$1,150,966	\$1,170,696
Central Support Services	\$3,000	\$0	\$276,980	\$279,980
Other Support Services	\$0	\$0	\$0	\$0
School Nutrition	\$0	\$0	\$58,593,405	\$58,593,405
Community Services	\$9,836,322	\$1,195,601	\$0	\$11,031,923
Transfers	\$0	\$0	\$0	\$0
Total Appropriations	<u>\$13,864,592</u>	<u>\$6,767,387</u>	<u>\$105,778,224</u>	<u>\$126,410,203</u>
<b>Ending Fund Balance (Estimate)</b>				
June 30, 2018	<u>\$8,165,734</u>	<u>\$336,681</u>	<u>\$16,345,632</u>	<u>\$24,848,048</u>

**SPECIAL REVENUE FUNDS  
SPECIAL PROGRAMS  
FY2018 BUDGET**

Description	Fund 549 Donation	Fund 550 Facility Use	Fund 551 After School Program	Fund 552 Performing Arts Program	Fund 553 Tuition School Program
Beginning Fund Balance July 1, 2017 (Estimated)	\$235,646	\$615,239	\$5,021,011	\$282,452	\$1,095,588
Revenue:					
Local	\$0	\$809,769	\$9,703,132	\$407,966	\$789,196
State	\$0	\$0	\$0	\$0	\$0
Federal	\$0	\$0	\$0	\$0	\$0
Transfers/Other	\$0	\$0	\$0	\$0	\$0
Total Revenue	\$0	\$809,769	\$9,703,132	\$407,966	\$789,196
Appropriations					
Instruction	\$0	\$0	\$879,288	\$407,966	\$626,509
Pupil Support Services	\$0	\$0	\$0	\$0	\$0
Improvement of Instr Svcs	\$0	\$0	\$0	\$0	\$129,281
Educational Media	\$0	\$0	\$0	\$0	\$7,333
General Administration	\$0	\$0	\$0	\$0	\$0
School Administration	\$0	\$0	\$0	\$0	\$21,573
Fed Grant Administration	\$0	\$0	\$0	\$0	\$0
Support Services-Business	\$0	\$0	\$0	\$0	\$0
Maint & Operation of Plant	\$0	\$99,930	\$0	\$0	\$1,500
Student Transportation	\$0	\$0	\$0	\$0	\$0
Central Support Services	\$0	\$0	\$0	\$0	\$3,000
Other Support Services	\$0	\$0	\$0	\$0	\$0
School Nutrition	\$0	\$0	\$0	\$0	\$0
Community Services	\$0	\$709,839	\$8,823,844	\$0	\$0
Transfers	\$0	\$0	\$0	\$0	\$0
Total Appropriations	\$0	\$809,769	\$9,703,132	\$407,966	\$789,196
Ending Fund Balance					
June 30, 2018 (Estimated)	\$235,646	\$615,239	\$5,021,011	\$282,452	\$1,095,588

**SPECIAL REVENUE FUNDS  
SPECIAL PROGRAMS (Continued)  
FY2018 BUDGET**

Description	Fund 554 Public Safety	Fund 556 Adult High School	Fund 557 Artists at School	Fund 580 Miscellaneous Grants	Total
Beginning Fund Balance					
July 1, 2017 (Estimated)	\$623,460	\$255,671	\$18,370	\$18,297	\$8,165,734
Revenue:					
Local	\$509,421	\$33,103	\$2,600	\$391,028	\$12,646,215
State	\$0	\$0	\$0	\$0	\$0
Federal	\$0	\$0	\$0	\$0	\$0
Transfers/Other	\$948,841	\$269,536	\$0	\$0	\$1,218,377
Total Revenue	\$1,458,262	\$302,639	\$2,600	\$391,028	\$13,864,592
Appropriations					
Instruction	\$0	\$0	\$2,600	\$0	\$1,916,363
Pupil Support Services	\$0	\$0	\$0	\$0	\$0
Improvement of Instr Svcs	\$0	\$0	\$0	\$391,028	\$520,309
Educational Media	\$0	\$0	\$0	\$0	\$7,333
General Administration	\$0	\$0	\$0	\$0	\$0
School Administration	\$0	\$0	\$0	\$0	\$21,573
Fed Grant Administration	\$0	\$0	\$0	\$0	\$0
Support Services-Business	\$0	\$0	\$0	\$0	\$0
Maint & Operation of Plant	\$1,458,262	\$0	\$0	\$0	\$1,559,692
Student Transportation	\$0	\$0	\$0	\$0	\$0
Central Support Services	\$0	\$0	\$0	\$0	\$3,000
Other Support Services	\$0	\$0	\$0	\$0	\$0
School Nutrition	\$0	\$0	\$0	\$0	\$0
Community Services	\$0	\$302,639	\$0	\$0	\$9,836,322
Transfers	\$0	\$0	\$0	\$0	\$0
Total Appropriations	\$1,458,262	\$302,639	\$2,600	\$391,028	\$13,864,592
Ending Fund Balance					
June 30, 2018 (Estimated)	\$623,460	\$255,671	\$18,370	\$18,297	\$8,165,734

**SPECIAL REVENUE FUNDS  
STATE AID  
FY2018 BUDGET**

Description	Fund 510 Adult Education	Fund 532 GNETS	Total
<b>Beginning Fund Balance (Estimate)</b>			
July 1, 2017	\$0	\$336,681	\$336,681
<b>Revenue:</b>			
Local	\$0	\$31,000	\$31,000
State	\$515,301	\$5,125,786	\$5,641,087
Federal	\$680,300	\$415,000	\$1,095,300
Transfers/Other	\$0	\$0	\$0
Total Revenue	<u>\$1,195,601</u>	<u>\$5,571,786</u>	<u>\$6,767,387</u>
<b>Appropriations</b>			
Instruction	\$0	\$4,070,641	\$4,070,641
Pupil Support Services	\$0	\$848,947	\$848,947
Improvement of Instr Svcs	\$0	\$411,402	\$411,402
Educational Media	\$0	\$0	\$0
General Administration	\$0	\$50,751	\$50,751
School Administration	\$0	\$153,414	\$153,414
Fed Grant Administration	\$0	\$0	\$0
Support Services-Business	\$0	\$10,262	\$10,262
Maint & Operation of Plant	\$0	\$6,639	\$6,639
Student Transportation	\$0	\$19,730	\$19,730
Central Support Services	\$0	\$0	\$0
Other Support Services	\$0	\$0	\$0
School Nutrition	\$0	\$0	\$0
Community Services	\$1,195,601	\$0	\$1,195,601
Transfers	\$0	\$0	\$0
Total Appropriations	<u>\$1,195,601</u>	<u>\$5,571,786</u>	<u>\$6,767,387</u>
<b>Ending Fund Balance (Estimate)</b>			
June 30, 2018	<u>\$0</u>	<u>\$336,681</u>	<u>\$336,681</u>

**SPECIAL REVENUE FUNDS  
FEDERAL AID  
FY2018 BUDGET**

	Fund 402	Fund 404	Fund 406	Fund 414	Fund 432	Fund 460
Description	Title I	IDEA	Vocational Education	Title II	Homeless Grant	Title III
Beginning Fund Balance July 1, 2017 (Estimated)	\$0	\$0	\$0	\$0	\$0	\$0
Revenue:						
Local	\$0	\$0	\$0	\$0	\$0	\$0
State	\$0	\$0	\$0	\$0	\$0	\$0
Federal	\$22,610,155	\$20,041,068	\$708,538	\$1,701,988	\$68,838	\$1,538,511
Transfers/Other	\$0	\$0	\$0	\$0	\$0	\$0
Total Revenue	\$22,610,155	\$20,041,068	\$708,538	\$1,701,988	\$68,838	\$1,538,511
Appropriations						
Instruction	\$8,587,694	\$8,003,055	\$647,271	\$0	\$8,177	\$135,609
Pupil Support Services	\$2,468,245	\$5,003,484	\$0	\$0	\$4,560	\$845,231
Improvement of Instr Svcs	\$10,139,672	\$5,072,926	\$51,605	\$1,225,140	\$0	\$531,942
Educational Media	\$0	\$0	\$0	\$0	\$0	\$0
General Administration	\$452,992	\$1,075,700	\$7,762	\$34,516	\$1,396	\$0
School Administration	\$0	\$0	\$0	\$0	\$0	\$0
Fed Grant Administration	\$752,302	\$0	\$1,900	\$165,352	\$31,705	\$21,236
Support Services-Business	\$0	\$0	\$0	\$0	\$0	\$0
Maint & Operation of Plant	\$0	\$0	\$0	\$0	\$0	\$0
Student Transportation	\$209,250	\$885,903	\$0	\$0	\$23,000	\$4,493
Central Support Services	\$0	\$0	\$0	\$276,980	\$0	\$0
Other Support Services	\$0	\$0	\$0	\$0	\$0	\$0
School Nutrition	\$0	\$0	\$0	\$0	\$0	\$0
Community Services	\$0	\$0	\$0	\$0	\$0	\$0
Transfers	\$0	\$0	\$0	\$0	\$0	\$0
Total Appropriations	\$22,610,155	\$20,041,068	\$708,538	\$1,701,988	\$68,838	\$1,538,511
Ending Fund Balance June 30, 2018 (Estimated)	\$0	\$0	\$0	\$0	\$0	\$0

**SPECIAL REVENUE FUNDS  
FEDERAL AID (Continued)  
FY2018 BUDGET**

Description	Fund 462 Title IV	Fund 478 USDA Fruits and Vegetables	Fund 495 I3 Reading Recovery	Fund 600 School Nutrition	Total
Beginning Fund Balance July 1, 2017 (Estimated)	\$0	\$0	\$0	\$19,198,472	\$19,198,472
Revenue:					
Local	\$0	\$0	\$0	\$19,419,877	\$19,419,877
State	\$0	\$0	\$0	\$1,322,278	\$1,322,278
Federal	\$515,721	\$16,136	\$0	\$34,982,274	\$82,183,229
Transfers/Other	\$0	\$0	\$0	\$0	\$0
Total Revenue	\$515,721	\$16,136	\$0	\$55,724,429	\$102,925,384
Appropriations					
Instruction	\$282,621	\$0	\$0	\$0	\$17,664,427
Pupil Support Services	\$135,309	\$0	\$0	\$0	\$8,456,829
Improvement of Instr Svcs	\$5,749	\$0	\$0	\$0	\$17,027,034
Educational Media	\$0	\$0	\$0	\$0	\$0
General Administration	\$10,622	\$0	\$0	\$0	\$1,582,988
School Administration	\$0	\$0	\$0	\$0	\$0
Fed Grant Administration	\$35,581	\$0	\$0	\$0	\$1,008,076
Support Services-Business	\$17,519	\$0	\$0	\$0	\$17,519
Maint & Operation of Plant	\$0	\$0	\$0	\$0	\$0
Student Transportation	\$28,320	\$0	\$0	\$0	\$1,150,966
Central Support Services	\$0	\$0	\$0	\$0	\$276,980
Other Support Services	\$0	\$0	\$0	\$0	\$0
School Nutrition	\$0	\$16,136	\$0	\$58,577,269	\$58,593,405
Community Services	\$0	\$0	\$0	\$0	\$0
Transfers	\$0	\$0	\$0	\$0	\$0
Total Appropriations	\$515,721	\$16,136	\$0	\$58,577,269	\$105,778,224
Ending Fund Balance June 30, 2018 (Estimated)	\$0	\$0	\$0	\$16,345,632	\$16,345,632

**DEBT SERVICE FUND BUDGET**

The Debt Service fund is established to account for the accumulation of resources for and the payment of general long-term debt principal and interest. The District is now debt free.

**DEBT SERVICE FUND  
REVENUE AND APPROPRIATIONS (FUNCTION)  
FIVE YEAR COMPARISON**

Description	FY2014 Actual	FY2015 Actual	FY2016 Actual	FY2017 Revised Budget	FY2018 Approved Budget
Beginning Fund Balance July 1 (Estimated)	\$395,859	\$395,859	\$395,859	(\$0)	\$0
<b>Revenue:</b>					
Local	\$2,282	\$1,856	\$976	\$0	\$0
Transfer In	\$0	\$0	\$0	\$0	\$0
Total Revenue	\$2,282	\$1,856	\$976	\$0	\$0
Total Revenue & Fund Balance	\$398,141	\$397,715	\$396,835	(\$0)	\$0
<b>Appropriations</b>					
Instruction	\$0	\$0	\$0	\$0	\$0
Pupil Support Services	\$0	\$0	\$0	\$0	\$0
Improvement of Instr Svcs	\$0	\$0	\$0	\$0	\$0
Educational Media	\$0	\$0	\$0	\$0	\$0
Federal Grant Administration	\$0	\$0	\$0	\$0	\$0
General Administration	\$0	\$0	\$0	\$0	\$0
School Administration	\$0	\$0	\$0	\$0	\$0
Support Services-Business	\$0	\$0	\$0	\$0	\$0
Maint. & Oper of Plant Svcs	\$0	\$0	\$0	\$0	\$0
Student Transportation	\$0	\$0	\$0	\$0	\$0
Central Support Services	\$0	\$0	\$0	\$0	\$0
Other Support Services	\$0	\$0	\$0	\$0	\$0
School Nutrition	\$0	\$0	\$0	\$0	\$0
Community Services	\$0	\$0	\$0	\$0	\$0
Capital Outlay	\$0	\$0	\$0	\$0	\$0
Transfers	\$2,282	\$1,856	\$396,835	\$0	\$0
Debt Service	\$0	\$0	\$0	\$0	\$0
Total Appropriations	\$2,282	\$1,856	\$396,835	\$0	\$0
Ending Fund Balance June 30 (Estimated)	\$395,859	\$395,859	(\$0)	(\$0)	\$0
Total Expenditures & Fund Balance	\$398,141	\$397,715	\$396,835	(\$0)	\$0

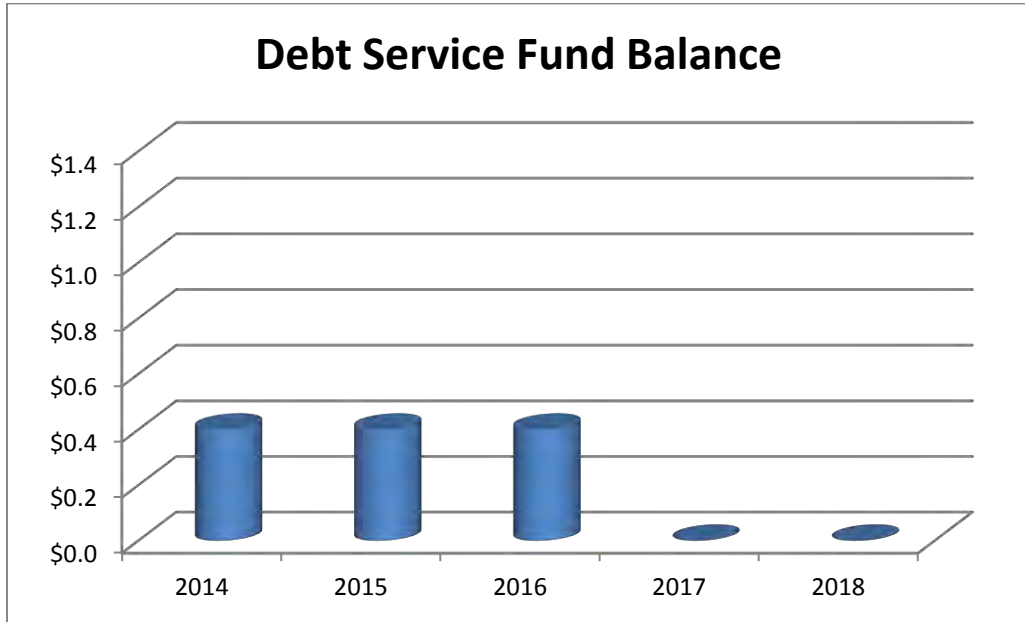


**DEBT SERVICE FUND  
REVENUE AND APPROPRIATIONS (OBJECT)  
FIVE YEAR COMPARISON**

Description	FY2014 Actual	FY2015 Actual	FY2016 Actual	FY2017 Revised Budget	FY2018 Approved Budget
Beginning Fund Balance July 1 (Estimated)	\$395,859	\$395,859	\$395,859	\$0	\$0
<b>Revenue:</b>					
Local	\$2,282	\$1,856	\$976	\$0	\$0
Transfer In	\$0	\$0	\$0	\$0	\$0
Total Revenue	\$2,282	\$1,856	\$976	\$0	\$0
Total Revenue & Fund Balance	\$398,141	\$397,715	\$396,835	\$0	\$0
<b>Appropriations</b>					
Salaries	\$0	\$0	\$0	\$0	\$0
Employee Benefits	\$0	\$0	\$0	\$0	\$0
Contract Services	\$0	\$0	\$0	\$0	\$0
Supplies	\$0	\$0	\$0	\$0	\$0
Utilities	\$0	\$0	\$0	\$0	\$0
Equipment/Bldgs/Land	\$0	\$0	\$0	\$0	\$0
Transfers	\$2,282	\$1,856	\$396,835	\$0	\$0
Total Appropriations	\$2,282	\$1,856	\$396,835	\$0	\$0
Ending Fund Balance June 30 (Estimated)	\$395,859	\$395,859	\$0	\$0	\$0
Total Revenue & Fund Balance	\$398,141	\$397,715	\$396,835	\$0	\$0

**DEBT SERVICE FUND  
FIVE YEAR TREND OF FUND BALANCE**

\$ Millions



**DEBT SERVICE FUND  
BOND DEBT ISSUES**

**DEBT REVENUE AND POLICY**

Debt Service Fund Revenue Sources/Assumptions

Whenever the District and the citizens of Cobb County make a decision to incur long term debt, debt retirement is funded in the Debt Service fund with local property taxes. This debt would be serviced via a special millage tax rate assessed as property tax to pay remaining principal and interest payments.

Debt Administration

In fiscal year 2007, the District paid off all its outstanding general obligation bonds. The District has maintained its AA+ rating from Standard & Poor’s Corporation. On December 17, 2015, Moody’s Investor’s Service reviewed the business fundamentals and financial condition of the District and assigned CCSD a Triple A (Aaa) Credit. The District’s general obligation bonded debt issuances are subject to a legal limitation based on 10 percent of total assessed value of real and personal property. As of June 30, 2017, the District’s net general obligation bonded debt of \$0 was well below the legal limit of \$2,324,189 (10% of District Net Assessed Value). Net bonded debt per capita equaled \$0. With capital leases, debt per capita is \$0.

**The Cobb County School District is currently free of all long term debt.**

Prior to 1995, all school construction was funded by issuing bonded debt. School construction has been funded since 1995 using a one percent sales tax. This alternative funding method is a “pay as you go method” which has saved the citizens of Cobb County millions of dollars in interest.



**BOND ISSUES**

**Previous Bond Referendums**

Year	Amount	Maturity	Action	Pro	Con	Void	Total
1950	\$1,500,000	1970	Passed	2907	841	17	3765
1957	1,750,000	1977	Passed	2023	562	31	2616
1961	2,500,000	1980	Passed	3187	868	38	4093
1962	3,000,000	1983	Passed	2816	986	36	3838
1964	4,000,000	1994	Passed	2942	1629	63	4634
1969	15,000,000	1990	Passed	7769	2922	5	10696
1973	16,500,000	1994	Passed	7405	5165	10	12580
1977	22,000,000	1996	Passed	10694	4241	22	14957
1979	20,000,000	1997	Passed	9725	7611	219	17555
1981	8,000,000	1997	Passed	9858	7511	103	17472
1985	27,000,000	1997	Passed	24476	11481	0	35957
1987	58,500,000	2001	Passed	10716	2573	65	13354
1989	59,500,000	2002	Passed	15510	2311	126	17947
1991	39,600,000	2004	Passed	20197	6409	268	26874
1995	220,865,000	2007	Passed	18140	13124	142	31406

**DEBT SERVICE FUND  
BOND DEBT ISSUES**

**DEBT MANAGEMENT**

**Debt Service Ratios –**

Ratio of Annual Debt Service Expenditures for General Bonded Debt to Total General Fund Expenditures.

<b>Fiscal Year</b>	<b>Debt Service Expenditures</b>	<b>General Fund Expenditures</b>	<b>Ratio of Debt Service Fund to General Fund Expenditures</b>
FY2006	\$46,158,000	\$754,681,000	6.12%
FY2007	\$46,571,000	\$855,178,000	5.45%
FY2008	\$0	\$931,690,000	0.00%
FY2009	\$0	\$932,214,000	0.00%
FY2010	\$0	\$863,036,000	0.00%
FY2011	\$0	\$821,638,000	0.00%
FY2012	No Long	\$839,615,000	0.00%
FY2013	Term	\$834,752,000	0.00%
FY2014	Debt	\$835,694,000	0.00%
FY2015	\$0	\$894,795,345	0.00%
FY2016	\$0	\$964,543,251	0.00%
FY2017	\$0	\$995,115,000	0.00%

## **CAPITAL PROJECTS FUND BUDGET**

These funds are established to provide accounting for financial resources to be used for the acquisition and construction of major capital facilities. The District has five funds used for that purpose: SPLOST 1, SPLOST 2, SPLOST 3, SPLOST 4, and Countywide Building Fund.

**CAPITAL PROJECTS FUND  
REVENUES AND APPROPRIATIONS (FUNCTION)  
FIVE YEAR COMPARISON**

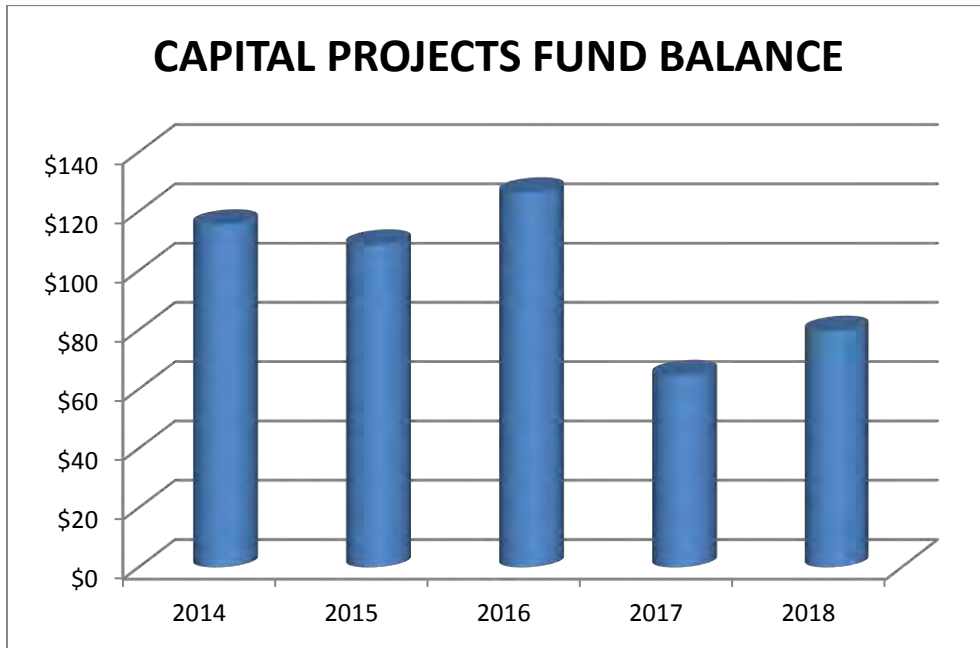
Description	FY2014 Actual	FY2015 Actual	FY2016 Actual	FY2017 Revised Budget	FY2018 Approved Budget
Beginning Fund Balance July 1 (Estimated)	\$60,680,870	\$115,459,822	\$108,598,985	\$126,258,945	\$106,758,465
Revenue:					
Local	\$121,883,324	\$127,171,823	\$129,910,109	\$108,021,923	\$130,020,000
State	\$8,546,835	\$2,883,543	\$21,581,548	\$9,133,928	\$2,075,912
Bond Proceeds	\$0	\$0	\$0	\$0	\$0
Transfers/Other	\$0	\$792,835	\$3,326,674	\$3,564,721	\$500,000
Total Revenue	<u>\$130,430,159</u>	<u>\$130,848,201</u>	<u>\$154,818,331</u>	<u>\$120,720,572</u>	<u>\$132,595,912</u>
Total Revenue & Fund Balance	<u>\$191,111,029</u>	<u>\$246,308,023</u>	<u>\$263,417,316</u>	<u>\$246,979,517</u>	<u>\$239,354,377</u>
Appropriations					
Instruction	\$0	\$0	\$0	\$0	\$0
Pupil Support Services	\$0	\$0	\$0	\$0	\$0
Improvement of Instr Svcs	\$0	\$0	\$0	\$0	\$0
General Administration	\$0	\$0	\$0	\$0	\$0
School Administration	\$0	\$0	\$0	\$0	\$0
Support Services-Business	\$0	\$0	\$0	\$0	\$0
Maint. & Oper. Of Plant Svcs	\$0	\$0	\$0	\$0	\$0
Student Transportation	\$0	\$0	\$0	\$0	\$0
Central Support Services	\$0	\$0	\$0	\$0	\$0
School Nutrition	\$0	\$0	\$0	\$0	\$0
Facilities Acquisitions					
& Construction Services	\$75,244,251	\$137,292,324	\$136,232,362	\$181,853,347	\$159,373,597
Transfers/Other	\$406,956	\$416,714	\$926,009	\$567,397	\$500,000
Total Appropriations	<u>\$75,651,207</u>	<u>\$137,709,038</u>	<u>\$137,158,371</u>	<u>\$182,420,744</u>	<u>\$159,873,597</u>
Ending Fund Balance June 30 (Estimated)	<u>\$115,459,822</u>	<u>\$108,598,985</u>	<u>\$126,258,945</u>	<u>\$64,558,773</u>	<u>\$79,480,780</u>
Total Expenditures & Fund Balance	<u>\$191,111,029</u>	<u>\$246,308,023</u>	<u>\$263,417,316</u>	<u>\$246,979,517</u>	<u>\$239,354,377</u>

**CAPITAL PROJECTS FUND  
REVENUES AND APPROPRIATIONS (OBJECT)  
FIVE YEAR COMPARISON**

Description	FY2014 Actual	FY2015 Actual	FY2016 Actual	FY2017 Revised Budget	FY2018 Approved Budget
Beginning Fund Balance July 1 (Estimated)	\$60,680,870	\$115,459,822	\$108,598,985	\$126,258,945	\$106,758,465
<b>Revenue:</b>					
Local	\$121,883,324	\$127,171,823	\$129,910,109	\$108,021,923	\$130,020,000
State	\$8,546,835	\$2,883,543	\$21,581,548	\$9,133,928	\$2,075,912
Bond Proceeds	\$0	\$0	\$0	\$0	\$0
Transfers/Other	\$0	\$792,835	\$3,326,674	\$3,564,721	\$500,000
Total Revenue	<u>\$130,430,159</u>	<u>\$130,848,201</u>	<u>\$154,818,331</u>	<u>\$120,720,572</u>	<u>\$132,595,912</u>
Total Revenue & Fund Balance	<u>\$191,111,029</u>	<u>\$246,308,023</u>	<u>\$263,417,316</u>	<u>\$246,979,517</u>	<u>\$239,354,377</u>
<b>Appropriations</b>					
Salaries	\$3,023,245	\$2,959,808	\$2,701,004	\$2,821,825	\$2,898,175
Employee Benefits	\$815,601	\$821,768	\$827,353	\$896,207	\$1,144,980
Contract Services	\$2,293,511	\$1,408,365	\$1,747,494	\$936,562	\$1,598,736
Supplies	\$17,063,278	\$49,290,273	\$28,582,335	\$20,223,330	\$17,586,096
Utilities	\$0	\$0	\$0	\$0	\$0
Equipment/Bldgs/Land	\$52,048,616	\$82,812,110	\$102,374,176	\$156,975,423	\$136,145,610
Transfers/Other	\$406,956	\$416,714	\$926,009	\$567,397	\$500,000
Total Appropriations	<u>\$75,651,207</u>	<u>\$137,709,038</u>	<u>\$137,158,371</u>	<u>\$182,420,744</u>	<u>\$159,873,597</u>
Ending Fund Balance June 30 (Estimated)	<u>\$115,459,822</u>	<u>\$108,598,985</u>	<u>\$126,258,945</u>	<u>\$64,558,773</u>	<u>\$79,480,780</u>
Total Expenditures & Fund Balance	<u>\$191,111,029</u>	<u>\$246,308,023</u>	<u>\$263,417,316</u>	<u>\$246,979,517</u>	<u>\$239,354,377</u>

**CAPITAL PROJECTS FUND  
FIVE YEAR TREND OF FUND BALANCE**

\$ Millions





## **CAPITAL PROJECT FUNDS CAPITAL PROJECTS DESCRIPTION**

### **Capital Project Revenue Sources**

The Georgia Legislature passed a law allowing school districts to establish a one-cent sales tax that would be used for capital projects or debt retirement. On September 15, 1998, Cobb County citizens voted and approved SPLOST 1 (Special Purpose Local Option Sales Tax), the five year funding source that assisted the School District in building new schools, supplying additional classrooms and equipment and providing for the technology needs of a growing school district. On September 16, 2003, the voters approved SPLOST 2, the renewal of this one-cent sales tax for an additional five years. Again, on September 16, 2008, the District held a referendum for an extension of current SPLOST, which also passed. This SPLOST 3 expired on December 31, 2013. On March 19, 2013, a fourth SPLOST was approved for the period January 1, 2014 – December 31, 2018. A fifth SPLOST was presented to the voters and approved on March 21, 2017, for the period January 1, 2019 – December 31, 2023.

SPLOST funding includes categories for facility improvements such as new and replacement schools, additions, modifications, renovations and maintenance; safety and support items such as school buses, textbooks, security fencing, access controls, surveillance cameras, furniture and equipment; and technology initiatives including audio visual equipment, interactive classrooms, district server, copier and printer replacement, computing devices for teachers and other staff, network maintenance, phone system enhancement and music equipment.

Many Cobb schools are more than 40 years old and have inadequate space and resources to best serve students. SPLOST 4 is focused on giving new life to existing facilities, replacing some of the District's oldest and least efficient school buildings and refreshing the District's technology resources and infrastructure.

### **Impact of Capital Investments and Nonrecurring Expenditures on Operating Budget of General Fund**

#### New Schools

With the opening of any new school, the General Fund is forced to absorb the additional costs of school operations. Examples of these include new school salaries, utilities costs and school supplies/equipment (New schools get a 100% increase of instructional supply fund allocation for two years). Note that these additional operating costs are funded primarily through local funding sources, such as property taxes and state funding. All new schools that have been constructed since 2008 have been replacement facilities; thereby the effect on the General Fund Operating Budget has been minimal. The Capital Project budget and finance funding rules and procedures are presented separately following this description document.

#### Replacement Schools

In SPLOST 4, budgets are included to replace two elementary schools, two high schools and one middle school. There is also a plan to open a new College and Career Academy. Mountain View Elementary School opened in fiscal year 2018. Construction is underway at Walton High School, East Cobb Middle School, and Brumby Elementary School. Design has started for the Osborne replacement school and the new Career Academy School.

**CAPITAL PROJECT FUNDS  
CAPITAL PROJECTS DESCRIPTION (Continued)**

<b>Capital Project Highlights of FY2017</b>
---------------------------------------------

**Major Non-Construction Projects**

The following non-construction projects accounted for major expenditures in FY2017:

- Buses/Vehicles
- Replacement of School Furniture/Equipment
- Textbooks/Instructional Materials
- Replacement of Data Center Equipment
- Replacement of Obsolete Computing Devices
- Learning Management System
- Enhancement of District Phone System
- Replacement of Printers/Copiers/Duplicators

**Largest Projects during the Year**

The District makes various contractual commitments on an ongoing basis for construction and remodeling of its fixed assets. The major outstanding commitments as of June 30, 2017 included additions and modifications to four high schools, two replacement elementary schools, one replacement middle school and one replacement high school facility. As of June 30, 2017, the contract price and expenditures to date for the largest projects were as follows:

<u>Project</u>	<u>Contract Price</u>	<u>Expenditures To Date</u>
New Replacement School Brumby ES	\$ 24,266,172	\$ 9,789,713
New Replacement School Mountain View ES	25,032,410	24,393,804
New Replacement School East Cobb MS	30,454,877	14,167,235
New Replacement School Walton HS	51,285,355	47,674,769
Additions/Modifications Campbell HS	10,881,306	1,640,973
Additions/Modifications North Cobb HS	24,440,870	8,170,684
Additions/Modifications Pope HS	25,336,410	16,761,910
Additions/Modifications South Cobb HS	9,790,564	651,208
	<u>\$201,487,964</u>	<u>\$123,250,296</u>

<b>Capital Project Highlights of FY2016</b>
---------------------------------------------

**Major Non-Construction Projects**

The following non-construction projects accounted for major expenditures in FY2016:

- Buses/Vehicles
- Replacement of School Furniture/Equipment
- Surveillance Cameras
- Textbooks/Instructional Materials

**CAPITAL PROJECT FUNDS**  
**CAPITAL PROJECTS DESCRIPTION (Continued)**

- Replacement of Obsolete Computing Devices
- Replacement of Obsolete Interactive Devices
- Learning Management System
- Enhancement of District Phone System
- Replacement of Printers/Copiers/Duplicators

**Largest Projects during the Year**

The District makes various contractual commitments on an ongoing basis for construction and remodeling of its fixed assets. The major outstanding commitments as of June 30, 2016 included additions and renovations to two middle schools and one high school, one replacement elementary school and one replacement high school facility. As of June 30, 2016, the contract price and expenditures to date for the largest projects were as follows:

<u>Project</u>	<u>Contract Price</u>	<u>Expenditures To Date</u>
Maintenance/Renovations Campbell MS	\$ 4,790,705	\$ 3,392,862
Additions/Renovations Lost Mountain MS	7,440,541	6,276,576
Additions/Renovations McEachern HS	13,814,566	10,319,683
Replacement School Mountain View ES	24,633,010	3,563,451
Replacement School Walton HS	51,633,536	23,990,866
	<u>\$102,312,358</u>	<u>\$47,543,438</u>



**CAPITAL PROJECTS FUND  
SUMMARY OF CAPITAL PROJECTS FUND  
FY2018 BUDGET**

Description	County-Wide Building	SPLOST 3	SPLOST 4	Total
Beginning Fund Balance July 1, 2017	\$448,808 *	\$9,199,393	\$97,110,264	\$106,758,465
Revenue:				
Local	\$2,000	\$18,000	\$129,900,000	\$129,920,000
State	\$0	\$0	\$2,075,912	\$2,075,912
Federal	\$0	\$0	\$0	\$0
Transfers/Other	\$600,000	\$0	\$0	\$600,000
Total Revenue	<u>\$602,000</u>	<u>\$18,000</u>	<u>\$131,975,912</u>	<u>\$132,595,912</u>
Appropriations				
Instruction	\$0	\$0	\$0	\$0
Pupil Support Services	\$0	\$0	\$0	\$0
Improvement of Instr Svcs	\$0	\$0	\$0	\$0
General Administration	\$0	\$0	\$0	\$0
School Administration	\$0	\$0	\$0	\$0
Support Services-Business	\$0	\$0	\$0	\$0
Maint. & Oper. Of Plant Svcs	\$0	\$0	\$0	\$0
Student Transportation	\$0	\$0	\$0	\$0
Central Support Services	\$0	\$0	\$0	\$0
Facilities Acquisitions & Construction Svcs	\$1,185,000	\$5,280,728	\$153,407,869	\$159,873,597
Transfers/Other	\$0	\$0	\$0	\$0
Total Appropriations	<u>\$1,185,000</u>	<u>\$5,280,728</u>	<u>\$153,407,869</u>	<u>\$159,873,597</u>
Ending Fund Balance (Estimate) June 30, 2018	<u>(\$134,192)</u>	<u>\$3,936,665</u>	<u>\$75,678,307</u>	<u>\$79,480,780</u>

\* Note: FY2017 ending fund balance was originally projected in February. Actual expenditures occurred earlier than anticipated causing fund balance at year end to be lower.

## CAPITAL PROJECT FUNDS ABOUT SPLOST

Since the first Ed-SPLOST was approved in 1998 we have seen:

- 28 new schools
  - 2,732 new classrooms
  - Hundreds of maintenance improvements
  - Safety improvements, including lighting, fencing, video surveillance cameras
  - Access control systems for elementary and middle schools.
  - Reduction of the dependency on portable classrooms.
  - Technology brought into the classroom.
  - All bond debt paid off, making Cobb County one of only a few school districts in Georgia that is free of long-term debt.
  - More than 5,600 total projects completed (or in progress) as promised to voters - all completed in a timely fashion with a net savings of millions of dollars for taxpayers due to efficient management.
- 
- Cobb County residents enjoy a high quality of life resulting from the value created by relatively low tax rates, and relatively high academic performance from local schools.
  - The District's operating budget is not sufficient to fund capital improvements, or even regular building renovations and repairs. Approximately 90 percent of the District's operating budget pays salaries of teachers and other staff. The remaining portion covers daily operating expenses such as utilities, fuel, and supplies.
  - Cobb is one of the only counties in Georgia that exempts all seniors 62 years and older from paying any school property tax.
  - The District receives very little funding from the state that could be used for school building maintenance or technology.
  - Before Ed-SPLOST, the school district issued bonds that were repaid from property tax revenues, or used ad valorem tax revenues to fund capital improvements. Both put the burden on property owners.
  - Bonds must be repaid over many years with interest. SPLOST revenue is used as it is received-pay as you go. There is no interest to pay back.
  - A \$221 million bond issued in 1995 for school construction was paid back with an additional \$92 million in interest.
  - Those who do not pay property tax and/or live out of the county, but work and play in Cobb, support our schools by paying a significant portion of the Ed-SPLOST - estimates are 30 percent or more.
  - By paying off all of the district's long-term debt, Ed-SPLOST has allowed the school board to eliminate the debt-service millage rate and lower the property tax rate.
  - Over the last several years, while the focus was on new classroom construction, many maintenance and infrastructure needs have developed in school buildings.
  - 32 percent of all Cobb County schools are older than 40 years.
  - Timely maintenance renovations today will prevent much more costly infrastructure emergencies in the future.
  - An emphasis has been placed on student safety with a goal to enhance the security capabilities for every classroom in the District.

# SPLOST 3 PROJECTS

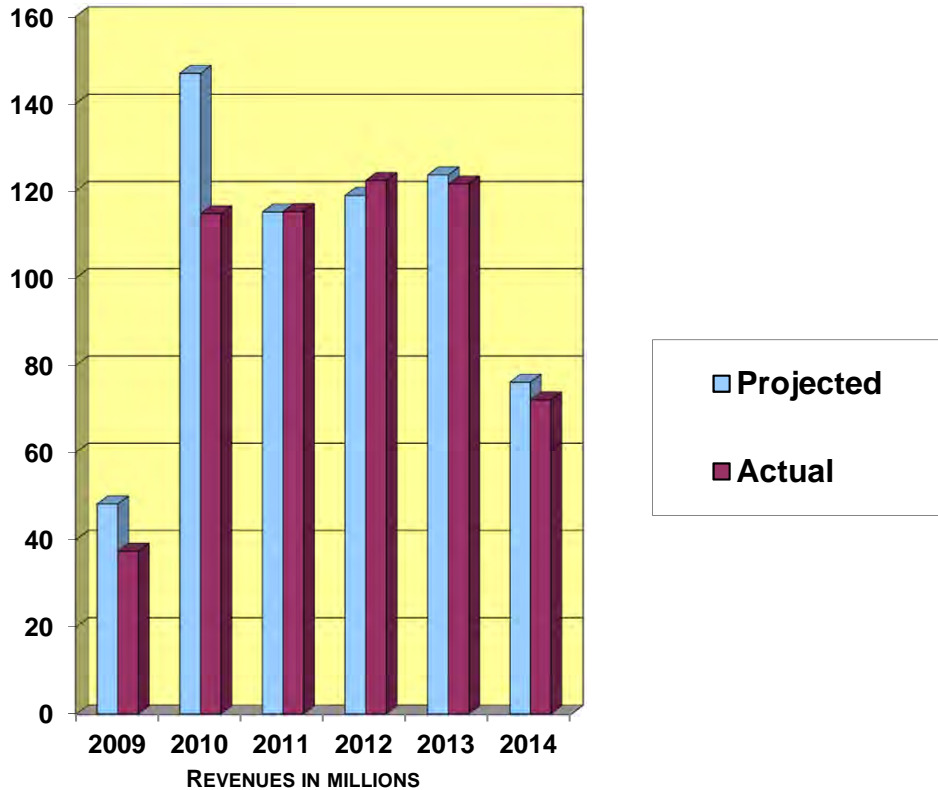
On September 16, 2008, Cobb County Citizens voted to approve another five year 1% sales tax to improve our school system facilities and programs. The tax became effective January 1, 2009, and expired December 31, 2013. Actual tax receipts were \$582,563,697 with additional construction funding from the State of Georgia for a total budget of \$634,431,444. Projects include replacing three elementary schools, building a new ninth grade center, school additions, maintenance (including parking lot repaving, re-flooring, painting, HVAC, roofing, fire suppression, etc.), and various electrical upgrades (fire alarm systems, emergency generators, etc.), curriculum technology (servers, network, etc.), safety and support (security fencing, surveillance cameras, access controls, etc.) and land. All projects are identified in priority order, with the highest priority being classroom space.



## MABLETON ES MEDIA CENTER

- **NEW/REPLACEMENT FACILITIES:** SPLOST 3 funds were utilized to replace two of the county's oldest elementary schools: East Side and Mableton, and construct a new elementary school: Smyrna Elementary. A total of \$65,419,957 has been expended on new school construction and furniture and equipment as of June 30, 2017.
- **ADDITIONS/MODIFICATIONS:** Major additions/modifications/renovations in elementary, middle and high schools as well as the inclusion of special schools and support facilities continue in 2017. A total of \$246,868,208 has been expended on additions and modifications as of June 30, 2017.
- **LAND:** Expenditures relating to land acquisitions total \$12,382,521 as of June 30, 2017.
- **MAINTENANCE/RENOVATION:** Projects include parking lot repaving, fire suppression/sprinkler systems, lighting, roofing, playground equipment, flooring, HVAC, and various electrical upgrades. A total of \$93,353,929 has been expended on maintenance and renovations as of June 30, 2017.
- **CURRICULUM, INSTRUCTION, AND TECHNOLOGY INITIATIVES:** Maintaining the existing technology infrastructure, upgrading servers and networks, continued in 2017, as well as providing computing devices. A total of \$98,708,008 has been expended on curriculum, instruction and technology initiatives as of June 30, 2017.
- **SAFETY AND SUPPORT IMPROVEMENTS:** Funds are being used to improve school safety by adding access controls, surveillance cameras, signage, and traffic controls. Support functions include, school level furniture and equipment for growth and replacement, food service upgrades, learning commons, textbooks for students, HR/Payroll system upgrade and accounting system upgrade. A total of \$102,235,087 has been expended on safety and support improvements as of June 30, 2017.

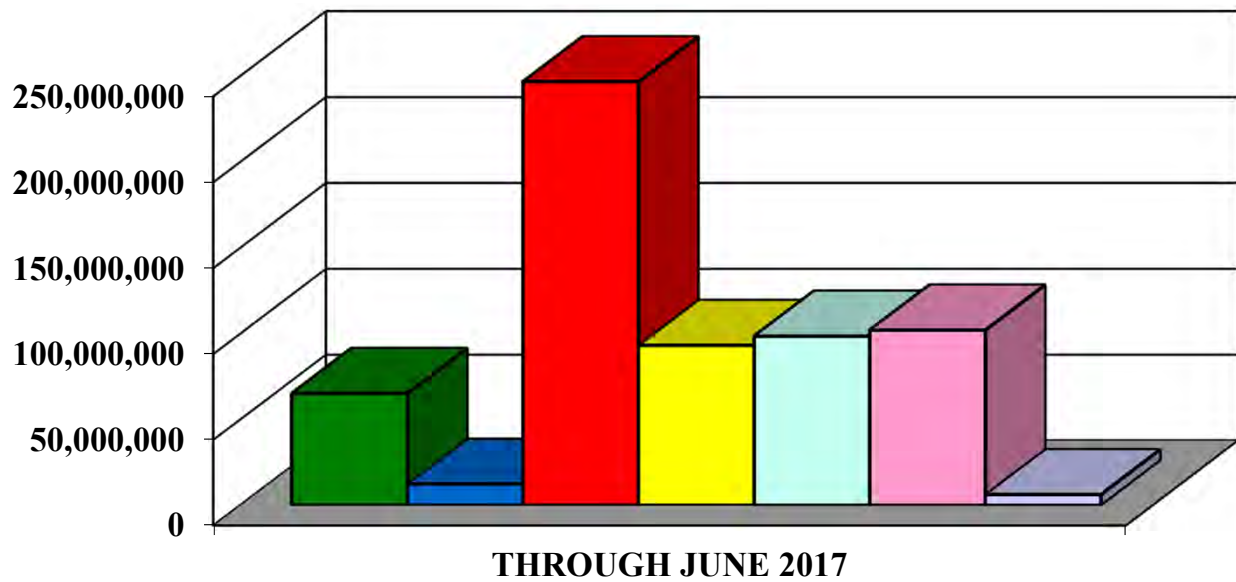
# SPLOST 3 REVENUES



SPLOST 3 REVENUES BY FISCAL YEAR				
YEAR	PROJECTED	ACTUAL	OVER / UNDER	% CHANGE
			BUDGET	
FISCAL YEAR 2009	\$48,118,584	\$37,331,872	-\$10,786,712	-22.4%
FISCAL YEAR 2010	\$146,761,684	\$114,635,704	-\$32,125,980	-21.9%
FISCAL YEAR 2011	\$114,995,087	\$115,065,981	\$70,894	0.1%
FISCAL YEAR 2012	\$118,762,703	\$122,224,557	\$3,461,854	2.9%
FISCAL YEAR 2013	\$123,530,888	\$121,373,706	-\$2,157,182	-1.7%
FISCAL YEAR 2014	\$76,038,588	71,931,877	-\$4,106,711	-5.4%
<b>TOTALS</b>	<b>\$628,207,534</b>	<b>\$582,563,697</b>	<b>-\$45,643,837</b>	<b>-7.3%</b>

SPLOST 3 sales tax collections began January 1, 2009 with the first revenues received in March 2009. Due to economic decline, the original revenue projections were revised beginning calendar year 2010. The tax expired on December 31, 2013 with the last revenues received in January 2014. NOTE: The actual revenue figures do not include accruals.

## SPLOST 3 EXPENDITURES BY CATEGORY (IN DOLLARS)





# SPLOST 4 PROJECTS

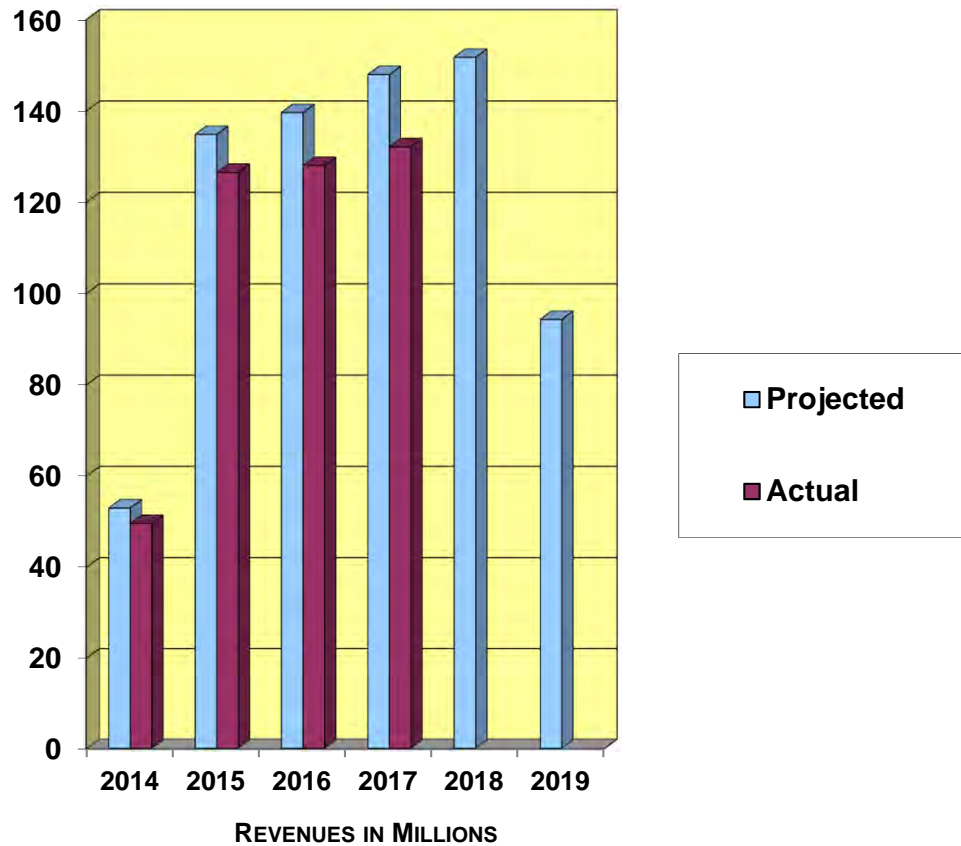
On March 19, 2013, Cobb County Citizens voted to approve another five year 1% sales tax to improve our school system facilities and programs. Tax receipts are projected to be \$717,844,707 with additional funding from the State of Georgia. The tax became effective January 1, 2014, and will expire on December 31, 2018. Projects include replacing five schools, building a Career Academy, school additions and modifications, renovations and maintenance; safety and support items such as school buses, textbooks, security fencing, access controls, surveillance cameras, furniture and equipment; and technology initiatives including audio visual equipment, interactive classrooms, district server replacement, copiers and printers, computing devices for teachers and other staff, network maintenance, phone system enhancement and music equipment.



## MOUNTAIN VIEW REPLACEMENT ES

- **NEW/REPLACEMENT FACILITIES:** SPLOST 4 funds are being used to replace Brumby ES, Mountain View ES, East Cobb MS, Osborne HS, Walton HS and a Career Academy. A total of \$99,067,271 has been expended on new school construction as of June 30, 2017.
- **LAND:** A total of \$9,999,980 has been spent for expenses relating to land acquisitions as of June 30, 2017.
- **ADDITIONS/MODIFICATIONS:** Major additions/modifications/renovations continue at the following locations: Campbell HS, Harrison HS, Lassiter HS, North Cobb HS, Pope HS, and South Cobb HS. A total of \$57,523,518 has been expended on additions and modifications as of June 30, 2017.
- **INFRASTRUCTURE/INDIVIDUAL SCHOOL NEEDS:** Projects include Athletic ADA/Individual school needs, sitework, roofing, HVAC replacement, lighting, flooring, and various mechanical and electrical upgrades. A total of \$45,523,687 has been expended on infrastructure and individual school needs as of June 30, 2017.
- **SAFETY AND SUPPORT IMPROVEMENTS:** School safety improvements continue with access controls, security fencing, signage, traffic improvements, surveillance cameras, and communication radios. Support improvements include bus shop upgrades, buses, vehicles and equipment, school level furniture and equipment for growth and replacement, food service upgrades, learning commons modifications and textbooks for students. A total of \$58,589,413 has been expended on safety and support improvements as of June 30, 2017.
- **CURRICULUM, INSTRUCTION AND TECHNOLOGY INITIATIVES:** Funds are being used to maintain the existing technology infrastructure, as well as data center equipment, phone systems, replacing obsolete audio visual equipment, computing devices, interactive classroom devices, printers, and copiers. Funding continues to provide equipment and software enhancements for existing programs such as Special Education, Choral and Music. A total of \$104,172,385 has been expended on curriculum, instruction and technology initiatives as of June 30, 2017.

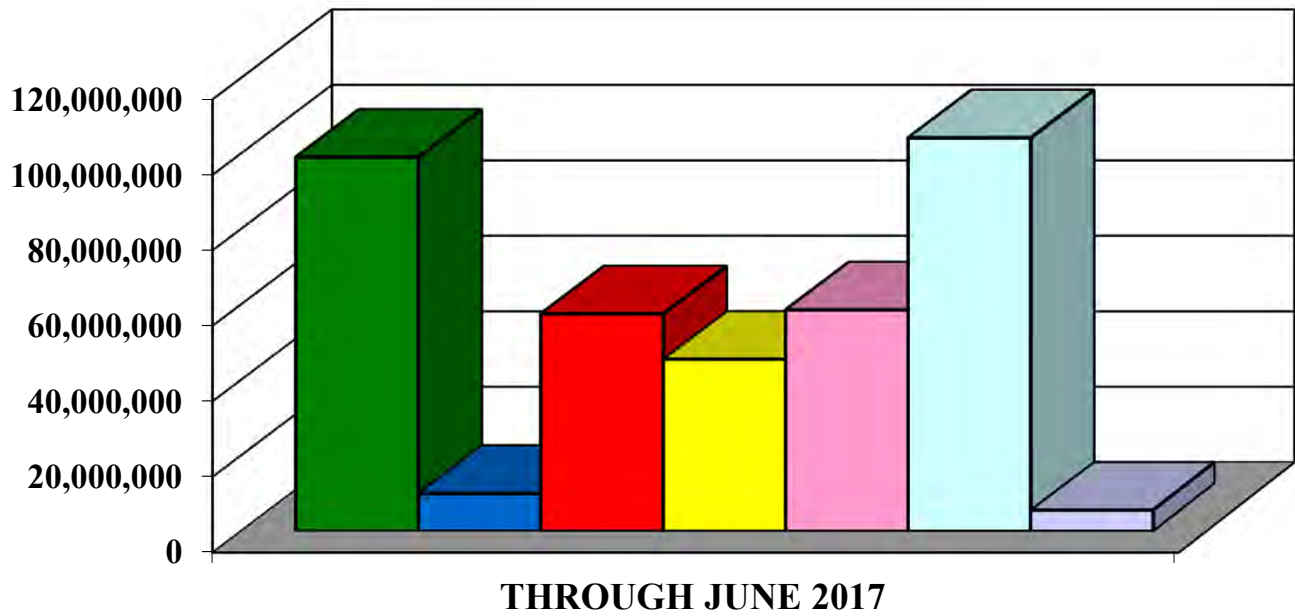
# SPLOST 4 REVENUES



SPLOST REVENUES BY FISCAL YEAR				
YEAR	PROJECTED	ACTUAL	OVER / UNDER	% CHANGE
<b>BUDGET</b>				
FISCAL YEAR 2014	\$52,890,320	\$49,460,990	-\$3,429,330	-6.5%
FISCAL YEAR 2015	\$134,729,710	\$126,374,557	-\$8,355,153	-6.2%
FISCAL YEAR 2016	\$139,450,724	\$127,875,166	-\$11,575,558	-8.3%
FISCAL YEAR 2017	\$145,028,746	\$132,004,692	-\$13,024,054	-9.0%
FISCAL YEAR 2018				
FISCAL YEAR 2019				
<b>TOTALS</b>	<b>\$472,099,500</b>	<b>\$435,715,405</b>	<b>-\$36,384,095</b>	<b>-7.7%</b>

SPLOST 4 sales tax collections began January 1, 2014, with the first revenues received in February 2014. Revenue collections are expected to be \$717,844,707 for the period 2014 through 2019. NOTE: The actual revenue figures do not include accruals.

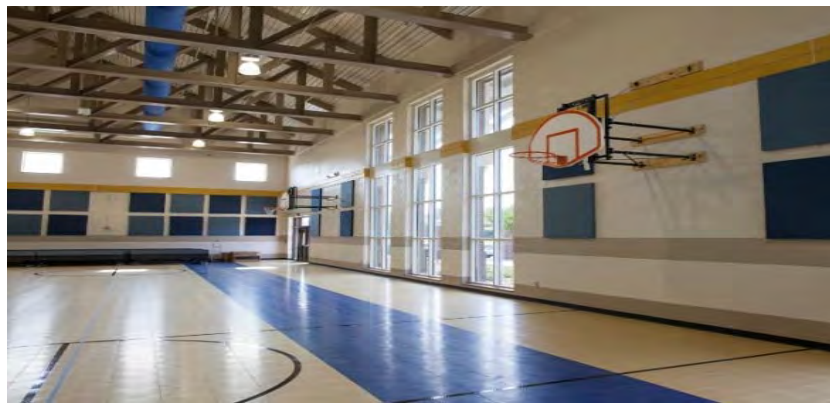
## SPLOST 4 EXPENDITURES BY CATEGORY (IN DOLLARS)



- |                              |                                          |
|------------------------------|------------------------------------------|
| ■ New/Replacement Facilities | ■ Land                                   |
| ■ Additions/Modifications    | ■ Infrastructure/Individual School Needs |
| ■ Safety and Support         | ■ Curriculum/Instructional/Technology    |
| ■ Program Management         |                                          |

# Countywide Building Fund

The Countywide Building Fund is a multi-year capital outlay fund which is used to track donations for small capital improvements and transfers from other funds for facility needs. Revenues also include interest income. Expenditures in the Countywide Building Fund include portable classroom building expenses, land acquisitions, school improvement projects funded by donations, consultants for assessment of special district needs and long term facility planning, and small construction projects of an emergency nature that are not related to specific SPLOST funding. The current Countywide Building Fund was established in FY16.



*CAPITAL PROJECTS FUND BUDGET*

New School and New Additions Procedures – General Fund & Capital Projects.....Link 14  
SPLOST History by School.....Link 15  
Facilities and Technology Citizens Oversight Committee .....Link 16

## **INTERNAL SERVICE FUND BUDGET**

Internal Service Funds are used to account for the financing of goods or services provided by one department or agency to other departments or agencies of the governmental unit, or to other governmental units, on a cost-reimbursement basis. The District has four individual funds in the Internal Service Funds category. The Unemployment Compensation and Self-Insurance Funds are used to account for the District's self-insurance programs. The Flexible Benefits Fund accounts for the District's cafeteria plan of flexible benefits. Purchasing and warehousing costs are allocated to users through the Purchasing/Warehousing Fund.

**INTERNAL SERVICE FUNDS  
REVENUE AND APPROPRIATIONS (FUNCTION)  
FIVE YEAR COMPARISON**

Description	FY2014 Actual	FY2015 Actual	FY2016 Actual	FY2017 Revised Budget	FY2018 Approved Budget
Beginning Fund Balance July 1 (Estimated)	\$6,985,285	\$7,312,260	\$7,167,195	\$7,808,404	\$8,548,792
<b>Revenue:</b>					
Local	\$5,416,746	\$5,212,800	\$6,047,971	\$7,044,487	\$7,107,662
Transfer In	\$794,862	\$444,862	\$444,862	\$1,208,294	\$1,266,133
Total Revenue	\$6,211,608	\$5,657,662	\$6,492,833	\$8,252,781	\$8,373,795
 Total Revenue & Fund Balance	 \$13,196,893	 \$12,969,921	 \$13,660,028	 \$16,061,185	 \$16,922,587
<b>Appropriations</b>					
Instruction	\$0	\$0	\$0	\$0	\$0
Pupil Support Services	\$0	\$0	\$0	\$0	\$0
Improvement of Instr Svcs	\$0	\$0	\$0	\$0	\$0
Educational Media	\$0	\$0	\$0	\$0	\$0
General Administration	\$0	\$0	\$0	\$0	\$0
School Administration	\$0	\$0	\$0	\$0	\$0
Support Services-Business	\$5,884,633	\$5,802,727	\$5,851,624	\$7,927,781	\$8,373,795
Maint. & Oper. Of Plant Svcs	\$0	\$0	\$0	\$0	\$0
Student Transportation	\$0	\$0	\$0	\$0	\$0
Central Support Services	\$0	\$0	\$0	\$0	\$0
Other Support Services	\$0	\$0	\$0	\$0	\$0
School Nutrition	\$0	\$0	\$0	\$0	\$0
Community Services	\$0	\$0	\$0	\$0	\$0
Capital Outlay	\$0	\$0	\$0	\$0	\$0
Transfers	\$0	\$0	\$0	\$0	\$0
Debt Service	\$0	\$0	\$0	\$0	\$0
Total Appropriations	\$5,884,633	\$5,802,727	\$5,851,624	\$7,927,781	\$8,373,795
 Ending Fund Balance June 30 (Estimated)	 \$7,312,260	 \$7,167,195	 \$7,808,404	 \$8,133,404	 \$8,548,792
Total Expenditures & Fund Balance	\$13,196,893	\$12,969,921	\$13,660,028	\$16,061,185	\$16,922,587

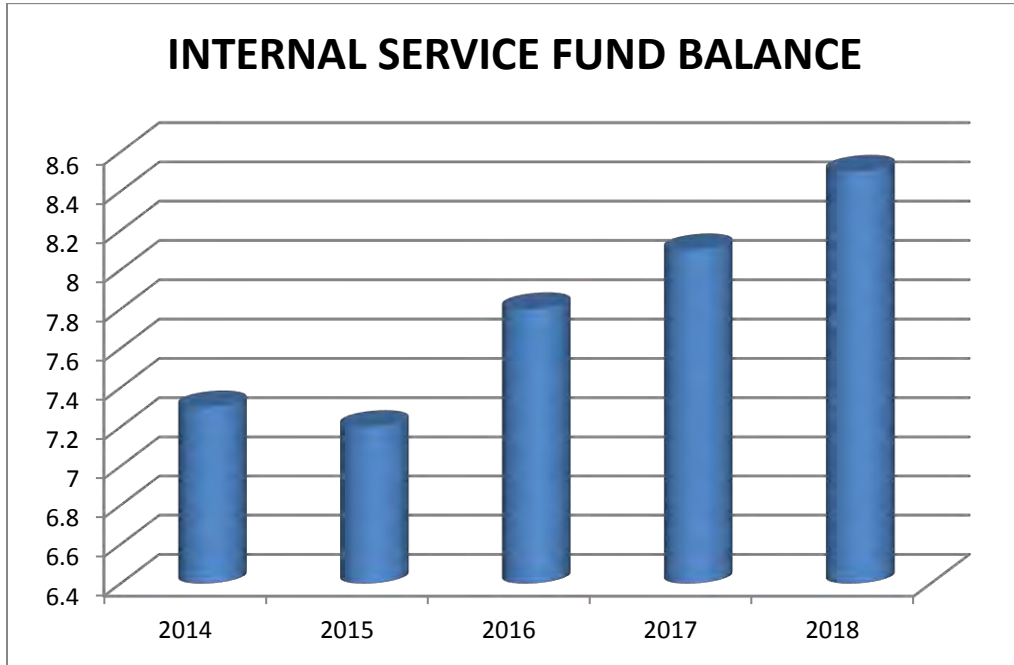
**INTERNAL SERVICE FUNDS  
REVENUE AND APPROPRIATIONS (OBJECT)  
FIVE YEAR COMPARISON**

Description	FY2014 Actual	FY2015 Actual	FY2016 Actual	FY2017 Revised Budget	FY2018 Approved Budget
Beginning Fund Balance July 1 (Estimated)	\$6,985,285	\$7,312,260	\$7,167,195	\$7,808,404	\$8,548,792
<b>Revenue:</b>					
Local	\$5,416,746	\$5,212,800	\$6,047,971	\$7,044,487	\$7,107,662
Transfer In	\$794,862	\$444,862	\$444,862	\$1,208,294	\$1,266,133
Total Revenue	<u>\$6,211,608</u>	<u>\$5,657,662</u>	<u>\$6,492,833</u>	<u>\$8,252,781</u>	<u>\$8,373,795</u>
Total Revenue & Fund Balance	<u>\$13,196,893</u>	<u>\$12,969,921</u>	<u>\$13,660,028</u>	<u>\$16,061,185</u>	<u>\$16,922,587</u>
<b>Appropriations</b>					
Salaries	\$425,901	\$457,203	\$470,833	\$1,028,327	\$1,536,700
Employee Benefits	\$210,540	\$228,908	\$240,291	\$426,558	\$678,710
Contract Services	\$48,594	\$47,433	\$43,660	\$79,272	\$125,175
Supplies	\$136,180	\$165,755	\$81,059	\$180,643	\$338,085
Utilities	\$0	\$0	\$0	\$0	\$0
Equipment/Bldgs/Land	\$58,223	\$0	\$41,120	\$45,606	\$53,392
Other	\$5,005,197	\$4,903,429	\$4,974,660	\$6,167,375	\$5,641,733
Total Appropriations	<u>\$5,884,633</u>	<u>\$5,802,727</u>	<u>\$5,851,624</u>	<u>\$7,927,781</u>	<u>\$8,373,795</u>
Ending Fund Balance June 30 (Estimated)	<u>\$7,312,260</u>	<u>\$7,167,195</u>	<u>\$7,808,404</u>	<u>\$8,133,404</u>	<u>\$8,548,792</u>
Total Expenditures & Fund Balance	<u>\$13,196,893</u>	<u>\$12,969,921</u>	<u>\$13,660,028</u>	<u>\$16,061,185</u>	<u>\$16,922,587</u>



**INTERNAL SERVICE FUNDS  
FIVE YEAR TREND OF FUND BALANCE**

\$ Millions

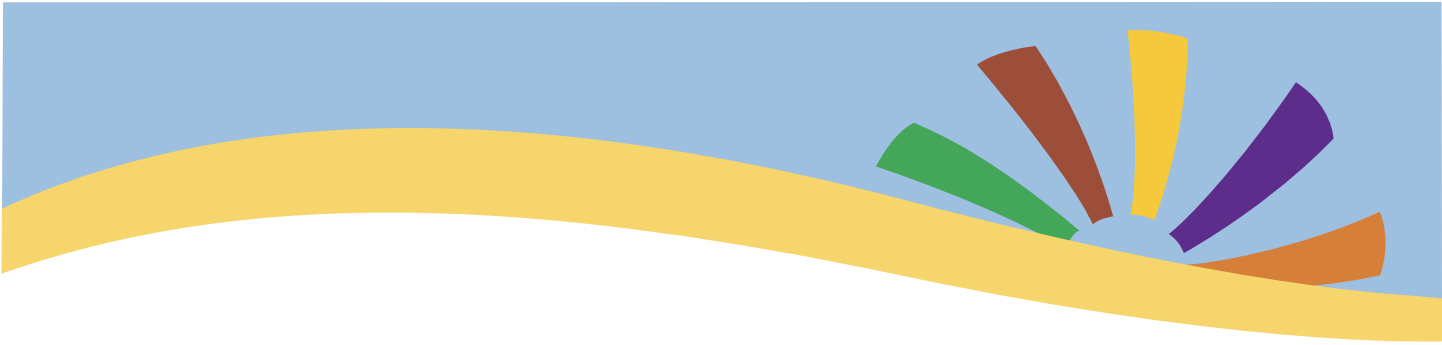


**INTERNAL SERVICE FUNDS  
FUND DESCRIPTIONS**

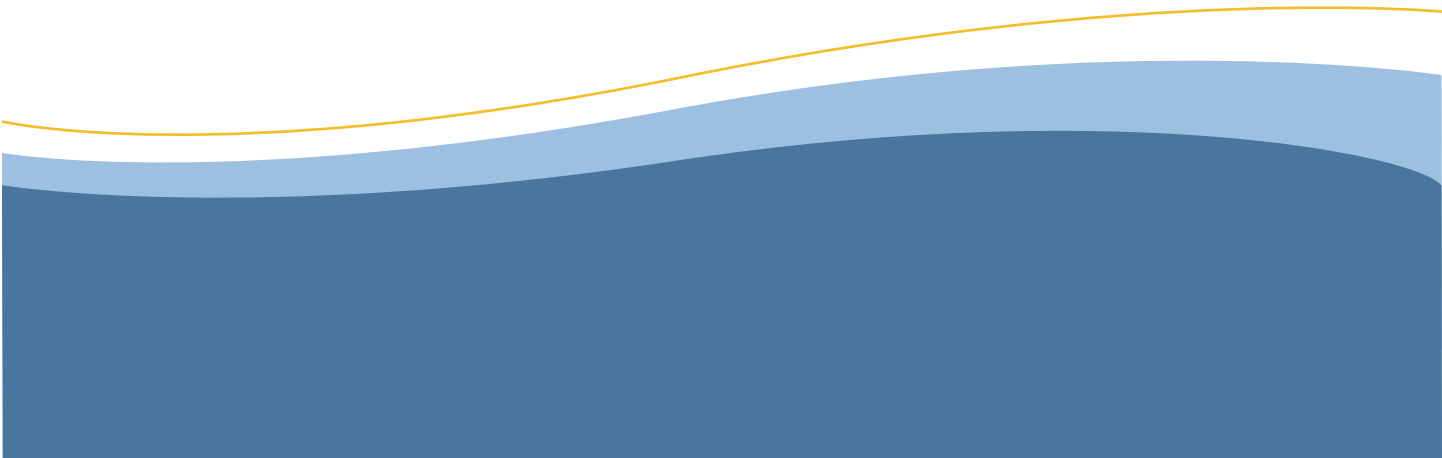
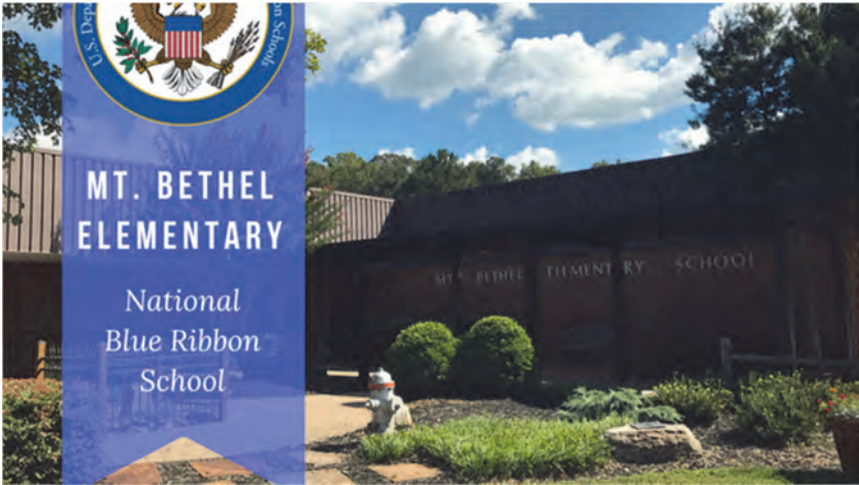
FUND #	FUND NAME	FUND DESCRIPTION	REVENUE SOURCES
691	Unemployment	Employer contributions to Georgia Unemployment Compensation Fund are used to pay Unemployment Benefits. This fund accounts for the cost of compensation for unemployment for previous employees that separated involuntary	Unemployment rates are determined by employer experience. Lower rates are earned by employers whose unemployment experience costs are less, and higher rates are assigned to employers whose experience indicates greater cost
692	Self-Insurance	The Board of Education provides the total cost of a worker's compensation program that pays for employee claims for injuries resulting from performance of their duties. This fund also provides insurance for General Liability and Auto	Workers Compensation revenue is developed based on past and current claims history. General Liability and Auto revenue is based on past and current year insurance payments
696	Purchasing/ Warehouse	This fund was established to make Purchasing and Warehouse functions self-supportive	The General Fund budgets a transfer to fund all Cobb County School District warehouse operations
697	Flexible Benefits	This fund provides for tax-free medical and child care payments. Each employee can also estimate yearly medical and child care costs. These estimated amounts are deducted each month from the employee's paycheck. All unused estimated amounts revert to the county at the end of the year	All employee health, life, and dental insurance premiums are deducted from the employee's paycheck before taxes

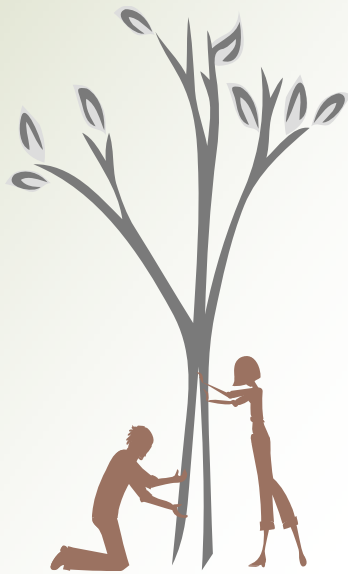
**INTERNAL SERVICE FUNDS  
SUMMARY OF INTERNAL SERVICE FUNDS  
FY2018 BUDGET**

Description	Fund 691 Unemployment	Fund 692 Self-Insurance	Fund 696 Purchasing/ Warehouse	Fund 697 Flexible Benefits	Total
Beginning Fund Balance					
July 1 (Estimated)	\$631,058	\$7,917,735	\$0	\$0	\$8,548,792
<b>Revenue:</b>					
Local	\$300,000	\$6,071,764	\$637,591	\$98,307	\$7,107,662
Transfer In	\$0	\$372,817	\$893,316	\$0	\$1,266,133
Total Revenue	\$300,000	\$6,444,581	\$1,530,907	\$98,307	\$8,373,795
<b>Appropriations</b>					
Instruction	\$0	\$0	\$0	\$0	\$0
Pupil Support Services	\$0	\$0	\$0	\$0	\$0
Improvement of Instr Svcs	\$0	\$0	\$0	\$0	\$0
Educational Media	\$0	\$0	\$0	\$0	\$0
General Administration	\$0	\$0	\$0	\$0	\$0
School Administration	\$0	\$0	\$0	\$0	\$0
Support Services-Business	\$300,000	\$6,444,581	\$1,530,907	\$98,307	\$8,373,795
Operations & Maint of Plan	\$0	\$0	\$0	\$0	\$0
Student Transportation	\$0	\$0	\$0	\$0	\$0
Central Support Services	\$0	\$0	\$0	\$0	\$0
Other Support Services	\$0	\$0	\$0	\$0	\$0
School Nutrition	\$0	\$0	\$0	\$0	\$0
Community Services	\$0	\$0	\$0	\$0	\$0
Capital Outlay	\$0	\$0	\$0	\$0	\$0
Transfers	\$0	\$0	\$0	\$0	\$0
Total Appropriations	\$300,000	\$6,444,581	\$1,530,907	\$98,307	\$8,373,795
Ending Fund Balance					
June 30 (Estimated)	\$631,058	\$7,917,735	\$0	\$0	\$8,548,792



# INFORMATIONAL SECTION





# Appendix Informational

# Map of Schools and Facilities



Revised: 10/1/2015



P.O. Box 649  
Marietta, GA 30061-0649  
(770) 528-8637 • Fax (770) 528-8628  
tax@cobbtax.org  
www.cobbtax.org

**Carla Jackson**  
Tax Commissioner

**Glenda Lehner**  
Tax Accounting Manager  
(770) 528-8632

June 22, 2017

Mr. Chris Ragsdale  
Cobb County Board of Education  
P. O. Box 1288  
Marietta, GA 30061

Dear Mr. Ragsdale:

This is to certify the 2017 School Digest as follows:

**NET M & O DIGEST**

Total Real Property	21,599,227,901
Total Personal Property	1,825,339,583
Total Motor Vehicle	583,963,950
Total Mobile Home	12,038,537
Total Public Utilities	853,859,670
Total Timber 100% Value	73,877
Heavy Duty Equipment	2,281,434
<b>NET TOTAL</b>	<b>24,876,784,952</b>

Sincerely Yours,

Carla Jackson  
Tax Commissioner  
cc: Brad Johnson, Chief Financial Officer

CJ/gl

**EXECUTIVE SUMMARY  
TAX BASE AND MILLAGE RATE TRENDS**

**FY2018 Metro Atlanta Millage Rate Comparison**

Metro Atlanta System	General Fund Millage	Bond Millage	Total Millage	Standard Homestead Exemption
Atlanta (APS)	21.715	0.025	21.740	\$30,000
<b>Cobb</b>	<b>18.900</b>	<b>0.000</b>	<b>18.900</b>	<b>\$10,000</b>
Dekalb	23.380	0.000	23.380	\$12,500
Fulton	18.483	0.000	18.483	\$30,000
Gwinnett	19.800	2.050	21.850	\$4,000

**Property Tax Rates – Cobb County School District**

Note: Taxes are levied on real and personal property. Based on a millage levy of 1.00 Mill, a homeowner would pay \$1.00 per \$1,000 on 40% of the assessed value.

Fiscal Year	General Fund Millage Rate	Bond Fund Millage Rate	Total Millage Rate
2000	17.55	1.50	19.05
2001	17.55	1.50	19.05
2002	19.00	1.05	20.05
2003	19.00	0.90	19.90
2004	19.00	0.90	19.90
2005	19.00	0.90	19.90
2006	19.00	0.90	19.90
2007	19.00	0.90	19.90
2008	18.90	0.00	18.90
2009	18.90	0.00	18.90
2010	18.90	0.00	18.90
2011	18.90	0.00	18.90
2012	18.90	0.00	18.90
2013	18.90	0.00	18.90
2014	18.90	0.00	18.90
2015	18.90	0.00	18.90
2016	18.90	0.00	18.90
2017	18.90	0.00	18.90
2018	18.90	0.00	18.90





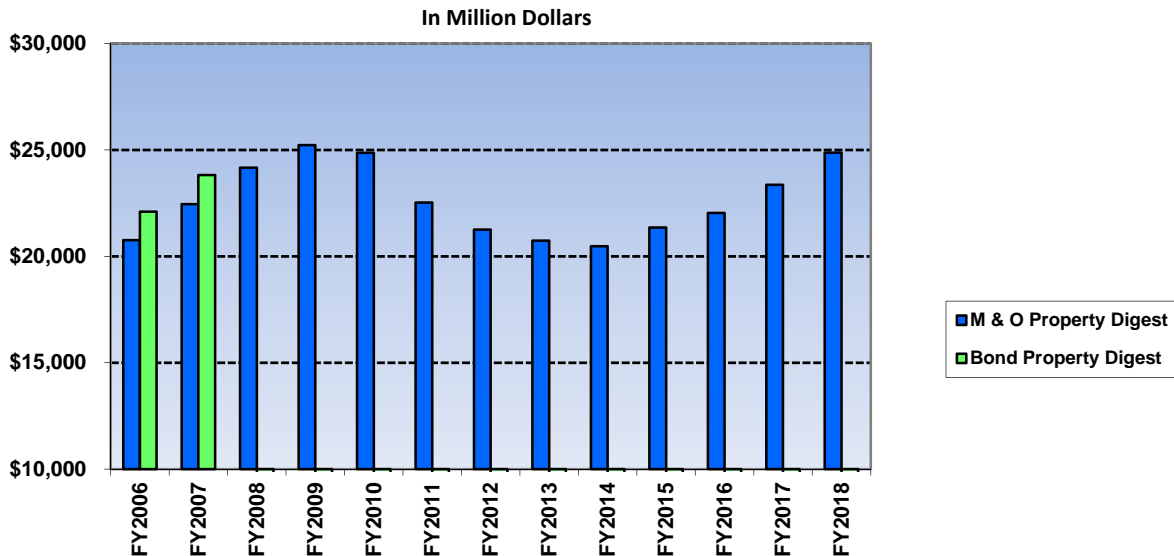
**EXECUTIVE SUMMARY**  
**TAX BASE AND RATE TRENDS (continued)**

**Net Property Digest Information – Cobb County**

Over half of the General Fund revenue of the Cobb County School District is derived as a result of local property taxes in Cobb County. Millage rates approved by the Board of Education are applied each year to the net property digest for M&O and Bonds. The current and prior year Property Digests are presented below:

Fiscal Year	Net Maintenance & Operations Property Digest	Net Bond Property Digest
FY2006	\$20,761,870,661	\$22,103,473,120
FY2007	\$22,456,439,458	\$23,824,006,517
FY2008	\$24,167,393,316	\$0 – (See Note)
FY2009	\$25,226,571,673	\$0 – (See Note)
FY2010	\$24,870,361,338	\$0 – (See Note)
FY2011	\$22,530,784,039	\$0 – (See Note)
FY2012	\$21,255,419,607	\$0 – (See Note)
FY2013	\$20,741,250,527	\$0 – (See Note)
FY2014	\$20,476,161,097	\$0 – (See Note)
FY2015	\$21,354,845,760	\$0 – (See Note)
FY2016	\$22,041,698,137	\$0 – (See Note)
FY2017	\$23,363,789,838	\$0 – (See Note)
FY2018	\$24,876,784,952	\$0 – (See Note)

Note: The Cobb County School District became free of long term debt on January 31, 2007. The Tax Assessor no longer supplies a Bond Property Digest for the School District as this is not necessary because of the debt payoff.



APPENDIX/ INFORMATIONAL

Enrollment Study Update 2017.....Link 17  
FY2018 Budget Development Presentation to the Board.....Link 18



# Statistics

## STATISTICAL SECTION (Unaudited)

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

### Contents

#### Financial Trends

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

#### Revenue Capacity

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

#### Debt Capacity

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

#### Demographic and Economic Information

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

#### Operating Information

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

#### Sources:

Unless otherwise noted, the information contained here is derived from comprehensive annual financial reports for the indicated years. The District began implementation of GASB Statement No. 54 as of July 1, 2010, implementation of GASB Statements No. 63 and 65 as of July 1, 2012, and implementation of GASB statements No. 68 and 71 as of July 1, 2014.

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

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(amounts expressed in thousands)

Net Position Components	Fiscal Year			
	<u>June 30, 2008</u>	<u>June 30, 2009</u>	<u>June 30, 2010</u>	<u>June 30, 2011</u>
Investment in Capital Assets	\$ 1,054,860	\$ 1,060,388	\$ 1,054,911	\$ 1,066,545
Restricted for:				
Debt Service Fund	1,826	1,523	1,356	-
Capital Projects Fund	-	-	-	163,602
School Nutrition Service Fund	-	-	-	21,676
Miscellaneous Grants	-	-	-	-
Unrestricted (Deficit)	<u>227,758</u>	<u>244,178</u>	<u>285,849</u>	<u>171,646</u>
Total Net Position	<u>\$ 1,284,444</u>	<u>\$ 1,306,089</u>	<u>\$ 1,342,116</u>	<u>\$ 1,423,469</u>

Source: District Records

---

Fiscal Year					
June 30, 2012	June 30, 2013	June 30, 2014	June 30, 2015	June 30, 2016	June 30, 2017
\$ 1,230,853	\$ 1,262,788	\$ 1,256,656	\$ 1,329,345	\$ 1,371,599	\$ 1,444,579
-	-	-	-	-	-
56,155	49,860	110,228	92,760	117,940	96,550
20,200	20,924	19,213	19,295	19,200	19,198
-	20	3	43	64	-
<u>147,483</u>	<u>149,881</u>	<u>157,363</u>	<u>(710,349)</u>	<u>(701,830)</u>	<u>(731,265)</u>
<u>\$ 1,454,691</u>	<u>\$ 1,483,473</u>	<u>\$ 1,543,463</u>	<u>\$ 731,094</u>	<u>\$ 806,973</u>	<u>\$ 829,062</u>

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

(amounts expressed in thousands)

	Fiscal Year			
	June 30, 2008	June 30, 2009	June 30, 2010	June 30, 2011
<b><u>Governmental Activities</u></b>				
<b>Expenses:</b>				
Instruction	\$ 729,888	\$ 737,527	\$ 737,900	\$ 689,680
Pupil Services	27,550	29,467	31,584	30,563
Instructional Services	48,324	47,395	46,721	48,853
School and Administrative Services	186,033	182,836	165,345	152,083
Student Transportation	49,432	47,802	46,513	43,563
Maintenance and Operations	58,822	61,988	60,912	56,608
School Nutrition Program	-	-	-	-
Student Activities	-	-	-	28,930
Interest and Fiscal Charges	2,413	300	-	93
Total Governmental Expenses	<u>\$ 1,102,462</u>	<u>\$ 1,107,315</u>	<u>\$ 1,088,975</u>	<u>\$ 1,050,373</u>
<b><u>Program Revenues</u></b>				
<b>Charges For Services:</b>				
Instruction	\$ 1,481	\$ 1,276	\$ 1,184	\$ 1,241
Pupil Services	11	11	10	13
School and Administrative Services	44,199	43,557	41,142	27,312
Maintenance and Operations	1,110	2,254	1,332	909
Student Activities	-	-	-	28,721
Operating Grants and Contributions	501,582	468,115	491,465	518,300
Capital Grants and Contributions	866	2,739	199	541
Total Governmental Expenses	<u>\$ 549,249</u>	<u>\$ 517,952</u>	<u>\$ 535,332</u>	<u>\$ 577,037</u>
Governmental Net Expenses	<u>\$ (553,213)</u>	<u>\$ (589,363)</u>	<u>\$ (553,643)</u>	<u>\$ (473,336)</u>
<b><u>General Revenues and Other Changes in Net Position</u></b>				
<b>General Revenues</b>				
<b>Taxes:</b>				
Property Taxes Levied for General Purposes	\$ 466,320	\$ 482,690	\$ 470,456	\$ 423,694
Property Taxes Levied for Debt Service	1,415	142	52	43
Sales Tax	128,043	110,242	112,395	113,739
Intergovernmental	17,428	7,307	2,323	1,475
Tuition and Fees	-	-	-	-
Interest Income	15,070	5,931	2,979	3,070
Insurance and Damage Recoveries	-	-	-	-
Gain on Sale of Capital Assets	-	-	-	-
Other	532	876	953	2,962
Total General Revenues	<u>\$ 628,808</u>	<u>\$ 607,188</u>	<u>\$ 589,158</u>	<u>\$ 544,983</u>
<b>Extraordinary Item:</b>				
Gain after Insurance Recovery	-	-	512	-
Change in Net Position	<u>\$ 75,595</u>	<u>\$ 17,825</u>	<u>\$ 36,027</u>	<u>\$ 71,647</u>

Source: District Records

Fiscal Year					
June 30, 2012	June 30, 2013	June 30, 2014	June 30, 2015	June 30, 2016	June 30, 2017
\$ 682,212	\$ 685,671	\$ 677,187	\$ 704,451	\$ 754,427	\$ 834,731
30,031	27,093	26,938	27,468	31,201	36,683
51,475	53,389	45,115	47,475	45,668	49,846
175,717	156,481	161,460	173,717	186,859	202,694
44,698	46,888	49,563	49,975	52,503	56,325
60,143	70,437	63,398	53,469	59,762	66,763
-	-	419	-	-	397
29,746	28,525	30,780	32,164	31,116	31,075
118	-	-	-	-	-
<u>\$ 1,074,140</u>	<u>\$ 1,068,484</u>	<u>\$ 1,054,860</u>	<u>\$ 1,088,719</u>	<u>\$ 1,161,536</u>	<u>\$ 1,278,514</u>
\$ 1,068	\$ 1,101	\$ 913	\$ 1,121	\$ 1,192	\$ 1,187
11	10	13	10	11	11
27,921	29,104	28,035	27,963	29,008	29,135
983	1,842	2,004	1,830	1,127	898
29,402	28,608	30,970	31,193	31,169	30,977
478,937	504,819	512,800	545,592	579,489	614,312
30,832	7,524	8,085	5,867	18,902	9,714
<u>\$ 569,154</u>	<u>\$ 573,008</u>	<u>\$ 582,820</u>	<u>\$ 613,576</u>	<u>\$ 660,898</u>	<u>\$ 686,234</u>
<u>\$ (504,986)</u>	<u>\$ (495,476)</u>	<u>\$ (472,040)</u>	<u>\$ (475,143)</u>	<u>\$ (500,638)</u>	<u>\$ (592,280)</u>
\$ 405,965	\$ 400,271	\$ 404,759	\$ 421,043	\$ 443,533	\$ 473,864
-	-	-	-	-	-
122,557	121,008	121,712	126,923	128,980	132,036
1,079	-	-	-	-	-
-	-	-	-	-	-
2,076	1,632	1,697	1,352	1,242	1,754
-	-	-	-	-	-
516	-	175	-	-	1,694
4,015	1,347	3,687	1,769	2,762	5,021
<u>\$ 536,208</u>	<u>\$ 524,258</u>	<u>\$ 532,030</u>	<u>\$ 551,087</u>	<u>\$ 576,517</u>	<u>\$ 614,369</u>
-	-	-	-	-	-
<u>\$ 31,222</u>	<u>\$ 28,782</u>	<u>\$ 59,990</u>	<u>\$ 75,944</u>	<u>\$ 75,879</u>	<u>\$ 22,089</u>



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

(amounts expressed in thousands)

	Fiscal Year			
	June 30, 2008	June 30, 2009	June 30, 2010	June 30, 2011 (a)
<b>General Fund</b>				
Reserved	\$ 26,739	\$ 2,714	\$ 5,823	\$ -
Unreserved	101,848	77,575	79,783	-
Nonspendable	-	-	-	324
Restricted	-	-	-	-
Committed	-	-	-	-
Assigned	-	-	-	46,256
Unassigned	-	-	-	99,863
<b>Total General Fund</b>	<b>\$ 128,587</b>	<b>\$ 80,289</b>	<b>\$ 85,606</b>	<b>\$ 146,443</b>
<b>All Other Governmental Funds</b>				
Reserved	\$ 21,580	\$ 24,165	\$ 67,008	\$ -
Unreserved, reported in:				
Special Revenues Funds	22,627	20,470	22,966	-
Capital Projects Funds	53,105	115,594	108,716	-
Nonspendable	-	-	-	1,365
Restricted	-	-	-	136,076
Committed	-	-	-	11,646
Assigned	-	-	-	11,893
Unassigned	-	-	-	-
<b>Total All Other Governmental Funds</b>	<b>\$ 97,312</b>	<b>\$ 160,229</b>	<b>\$ 198,690</b>	<b>\$ 160,980</b>

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

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

Source: District Records

**Fiscal Year**

<u>June 30, 2012</u>	<u>June 30, 2013</u>	<u>June 30, 2014</u>	<u>June 30, 2015</u>	<u>June 30, 2016</u>	<u>June 30, 2017</u>
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-
353	674	676	844	1,004	2,151
-	-	-	-	-	-
-	-	5,000	10,000	8,200	-
34,396	59,272	47,596	31,050	20,342	15,023
<u>98,637</u>	<u>75,349</u>	<u>89,510</u>	<u>90,588</u>	<u>74,840</u>	<u>96,064</u>
<u>\$ 133,386</u>	<u>\$ 135,295</u>	<u>\$ 142,782</u>	<u>\$ 132,482</u>	<u>\$ 104,386</u>	<u>\$ 113,238</u>
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-
-	-	-	-	-	-
1,706	1,848	1,464	1,844	1,922	1,993
76,355	70,804	129,444	110,264	135,367	25,783
11,883	12,577	14,790	14,990	16,169	16,531
4,737	2,289	1,557	1,468	1,487	786
-	-	-	(9)	(5)	(9)
<u>\$ 94,681</u>	<u>\$ 87,518</u>	<u>\$ 147,255</u>	<u>\$ 128,557</u>	<u>\$ 154,940</u>	<u>\$ 45,084</u>

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

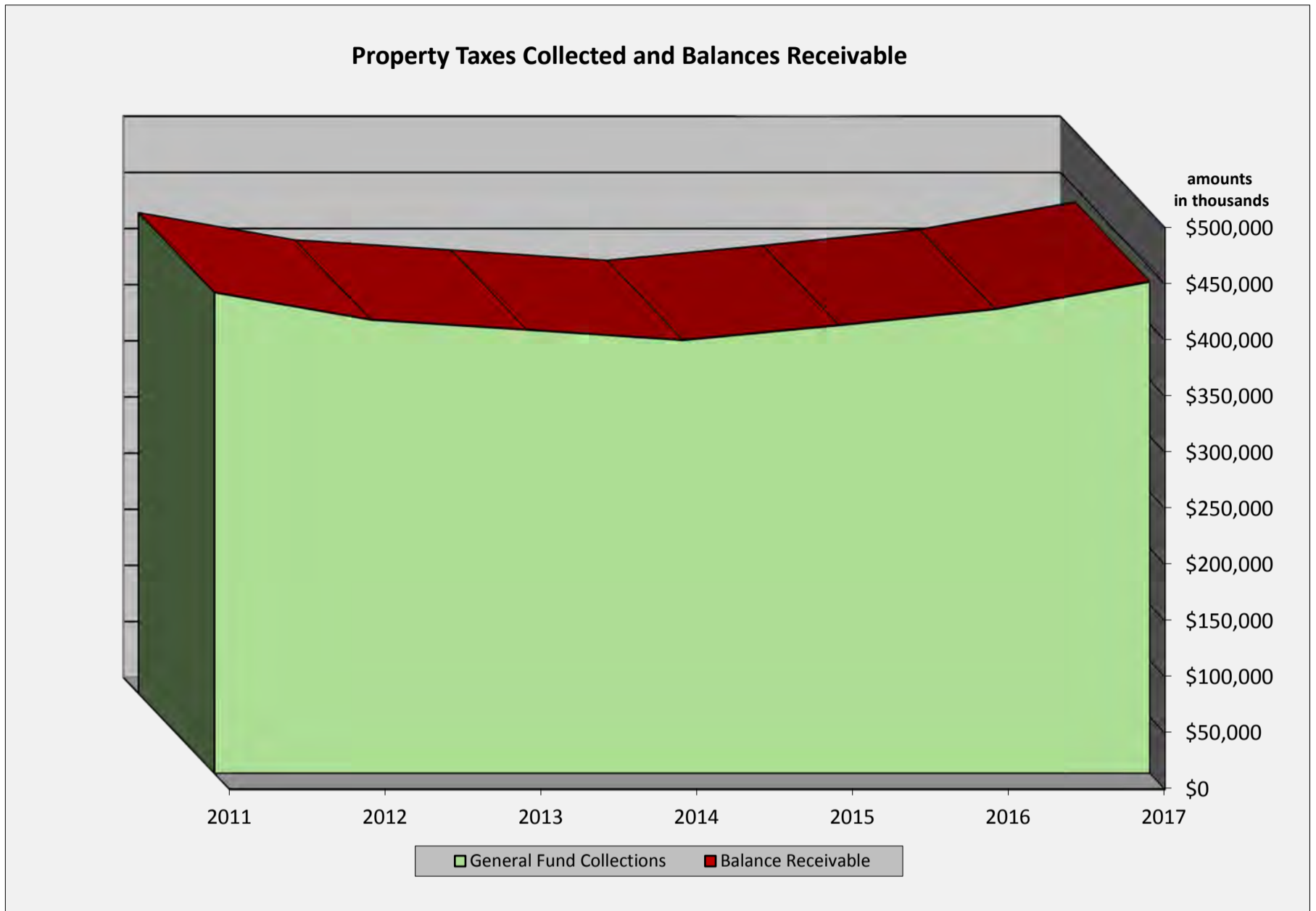
(amounts expressed in thousands)

	Fiscal Year			
	2008	2009	2010	2011
<b>REVENUES:</b>				
Taxes	\$ 589,915	\$ 585,637	\$ 574,944	\$ 540,938
Intergovernmental	519,632	477,654	493,883	520,316
Tuition and Fees	34,795	33,143	31,684	54,410
Interest Income	15,070	5,931	2,979	3,070
Insurance and Damage Recoveries	1	11	3	-
Rentals	631	1,824	897	466
Athletic Ticket Sales	-	-	-	3,320
Other	735	1,374	1,060	2,753
Total Revenues	<u>1,160,779</u>	<u>1,105,574</u>	<u>1,105,450</u>	<u>1,125,273</u>
<b>EXPENDITURES:</b>				
<b>Current:</b>				
Instruction	700,308	692,193	675,152	634,684
Pupil Services	25,206	25,770	26,636	25,611
Instructional Services	46,992	45,427	43,890	47,255
School and Administrative Services	167,644	164,325	142,959	148,066
Student Transportation	45,002	43,938	41,949	40,509
Maintenance and Operations	58,119	61,237	59,112	56,584
School Nutrition Program	-	-	-	-
Student Activities	-	-	-	28,930
Interest and Fiscal Charges	-	-	-	93
Capital Outlay	92,901	48,372	75,261	128,890
<b>Debt Service:</b>				
Principal Retirement	1,810	7,376	-	-
Interest and Fiscal Charges	2,413	300	-	-
Total Expenditures	<u>1,140,395</u>	<u>1,088,938</u>	<u>1,064,959</u>	<u>1,110,622</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>20,384</u>	<u>16,636</u>	<u>40,491</u>	<u>14,651</u>
<b>Other Financing Sources (Uses):</b>				
Transfers-In	6,345	3,576	3,492	27,953
Transfers-Out	(8,476)	(5,696)	(4,271)	(29,451)
Proceeds from Sale of Capital Assets	172	103	114	268
Proceeds from Capital Lease Agreements	-	-	-	-
Total Other Financing Sources (Uses)	<u>(1,959)</u>	<u>(2,017)</u>	<u>(665)</u>	<u>(1,230)</u>
<b>Extraordinary Item:</b>				
Proceeds from Insurance Recovery	-	-	3,952	-
Net Change in Fund Balances	<u>\$ 18,425</u>	<u>\$ 14,619</u>	<u>\$ 43,778</u>	<u>\$ 13,421</u>
Non-Capitalized Expenditures	\$ 1,055,849	\$ 1,050,220	\$ 1,019,111	\$ 994,729
Capitalized Expenditures	84,546	38,718	45,848	115,893
Total Expenditures	<u>\$ 1,140,395</u>	<u>\$ 1,088,938</u>	<u>\$ 1,064,959</u>	<u>\$ 1,110,622</u>
Debt Service as a Percentage of Non-Capitalized Expenditures	0.40%	0.73%	0.00%	-

Source: District Records

Fiscal Year					
2012	2013	2014	2015	2016	2017
\$ 530,686	\$ 518,604	\$ 527,683	\$ 548,738	\$ 572,621	\$ 607,871
510,582	512,258	520,737	552,431	599,546	623,018
55,448	56,088	57,170	57,750	59,022	58,844
2,325	1,717	1,846	1,578	1,516	2,335
-	-	-	-	-	-
526	1,383	1,545	1,353	647	438
3,410	3,194	3,219	3,013	2,749	2,925
4,016	1,347	3,687	1,769	2,481	4,393
<u>1,106,993</u>	<u>1,094,591</u>	<u>1,115,887</u>	<u>1,166,632</u>	<u>1,238,582</u>	<u>1,299,824</u>
634,330	628,513	625,644	675,310	720,608	742,594
25,740	23,067	23,572	25,373	29,098	32,321
49,700	51,492	43,083	46,245	44,343	46,318
169,535	152,266	157,034	172,304	185,351	189,124
41,469	43,674	45,961	45,583	47,943	49,963
56,514	59,473	60,286	63,466	66,190	68,023
-	-	419	458	465	-
29,746	28,525	30,780	32,164	31,116	31,075
118	-	-	-	-	-
179,490	113,346	61,466	134,408	115,357	157,248
-	-	-	-	-	-
-	-	-	-	-	-
<u>1,186,642</u>	<u>1,100,356</u>	<u>1,048,245</u>	<u>1,195,311</u>	<u>1,240,471</u>	<u>1,316,666</u>
<u>(79,649)</u>	<u>(5,765)</u>	<u>67,642</u>	<u>(28,679)</u>	<u>(1,889)</u>	<u>(16,842)</u>
24,930	21,448	1,218	1,993	4,041	4,908
(25,424)	(21,942)	(2,013)	(2,438)	(4,486)	(6,103)
787	458	377	126	621	4,467
-	-	-	-	-	-
<u>293</u>	<u>(36)</u>	<u>(418)</u>	<u>(319)</u>	<u>176</u>	<u>3,272</u>
-	-	-	-	-	-
<u>\$ (79,356)</u>	<u>\$ (5,801)</u>	<u>\$ 67,224</u>	<u>\$ (28,998)</u>	<u>\$ (1,713)</u>	<u>\$ (13,570)</u>
\$ 1,010,754	\$ 997,944	\$ 989,861	\$ 1,051,784	\$ 1,119,674	\$ 1,157,363
175,888	102,412	58,384	143,527	120,797	159,303
<u>\$ 1,186,642</u>	<u>\$ 1,100,356</u>	<u>\$ 1,048,245</u>	<u>\$ 1,195,311</u>	<u>\$ 1,240,471</u>	<u>\$ 1,316,666</u>
-	-	-	-	-	-

**COBB COUNTY SCHOOL DISTRICT  
PROPERTY TAX LEVIES AND COLLECTIONS  
JUNE 30, 2017**



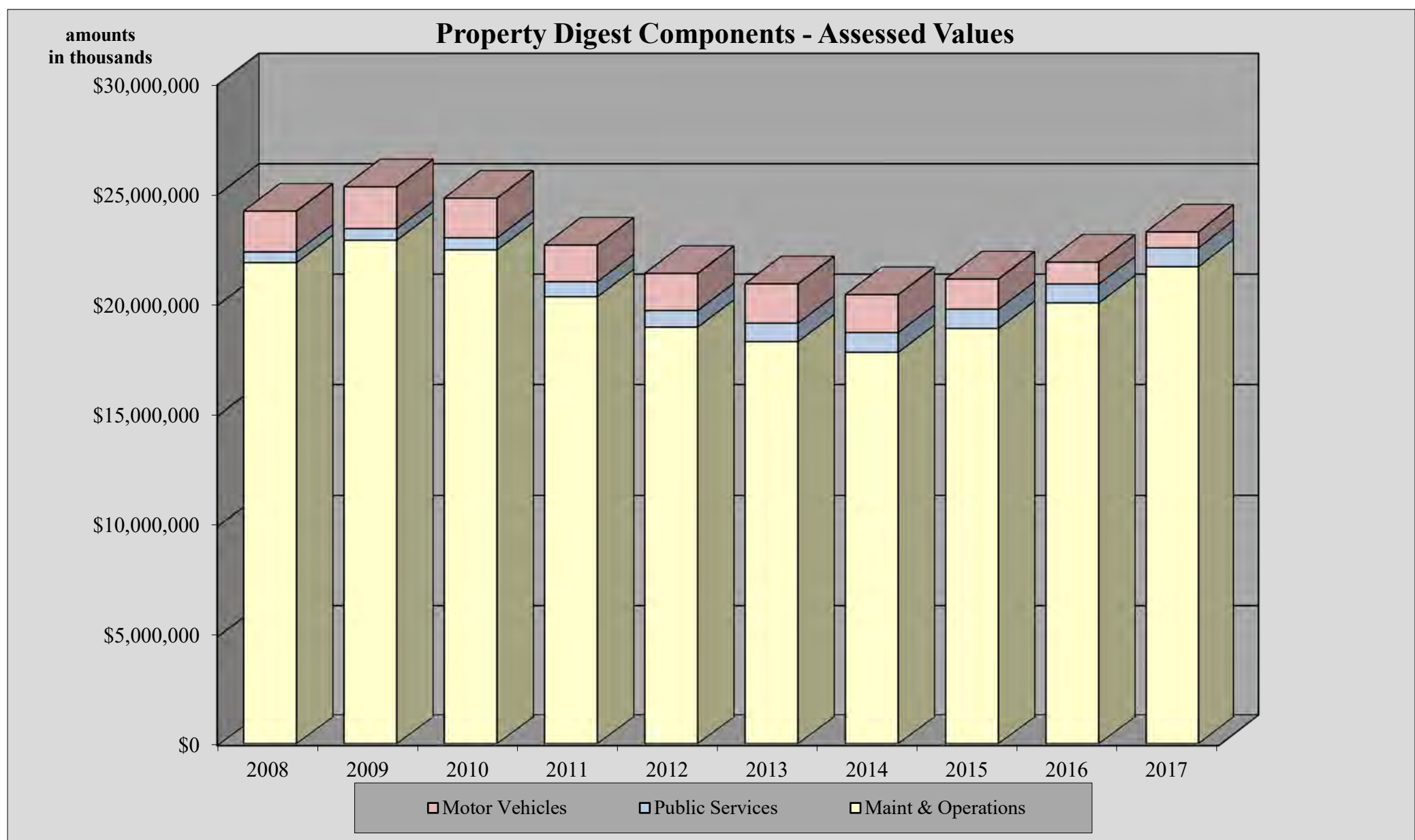
Balances as of June 30, 2017 (amounts expressed in thousands)

	<u>2011</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>Total</u>
<b>General Fund:</b>								
Total Taxes Levied	\$ 428,077	\$ 403,777	\$ 394,842	\$ 385,590	\$ 398,979	\$ 413,425	\$ 439,272	\$ 2,863,962
Collected Current Year	422,494	399,261	391,485	383,051	397,194	411,807	437,484	2,842,776
Percent of Taxes Collected	98.70%	98.88%	99.15%	99.34%	99.55%	99.61%	99.59%	99.26%
Subsequent Years Collected	\$ 5,488	\$ 4,417	\$ 3,252	\$ 2,414	\$ 1,585	\$ 1,228	\$ -	\$ 18,384
Total Collected All Years	<u>427,982</u>	<u>403,678</u>	<u>394,737</u>	<u>385,465</u>	<u>398,779</u>	<u>413,035</u>	<u>437,484</u>	<u>2,861,160</u>
Balance Receivable	\$ 95	\$ 99	\$ 105	\$ 125	\$ 200	\$ 390	\$ 1,788	\$ 2,802
Percent of Taxes Collected	99.98%	99.98%	99.97%	99.97%	99.95%	99.91%	99.59%	99.90%

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

Source: Office of Tax Commissioner, Cobb County

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



(amounts expressed in thousands)

Fiscal Year	Net M&O		Net Bond			Total Assessed Value	Direct Rate	Estimated Actual Value	
	For Maintenance & Operations of Schools	Personal Property	For Debt Service of School Bonds	Real Property	Personal Property				Public Services
2008	20,510,838	1,343,632	-	-	485,234	1,845,671	\$ 24,185,375	1.890%	\$ 60,463,438
2009	21,420,500	1,451,112	-	-	523,121	1,892,692	25,287,425	1.890%	63,218,563
2010	21,007,134	1,424,923	-	-	547,675	1,794,543	24,774,275	1.890%	61,935,688
2011	18,958,062	1,352,078	-	-	680,936	1,658,511	22,649,587	1.890%	56,623,969
2012	17,573,940	1,357,140	-	-	753,229	1,679,543	21,363,852	1.890%	53,409,628
2013	16,898,249	1,374,209	-	-	838,778	1,779,893	20,891,129	1.890%	52,227,822
2014	16,352,749	1,439,170	-	-	893,003	1,716,625	20,401,547	1.890%	51,003,931
2015	17,266,640	1,607,722	-	-	870,412	1,365,200	21,109,974	1.890%	52,774,935
2016	18,421,285	1,607,041	-	-	855,371	990,609	21,874,306	1.890%	54,685,822
2017	19,947,408	1,722,374	-	-	853,860	718,177	23,241,819	1.890%	58,104,731

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

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

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

Source: Office of Tax Commissioner, Cobb County

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



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

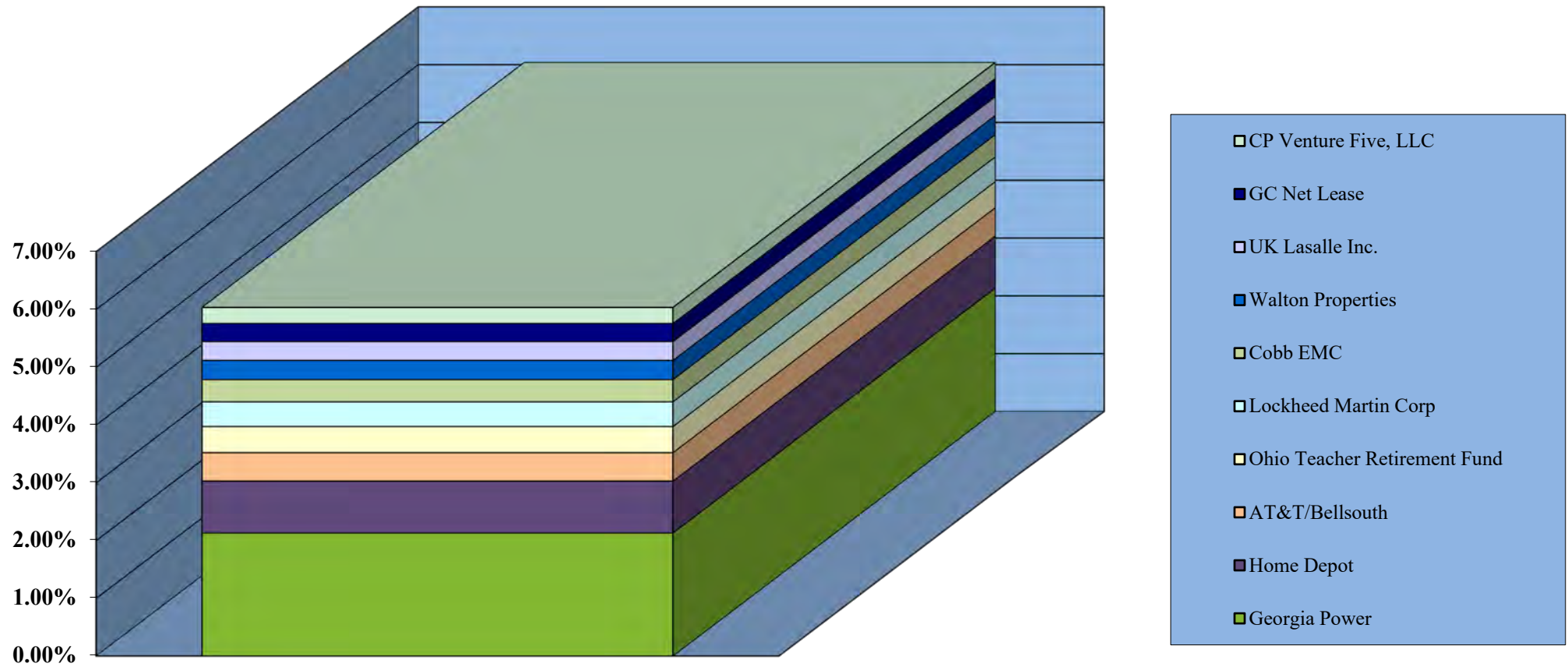
<u>Fiscal Year</u>	<u>2008</u>	<u>2009</u>	<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>
<b>School District</b>										
Maint & Operations	18.90	18.90	18.90	18.90	18.90	18.90	18.90	18.90	18.90	18.90
Debt Service	-	-	-	-	-	-	-	-	-	-
<b>Total Direct Rate</b>	<b>18.90</b>	<b>18.90</b>	<b>18.90</b>	<b>18.90</b>	<b>18.90</b>	<b>18.90</b>	<b>18.90</b>	<b>18.90</b>	<b>18.90</b>	<b>18.90</b>
<b>County Government</b>										
General	6.82	6.82	6.82	6.82	7.72	7.72	7.52	7.32	7.12	6.66
Fire District	2.56	2.56	2.56	2.56	3.06	3.06	3.06	3.06	3.06	2.96
Debt Service	0.22	0.22	0.22	0.22	0.33	0.33	0.33	0.33	0.33	0.23
<b>Total County Rate</b>	<b>9.60</b>	<b>9.60</b>	<b>9.60</b>	<b>9.60</b>	<b>11.11</b>	<b>11.11</b>	<b>10.91</b>	<b>10.71</b>	<b>10.51</b>	<b>9.85</b>
State of Georgia	0.25	0.25	0.25	0.25	0.25	0.20	0.15	0.10	0.05	-
<b>Total Overlapping Rate</b>	<b>9.85</b>	<b>9.85</b>	<b>9.85</b>	<b>9.85</b>	<b>11.36</b>	<b>11.31</b>	<b>11.06</b>	<b>10.81</b>	<b>10.56</b>	<b>9.85</b>
<b>Additional Overlapping Rates</b>										
City of Acworth	7.60	7.60	7.60	7.60	7.60	7.60	7.60	7.60	7.60	7.60
City of Austell	3.12	3.12	3.12	3.12	3.12	4.00	4.00	3.06	3.06	3.06
City of Kennesaw	9.50	9.50	9.50	9.50	9.50	9.50	9.50	9.50	9.50	9.50
City of Powder Spgs	8.50	8.50	8.50	8.50	8.50	8.50	8.50	8.50	8.50	8.50
City of Smyrna	8.99	8.99	8.99	8.99	8.99	8.99	8.99	8.99	8.99	8.99

Note: Maintenance and operations tax for schools has a cap of 18.90 mils.

Source: Cobb County Government, Georgia Department of Revenue

**COBB COUNTY SCHOOL DISTRICT  
PRINCIPAL PROPERTY TAXPAYERS  
DECEMBER 31, 2016 AND NINE YEARS AGO**

**Principal Property Taxpayers - 2016**



Taxpayer	Type of Business	Rank	December 31, 2016		December 31, 2007		
			Taxes Levied	Percent of Total Taxes Levied	Rank	Taxes Levied	Percent of Total Taxes Levied
Georgia Power	Utilities	1	\$ 9,370,437	2.133%	2	\$ 2,167,009	0.472%
Home Depot	Retail	2	3,946,036	0.898%	1	3,543,022	0.771%
AT&T/Bellsouth	Telecommunications	3	2,163,170	0.492%	4	1,764,954	0.384%
Ohio Teacher Retirement Fund	Investment	4	1,985,096	0.452%			
Lockheed Martin Corp	Aircraft	5	1,878,380	0.428%	6	1,481,812	0.323%
Cobb EMC	Utilities	6	1,686,200	0.384%	5	1,704,490	0.371%
Walton Properties	Real Estate	7	1,464,151	0.333%			
UK Lasalle Inc.	Real Estate	8	1,426,649	0.325%			
GC Net Lease	Real Estate	9	1,374,330	0.313%			
CP Venture Five, LLC	Real Estate	10	1,215,304	0.277%	10	1,110,352	0.242%
Wildwood Associates	Real Estate				3	1,960,491	0.427%
Post Properties	Real Estate				7	1,417,132	0.308%
Inland Properties	Real Estate				8	1,193,008	0.260%
Diamondrock Waverly Owner, LLC	Real Estate				9	1,153,202	0.251%
<b>TOTAL</b>			<b>\$ 26,509,753</b>	<b>6.035%</b>		<b>\$ 17,495,472</b>	<b>3.809%</b>

Note: School millage rate is 66% of total county rate.  
Total taxes levied are multiplied by 66% to arrive at amount of school taxes.

Information is available only by calendar year; therefore, data reported is for December 31, 2016 and nine years earlier, December 31, 2007.  
Office of Tax Commissioner, Cobb County, GA

Source:



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

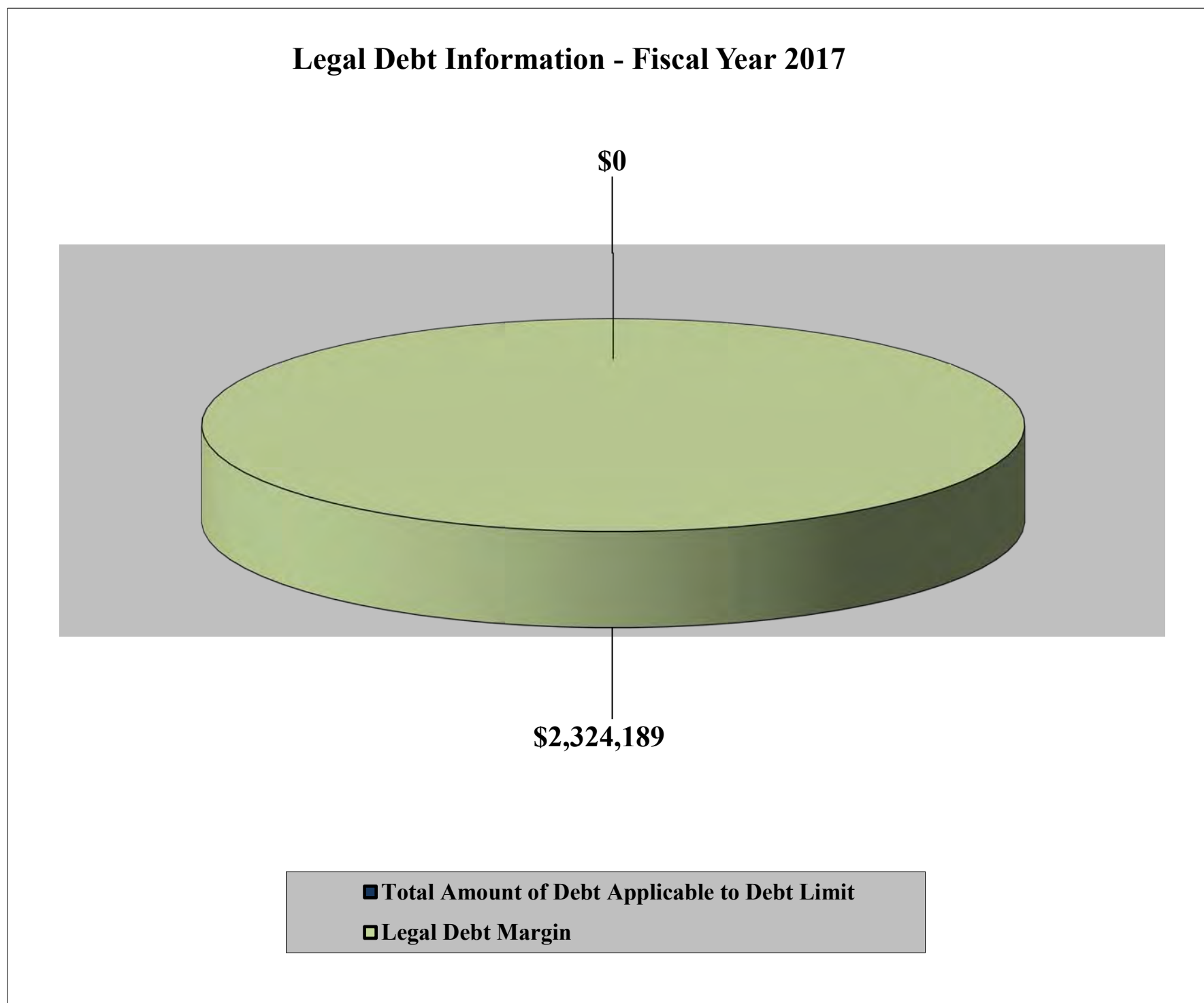
(amounts expressed in thousands)

	Fiscal Year				
	2008	2009	2010	2011	2012
<b>Debt Limit</b>	\$ 2,418,538	\$ 2,528,743	\$ 2,477,428	\$ 2,264,959	\$ 2,136,385
<b>Total debt applicable to limit</b>	-	-	-	-	-
<b>Legal Debt Margin</b>	<u>\$ 2,418,538</u>	<u>\$ 2,528,743</u>	<u>\$ 2,477,428</u>	<u>\$ 2,264,959</u>	<u>\$ 2,136,385</u>
<b>Total debt applicable as a percentage of debt limit</b>	-	-	-	-	-

	Fiscal Year				
	2013	2014	2015	2016	2017
<b>Debt Limit</b>	\$ 2,089,113	\$ 2,040,157	\$ 2,110,997	\$ 2,187,433	\$ 2,324,189
<b>Total debt applicable to limit</b>	-	-	-	-	-
<b>Legal Debt Margin</b>	<u>\$ 2,089,113</u>	<u>\$ 2,040,157</u>	<u>\$ 2,110,997</u>	<u>\$ 2,187,433</u>	<u>\$ 2,324,189</u>
<b>Total debt applicable as a percentage of debt limit</b>	-	-	-	-	-

Source: District Records

**COBB COUNTY SCHOOL DISTRICT  
 LEGAL DEBT MARGIN INFORMATION  
 FISCAL YEAR 2017**

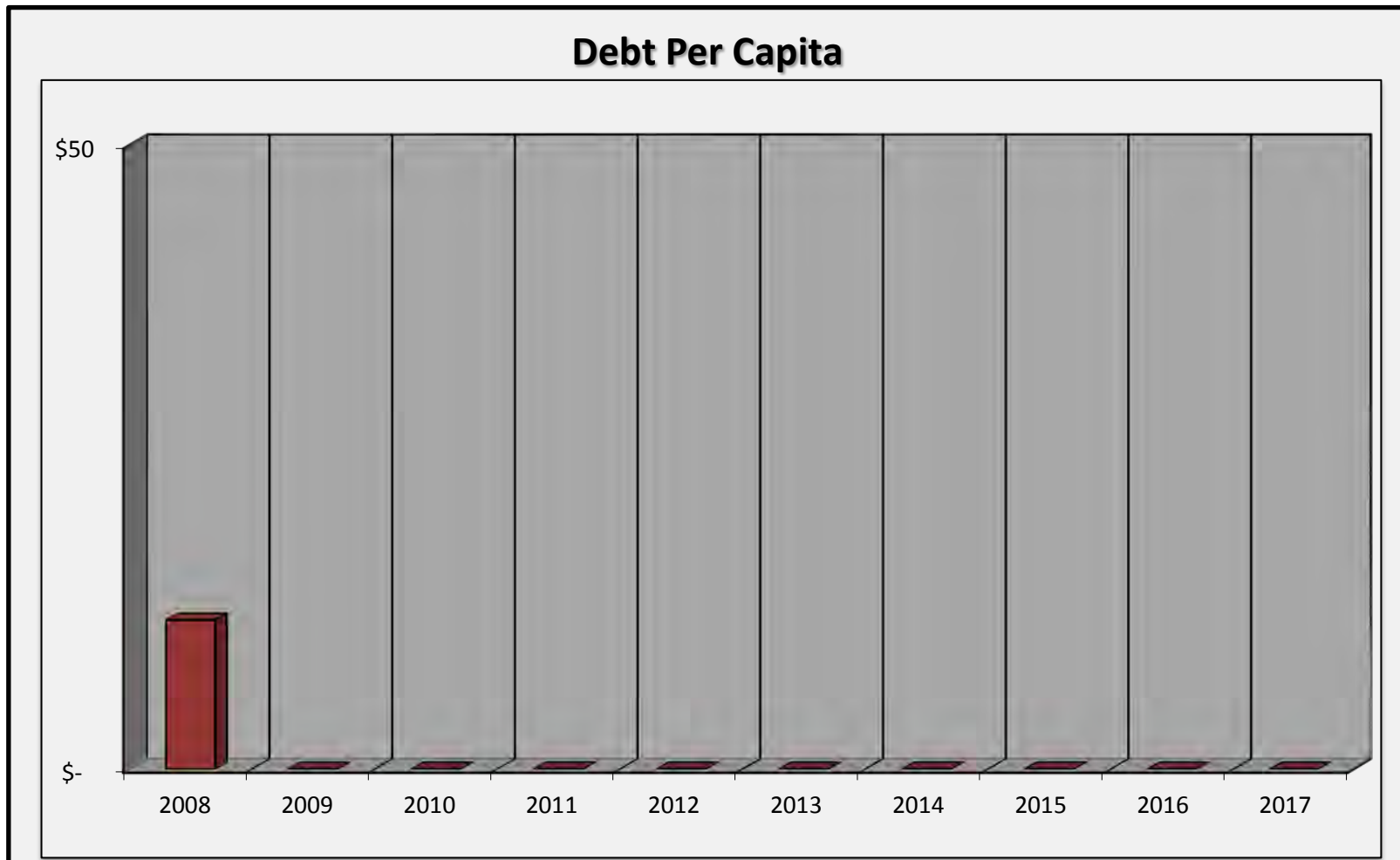


(amounts expressed in thousands)

<b>Net Assessed Valuation, Cobb County School District, January 1, 2016</b>	<b>\$ 23,241,892</b>
<b>Debt Limit - 10% of Assessed Value</b>	<b>\$ 2,324,189</b>
<b>Amount of Debt Applicable to Debt Limit:</b>	
<b>Total Bonded Debt</b>	<b>\$ -</b>
<b>Total Amount of Debt Applicable to Debt Limit</b>	<b>\$ -</b>
<b>Legal Debt Margin</b>	<b>\$ 2,324,189</b>

Sources: Cobb County Office of Tax Commissioner, District Records

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



(amounts expressed in thousands, except per capita)

Fiscal Year	General Obligation Bonds	Capital Leases	Total Primary Government Debt	Annual Personal Income	Population	Debt as a Percentage of Personal Income	Total Debt Per Capita
2008	-	7,376	7,376	31,428,153	615,377	0.02%	\$ 12
2009	-	-	-	31,709,070	617,750	-	-
2010	-	-	-	30,016,575	618,206	-	-
2011	-	-	-	30,246,898	633,084	-	-
2012	-	-	-	31,981,653	642,143	-	-
2013	-	-	-	33,662,185	649,141	-	-
2014	-	-	-	34,419,921	658,101	-	-
2015	-	-	-	36,192,750	670,967	-	-
2016	-	-	-	36,400,450	682,267	-	-
2017	-	-	-	N/A	687,209	-	-

**Notes:**

Cobb County School District information based on fiscal years beginning July 1 and ending June 30.

Demographic and economic data provided by calendar year.

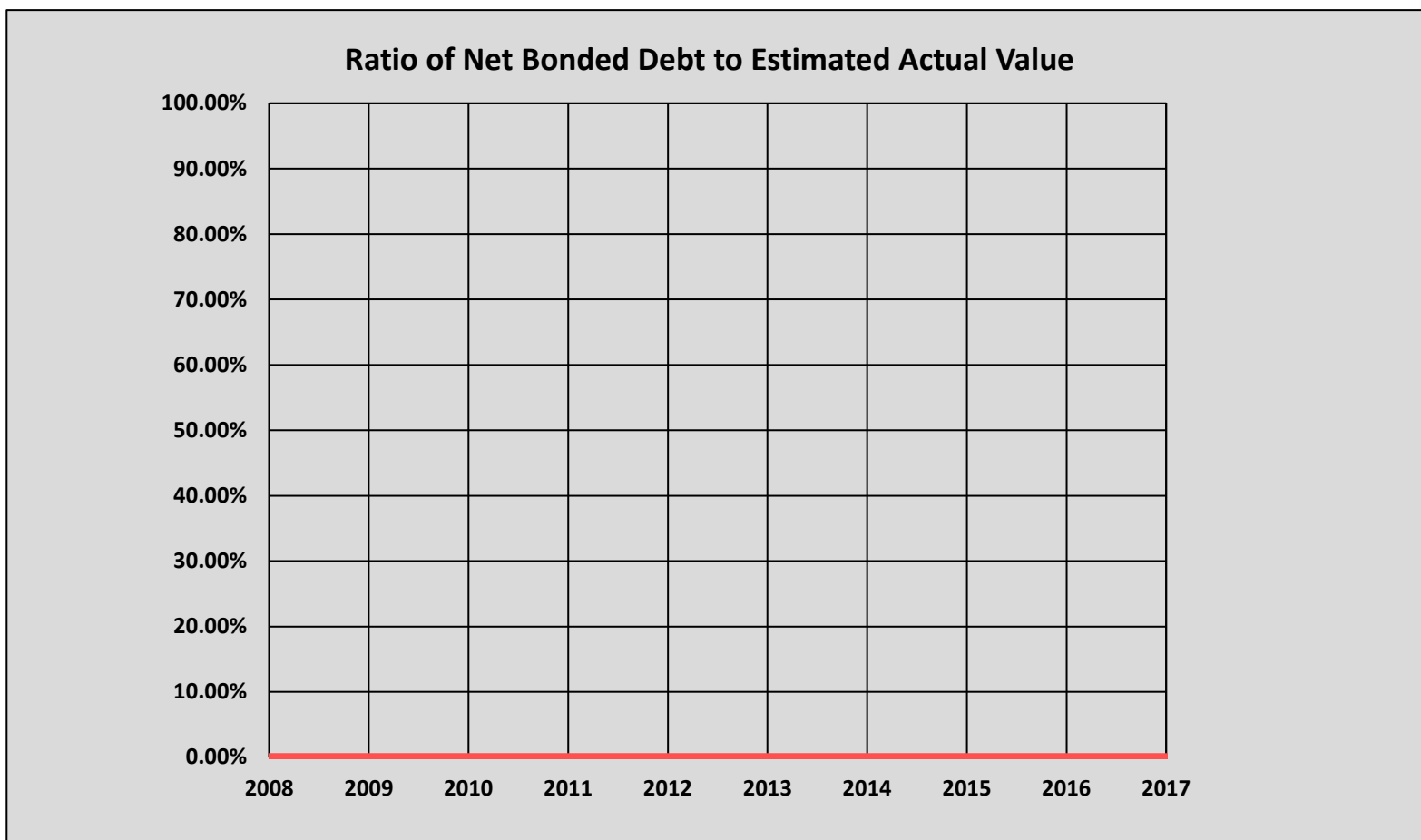
Population of 682,267 provided by the US Census Bureau (July 1, 2015 estimate); excludes the City of Marietta.

Annual Personal Income data is as of December 31<sup>st</sup> of the fiscal year.

NA - Information not available at time of publication.

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

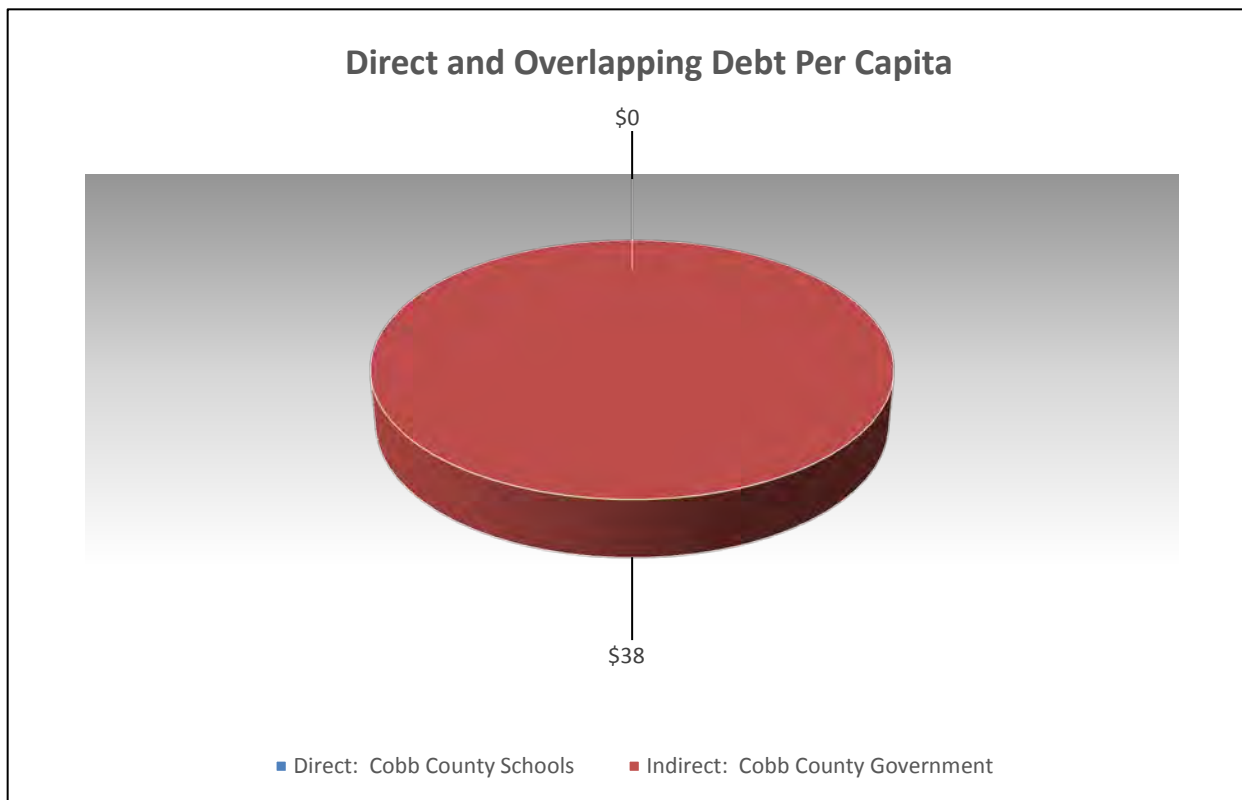
**COBB COUNTY SCHOOL DISTRICT  
 RATIO OF NET GENERAL BONDED DEBT TO ESTIMATED ACTUAL VALUE  
 AND NET BONDED DEBT PER CAPITA  
 LAST TEN FISCAL YEARS**



Fiscal Year	Population	Estimated Actual Value	Gross Bonded Debt	Restricted for Bonded Debt	Net Bonded Debt	Ratio of Net Bonded Debt to Est. Actual Value	Net Bonded Debt Per Capita
2008	615,377	60,463,438,000	-	1,826,000	\$ -	-	\$ -
2009	617,750	63,218,563,000	-	1,523,000	-	-	-
2010	618,206	61,935,688,000	-	1,356,000	-	-	-
2011	633,084	56,623,969,000	-	-	-	-	-
2012	642,143	53,409,628,000	-	-	-	-	-
2013	649,141	52,227,822,000	-	-	-	-	-
2014	658,101	51,003,931,000	-	-	-	-	-
2015	670,967	52,774,935,000	-	-	-	-	-
2016	682,267	54,685,822,000	-	-	-	-	-
2017	687,209	58,104,731,000	-	-	-	-	-

**Note:**  
 All general obligation bonds were retired in fiscal year 2007.  
 Population provided by US Census Bureau (2016 estimate); excludes the City of Marietta.

**COBB COUNTY SCHOOL DISTRICT  
COMPUTATION OF DIRECT AND OVERLAPPING GENERAL OBLIGATION DEBT  
JUNE 30, 2017**

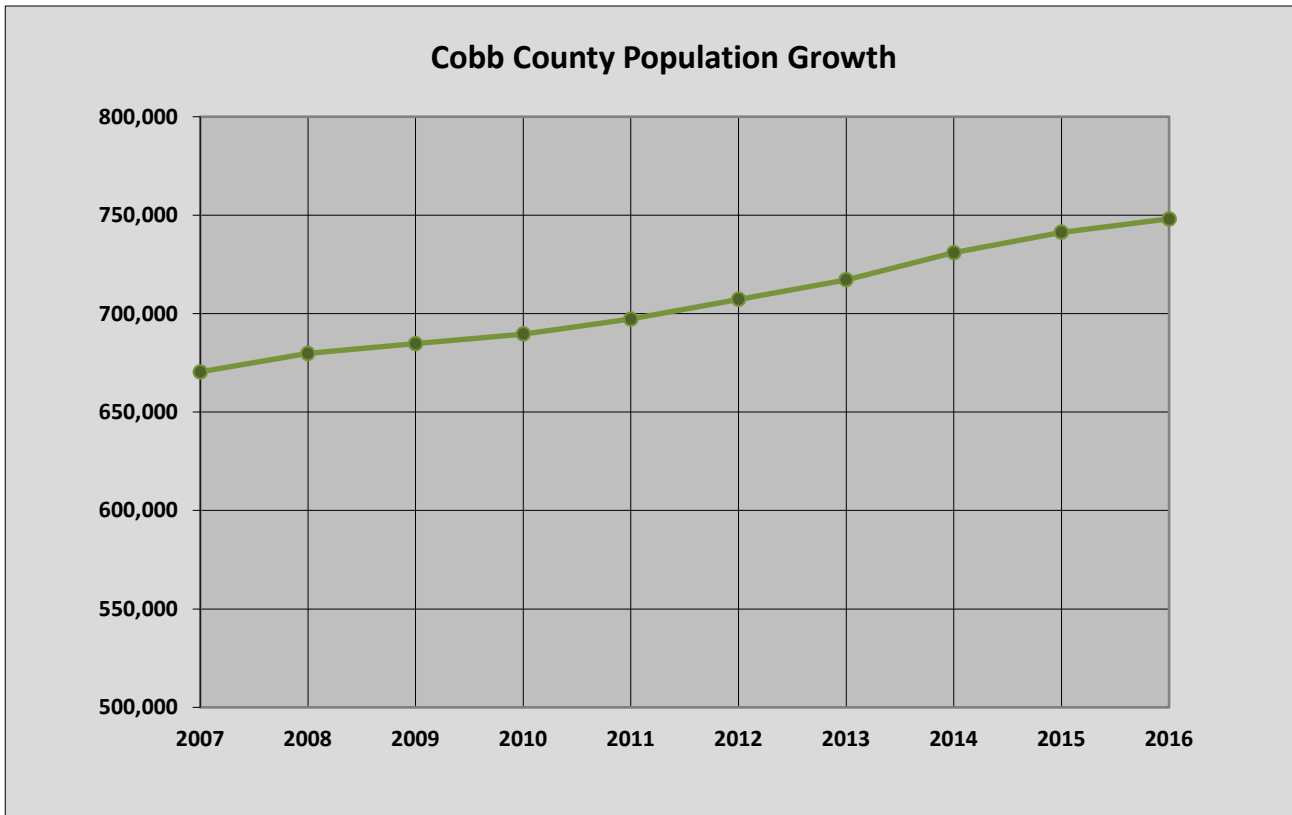


<b>Direct General Obligation Debt:</b>			
<b>Gross Bonded Debt</b>	\$	-	\$ -
 <b>Overlapping General Obligation Debt:</b>			
Cobb County Government (97% of \$26,885,000)	\$	26,078,450	
			\$ 26,078,450
<b>Total Direct and Overlapping General Obligation Debt</b>			\$ 26,078,450
 <b>Debt Per Capita:*</b>			
Direct General Obligation Debt	\$		-
Overlapping General Obligation Debt			38
<b>Total</b>	<b>\$</b>		<b>38</b>

\*Population of 687,209 from US Census Bureau (less estimated population for City of Marietta).

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

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



Calendar Year	Population	Personal Income (In Thousands)	Per Capita Personal Income	Median Household Income	Median Age	Student Enrollment	Unemployment Rate
2007	670,438	31,428,153	\$ 46,877	64,817	35.9	106,056	3.8%
2008	679,822	31,709,070	46,643	70,472	36.2	105,742	5.6%
2009	684,776	30,016,575	43,834	63,514	34.8	106,488	8.8%
2010	689,655	30,246,898	43,858	59,896	35.4	106,836	9.7%
2011	697,277	31,981,653	45,866	57,995	35.6	106,502	8.9%
2012	707,277	33,662,185	47,594	65,423	35.4	107,914	8.0%
2013	717,190	34,419,921	47,993	66,300	36.1	109,529	7.1%
2014	730,981	36,192,750	49,513	68,656	36.2	111,060	6.0%
2015	741,334	36,400,450	49,101	70,246	36.3	111,848	5.0%
2016	748,150	N/A	#VALUE!	70,947	36.5	112,412	4.6%

**Notes:**

Student Enrollment is based on the data for the end of the school year which is subsequent to the calendar year en

NA - Information not available at time of publication.

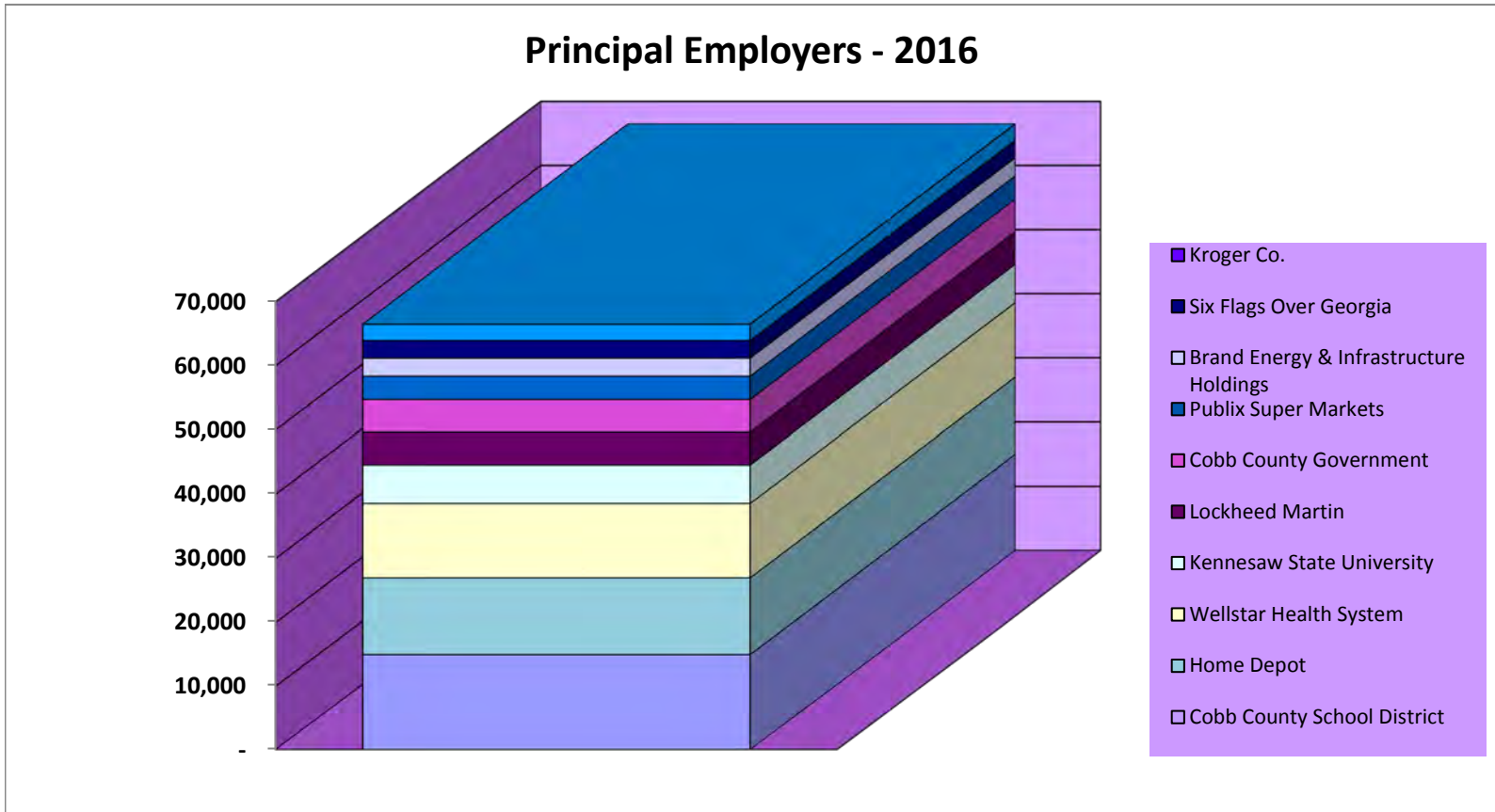
**Souces:**

Population (includes city of Marietta), Personal Income, and Per Capita Personal Income from US Bureau of Economic Analysis.

Median Household Income and Unemployment Rate from Georgia Department of Labor (HUD and US Census Bureau estimates).

Median Age from US Census Bureau.

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



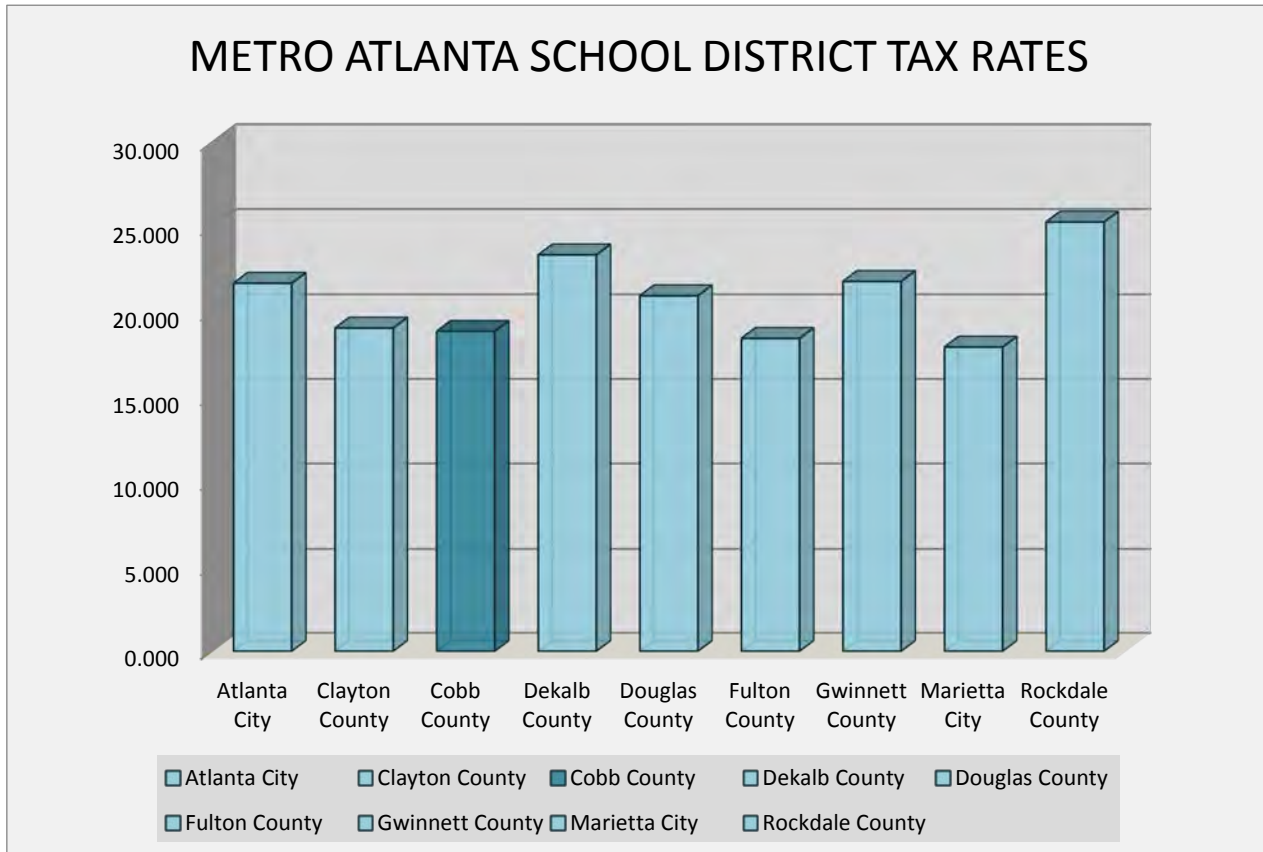
Employer	2016			2007		
	Rank	Employees	Percentage of Total County Employment	Rank	Employees	Percentage of Total County Employment
Cobb County School District	1	14,980	3.74%	1	15,533	4.24%
Home Depot	2	12,000	3.00%	4	6,276	1.71%
Wellstar Health System	3	11,596	2.90%	2	9,838	2.68%
Kennesaw State University	4	5,980	1.49%	7	3,185	0.87%
Lockheed Martin	5	5,100	1.27%	3	6,617	1.80%
Cobb County Government	6	5,086	1.27%	5	5,427	1.48%
Publix Super Markets	7	3,619	0.90%	6	3,215	0.88%
Brand Energy & Infrastructure Holdings	8	2,803	0.70%			
Six Flags Over Georgia	9	2,772	0.69%	9	2,240	0.61%
Kroger Co.	10	2,523	0.63%	10	1,898	0.52%
Walmart				8	2,660	0.73%
<b>Total</b>		<b>66,459</b>	<b>16.59%</b>		<b>56,889</b>	<b>15.52%</b>

Information is available by calendar year; therefore, data reported is for years ended December 31, 2016, and nine years earlier, December 31, 2007. Principal Employers within the county provided by 2016 and 2007 Cobb County Government CAFRs.

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

Sources: District Records, Cobb County Government, US Bureau of Labor Statistics

**COBB COUNTY SCHOOL DISTRICT  
COMPARISON OF METROPOLITAN ATLANTA SCHOOL DISTRICT  
PROPERTY TAX RATES  
JUNE 30, 2017**



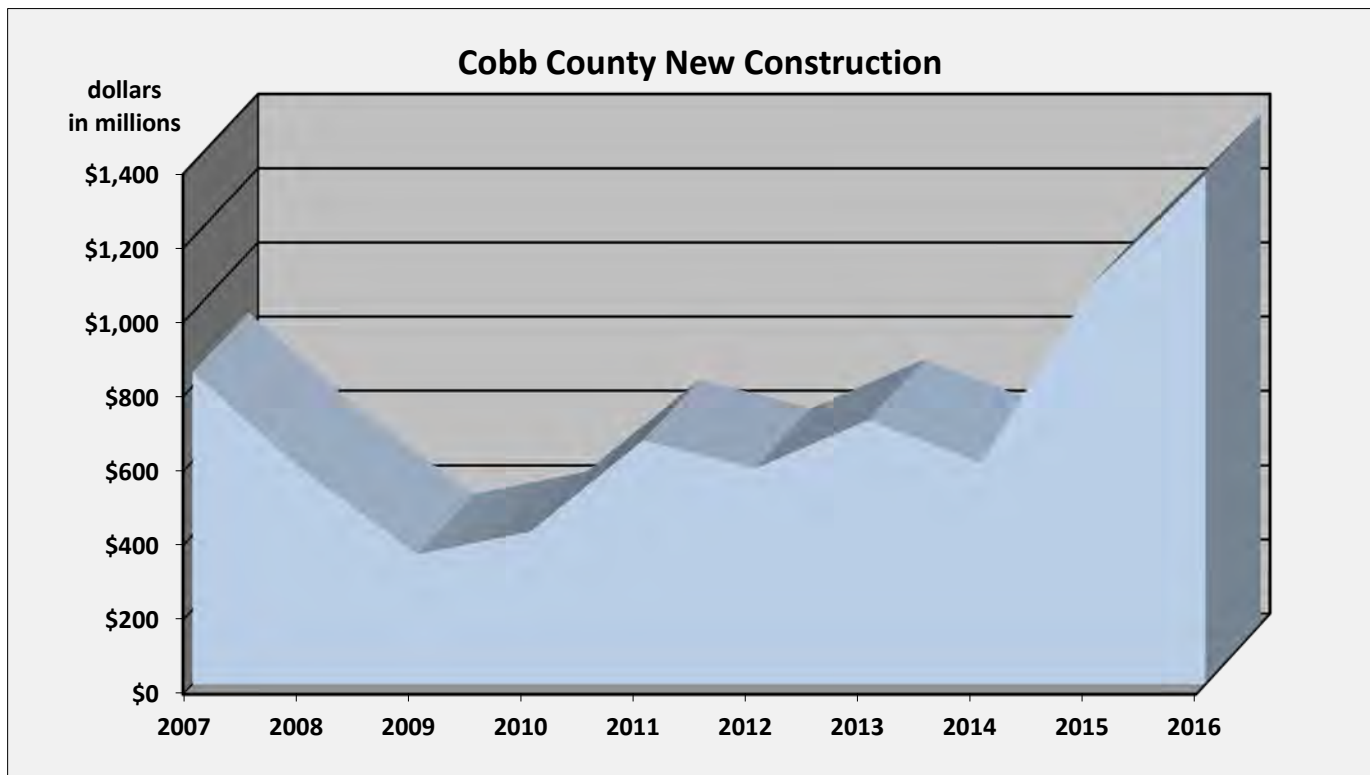
(all tax rates are per \$1000 assessed valuation)

<u>School District</u>	<u>Total Rate</u>	<u>Maintenance &amp; Operations</u>	<u>Debt Service</u>
Atlanta City	21.740	21.715	0.025
Clayton County	19.095	19.095	0.000
Cobb County	18.900	18.900	0.000
Dekalb County	23.380	23.380	0.000
Douglas County	21.000	19.800	1.200
Fulton County	18.483	18.483	0.000
Gwinnett County	21.850	19.800	2.050
Marietta City	17.970	17.970	0.000
Rockdale County	25.320	25.320	0.000

Source: Georgia Department of Revenue



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



(dollars expressed in millions)

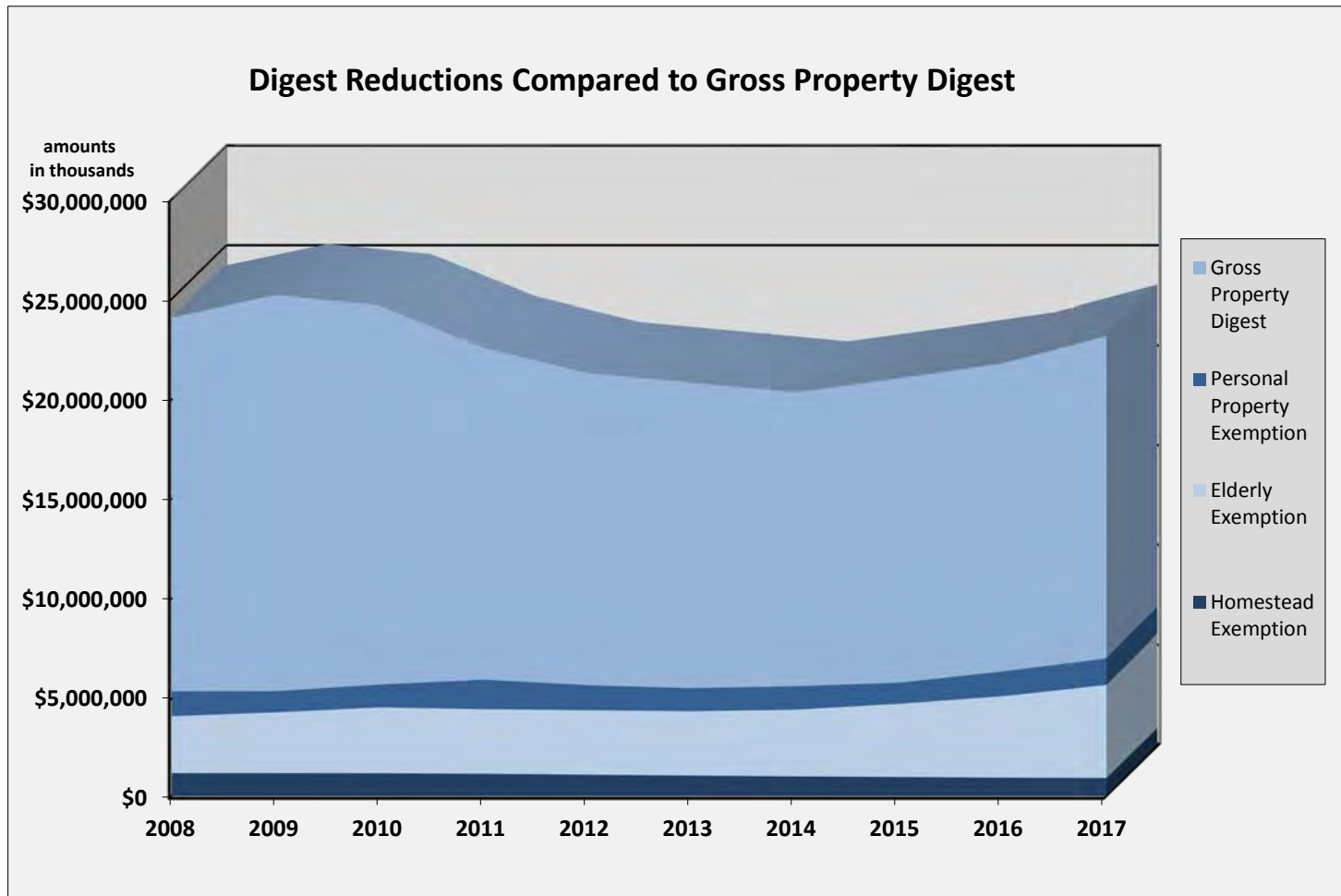
Year Ended	Bank Deposits (a)	Single-Family Residences (b)		Total New Construction (b)		Estimated Actual Value of Taxable Property (c)
		Number of Units	Market Value	Number of Permits	Market Value	
2007	10,026	1,276	332	9,687	838	59,832
2008	10,739	510	118	7,019	572	60,463
2009	10,542	434	99	5,102	349	63,219
2010	9,468	491	114	5,594	410	56,624
2011	9,490	597	161	5,587	656	53,410
2012	10,269	734	204	5,667	581	52,227
2013	10,933	1,077	316	6,320	711	51,004
2014	11,936	938	277	7,352	596	52,775
2015	13,769	923	314	5,596	1,078	54,686
2016	13,797	939	311	5,725	1,371	58,105

(a) Bank deposits as of June 30, 2005 through 2008, supplied by the Georgia Department of Banking and Finance. Bank deposits June 30, 2009 and after, are supplied by the Federal Deposit Insurance Corporation (FDIC).

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

Source: Cobb County Tax Commissioner.

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

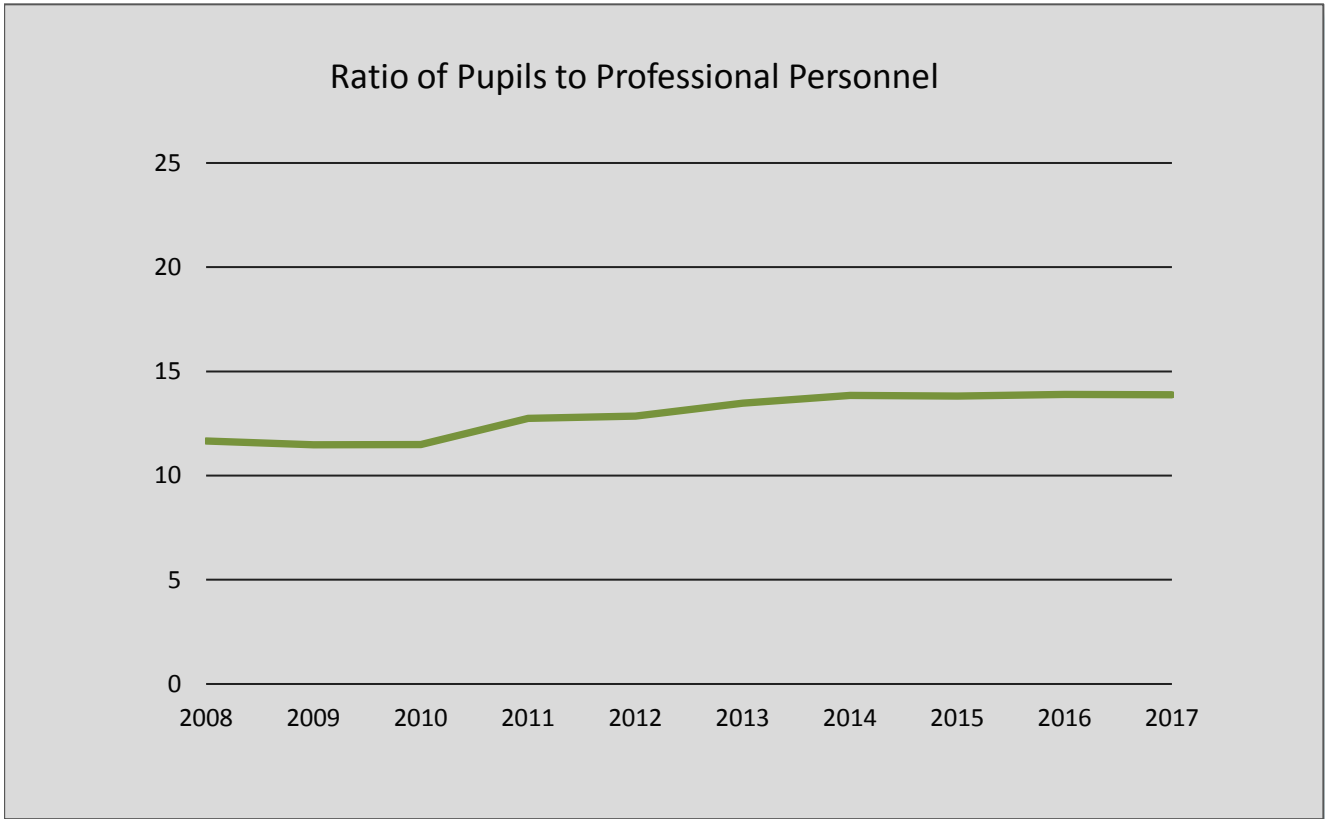


(amounts expressed in thousands)

Fiscal Year	Homestead Exemption	Elderly Exemption	Disabled Residents Exemption	Personal Property Exemption	Conservation Exemption	Total Digest Reductions	Gross Property Digest	Reductions as Percent of Gross Digest
2008	1,166,776	2,921,905	14,666	1,264,100	83,478	\$ 5,450,925	24,185,375	22.54%
2009	1,165,038	3,115,732	15,099	1,086,274	80,282	5,462,425	25,287,425	21.60%
2010	1,160,256	3,374,955	15,389	1,159,876	82,041	5,792,517	24,774,275	23.38%
2011	1,133,942	3,308,523	15,208	1,501,213	66,204	6,025,090	22,649,587	26.60%
2012	1,086,141	3,305,864	14,608	1,274,139	53,464	5,734,216	21,363,851	26.84%
2013	1,041,831	3,299,172	15,660	1,175,141	52,676	5,584,480	20,891,129	26.73%
2014	999,067	3,420,226	16,281	1,196,382	53,574	5,685,530	20,401,572	27.87%
2015	965,937	3,755,620	18,132	1,068,067	53,146	5,860,902	21,109,974	27.76%
2016	935,568	4,177,064	21,587	1,249,680	54,339	6,438,238	21,874,329	29.43%
2017	918,620	4,764,134	26,027	1,330,396	59,702	7,098,879	23,241,892	30.54%

Source: Cobb County Office of Tax Commissioner

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



Fiscal Year	Professional Personnel (a)	Other Operating Personnel (b)	Service Personnel (c)	Total Personnel	Active Student Enrollment	Ratio of Pupils to Professional Personnel
2008	9,101	3,379	2,972	15,452	106,056	11.7 to 1
2009	9,213	3,391	3,049	15,653	105,742	11.5
2010	9,272	3,046	2,994	15,312	106,488	11.5
2011	8,378	2,841	2,857	14,076	106,836	12.8
2012	8,290	2,970	2,847	14,107	106,502	12.8
2013	8,008	2,896	2,813	13,717	107,914	13.5
2014	7,907	2,821	2,834	13,562	109,529	13.9
2015	8,036	2,769	2,949	13,754	111,060	13.8
2016	8,050	2,943	2,599	13,592	111,848	13.9
2017	8,099	2,953	2,613	13,665	112,412	13.9

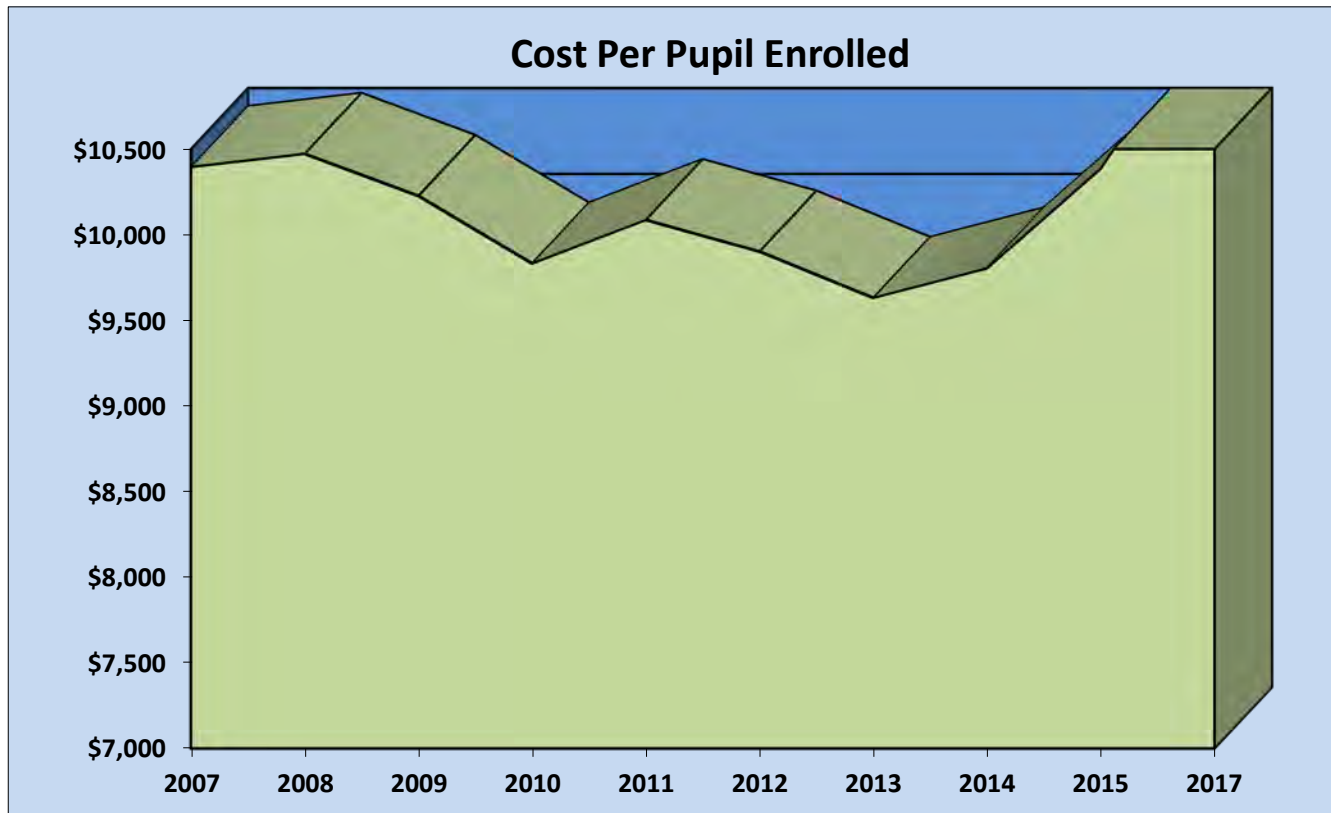
(a) Professional personnel consists of all certified personnel including teachers, librarians, counselors, supervisors, consultants, coordinators, principals, assistant principals and other leadership personnel.

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

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

Source: District Records

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

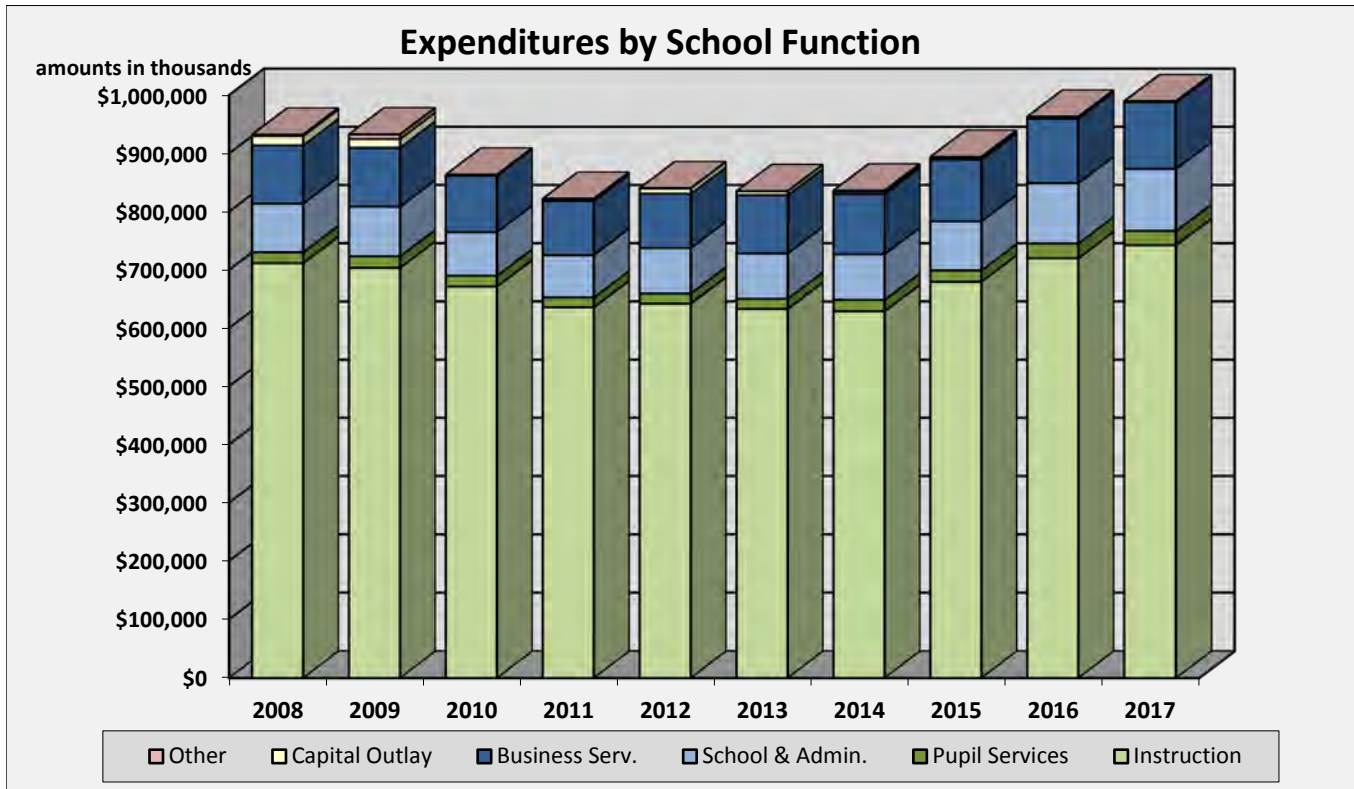


Fiscal Year	Active Student Enrollment	Cost Per Pupil Enrolled	Percentage of Change	Professional Personnel	Ratio of Pupils to Professional Personnel
2007	106,056	\$ 10,395	-	9,101	11.7 to 1
2008	105,742	10,472	0.74%	9,213	11.5
2009	106,488	10,226	-2.35%	9,272	11.5
2010	106,836	9,832	-3.86%	8,378	12.8
2011	106,502	10,086	2.58%	8,290	12.8
2012	107,914	9,901	-1.83%	8,008	13.5
2013	109,529	9,631	-2.73%	7,907	13.9
2014	111,060	9,803	1.79%	8,036	13.8
2015	111,848	10,385	5.94%	8,050	13.9
2017	112,412	11,373	9.52%	8,099	13.9

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

Source: District Records

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



(amounts expressed in thousands)

Fiscal Year	Instruction	Pupil Services	School & Administrative Services	Business Services	Capital Outlay	Other	Total
2008	711,160	18,716	83,620	100,139	15,970	2,085	\$ 931,690
2009	703,297	19,566	85,445	101,253	14,977	7,676	932,214
2010	671,102	18,513	74,888	97,049	1,484	-	863,036
2011	635,497	16,755	72,761	93,103	3,522	-	821,638
2012	641,662	17,330	78,172	93,237	9,214	-	839,615
2013	632,579	17,502	77,821	100,191	6,659	-	834,752
2014	628,652	19,489	78,407	103,311	4,346	1,489	835,694
2015	679,320	19,248	84,588	106,063	3,769	458	893,446
2016	719,560	25,478	103,673	110,845	2,546	465	962,567
2017	742,169	24,385	106,625	114,446	1,510	-	989,135

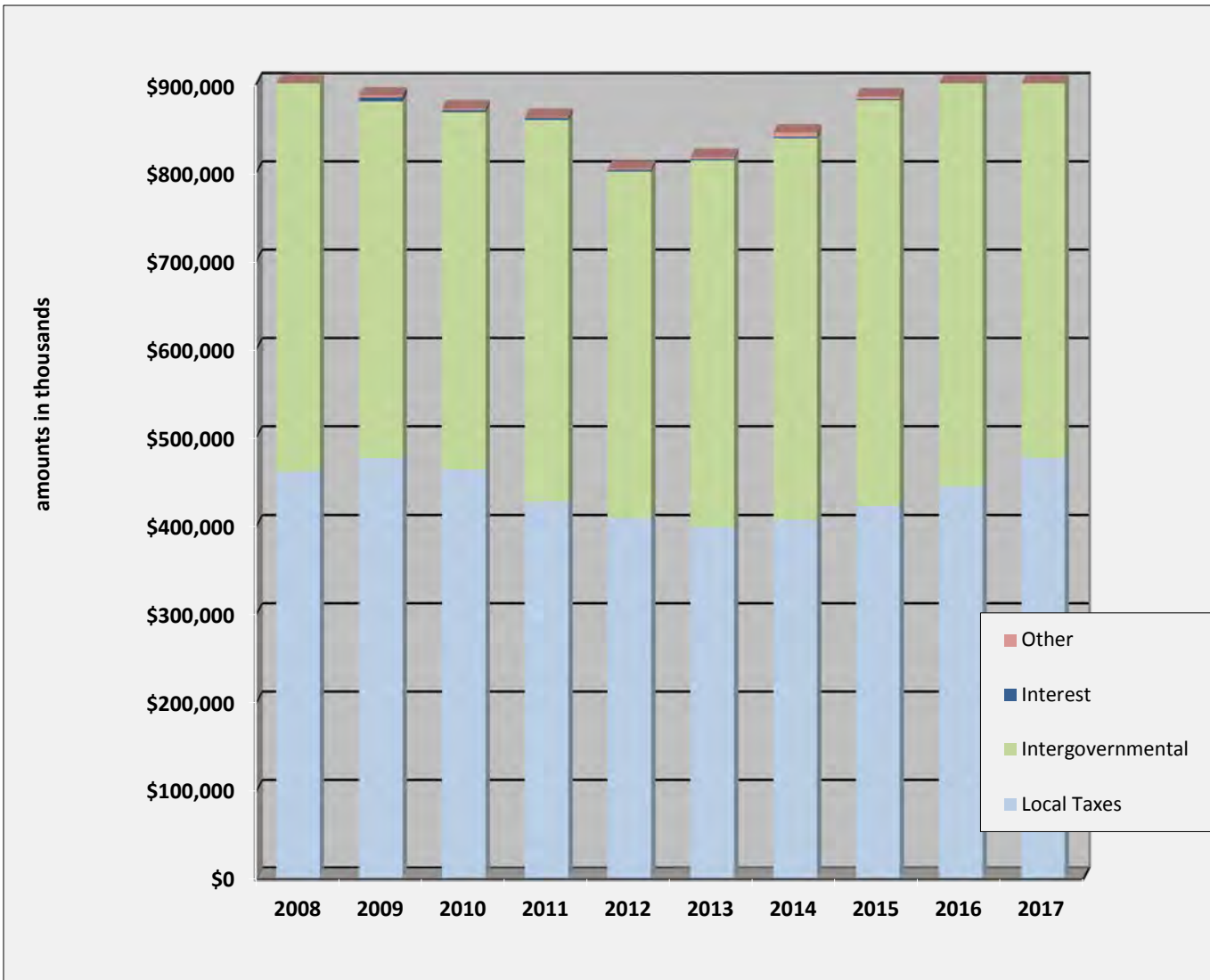
Instruction includes expenditures for Instruction and Instructional Services.

Business Services includes expenditures for Student Transportation and Maintenance & Operations.

Other includes expenditures for School Nutrition Program and Student Activities.

Source: District Records

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



(amounts expressed in thousands)

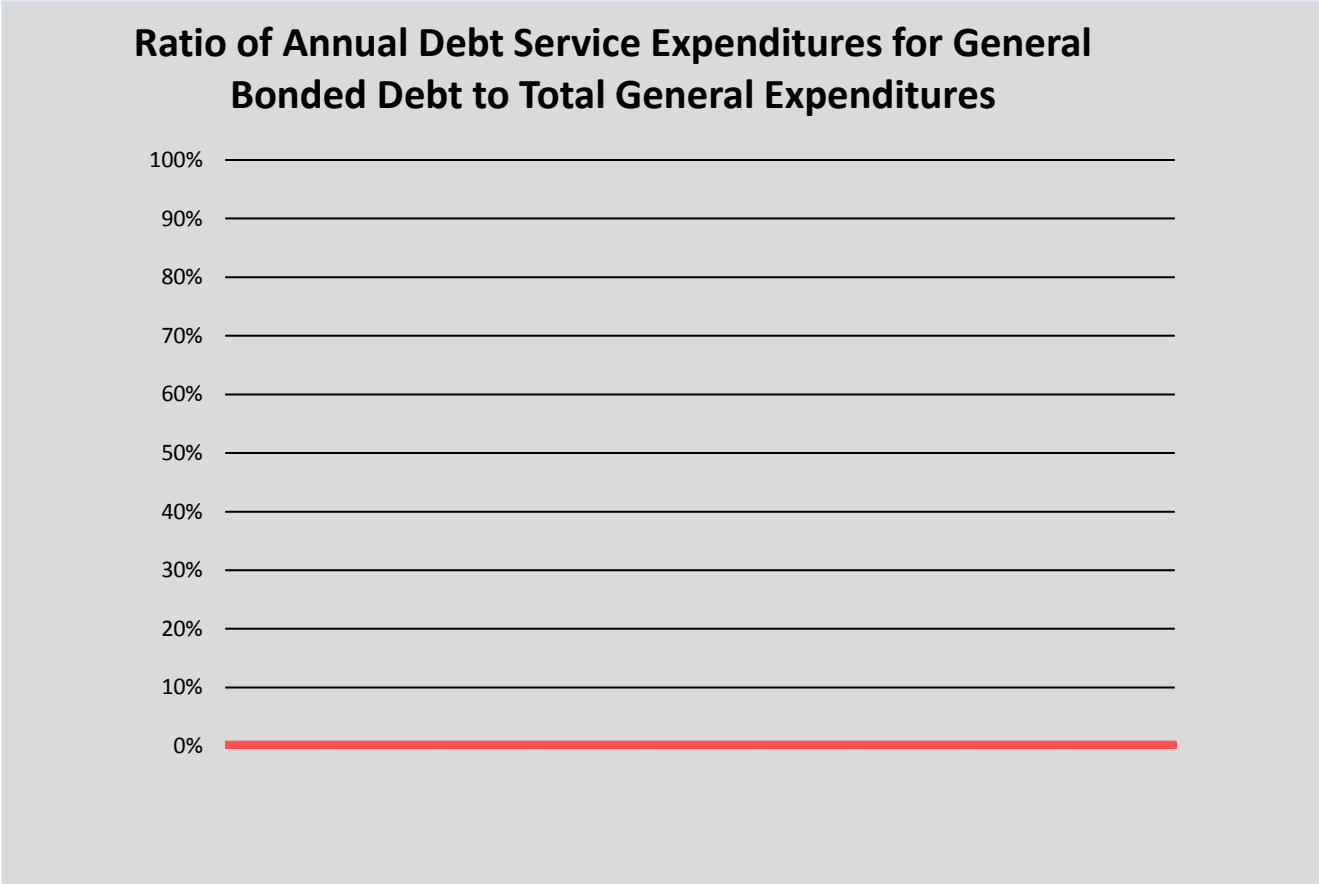
<u>Fiscal Year</u>	<u>Local Taxes</u>	<u>Intergovernmental</u>	<u>Interest Income</u>	<u>Other</u>	<u>Total</u>
2008	460,537	449,098	9,843	1,082	\$ 920,560
2009	475,294	404,313	4,497	2,276	886,380
2010	462,518	404,856	2,475	1,830	871,679
2011	427,174	431,352	2,410	1,091	862,027
2012	408,123	391,997	1,981	1,092	803,193
2013	397,592	415,168	1,562	2,406	816,728
2014	405,970	431,907	1,637	4,991	844,505
2015	421,814	459,181	1,294	2,935	885,224
2016	443,641	490,747	1,189	1,751	937,328
2017	475,835	519,993	1,662	1,916	999,406

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

Source: District Records

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

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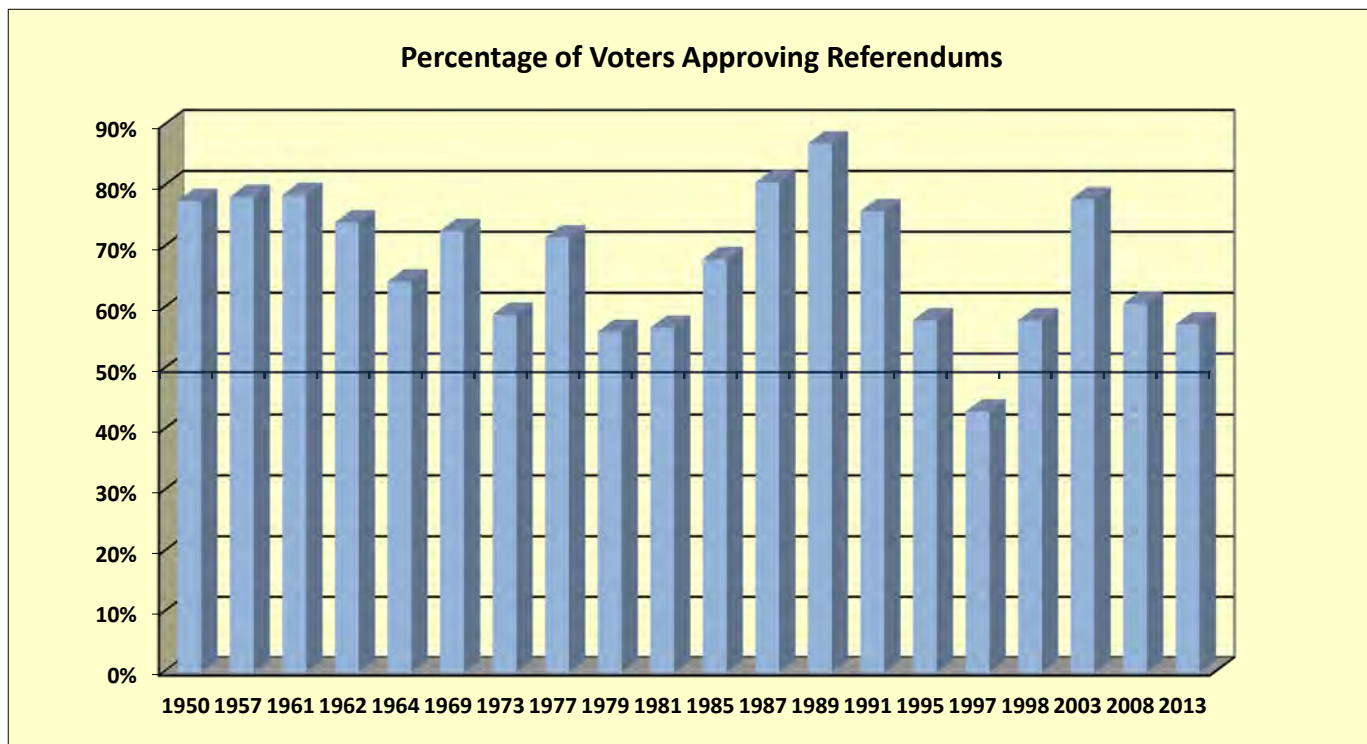


<u>Fiscal Year</u>	<u>Debt Service Fund Expenditures</u>	<u>General Fund Expenditures</u>	<u>Ratio of Debt Service Fund to General Fund Expenditures</u>
2008	-	931,690,000	0.00%
2009	-	932,214,000	0.00%
2010	-	863,036,000	0.00%
2011	-	821,638,000	0.00%
2012	-	839,615,000	0.00%
2013	-	834,752,000	0.00%
2014	-	835,694,000	0.00%
2015	-	893,446,000	0.00%
2016	-	962,567,000	0.00%
2017	-	989,135,000	0.00%

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

Source: District Records

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



**Referendums:**

<u>Year</u>	<u>Amount</u>	<u>Maturity</u>	<u>Action</u>	<u>Pro</u>	<u>Con</u>	<u>Void</u>	<u>Total Votes</u>	<u>Approval Percentage</u>
1950	\$ 1,500,000	1970	Passed	2,907	841	17	3,765	77.56%
1957	1,750,000	1977	Passed	2,023	562	31	2,616	78.26%
1961	2,500,000	1980	Passed	3,187	868	38	4,093	78.59%
1962	3,000,000	1983	Passed	2,816	986	36	3,838	74.07%
1964	4,000,000	1994	Passed	2,942	1,629	63	4,634	64.36%
1969	15,000,000	1990	Passed	7,769	2,922	5	10,696	72.67%
1973	16,500,000	1994	Passed	7,405	5,165	10	12,580	58.91%
1977	22,000,000	1996	Passed	10,694	4,241	22	14,957	71.60%
1979	20,000,000	1997	Passed	9,725	7,611	219	17,555	56.10%
1981	8,000,000	1997	Passed	9,858	7,511	103	17,472	56.76%
1985	27,000,000	1997	Passed	24,476	11,481	-	35,957	68.07%
1987	58,500,000	2001	Passed	10,716	2,573	65	13,354	80.64%
1989	59,500,000	2002	Passed	15,510	2,311	126	17,947	87.03%
1991	39,600,000	2004	Passed	20,197	6,409	268	26,874	75.91%
1995	220,865,000	2007	Passed	18,140	13,124	142	31,406	58.02%
1997	609,200,000	2002	Failed	14,204	18,820	177	33,201	43.01%
1998	626,773,000	2003	Passed	36,433	26,403	545	63,381	57.98%
2003	636,504,000	2008	Passed	36,078	10,262	-	46,340	77.85%
2008	797,657,000	2013	Passed	21,873	14,137	-	36,010	60.74%
2013	717,845,000	2018	Passed	23,273	17,325	44	40,642	57.33%
2017	797,022,000	2023	Passed	25,160	8,902	44	34,106	73.87%

Note: 1997, 1998, 2003, 2008, 2013 and 2017 referendums were for a 1% local option sales tax with the amounts shown representing an estimate of collections for the full five year life of the tax. All other referendums were for bond issues.

Source: Cobb County Board of Elections.



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

<u>School Name</u>	<u>2008</u>	<u>2009</u>	<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>
<b>Acworth Intermediate (2001)</b>										
Square Feet	131,924	131,924	131,924	131,924	131,924	131,924	131,924	131,924	131,924	131,924
Capacity	962	962	962	962	913	913	913	913	913	913
Enrollment	808	870	853	830	821	832	776	732	697	717
<b>Addison (1989)</b>										
Square Feet	81,334	81,334	81,334	81,334	81,334	81,334	81,334	81,334	81,334	81,334
Capacity	637	637	637	637	662	662	662	662	662	662
Enrollment	591	583	557	587	594	596	587	615	619	610
<b>Argyle (1961)</b>										
Square Feet	61,503	61,503	61,503	61,503	56,238	56,238	56,904	56,904	56,904	56,904
Capacity	562	562	562	562	537	537	537	537	537	537
Enrollment	666	654	662	652	647	641	480	454	410	452
<b>Austell (2005)</b>										
Square Feet	85,236	85,236	85,236	85,236	85,236	85,236	85,236	85,236	85,236	85,236
Capacity	512	512	512	512	562	562	562	562	562	562
Enrollment	324	326	309	320	314	470	532	553	569	518
<b>Baker (1988)</b>										
Square Feet	106,668	106,668	106,668	106,668	106,694	106,694	106,694	106,694	106,694	106,694
Capacity	962	962	962	962	987	987	987	987	987	987
Enrollment	772	806	819	809	789	761	756	782	774	789
<b>Bells Ferry (1963)</b>										
Square Feet	54,862	54,862	54,862	54,862	83,098	83,098	83,098	83,098	83,098	83,098
Capacity	462	462	462	462	712	712	712	712	712	712
Enrollment	621	580	586	604	590	585	593	738	702	697
<b>Belmont Hills (1952)</b>										
Square Feet	67,106	67,106	67,106	67,106	68,409	68,409	68,409	68,409	68,409	68,409
Capacity	562	562	562	562	562	562	562	562	562	562
Enrollment	656	612	619	534	496	481	307	360	340	356
<b>Big Shanty (1968)</b>										
Square Feet	83,417	83,417	83,417	83,417	84,461	84,461	84,461	84,461	84,461	84,461
Capacity	837	837	837	837	837	837	837	837	837	837
Enrollment	785	851	859	825	789	759	771	753	702	617
<b>Birney (1973)</b>										
Square Feet	106,180	106,180	106,180	106,180	105,886	105,886	105,886	105,886	105,886	105,886
Capacity	912	912	912	912	912	912	912	912	912	912
Enrollment	863	751	710	750	755	768	775	732	792	893
<b>Blackwell (1998)</b>										
Square Feet	111,299	111,299	111,299	111,299	111,299	111,299	111,299	111,299	111,299	111,299
Capacity	837	837	837	837	837	837	837	837	837	837
Enrollment	723	710	722	735	703	703	730	723	721	744
<b>Brown (1955)</b>										
Square Feet	49,828	49,828	49,828	49,828	49,828	49,828	49,828	49,828	49,828	49,828
Capacity	412	412	412	412	412	412	412	412	412	412
Enrollment	246	264	292	297	302	285	-	-	-	-
<b>Brumby (1966)</b>										
Square Feet	99,181	99,181	99,181	99,181	99,181	99,181	99,181	99,181	99,181	99,181
Capacity	912	912	912	912	912	912	912	912	912	912
Enrollment	802	860	954	963	952	1,000	1,051	1,024	1,002	942
<b>Bryant (1991)</b>										
Square Feet	114,090	114,090	114,090	114,090	116,071	116,071	116,071	116,071	116,071	116,071
Capacity	962	962	962	962	962	962	962	962	962	962
Enrollment	818	797	802	771	825	962	953	980	993	1,015
<b>Bullard (2003)</b>										
Square Feet	136,261	136,261	136,261	136,261	136,261	136,261	136,261	136,261	136,261	136,261
Capacity	962	962	962	962	987	987	987	987	987	987
Enrollment	1,234	1,109	1,046	997	971	933	894	910	873	805
<b>Chalker (1997)</b>										
Square Feet	124,148	124,148	124,148	124,148	124,148	124,148	124,148	124,148	124,148	124,148
Capacity	962	962	962	962	963	963	963	963	963	963
Enrollment	885	838	849	816	743	683	675	707	673	656
<b>Cheatham Hill (1997)</b>										
Square Feet	122,260	122,260	122,260	122,260	137,108	137,108	137,108	137,108	137,108	137,108
Capacity	937	937	937	937	1,063	1,063	1,063	1,063	1,063	1,063
Enrollment	1,105	1,090	1,084	1,115	1,123	1,149	1,112	1,094	1,110	1,131

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<b>Clarkdale (1963) (a)</b>										
Square Feet	44,412	44,412	-	-	-	-	-	-	-	-
Capacity	362	362	-	-	-	-	-	-	-	-
Enrollment	464	440	407	394	391	-	-	-	-	-
<b>Clarkdale Replacement (2012)</b>										
Square Feet	-	-	-	-	-	129,988	129,988	129,988	129,988	129,988
Capacity	-	-	-	-	-	862	862	862	862	863
Enrollment	-	-	-	-	-	587	631	724	726	798
<b>Clay (1961)</b>										
Square Feet	51,930	51,930	51,930	51,930	55,412	55,412	55,412	55,412	55,412	55,412
Capacity	437	437	437	437	437	437	437	437	437	437
Enrollment	528	536	535	543	510	351	381	396	407	395
<b>Compton (1969)</b>										
Square Feet	100,586	100,586	100,586	100,586	99,427	99,427	99,427	99,427	99,427	88,079
Capacity	912	912	912	912	937	937	937	937	937	788
Enrollment	541	516	485	485	453	556	559	590	576	559
<b>Davis (1987)</b>										
Square Feet	87,763	87,763	87,763	87,763	86,131	86,131	86,131	86,131	86,131	86,131
Capacity	787	787	787	787	788	788	788	788	788	788
Enrollment	581	558	557	540	543	559	584	578	568	572
<b>Dowell (1989)</b>										
Square Feet	106,003	106,003	106,003	106,003	106,003	106,003	106,003	106,003	106,003	106,003
Capacity	962	962	962	962	963	963	963	963	963	963
Enrollment	1,087	1,061	996	1,019	980	968	922	942	1,013	973
<b>Due West (1957)</b>										
Square Feet	71,112	71,112	71,112	71,112	70,367	70,367	70,367	70,367	70,367	70,367
Capacity	612	612	612	612	587	587	587	587	587	587
Enrollment	459	497	538	536	553	547	594	626	627	635
<b>East Side (1952)</b>										
Square Feet	77,918	77,918	77,918	77,918	-	-	-	-	-	-
Capacity	787	787	787	787	-	-	-	-	-	-
Enrollment	961	990	1,031	1,059	-	-	-	-	-	-
<b>East Side Replacement (2011)</b>										
Square Feet	-	-	-	-	149,764	149,764	149,764	149,764	149,764	149,764
Capacity	-	-	-	-	1,087	1,087	1,087	1,087	1,087	1,087
Enrollment	-	-	-	-	1,119	1,221	1,304	1,268	1,266	1,298
<b>Eastvalley (1960)</b>										
Square Feet	58,150	58,150	58,150	58,150	60,029	60,029	60,029	60,029	60,029	60,029
Capacity	562	562	562	562	562	562	562	562	562	562
Enrollment	550	556	619	622	638	661	692	691	693	720
<b>Fair Oaks (1957)</b>										
Square Feet	98,789	98,789	98,789	98,789	97,993	97,993	97,993	97,993	97,993	97,993
Capacity	862	862	862	862	863	863	863	863	863	863
Enrollment	825	806	839	824	837	831	898	960	956	961
<b>Ford (1991)</b>										
Square Feet	91,129	91,129	91,129	91,129	91,129	91,129	91,129	91,129	91,129	91,129
Capacity	837	837	837	837	862	862	862	862	862	862
Enrollment	1,027	884	863	831	753	713	681	717	723	805
<b>Frey (1996)</b>										
Square Feet	124,148	124,148	124,148	124,148	125,717	125,717	125,717	125,717	125,717	125,717
Capacity	962	962	962	962	963	963	963	963	963	963
Enrollment	830	621	670	677	693	737	742	746	783	817
<b>Garrison Mill (1984)</b>										
Square Feet	85,775	85,775	85,775	85,775	85,775	85,775	85,775	85,775	85,775	85,775
Capacity	687	687	687	687	688	688	688	688	688	688
Enrollment	705	699	724	706	723	716	675	690	672	674
<b>Green Acres (1996)</b>										
Square Feet	90,915	90,915	90,915	90,915	90,915	90,915	90,915	90,915	90,915	90,915
Capacity	687	687	687	687	688	688	688	688	688	688
Enrollment	653	658	712	738	785	866	767	732	737	706
<b>Harmony Leland (1951)</b>										
Square Feet	85,764	85,764	85,764	85,764	65,127	65,127	65,127	65,127	65,127	65,127
Capacity	512	512	512	512	512	512	512	512	512	512
Enrollment	475	517	544	582	591	678	699	721	686	672

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<b>Hayes (1993)</b>										
Square Feet	117,579	117,579	117,579	117,579	119,189	119,189	119,189	119,189	119,189	119,189
Capacity	962	962	962	962	962	962	962	962	962	962
Enrollment	1,080	1,061	1,116	1,078	1,020	985	961	934	883	850
<b>Hendricks (2001)</b>										
Square Feet	123,000	123,000	123,000	123,000	123,025	123,025	123,025	123,025	123,025	123,025
Capacity	962	962	962	962	962	962	962	962	962	962
Enrollment	618	598	576	565	603	584	531	529	568	584
<b>Hollydale (1968)</b>										
Square Feet	89,995	89,995	89,995	89,995	89,012	89,012	89,012	89,012	89,012	89,012
Capacity	812	812	812	812	862	862	862	862	862	862
Enrollment	841	781	764	727	735	693	693	687	667	649
<b>Keheley (1986)</b>										
Square Feet	68,030	68,030	68,030	68,030	70,537	70,537	70,537	70,537	70,537	70,537
Capacity	587	587	587	587	588	588	588	588	588	588
Enrollment	513	488	465	468	470	473	484	538	529	508
<b>Kemp (2002)</b>										
Square Feet	123,000	123,000	123,000	123,000	123,000	123,000	123,000	123,000	123,000	123,000
Capacity	962	962	962	962	962	962	962	962	962	962
Enrollment	913	902	926	931	929	964	1,031	1,035	995	953
<b>Kennesaw (1991)</b>										
Square Feet	113,828	113,828	113,828	113,828	116,400	116,400	116,400	116,400	116,400	116,400
Capacity	962	962	962	962	962	962	962	962	962	962
Enrollment	952	906	915	848	824	714	712	667	639	601
<b>Kincaid (1972)</b>										
Square Feet	81,752	81,752	81,752	81,752	83,969	83,969	83,969	83,969	83,969	83,969
Capacity	762	762	762	762	762	762	762	762	762	762
Enrollment	614	660	675	687	670	730	740	726	702	699
<b>King Springs (1956)</b>										
Square Feet	58,785	58,785	58,785	58,785	59,658	59,658	59,658	59,658	59,658	59,658
Capacity	562	562	562	562	587	587	587	587	587	587
Enrollment	583	587	617	676	692	792	832	859	913	944
<b>LaBelle (1955)</b>										
Square Feet	80,655	80,655	80,655	80,655	82,912	82,912	82,912	82,912	82,912	82,912
Capacity	687	687	687	687	688	688	688	688	688	688
Enrollment	475	484	486	449	456	476	576	539	530	480
<b>Lewis (1986)</b>										
Square Feet	115,363	115,363	115,363	115,363	115,363	115,363	115,363	115,363	115,363	115,363
Capacity	962	962	962	962	962	962	962	962	962	962
Enrollment	1,124	910	885	885	800	749	763	703	656	597
<b>Mableton (1950)</b>										
Square Feet	47,426	47,426	47,426	47,426	47,426	-	-	-	-	-
Capacity	412	412	412	412	412	-	-	-	-	-
Enrollment	407	417	399	437	457	-	-	-	-	-
<b>Mableton Replacement (2012)</b>										
Square Feet	-	-	-	-	-	148,523	148,523	148,523	148,523	148,523
Capacity	-	-	-	-	-	962	962	962	962	962
Enrollment	-	-	-	-	-	943	950	953	1,023	1,064
<b>McCall Primary (2005)</b>										
Square Feet	88,217	88,217	88,217	88,217	88,158	88,158	88,158	88,158	88,158	88,158
Capacity	512	512	512	512	562	562	562	562	562	562
Enrollment	469	451	459	506	451	431	407	396	407	375
<b>Milford (1954)</b>										
Square Feet	69,776	69,776	69,776	69,776	73,352	73,352	73,352	73,352	73,352	73,352
Capacity	612	612	612	612	612	612	612	612	612	612
Enrollment	653	624	650	635	658	559	466	458	467	461
<b>Mount Bethel (1978)</b>										
Square Feet	105,016	105,016	105,016	105,016	110,096	110,096	110,096	110,096	110,096	110,096
Capacity	912	912	912	912	937	937	937	937	937	937
Enrollment	960	1,002	1,029	996	1,006	984	1,011	1,040	1,119	1,132
<b>Mountain View (1986)</b>										
Square Feet	102,725	102,725	102,725	102,725	102,725	102,725	102,725	102,725	102,725	102,725
Capacity	862	862	862	862	887	887	887	887	887	887
Enrollment	819	829	833	848	853	840	837	853	837	755

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<b>Murdock (1975)</b>										
Square Feet	123,233	123,233	123,233	123,233	123,233	123,233	123,233	123,233	123,233	123,233
Capacity	962	962	962	962	962	962	962	962	962	962
Enrollment	846	875	861	823	825	830	859	896	937	1,019
<b>Nicholson (1990)</b>										
Square Feet	75,800	75,800	75,800	75,800	75,800	75,800	75,800	75,800	75,800	75,800
Capacity	637	637	637	637	637	637	637	637	637	637
Enrollment	511	521	527	497	513	511	500	516	544	538
<b>Nickajack (1998)</b>										
Square Feet	114,350	114,350	114,350	114,350	122,342	122,342	122,342	122,342	122,342	122,342
Capacity	837	837	837	837	937	937	937	937	937	937
Enrollment	670	725	815	904	960	1,055	1,130	1,115	1,054	1,068
<b>Norton Park (1961)</b>										
Square Feet	87,301	87,301	87,301	87,301	87,935	87,935	87,935	87,935	87,935	87,935
Capacity	787	787	787	787	837	837	837	837	837	837
Enrollment	678	764	674	730	708	788	808	916	950	917
<b>Pickett's Mill (2008)</b>										
Square Feet	-	136,261	136,261	136,261	139,090	139,090	139,090	139,090	139,090	139,090
Capacity	-	962	962	962	963	963	963	963	963	987
Enrollment	-	724	742	717	707	723	736	750	732	761
<b>Pitner (2003)</b>										
Square Feet	135,800	135,800	135,800	135,800	136,261	136,261	136,261	136,261	136,261	136,261
Capacity	962	962	962	962	962	962	962	962	962	962
Enrollment	1,054	971	977	945	942	937	909	888	892	966
<b>Powder Springs (1988)</b>										
Square Feet	101,870	101,870	101,870	101,870	101,870	101,870	101,870	101,870	101,870	101,870
Capacity	887	887	887	887	888	888	888	888	888	888
Enrollment	891	892	866	811	802	783	807	824	815	838
<b>Powers Ferry (1951)</b>										
Square Feet	56,104	56,104	56,104	56,104	59,190	59,190	59,190	59,190	59,190	59,190
Capacity	462	462	462	462	462	462	462	462	462	462
Enrollment	472	477	483	490	468	467	448	436	446	437
<b>Riverside Primary (2005)</b>										
Square Feet	85,236	85,236	85,236	85,236	85,236	85,236	85,236	85,236	85,236	85,236
Capacity	512	512	512	512	562	562	562	562	562	562
Enrollment	516	440	465	491	561	681	710	671	639	613
<b>Riverside Intermediate (2001)</b>										
Square Feet	123,000	123,000	123,000	123,000	123,000	123,000	123,000	123,000	123,000	123,000
Capacity	962	962	962	962	962	962	962	962	962	962
Enrollment	819	777	841	871	925	1,107	1,101	1,182	1,220	1,221
<b>Rocky Mount (1977)</b>										
Square Feet	78,720	78,720	78,720	78,720	71,408	71,408	71,408	72,896	72,896	72,896
Capacity	587	587	587	587	612	612	612	612	612	612
Enrollment	591	606	592	629	613	614	602	622	613	584
<b>Russell (1961)</b>										
Square Feet	101,862	101,862	101,862	101,862	103,369	103,369	104,362	104,362	104,362	104,362
Capacity	962	962	962	962	962	962	962	962	962	962
Enrollment	655	687	725	703	693	728	704	697	699	688
<b>Sanders (1997)</b>										
Square Feet	116,302	116,302	116,302	116,302	116,302	116,302	116,302	116,302	116,302	116,302
Capacity	862	862	862	862	862	862	862	862	862	862
Enrollment	894	936	926	872	903	829	809	827	774	747
<b>Sedalia Park (1956)</b>										
Square Feet	101,125	101,125	101,125	101,125	99,735	99,735	99,735	99,735	99,735	99,735
Capacity	887	887	887	887	888	888	888	888	888	912
Enrollment	746	799	782	804	816	828	815	845	866	868
<b>Shallowford Falls (1990)</b>										
Square Feet	112,947	112,947	112,947	112,947	112,620	112,620	112,620	112,620	112,620	112,620
Capacity	962	962	962	962	962	962	962	962	962	962
Enrollment	663	695	710	690	674	658	654	669	640	663
<b>Sky View (1957) (b)</b>										
Square Feet	50,270	50,270	50,270	50,270	50,270	-	-	-	-	-
Capacity	462	462	462	462	462	-	-	-	-	-
Enrollment	387	409	399	373	400	-	-	-	-	-

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<b>Smyrna (2013)</b>										
Square Feet	-	-	-	-	-	-	143,107	143,107	143,107	143,107
Capacity	-	-	-	-	-	-	962	962	962	962
Enrollment	-	-	-	-	-	-	863	954	962	991
<b>Sope Creek (1978)</b>										
Square Feet	106,348	106,348	106,348	106,348	133,344	133,344	133,344	133,344	133,344	133,344
Capacity	962	962	962	962	1,162	1,162	1,162	1,162	1,162	1,162
Enrollment	1,078	1,064	1,142	1,159	1,142	1,157	1,181	1,150	1,164	1,166
<b>Still (1978)</b>										
Square Feet	121,289	121,289	121,289	121,289	116,074	116,074	116,074	117,539	117,539	117,539
Capacity	962	962	962	962	963	963	963	963	963	963
Enrollment	687	750	775	776	764	768	814	789	784	783
<b>Teasley (1961)</b>										
Square Feet	56,810	56,810	56,810	56,810	55,944	55,944	55,944	52,764	107,837	108,100
Capacity	462	462	462	462	487	487	487	487	812	837
Enrollment	487	513	578	670	689	718	720	777	804	874
<b>Timber Ridge (1990)</b>										
Square Feet	73,450	73,450	73,450	73,450	73,450	73,450	73,450	73,450	73,450	73,450
Capacity	587	587	587	587	612	612	612	612	612	612
Enrollment	510	539	590	589	650	615	610	612	616	606
<b>Tritt (1979)</b>										
Square Feet	109,912	109,912	109,912	109,912	109,769	109,769	109,769	109,769	109,769	109,769
Capacity	937	937	937	937	937	937	937	937	937	937
Enrollment	892	899	936	909	908	926	918	900	907	912
<b>Varner (1990)</b>										
Square Feet	109,827	109,827	109,827	109,827	109,827	109,827	109,827	109,827	109,827	109,827
Capacity	962	962	962	962	962	962	962	962	962	963
Enrollment	824	829	833	791	774	742	703	674	714	719
<b>Vaughan (1996)</b>										
Square Feet	122,260	122,260	122,260	122,260	122,260	122,260	122,260	122,260	122,260	122,260
Capacity	937	937	937	937	937	937	937	937	937	937
Enrollment	1,076	859	817	742	721	676	659	690	666	722
<b>Awtrey (1965)</b>										
Square Feet	143,704	143,704	143,704	143,704	149,860	156,660	156,660	156,660	156,660	156,660
Capacity	1,012	1,012	1,012	1,012	1,037	1,037	1,037	1,037	1,037	1,037
Enrollment	839	862	920	863	881	848	850	823	838	861
<b>Barber (2005)</b>										
Square Feet	175,345	175,345	175,345	175,345	178,465	178,465	178,465	178,465	178,465	178,465
Capacity	1,162	1,162	1,162	1,162	1,162	1,162	1,162	1,162	1,162	1,162
Enrollment	942	927	914	954	967	966	979	938	936	903
<b>Campbell (1951)</b>										
Square Feet	205,911	205,911	205,911	205,911	207,172	207,172	220,228	220,228	220,228	220,228
Capacity	1,337	1,337	1,337	1,337	1,338	1,338	1,338	1,338	1,338	1,338
Enrollment	961	1,024	1,106	1,146	1,201	1,278	1,286	1,409	1,407	1,426
<b>Cooper (2001)</b>										
Square Feet	175,345	175,345	175,345	175,345	170,905	170,905	170,905	170,905	170,905	170,905
Capacity	1,162	1,162	1,162	1,162	1,162	1,162	1,162	1,162	1,162	1,162
Enrollment	926	872	827	832	851	942	936	939	942	1,001
<b>Daniell (1966)</b>										
Square Feet	165,011	165,011	165,011	165,011	163,526	177,356	177,356	177,356	177,356	177,356
Capacity	1,162	1,162	1,162	1,162	1,163	1,163	1,163	1,163	1,163	1,163
Enrollment	931	943	981	1,017	972	977	978	962	945	989
<b>Dickerson (1981)</b>										
Square Feet	165,953	165,953	165,953	165,953	166,048	166,048	166,048	166,048	166,048	166,048
Capacity	1,187	1,187	1,187	1,187	1,187	1,187	1,187	1,187	1,187	1,187
Enrollment	1,195	1,122	1,119	1,142	1,212	1,212	1,237	1,254	1,271	1,271
<b>Dodgen (1975)</b>										
Square Feet	182,985	182,985	182,985	182,985	183,798	183,798	183,798	183,798	183,798	183,798
Capacity	1,162	1,162	1,162	1,162	1,212	1,212	1,212	1,212	1,212	1,212
Enrollment	1,151	1,122	1,104	1,132	1,190	1,185	1,157	1,227	1,249	1,268
<b>Durham (1998)</b>										
Square Feet	173,487	173,487	173,487	173,487	173,487	173,487	173,487	173,487	173,487	173,487
Capacity	1,162	1,162	1,162	1,162	1,162	1,162	1,162	1,162	1,162	1,162
Enrollment	1,116	1,129	1,111	1,103	1,101	1,093	1,025	1,058	1,030	1,061

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

<u>School Name</u>	<u>2008</u>	<u>2009</u>	<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>
<b>East Cobb (1963)</b>										
Square Feet	181,573	181,573	181,573	181,573	186,961	186,961	186,961	186,961	186,961	186,961
Capacity	1,212	1,212	1,212	1,212	1,362	1,362	1,362	1,362	1,362	1,362
Enrollment	1,130	1,183	1,241	1,294	1,281	1,273	1,310	1,243	1,225	1,198
<b>Floyd (1964)</b>										
Square Feet	166,551	166,551	166,551	166,551	166,551	166,551	166,551	166,551	166,551	166,551
Capacity	1,162	1,162	1,162	1,162	1,112	1,112	1,112	1,112	1,112	1,112
Enrollment	882	812	819	821	870	865	969	933	943	933
<b>Garrett (1972)</b>										
Square Feet	122,329	122,329	122,329	122,329	122,329	152,212	152,212	152,212	152,212	152,212
Capacity	812	812	812	812	812	963	963	963	963	963
Enrollment	909	898	862	901	853	854	779	838	916	885
<b>Griffin (1972)</b>										
Square Feet	186,947	186,947	186,947	186,947	186,947	186,947	186,947	186,947	186,947	186,947
Capacity	1,162	1,162	1,162	1,162	1,162	1,162	1,162	1,162	1,162	1,162
Enrollment	993	922	916	959	1,064	1,154	1,201	1,180	1,237	1,282
<b>Hightower Trail (1993)</b>										
Square Feet	149,038	149,038	149,038	149,038	149,038	149,038	149,038	149,038	149,038	149,038
Capacity	1,012	1,012	1,012	1,012	1,012	1,012	1,012	1,012	1,012	1,012
Enrollment	986	975	964	963	956	992	1,014	1,068	1,076	1,125
<b>Lindley 6th Grade Academy (1962)</b>										
Square Feet	114,635	114,635	114,635	114,635	111,260	111,260	111,260	111,260	111,260	111,260
Capacity	787	787	787	787	788	788	788	788	788	788
Enrollment (b)	198	440	470	493	523	542	589	530	532	501
<b>Lindley (2001)</b>										
Square Feet	179,170	179,170	179,170	179,170	179,170	179,170	179,170	179,170	179,170	179,170
Capacity	1,162	1,162	1,162	1,162	1,162	1,162	1,162	1,162	1,162	1,162
Enrollment	1,252	827	832	916	1,041	1,072	1,089	1,161	1,139	1,005
<b>Lost Mountain (1992)</b>										
Square Feet	164,107	164,107	164,107	164,107	165,107	165,107	165,107	165,107	165,107	165,107
Capacity	1,162	1,162	1,162	1,162	1,137	1,137	1,137	1,137	1,137	1,137
Enrollment	1,107	1,074	1,131	1,105	1,016	939	943	962	1,058	1,103
<b>Lovinggood (2006)</b>										
Square Feet	178,465	178,465	178,465	178,465	175,345	175,345	175,345	175,345	175,345	175,345
Capacity	1,162	1,162	1,162	1,162	1,162	1,162	1,162	1,162	1,162	1,162
Enrollment	1,238	1,269	1,185	1,182	1,214	1,339	1,406	1,426	1,354	1,413
<b>Mabry (1978)</b>										
Square Feet	158,434	158,434	158,434	158,434	160,581	160,581	160,581	160,581	160,581	165,479
Capacity	1,137	1,137	1,137	1,137	1,162	1,162	1,162	1,162	1,162	1,162
Enrollment	941	959	892	864	849	847	893	893	889	881
<b>McCleskey (1983)</b>										
Square Feet	113,525	113,525	113,525	113,525	113,525	149,577	149,577	149,577	149,577	149,577
Capacity	837	837	837	837	937	937	937	937	937	937
Enrollment	752	769	765	692	668	678	715	677	696	676
<b>McClure (2006)</b>										
Square Feet	191,209	191,209	191,209	191,209	191,209	191,209	191,209	191,209	191,209	191,209
Capacity	1,162	1,162	1,162	1,162	1,163	1,163	1,163	1,163	1,163	1,162
Enrollment	1,155	1,157	1,165	1,167	1,138	1,092	1,090	1,137	1,198	1,234
<b>Palmer (2001)</b>										
Square Feet	175,345	175,345	175,345	175,345	175,974	175,974	175,974	175,974	175,974	175,974
Capacity	1,162	1,162	1,162	1,162	1,162	1,162	1,162	1,162	1,162	1,162
Enrollment	1,101	1,083	1,069	1,042	999	963	990	1,024	1,019	942
<b>Pine Mountain (1979)</b>										
Square Feet	131,459	131,459	131,459	131,459	131,399	169,809	169,809	169,809	169,809	169,809
Capacity	887	887	887	887	887	912	912	912	912	912
Enrollment	743	728	772	738	725	706	710	691	616	597
<b>Simpson (1988)</b>										
Square Feet	110,000	110,000	110,000	110,000	110,000	138,902	143,888	143,888	143,888	143,888
Capacity	837	837	837	837	837	962	962	962	962	962
Enrollment	871	892	889	843	862	876	895	913	935	960
<b>Smitha (1993)</b>										
Square Feet	167,815	167,815	167,815	167,815	169,345	169,345	169,345	169,345	169,345	169,345
Capacity	1,137	1,137	1,137	1,137	1,137	1,137	1,137	1,137	1,137	1,137
Enrollment	965	862	817	907	968	995	1,001	988	969	991

Continued---

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

<u>School Name</u>	<u>2008</u>	<u>2009</u>	<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>
<b>Tapp (1975)</b>										
Square Feet	157,435	157,435	157,435	157,435	157,435	157,435	157,435	157,435	157,435	157,435
Capacity	1,137	1,137	1,137	1,137	1,137	1,137	1,137	1,137	1,137	1,137
Enrollment	891	819	737	661	724	761	805	769	808	859
<b>Allatoona (2008)</b>										
Square Feet	-	328,370	328,370	328,370	325,200	325,200	325,200	325,200	330,289	330,289
Capacity	-	1,912	1,912	1,912	1,912	1,912	1,912	1,912	1,912	1,912
Enrollment	-	845	1,341	1,554	1,762	1,717	1,724	1,773	1,717	1,670
<b>Campbell (1963)</b>										
Square Feet	370,042	370,042	370,042	370,042	374,180	374,180	374,180	374,180	374,180	374,180
Capacity	2,637	2,637	2,637	2,637	2,637	2,637	2,637	2,637	2,637	2,638
Enrollment	2,087	2,093	2,144	2,224	2,105	2,188	2,258	2,380	2,509	2,600
<b>Harrison (1991)</b>										
Square Feet	235,445	235,445	235,445	235,445	243,215	243,215	337,584	337,584	337,584	337,584
Capacity	1,837	1,837	1,837	1,837	1,837	1,837	2,587	2,587	2,587	2,587
Enrollment	2,590	2,347	2,169	2,094	1,973	1,918	1,927	1,926	1,949	2,024
<b>Hillgrove (2006)</b>										
Square Feet	321,543	321,543	323,023	323,023	319,000	319,000	319,000	319,000	319,000	319,000
Capacity	1,912	1,912	1,912	1,912	1,987	1,987	1,987	1,987	1,987	1,987
Enrollment	1,669	1,833	2,011	2,003	2,020	2,065	2,115	2,213	2,334	2,371
<b>Kell (2002)</b>										
Square Feet	323,000	323,000	323,000	323,000	321,068	321,068	321,068	321,068	321,068	321,068
Capacity	1,912	1,912	1,912	1,912	1,987	1,987	1,987	1,987	1,987	1,987
Enrollment	1,835	1,805	1,753	1,688	1,606	1,526	1,509	1,499	1,437	1,484
<b>Kennesaw Mountain (2000)</b>										
Square Feet	319,000	319,000	319,000	319,000	319,000	319,000	319,000	319,000	319,000	319,000
Capacity	1,987	1,987	1,987	1,987	1,987	1,987	1,987	1,987	1,987	1,987
Enrollment	2,842	2,357	2,147	1,955	2,034	2,121	2,080	2,090	2,120	2,099
<b>Lassiter (1981)</b>										
Square Feet	274,704	274,704	274,704	274,704	278,986	310,950	310,950	310,950	310,950	310,950
Capacity	2,137	2,137	2,137	2,137	2,112	2,112	2,112	2,112	2,112	2,112
Enrollment	1,934	1,973	1,932	1,990	1,971	1,944	2,010	2,086	2,121	2,179
<b>McEachern (1930)</b>										
Square Feet	414,457	436,728	436,728	436,728	504,107	504,107	504,107	504,107	504,107	504,107
Capacity	2,362	2,362	2,362	2,362	2,362	2,362	2,362	2,362	2,362	2,362
Enrollment	2,316	2,210	2,166	2,127	2,098	2,174	2,168	2,137	2,199	2,227
<b>North Cobb (1957)</b>										
Square Feet	320,736	320,736	287,276	287,276	406,817	406,817	406,817	406,817	406,817	406,817
Capacity	2,087	2,087	1,933	1,933	2,787	2,787	2,787	2,787	2,787	2,787
Enrollment	2,577	2,501	2,460	2,524	2,566	2,533	2,651	2,750	2,755	2,810
<b>Osborne (1961)</b>										
Square Feet	332,614	332,614	332,614	332,614	328,000	328,000	328,000	328,000	328,000	328,000
Capacity	2,062	2,062	2,062	2,062	2,062	2,062	2,062	2,062	2,062	2,062
Enrollment	1,589	1,643	1,722	1,671	1,558	1,701	1,798	1,812	1,821	1,977
<b>Pebblebrook (1963)</b>										
Square Feet	318,655	318,655	318,655	318,655	319,768	319,768	319,768	319,768	319,768	319,768
Capacity	1,862	1,862	1,862	1,862	1,788	1,788	1,788	1,788	1,788	1,788
Enrollment	1,864	1,993	1,988	1,957	1,824	1,990	2,029	2,173	2,377	2,375
<b>Pope (1987)</b>										
Square Feet	246,365	246,365	246,365	246,365	260,606	260,606	260,606	260,606	260,606	260,606
Capacity	1,862	1,862	1,862	1,862	1,912	1,912	1,912	1,912	1,912	1,912
Enrollment	1,878	1,806	1,792	1,773	1,718	1,725	1,787	1,868	1,919	1,990
<b>South Cobb (1951)</b>										
Square Feet	271,378	271,378	271,378	271,378	395,332	388,425	388,425	388,425	388,425	388,425
Capacity	1,662	1,662	1,718	1,718	2,612	2,612	2,612	2,612	2,612	2,612
Enrollment	2,069	2,009	1,969	1,957	1,863	1,898	1,911	1,954	1,906	1,899
<b>Sprayberry (1973)</b>										
Square Feet	281,542	281,542	281,542	281,542	297,400	297,400	297,400	297,400	297,400	297,400
Capacity	2,112	2,112	2,153	2,153	2,062	2,062	2,062	2,062	2,062	2,062
Enrollment	1,670	1,655	1,693	1,754	1,727	1,741	1,700	1,701	1,703	1,610
<b>Walton (1975)</b>										
Square Feet	308,814	308,814	308,814	308,814	307,655	307,655	307,655	307,655	307,655	307,655
Capacity	2,362	2,362	2,362	2,362	2,312	2,312	2,312	2,312	2,312	2,312
Enrollment	2,583	2,574	2,561	2,649	2,569	2,574	2,639	2,582	2,616	2,615

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

<u>School Name</u>	<u>2008</u>	<u>2009</u>	<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>
<b>Wheeler (1964)</b>										
Square Feet	318,504	318,504	318,504	318,504	318,504	318,504	361,490	341,594	440,214	434,631
Capacity	1,837	1,837	1,837	1,837	1,837	1,837	2,162	2,112	2,187	2,187
Enrollment	1,797	1,877	1,981	2,020	1,955	1,948	2,049	2,008	2,075	2,076
<b>Oakwood (1944)</b>										
Square Feet	93,612	93,612	93,612	93,612	93,858	93,858	93,858	93,858	93,858	93,858
Capacity	462	520	462	462	462	462	462	462	462	462
Enrollment	286	192	156	175	79	70	78	91	63	55
<b>Performance Learning Center (located at Oakwood)</b>										
Enrollment	-	58	47	76	57	59	70	93	148	147
<b>Hawthorne (Haven) (1958) (c)</b>										
Square Feet	32,500	32,500	32,500	32,500	32,500	32,500	32,500	32,500	-	-
Capacity	312	312	312	312	312	312	312	312	-	-
Enrollment	156	158	160	99	88	77	69	77	-	-
<b>Fitzhugh Lee (Haven) (1935)(c)</b>										
Square Feet	35,684	35,684	35,684	35,684	35,684	35,684	35,684	35,684	-	-
Capacity	312	312	312	312	312	312	312	312	-	-
Enrollment	-	-	-	42	43	39	33	37	-	-
<b>Kennesaw Charter (d)</b>										
Enrollment	495	504	437	515	614	782	871	858	838	778
<b>Mableton Charter (d)</b>										
Enrollment	569	595	472	529	526	-	-	-	-	-
<b>International Academy of Smyrna (d)</b>										
Enrollment	414	438	580	744	793	943	944	966	1,033	993
<b>Devereux Georgia (d)</b>										
Enrollment	108	115	105	96	62	75	87	88	78	86
<b>Sky View (1957) (b) (Haven - 2016)</b>										
Square Feet	-	-	-	-	-	-	-	-	50,270	50,270
Capacity	-	-	-	-	-	-	-	-	462	462
Enrollment	-	-	-	-	-	-	-	-	119	102

*Concluded.*

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

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

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

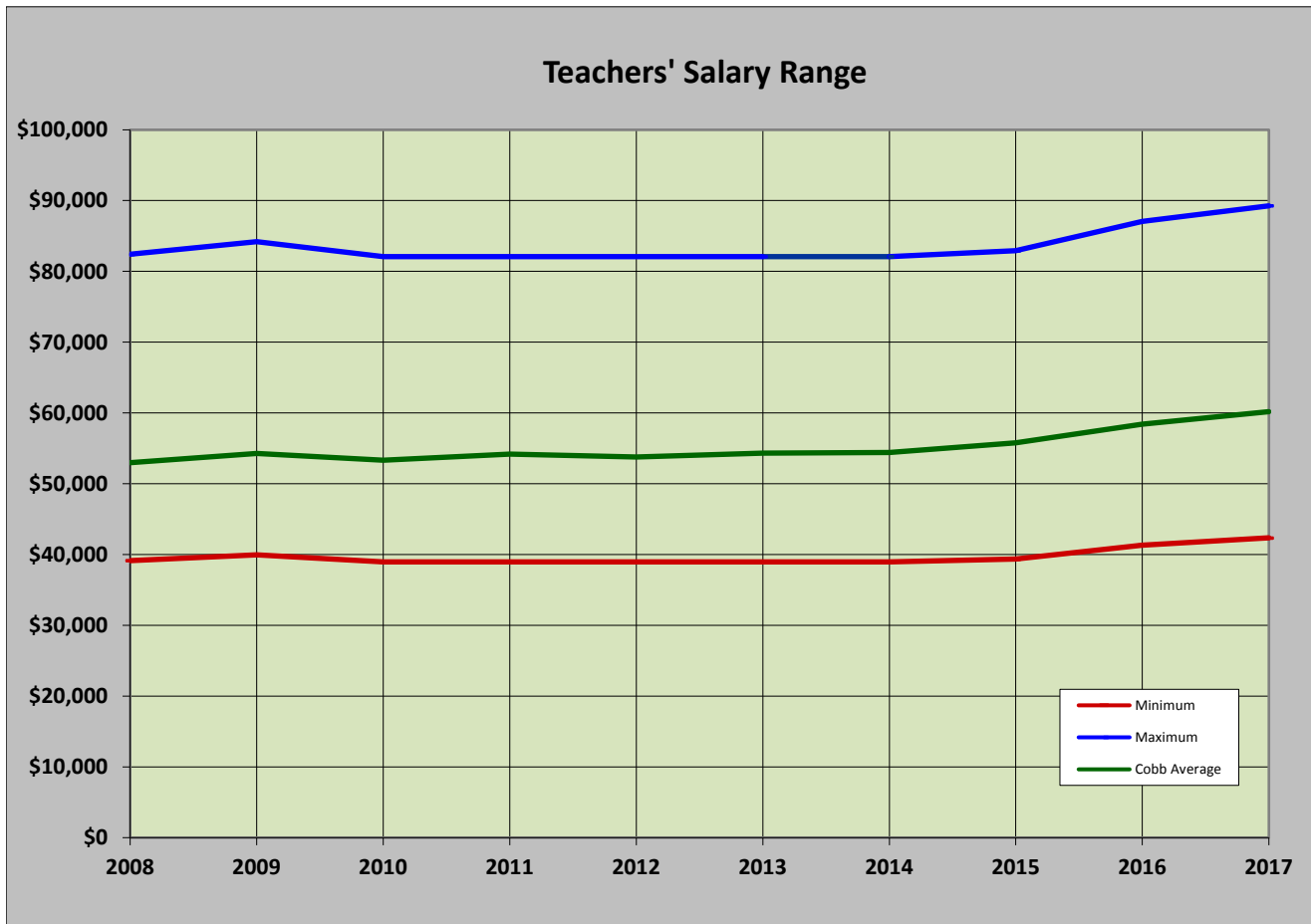
(d) Operated by a nonprofit, enrollment reported by CCSD; buildings do not belong to CCSD. Mableton Charter closed May 2012.

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

Source: District Records



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

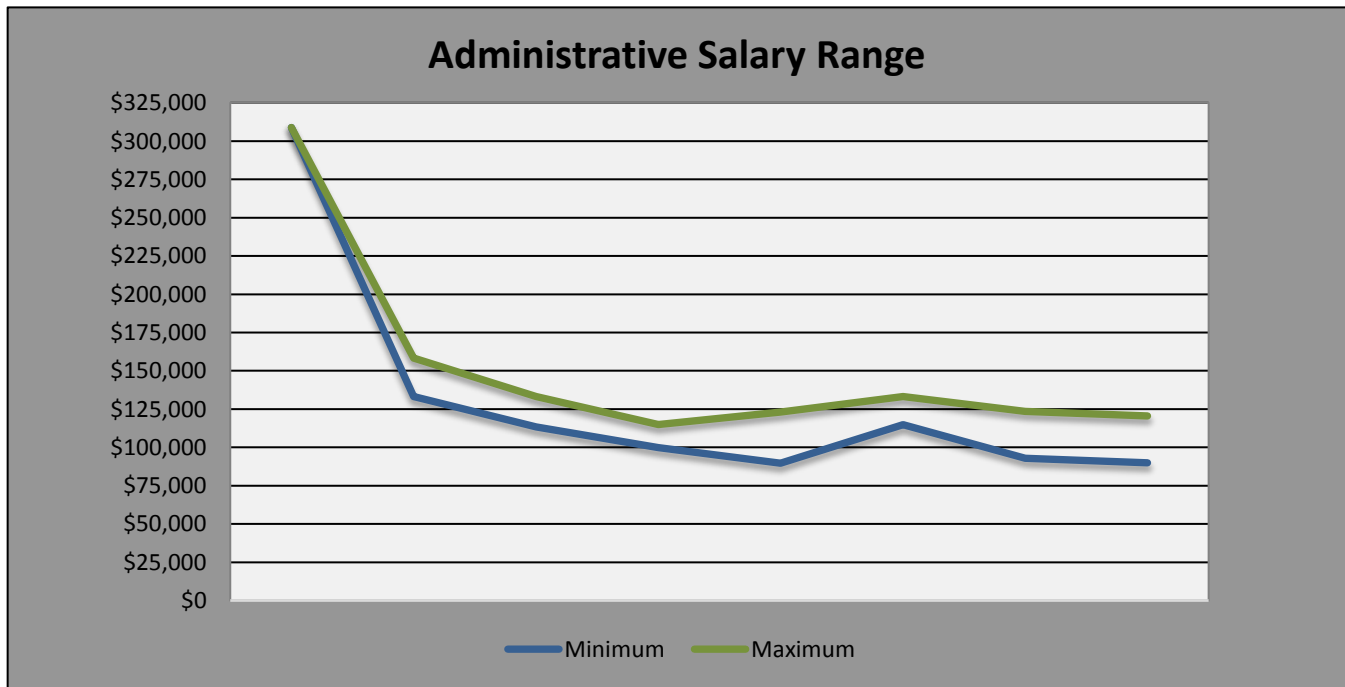


Fiscal Year	Minimum	Maximum	Cobb Average	State-wide Average
2008	39,140	82,435	52,977	\$ 51,466
2009	39,962	84,204	54,286	52,823
2010	38,958	82,088	53,320	53,155
2011	38,958	82,088	54,168	52,830
2012	38,958	82,088	53,770	53,002
2013	38,958	82,088	54,323	52,956
2014	38,958	82,088	54,435	52,973
2015	39,347	82,908	55,773	53,424
2016	41,330	87,087	58,425	54,215
2017	42,364	89,264	60,185	55,530

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

Source: District Salary Schedules, Georgia Department of Education

**COBB COUNTY SCHOOL DISTRICT  
ADMINISTRATIVE SALARY SCHEDULE  
JUNE 30, 2017**



<u>Administrative Position Title</u>	<u>Minimum</u>	<u>Maximum</u>
Superintendent	\$ 308,860	\$ 308,860
Chief Officers/Asst Superintendents	133,217	158,386
Executive Directors	113,416	133,218
Instructional Directors	99,834	114,916
Classified Directors	89,668	123,154
High School Principals	114,928	133,218
Middle School Principals	92,981	123,443
Elementary School Principals	90,004	120,469

Source: District Records

**COBB COUNTY SCHOOL DISTRICT  
SCHEDULE OF INSURANCE IN FORCE  
JUNE 30, 2017**

<u>Type of Coverage</u>	<u>Name of Company and Policy Number</u>	<u>Policy Period</u>		<u>Liability Limits</u>	<u>Annual Premium</u>
		<u>From</u>	<u>To</u>		
Bus, Truck, Motor Vehicles Liability	Self Insured	6/1/1994	Ongoing	\$300,000	N/A
Property Theft	Self Insured	6/1/1994	Ongoing	N/A	N/A
Employee's Blanket Bond	BerkelyCrime BGOV-45002366-20	8/1/2016	8/1/2017	\$7,500,000	\$20,799
General Liability	Self Insured	6/1/1994	Ongoing	\$500,000	N/A
Property Boiler (Includes Insurance)	Travelers KTJ-CMB-1G46706-9-15	7/1/2016	7/1/2017	\$500,000,000	\$533,662
Student Athletic	T.W. Lord & Associates	8/1/2016	8/1/2017	Varies	Student/Parent Funded
Superintendent's Bond	Old Republic Surety Co. APO002121620	5/1/2016	5/1/2017	\$100,000	\$350
Principal's Bond	Old Republic Surety Co. APS1177822	8/1/2016	8/1/2017	\$10,000	\$3,990
Worker's Compensation	Self Insured	N/A	N/A	Statutory	N/A
Excess Worker's Compensation	State National Insurance NDE-0859281-15	10/1/2016	10/1/2017	\$1,000,000	\$128,315
Disability, Long-Term	The Hartford 402273	1/1/2017	12/31/2017	Benefit Schedule per salary	\$1,344,744
Disability, Short-Term	The Hartford 402273	1/1/2017	12/31/2017		
STD Plan Option 1				8th calendar day. 66.67% of weekly earnings.	Employee pays \$21.08 per month.
STD Plan Option 2				15th calendar day. 66.67% of weekly earnings.	Employee pays \$17.46 per month.
STD Plan Option 3				31st calendar day. 66.67% of weekly earnings.	Employee pays \$11.45 per month.
STD Plan Option 4				61st calendar day. 66.67% of weekly earnings.	Employee pays \$11.15 per month.
STD Plan Option 5				8th calendar day. 50% of weekly earnings.	Employee pays \$15.41 per month.
STD Plan Option 6				15th calendar day. 50% of weekly earnings.	Employee pays \$12.76 per month.
STD Plan Option 7				31st calendar day. 50% of weekly earnings.	Employee pays \$8.37 per month.
STD Plan Option 8				61st calendar day. 50% of weekly earnings.	Employee pays \$8.13 per month.
Life Insurance and AD&D	The Hartford 402273	1/1/2017	12/31/2017		The first \$10,000 of coverage for smokers or first \$13,000 for non- smokers is paid by CCSD.
Dependent Life	The Hartford 402273	1/1/2017	12/31/2017	Coverage options: \$10,000 or \$25,000	Employee pays \$1.75 for \$10,000 of coverage of child(ren) or \$4.37 for \$25,000 of coverage; employee pays \$3.58 for \$10,000 of coverage of spouse or \$8.96 for \$25,000 monthly.
Optional Life and AD&D	The Hartford 402273	1/1/2017	12/31/2017	Employee can choose up to 7 times his/her annual earnings. (Max. \$500,000)	Employee pays \$0.165 per \$1,000 of Supplemental Life coverage monthly.

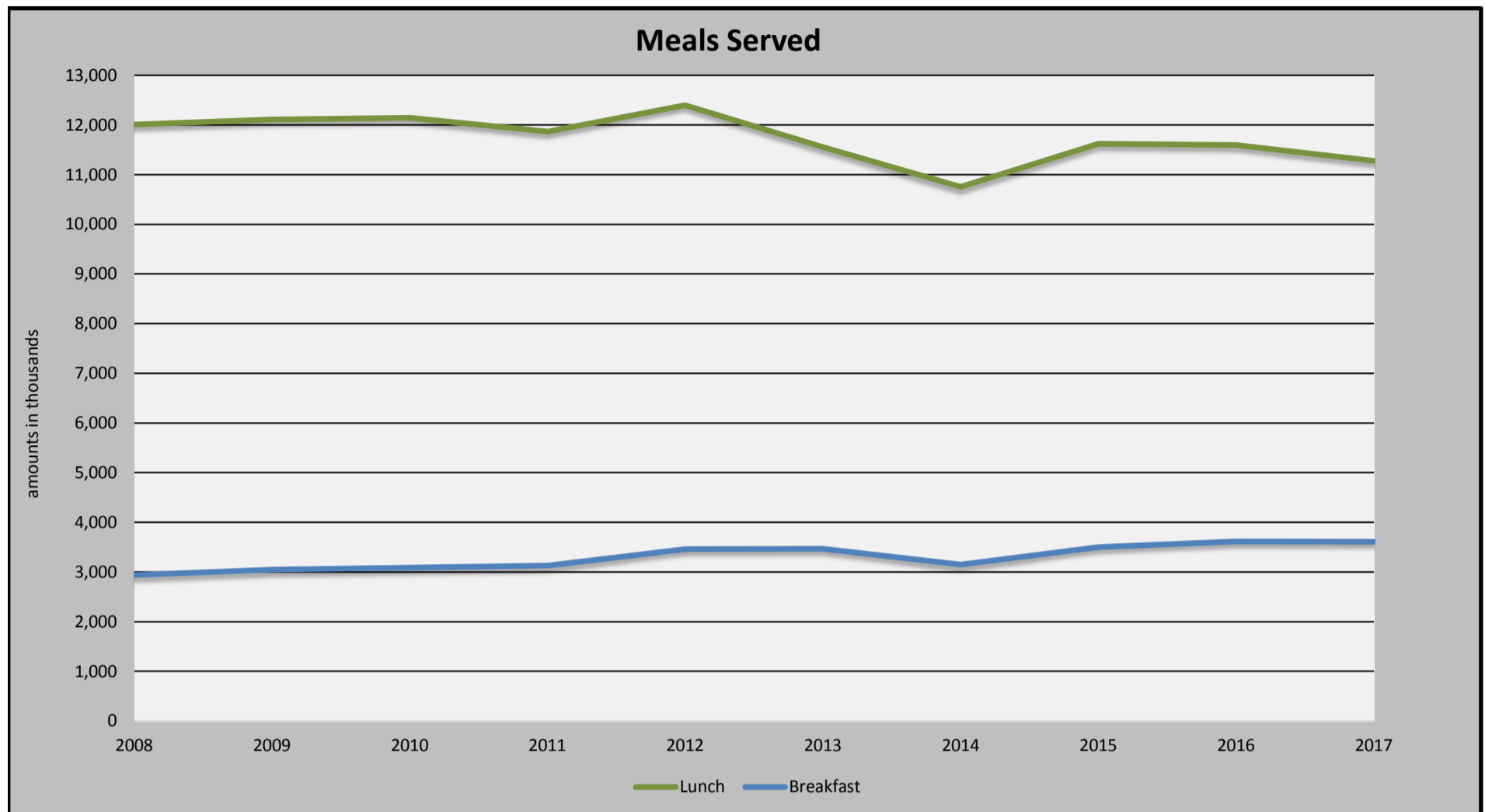
*Continued ---*

**COBB COUNTY SCHOOL DISTRICT  
SCHEDULE OF INSURANCE IN FORCE  
JUNE 30, 2017**

<u>Type of Coverage</u>	<u>Name of Company and Policy Number</u>	<u>Policy Period</u>		<u>Liability Limits</u>	<u>Annual Premium</u>
		<u>From</u>	<u>To</u>		
Dental Insurance	MetLife Dental 11-1554000000	1/1/2017	12/31/2017		
High Option				Plus Plan provides preferred rates with a maximum coverage of \$1,000 per participant per calendar	Employee pays \$36.23 for single coverage, \$67.00 for employee plus one, or \$110.48 for family coverage monthly.
Low Option		1/1/2017	12/31/2017	Base Plan has co-pays for Preventative and Diagnostic services with a maximum of \$750 coverage per participant per calendar year.	Employee pays \$14.30 for single coverage, \$26.74 for employee plus one, or \$45.80 for family coverage monthly.
Cancer Insurance	Allstate Benefits V1935	1/1/2017	12/31/2017	Based on Benefit Schedule	Employee pays rates monthly depending on chosen plan.
Economy Plan					Single coverage is \$7.06; family coverage is \$11.66.
Standard Plan					Single coverage is \$10.26; family coverage is \$17.42.
Deluxe Plan					Single coverage is \$14.48; family coverage is \$24.84.
Critical Illness Insurance	Allstate Benefits V1935	1/1/2017	12/31/2017	Provides \$10,000 critical illness coverage to employee; \$5,000 to insured spouse and dependents.	Employee pays rates monthly depending on age and smoking status.
Ages 18-35 Years					Non-smoker pays \$4.33 for self; \$6.62 for family. Smoker pays \$5.79 for self; \$8.81 for family.
Ages 36-50 Years					Non-smoker pays \$9.78 for self; \$14.79 for family. Smoker pays \$14.75 for self; \$22.25 for family.
Ages 51-60 Years					Non-smoker pays \$19.64 for self; \$29.59 for family. Smoker pays \$30.76 for self; \$46.27 for family.
Ages 61-63 Years					Non-smoker pays \$33.28 for self; \$50.04 for family. Smoker pays \$49.07 for self; \$73.73 for family.
Ages 64+ Years					Non-smoker pays \$53.31 for self; \$80.09 for family. Smoker pays \$79.42 for self; \$119.25 for family.
Vision Insurance	Avesis 9155NC	1/1/2017	12/31/2017	Based on Benefit Schedule	Employee pays rates monthly depending on chosen plan.
Preferred Plus Plan					Single coverage is \$4.81; coverage for employee plus one family member is \$8.99, and family coverage is \$13.36 each month.
Base Plan					Single coverage is \$1.10 per month; coverage for employee plus one family member is \$1.94, and family coverage is \$2.86 each month.
Legal Insurance	ARAG Group 17840-001	1/1/2017	12/31/2017	Based on Benefit Schedule	Employee pays \$13.52 for single coverage or \$16.88 for family Coverage monthly.
Accident Insurance	Allstate Benefits V1935	1/1/2017	12/31/2017	Based on Benefit Schedule	Employee pays monthly premium of \$15.35 self, \$26.52 self and spouse, \$32.92 self and children, or \$42.85 family.
Hospital Indemnity	Allstate Benefits V1935	1/1/2017	12/31/2017	Based on Benefit Schedule	Employee pays monthly premium of \$9.36 self, \$25.09 self and spouse, \$16.25 self and children, or \$27.17 family.

**Concluded.**

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

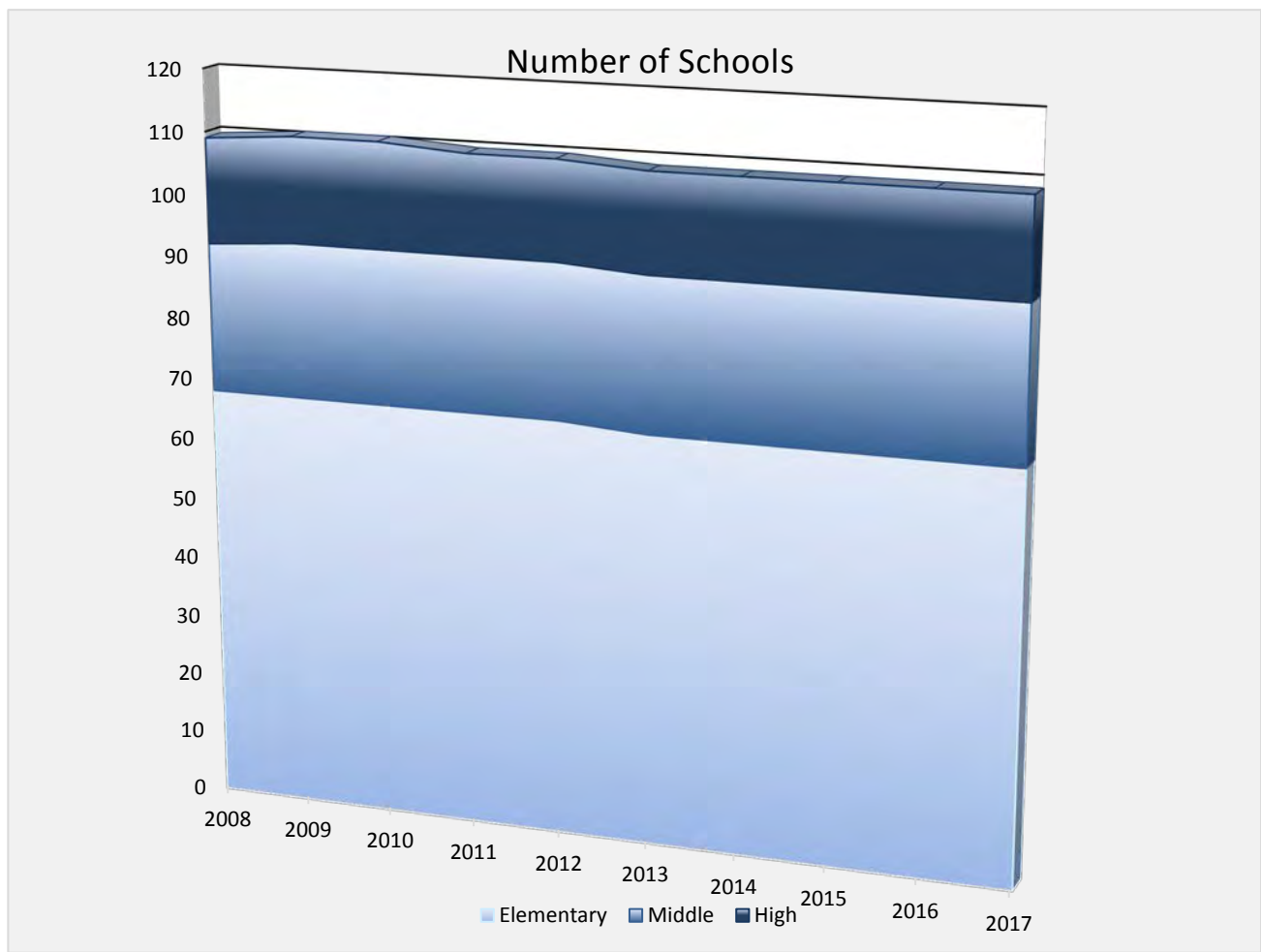


(amounts expressed in thousands)

	<u>2008</u>	<u>2009</u>	<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>
<b>Lunch Meals Served:</b>										
Free	4,794	5,072	5,431	5,683	6,109	6,259	5,974	6,317	6,360	6,119
Reduced	931	967	954	783	857	805	748	813	783	868
Paid	<u>6,285</u>	<u>6,068</u>	<u>5,761</u>	<u>5,400</u>	<u>5,431</u>	<u>4,489</u>	<u>4,031</u>	<u>4,492</u>	<u>4,455</u>	<u>4,293</u>
<b>Total</b>	<b><u>12,010</u></b>	<b><u>12,107</u></b>	<b><u>12,146</u></b>	<b><u>11,866</u></b>	<b><u>12,397</u></b>	<b><u>11,553</u></b>	<b><u>10,753</u></b>	<b><u>11,622</u></b>	<b><u>11,598</u></b>	<b><u>11,280</u></b>
Daily Average	67	67	69	69	70	65	64	66	64	63
Student Price	\$1.60-\$1.85	\$1.60-\$1.85	\$1.60-\$1.85	\$1.60-\$1.85	\$1.65-\$1.90	\$2.15-\$2.40	\$2.15-\$2.40	\$2.15-\$2.40	\$2.25-\$2.50	\$2.25-\$2.50
<b>Breakfast Meals Served:</b>										
Free	2,118	2,254	2,342	2,455	2,732	2,827	2,586	2,850	2,916	2,853
Reduced	264	261	260	208	237	231	206	239	246	290
Paid	<u>557</u>	<u>534</u>	<u>486</u>	<u>466</u>	<u>489</u>	<u>407</u>	<u>354</u>	<u>414</u>	<u>453</u>	<u>468</u>
<b>Total</b>	<b><u>2,939</u></b>	<b><u>3,049</u></b>	<b><u>3,088</u></b>	<b><u>3,129</u></b>	<b><u>3,458</u></b>	<b><u>3,465</u></b>	<b><u>3,146</u></b>	<b><u>3,503</u></b>	<b><u>3,615</u></b>	<b><u>3,611</u></b>
Daily Average	16	17	17	19	19	20	19	20	20	20
Student Price	\$1.00	\$1.00	\$1.00	\$1.00	\$1.00	\$1.25	\$1.25	\$1.25	\$1.25	1.25
<b>Total Meals Served:</b>										
Free	6,912	7,326	7,773	8,138	8,841	9,086	8,560	9,167	9,276	8,972
Reduced	1,195	1,228	1,214	991	1,094	1,036	954	1,052	1,029	1,159
Paid	<u>6,842</u>	<u>6,602</u>	<u>6,247</u>	<u>5,866</u>	<u>5,920</u>	<u>4,896</u>	<u>4,385</u>	<u>4,906</u>	<u>4,908</u>	<u>4,762</u>
<b>Total</b>	<b><u>14,949</u></b>	<b><u>15,156</u></b>	<b><u>15,234</u></b>	<b><u>14,995</u></b>	<b><u>15,855</u></b>	<b><u>15,018</u></b>	<b><u>13,899</u></b>	<b><u>15,125</u></b>	<b><u>15,213</u></b>	<b><u>14,891</u></b>
Daily Average	83	84	86	88	89	85	83	86	84	83

Source: District Records

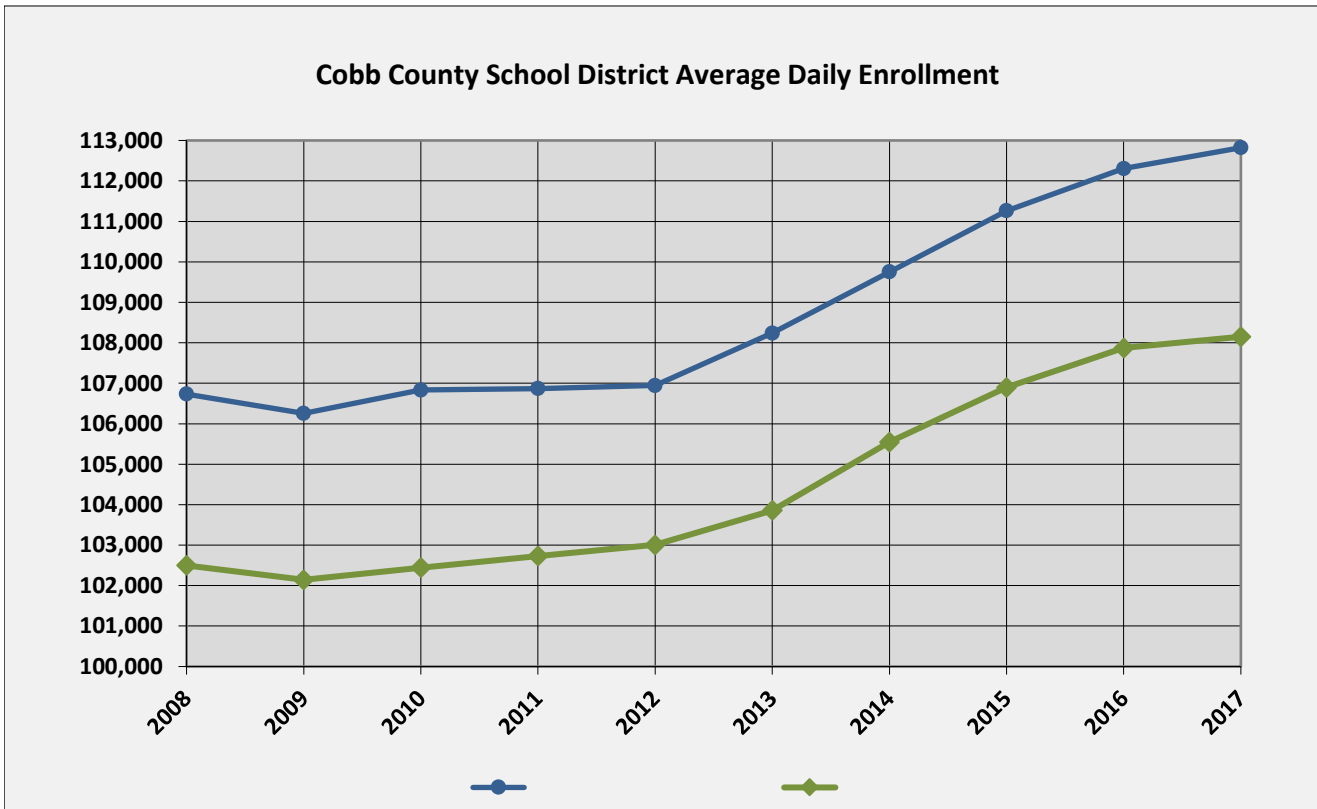
**COBB COUNTY SCHOOL DISTRICT  
NUMBER OF SCHOOLS  
LAST TEN FISCAL YEARS**



<u>Fiscal Year</u>	<u>Elementary</u>	<u>Middle</u>	<u>High</u>	<u>Total</u>
2008	68	24	17	109
2009	68	25	17	110
2010	68	25	17	110
2011	68	25	16	109
2012	68	25	16	109
2013	67	25	16	108
2014	67	25	16	108
2015	67	25	16	108
2016	67	25	16	108
2017	67	25	16	108

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

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

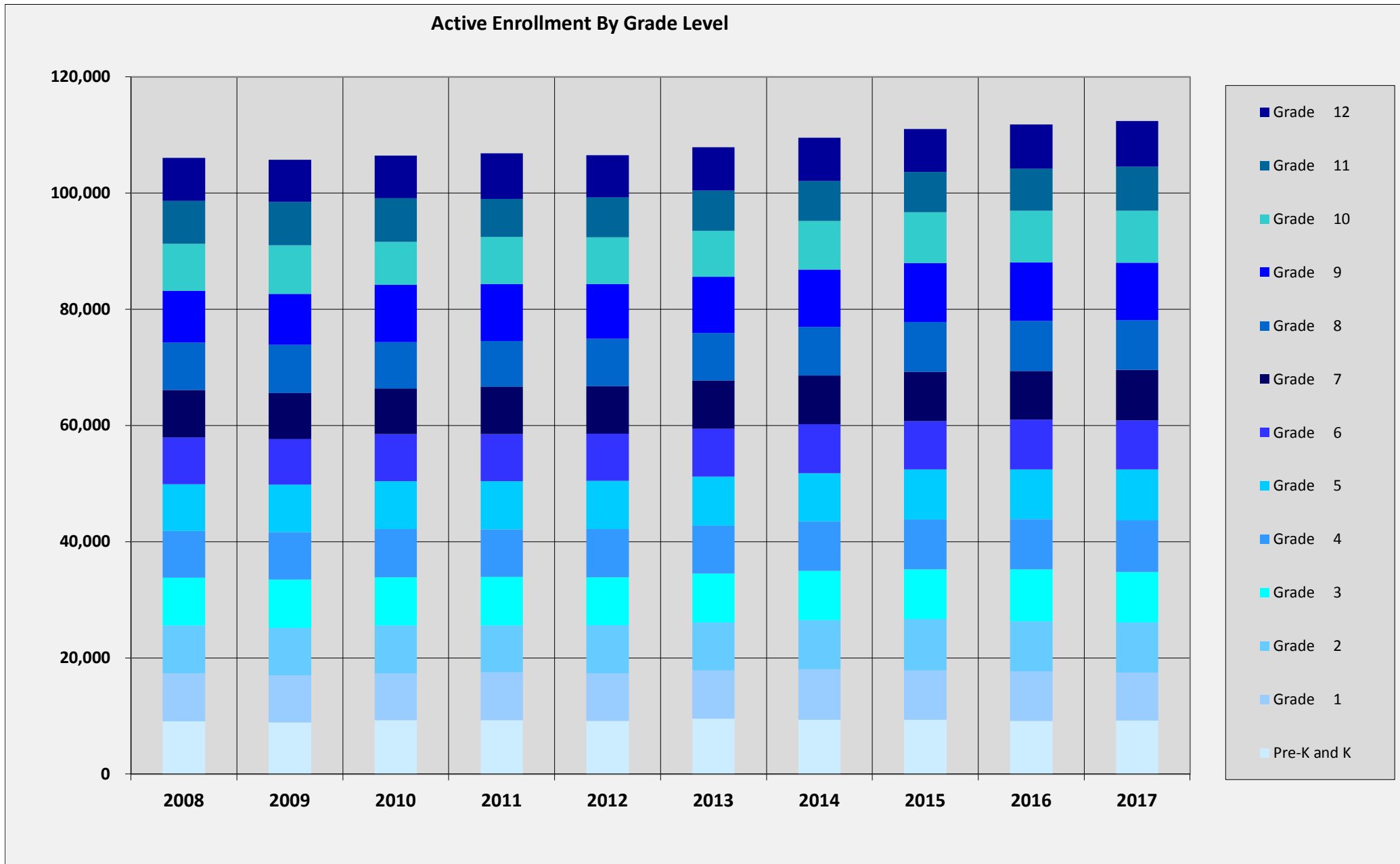


<u>Fiscal Year</u>	<u>Average Daily Enrollment</u>	<u>Average Daily Attendance</u>	<u>Attendance Percentage</u>	<u>Number of Graduates</u>	<u>Graduate Percentage</u>
2008	106,734	102,497	96%	6,765	N/A
2009	106,256	102,144	96%	7,126	N/A
2010	106,835	102,444	96%	7,177	N/A
2011	106,868	102,732	96%	7,350	N/A
2012	106,944	103,008	96%	7,192	76.00%
2013	108,240	103,857	96%	7,425	76.50%
2014	109,752	105,548	96%	7,313	78.20%
2015	111,264	106,895	96%	7,366	81.45%
2016	112,308	107,872	96%	7,714	83.80%
2017	112,821	108,150	96%	N/A	N/A

Note: Beginning in 2016 Graduate Percentages were adjusted to match the Georgia Department of Education four-year Adjusted Cohort Graduation Rate (ACGR). This rate calculation began for the school year ended 2012 and is released in October with a one-year lag. (i.e. the school year ended 2016 will be available October 2017)

Source: District Records

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



Year	Pre-K and K	Grade 1	Grade 2	Grade 3	Grade 4	Grade 5	Grade 6	Grade 7	Grade 8	Grade 9	Grade 10	Grade 11	Grade 12	Total
2008	9,065	8,260	8,262	8,233	8,052	8,037	8,035	8,143	8,187	8,928	8,083	7,406	7,365	106,056
2009	8,874	8,142	8,176	8,298	8,147	8,189	7,812	7,973	8,254	8,810	8,331	7,491	7,245	105,742
2010	9,262	8,029	8,286	8,285	8,291	8,230	8,131	7,822	8,007	9,850	7,391	7,551	7,353	106,488
2011	9,253	8,292	8,001	8,369	8,166	8,344	8,077	8,165	7,868	9,804	8,121	6,549	7,827	106,836
2012	9,159	8,189	8,303	8,184	8,330	8,284	8,155	8,186	8,154	9,437	8,021	6,865	7,235	106,502
2013	9,523	8,297	8,296	8,422	8,191	8,495	8,242	8,249	8,229	9,637	7,938	6,931	7,464	107,914
2014	9,363	8,669	8,473	8,464	8,503	8,331	8,389	8,381	8,372	9,874	8,394	6,882	7,434	109,529
2015	9,363	8,461	8,829	8,592	8,541	8,680	8,290	8,474	8,599	10,090	8,817	6,918	7,406	111,060
2016	9,164	8,453	8,643	8,978	8,610	8,610	8,562	8,385	8,574	10,077	8,890	7,280	7,622	111,848
2017	9,224	8,230	8,606	8,729	8,914	8,742	8,461	8,640	8,564	9,902	8,943	7,594	7,863	112,412

Source: District Records



**COBB COUNTY SCHOOL DISTRICT  
CLASSROOM BUILDINGS, GRADE LEVELS AND ACREAGE  
JUNE 30, 2017**

<u>School Name</u>	<u>Grades</u>	<u>Active Enrollment</u>	<u>Size of Site (acres)</u>	<u>Occupied Year (a)</u>	<u>Number of Classrooms</u>	<u>Portable Classrooms</u>	<u>Square Footage</u>	<u>Capacity</u>
Acworth Intermediate	2-5	717	15.0	2001	59	-	131,924	913
Addison	K-5	610	12.5	1989	42	-	81,334	662
Argyle	K-5	452	8.8	1961	36	2	56,904	537
Austell	K-5	518	12.4	2005	36	-	85,236	562
Baker	K-5	789	15.0	1988	63	-	106,694	987
Bells Ferry	K-5	697	10.0	1962	45	-	83,098	712
Belmont Hills	K-5	356	10.2	1952	36	-	68,409	562
Big Shanty	3-5	617	22.3	1969	52	2	84,461	837
Birney	K-5	893	26.8	1973	59	-	105,886	912
Blackwell	K-5	744	16.0	1997	52	-	111,299	837
Brown (b)	K-5	-	6.2	1955	24	-	49,828	412
Brumby	K-5	942	9.5	1966	56	15	99,181	912
Bryant	K-5	1,015	22.9	1991	61	2	116,071	962
Bullard	K-5	805	20.0	2003	63	-	136,261	987
Chalker	K-5	656	25.5	1997	62	-	124,148	963
Cheatham Hill	K-5	1,131	19.2	1997	68	3	137,108	1,063
Clarkdale	K-5	798	15.0	2012	54	-	129,988	863
Clay	K-5	395	8.0	1961	29	1	55,412	437
Compton	K-5	559	28.3	1969	50	-	88,079	788
Davis	K-5	572	13.0	1987	50	-	86,131	788
Dowell	K-5	973	28.9	1989	62	2	106,003	963
Due West	K-5	635	10.2	1957	38	-	70,367	587
East Side	K-5	1,298	10.0	2011	69	-	149,764	1,087
Eastvalley	K-5	720	9.6	1960	36	10	60,029	562
Fair Oaks	K-5	961	10.3	1957	54	5	97,993	863
Ford	K-5	805	39.0	1991	53	-	91,129	862
Frey	K-5	817	26.2	1996	62	-	125,717	963
Garrison Mill	K-5	674	14.1	1984	44	-	85,775	688
Green Acres	K-5	706	10.1	1995	44	-	90,915	688
Harmony Leland	K-5	672	8.4	1951	33	11	65,127	512
Hayes	K-5	850	24.2	1994	61	1	119,189	962
Hendricks	K-5	584	23.0	2002	61	-	123,025	962
Hollydale	K-5	649	15.0	1968	53	-	89,012	862
Keheley	K-5	508	20.7	1987	38	-	70,537	588
Kemp	K-5	953	26.2	2003	61	-	123,000	962
Kennesaw	K-2	601	20.7	1992	61	-	116,400	962
Kincaid	K-5	699	24.0	1972	48	2	83,969	762
King Springs	K-5	944	9.9	1956	37	1	59,658	587
LaBelle	K-5	480	10.2	1955	44	-	82,912	688
Lewis	K-5	597	10.9	1986	61	-	115,363	962
Mableton	K-5	1,064	12.1	2012	61	-	148,523	962
McCall Primary	K-1	375	6.0	2005	36	-	88,158	562
Milford	K-5	461	8.7	1954	40	-	73,352	612
Mount Bethel	K-5	1,132	25.0	1978	60	3	110,096	937
Mountain View	K-5	755	13.0	1986	55	-	102,725	887
Murdock	K-5	1,019	15.3	1975	61	1	123,233	962
Nicholson	K-5	538	23.1	1989	40	-	75,800	637
Nickajack	K-5	1,068	16.8	1998	60	3	122,342	937
Norton Park	K-5	917	9.2	1961	52	7	87,935	837
Pickett's Mill	K-5	761	40.9	2008	63	-	139,090	987
Pitner	K-5	966	22.2	2003	61	-	136,261	962
Powder Springs	K-5	838	15.9	1988	57	-	101,870	888
Powers Ferry	K-5	437	10.0	1951	30	4	59,190	462
Riverside Primary	K-1	613	9.0	2005	36	-	85,236	562
Riverside Intermediate	2-5	1,221	18.4	2001	61	-	123,000	962
Rocky Mount	K-5	584	21.8	1977	39	-	72,896	612
Russell	K-5	688	14.1	1961	61	1	104,362	962
Sanders	K-5	747	21.1	1997	53	-	116,302	862
Sedalia Park	K-5	868	10.2	1956	58	2	99,735	912
Shallowford Falls	K-5	663	15.3	1990	61	-	112,620	962
Smyrna	K-5	991	11.9	2013	61	-	143,107	962
Sope Creek	K-5	1,166	16.0	1978	73	-	133,344	1,162

**COBB COUNTY SCHOOL DISTRICT  
CLASSROOM BUILDINGS, GRADE LEVELS AND ACREAGE  
JUNE 30, 2017**

<u>School Name</u>	<u>Grades</u>	<u>Active Enrollment</u>	<u>Size of Site (acres)</u>	<u>Occupied Year (a)</u>	<u>Number of Classrooms</u>	<u>Portable Classrooms</u>	<u>Square Footage</u>	<u>Capacity</u>
Still	K-5	783	10.9	1978	62	-	117,539	963
Teasley	K-5	874	12.9	1961	52	3	108,100	837
Timber Ridge	K-5	606	11.5	1990	39	-	73,450	612
Tritt	K-5	912	23.7	1979	60	-	109,769	937
Varner	K-5	719	20.0	1991	62	-	109,827	963
Vaughan	K-5	722	28.0	1996	60	-	122,260	937
Awtrey	6-8	861	26.2	1964	64	-	156,660	1,037
Barber	6-8	903	25.8	2005	71	-	178,465	1,162
Campbell	6-8	1,426	33.2	1951	87	-	220,228	1,338
Cooper	6-8	1,001	75.1	2001	71	-	170,905	1,162
Daniell	6-8	989	20.0	1965	72	-	177,356	1,163
Dickerson	6-8	1,271	21.9	1980	73	-	166,048	1,187
Dodgen	6-8	1,268	20.6	1975	74	-	183,798	1,212
Durham	6-8	1,061	43.0	1998	71	-	173,487	1,162
East Cobb	6-8	1,198	20.0	1963	83	-	186,961	1,362
Floyd	6-8	933	20.0	1964	68	-	166,551	1,112
Garrett	6-8	885	36.6	1972	60	-	152,212	963
Griffin	6-8	1,282	24.4	1972	70	-	186,947	1,162
Hightower Trail	6-8	1,125	26.4	1993	62	-	149,038	1,012
Lindley 6th Grade Academy	6	501	28.7	1962	45	-	111,260	788
Lindley	7-8	1,005	33.3	2001	71	-	179,170	1,162
Lost Mountain	6-8	1,103	83.8	1992	70	-	165,107	1,137
Lovinggood	6-8	1,413	29.4	2006	71	-	175,345	1,162
Mabry	6-8	881	22.0	1979	71	-	165,479	1,162
McCleskey	6-8	676	34.8	1980	58	-	149,577	937
McClure	6-8	1,234	38.0	2006	71	-	191,209	1,162
Palmer	6-8	942	43.1	2001	71	-	175,974	1,162
Pine Mountain	6-8	597	39.7	1979	57	-	169,809	912
Simpson	6-8	960	22.0	1988	59	-	143,888	962
Smitha	6-8	991	21.8	1993	70	-	169,345	1,137
Tapp	6-8	859	16.9	1975	70	-	157,435	1,137
Allatoona	9-12	1,670	114.7	2008	100	-	330,289	1,912
Campbell	9-12	2,600	47.9	1964	136	3	374,180	2,638
Harrison	9-12	2,024	73.0	1991	133	-	337,584	2,587
Hillgrove	9-12	2,371	95.0	2006	102	-	319,000	1,987
Kell	9-12	1,484	63.1	2002	102	-	321,068	1,987
Kennesaw Mountain	9-12	2,099	75.0	2001	102	2	319,000	1,987
Lassiter	9-12	2,179	49.3	1980	108	-	310,950	2,112
McEachern	9-12	2,227	74.9	1930	127	-	504,107	2,362
North Cobb	9-12	2,810	46.8	1957	143	-	406,817	2,787
Osborne	9-12	1,977	50.7	1961	106	-	328,000	2,062
Pebblebrook	9-12	2,375	52.5	1963	94	15	319,768	1,788
Pope	9-12	1,990	47.0	1987	96	-	260,606	1,912
South Cobb	9-12	1,899	54.4	1951	134	-	260,606	2,612
Sprayberry	9-12	1,610	41.3	1973	106	-	297,400	2,062
Walton	9-12	2,615	43.3	1975	119	-	307,655	2,312
Wheeler	9-12	2,076	48.4	1964	112	-	434,631	2,187
Oakwood Digital Academy	9-12	55	10.0	1944	43	-	93,858	462
Performance Learning Ctr (c)	9-12	147						
Hawthorne (Haven)	6-12	-	6.2	1958	18	-	32,500	312
Fitzhugh Lee (Haven)	K-5	-	7.0	1935	17	-	35,684	312
Skyview (Haven)	K-12	102	10.1	1957	30	1	50,270	462
Kennesaw Charter (d)	K-6	778						
Smyrna Charter (d)	K-8	993						
Devereux Georgia (d)	1-12	86						
<b>TOTALS</b>		<b>112,412</b>	<b>2,948.5</b>		<b>7,169</b>	<b>102</b>	<b>16,729,685</b>	<b>120,303</b>

- (a) Occupied year represents the year during which the school was initially opened and utilized for instructional purposes, but does not reflect the most recent year of subsequent additions, improvements, or renovations, if any.
- (b) With the opening of Smyrna Elementary for school year 2013-14, Brown Elementary closed at the end of 2012-13. During fiscal year ended 2015, Brown facilities were used to house Teasley primary grades during construction of new classrooms at Teasley Elementary.
- (c) Performance Learning Center is housed at Oakwood.
- (d) Operated by unaffiliated non-profit entities. Enrollment reported by Cobb County School District; buildings do not belong to the district.

Source: District Records



# Glossary

This glossary contains definitions of selected terms used in this document and additional terms and interpretative data, including abbreviations and acronyms, as necessary for common understandings concerning financial accounting procedures of the Cobb County School District. Several terms, which are not primarily financial accounting terms, have been included because of their significance in the budgeting process. The glossary is arranged alphabetically with appropriate cross-referencing where necessary.

### **ACCOUNTING SYSTEM**

The recording and reporting of activities and events affecting the money of an administrative unit and its programs. Specifically, it describes: (1) what accounting records are to be maintained, how they will be maintained, and the procedures, methods, and forms to be used; (2) data recording, classifying, and summarizing activities or events; (3) analyzing and interpreting recorded data; and (4) preparing and initiating reports and statements which reflect conditions as of a given date, the results of operations for a specific period, and the evaluation of status and results of operation in terms of established objectives.

### **ACCRUE**

To record revenues when earned, or when levies are made, and to record expenditures as soon as they result in liabilities, regardless of when the revenue is actually received or the payment is actually made. Sometimes, the term is used in a restricted sense to denote the recording of revenues earned but not yet due, such as accrued interest on investments and the recording of expenditures which result in liabilities that are payable in another accounting period, such as accrued interest on bonds. See also **ACCRUAL BASIS**.

### **ACCRUAL BASIS ACCOUNTING**

The basis of accounting under which revenues are recorded when levies are made and expenditures are recorded as soon as they result in liabilities, regardless of when the revenue is actually received or the payment is actually made. See also **REVENUE** and **EXPENDITURES**.

### **ACT**

American College Testing. One of the American college entrance examinations.

### **ADA**

American with Disabilities Act.

### **ADMINISTRATION**

Activities that have as their purpose the general regulation, direction, and control of the affairs of the local education agency.

### **AD VALOREM TAXES**

Taxes levied on the assessed valuation (less exemptions) of real and personal property, including automobiles. See also **TAX DIGEST** and **ASSESSED VALUATION**.

### **AGENCY FUND**

A fund normally used to account for assets held by a government as an agent for individuals, private organizations or other governments and/or other funds.

### **ALLOTMENT, TEACHER**

The teachers are allotted to the schools on the basis of active enrollment. The formulae used for allocations meet the provisions of the State Board of Education and accrediting standards.

**AP**

Advanced Placement.

**APPROPRIATION**

An authorization granted by a legislative body to make expenditures and to incur obligations for specific purposes. Note: An appropriation is usually limited in amount and as to the time when it may be expended.

**APPROPRIATION UNIT**

A budgetary unit set up to record specific authorizations to spend. The account is credited with original, and any supplemental, appropriations and is charged with expenditures and encumbrances.

**AMERICAN RECOVERY AND REINVESTMENT ACT (ARRA)**

A federal Act approved by the House of Representatives and Senate on February 13, 2009 to help the nation's economic recovery, create and save jobs, and provided services to people affected by the recession.

**ASBO**

Association of School Business Officials International.

**ASSESSED VALUATION**

A valuation set upon real estate or other property by a government as a basis for levying taxes. Forty percent of full-assessed value is used as the tax basis in Georgia.

**AVERAGE DAILY ATTENDANCE, ADA**

In a given school year, the average daily attendance for a given school is the aggregate days attendance of the school divided by the number of days school was actually in session. Only the pupils were under the guidance and direction of teachers in the teaching process should be considered as days in session.

**AVID**

Advancement via Individual Determination

**AYP**

Adequate Yearly Progress

**BALANCE SHEET**

A financial statement disclosing the assets, liabilities and equity of an entity at a specified date in conformity with GAAP.

**BALANCED BUDGET**

A balanced budget is a financial plan in which projected income and other revenues, combined with unrestricted fund balance, equals, or exceeds, the amount proposed to be spent.

**BOARD OF EDUCATION, DISTRICT**

The elected or appointed body which has been created according to State law and vested with responsibilities for educational activities in a given geographical area. These bodies are sometimes called school boards, governing boards, boards of directors, school committees, school trustees, etc. This definition relates to the general term and covers State boards, intermediate administrative unit boards, and local basic administrative unit boards.

## **BOND**

A written promise, generally under seal, to pay a specified sum of money, called the face value, at a fixed time in the future, called the date of maturity, and carrying interest at a fixed rate, usually payable periodically. The difference between a note and a bond is that the latter usually runs for a longer period of time and requires greater legal formality.

## **BOND PROPERTY DIGEST**

Property digest that the taxes collected for paying off the bond debt.

## **BONDED DEBT**

The part of the School District debt that is covered by outstanding bonds of the district. Sometimes this is called "Funded Debt."

## **BONDS PAYABLE**

The face value of bonds issued and unpaid.

## **BUDGET**

A plan of financial operation embodying an estimate of proposed expenditures for a given period or purpose and the proposed means of financing them. The budget usually consists of three parts. The first part contains a message from the budget-making authority together with a summary of the proposed expenditures and the means of financing them. The second part is composed of drafts of the appropriation, revenue, and borrowing measures necessary to put the budget into effect. The third part consists of schedules supporting the summary. These schedules show in detail the proposed expenditures and means of financing them together with information as to past years' actual revenues and expenditures and other data used in making the estimates.

## **BUDGET ADJUSTMENTS**

An administrative procedure used to revise a budgeted amount after the Annual Budget has been adopted by the Board of Education and approved by the State Board of Education.

## **BUDGET CALENDAR**

The schedule of key dates used in the preparation and adoption of the Annual Budget.

## **BUDGET CONTROL**

The control or management of the business affairs of the school district in accordance with an approved budget with a responsibility to keep expenditures within the authorized amounts.

## **BUDGET DOCUMENT**

The instrument used as a comprehensive financial plan of operations of the Board of Education.

## **BUILDINGS**

A fixed asset account that reflects the acquisition value of permanent structures used to house persons and property owned by the local education agency. If buildings are purchased or constructed, this account includes the purchase or contract price of all permanent buildings and fixtures attached to, and forming a permanent part of such buildings. If buildings are acquired by gift, the account reflects their appraised value at time of acquisition.

**CAFR**

A Comprehensive Annual Financial Report (CAFR) is a set of U.S. government financial statements comprising the financial report of a state, municipal or other governmental entity that complies with the accounting requirements promulgated by the Governmental Accounting Standards Board (GASB).

**CAPITAL BUDGET**

A plan of proposed capital outlay with the accompanying finance method for the current fiscal period, which is usually a part of the current year budget. If a Capital Program exists it will consist of the first capital program year. A CAPITAL PROGRAM may also be referred to as a Capital Budget.

**CAPITAL OUTLAYS**

Expenditures that result in the acquisition of, or addition to, land, buildings, machinery, furniture, and other equipment which the School District intends to hold or continue in use over a long period of time.

**CAPITAL PROGRAM**

A plan for capital expenditures to be incurred each year over a fixed period of years to meet capital needs arising from the long term work program or otherwise. It sets forth each project or other contemplated expenditure in which the local education agency is to have a part and specifies the full resources estimated to be available to finance the projected expenditures.

**CASH BASIS ACCOUNTING**

A basis of accounting in which transactions are recorded when cash is either received or expended.

**CBST**

Community-Based Skills Training (CBST). An instructional model used in the Transition Academies which uses community settings as an extension of the classroom.

**CCRPI**

College and Career Ready Performance Index.

**CCSD**

Cobb County School District.

**CERTIFIED TAX DIGEST**

An annual property tax digest certified by the tax receiver or tax commissioner of a county to the Department of Revenue and approved by the State Revenue Commissioner.

**CLASSIFICATION, FUNCTION**

As applied to expenditures, this term has reference to an activity or service aimed at accomplishing a certain purpose or end; for example, Instruction, School Administration, Plant Maintenance and Operation.

**CLASSIFICATION, OBJECT**

As applied to expenditures, this term has reference to an article or service received; for example, payroll costs, purchased and contracted services, materials, and supplies.

### **CODING**

A system of numbering, or otherwise designating, accounts, entries, invoices, vouchers, etc., in such a manner that the symbol used reveals quickly certain required information.

### **COLLECTION RATE**

A collection rate of 99% is used to approximate the revenue to be collected from ad valorem taxes. This rate accounts for uncollectible taxes and tax releases made by County tax assessors.

### **COMMITTEE OF 100**

An organization of certified employees representing faculties of each school and administrative groups. The committee meets periodically with the Superintendent and Cabinet to address issues and receives information concerning all operations of the School District. Three meetings are scheduled each year.

### **CLASSIFIED COMMITTEE**

An organization of classified employees representing classified employees at each school and central office division. The committee meets periodically with the Superintendent and Cabinet to address issues and receives information concerning all operations of the School District. Three meetings are scheduled each year.

### **CONTRACT SERVICES**

Labor, material and other costs for services rendered by personnel who are not on the payroll of the local education agency.

### **COST PER STUDENT**

Financial data (either budget or expenditures) for a given period of time divided by a pupil unit of measure (average daily membership, average daily attendance, etc.).

### **CRCT**

Criterion Reference Competency Test.

### **CTAE**

Career, Technology, and Agricultural Education.

### **CTLS**

Cobb Teaching and Learning System.

### **DEBT**

An obligation resulting from the borrowing of money or from the purchase of goods and services. Debts of local education agencies include bonds, warrants and notes, etc.

### **DEBT LIMIT**

The maximum amount of gross or net debt which is legally permitted.

### **DEBT SERVICE FUND**

A fund established to account for the accumulation of resources for, and the payment of, long-term debt principal and interest.



## **DELINQUENT TAXES**

Taxes that remain unpaid on or after the date on which a penalty for non-payment is attached.

## **DEVEREUX**

Devereux is a program uniquely focused on children, teens, and young adults with special medical, psychological, social, emotional needs. Within Cobb County School District, students at Devereux Ackerman Academy receive educational support and services for their growth.

## **DISBURSEMENTS**

Payments for goods and services.

## **DONATIONS (PRIVATE SOURCES)**

Money received from a philanthropic foundation, private individuals, or private organizations for which no repayment or special service to the contractor is expected. Separate accounts may be maintained.

## **EIP**

Early Identification Program.

## **ELA**

English/ Langue Arts.

## **ELEMENTARY SCHOOL**

A school classified as elementary by state and local statutes or practice and composed of kindergarten through grade five.

## **EMPLOYEE BENEFITS (FRINGE BENEFITS)**

Amounts paid by the school system on behalf of employees; these amounts are not included in the gross salary, but are over and above. Such payments are, in a sense, overhead payments. They are fringe benefit payments, and while not paid directly to employees, are part of the cost of salaries and benefits. Examples are: (a) group health or life insurance, (b) contribution to employee retirement, (c) Social Security/Medicare, and (d) Worker's Compensation.

## **ENCUMBRANCE ACCOUNTING**

A system or procedure which involves giving recognition in the accounting budgetary expenditure control records for the issuance of purchase orders, statements, or other commitments chargeable to an appropriation in advance of any liability or payment.

## **ENCUMBRANCES**

Purchase orders, contracts, and/or other commitments which are chargeable to an appropriation and for which a part of the appropriation is reserved. They cease to be encumbrances when paid, as in accounts payable, or when actual liability is established or when canceled.

## **EQUIPMENT**

Those moveable items used for school operations that are of a non-expendable and mechanical nature and perform a specific operation. Typewriters, projectors, computers, lathes, machinery, and vehicles, etc., are classified as equipment. (Heating and air conditioning systems, lighting fixtures and similar items permanently fixed to or within a building are considered as part of the building.)

**ESOL**

English for Speakers of Other Languages

**ESTIMATED REVENUE**

When the accounts are kept on an accrual basis, this term designates the amount of revenue estimated to accrue during a given period regardless of whether or not it is all to be collected during the period.

**EXPENDITURES**

Decreases in net financial resources. Expenditures include current operating expenses requiring the present or future use of net current assets, debt service and capital outlays, and intergovernmental grants, entitlements and shared revenues.

**EXPENSES**

Outflows or other using up of assets or incurrence of liabilities (or a combination of both) from delivering or producing goods, rendering services or carrying out other activities that constitute the entity's ongoing major or central operations.

**FEDERAL REVENUE**

Revenue provided by the federal government. Expenditures made with this revenue are identifiable as federally supported expenditures.

**FL. FA.**

A tax lien or writ, authorizing the Sheriff to obtain satisfaction of unpaid taxes by levying on and selling the delinquent taxpayer's property. The phrase is short for fieri facias (a Latin term for "cause it to be done.")

**FISCAL PERIOD**

Any period at the end of which a local education agency determines its financial position and the results of its operations. The period may be a month, a quarter, or a year, depending upon the scope of operations and requirements for managerial control and reporting.

**FISCAL YEAR (FY)**

A twelve-month period of time to which the annual budget applies, and at the end of which a local education agency determines its financial position and the results of its operations.

**FIXED ASSETS**

Land, buildings, machinery, furniture, and other equipment which the School District intends to hold or continue in use over a long period of time. "Fixed" denotes probability or intent to continue use or possession and does not indicate immobility of an asset.

**FNS**

Food and Nutrition Services.

**FORECAST**

A projection made for the development of next fiscal year's budget. The projection is based primarily on the annualized cost of providing the same level of services as in the current year.

### **FRINGE BENEFITS**

Total employers share of FICA Taxes, hospitalization, dental, disability, worker's compensation, unemployment, and retirement contributions made on behalf of employees.

### **FTE (FULL-TIME EQUIVALENCE-EMPLOYEE)**

The amount of employed time required in a part-time position expressed in proportion to that required in a full-time position, with 1.000 representing one full-time position. It is derived by dividing the amount of employed time in the part time position by the amount of employed time required in a corresponding full-time position.

### **FTE (FULL-TIME EQUIVALENCY - STATE FUNDING)**

Local school systems in Georgia must report enrollment two times during the school year for funding purposes. This reporting reflects the school day being divided into six parts (periods). The student is counted six times, according to which programs he or she participates in during the day. Students may not be counted for the portion of the day that they are in the following programs or under the following conditions:

1. Study Hall
2. Non-credit courses
3. Driver's education
4. Enrichment courses as defined by QBE or the State Board (generally one that does not devote a major portion of time to the competencies adopted by the State Board)
5. Courses that require complete participation in an extracurricular activity
6. Serving as a student assistant, unless this activity is an approved career or vocational education work program
7. Individual study courses that have no outline of course objectives available
8. Other courses designated by the State Board
9. The student is not enrolled in a program or not attending regularly
10. A resident student paying tuition or fees in excess of the local cost per student
11. A non-resident student paying tuition or fees in excess of the local cost per student
12. A student who has not attended within 10 days of the count

Each student is counted for each one-sixth of the school day for the eligible program in which he or she is enrolled. The resulting total, when divided by six, is known as the full-time equivalent (FTE) program count. An average of the counts reported at two different times during the year are used in the funding formula. See also **QBE**.

### **FUNCTION**

An accounting term relating to both the budget and the financial report. A "function" is a grouping of activities being performed for which salaries and other types of direct costs are expended and accounted. Functions and subfunctions consist of activities that have somewhat the same general operational objectives. Furthermore, categories of activities comprising each of these divisions and subdivisions are grouped according to the principle that the activities should be combinable, comparable, relatable and mutually exclusive. Both the budget and the financial reports group activities within "functions".

## **FUND**

A fiscal and accounting entity which is comprised of a self-balancing set of accounts which reflect all assets, liabilities, equity, revenue, and expenditures (or expenses) necessary to disclose financial position and the results of operations. Funds are established as individual entities in order to segregate financial records for purposes of legal compliance, different natures of the activities performed, measurement of different objectives, and to facilitate management control.

## **FUND BALANCE**

The excess of assets of a fund over its liabilities and reserves. During the fiscal year prior to closing, it represents the excess of the fund's assets and estimated revenues for the period over its liabilities, reserves and appropriations for the period.

## **FUND BALANCE, UNRESERVED**

The portion of Fund Balance that is not reserved for encumbrances, debt service or similar items.

## **FUND, CAPITAL PROJECTS**

Used to account for all resources used for acquiring capital sites, buildings, and equipment as specified by the related bond issue. Capital project funds are designated to account for acquisition or construction of capital outlay assets that are not acquired directly by the general fund, special revenue funds, or enterprise funds. Capital project funds have been developed to account for the proceeds of a specific bond issue and revenue from other possible sources which is designated for capital outlay, i.e., for land, buildings, and equipment.

## **FUND, DEBT SERVICE**

Used to finance and account for payment of principal and interest on all long-term general obligation debts. Debt service funds are used to accumulate resources over the outstanding life of the bond issue in an amount equal to the maturity value. Cash of the debt service may be invested in income-producing securities that are converted back into cash at the maturity date for use in retiring bonds.

## **FUND, ENTERPRISE**

Used to finance and account for the acquisition, operations, and maintenance of School District facilities and services which are entirely or predominantly self-supportive by user charges. Budgetary accounts and formal budgetary accounting are recommended for Enterprise Funds. The accounting consists primarily of proper recording of receipts and disbursements.

## **FUND, GENERAL**

The fund used to finance the ordinary operations of the local education agency. It is available for a legally authorized purpose and consists of money not specifically designated for some other particular purpose.

## **FUND, INTERNAL SERVICE**

A fund established to finance and account for services and commodities furnished by a designated department or agency to other departments and agencies within a single governmental unit. Amounts expended by the fund are restored thereto either from operating earnings or by transfer from other funds so that the original fund capital is kept intact.

**FUND, SPECIAL REVENUE**

A fund used to account for the proceeds of specific revenue sources (other than special assessments, expendable trusts, or for major capital projects) that are legally restricted to expenditures for specific purposes.

**FUND, TRUST AND AGENCY - FIDUCIARY**

A fund used to account for money and property held in trust by a school system for individuals, government entities, or non-public organizations. A Trust Fund is usually in existence over a longer period of time than an Agency Fund. Primarily, Agency Funds function as a clearing mechanism for cash resources collected by the District held for a short period, and then disbursed to authorized recipients.

**GAAP**

General Accepted Accounting Principles.

**GASB**

The Governmental Accounting Standards Board (GASB) is the source of generally accepted accounting principles (GAAP) used by State and Local governments in the United States. As with most of the entities involved in creating GAAP in the United States, it is a private, non-governmental organization.

**GED**

General Education Development.

**GENERAL FUND**

The fund used to account for all financial resources except those required to be accounted for in another fund.

**GENERAL LONG-TERM DEBT**

Liability for general obligations bonds. The general long-term debt of a state or local government is secured by the general credit and revenue-raising powers of the government rather than by the assets acquired or specific fund resources.

**GFOA**

Government Finance Officers Association.

**GHSGT**

Georgia High School Graduation Test.

**GOVERNMENTAL FUNDS**

Those funds through which most government functions are financed. The category includes general fund, special revenue funds, capital projects fund, debt service fund, etc.

**GRANT**

Contributions of either money or material goods given by a contributing unit (public or private) to another receiving unit and for which the contributing unit expects no repayment. Grants may be for a specific or general purpose.

**H.A.V.E.N.**

The abbreviation stands for Hope, Achievement, Victory, Encouragement, Nobility. H.A.V.E.N Academy in Cobb County School District provides comprehensive special education and support for students with severe emotional behavior disorders and autism.

**HIGH SCHOOL**

A school classified as high school by state and local statutes or practices and composed of grades nine through twelve.

**HOMESTEAD EXEMPTION**

A Tax relief measure whereby state law permits local governments to exempt a fixed dollar amount of appraised value of qualifying residential property.

**HOUSE BILL 251**

HB 251 – Public School Choice. A law signed by Georgia Governor Perdue in 2009 that allows parents of K-12 public school students in Georgia the opportunity to enroll their child in designated schools within the local school district in which they now reside.

**HVAC**

Heating, ventilation and air conditioning.

**IB**

International Baccalaureate.

**IDEA**

Individuals with Disabilities Education Act.

**IEL**

Intensive English Language.

**IEP**

Individualized Education Program.

**INSTRUCTION**

Direct interaction between students and classroom teachers, paraprofessionals and/or related staff involving teaching students in a teaching/learning environment in a systematic program designed to assist students in acquiring competency in knowledge, skills, and understanding.

**INSTRUCTIONAL MATERIALS - SUPPLIES**

An object of expenditure related to amounts paid for the acquisition of devices, content materials, methods or experiences used for teaching and learning purposes. These include printed and non-printed sensory materials.

**INTER-FUND TRANSFERS**

Amounts transferred from one fund to another fund except loans, interfund services provided and used, and reimbursements.

**INVOICE**

An itemized statement of merchandise shipped or sent to a purchaser, consignee, etc., with the quantity, value or prices, and charges annexed.

**IT**

Information Technology

**KINDERGARTEN**

A group or class that is organized to provide educational experience for children for the year immediately preceding the first grade and conducted during the regular school year.

**LAND**

A fixed asset account that reflects the acquisition value of land owned by a school system. If land is purchased, this account includes the purchase costs and other associated improvement costs which are incurred to put the land in condition for its intended use. If land is acquired by gift, the account reflects its appraised value at time of acquisition.

**LAPSE**

The difference between budgeted revenue and expenses and actual revenue and expenses.

**LEP**

Limited English Proficiency.

**LEVY**

(Verb) To impose taxes or special assessments. (Noun) The total of taxes or special assessments imposed by a governmental unit.

**LIABILITY (INSURANCE)**

Expenditures for insurance coverage of the school system, or its officers, against losses resulting from judgments awarded against the system. Also recorded here are any expenditures (not judgments) made in lieu of liability insurance.

**LOCAL FAIR SHARE**

Each local board of education is required to provide and use local funds in support of the QBE Act. A minimum of the equivalent of 5 mills must be provided. The Local Fair Share is computed by the Georgia Department of Education and identified on the allotment sheet provided to each school system following actions of the Georgia General Assembly. The Local Fair Share equates to five effective mills on the equalized, adjusted tax digest as certified by the Department of Audits and adjusted for exemptions. Local Fair Share is subtracted from the total QBE revenue entitlements.

**LOST AND DAMAGED TEXTBOOKS**

The cost of replacing textbooks, lost or damaged, so that inventories are maintained at prescribed levels.

**LONG-TERM DEBT**

Debt with a maturity of more than one year after the date of issuance.

**LUA**

Local Units of Administration.

**M & O**

The abbreviation “M&O” stands for “Maintenance and Operations”, the term used in state or local taxes levied for this purpose.

**MAINTENANCE OF PLANT**

Those activities which are concerned with keeping the grounds, buildings, and equipment at their original condition of completeness or efficiency, either through repairs or by replacements of property (anything less than replacement of a total building).

**MIDDLE SCHOOL**

A school classified as middle by state and local statutes or practices and composed of grades six through eight.

**MILL**

The rate of taxation based on dollars per thousand of taxable assessed value. A mill is one-tenth of a cent (\$.001).

**MILLAGE RATE**

The ad valorem tax rate expressed in terms of the levy per thousand dollars of taxable assessed value established by the governing authority each fiscal year.

**MODIFIED ACCRUAL BASIS ACCOUNTING**

The basis of accounting which recognizes revenue when measurable and available. Measurable means the amount of the transaction can be determined; and available means collectible within the current period or soon enough thereafter to pay liabilities of the current period. The District considers revenues available if they are collected within 60 days after year-end.

**NBCT**

National Board Certified Teachers.

**NCLB**

No Child Left Behind.

**OBJECT**

An accounting term used to describe the service or commodity obtained as a result of a specific expenditure or to describe a specific revenue source.

**OPERATING BUDGET**

The operating budget is typically organized by department, providing details on line items such as supplies, services, travel, utilities, and office equipment. Non-salary and non-fringe benefit accounts.

**PAYROLL (COSTS)**

All costs covered under the following objects of expenditure: Certified Salaries, Classified Salaries and Employee Benefits.



**PER PUPIL (ALLOTMENT)**

An allotment to each school for supplies and equipment initially based on the first FTE count of the fiscal year.

**PER STUDENT (EXPENDITURE)**

An accepted and commonly used norm to compare expenditures between school districts, state spending and national spending.

**PERSONNEL, ADMINISTRATIVE**

Personnel on the school payroll who are primarily engaged in activities which have as their purpose the general regulation, direction, and control of the affairs of the School District that are system-wide and not confined to one school, subject, or narrow phase of school activity; for example, superintendent of schools.

**PERSONNEL, CLERICAL**

Personnel occupying positions which have as their major responsibilities the preparing, transferring, transcribing, systematizing, or preserving of written communications and records.

**PERSONNEL, INSTRUCTIONAL**

Those who render services dealing directly with the instruction of pupils. Included here are: teachers, paraprofessionals.

**PERSONNEL, MAINTENANCE**

Personnel on the school payroll who are primarily engaged in the repairing and upkeep of grounds, buildings, and equipment.

**PROGRAM**

The definition of an effort to accomplish a specific objective or objectives consistent with funds or resources available. Budgets and actual revenue and expenditure records may be maintained per program.

**PROGRAM BUDGET**

A budget wherein expenditures are based primarily on programs of work and secondarily on character and object. A program budget is a transitional type of budget between the traditional character and object budget on the one hand, and the performance budget, on the other.

**PROGRAM WEIGHTS**

Since different programs vary in their cost to operate, each of the nineteen (19) QBE programs is assigned a different program weight. These weights reflect the cost of teachers, paraprofessionals, and other instructional personnel; instructional materials; facility maintenance and operation (M & O) costs; media center personnel and materials costs; school and central office administration costs and staff development. The Grade 9-12 program is defined as the "Base" program for the purpose of determining relative program costs. The cost of Base Grade 9-12 program is given a weight of "1.0000". The other nineteen (18) programs are assigned weights that reflect their cost relative to this base grades program. See also QBE.

**PROPERTY INSURANCE**

Expenditures for all forms of insurance covering the loss of, or damage to, property of the local education agency from fire, theft, storm, or any other cause. Also recorded here are costs for appraisals of property for insurance purposes.

**PROPRIETARY FUND**

A fund used to account for ongoing organizations and activities which are similar to those found in the private sector.

**PTA**

Parent Teacher Association.

**PUPIL TRANSPORTATION SERVICES**

Consists of those activities involved with the conveyance of pupils to and from school activities, as provided by state law. Includes trips between home and school or trips to school activities. This service area is applicable to both schools and school system.

**PURCHASE ORDER**

Document that authorizes the delivery of specified merchandise or the rendering of certain services and the making of a charge for them.

**PURCHASED SERVICES**

Personal services rendered by personnel who are not on the payroll of the school system and other services that may be purchased by the school system.

**QBE (QUALITY BASIC EDUCATION) - ALLOTMENTS**

Funds are allotted by the state on the basis of "Weighted FTE" (FTE: Full Time Equivalent students) to the local school system. The following are nineteen programs of allotment under QBE:

<u>Program Name</u>	<u>Program Name</u>
Kindergarten	Special Education Category I
Kindergarten EIP	Special Education Category II
Primary Grades (1-3)	Special Education Category III
Primary Grades EIP	Special Education Category IV
Upper Elementary Grades (4-5)	Special Education Category V
Upper Elementary EIP	Gifted Student Category VI
Middle Grade (6-8)	Remedial Education
Middle School (6-8)	Alternative Program
High School General Education (9-12)	ESOL Program
Vocational Labs (9-12)	

A program is a plan of activities and procedures designed to accomplish a predetermined objective or set of objectives.

Because the QBE formula is based on FTE counts that are taken primarily in the previous school year, there will be a need to adjust the total allotment mid-year as more recent counts become available. If the more

recent counts result in an increase in funds needed, the State Board will request the additional funds from the General assembly.

**QBE – MID YEAR ADJUSTMENT**

The adjustment of QBE allotment that reflect the more recent FTE count of a school system in the current school year, to increase or decrease the QBE earning that based on FTE count taken in the previous year.

**QBE – AUSTERITY**

The QBE formula reduction to decrease the allotment due to the difficult financial challenges to State revenues and the program expenditure cut is necessary.

**REIMBURSEMENT**

Cash or other assets received as a repayment of the cost of work or services performed, or of other expenditures made for or on behalf of another governmental unit or department, or for an individual, firm, or corporation.

**RENTALS**

Expenditures for the lease or rental of land, buildings, and equipment for the temporary or long-range use of the local education agency.

**RESERVE**

An account used to indicate that a portion of fund balance is restricted for a specific purpose.

**RESERVE FOR ENCUMBRANCES**

A reserve representing the designation of a portion of a fund balance to provide for unliquidated encumbrances. Separate accounts may be maintained for current and prior-year encumbrances.

**REVENUE**

Additions to the assets of a fund during a fiscal period that are available to finance the fund's expenditures during the fiscal period.

**REVISED BUDGET**

An increase or decrease to the initial budget (original amount as adopted by the governing body) amount.

**RTI2**

Response to Instruction & Intervention.

**SACS**

Southern Association of Colleges and School, is one of the six regional accreditation organization recognized by the United States Department of Education and the Council for Higher Education Accreditation.

**SALARIES**

Total expenditures for hourly, daily, and monthly salaries including overtime pay and sick pay.

**SCHOOL**

A division of the school system consisting of a group of pupils composed of one or more teachers to give instruction of a defined type, and housed in a school plant of one or more buildings.

**SCHOOL PLANT**

The site, buildings, and equipment constituting the physical facilities used by a single school or by two or more schools sharing the use of common facilities.

**SCHOOL SITE**

The land and all improvements to the site, other than structures, such as grading, drainage, drives, parking areas, walks, plantings, play courts, and play fields.

**SERIAL BONDS**

A set of bonds issued at the same time but having different maturity dates

**SLP**

Speech Language Pathologists

**SPECIAL EDUCATION**

Consists of direct instructional activities designed to deal with the following pupil exceptionalities: Self-contained specific learning disability, speech-language impairment, emotional and behavior disorder, deaf, blind, orthopedic disability, and other health impairment.

**SPLOST**

Special Local Option Sales Tax - extra one-cent sales tax voted on and approved by citizenry to be used by the School District for capital improvements and debt retirement.

**STEM**

Science, Technology, Engineering, and Math.

**SUPPLIES**

Expenditures for material items of an expendable nature that are consumed, worn-out, or deteriorated by use or items that lose their identity through fabrication or incorporation into different or more complex units or substances.

**SUPPLY TEACHER**

A long-term substitute teacher that works from ten days to twelve weeks.

**TAXES**

Compulsory charges levied by a governmental unit for the purpose of financing services performed for the common benefit.

**TAX DIGEST**

The established formula for the County to determine the net Maintenance and Operations (M & O) property digest for the School District on a calendar year basis which includes total real, personal, motor vehicles, mobile homes, and public utility property, less homestead, various personal, Freeport and agricultural

exemptions. The Tax Digest is certified in July of each year and the local board of education sets official millage rate.

**TRANSFERS**

Amounts transferred between two funds. The offsetting transaction is recorded in the revenue source in the fund to which the transfer is made.

**TRAVEL**

An object of expenditure associated with carrying staff personnel from place to place and the furnishing of accommodations incidental to travel. Also included are per diem allowances, mileage allowances for use of privately owned vehicles, and other expenditures necessitated by travel.

**TRS**

Teachers' Retirement System.

**TUITION, RECEIVED**

Money received from pupils, their parents, governmental agencies, or others for education provided in the schools of the District.

**USDA**

United States Department of Agriculture.

**VOCATIONAL PROGRAM**

A school which is separately organized for the primary purpose of offering education and training in one or more semi-skilled, skilled, or technical occupations.



## SCHOOL BOARD MEMBERS

**David Chastain, Chairperson**  
**Scott Sweeney, Vice Chairperson**  
**Randy Scamihorn**  
**Susan Thayer**  
**David Morgan**  
**David Banks**  
**Brad Wheeler**  
**Chris Ragsdale, Superintendent**

**Cobb County School District**  
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