



# CCSD FY2019 Official Budget

COBB COUNTY SCHOOL DISTRICT  
MARIETTA, GEORGIA 30060  
[WWW.COBBK12.ORG](http://WWW.COBBK12.ORG)



**COBB COUNTY**  
SCHOOL DISTRICT

ONE TEAM

ONE GOAL

**STUDENT SUCCESS**

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# EXECUTIVE SUMMARY

May 17, 2018

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 FY2019.

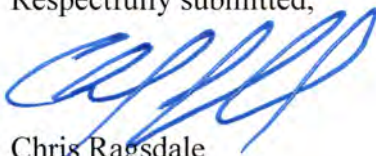
The annual budget development process is one of the largest, most complex projects that the District undertakes each year. The FY2019 General Fund Budget is structurally balanced as recurring revenue of \$1,069,823,890 is equal to recurring expenditures. The recurring expenditure budget is \$1,069,823,890 with an additional \$7,800,000 for a one-time 1.1% salary bonus. The inclusion of the one-time bonus adjusts the total expenditure budget to \$1,077,623,890. The budget is based on a predicted enrollment of 110,679 (including Kennesaw Charter School and Devereux) students and major highlights include:

- A 1.1% Raise for All Permanent Employees
- A 1.1% Bonus for All Eligible non-238 Day Employees
- A Decrease to a 236 Day Work Year (With No Decrease In Salary) for 238 Day Employees
- A Full Salary Step for All Eligible Employees
- A 6% Increase in Property Digest Growth

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 FY2019 Budget.

Respectfully submitted,



Chris Ragsdale  
Superintendent



Bradley Reuben Johnson  
Chief Financial Officer





**Government Finance Officers Association**

**PARTICIPANT IN GFOA'S  
BEST PRACTICES IN  
SCHOOL BUDGETING PROGRAM**

**Cobb County School District  
Georgia**

For Fiscal Year Beginning  
July 1, 2017

A handwritten signature in black ink that reads 'Christopher P. Morill'.

EXECUTIVE DIRECTOR/CEO

The above school district has applied for the Award for Best Practices in School Budgeting; however, GFOA has not yet completed the review of its application and has provided this certificate to acknowledge that this school district has made efforts to implement the new budget process guidelines.

Budget processes are evaluated based on a number of criteria that focus on alignment of resources towards student achievement focusing on collaboration, communication, and rigorous development, evaluation, and prioritization of strategies to achieve a district's goals and objectives. In addition, the criteria includes recommendations for conveying the results of this budget process through the budget presentation and also utilizing continuous improvement approaches to monitor outcomes.





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 2017–2018.

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

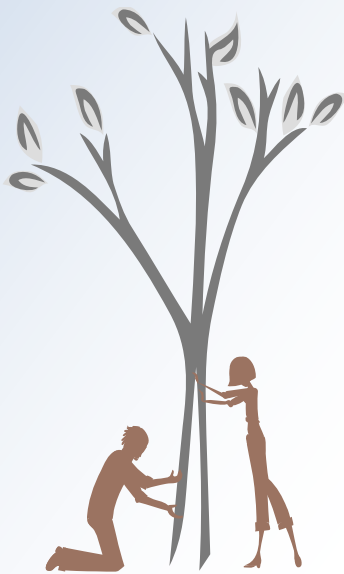


A handwritten signature in black ink, reading 'Charles E. Peterson, Jr.' The signature is written in a cursive style and is positioned above a horizontal line.

Charles E. Peterson, Jr. MBA, PRSBA, SFO  
President

A handwritten signature in black ink, reading 'John D. Musso'. The signature is written in a cursive style and is positioned above a horizontal line.

John D. Musso, CAE, RSBA  
Executive Director



# Budget Message

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

**Cobb County School District**

The Cobb County School District is the 2nd 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 112,000. The purpose and responsibility of the District is to provide a thorough and efficient educational system for the children enrolled in public schools within its boundaries whereby each child has access to programs and services that are appropriate to his or her educational needs.

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 3,400 school personnel in the General Fund, the School District is the largest employer in Cobb County. Salaries range from \$43,465 for a beginning teacher with a bachelor's degree to \$91,585 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.

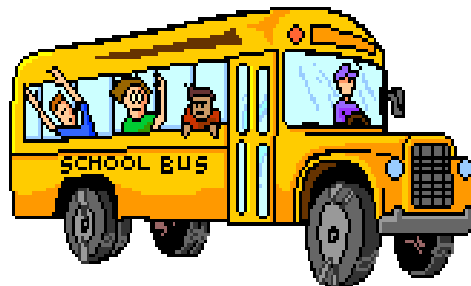
The Cobb County Board of Education is composed of seven members who are elected to four-year staggered terms in individual posts. The Chairman and Vice Chairman of the Board are elected by a majority of the Board and serve one-year terms. Mr. Chris Ragsdale currently serves as the Superintendent of the District. 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 113 schools serving approximately 112,000 students with a total annual budget of \$1.2 billion in all funds.

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

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.

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**



**SUSAN THAYER**

**POST 2**



**DAVID MORGAN**

**POST 3**



**DAVID  
CHASTAIN**

**POST 4**

**Board Vice-Chair**



**DAVID BANKS**

**POST 5**



**SCOTT SWEENEY**

**POST 6**



**BRAD WHEELER**

**POST 7**

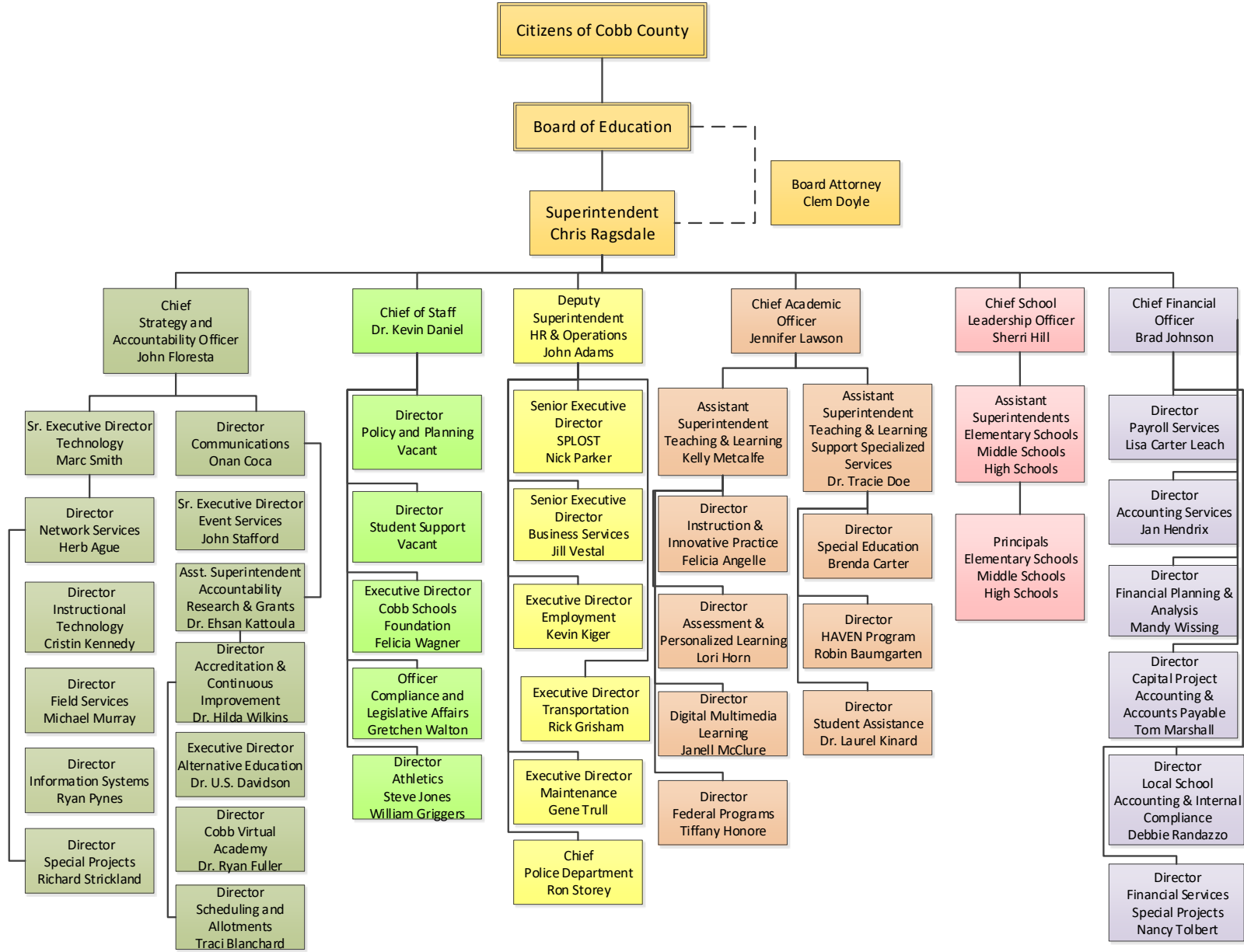
**Board Chair**



**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, Schools & Faculty & Staff

### Students

- Enrollment: **112,084\***  
- **2nd** largest in Georgia  
- **23rd** largest in United States
- Student Demographics\*  
White 37.7%  
Black 30.9%  
Hispanic 21.7%  
Asian 5.6%  
Multi-Racial 3.8%  
American Indian <1%  
Pacific Islander <1%
- Graduation Rate: 85.18% (2018)
- Percentage of Students Qualifying for Free/Reduced Lunch - 42.39%\*
- Transiency Rate - 21.47% (5/16/2017)

\* Source DOE March 2017 FTE Count

### Schools

Total number of schools - **113**

- **Elementary Schools** – 67
- **Middle Schools** - 25
- **High Schools** - 17
- **Charter Schools** - 1  
(independently managed)
- **Special Education Centers** - 1
- **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: 35% of Cobb Teachers have earned advanced degrees.

Classroom Teachers	5,946
Special Education Teachers	1,334
School Counselor	265
School Social Workers	44
3School Psychologist	42
Media Specialists	118
Parapro	1,353
School Nurses	123
School Administrators	355
Bus Drivers, Transportation	1,032
Maintenance, Operations	883
Cafeteria, Food Service*	674
Public Safety Staff	65
School Support, Other Staff,Jobs	5,780

**Grand Total** **18,013**

	Total	F/T	P/T	Tmp
<b>Certified Employees</b>	9,139	8,905	200	34
<b>Non-Certified Employees</b>	4,714	3,072	1,458	4,344
<b>Grand Total</b>	<b>18,013</b>	<b>11,977</b>	<b>1,658</b>	<b>4,376</b>

**Information as of 2/13/2018**

*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 **lowa Assessment** scores topped the national average at 60%. National 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 85.2% in 2018, part of a six year upward trend and once again surpassing the state average. The graduation rate for the class of 2017 was 83.6 percent. The state graduation rate average of 2018 is 81.6%.

## 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, and the new Atlanta United Football Club is also based in 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 DIVERSITY – COBB LEADS



The Cobb County School District is **the 23rd largest district in the country** and is one of the most diverse counties in the nation with new residents moving in every day. As the conversation about diversity in the workplace unfolds across the nation, it is felt even more acutely in Cobb, a true melting pot community.

The diversity of thought, experience, and race in our community is one of the reasons why the Cobb County School District is one of the best school districts in the country. We believe diversity is an important part of what makes Cobb the very best place to teach, lead, and learn. The best. We are the best because we hire with one simple philosophy at the heart of every interview: each principal and administrator selects the very best person for the job.

The District is committed to hiring practices which are both best for students and in keeping with Board policy and employment laws. Federal, state, and local laws all prohibit hiring based upon race, religion, gender, sexual orientation, or any other reason that is not related to the applicants' qualifications for the position. The Cobb County School District is proud of its efforts to hire a high-quality, diverse workforce for the students and families of our community.

Hiring a high-quality workforce which represents the diverse range of thought and experience in our community isn't easy and it doesn't happen on accident. In fact, when measured against the rest of the nation, as can be seen in the numbers below, the Cobb County School District is a more diverse employer than most other districts across the nation.

**EXECUTIVE SUMMARY**  
**DIVERSITY – COBB LEADS (Continued)**

In CCSD	White	Non-White
Teachers	74%	26%
Principals	68%	30%
Administrators	70%	28%

**How do the Cobb County School District’s numbers compare nationally?**

	Nationally	CCSD	% Over National Average
% of Non-white Teachers	18%	26%	+8%
% of Non-white Principals	10%	30%	+20%

The proof is in the data. As the 23rd largest school district in the country, the diversity found in the Cobb County School District community and staff allows us to be the best place to lead, teach, and learn.

**COBB COUNTY SCHOOL DISTRICT  
FY2019 BOARD OF EDUCATION TENTATIVE 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	\$519,864,542	\$32,280,365	\$0	\$2,838,141	\$7,104,164	\$562,087,212
State Revenue	\$543,512,816	\$7,267,037	\$0	\$0	\$0	\$550,779,853
Federal Revenue	\$6,323,651	\$83,774,339	\$0	\$0	\$0	\$90,097,990
Transfer Revenue	\$122,881	\$1,234,216	\$0	\$700,000	\$1,266,133	\$3,323,230
<b>Total Revenue</b>	<b><u>\$1,069,823,890</u></b>	<b><u>\$124,555,957</u></b>	<b><u>\$0</u></b>	<b><u>\$3,538,141</u></b>	<b><u>\$8,370,297</u></b>	<b><u>\$1,206,288,285</u></b>
Utilize Fund Balance	\$7,800,000	\$684,705	\$0	(\$277,000)	\$0	\$8,207,705
<b>Total Resources</b>	<b><u>\$1,077,623,890</u></b>	<b><u>\$125,240,662</u></b>	<b><u>\$0</u></b>	<b><u>\$3,261,141</u></b>	<b><u>\$8,370,297</u></b>	<b><u>\$1,214,495,990</u></b>
<b>Appropriations:</b>						
Instruction	\$777,654,016	\$23,153,603	\$0	\$0	\$0	\$800,807,619
Pupil Support Services	\$26,205,207	\$9,278,204	\$0	\$0	\$0	\$35,483,411
Improvement of Instructional Services	\$13,486,507	\$19,752,573	\$0	\$0	\$0	\$33,239,080
Educational Media Services	\$17,580,005	\$7,748	\$0	\$0	\$0	\$17,587,753
Federal Grant Administration	\$0	\$895,772	\$0	\$0	\$0	\$895,772
General Administration	\$11,455,642	\$1,845,693	\$0	\$0	\$0	\$13,301,335
School Administration	\$77,773,200	\$181,529	\$0	\$0	\$0	\$77,954,729
Support Services - Business	\$6,269,927	\$27,905	\$0	\$0	\$8,370,297	\$14,668,129
Maintenance and Operation of Plant Services	\$69,237,938	\$1,570,631	\$0	\$0	\$0	\$70,808,569
Student Transportation	\$53,222,805	\$248,540	\$0	\$0	\$0	\$53,471,345
Central Support Services	\$21,355,095	\$273,649	\$0	\$0	\$0	\$21,628,744
Other Support Services	\$92,500	\$17,427	\$0	\$0	\$0	\$109,927
School Nutrition	\$0	\$57,151,674	\$0	\$0	\$0	\$57,151,674
Community Services	\$90,199	\$10,835,714	\$0	\$0	\$0	\$10,925,913
Capital Outlay	\$500	\$0	\$0	\$3,261,141	\$0	\$3,261,641
Transfers	\$3,200,349	\$0	\$0	\$0	\$0	\$3,200,349
Debt Service	\$0	\$0	\$0	\$0	\$0	\$0
<b>Total Appropriations</b>	<b><u>\$1,077,623,890</u></b>	<b><u>\$125,240,662</u></b>	<b><u>\$0</u></b>	<b><u>\$3,261,141</u></b>	<b><u>\$8,370,297</u></b>	<b><u>\$1,214,495,990</u></b>

Public forums on the Tentative Budget will be held on April 19, 2018 at 6:30 PM and May 17, 2018 at 1:30 PM. The FY2019 Budget is scheduled for final adoption by the CCSD Board on May 17, 2018 at 7:00 PM. 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/2019Budget/>

Brad Wheeler, Board Chair

Chris Ragsdale, Superintendent



**EXECUTIVE SUMMARY  
HIGHLIGHTS OF FY2019 BUDGET**

<b>School Board Approved Fiscal Year 2019 Budget</b>
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The Cobb County Board of Education approved a \$1.2 billion budget, including General Fund and other funds, for Fiscal Year 2019 during its May 17, 2018 meeting, funding a full 180-day school year. The new budget includes a 1.1 percent raise for all permanent employees, a full salary step for all eligible employees, and a 1.1% bonus for eligible non-238 day employees. Fiscal Year 2019 begins July 1, 2018 and runs through June 30, 2019.

The FY2019 General Fund Budget includes \$1,069,823,890 in revenue. The recurring expenditures \$1,069,823,890 with an additional \$7,800,000 for a one-time 1.1% salary bonus adjusts the total expenditure budget to \$1,077,623,890. The \$7.8 million difference between revenues and expenditures will be addressed with reserved fund balance.

The budget is based on a predicted enrollment of approximately 111,000 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. The Cobb County School District has remained debt free since the last principal and interest payment made on January 31, 2007.

<b>Budget Comparison</b>	<b>FY2019</b>	<b>FY2018</b>	<b>Budget Increase (Decrease)</b>	<b>Percent of Change</b>
General Fund	\$1,077.6	\$1,026.5	\$51.1	5.0%
Special Revenue	\$125.2	\$126.4	(\$1.2)	(0.1%)
Debt Service	\$0	\$0	\$0	0%
Capital Projects	\$3.3	\$1.2	\$2.1	175%
Internal Services	\$8.4	\$8.4	\$0	0%
<b>Total Budget</b>	<b>\$1,214.5</b>	<b>\$1,162.5</b>	<b>\$52.0</b>	<b>4.5%</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 **50.80%** 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 **48.61%** 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.

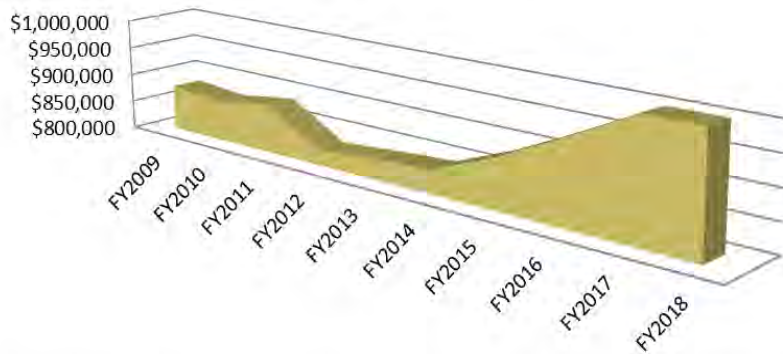
**EXECUTIVE SUMMARY  
HIGHLIGHTS OF FY2019 BUDGET (Continued)**

Cobb County Schools have used centralized resource allocation based on student enrollment to allocate budget of teachers, staffs, and operating needs to schools that 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.

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

- **Austerity cuts** in State education funding since 2003 with a cumulative total \$586 million up to 2018. These cuts force the District to locally absorb costs once funded by the State. In FY2019, the State legislature have chosen to fully fund the QBE formula to support the public school systems across Georgia.
- State-mandated **Local Fair Share** tax contribution has grown from \$70 million in 2000 to \$144 million in 2018, and \$155 million in 2019. 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 20.90% in 2019 from 16.81% in 2018. The 4.09% increase cost the District \$25 million.
- **State Health Insurance benefit coverage** for non-certified employee participants per month is \$946 in 2019, a raise from \$846 in 2018, resulting in \$3.6 million cost increase to the District.

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



	FY2009	FY2010	FY2011	FY2012	FY2013	FY2014	FY2015	FY2016	FY2017	FY2018
■ Revenue	\$879,132	\$870,408	\$885,067	\$826,859	\$835,497	\$841,499	\$884,217	\$936,899	\$992,505	\$1,043,388

Cobb’s economy is experiencing a consistent pattern of growth in property value. The Tax Assessor has predicted that the local property tax digest as a whole will increase by 7.50% in FY2019. After exemptions are excluded, the Cobb County School District expects to realize a 6.00% proportionate increase. Increasing property value is a vital factor in helping to balance CCSD’s budget. The State’s economy is also strengthening and Governor Nathan Deal’s State Budget includes an increase in QBE funding to allow for student growth and increased Teacher Retirement System (TRS) contribution rates. Most notably this year, Governor Deal eliminated State austerity cuts to education.

## **EXECUTIVE SUMMARY HIGHLIGHTS OF FY2019 BUDGET (Continued)**

The austerity reductions, cumulatively totaling \$586 million for the CCSD since their inception in 2003, have made a significant impact in budget planning for the past 16 years. We are grateful that the Governor and the State Legislature have chosen to fully fund the QBE formula and support our public school systems across Georgia. With careful consideration of all revenue estimates, the Cobb County Board of Education has approved the Budget for Fiscal Year 2019 with the following highlights:

### *The FY2019 General Fund Budget Highlights:*

- *A 1.1% Raise for all eligible employees*
- *A 1.1% Bonus for all eligible non-238 Day employees*
- *A Decrease to a 236 Day Work Year (With No Decrease in Salary) for 238 Day Employees*
- *Full Step for all eligible employees*
- *A 6% increase in Property Digest Growth*

### *Previous three years General Fund Budget Highlights:*

#### *FY2018*

- *A 1.1% Salary Bonus for all eligible employees*
- *Full Salary Step for all eligible employees*
- *A 6% increase in Property Digest Growth in projection*

#### *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*



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

### How Does the State Budget Impact CCSD?

#### State Education 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.



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

State revenue is earned via a formula entitled the **Quality Basic Education (QBE)** Act approved by the State of Georgia legislature. The main criteria for State funding is student growth. In FY2019, the State contributes approximately **50.80%** of the Cobb County School System's revenue.

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

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.
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.

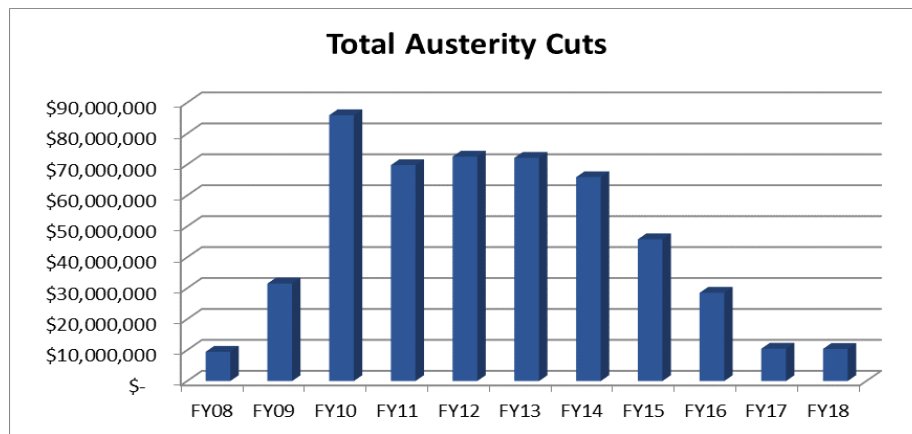
**EXECUTIVE SUMMARY**  
**CHALLENGES FACED BY THE DISTRICT – STATE REVENUE (Continued)**

**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 FY2008 are listed below:

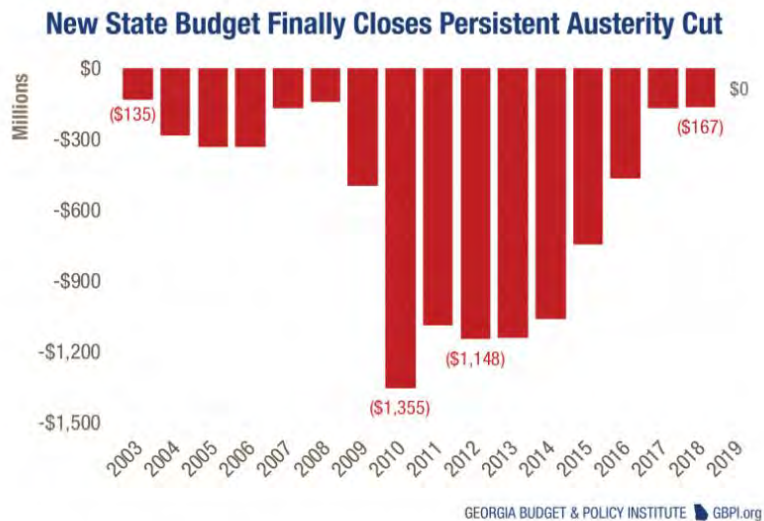


**EXECUTIVE SUMMARY**  
**CHALLENGES FACED BY THE DISTRICT – STATE REVENUE (Continued)**

**2019 State Budget fully fund K-12 Formula for First Time in 16 Years**

The Georgia State spending plan for the 2019 budget year includes fully funding the state’s Quality Basic Education formula, putting a stop to funding cuts that total more than \$9 billion over 16 years. Georgia’s education austerity cuts caused larger class sizes, teacher furloughs and fewer enrichment activities such as art and music. Lawmakers reached a critical benchmark with the 2019 budget: For the first time since 2002, they sent school districts the full amount of money calculated by the state’s formula for funding public schools. This marks important progress in supplying schools the resources necessary to meet students’ needs. The chart below illustrates State education austerity cuts of the past 16 years provided by Georgia Budget & Policy Institute (GBPI) in its research.

The State Quality Basic Education (QBE) formula is a 33-year-old funding formula that has been difficult to reflect students’ needs and ambitious learning goals decades later. A vision and plan is in place with State government for building a new formula that aligns with the needs and goals of students today.



Source: Georgia Department of Education, Midterm State Allotment Sheets Fiscal Years 2003-2018, Initial State Allotment Sheet Fiscal Year 2019



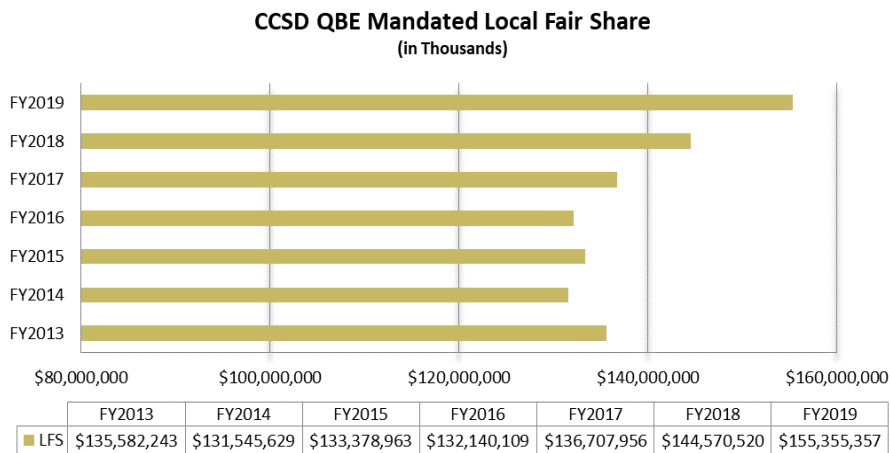
**EXECUTIVE SUMMARY**  
**CHALLENGES FACED BY THE DISTRICT – STATE REVENUE (Continued)**

**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 are deducted from the State revenue earned by Cobb School District are listed below. It is projected to be \$155.3 million in the FY2019 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 FY2019 County School Taxes are calculated for a \$285,842 home:

<u>M &amp; O Millage</u>	<u>Item</u>
\$285,842	House assessed at Fair Market Value
X .40	40% Assessment Rate
\$114,337	Assessed Value for Tax Purposes
(\$10,000)	Homestead Exemption
\$104,337	Tax Base for Property Tax
X .0189	Millage Rate 18.90
\$ 1,972	M & O School Taxes

**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. 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 2019.

**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
2009	-0.25%	\$28,764,255,147	\$28,764,255
2010	-6.94%	\$26,897,913,543	\$26,897,914
2011	-6.06%	\$25,360,787,734	\$25,360,788
2012	-2.99%	\$24,624,847,426	\$24,624,847
2013	-1.21%	\$24,330,164,712	\$24,330,165
2014	5.12%	\$25,642,765,857	\$25,642,766
2015	6.25%	\$27,351,662,945	\$27,351,663
2016	6.96%	\$29,638,956,100	\$29,638,956
2017	6.07%	\$31,438,830,354	\$31,435,830
2018	8.85%	\$34,223,178,086	\$31,435,830

*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.

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 for the county on Age 62 & Over is presented below. The 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
FY2018	\$ 101,129,594

<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 FY2019
- Additional expenditure on classified employee insurance for FY2019 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>	<u>+\$23 Million</u>
<b>Total Funding</b>	\$23 Million
<b>Total Funding</b>	\$23 Million
<b>Employee Contributions</b>	<u>\$9 Million</u>
<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:

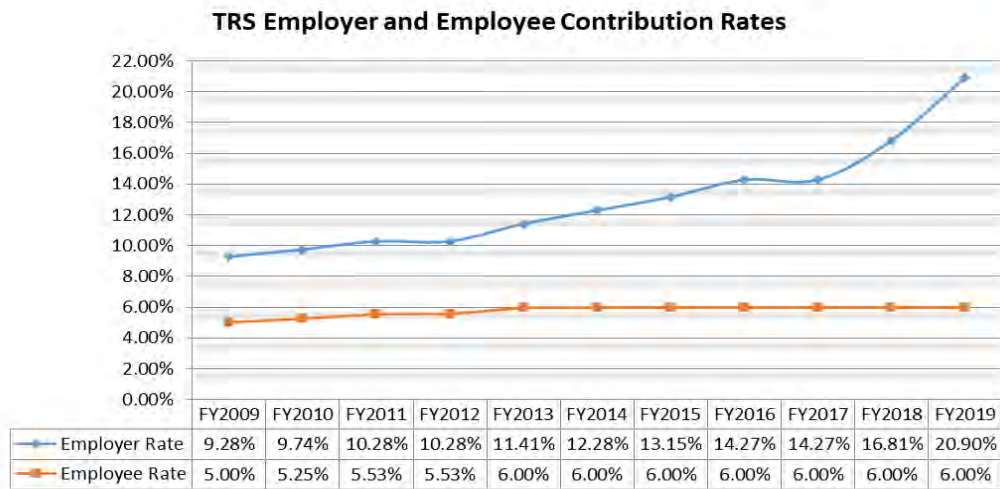
Fiscal Year	PMPM Amount
<b>FY2011</b>	\$162.72
<b>FY2012</b>	\$296.20
<b>FY2013</b>	\$446.20
<b>FY2014</b>	\$596.20
<b>FY2015</b>	\$596.20
<b>FY2016</b>	\$746.20
<b>FY2017</b>	\$846.20
<b>FY2018</b>	\$945.00
<b>FY2019</b>	\$945.00

**Contribution Rate to Teachers Retirement System**

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

The impact of **4.09%** hike of TRS rate in 2019, following by a 2.54% increase from 2017 to 2018, is an additional **\$25** million in expenditure to the District FY2019 Budget.

**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 \$285,842.

School Locality	Standard Homestead Exemption	Tentative General Fund Millage Rate	Tentative Bond Millage Rate	Taxes on a \$206,700 Home
Atlanta (APS)	\$30,000	21.740	0.000	\$1,833
Cobb	\$10,000	18.900	0.000	\$1,972
DeKalb	\$10,000	23.380	0.000	\$2,439
Fulton	\$30,000	18.546	0.000	\$1,564
Gwinnett	\$4,000	19.800	2.050	\$2,411

**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, \$156 per FTE, is significantly lower than that of other metro Atlanta districts and constitutes only 1.82% of total expenditures. Cobb has established itself as a Metro Atlanta leader when comparing the expenditures on instruction at \$6,206 (or 72.21%) 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	\$ 9,180	\$ <b>6,206</b>	\$ 6,172	\$ 6,679	\$ 5,161
	63.90%	<b>72.21%</b>	64.30%	66.33%	63.89%
	<i>Percentage of Expenditures for Instructional Funding</i>				
Media	\$ 161	\$ <b>136</b>	\$ 124	\$ 155	\$ 109
Instruction Support	\$ 864	\$ <b>255</b>	\$ 356	\$ 653	\$ 497
Pupil Services	\$ 788	\$ <b>221</b>	\$ 528	\$ 358	\$ 254
General Admin	\$ 329	\$ <b>156</b>	\$ 219	\$ 220	\$ 196
	2.29%	<b>1.82%</b>	2.28%	2.18%	2.41%
	<i>Percentage of Expenditures for General Administration Funding</i>				
School Admin	\$ 817	\$ <b>620</b>	\$ 613	\$ 581	\$ 684
Transportation	\$ 605	\$ <b>417</b>	\$ 547	\$ 533	\$ 571
Maint & Operations	\$ 1,574	\$ <b>579</b>	\$ 998	\$ 890	\$ 603
Debt Services	\$ 40	\$ -	\$ 7	\$ -	\$ -
School Food Service	\$ 8	\$ <b>4</b>	\$ -	\$ -	\$ 3
Renovation & Cap Project	\$ 1	\$ -	\$ 35	\$ 1	\$ -
<b>Total *</b>	\$ 14,367	\$ <b>8,594</b>	\$ 9,599	\$ 10,070	\$ 8,078
<b>SAT Scores **</b>	997	<b>1107</b>	998	1091	1102
<b>School Taxes ***</b>	\$ 1,833	\$ <b>1,972</b>	\$ 2,439	\$ 1,564	\$ 2,411

\*Based on 2016-2017 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 2017-2018 high school graduates test results

\*\*\* Taxes based on FY2018 (2017 Digest) Millage Rate and Homestead Exemptions calculated on a \$285,842 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	FY2014	FY2015	FY2016	FY2017	FY2018
Enrollment	109,529	111,060	111,848	112,412	111,482
Growth Rate	-	1.4%	0.7%	0.5%	(0.8%)

Five Year Projection	FY2019	FY2020	FY2021	FY2022	FY2023
Enrollment	111,482	111,482	111,816	112,151	112,487
Growth Rate	0.0%	0.0%	0.3%	0.3%	0.3%

- B. Personnel - The teacher, paraprofessional, counselor, media specialist, assistant principal and clerical needs are determined based on the enrollment FTE (Full-Time Equivalency) 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 Colleges and Schools (SACS).
- 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 budget estimates (utility rates, etc.) are developed by contacting outside entities, or collecting information from reliable sources to ensure that the District proposed 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 – FY2019 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, a **1.1%** bonus in FY2018, and **1.1%** raise plus **1.1%** bonus in FY2019.
- 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/INITATIVES 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 FY2019

FRINGE BENEFIT	FY2019 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)	20.90% of Gross Salary
Unemployment	\$20 – Annual Employee Cost
Workers Compensation	
Teachers, Administrators, Clerical, Aides	0.59% of Gross Salary
Bus Drivers	8.39% of Gross Salary
All Other	5.09% of Gross Salary

**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 FY2019 Local Five Mill share is budgeted at \$155.3 million dollars.

B. **Local Tax Revenue** – For FY2019, 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. It is the same rate imposed in FY2018.

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.

# LEGISLATIVE PRIORITIES 2018



## **Include Local Exemptions when Calculating the State of Georgia Local Five Mill Share**

The Cobb County Board of Education petitions the Cobb Legislative Delegation, General Assembly, and Governor to include local property digest exemptions when calculating the State of Georgia Local Five Mill Share. Currently, only state property digest exemptions are allowed in the formula calculation. Cobb contributes in excess of 5.0 mills (approx. 6.2) as a result of local property digest exemptions not being allowed. This negatively impacts the District by approximately \$27 million annually.

## **Address Methodology for Calculating Graduation Rate**

The Cobb County Board of Education petitions the Cobb Legislative Delegation, General Assembly, and Governor to address the methodology for calculating graduation rate. For example – 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.

## **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.

## **Establish a More Flexible Accountability System Based on Local Priorities and Performance**

The Cobb County Board of Education petitions the Cobb Legislative Delegation, General Assembly, and Governor to establish a more flexible accountability system based on local priorities and performance. The Cobb County School District believes student assessment is essential to improving student and school performance. Rather than state-mandated End-of-Grade and End-of-Course assessments, ongoing local assessments allow immediate adjustments to instruction to more effectively impact student achievement and ultimately improve student success.



COBB COUNTY  
SCHOOL DISTRICT

**ONE TEAM  
ONE GOAL  
STUDENT SUCCESS**

## COBB LEGISLATIVE DELEGATION

### State Senator, District 6

Jen Jordan (D-Smyrna)  
jen.jordan@senate.ga.gov  
404-656-6446

### State Senator, District 32

Kay Kirkpatrick (R-East Cobb)  
kay.kirkpatrick@senate.ga.gov  
404-463-2279

### State Senator, District 37

Lindsey Tippins (R-West Cobb)  
lindsey.tippins@senate.ga.gov  
404-657-0406

### State Representative, District 34

Albert T. Reeves (R-Marietta)  
bert@bertreeves.com  
678-464-4995

### State Representative, District 36

Earl Ehrhart (R-Powder Springs)  
earl.ehrhart@house.ga.gov  
404-656-0325

### State Representative, District 38

David Wilkerson (D-Austell)  
david.wilkerson@house.ga.gov  
404-656-0116

### State Representative, District 40

Rich Golick (R-Smyrna)  
rich.golick@house.ga.gov  
404-656-5943

### State Representative, District 42

Teri Anulewicz (D-Smyrna)  
teri.anulewicz@house.ga.gov  
404-931-8374

### State Representative, District 44

Don Parsons (R-North Cobb)  
repdon@donparsons.org  
404-656-9198

### State Representative, District 46

John Carson (R-Northeast Cobb)  
john.carson@house.ga.gov  
404-656-0287

### State Senator, District 13

Bruce Thompson (R-White)  
bruce.thompson@senate.ga.gov  
404-660-1165

### State Senator, District 33

Michael Rhett (D-Marietta)  
michael.rhett@senate.ga.gov  
404-656-0054

### State Senator, District 38

Horacena Tate (D-Atlanta)  
horacena.tate@senate.ga.gov  
404-463-8053

### State Representative, District 35

Ed Setzler (R-Acworth)  
ed.setzler@house.ga.gov  
404-656-7857

### State Representative, District 37

Sam Teasley (R-Marietta)  
sam.teasley@house.ga.gov  
404-656-5146

### State Representative, District 39

Erica Thomas (D-Austell)  
erica@electricathomas.com  
770-405-9262

### State Representative, District 41

Michael Smith (D-Marietta)  
michaelandresmith@yahoo.com  
404-652-9227

### State Representative, District 43

Sharon Cooper (R-East Cobb)  
sharon.cooper@house.ga.gov  
404-656-5069

### State Representative, District 45

Matt Dollar (R-East Cobb)  
matt.dollar@house.ga.gov  
404-463-7853

### State Representative, District 53

Sheila Jones (D-Atlanta)  
sheila.jones@house.ga.gov  
404-656-0126

## BOARD OF EDUCATION

Randy Scamihorn	Post 1
Susan Thayer	Post 2
David Morgan	Post 3
David Chastain	Post 4
David Banks	Post 5
Scott Sweeney	Post 6
Brad Wheeler	Post 7
Chris Ragsdale	Superintendent

514 Glover St.  
Marietta GA 30060  
(770) 426-3300  
[www.cobbk12.org](http://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 755,754 residents and total house units around 300,545 (U.S. Census July 1, 2017 Estimates), making it the third most populous county in Georgia. Cobb County covers 340.2 square miles and has six municipalities: Acworth, Austell, Kennesaw, Marietta, Powder Springs and Smyrna.



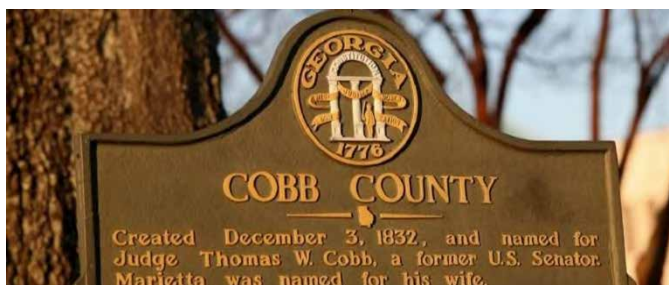
Cobb County, Georgia was one of the 24 created in 1832 from Cherokee Indian territory. It is named in honor of Thomas Willis Cobb who was a U.S. representative, U.S. senator and Supreme Court judge. Marietta, the county seat, is named for his wife. In frontier days, the Chattahoochee River, which forms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



Dobbins Air Reserve Base in Marietta, Georgia is a multi-service installation located 16 miles northwest of downtown Atlanta. Dobbins is one of only nine standalone Reserve bases in the Air Force Reserve. The installation is home to the 94th Airlift Wing, 22nd Air Force Headquarters, Lockheed Martin Plant 6, Georgia National Guard Headquarters, Navy Operational Support Center Atlanta and units of the Army Reserve, Marine Reserve and Civil Air Patrol. The 94th Airlift Wing is the installation host and operational flying unit with eight C-130H3 Hercules aircraft, and more than 2,000 Air Force Reserve and civilian personnel.



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.



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

The U.S. Census Bureau ranks Cobb County as the most-educated in the state of Georgia and 12th among all counties in the US. High school graduate or higher 91.2%, bachelor's degree or higher, 45.0% (percent of persons age 25 years above, 2012-2016 data). It has also ranked among the Top 100 wealthiest counties in the nation in October 2017.

**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



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 2016 (most recent figures available on `U.S. Census), Cobb County had one of the metropolitan

area's highest median household incomes at \$68,818.

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.

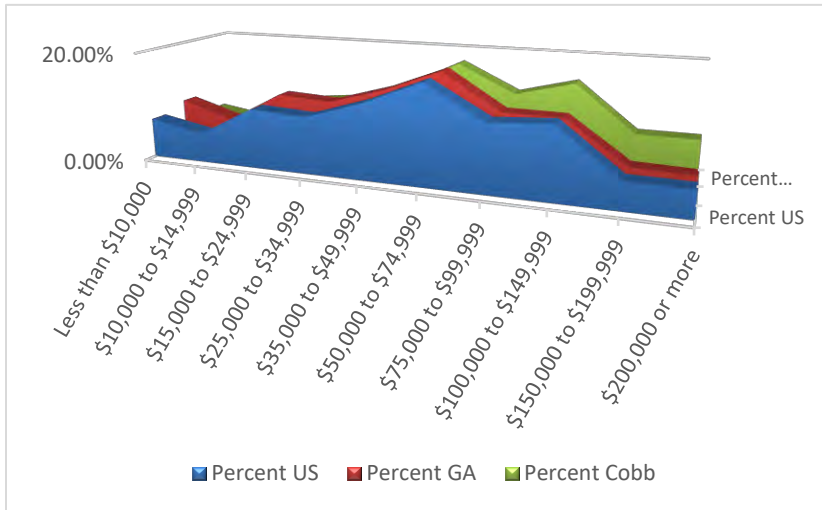
In December 2015, Cobb County School District assigned the **Aaa Credit Rating** by Moody's. Only 0.50% of public school districts in the nation hold such a rating. A credit rating is also an indicator of an organization's skill and experience with

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

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

year with positive property digest growth of 4.29%; and it has continued with a growth of 3.22% in 2015, 6% in 2016, 6.48% in 2017, and 8.21% in 2018. 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.

Median incomes are much larger than state and national averages and can be attributed to a highly skilled and educated workforce; the presence of specialized industries; and a high concentration of dual-earner households.



**EXECUTIVE SUMMARY**  
**DISTRICT EARNS MOODY'S TRIPLE A CREDIT RATING**



Moody's Investor's Service (Moody's) once again assigned a Aaa Credit Rating to the **Cobb County School District (CCSD)**. This rating is **the highest credit rating available for a government entity**. The district first secured the Aaa credit rating in 2015.

The Aaa credit rating reflects the district's sizable and diverse tax base in suburban Atlanta and a stable financial position, bolstered by formal operating and financial policies, conservative budgeting, proactive management, and an above average pension burden, mitigated by the absence of any long-term debt.

Moody's also reviewed the district's business fundamentals and financial condition and assigned a Municipal Investment Grade (MIG1) Short Term Credit Rating to Cobb Schools. This designation is the highest short term credit rating in the financial industry and denotes superior credit quality. The MIG1 standard reflects the district's excellent credit protection afforded by established cash flows and highly reliable liquidity support.

Credit ratings represent the credit worthiness of corporations and government entities. 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, which issue debt, have to pay to access credit markets. Ratings determine borrowing costs and the amount of interest school districts pay on 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.

It is extraordinarily difficult to achieve and maintain a Aaa credit rating, according to **Brad Johnson**, CCSD Chief Financial Officer. Only 14 states currently hold a Aaa credit rating.



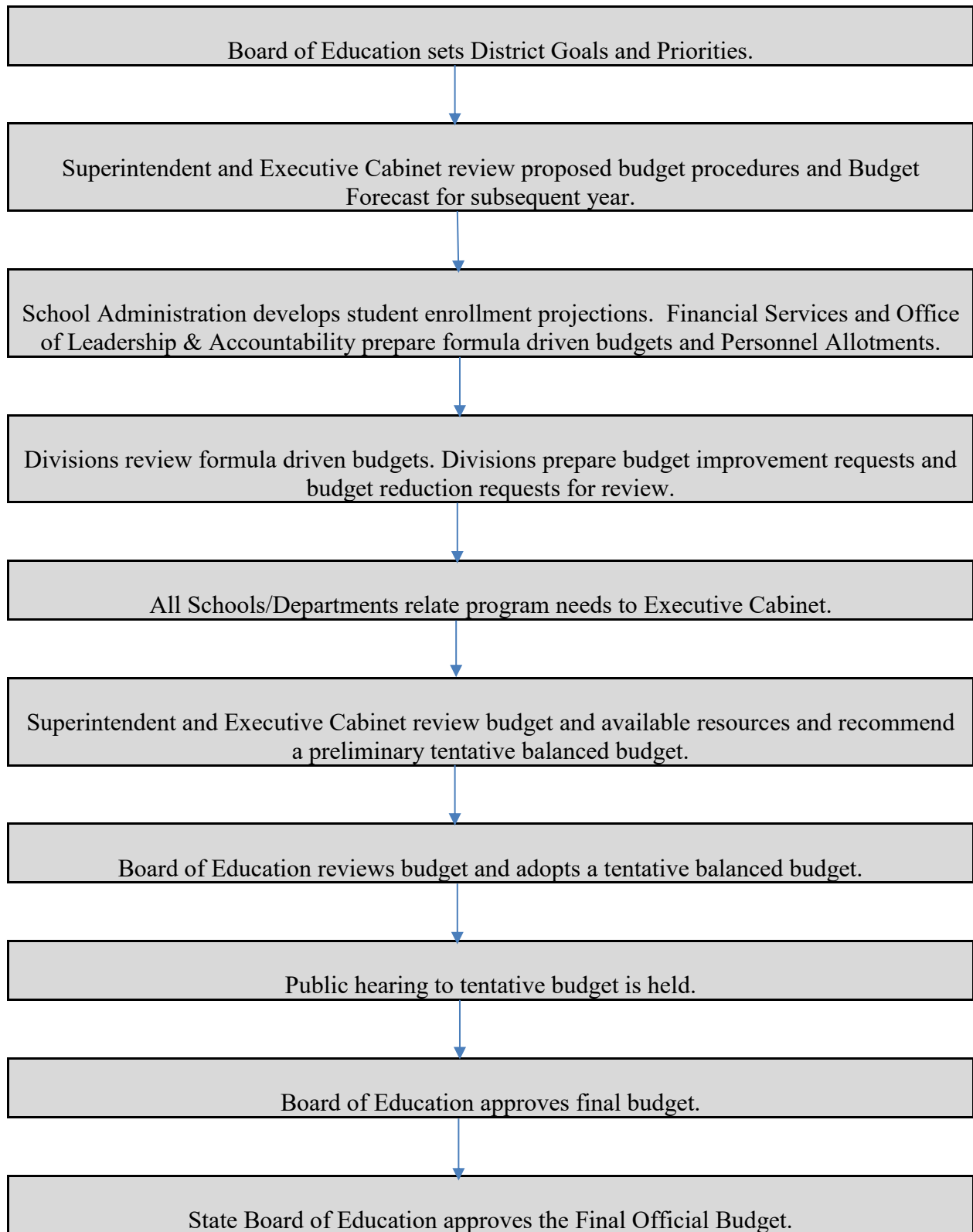
**EXECUTIVE SUMMARY**  
**DISTRICT EARNS MOODY’S TRIPLE A CREDIT RATING (Continued)**

“The district’s entire financial team continues to demonstrate technical excellence, dedication and hard work in order to account for taxpayer funds,” Johnson said.

It is even more difficult for public school districts to achieve a Aaa credit rating because of limited diversity in general fund revenue streams and limited flexibility to cut educational services. By contrast, cities and counties have a wider range of revenue options and have more flexibility in their expenditure budgets.

“We have two of the highest credit ratings that can be obtained. Not many organizations, let alone school districts, are able to brag about both the Aaa Long Term Credit Rating and a MIG1 Short Term Credit Rating,” said Cobb Schools **Superintendent Chris Ragsdale**. “I appreciate Brad’s leadership in our financial services division, and I know he will be the first one to say it is a team effort.”

**EXECUTIVE SUMMARY  
FY2019 BUDGET DEVELOPMENT PROCESS**



## EXECUTIVE SUMMARY FY2019 BUDGET DEVELOPMENT PROCESS (Continued)

### BUDGET PROCESS SUMMARY

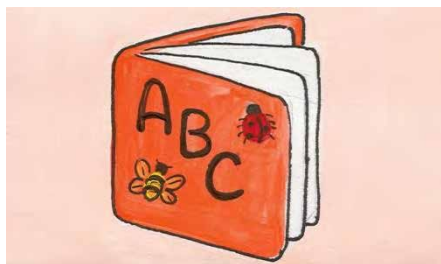
A local government budget is a financial plan that details the government's projected revenues and expenditures on specified programs, functions, activities, or objectives.

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 FY2019 BUDGET PROCESS ADMINISTRATION**

### **FY2019 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 2018-2019 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

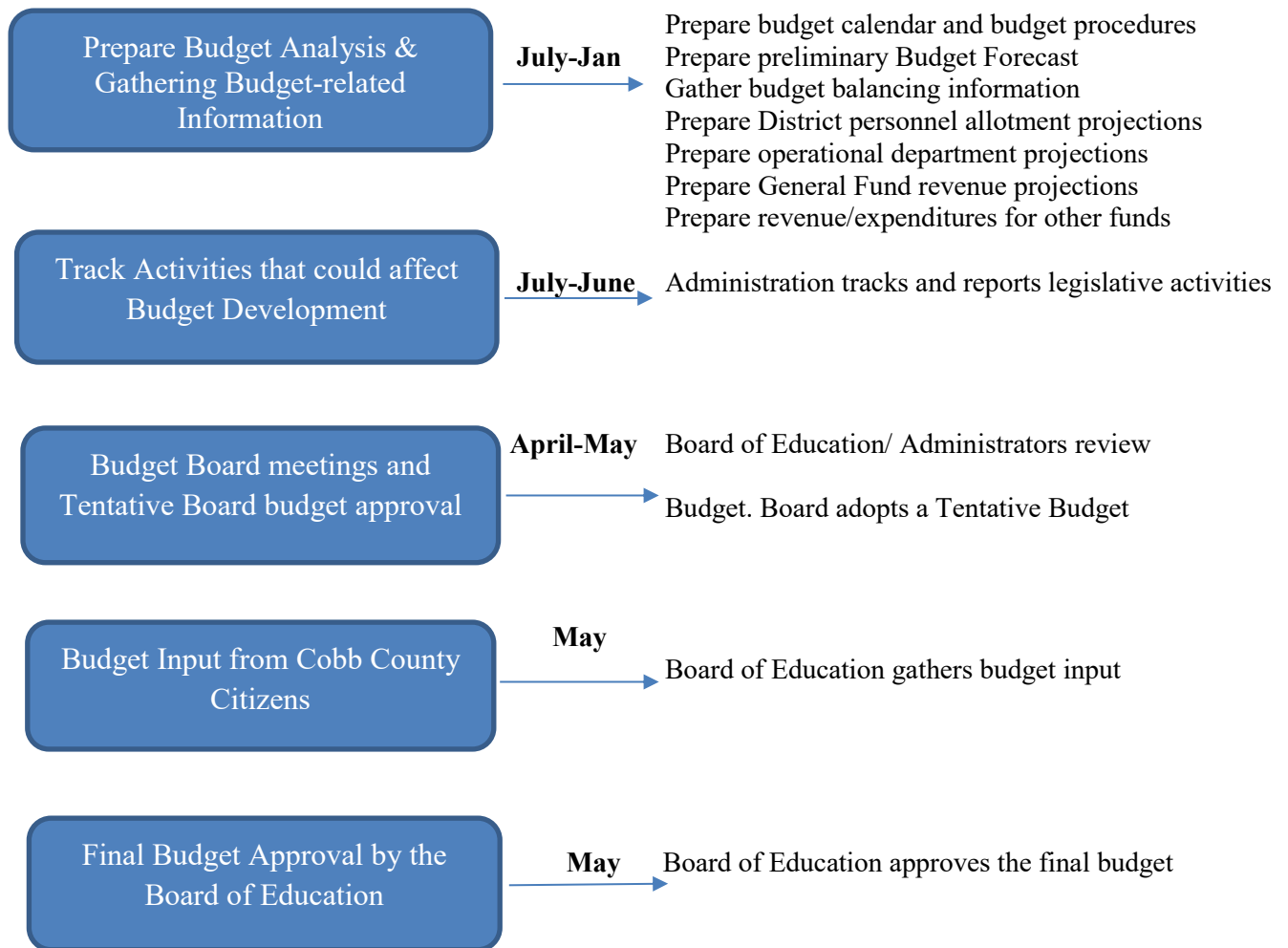
Gina Wheeler, Budget Coordinator

Lori Smith, Budget Technician



## BEXECUTIVE 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 FY2019 BUDGET CALENDAR

<u>Date</u>	<u>Tasks</u>												
Nov. 2017 - Feb. 2018	Deputy Superintendent of Leadership to prepare FY2019 Personnel Allotments for each school and determine student/teacher ratio requirements and needs.												
Dec. 2017 - Feb. 2018	Budget Director to prepare FY2019 Budget Development Procedures/Reports. (Personnel Formula Allotments, Salary & Operating Accounts, Other Funds)												
Feb. 16, 2018	Budget Director to prepare Budget Administrator Reports (BAR) distributed along with video training sessions for FY2019 Budget Development Procedures.												
Feb. 16 - Mar 9, 2018	Central Office staffs to review FY2019 Budgets												
Mar 6 & 7, 2018	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 6 -</td> <td>440 Glover Street - Budget Conference Room</td> <td>10:00 AM to 12:00 AM</td> </tr> <tr> <td>March 7 -</td> <td>440 Glover Street - Budget Conference Room</td> <td>2:00 PM to 4:00 PM</td> </tr> </tbody> </table>	<u>Date</u>	<u>Place</u>	<u>Time</u>	March 6 -	440 Glover Street - Budget Conference Room	10:00 AM to 12:00 AM	March 7 -	440 Glover Street - Budget Conference Room	2:00 PM to 4:00 PM			
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March 6 -	440 Glover Street - Budget Conference Room	10:00 AM to 12:00 AM											
March 7 -	440 Glover Street - Budget Conference Room	2:00 PM to 4:00 PM											
March 2018	<b><u>Administrative Budget Sessions</u></b> Superintendent and Executive Cabinet												
March 9, 2018	<b><u>Deadline for Central Office Depts. to return completed continuation reports to the Budget Department</u></b>												
March 15, 2018	<b><u>Board Meeting:</u></b> Board of Education, Superintendent, and CFO												
	<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 15</td> <td>Board Room - Present FY2019 Budget Calendar and Budget</td> <td>1:00 PM</td> </tr> </tbody> </table>	<u>Date</u>	<u>Place</u>	<u>Time</u>	March 15	Board Room - Present FY2019 Budget Calendar and Budget	1:00 PM						
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March 15	Board Room - Present FY2019 Budget Calendar and Budget	1:00 PM											
March 2018	<b><u>FY2019 Budget Digest Presentation:</u></b> 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												
April 19, 2018	<b><u>Board Meeting:</u></b> Board of Education, Superintendent, and CFO												
	<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 19</td> <td>Board Room - Review FY2019 Tentative Budget</td> <td>1:00 PM</td> </tr> <tr> <td></td> <td>Budget Public Forum for public input</td> <td>6:30 PM</td> </tr> <tr> <td></td> <td>Board Room - Adopt FY2019 Tentative Budget</td> <td>7:00 PM</td> </tr> </tbody> </table>	<u>Date</u>	<u>Place</u>	<u>Time</u>	April 19	Board Room - Review FY2019 Tentative Budget	1:00 PM		Budget Public Forum for public input	6:30 PM		Board Room - Adopt FY2019 Tentative Budget	7:00 PM
<u>Date</u>	<u>Place</u>	<u>Time</u>											
April 19	Board Room - Review FY2019 Tentative Budget	1:00 PM											
	Budget Public Forum for public input	6:30 PM											
	Board Room - Adopt FY2019 Tentative Budget	7:00 PM											
April 20-30, 2018	Budget Director Prepares the FY2019 Popular Budget Report and the Internet Report for presentation to the citizens of Cobb County												
April 30, 2018	Budget Director advertise FY2019 Tentative Budget in the Marietta Daily Journal Advertise FY2019 Tentative Budget - Place Tentative Popular Report at <a href="http://www.cobbk12.org">www.cobbk12.org</a>												
May 17, 2018	<b><u>Board Meeting:</u></b> Board of Education, Superintendent, and CFO												
	<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 17</td> <td>Board Room - Budget Public Forum</td> <td>1:30 - 2:00 PM</td> </tr> <tr> <td></td> <td>Present agenda items for final approval of budget</td> <td>2:00 PM</td> </tr> <tr> <td></td> <td>Legal Adoption of the FY2019 Budget</td> <td>7:00 PM</td> </tr> </tbody> </table>	<u>Date</u>	<u>Place</u>	<u>Time</u>	May 17	Board Room - Budget Public Forum	1:30 - 2:00 PM		Present agenda items for final approval of budget	2:00 PM		Legal Adoption of the FY2019 Budget	7:00 PM
<u>Date</u>	<u>Place</u>	<u>Time</u>											
May 17	Board Room - Budget Public Forum	1:30 - 2:00 PM											
	Present agenda items for final approval of budget	2:00 PM											
	Legal Adoption of the FY2019 Budget	7:00 PM											
July 2, 2018	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.												

**EXECUTIVE SUMMARY  
FY2019 BUDGET CALENDAR**

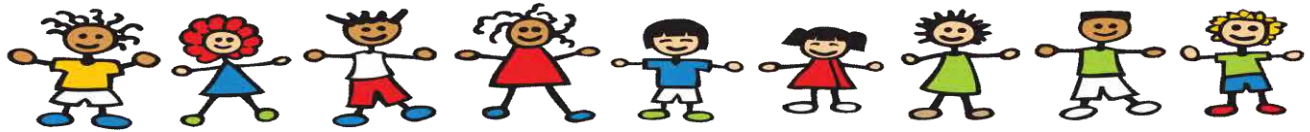
<u>Date</u>	<u>Tasks</u>												
July 10, 2018	Advertise third public hearings for Taxpayer Bill of Right in the newspaper.												
July 11, 2018	<p><b><u>Called Board Meeting:</u></b> Board of Education, Superintendent, and CFO</p> <table style="margin-left: 40px;"> <thead> <tr> <th style="text-align: 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>July 11</td> <td>Board Room - Tax Digest Public Hearing</td> <td>11:00 AM - 11:30 AM</td> </tr> </tbody> </table>	<u>Date</u>	<u>Place</u>	<u>Time</u>	July 11	Board Room - Tax Digest Public Hearing	11:00 AM - 11:30 AM						
<u>Date</u>	<u>Place</u>	<u>Time</u>											
July 11	Board Room - Tax Digest Public Hearing	11:00 AM - 11:30 AM											
July 19, 2018	<p><b><u>Board Meeting:</u></b> Board of Education, Superintendent, and CFO</p> <table style="margin-left: 40px;"> <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>July 19</td> <td>Board Room - Tax Digest Public Hearing</td> <td>12:00 PM - 12:30 PM</td> </tr> <tr> <td></td> <td>Board Room - Tax Digest Public Hearing</td> <td>6:00 PM - 6:30 PM</td> </tr> <tr> <td></td> <td>Board Room - Set the FY2019 Millage Rate</td> <td>7:00 PM</td> </tr> </tbody> </table>	<u>Date</u>	<u>Place</u>	<u>Time</u>	July 19	Board Room - Tax Digest Public Hearing	12:00 PM - 12:30 PM		Board Room - Tax Digest Public Hearing	6:00 PM - 6:30 PM		Board Room - Set the FY2019 Millage Rate	7:00 PM
<u>Date</u>	<u>Place</u>	<u>Time</u>											
July 19	Board Room - Tax Digest Public Hearing	12:00 PM - 12:30 PM											
	Board Room - Tax Digest Public Hearing	6:00 PM - 6:30 PM											
	Board Room - Set the FY2019 Millage Rate	7:00 PM											

**EXECUTIVE SUMMARY**  
**FY2019 PERSONNEL RESOURCE CHANGES – GENERAL FUND**



GENERAL FUND	FY2015 Revised Budget	FY2016 Revised Budget	FY2017 Revised Budget	FY2018 Revised Budget	FY2019 Approved Budget
<b>Instructional School Positions</b>					
Kindergarten Teachers	365.00	379.00	373.00	358.00	355.00
Kindergarten Early Intervention Program	100.50	106.00	121.50	106.50	132.50
Grades 1-3	1,018.00	1,069.00	1,076.00	1,044.00	1,027.00
Grades 1-3 Early Intervention Program	234.00	235.50	295.00	262.50	277.00
Grades 4-5	557.00	587.00	588.00	588.00	589.00
Grades 4-5 Early Intervention Program	124.00	130.50	174.00	178.00	185.00
Elementary Specialists	212.00	227.50	228.00	231.50	229.50
Grades 6-8	783.50	813.00	822.00	823.00	835.00
Grades 9-12/Alternative Program	996.00	1050.50	1065.00	1081.50	1083.50
Virtual Learning Teachers	13.00	11.00	11.00	11.00	11.00
Career & Technology	128.50	124.00	122.50	122.00	117.50
ROTC	28.00	28.00	28.00	28.00	28.00
IEL Intensive English Language Teacher	31.50	31.50	31.50	31.50	32.50
In School Suspension Teacher	41.00	41.00	41.00	0.00	0.00
Discretionary Staff - Certified	447.71	250.87	115.11	101.11	57.61
Magnet Coordinators & Teachers	18.00	18.00	18.00	18.00	18.00
English as a Second Language - ESOL	162.50	180.50	186.00	191.00	191.50
Gifted	405.50	445.50	493.00	517.00	541.00
Remedial Education Teachers	111.00	131.00	193.50	214.00	223.50
PBIS Positive Behavior Intervention	0.00	0.00	0.00	1.00	1.00
Special Ed - Teachers	1134.00	1237.00	1197.00	1254.00	1255.00
Special Ed - Preschool Teachers	79.50	79.50	79.50	79.50	79.50
Special Ed - Parapros	546.00	452.00	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	41.00	41.00
Kindergarten Parapros	365.00	379.00	373.00	358.00	355.00
Other Instructional Parapros	229.60	230.60	234.10	232.60	230.60
Virtual Learning Parapros	16.00	16.00	16.00	16.00	16.00
Media Specialists	126.00	126.00	126.00	126.00	126.00
Discretionary Staffs - Classified	2.10	0.00	3.00	3.00	1.50
<b>Total Instructional School Positions</b>	<b>8411.91</b>	<b>8516.47</b>	<b>8599.71</b>	<b>8606.71</b>	<b>8628.71</b>
<b>Other School Support Positions</b>					
Principals	108.00	109.00	109.00	109.00	109.00
Assistant Principals	204.00	207.00	211.00	227.00	229.00
Cobb Horizon Parent Facilitator	0.00	0.00	0.00	0.00	1.00
Cobb Horizon Coordinator	0.00	0.00	0.00	0.00	1.00
Counselors	251.50	253.50	255.00	256.50	257.50
Local School Secretary	110.00	110.00	110.00	110.00	109.00
Local School Bookkeeper	99.25	109.50	110.00	110.50	111.50
Local School Clerical	255.50	268.00	272.50	272.00	274.00

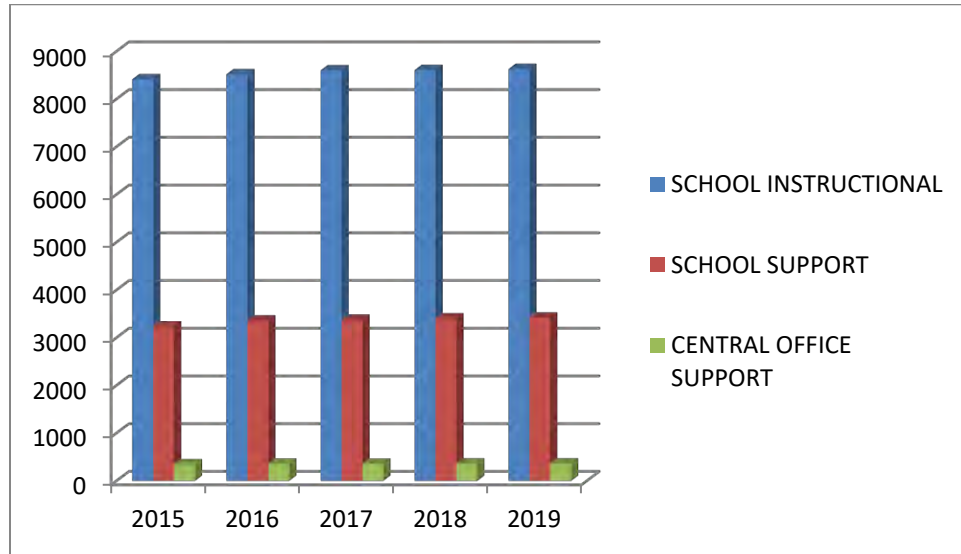
**EXECUTIVE SUMMARY**  
**FY2019 PERSONNEL RESOURCE CHANGES – GENERAL FUND (Continued)**



GENERAL FUND	FY2015 Revised Budget	FY2016 Revised Budget	FY2017 Revised Budget	FY2018 Revised Budget	FY2019 Approved Budget
Interpreters – ESOL/ Foreign Language	12.00	12.00	12.00	12.00	12.00
Interpreters – Special Ed	5.00	5.00	7.00	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	12.38
SpEd School Based Leadership AP	0.00	85.00	85.00	85.00	85.00
CBST Trainers	0.00	0.00	0.00	0.00	0.00
School Nurses & Consulting Nurses	102.80	101.92	103.68	103.68	102.80
Hospital / Homebound	3.00	3.00	2.00	2.00	2.00
Special Ed Preschool Specialist	1.00	1.00	1.00	1.00	1.00
Tech Specialists – Tech Dept	68.00	71.00	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	33.00
Campus Officers	37.00	44.00	44.00	45.00	46.00
Custodians	574.85	576.85	576.85	583.35	591.35
Bus Monitors	60.00	60.00	60.00	60.00	60.00
Bus Drivers (Regular & Sp Ed)	856.00	854.00	854.00	854.00	854.00
Maintenance	136.00	138.00	138.00	138.00	138.00
Mechanics – Fleet Maintenance	44.00	44.00	49.00	49.00	49.00
<b>Total Other School Support Positions</b>	<b>3233.65</b>	<b>3358.52</b>	<b>3376.78</b>	<b>3401.78</b>	<b>3418.78</b>
<b>Central Office Support Positions</b>					
Division 1 – General Administration	23.00	25.50	28.50	31.00	31.00
Division 2 – Operational Support	47.25	52.25	49.25	48.25	48.25
Division 2 – Human Resources	44.00	43.00	45.10	45.10	45.10
Division 3 – Technology	54.00	59.00	61.00	61.00	61.00
Division 4 – Academics-Teach & Learn	56.98	59.48	58.48	60.48	60.48
Division 4 – Academics-Special Ed Svcs	29.50	16.50	17.00	18.00	18.00
Division 4 – Accountability & Research	25.14	32.45	28.45	27.30	27.30
Division 5 – Leadership	16.50	17.50	17.00	18.00	18.00
Division 6 – Financial Services	46.70	52.70	51.70	52.70	52.70
<b>Total Central Office Support Positions</b>	<b>343.07</b>	<b>358.38</b>	<b>356.48</b>	<b>361.83</b>	<b>361.83</b>
<b>Grand Total – General Fund Positions</b>	<b>11,988.63</b>	<b>12,233.37</b>	<b>12,332.97</b>	<b>12,370.32</b>	<b>12,409.32</b>

**EXECUTIVE SUMMARY**  
**FY2019 PERSONNEL RESOURCE CHANGES – GENERAL FUND (Continued)**

**PERSONNEL RESOURCE CHANGES – GENERAL FUND**



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

School Year	FY2015	FY2016	FY2017	FY2018	FY2019 Projection
<b>General Fund Positions</b>	11,989	12,233	12,333	12,370	12,409
<b>Student Enrollment</b>	111,060	111,848	112,412	111,482	111,482
<b>Staff/Student Ratio</b>	1 : 9.26	1 : 9.14	1 : 9.11	1 : 9.01	1 : 8.98

**EXECUTIVE SUMMARY**  
**FY2019 PERSONNEL RESOURCE CHANGES – GENERAL FUND (Continued)**

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

FY2017

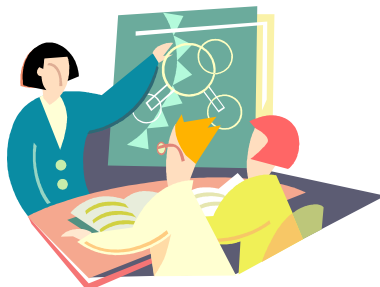
1. A 2.5% Raise for All Eligible Employees
2. An additional 64 Classroom Teachers
3. 180 Days School Year
4. Full Step for All Eligible Employees

FY2018

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

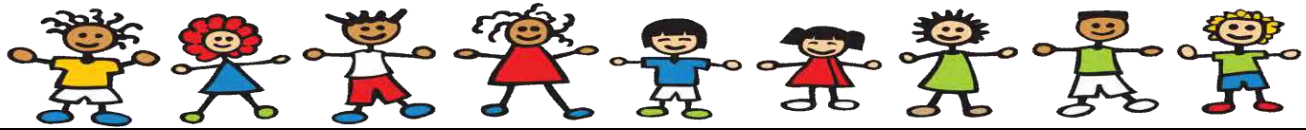
FY2019

1. A 1.1% Raise for All Eligible Employees
2. A 1.1% Bonus for All Eligible non-238 Day Employees
3. A Decrease to a 236 Day Work Year (with no decrease in salary) for 238 Day Employees
4. Full Step for All Eligible Employees





**EXECUTIVE SUMMARY**  
**FY2019 PERSONNEL RESOURCE CHANGES – OTHER FUNDS**



OTHER FUNDS	FY2015 Revised Budget	FY2016 Revised Budget	FY2017 Revised Budget	FY2018 Revised Budget	FY2019 Approved Budget
SPLOST 3	4.00	0.00	0.00	0.00	0.00
SPLOST 4	37.74	37.74	37.74	36.35	36.35
Title I	207.89	196.52	198.77	194.35	194.35
Title I - Stimulus	0.00	0.00	0.00	0.00	0.00
IDEA	287.15	310.90	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	9.97	13.00	12.50	10.98	10.98
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 – A (LEP)	11.81	18.45	18.45	7.20	7.20
Title IV	2.00	1.00	1.00	1.00	1.00
Adult Education	7.50	8.00	8.00	7.00	7.00
Psycho-Educational Centers	56.72	52.32	50.70	56.35	56.35
Facility Use	2.00	2.00	2.00	2.00	2.00
After School Program	3.10	4.10	4.10	4.10	4.10
Tuition School	1.16	1.00	1.00	1.00	1.00
Public Safety	21.00	21.00	21.00	21.00	21.00
Adult High School	3.50	2.60	2.60	2.60	2.60
Pre-Kindergarten (Lottery)	0.00	0.00	0.00	1.38	1.38
School Nutrition	1,217.00	1,217.00	1,218.00	1,218.00	1,218.00
Self Insurance	5.00	5.00	5.00	5.00	5.00
Purchasing	16.50	17.50	15.90	15.90	15.90
Flexible Benefits	1.00	1.00	1.00	1.00	1.00
<b>Grand Total – Other Funds Positions</b>	<b>1,894.15</b>	<b>1,909.13</b>	<b>1,908.66</b>	<b>1,896.11</b>	<b>1,896.11</b>

The District FY2019 Personnel total 14,305.43 (in FTE basis) including General Fund and Other Funds positions.



**EXECUTIVE SUMMARY  
COBB COUNTY SCHOOL DISTRICT  
FIVE YEARS GENERAL FUND FORECAST**

Type	Category	FY2018 Board Approved Revised Budget	FY2019	FY2020	FY2021	FY2022	FY2023	FY2024	Assumptions
1 Local	Property Tax Revenue	\$ 429,585,042	\$ 454,329,410	\$ 481,589,175	\$ 510,484,525	\$ 541,113,597	\$ 573,580,412	\$ 607,995,237	Property Digest Information FY2019 Projected Digest 6.00% FY2020 Projected Digest 6.00% FY2021 Projected Digest 6.00% FY2022 Projected Digest 6.00% FY2023 Projected Digest 6.00% FY2024 Projected Digest 6.00%
2	Other Tax Revenue	\$ 56,725,749	\$ 56,961,627	\$ 56,961,627	\$ 56,961,627	\$ 56,961,627	\$ 56,961,627	\$ 56,961,627	Constant
3	Other Local	\$ 5,433,184	\$ 8,696,386	\$ 8,696,386	\$ 8,696,386	\$ 8,696,386	\$ 8,696,386	\$ 8,696,386	Constant
4 State	Miscellaneous State Grant	\$ 5,727,725	\$ 6,339,714	\$ 6,339,714	\$ 6,339,714	\$ 6,339,714	\$ 6,339,714	\$ 6,339,714	Constant
5	QBE	\$ 520,175,159	\$ 537,173,102	\$ 537,173,102	\$ 537,173,102	\$ 537,173,102	\$ 537,173,102	\$ 537,173,102	Constant
6 Federal	Indirect Cost	\$ 3,068,357	\$ 3,554,432	\$ 3,554,432	\$ 3,554,432	\$ 3,554,432	\$ 3,554,432	\$ 3,554,432	Constant
7	ROTC	\$ 1,063,612	\$ 1,064,794	\$ 1,064,794	\$ 1,064,794	\$ 1,064,794	\$ 1,064,794	\$ 1,064,794	Constant
8	MedAce	\$ 967,238	\$ 1,059,795	\$ 1,059,795	\$ 1,059,795	\$ 1,059,795	\$ 1,059,795	\$ 1,059,795	Constant
9	Medicaid	\$ 653,591	\$ 644,630	\$ 644,630	\$ 644,630	\$ 644,630	\$ 644,630	\$ 644,630	Constant
<b>10 Revenue Total</b>		<b>\$ 1,023,399,657</b>	<b>\$ 1,069,823,890</b>	<b>\$ 1,097,083,655</b>	<b>\$ 1,125,979,005</b>	<b>\$ 1,156,608,077</b>	<b>\$ 1,189,074,892</b>	<b>\$ 1,223,489,717</b>	
11 Reserve Available	Funds Reserved in Prior Year	\$ 12,992,423	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
<b>Total Funds Available</b>		<b>\$ 1,036,392,080</b>	<b>\$ 1,069,823,890</b>	<b>\$ 1,097,083,655</b>	<b>\$ 1,125,979,005</b>	<b>\$ 1,156,608,077</b>	<b>\$ 1,189,074,892</b>	<b>\$ 1,223,489,717</b>	
12 Base	FY18 Revised Budget	\$ 1,036,392,080							
13	FY19 Proposed Budget		\$ 1,069,823,890						
14	Prior Year Continuation Budget			\$ 1,077,623,890	\$ 1,096,823,890	\$ 1,125,823,890	\$ 1,155,823,890	\$ 1,186,823,890	
15 Salary/Benefits	Annual Step Increase			\$ 12,000,000	\$ 12,500,000	\$ 13,000,000	\$ 13,500,000	\$ 14,000,000	Annual Step Increase for All Eligible Employees
16	Increased Benefit Cost			\$ 15,000,000	\$ 16,500,000	\$ 17,000,000	\$ 17,500,000	\$ 18,000,000	Estimated based on historical trends
17 One-Time Bonus			\$ 7,800,000	\$ (7,800,000)					
<b>Expenditure Total</b>		<b>\$ 1,036,392,080</b>	<b>\$ 1,077,623,890</b>	<b>\$ 1,096,823,890</b>	<b>\$ 1,125,823,890</b>	<b>\$ 1,155,823,890</b>	<b>\$ 1,186,823,890</b>	<b>\$ 1,218,823,890</b>	
<b>Forecasted (Deficit)/Surplus</b>		<b>\$ -</b>	<b>\$ (7,800,000)</b>	<b>\$ 259,765</b>	<b>\$ 155,115</b>	<b>\$ 784,187</b>	<b>\$ 2,251,002</b>	<b>\$ 4,665,827</b>	

**EXECUTIVE SUMMARY  
COBB COUNTY SCHOOL DISTRICT  
OTHER FUNDS FORECAST**

Fund	Beginning Fund Balance July 1, 2017	FY2018			FY2019			FY2020			FY2021			FY2022			Forecast Assumptions and Comments	
		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	Budget Revenue	Budget Expenditures	Ending Fund Balance June 30, 2022		
<b>SPECIAL REVENUE FUNDS</b>																		
<b>Federal Aid</b>																		
402	Title I	\$0	\$23,259,129	\$23,259,129	\$0	\$21,753,808	\$21,753,808	\$0	\$21,753,808	\$21,753,808	\$0	\$21,753,808	\$21,753,808	\$0	\$21,753,808	\$21,753,808	\$0	Grants are initially budgeted with last year amount
404	Special Education IDEA	\$0	\$20,256,577	\$20,256,577	\$0	\$20,173,712	\$20,173,712	\$0	\$20,173,712	\$20,173,712	\$0	\$20,173,712	\$20,173,712	\$0	\$20,173,712	\$20,173,712	\$0	Grants are initially budgeted with last year amount
406	Vocation Education CTAE	\$0	\$753,763	\$753,763	\$0	\$716,985	\$716,985	\$0	\$716,985	\$716,985	\$0	\$716,985	\$716,985	\$0	\$716,985	\$716,985	\$0	Grants are initially budgeted with last year amount
414	Title II - A	\$0	\$2,413,242	\$2,413,242	\$0	\$2,413,242	\$2,413,242	\$0	\$2,413,242	\$2,413,242	\$0	\$2,413,242	\$2,413,242	\$0	\$2,413,242	\$2,413,242	\$0	Grants are initially budgeted with last year amount
432	Homeless	\$0	\$72,308	\$72,308	\$0	\$72,308	\$72,308	\$0	\$72,308	\$72,308	\$0	\$72,308	\$72,308	\$0	\$72,308	\$72,308	\$0	Grants are initially budgeted with last year amount
460	Title III - A	\$0	\$1,487,184	\$1,487,184	\$0	\$1,487,184	\$1,487,184	\$0	\$1,487,184	\$1,487,184	\$0	\$1,487,184	\$1,487,184	\$0	\$1,487,184	\$1,487,184	\$0	Grants are initially budgeted with last year amount
462	Title IV - B	\$0	\$756,341	\$756,341	\$0	\$576,341	\$576,341	\$0	\$576,341	\$576,341	\$0	\$576,341	\$576,341	\$0	\$576,341	\$576,341	\$0	Grants are initially budgeted with last year amount
478	USDA Fruit & Vegetable	\$0	\$74,421	\$74,421	\$0	\$10,269	\$10,269	\$0	\$10,269	\$10,269	\$0	\$10,269	\$10,269	\$0	\$10,269	\$10,269	\$0	Grants are initially budgeted with last year amount
600	School Nutrition	\$19,198,472	\$55,724,429	\$58,619,078	\$16,303,823	\$56,456,700	\$57,141,405	\$15,619,118	\$56,456,700	\$57,141,405	\$14,934,413	\$56,456,700	\$57,141,405	\$14,249,708	\$56,456,700	\$57,141,405	\$13,565,003	Project using 0% Student Growth
<b>Special Programs</b>																		
549	Donations	\$226,377	\$45,238	\$271,615	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	Donations are budgeted as received
550	Facility Use	\$615,239	\$815,093	\$815,093	\$615,239	\$823,614	\$823,614	\$615,239	\$823,614	\$823,614	\$615,239	\$500,000	\$500,000	\$615,239	\$500,000	\$500,000	\$615,239	Continue FY2019 Budget (balanced)
551	After School Program	\$5,021,011	\$9,703,132	\$13,835,343	\$888,800	\$9,771,729	\$9,771,729	\$888,800	\$9,771,729	\$9,771,729	\$888,800	\$9,771,729	\$9,771,729	\$888,800	\$9,771,729	\$9,771,729	\$888,800	Project using 0% Student Growth
552	Performing Arts	\$282,452	\$407,966	\$407,966	\$282,452	\$420,177	\$420,177	\$282,452	\$420,177	\$420,177	\$282,452	\$420,177	\$420,177	\$282,452	\$420,177	\$420,177	\$282,452	Continue FY2019 Budget (balanced)
553	Tuition School	\$1,095,588	\$789,196	\$789,196	\$1,095,588	\$789,321	\$789,321	\$1,095,588	\$789,321	\$789,321	\$1,095,588	\$725,000	\$725,000	\$1,095,588	\$725,000	\$725,000	\$1,095,588	Continue FY2019 Budget (balanced)
554	Public Safety	\$623,460	\$1,458,262	\$1,458,262	\$623,460	\$1,464,302	\$1,464,302	\$623,460	\$1,464,302	\$1,464,302	\$623,460	\$1,479,843	\$1,479,843	\$623,460	\$1,479,843	\$1,479,843	\$623,460	Project 1.5% Step increase on personnel budget
556	Adult High School	\$255,671	\$302,639	\$302,639	\$255,671	\$312,438	\$312,438	\$255,671	\$312,438	\$312,438	\$255,671	\$312,438	\$312,438	\$255,671	\$312,438	\$312,438	\$255,671	Continue FY2019 Budget (balanced)
557	Art Career & Cultural Explore	\$18,370	\$2,600	\$2,600	\$18,370	\$2,600	\$2,600	\$18,370	\$2,600	\$2,600	\$18,370	\$2,600	\$2,600	\$18,370	\$2,600	\$2,600	\$18,370	Continue FY2019 Budget (balanced)
580	Miscellaneous Grants	\$18,297	\$391,028	\$391,028	\$18,297	\$0	\$0	\$18,297	\$0	\$0	\$18,297	\$0	\$0	\$18,297	\$0	\$0	\$18,297	Misc grants are budgeted as received
<b>State Aid</b>																		
510	Adult Education	\$0	\$1,195,601	\$1,195,601	\$0	\$1,196,500	\$1,196,500	\$0	\$1,196,500	\$1,196,500	\$0	\$1,196,500	\$1,196,500	\$0	\$1,196,500	\$1,196,500	\$0	Grants are initially budgeted using last year's
532	GNETS	\$336,681	\$5,731,941	\$5,731,941	\$336,681	\$5,851,613	\$5,851,613	\$336,681	\$5,851,613	\$5,851,613	\$336,681	\$5,851,613	\$5,851,613	\$336,681	\$5,851,613	\$5,851,613	\$336,681	Project using 0% Student Growth
560	Pre-Kindergarten (Lottery)	\$0	\$91,114	\$91,114	\$0	\$83,114	\$83,114	\$0	\$83,114	\$83,114	\$0	\$83,114	\$83,114	\$0	\$83,114	\$83,114	\$0	Continue FY2019 Budget (balanced)
<b>DEBT SERVICE FUND</b>																		
200	Debt Service	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	<u>Debt Payoff Comment</u> School District Bonded Debt was paid off
<b>INTERNAL SERVICE FUNDS</b>																		
691	Unemployment	\$631,058	\$300,000	\$300,000	\$631,058	\$300,000	\$300,000	\$631,058	\$300,000	\$300,000	\$631,058	\$300,000	\$300,000	\$631,058	\$300,000	\$300,000	\$631,058	Continue FY2019 Budget (balanced)
692	Self Insurance	\$7,917,735	\$6,469,108	\$6,544,108	\$7,842,735	\$6,438,807	\$6,438,807	\$7,842,735	\$6,438,807	\$6,438,807	\$7,842,735	\$6,438,807	\$6,438,807	\$7,842,735	\$6,438,807	\$6,438,807	\$7,842,735	Continue FY2019 Budget (balanced)
696	Purchasing/ Warehouse	\$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	\$1,530,907	\$1,530,907	\$0	Continue FY2019 Budget (balanced)
697	Flexible Benefits	\$0	\$98,307	\$98,307	\$0	\$100,583	\$100,583	\$0	\$100,583	\$100,583	\$0	\$100,583	\$100,583	\$0	\$100,583	\$100,583	\$0	Continue FY2019 Budget (balanced)
<b>CAPITAL PROJECTS FUNDS</b>																		
352	County-Wide Building Fund	\$448,808	\$6,473,555	\$6,838,723	\$83,640	\$3,538,141	\$3,261,141	\$360,640	\$3,238,141	\$3,261,141	\$337,640	\$3,238,141	\$3,261,141	\$314,640	\$3,238,141	\$3,261,141	\$291,640	Continue FY2019 Budget (balanced)
382	System Wide County Wide Fund	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	Continue FY2019 Budget (balanced)

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 PURPOSE LOCAL OPTION SALES TAX REVENUES**

	2019	2020	2021	2022	2023	2024
Jan		15,102,258	15,328,660	15,601,300	15,880,696	16,137,960
Feb	11,448,617	11,691,230	11,866,495	12,077,557	12,293,848	
March	11,862,832	12,114,222	12,295,829	12,514,527	12,738,643	
April	12,808,680	13,045,759	13,257,231	13,496,132	13,729,586	
May	12,534,357	12,766,359	12,973,300	13,207,086	13,435,540	
June	12,978,130	13,218,345	13,432,614	13,674,676	13,911,219	
July	12,786,570	12,992,281	13,215,435	13,456,812	13,681,375	
Aug	12,966,263	13,174,865	13,401,154	13,645,924	13,873,643	
Sept	12,790,472	12,996,246	13,219,467	13,460,918	13,685,549	
Oct	13,140,680	13,328,075	13,561,878	13,813,035	14,035,120	
Nov	12,775,751	12,957,941	13,185,252	13,429,435	13,645,351	
Dec	12,850,301	13,033,555	13,262,191	13,507,798	13,724,975	
Yr. Total	138,942,653	156,421,136	158,999,506	161,885,200	164,635,545	16,137,960
						797,022,000



P.O. Box 649  
Marietta, GA 30061-0649  
tax@cobbtax.org  
www.cobbtax.org

**CARLA JACKSON**  
Tax Commissioner

**HEATHER WALKER**  
Chief Deputy

June 25, 2018

Mr. Chris Ragsdale  
Cobb County Board of Education  
P. O. Box 1288  
Marietta, GA 30061

Dear Mr. Ragsdale:

This is to certify the 2018 School Digest as follows:

**NET M & O DIGEST**

Total Real Property	23,677,091,001
Total Personal Property	1,963,114,481
Total Motor Vehicle	424,772,870
Total Mobile Home	11,963,700
Total Public Utilities	839,298,067
Total Timber 100% Value	117,408
Heavy Duty Equipment	1,888,857

**NET TOTAL**

**26,918,246,384**

Sincerely Yours,

Carla Jackson  
Tax Commissioner  
cc: Brad Johnson, Chief Financial Officer

CJ/gl

## NOTICE

The Cobb County Board of Education does hereby announce that the school district's millage rates will be set at a meeting to be held at 514 Glover Street, Marietta, Georgia in the Board Room on July 19, 2018 at 7:00 PM and pursuant to the requirements of O.C.G.A. 48-5-32, does hereby publish the following presentation of the current year's tax digest and levy, along with the history of the tax digest and levy for the past five years.

### CURRENT 2018 TAX DIGEST AND 5-YEAR HISTORY OF LEVY - GENERAL FUND

<u>COUNTY SCHOOL</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>
Real & Personal	24,316,227,280	25,628,266,683	27,336,976,617	29,624,031,915	31,424,436,506	34,209,208,121
Motor Vehicles	1,831,526,900	1,572,982,310	1,128,274,310	823,712,610	583,963,950	424,772,870
Mobile Homes	13,259,039	12,923,089	12,938,480	12,581,964	12,038,537	11,963,700
Timber - 100%	6,200	25,813	0	23,000	73,877	117,408
Heavy Duty Equipment	672,193	1,550,272	1,747,848	2,319,221	2,281,434	1,888,857
Gross Digest	26,161,691,612	27,215,748,167	28,479,937,255	30,462,668,710	32,022,794,304	34,647,950,956
LESS M&O Exempt	(5,685,530,515)	(5,860,902,407)	(6,438,239,118)	(7,098,878,872)	(7,146,009,352)	(7,729,704,572)
Net M&O Digest	20,476,161,097	21,354,845,760	22,041,698,137	23,363,789,838	24,876,784,952	26,918,246,384
Gross M&O Millage	18.90	18.90	18.90	18.90	18.90	18.90
LESS Rollbacks						
PLUS Increases						
Net M&O Millage	18.90	18.90	18.90	18.90	18.90	18.90
Net Taxes Levied	386,999,445	403,606,585	416,588,095	441,575,628	470,171,236	508,754,857
Net Taxes \$ Increase/Decrease	(5,010,190)	16,607,140	12,981,510	24,987,533	28,595,608	38,583,621
Net Taxes % Increase/Decrease	-1.28%	4.29%	3.22%	6.00%	6.48%	8.21%



**COBB COUNTY SCHOOL DISTRICT  
MILLAGE RATE TRENDS**

**Metro Atlanta Millage Rate Comparison**

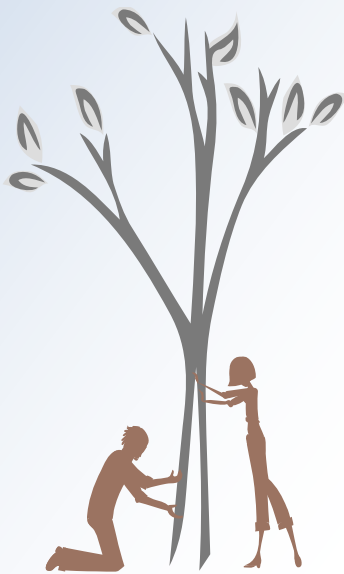
Metro Atlanta System	General Fund Millage	Bond Millage	Total Millage	Standard Homestead Exemption
Atlanta (APS)	21.740	0.000	21.740	\$30,000
<b>Cobb</b>	<b>18.900</b>	<b>0.000</b>	<b>18.900</b>	<b>\$10,000</b>
Dekalb	23.380	0.000	23.380	\$10,000
Fulton	18.546	0.000	18.546	\$30,000
Gwinnett	19.800	2.050	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
2019	18.90	0.00	18.90





# 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

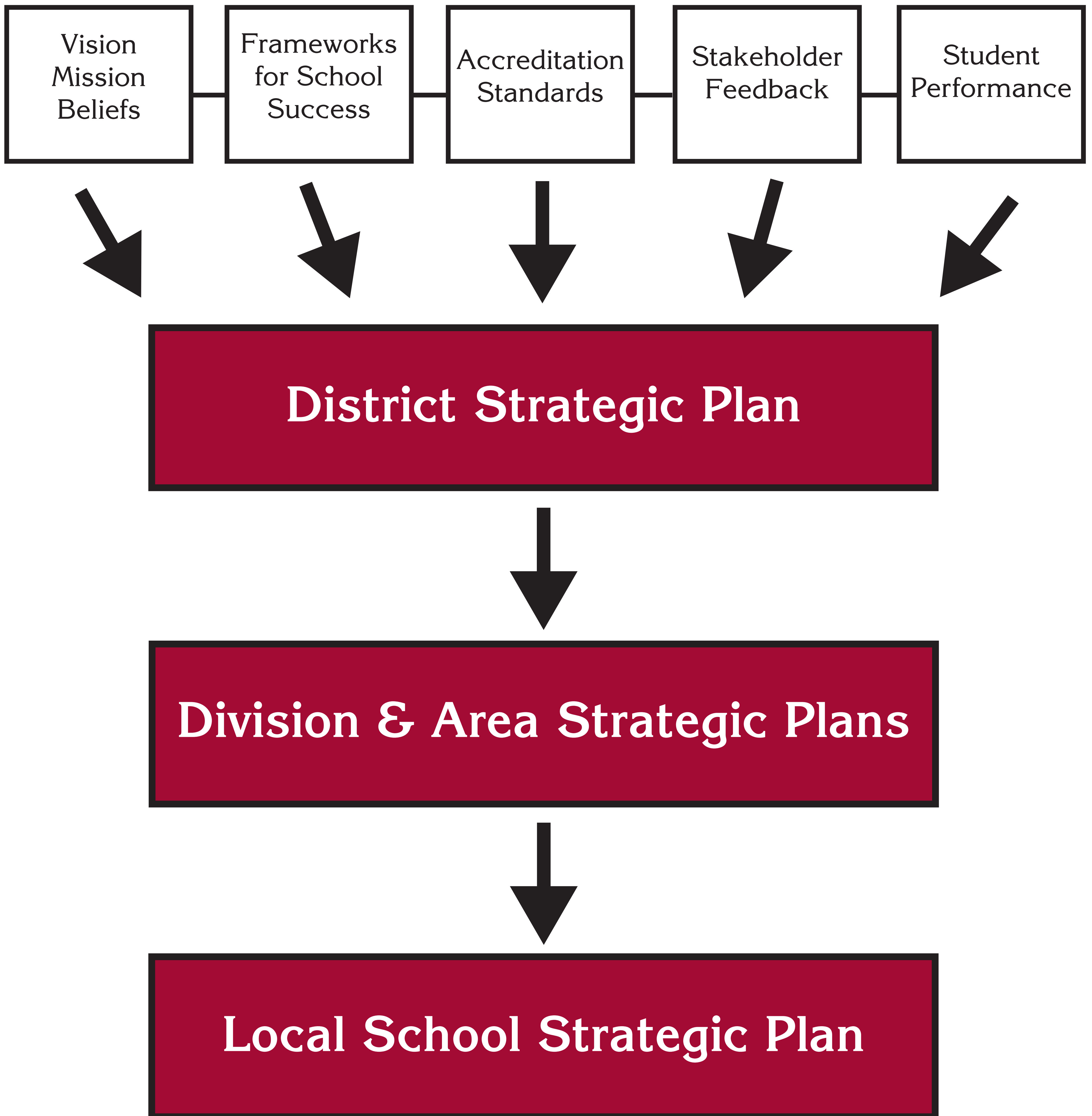
Indicator	2015	2016	2017
Four-Year Graduation Rate	81.4	83.8	83.6
Five-Year Graduation Rate	81.7	85.0	87.0
Lexile Levels (Grade 11)	66.7	71.4	75.7
College Ready	44.8	51.7	47.0
On-Track for Graduation	76.8	87.2	83.8
Career Ready	52.0	47.3	60.0
Advanced Academics	60.2	61.5	61.6
Stakeholder Satisfaction 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



COBB COUNTY  
SCHOOL DISTRICT

ONE TEAM  
ONE GOAL  
STUDENT SUCCESS

## District Direction for Continuous Improvement





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

<i>Superintendent's Priorities</i>	<i>District Initiatives</i>	<b>Local School Key Actions:</b> (List as many actions as needed in each box.)	<b>Measured by:</b>	<b>Results of Key Actions from last year's plan:</b> (Due September 1)
Simplify the foundation of teaching and learning to prepare for innovation.	<i>Ensure all teachers prioritize standards.</i>	1. All staff will actively engage in Cobb Collaborative Communities (CCC) during the 2018-19 school year. A key component in ensuring the development of high functioning teams is the CCCs will review the Cobb Teaching and Learning Framework to then be able to differentiate between priority and supporting standards. The CCCs will use the following criteria to make the distinction of priority: <ol style="list-style-type: none"> <li><u>Readiness</u>- knowledge and skills for the next level of instruction and in life</li> <li><u>Endurance</u>- knowledge and skills beyond a single assignment, test, or project</li> <li><u>Leverage</u>- knowledge and skills of value in multiple disciplines</li> <li><u>External exams</u>- concepts and skills likely to encounter on standardized tests, college entrance exams, etc...</li> </ol>	Ongoing administrative monitoring of CCCs, Subject Area Collaboration Days, and Special Education Collaboration Days  Ongoing review of CCC meeting minutes (includes Unit Plan, Team Agenda, and Data Plan)  Classroom walks and TKES observations	Two protected days for collaboration each week (Wednesdays and Thursdays) and professional learning on most Tuesdays  Two collaboration days for CCCs- one per semester for all regular ed. teachers in each subject area and a half day for special education teachers in each subject they teach  All teachers trained in CTLS and CCCs participated in additional CTLS training from TTIS on an as needed basis, including how to access the Cobb Teaching and Learning Framework and Standards

	<p><i>Conduct weekly, collaborative, teacher team meetings based on the 4 critical questions.</i></p>	<ol style="list-style-type: none"> <li>1. All staff will continuously engage in weekly collaborative, teacher team meetings, throughout the 2018-19 school year to answer the four critical and guiding questions.</li> <li>2. What do we want students to learn?</li> <li>3. How will we know what they have learned it?</li> <li>4. How will we respond when they don't?</li> <li>5. How will we respond when they do?</li> <li>6. We will implement weekly collaborative meeting to answer how mastery of prioritized standards will be demonstrated and to review and edit common formative and summative assessments to align to priority standards.</li> <li>7. Collaboration will focus on planning balanced and engaging instruction to learn the standards in the most effective ways, and it will include appropriate intervention and enrichment strategies.</li> <li>8. Collaboration will also occur among special education teachers on instructional practices and data progress monitoring to ensure specialized data driven instruction.</li> <li>9. Clarify and improve the Learning Questions that are posted in the classrooms daily. It should be standards based and student focused.</li> <li>10. Continue to develop and implement STEM lessons in all classes and for all students; pursue Cobb County STEM Certification for the 2018-19 school year</li> </ol>	<p>Ongoing administrative monitoring of CCCs, Subject Area Collaboration Days, and Special Education Collaboration Days</p> <p>Ongoing review of CCC meeting minutes (includes Unit Plan, Team Agenda, and Data Plan)</p> <p>Classroom walks and TKES observations</p>	<p>Staff fully-trained on 4 critical questions, including training on SMART goals</p> <p>Technology training to support the 4 questions through professional learning sessions on Tuesdays</p> <p>More consistent CCC collaboration with norms, roles, agenda, and unit plan in place</p> <p>Use of reassessment and re-teaching based on student data increased and documented in data notebook and CCC agenda minutes; some CCCS transitioned to One Note On-line Notebook</p> <p>Collaboration increased among gen ed. and spec. ed. teachers with two protected collaboration days instead of one (Wed and Thurs)</p> <p>Special education teachers utilized a specialized instruction lesson planning template</p> <p>Guiding coalition team set up with teacher leaders across subject areas and grades to inform, assist, guide the CCC process in the building</p> <p>Students who meet the qualifications can earn high school credit for successful completion of Algebra, Physical Science, Spanish I, and Visual Arts</p> <p>Student utilized the on-line science course offered through Georgia Virtual Learning</p> <p>STEM and Technology teacher added to the staff to support students and</p>
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				<p>teachers and the Learning Commons model has continued to progress and also supports STEM lessons</p> <p>STEM team is operational and prepared to pursue Cobb County STEM certification for the 2018-19 school year</p>
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**Board Goal 2: *Differentiate resources for students based on needs.***

<i>Superintendent's Priorities</i>	<i>District Initiatives</i>	<b>Local School Key Actions:</b> (List as many actions as needed in each box.)	<b>Measured by:</b>	<b>Results of Key Actions from last year's plan:</b> (Due September 1)
Use data to make decisions.	<i>Utilize CTLS to assess, develop, deliver, and analyze common formative assessments in all core content areas.</i>	<ol style="list-style-type: none"> <li>1. Refine the use of CTLS assessment tool for the creation of common summative and formative assessments for all units and for the data review process</li> <li>2. Continue to implement balanced assessments and the data reflection process</li> </ol>	Reports in CTLS Assess, as generated by teacher as well as by subject	<p>Increased use of CTLS data (at least one formative and one summative assessment per unit)</p> <p>Use of reassessment and re-teaching based on student data increased</p> <p>All staff fully trained in how to do constructed response items in CTLS</p>

	<p><i>Deliver, analyze, and adjust instruction in reading and math, utilizing data from Universal Screener (RI and MI).</i></p>	<p>1. Administer the RI and MI according to district protocol for the 2018-19 school year and use the data to deliver, analyze, and adjust instruction</p>	<p>RI and MI Data</p>	<p>RI and MI data analyzed in CCCs when planning and adjusting instruction and for intervention and enrichment activities</p> <p>RI is one component used for placing student in appropriate course (on-level or AC) for grades 7 and 8</p>
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	<p><i>Increase percentage of students performing at grade level in reading and math.</i></p>	<ol style="list-style-type: none"> <li>1. Provide reading to all students in 6<sup>th</sup>, 7<sup>th</sup>, and 8<sup>th</sup> grade with appropriate course placement (on-level or AC)</li> <li>2. Provide Read-180 instruction for any student reading two grades below expectations</li> <li>3. Provide Math, Reading, and Writing Labs to all students for re-teaching and re-enforcement</li> <li>4. Provide Math Connections to students in 8<sup>th</sup> grade that need support</li> <li>5. Offer math tutoring to struggling students through Socrates Tutoring Program (tutors from a partner in education and coordinated by counselors)</li> <li>6. Improve and utilize the RTI2 and retention process to support struggling students by involving all stakeholders and widen the interventions available</li> <li>7. Continue to implement the Coaching Model for special education students in the 8<sup>th</sup> grade</li> <li>8. Refine implementation of a student mentor for at-risk students program called KICKS (Kids in Contact with Kids) to assist/connect with MOID (CHAMPS CLASS) students</li> <li>9. Continue to implement the state guidelines for attendance monitoring at 3, 5, and 7 absences and the Truancy Intervention Panels</li> </ol>	<p>CCRPI Data</p> <p>EOG and EOC Milestone Data</p> <p>RI Data</p> <p>RTI2</p> <p>Attendance Data</p>	<p>Math connections was implemented for 7<sup>th</sup> and 8<sup>th</sup> grade identified students; Read 180- was set up for 6<sup>th</sup>, 7<sup>th</sup>, and 8<sup>th</sup> grade students; students enter or exit in/out of class as needed each quarter</p> <p>Math lab offered to all students; mid-year increased this from one day to two days a week based on student need</p> <p>Reading and writing lab was offered to all students one day a week</p> <p>Socrates tutoring based on need that specifically targeted students on RTI-Tier 2 or 3 and retention candidates</p> <p>RTI was implemented each month to support struggling students and to identify students in danger of retention</p> <p>EOG retest administered to 8<sup>th</sup> grade students that did not meet the minimum criteria to pass Math and ELA/Reading</p> <p>Coaching model data shows decreased support needed for special education students</p> <p>KICKS mentors fully operational</p> <p>Growth mindset strategies taught to all students though math classes by counselors through classroom guidance lessons</p> <p>School social worker and counselors conducted a positive incentive program for historically truant students</p>
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				Counselors, Administration, Attendance Clerk, Social Worker, and Teachers implemented the truancy model and monitored attendance
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**Board Goal 3: *Develop stakeholder involvement to promote student success.***

<i>Superintendent's Priorities</i>	<i>District Initiatives</i>	<b>Local School Key Actions:</b> (List as many actions as needed in each box.)	<b>Measured by:</b>	<b>Results of Key Actions from last year's plan:</b> ( <u>Due September 1</u> )
Make Cobb the best place to teach, lead, and learn.	<i>Utilize stakeholder input to improve school processes.</i>	Involve stakeholders through: <ol style="list-style-type: none"> <li>1. Participation in PTSA Executive Board and Committees</li> <li>2. LMMS Foundation</li> <li>3. LMMS School Council</li> <li>4. Monthly Coffee Talks with Principal</li> <li>5. Hot Topic Parent Meetings- sponsored by the Counselors</li> </ol>	Georgia Climate Survey Data PTSA Meeting Minutes Foundation Meeting Minutes School Council Meeting Minutes	All stakeholder events implemented and attended by parents

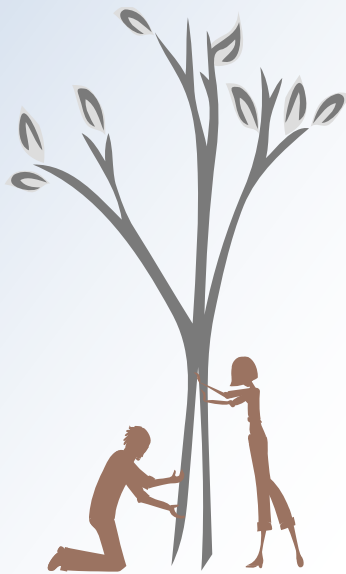
	<p><i>Establish programs and practices that enhance parental involvement and reflect the needs of students and their families.</i></p>	<ol style="list-style-type: none"> <li>1. Consistently promote volunteerism- class and school activities, field trips, lab volunteers, etc...</li> <li>2. Cobb Chamber- Principal for the Day</li> <li>3. Kennesaw Business Association participation</li> <li>4. Career Day</li> <li>5. Eagle Entrepreneurial Extravaganza- EEE</li> <li>6. Socrates Club (Partner in Ed. Tutors)</li> <li>7. College Planning Institute (Partner in Ed. workshops for parents)</li> <li>8. Coffee Talk</li> <li>9. Counselor Text Alerts- Remind</li> <li>10. International Night</li> <li>11. Rally Week</li> <li>12. End of Year Carnival Celebration</li> <li>13. Quarterly Honor Roll Recognition and End of Year Honors Program</li> <li>14. Student Performances to highlight student growth in music and drama programs</li> <li>15. Character Education Program- (Character Corner Lessons and Soda Social Student Recognition)</li> <li>16. Student of the Day Recognition</li> <li>17. Clean Eagle Card Celebration- Fun Fridays Each Quarter</li> <li>18. Sources of Strength</li> <li>19. PTSA Email Blasts</li> </ol>	<p>Local School- Parent and Community Feedback</p>	<p>All student recognition, and parent involvement programs implemented and increased engagement</p> <p>MOID (CHAMPS) increased parent involvement with more afterschool socials for peers and their families, with some KICKS students also attending</p> <p>Added Fun Fridays celebrations this year at the end of each quarter for clean Eagle Cards as a positive incentive for good behavior</p> <p>Student of the Day implemented all year</p> <p>Honor Roll Recognition for all three grades</p> <p>Sources of Strength purchased for implementation in 2018-19</p>
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**Board Goal 4: *Recruit, hire, support and retain employees for the highest level of excellence.***

<i>Superintendent's Priorities</i>	<i>District Initiatives</i>	<b>Key Actions:</b> (List as many actions as needed in each box.)	<b>Measured by:</b>	<b>Results of Key Actions from last year's plan:</b> (Due September 1)
<p>Make Cobb the best place to teach, lead, and learn.</p>	<p><i>Develop teacher leaders.</i></p>	<ol style="list-style-type: none"> <li>1. Guiding Coalition Team will attend Solution Tree "PLC at Work" Conference and re-deliver at grade level meetings to all teachers</li> <li>2. Continue to build the Leadership Team CCC by meeting once a month and increasing shared leadership model</li> <li>3. Continue Teacher Mentorship program for "New to LMMS" faculty and staff</li> <li>4. Continue to implement Teacher-Led Action Teams and Teacher-Sponsored Clubs and Organizations</li> <li>5. Principal will organize and mentor a new Aspiring Administrator group for Teacher Leaders in the building</li> </ol>	<p>Self-Assessment Professional Goals  Administrative Observations</p>	<p>Leadership team met once a month and grade level leads redelivered at grade level meetings</p> <p>Subject area coordinators attended district meetings and redelivered to subject area teachers</p> <p>Teacher mentors assigned to "New to LMMS" teachers and "First Year New Teachers"</p> <p>Action Teams were implemented with teacher-led committees including Leadership Team, Guiding Coalition, STEM Team, Collegiality, International Night, Rally, Relay for Life, Wellness, etc...</p> <p>Variety of Clubs and Organizations sponsored by Teachers including FCA, Coding Club, Jr. Beta, Helping Hands, Student Council, STEM Club, etc...</p>

	<p><i>Develop professional learning needs based on TKES and LKES evaluations and collaboration rubrics.</i></p>	<p>Develop a professional learning plan that addresses differentiated options for teachers that include:</p> <ol style="list-style-type: none"> <li>1. Teacher Leader and CCC Collaboration to develop high functioning and collaborative teams</li> <li>2. Utilize best instructional practices to teach standards including content specific needs, Technology application in classroom, enhancing Rigor/DOK, STEM practices, CTLS and assessment support; all teachers will become Microsoft Innovative Educator certified</li> <li>3. Provide two collaboration days with subject specific training for academic teachers and the sped teachers in content CCCs to examine data, refine unit plans, design common formative and summative assessments using CTLS data tools, and participate in peer walk-through observations.</li> <li>4. SSA will provide training for special education teachers to gain skills in specialized instruction and reflection on student data</li> <li>5. Utilize individual professional development plans as needed for teachers to target specific standards where improvement is needed</li> </ol>	<p>Results from TKES and LKES evaluations</p>	<p>The professional learning plan was developed and fully implemented with sessions for all staff, as well as sessions targeting a particular group as needed. Evidence of implementation was noted throughout the TKES process.</p> <p>All staff were provided with two collaboration days with training supports as needed</p> <p>Training for special education teachers was provided and evidence of implementation was noted through the TKES process</p> <p>Connection teachers provided with collaboration time on early release days and two half day collaboration days to meet with other singletons in the area</p>
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# Instructional Priorities & Performance

# THE COBB COMMITMENT

**COBB**  
**TEACHING AND**  
**LEARNING**  
**STANDARDS**

**CLEARLY**  
**ARTICULATED**  
**LEARNING**  
**STANDARDS**



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

**BALANCED**  
**APPROACH TO**  
**TEACHING &**  
**LEARNING**

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

**INTENTIONAL**  
**LEARNING**  
**ENGAGEMENT**



**STUDENT** **DATA TEAMS & CTLs**  
**PROGRESS**  
**MONITORING**

**MONITORING**  
**EVERY STUDENT'S**  
**LEARNING**  
**PROGRESS**



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

## INSTRUCTIONAL PRIORITIES & PERFORMANCE WHAT IS STUDENT SUCCESS?



Bullard Elementary School kindergarten teacher Bonnie McKinney watches as her students build a bridge out of LEGOs as part of an in school field trip that she won for the school over the summer.

### **How can we ensure “student success”?**

Several weeks ago we announced that we had applied with the state of Georgia’s Department of Education to launch a pilot assessment program that focuses on the individual student.

Then we explained to you why we believed that the time had come to redefine how we judge what student “success” is.

Today, we’d like to attempt to redefine what we mean by “student success.”

If student success can’t be measured by a single test grade or a single grade in a class, then what can we turn to, to understand what success is?

We recently asked our community stakeholders; parents, employees, and taxpayers, what our students should know upon graduating.

Here were some of the most popular answers that you, our community, responded with:

Student success is knowledge of Mathematics, Language Arts, Science, Technology, Engineering, a Foreign language, History, and the other Social Sciences.

Student success is living a healthy lifestyle.

Student success is learning about Fine Arts, leadership, and communications skills.

Student success is the ability to manage your personal finances, run a business, and display a strong work ethic.

## **INSTRUCTIONAL PRIORITIES & PERFORMANCE**

### **WHAT IS STUDENT SUCCESS? (Continued)**

In the Cobb County School District, we believe all of these things tell a part of the story when it comes to what “student success” is. Each plays a vital role in developing the “whole child,” and each reminds us that every person is an individual and will have different measurements for explaining what success really is.

Every single student who matriculates through our halls and in our district is a unique being with strengths, weaknesses, and experiences that differentiate them from every other student on our rolls. As a single test score, or grade, is useless, on its own, as a measure of success – so too are any one of these measurements. To truly gauge whether or not a student is successful, we must use a wide array of measurements and standards, and we should be willing to be flexible in evaluating what success is for each and every student.

The real question is can we “pre-judge” what student success will be, for every student? Maybe not.

This is precisely why we have developed the Cobb Teaching and Learning System (CTLS), which allows us to monitor the progress of every student, on multiple levels, across long periods of time. CTLS not only allows us the ability to monitor our students, but it provides feedback to help us support student growth, and real-time data to inform how we proceed with their education. CTLS doesn’t do this for “the average” student, or for entire classes, it does this for each and every student every single day.

By utilizing CTLS we can hone in on a student’s academic needs more precisely, and provide them with timely, tailored instruction to meet their individual needs.

While we may not know precisely what “success” will look like for each person, we do know the best way to prepare each and every one of our students to be ready when their opportunity for success presents itself. Not only do we know how to prepare our students, but we are also committed to preparing them and this is what makes the Cobb County School District the best place to lead, teach, and learn.

## INSTRUCTIONAL PRIORITIES & PERFORMANCE WHAT IS STUDENT SUCCESS NOT?



Do you know what the Cobb County School District motto is?

One Team. One Goal. Student Success.

It is a motto that every teacher, administrator, and staff member will hear, say, and read dozens of times each year. Not only will they hear or see these words, they will also internalize them because the district truly is focused on ensuring *success* for each and every one of our students.

Understanding that success is the goal of our district, the question then becomes, “What is success?”

Is it a score on a test?

Is it a grade in a class?

Is it a graduation?

Is it learning how to read, to balance a checkbook, to show up to work on time, or to help others in need?

We don't think there is an easy answer to these questions. All of these things can play some role in telling us what student success is, but none on their own can answer this for us.

Our students are not some number on a test or in a class. No, they are unique individuals with different life experiences, talents, abilities, roadblocks, and stepping stones.

As such, a single grade, from a single test, on a single day cannot be our measure of success.

So then why do we focus so much of our time, resources, and attention on a few of our test scores?

We do it because it's easy. It's the easiest way to put a numeric value on what our students “know,” which means it's the easiest way to evaluate our schools, which means it's the easiest way to tell our stakeholders (and voters) that our schools are successful. Sadly, as we all know, the easiest way is almost never the best way.

The Cobb County School District has decided that the time has come to stop doing things the “easy way” and to refocus our efforts on doing things in the best way possible for our students.



**INSTRUCTIONAL PRIORITIES & PERFORMANCE**  
**WHAT IS STUDENT SUCCESS NOT? (Continued)**

What does this mean?

It means that we must reevaluate how we measure student success.

As Superintendent Ragsdale is fond of saying, “Success is more than a test score.” No longer will we pretend that student success can be measured by a test score, instead we’ll use testing as a diagnostic tool to better our instruction. Again, the Superintendent explains, “Assessment has been about what students know, on one specific day. Assessment should be a tool, used by teachers, to guide instruction for each and every student.”

If we say that we are dead-set on helping each and every one of our students succeed, then we must do everything we can to make that goal a reality. Which is why we are excited that the Cobb County School District was among the first to apply for an assessment waiver from the state that will allow us to shift our focus from “end-of-the-year” testing to a more complete system of measuring student success.

For the betterment of all of our students, and to better assist our students on their road to success, we will, we must, do everything in our power to give them the best education possible.

We are committed to this cause. One Team. One Goal. Student Success.

**INSTRUCTIONAL PRIORITIES & PERFORMANCE  
COMMITTED TO SERVING EACH AND EVERY CHILD**



*“Our goal is to align our resources and our people so that we can ensure student success.” — Sherri Hill, Chief School Leadership Officer*

**The Cobb County School District** is the 23rd largest district in the nation. It is also among the most diverse — racially, ethnically, linguistically, religiously, and socio-economically. Our district also manages a high transiency rate of more than 20%.

During the 2017-18 school year, almost 43% of our students qualified for free or reduced lunches, and our cafeterias served more than 7 MILLION of those meals to our economically disadvantaged students.

So when the District says that our primary goal is to serve and to educate each and every child, we mean it.

The Cobb County School District is always striving to ensure that each and every student in the district receives the care and attention that they need. Sherri Hill, the Chief School Leadership Officer for the district, explains how (and why) the county goes about ensuring the success of each and every one of our students, no matter their needs.

***“Our goal is to align our resources and our people so that we can ensure student success... Cobb really is a school system where we are one team with one goal, student success. It doesn’t matter how the student comes to us we are going to do everything we can to ensure student success. This is the best place to teach, lead, and learn.”***

**INSTRUCTIONAL PRIORITIES & PERFORMANCE  
COMMITTED TO SERVING EACH AND EVERY CHILD (Continued)**

**The proof is in the data.**

While Georgia’s state graduation rate is just a touch over 80%, Cobb’s is well over at almost 84%.

On the Georgia Milestones tests, **the district average score bested the state** average across every field of study measured.

**Cobb Compared to Georgia in 17/18**

		% Levels 2–4 in 17/18		Difference
		Cobb	Georgia	Cobb – Georgia
<b>ES &amp; MS Courses</b>				
EOG	ELA	80.5	72.3	+8.2
EOG	Math	84.1	76.8	+5.5
EOG	Science	70.6	66.1	+4.5
EOG	Soc Stu	81.1	77.0	+4.1
<b>HS Courses</b>				
EOC	ELA	86.8	79.5	+7.3
EOC	Math	82.1	70.5	+11.6
EOC	Science	83.7	70.9	+12.8
EOC	Soc Stu	86.7	75.4	+11.3

## INSTRUCTIONAL PRIORITIES & PERFORMANCE COBB TEACHING AND LEARNING SYSTEM (CTLS)



Instead of chalkboards, Cobb teachers supplement lessons with information on flat panel smart boards. Instead of the grade books of yesterday, teachers track student progress in a revolutionary digital platform, [Cobb Teaching and Learning System \(CTLS\)](#).

Teachers across the Cobb County School District wheel carts into their classrooms filled with tablets and laptops, which provide students with hands-on digital learning opportunities and expand what the students learn through traditional workbooks and textbooks. Some Cobb students have even lightened the load in their bookbags thanks to digital textbooks. In total, the Cobb County School District provides over 45,000 laptops and tablets for schools to ensure students have access to the technology they need. Students also have access to about 34,000 desktop computers.

### ***Why is there an emphasis on digital learning and incorporating technology into classrooms?***

Because in the Cobb County School District, teachers are preparing students for success both in and beyond the classroom. They are both providing the tools students need to learn and empowering students for a digital world. It's a world the students know very well outside the classroom. They carry their own smartphones and tablets. They turn to the digital world for research, suggestions on where to eat, the latest sports scores, communication tools, books to read, and more.

The Cobb County School District is meeting students where they're at and teaching them in a way that will create life-long learners who are successful in tomorrow's digital world. The abundant technology available to teachers and students has helped transform Cobb classrooms into digitally friendly classrooms.

Outside of the classroom, all Cobbs students are given access to Microsoft 365, which includes online versions of Word, PowerPoint, Excel, OneNote, and OneDrive cloud storage.

## INSTRUCTIONAL PRIORITIES & PERFORMANCE COBB TEACHING AND LEARNING SYSTEM (CTLTS)

Adding to the digital instructional material available to students, the Cobb County School District recently partnered with the Cobb County Public Libraries so students are able to more easily access digital content from Cobb libraries. Student identification numbers double as [Library PASS accounts](#).

Some schools are also bring-your-own-device schools, which enables students to use their smartphones and tablets to connect with course material. Cobb students have access to free Wi-Fi on their devices in the school buildings.

Students are also able to link their devices with smart boards for a more interactive learning experience. New flat panel touchscreen whiteboards will be installed in all Cobb elementary schools by May 2019.

### *Why are Cobb students given so many avenues to digital technology?*

It's simple. When students are engaged, they are more likely to be actively involved.

For students who are unable to bring their own devices to schools, the Cobb County School District provides the technical resources students need to thrive in a digital classroom.

As an example, for students at **Osborne High School** who do not have access to their own digital device, the school has more than 2,000 tablets, laptops, and desktop computers. **Campbell High School** has almost as many. **Brumby Elementary School** has more than 500 tablets, alone. Smitha, Cooper, and Campbell middle schools have a combined 1,235 tablets available for student instruction.

There are almost 800 desktop computers at **Sprayberry High School**, 420 laptops at **Lassiter High School**, and 467 tablets at **Walton High School**.

In the Cobb County School District, educators work as one team to prepare digital age learners for success with the help of classroom resources, data-driven instruction, access to digital resources outside of the classroom, and by promoting digital citizenship.

## INSTRUCTIONAL PRIORITIES & PERFORMANCE CTLS FOR PARENTS



During the October 18 Board of Education meeting, **Cobb County School District** leaders discussed the January launch of a new parent portal—CTLS Parent—that will show parents what their child knows and provide resources to help their child master other content areas. Initially, CTLS Parent will roll out to a select group of schools to serve as a proof-of-concept. The District will collect feedback from parents and teachers before CTLS Parent is expanded to all schools.

CTLS Parent is part of the [Cobb Teaching and Learning System \(CTLS\)](#). The innovative digital platform empowers teachers with information on what each student knows and what they don't know so the educators can realign instruction time to help students achieve success. The new parent portal was developed with input from parent focus groups. Parents helped District leaders understand what Cobb parents want to see about their children. The system will not only provide information, in real-time, about the progress their students are making, CTLS Parent will also give parents access to on-demand resources so they can support their children at home. The thousands of District-vetted resources will make up Cobb's Learning Object Repository (LOR) within CTLS Parent.

“Parent engagement is critical to the success of the educational process,” said **Cobb Superintendent Chris Ragsdale**. “We have talked to parents. We have talked to teachers. With their help, we have developed a system that will help each student succeed, and I think CTLS could be used as a model to help students outside of Cobb succeed too.” The Cobb County School District has already taken steps to pilot CTLS as the foundation of a new assessment model for Georgia.

## INSTRUCTIONAL PRIORITIES & PERFORMANCE COBB METRICS



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### **Cobb Schools Applied to GaDOE to Pilot New Assessment System**

In the **Cobb County School District**, teachers know that students are more than a test score. The 23rd largest district in the country has applied to the Georgia Department of Education to launch a pilot assessment program that focuses on the individual student. It will show what each student knows and how to teach each student what they don't know.

The Cobb County School District leaders decided to develop the district's own assessment system to empower teachers, demonstrate learning, provide accountability, realign instruction time, and transform our education system.

The state of Georgia will review Cobb's application for a pilot assessment program during September's Georgia Board of Education meeting. If approved by the state board, Cobb's new assessments will give teachers the freedom to teach and students the freedom to learn.

For more information, go to [www.CobbMetrics.com](http://www.CobbMetrics.com).

### **Cobb County School District Leads the Conversation to Say Goodbye to End-of-Year Tests, Opts to Pilot a Student-Focused Assessment System with National Potential**

Every year, students in Georgia's public schools lose about a week of educational time taking state-mandated testing. That's five full days of instructional time that teachers could use to cover new topics or help students master skills where they have struggled. That's okay because the state-mandated tests will show the teachers where each individual student needs to improve and provide timely feedback on how to help each student succeed, right? Wrong. State-mandated tests, which are given toward the end of the school year, do not provide results to school districts until the next school year after the students have already settled into their new classrooms with new teachers. Any concerns identified by last year's test would have to be addressed by this year's teacher, who is already concentrating on preparing the students for the next end-of-the-year test.



## INSTRUCTIONAL PRIORITIES & PERFORMANCE COBB METRICS (Continued)

So, without year-end standardized testing how can school districts empower teachers with data on what their students know? How can states, like Georgia, hold the school districts accountable to educational standards?

The Cobb County School District has the solution. It's an innovative assessment model called [Cobb Metrics](#), which focuses on the individual student. It shows what each student knows and how to teach each student what they don't know.

The Cobb County School District's educational leaders decided to develop the district's own assessment system to empower teachers, demonstrate learning, provide accountability, realign instructional time, and lead the way in transforming the education system.

Cobb applied to the state of Georgia with an innovative assessment model to stop giving Cobb students the state-mandated Georgia Milestones summative test in favor of piloting the Cobb-created assessment system. Georgia approved Cobb's request in September, and the U.S. Department of Education is expected to give final approval before the end of the year.

Before Cobb is able to win federal approval, the Georgia Department Education must submit an application with the U.S. Department of Education with one alternative assessment model. Georgia is considering sending three state-approved assessment pilots to the U.S. Department of Education. However, due to the [strict requirements outlined in the federal assessment application](#), the federal government will only approve a plan with a single assessment pilot, which is capable of being scalable to the entire state.

Under Cobb's new assessment model, teachers will see instant feedback on what their students know so they can immediately adapt their instruction to meet the needs of their students. Instead of one test on one day, students have the opportunity to prove mastery many times throughout the year, which will provide teachers a more complete picture of what each student knows. Teachers will also be able to realign their instruction throughout the year as Cobb Metrics provides updated feedback on how students are progressing.

"The outdated model of end-of-the-year testing is equivalent to an autopsy, which determines a problem, but it's too late for a solution," said **Cobb Superintendent Chris Ragsdale**. "Cobb Metrics is more like a biopsy that allows teachers to diagnose areas of weakness and adjust their teaching to help each student succeed."

The Cobb assessments, which align with Georgia standards and provide immediate feedback, are not limited to multiple choice questions. Instead, students will be able to fully demonstrate learning through multiple methods.

Like the teachers, parents will also have instant access to data on student performance. The parent portal will provide educational resources parents can use to supplement learning and ensure their student's success in the classroom.

## INSTRUCTIONAL PRIORITIES & PERFORMANCE COBB METRICS (Continued)

Although Cobb Metrics provides accountability for each student, school administration can broaden the scope to see how a specific class or the entire school is mastering a standard. The data is also available at the District level, and if Georgia rolls out Cobb Metrics statewide, the data would also allow for statewide accountability.

Georgia's current Milestones assessment is designed to compare Georgia schools and school districts with one another, as well as, students around the country. Cobb Metrics can check that box and demonstrate whether a student is able to advance to the next grade. However, Cobb's new assessment system takes it one step further. It gives teachers, students, and parents standards-level data in real time which allow better instructional decisions to happen during the school year...not at the end of the school year once it's too late to make a difference for students.

Cobb's innovative model also **decreases teacher workload** and frees up at least a week of valued instruction time, previously occupied by the end-of-the-year testing. If the Cobb County School District wins federal approval, the 23rd largest school district in the country could complete the transition from Georgia Milestones to Cobb Metrics by 2020.

Although the full roll out may take two years, Cobb Metrics has been in development for more than five years. The **Cobb Teaching and Learning System (CTLs)**, which will power the assessments behind Cobb Metrics, is already in use by Cobb teachers. CTLs Parent will be available to Cobb parents in spring 2019.

"One of the best parts about Cobb Metrics and CTLs is that they were designed for students," said Superintendent Ragsdale. "Assessment should be a tool used by teachers to effect positive change in instruction for each and every student. I'm proud to see Cobb leading the way in changing how our educational system helps students succeed."

To learn more about CobbMetrics please see the website at **[www.cobbmetrics.com](http://www.cobbmetrics.com)**.




### Empowers Teachers

**Instantly Informed**  
Teachers will be able, through the use of CTLs, to instantly determine what their students know and immediately adapt their instruction.

**Greater Flexibility**  
Teachers will have the flexibility to better align their instruction around the needs of students, not the schedules of adults.


The infographic consists of two sections. The top section features a clock icon with a hand pointing to the 12 o'clock position, indicating immediacy. The bottom section features a central vertical line with three arrows pointing outwards (up, down, and right), symbolizing flexibility and adaptation.

# INSTRUCTIONAL PRIORITIES & PERFORMANCE COBB METRICS (Continued)



**Multiple Data Points**

Students will have the opportunity to prove mastery many times throughout the year. Determinations of student mastery throughout the course of the year offers a more complete picture of what a student knows.



**Realistic Assessment Items**

Students will be able to express knowledge through multiple question types instead of only multiple choice questions assessing their knowledge.

**Demonstrates Learning**



**Provides Accountability**



**Real-time Results**

Using CTLS, parents and teachers will be able to track student performance immediately. There will no longer be a need to wait for the following school year for test results to be released.



**Classroom Alignment**

Assessments will be aligned with what is already taking place in the classroom and offering instant feedback on what students know.



**Reclaimed Days**

3rd through 8th grade students lose an average of 5 school days every year due to testing. CobbMetrics gives those days back to teachers to teach students.



**Course Corrections**

CobbMetrics allows for instant re-calibration of instructional models in response to student performance.

**Realigns Time**



**Transforms Systems**



**Targeted Remediation**

If a student is not proficient in a specific standard, CTLS automatically pushes content to the individual student for instructional remediation.



**Technology Enhanced**

Students will be able to demonstrate learning by using the interactive tools CTLS provides instead of being limited by multiple-choice assessments.



## 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.

### 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.

## 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 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.

### 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.

### 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.

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

**INSTRUCTIONAL PRIORITIES & PERFORMANCE**  
**LITERACY IN COBB – BUILDING A FOUNDATION FOR STUDENT SUCCESS**



When someone wants to highlight the lack of quality education in a certain community, they often point to literacy rates as evidence of a problem.

People intuitively understand that if a student can't read, they'll have a hard time learning anything else. Literacy is foundational to the learning experience; its importance cannot be overstated.

Without the ability to read, understand what has been read, and critically think through what has been understood while reading, students will be unprepared to face many of the challenges that life will bring their way.

Literacy, [reading and all that comes with it](#), truly is the foundation upon which one's education is built.

For this reason, the Cobb County School District has made literacy a central focus of our efforts to ensure success for each and every child in our care.

We are providing tools to help parents and learners, from the earliest ages, succeed on their academic path with reading as our very first priority.

Several years ago the District launched an Early Literacy Initiative in twelve elementary schools in Cobb County. Through the first two years, the initiative has been a rousing success. Here are just a few of the data points which demonstrate our strong our commitment to literacy.

**At the Kindergarten level:**

In the Spring of 2017, only 8% of two cohorts of students (Cohort 1 and Cohort 2) graded 'on level' in the Reading Comprehension Assessment (RCA). However, by the Spring of 2018, 67% of students in those cohorts were scoring 'on level' in the RCA.



## INSTRUCTIONAL PRIORITIES & PERFORMANCE LITERACY IN COBB – BUILDING A FOUNDATION FOR STUDENT SUCCESS

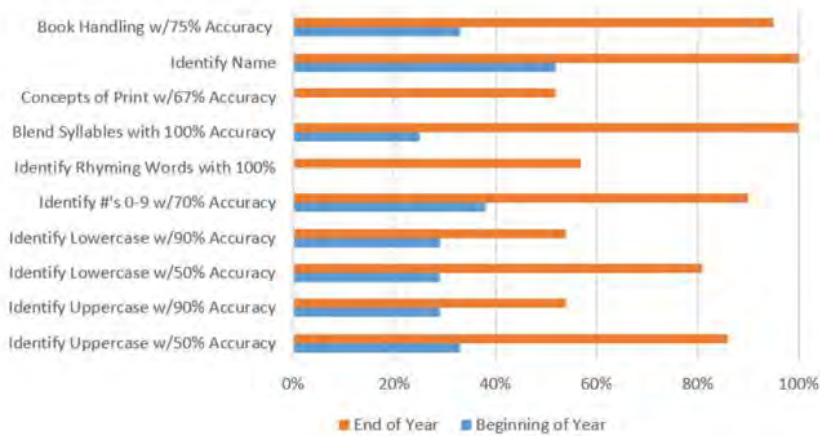
### At the First Grade Level:

Thanks to our literacy programs, Belmont Hills Elementary saw an additional 25% of students reading ‘on level’ in the first grade, while Green Acres Elementary saw a 24% increase!

### At the Pre-K Level:

Hendricks Elementary saw some similarly powerful results:

## Pre-Kindergarten at Hendricks Elementary



The Cobb County School District is dedicated to the success of each and every one of our students, and we know that success begins with literacy. That’s why we are so passionate about implementing instructional methods and assessments that help each student develop strong reading, writing, and critical thinking skills so they can be lifelong learners.

# Student Progress Monitoring Expectations

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- Every school has an active Data Team/PLC process.
- The Universal Screeners (SRI/SMI) are given twice a year this baseline year- once each semester.
- Developmental Reading Assessment (DRA) could become a secondary formative assessment for students identified as below grade level in reading proficiency. (DRA data will no longer have to be entered in CSIS)
- Global Strategy Stage Assessment (GLOSS) could become a secondary formative assessment for students identified as below grade level in math proficiency.
- Flexible Formative Assessment System (FFAS) used to determine proficiency and inform instruction on district priority standards in the first two cohorts of schools (40 schools).
- Response to Intervention Tier 2 and Tier 3 processes are actively monitored.
- Student Learning Objectives (SLOs) assessments data is analyzed and used to drive instruction.
- State and National Standardized Assessments are used to monitor student progress and to triangulate proficiency data.
- Formative instructional practices keeping assessment as close to learning as possible continue to grow.



## INSTRUCTIONAL PRIORITIES & PERFORMANCE CREATING IMPROVEMENT GOALS & ROOT CAUSE ANALYSIS

### Improvement Goals Setting

A group of cross-divisional leaders met to determine District improvement goals for the FY2018-2019 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 each year.

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)*

### SMART Goal

Effective goals assist districts and schools in attaining collective agreement about what work needs to occur for improvement to take place. Goals should focus and prioritize efforts and resources of the district/school to the previously identified needs and create a focus for improvement. Setting goals should be a strategic process which aligns the goals within one of the five systems: Coherent Instruction, Effective Leadership, Professional Capacity, Family and Community Engagement, or Supportive Learning Environment.

There are several categories of goals which may be used in school improvement but the one type which focuses on improving results and not just enhancing processes is a SMART goal.

**SMART** is an acronym for:

**Specific      Measurable      Attainable      Relevant      Time-Bound**

An example of a SMART goal is:

By the end of the school year 2018-2019, all teachers will have training and be included in a PLC for their content-specific area.

**INSTRUCTIONAL PRIORITIES & PERFORMANCE  
CREATING IMPROVEMENT GOALS & ROOT CAUSE ANALYSIS**

**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 2018-2019 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 SY18-19 and web views.

### **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.



**2018-2019 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; round up on .25	1.00
Kindergarten EIP Teachers	FTE for kindergarten EIP from FT047 divided 18; floor of 2.0, backout 25%	0.50
Grades 1-3 Teachers	Total FTE count for Grades 1-3 and Grades 1-3 EIP from FT047 divided by 24; round up on .25	1.00
Grades 1-3 EIP Teachers	FTE for Grades 1-3 EIP from FT047 divided 18; floor of 3, backout 25%	0.50
Grades 4-5 Teachers	Total FTE count for Grades 4-5 and Grades 4-5 EIP from FT047 divided by 30; round up on .25	1.00
Grades 4-5 EIP Teachers	FTE for Grades 4-5 EIP from FT047 divided 18; floor of 2.5, backout 30%	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	1 per 16 IEL students	0.50
Gifted Teachers	Gifted FTE count from FT047 divided by 20	0.50
Counselors	Total FTE count from FT047 divided by 500  If the calculated value is less than 1.0, the value will be rounded to 1.0	0.50
Elementary Specialist	Total FTE count from FT047 divided by 250  If the calculated value is less than 3.0, the value will be rounded to 3.0	0.50
Media Specialist Teachers	One per school	n/a
Assistant Principals	Total FTE count from FT047 divided by 1,000  If the calculated value is less than 1.0, the value will be rounded to 1.0	1.00
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  One of the allotted positions must be used for a CSIS clerk.	0.50
Kindergarten Paraprofessionals	Allotment matches Kindergarten teacher allotment	1.00
Elementary Specialist Paraprofessionals	Total FTE count from FT047 divided by 375  If the calculated value is less than 1.0, the value will be rounded to 1.0	0.50
Media Paraprofessional	Total FTE count from FT047 divided by 1200. <i>Note: All schools are allotted a minimum of 0.50 positions</i>	0.50
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	



**2018-2019 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><u>Category</u></b>	<b><u>Middle</u></b>	<b><u>Rounding</u></b>
Classroom Teachers	Total FTE count from FT047 divided by 31	0.50
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	1 per 16 IEL students	0.50
Gifted Teachers	Gifted FTE count from FT047 divided by 20 up to 10.00 allotments 60% of allotments earned above 10 per school If the calculated value is less than 1.0, the value will be rounded to 1.0	0.50
Econ Disadv Adjustment	Schools with the following % of ED students will receive additional teachers as indicated below: 46-75% ED=1.0 teacher; 75-85% ED=1.5 teachers; 85-100% ED=2.0 teachers  1.0 Additional AP allocated to schools with 67% or lower ED AND 2017 CCRPI below 80.	n/a
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 622 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><u>Category</u></b>	<b><u>Middle</u></b>	<b><u>Rounding</u></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
ISS Paraprofessional	1.00 per middle school	n/a
Media Paraprofessional	0.60 per middle school	n/a
Nurse	0.88 per middle school	n/a

**Principal Flexibility/Exchange Rate**

<b><u>Teacher Equivalent</u></b>	<b><u>Exchange Position</u></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	





**2018-2019 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**

<u>Category</u>	<u>High</u>	<u>Rounding</u>
Classroom Teachers	Total FTE count from FT047 divided by 33	0.50
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	1 per 16 IEL students	0.50
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 with backout of 10%  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 480  If the calculated value is less than 1.0, the value will be rounded to 1.0  1.0 additional AP allocated to schools with 55% or higher Econ Disadv	1.00
Principal	One per high school	n/a

**Allotment Formulas for Classified Personnel**

<u>Category</u>	<u>High</u>	<u>Rounding</u>
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
ISS Paraprofessional	1.00 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**

<u>Teacher Equivalent</u>	<u>Exchange Position</u>	
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:**

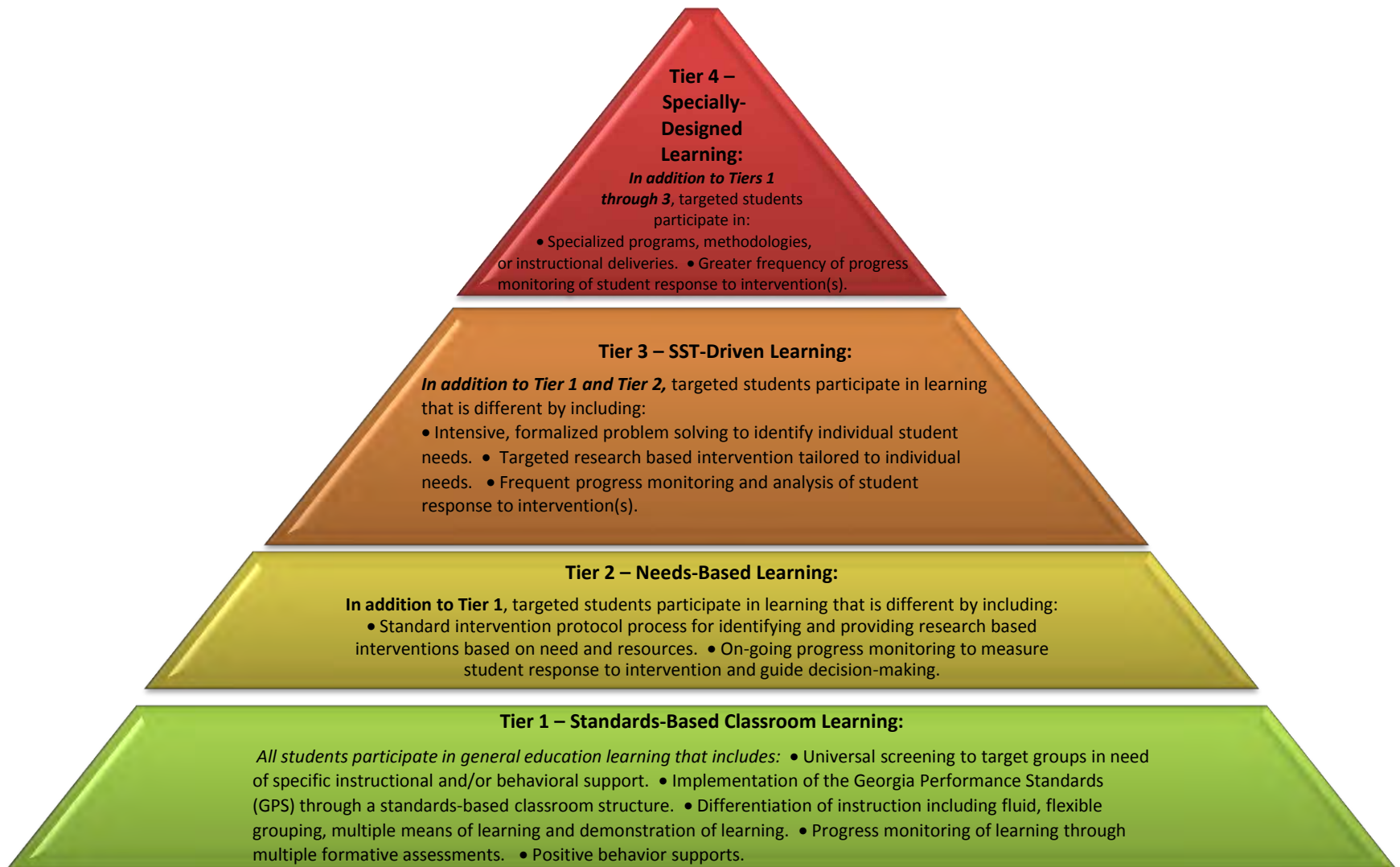
- 1. Reasonable efforts should be made to keep parents/guardians informed and active in their child's education. When the student is identified as needing prescribed interventions for a specific concern, parents/guardians are to be notified in writing, through email or by phone. Parents/guardians are 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.***

<b><i>Superintendent's Priorities</i></b>	<b><i>District Initiatives</i></b>	<b>Local School Key Actions:</b> (List as many actions as needed in each box.)	<b>Measured by:</b>	<b>Results of Key Actions from last year's plan:</b> <u>(Due September 1)</u>
Simplify the foundation of teaching and learning to prepare for innovation.	<i>Ensure all teachers prioritize standards.</i>	Collaborative communities will identify priority standards for the course.  Identified priority standards will be linked to at least one unit.	Submission of Priority Standards at the beginning of the semester  Collaborative community agenda/template	New measurement  New measurement
	<i>Conduct weekly, collaborative, teacher team meetings based on the 4 critical questions.</i>	Collaborative communities will meet weekly to discuss 4 critical questions.	Collaborative community agenda/template	New measurement



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

<i>Superintendent's Priorities</i>	<i>District Initiatives</i>	<b>Local School Key Actions:</b> (List as many actions as needed in each box.)	<b>Measured by:</b>	<b>Results of Key Actions from last year's plan:</b> (Due September 1)
Use data to make decisions.	<i>Utilize CTLS to assess, develop, deliver, and analyze common formative assessments in all core content areas.</i>	Collaborative communities will develop, deliver, and analyze at least one common formative assessment per identified priority standard through CTLS.	CTLS Assess reports on number of common formative assessments given	New measurement
	<i>Deliver, analyze, and adjust instruction in reading and math, utilizing data from Universal Screener (RI and MI).</i>	<p>Reading: Implement 9th Lit with Reading Support (Freshman University) for students identified by Reading Inventory (RI) and other measures.</p> <p>Math: Provide Foundations of Algebra courses for students identified by Math Inventory (MI) and other measures.</p>	<p>Lexile growth measured through RI &amp; EOC</p> <p>Quintile growth measured through MI</p>	<p>For 9th Lit with Reading Support students:</p> <p>60.9% ≥ 40 pt. RI growth (SY16-17) 40% ≥ 40 pt. RI growth (SY17-18)</p> <p>Avg. 71.9 pt. RI growth (SY16-17) Avg. 55.5 pt. RI growth (SY17-18)</p> <p>For Foundations of Algebra students: Not measured (SY17-18)</p>
	<i>Increase percentage of students performing at grade level in reading and math.</i>	<p>Reading: Offer READ 180 for 9<sup>th</sup> Lit with Reading Support students</p> <p>Math: Provide Student Progress Monitoring in Support EOC courses</p>	<p>Reading: CCRPI percentage of students with Lexile on grade level</p> <p>Math: CCRPI achievement score in Math</p>	<p>New measurement</p> <p>Math CCRPI Achievement Score TBA (SY17-18)</p>

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

<b><i>Superintendent's Priorities</i></b>	<b><i>District Initiatives</i></b>	<b>Local School Key Actions:</b> (List as many actions as needed in each box.)	<b>Measured by:</b>	<b>Results of Key Actions from last year's plan:</b> (Due September 1)
Make Cobb the best place to teach, lead, and learn.	<i>Utilize stakeholder input to improve school processes.</i>	Work with School Council, PTSA Executive Board, Magnet Executive Board, and local school staff to develop a plan to better recognize students for positive behaviors.	Georgia Parent Survey Questions 2 and 12	Georgia Parent Survey Q2 – 1.881919 (SY17-18) Q12 – 2.097902 (SY17-18)
	<i>Establish programs and practices that enhance parental involvement and reflect the needs of students and their families.</i>	Increase number of messages sent through Blackboard Connect.  Expand community partnerships to serve students through CTAE opportunities and Career Signing Day.	Number of Blackboard Connect messages  Number of students signing at Career Signing Day	New measurement  Number of students signing at Career Signing Day 12 (SY17-18)

**Board Goal 4: *Recruit, hire, support and retain employees for the highest level of excellence.***

<i>Superintendent's Priorities</i>	<i>District Initiatives</i>	<b>Key Actions:</b> (List as many actions as needed in each box.)	<b>Measured by:</b>	<b>Results of Key Actions from last year's plan:</b> (Due September 1)
Make Cobb the best place to teach, lead, and learn.	<i>Develop teacher leaders.</i>	Utilize Guiding Coalition to make decisions and grow teacher leaders.	New Teacher Leader Self-Assessment Survey	New measurement
	<i>Develop professional learning needs based on TKES and LKES evaluations and collaboration rubrics.</i>	Support collaborative communities based on TKES goals established by team members.	Percent of teachers who meet or are in progress on TKES goals	Percent of teachers who met or are in progress on TKES goals Not measured (SY16-17) 100% (SY17-18)

# Making the Cobb Commitment Actionable

## *Data Team Process within Professional Learning Communities*



## COBB COUNTY SCHOOL DISTRICT STUDENT PERFORMANCE RESULTS

### IOWA ASSESSMENTS

In September of 2017, 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.

All scores in this document are based on the national norms established in 2011.

#### **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 below 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  
STUDENT PERFORMANCE RESULTS (Continued)**

**IOWA ASSESSMENTS**

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

**Summary of Cobb Result for Each Subject Area and Composite Score in 2015 - 2018**

Subject	Grade	National Percentile Ran(NPR)				Grade Equivalent (GE)			
		2015	2016	2017	2018	2015	2016	2017	2018
Reading	3	56	59	58	57	3.4	3.4	3.3	3.2
	5	59	58	57	58	5.6	5.5	5.4	5.5
	7	56	57	57	55	7.7	7.6	7.6	7.4
ELA Total	3	56	58	55	55	3.3	3.3	3.1	3.1
	5	64	63	58	60	5.9	5.7	5.4	5.4
	7	62	62	61	60	8.1	8.0	7.8	7.7
Math Total	3	54	57	55	53	3.3	3.2	3.2	3.1
	5	56	55	52	52	5.4	5.3	5.1	5.1
	7	55	55	54	51	7.5	7.4	7.3	7.0
Science	3	60	64	62	62	3.5	3.5	3.4	3.4
	5	62	62	61	60	6.0	5.8	5.6	5.6
	7	62	62	62	61	8.1	8.0	8.0	7.9
Social Study	3	54	55	54	53	3.3	3.2	3.2	3.1
	5	67	67	65	63	6.2	6.0	5.9	5.7
	7	61	62	61	59	8.2	8.1	8.0	7.8
Complete	3	56	59	57	56	3.3	3.3	3.2	3.2
Composite	5	61	60	58	58	5.8	5.6	5.5	5.5
	7	59	59	58	57	8.0	7.8	7.6	7.6

*Office of Accountability and Research of CCSD, January 25, 2018*

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

**SCHOLASTIC ASSESSMENT TEST (SAT) SCORES**

**COBB COUNTY STUDENT SAT SCORES INCREASE AGAIN**

Continuing the trend from prior years, Cobb County School District students once again scored higher on the SAT. Cobb’s Class of 2018 scored 19 points higher than the 2017 graduates for an average total SAT score of 1,107 out of a maximum possible 1,600 points. Cobb students also outperformed Georgia’s average SAT score by 43 points and the national average by 39 points. Locally, Cobb students led their Atlanta metro peers.

**2017-2018 SAT Scores**

The only school district in the metropolitan area where outperforming the state average is just the beginning of what makes us better.

Cobb County School District	1,107
Gwinnett County	1,102
Fulton County	1,091
Marietta City Schools	1,072
National Average	1,068
Georgia Average	1,064
DeKalb County	998
Atlanta Public Schools	997

The scores reflect the most recent score for each student who expected to graduate in 2018. More than 70 percent of the 2018 graduating class took the new SAT.

This year, the district average for the math section of the SAT jumped 10 points to a score of 544

out of a maximum score of 800. The district average for the evidence-based reading and writing section increased by nine points to 563.

“Seeing our student SAT scores rise year after year reflects the hard work of our teachers and staff as they prepare students for the next step in their educational journey,” said Superintendent Chris Ragsdale. “Our teachers never stop developing new and innovative ways to help our students succeed. They are preparing Cobb students to compete on a state, national, and international level.”

Walton High School students topped the list with an average score of 1,262. Lassiter High School and Pope High School students also scored above 1,200. An additional five schools recorded average scores of more than 1,100: Allatoona High School, Harrison High School, Hillgrove High School, Kennesaw Mountain High School, and Wheeler High School.



“Our test scores are indicative of the daily work of the students and faculty,” said Walton Principal Dr. Catherine L. Mallanda. “Our faculty strives to develop critical reading, problem-solving, and critical thinking for all students. Our students have both the desire and the drive to excel and thrive in this environment.”



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

**SCHOLASTIC ASSESSMENT TEST (SAT) SCORES**

Four Cobb schools increased SAT scores by 20 or more points compared to 2017. Pope’s average score rose by an astounding 39 points. Kennesaw Mountain and Allatoona increased by 26 points and 25 points respectively. Walton rounded out the list with a 20-point boost.

“The growth that we have seen this year on our SAT scores is amazing. We are extremely proud of our students for the focused and intentional effort they have put into achieving a high level of success on their SAT’s,” said Pope Principal Tom Flugum. “These results are a testament to the commitment of our staff and students to continually improve so that they can learn, grow, and lead both now and in the future. Specifically, I think that our teachers are determined and focused on providing instruction that ensures that students learn the critical thinking skills necessary for success on assessments like the SAT and in life.”

The following table includes SAT Scores for the graduates of the Class 2018 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.

The SAT is administered by the College Board. Information about the organization, its testing programs and other services is available at <https://www.collegeboard.org/>.

**SAT Scores for the 2018 Graduating Class of the Cobb County School District**

School/Group	Number Test Takers	Evidence-Based Reading & Writing	Math	SAT Total
<b>Nation</b>		<b>536</b>	<b>531</b>	<b>1,068</b>
<b>Georgia</b>		<b>542</b>	<b>522</b>	<b>1,064</b>
<b>Cobb</b>	<b>5,472</b>	<b>563</b>	<b>544</b>	<b>1,107</b>
Allatoona	341	568	542	1,110
Campbell	381	543	514	1,057
Harrison	380	580	558	1,138
Hillgrove	447	562	538	1,101
Kell	198	541	518	1,059
Kennesaw Mtn.	388	589	583	1,172
Lassiter	480	602	602	1,204
McEachern	307	506	475	980
North Cobb	453	548	515	1,063
Osborne	168	473	451	924
Pebblebrook	295	499	471	970
Pope	307	608	595	1,203
South Cobb	268	509	477	985
Sprayberry	255	540	509	1,049
Walton	528	628	634	1,262
Wheeler	273	576	571	1,147

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

**AMERICAN COLLEGE TESTING (ACT) SCORES**

**COBB ACT SCORES TOP STATE, NATION FOR 13TH STRAIGHT YEAR**

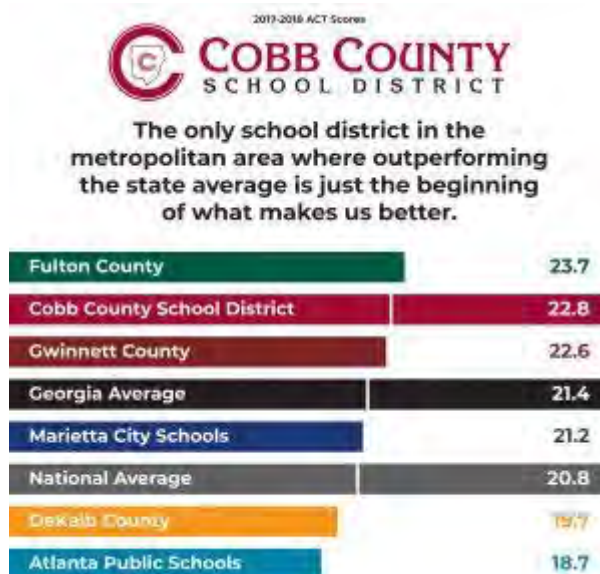
Like last year and the year before that, Cobb County School District students posted ACT scores above the state and national average. This is the thirteenth consecutive year that Cobb’s graduating class has topped their peers around the country.



Cobb’s Class of 2018 scored an average composite ACT score of

**22.8** out of a maximum possible 36 points. That’s 1.4 points higher than the Georgia average of 21.4 and a staggering two points higher than the national average of 20.8. “In Cobb, we know our students better, our teachers are better, and our overall team’s commitment to student success is better. The ACT results are just more proof,” Cobb Superintendent Chris Ragsdale said. “Seeing our students outperform their peers in the state and across the nation for more than a decade is a testament to our team’s focus on helping each and every student succeed.”

In addition to returning scores higher than the state and nation, Cobb students outpaced their peers in neighboring Marietta by 1.6 points. Cobb Schools also outperformed Georgia’s largest school district and scored more than four points higher than another metro Atlanta District.



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

**AMERICAN COLLEGE TESTING (ACT) SCORES**

More than 51 percent of the district’s 2018 graduating class took the ACT during high school. Cobb students scored 22.6 in English, 22.0 in math, 23.5 in reading, and 22.4 in science – all above the Georgia and national averages.

Walton High School students recorded an average composite score of 26.7. Topping out at second and third for the district, Pope High School students posted a 25.7 and Lassiter High School students came in at 24.8.

Kennesaw Mountain High School, which ranked fourth among Cobb students, saw the largest composite score gain of 0.5 points while also having a 2.3 percentage point increase in the school’s participation rate.

“We are very proud of both our students and our staff. A strong focus on academics for our kids along with a robust collaborative planning initiative by our faculty played a major role in our success,” said Kennesaw Mountain Principal, Dr. Mark Trachtenbroit. “Kennesaw Mountain will continue to work hard to keep propelling our learners to new heights.”

Ten students in the 2018 graduating class returned perfect scores of 36. Those students attended four schools: Kennesaw Mountain High School (3); Lassiter High School (3); Walton High School (2); and Wheeler High School (2).

**ACT Scores for the 2018 Graduating Class of the Cobb County School District**

School/Group	Number Test Takers	English	Math	Reading	Science	ACT Composite
National	1,914,817	20.2	20.5	21.3	20.7	20.8
Georgia	56,481	20.9	20.7	22.1	21.2	21.4
Cobb	4,061	22.6	22.0	23.5	22.4	22.8
Allatoona	158	22.5	21.7	24.0	22.7	22.9
Campbell	304	21.2	20.7	22.6	21.1	21.5
Harrison	306	23.5	22.5	24.2	22.8	23.4
Hillgrove	353	22.6	22.1	23.6	22.4	22.8
Kell	207	19.5	20.0	21.4	21.0	20.6
Kennesaw Mtn.	302	24.4	23.8	24.9	24.4	24.5
Lassiter	368	24.8	24.9	24.9	24.0	24.8
McEachern	222	17.8	18.0	19.4	19.1	18.7
North Cobb	350	21.3	20.3	22.6	21.3	21.5
Osborne	90	15.6	16.7	16.6	17.1	16.6
Pebblebrook	191	17.9	18.0	19.3	18.6	18.6
Pope	292	26.2	24.5	26.8	24.8	25.7
South Cobb	152	19.0	18.6	20.3	19.4	19.4
Sprayberry	121	20.8	19.9	21.9	21.1	21.0
Walton	441	27.4	26.1	26.9	25.9	26.7
Wheeler	198	22.8	22.6	24.3	23.4	23.4

COBB COUNTY SCHOOL DISTRICT  
STUDENT PERFORMANCE RESULTS (Continued)

FOUR-YEAR GRADUATION RATE

GRADUATION RATE HIT THE ALL TIME HIGH



The 2018 cohort graduation rate for the Cobb County School District increased by 1.6 percentage points to **85.18 percent**, which exceeds the state average of 81.6 by 3.5 percentage points. This is the highest graduation rate for Cobb since the current method of measuring the graduation rate began in 2012. It is the fourth consecutive year that the rate surpassed 80 percent. Cobb's

graduation rate particularly stands out when compared with its peers (Fulton 86.8, Gwinnett 81.7, Atlanta 79.9, DeKalb 75.0, Marietta 76.2, Cobb 85.2). "Our commitment to the success of each student has helped Cobb continue to increase the number of students who graduate and are prepared to win outside of the classroom," **Superintendent Chris Ragsdale** said.

Like Campbell, the rate at which **Sprayberry High School** students graduate has continued to increase over the past three years. Campbell's graduation rate has risen by 17.4 percentage points since 2014. Sprayberry's rate increased by 5.3 percentage points over the same period to 86.21 in 2018.

The other schools in the district all have reason to be proud, as well. **Kell, North Cobb, and McEachern High Schools** all finished well-above the state graduation rate average, with McEachern and North Cobb also showcasing positive growth over the last four years. Meanwhile, **Wheeler, Osborne, and South Cobb High Schools** all have *real* graduations rates ABOVE 94%.

**What is a "real" graduation rate?**

The federally mandated method for calculating graduation rate includes all students enrolled during a four-year period even those enrolled for a single day. However, when you include only those students who enrolled in a Cobb high school for at least two years, the rate rises to 90.5 percent. **For those students who are enrolled in Cobb for all four years of high school, the rate rises to 97.1 percent.**



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

**FOUR-YEAR GRADUATION RATE**

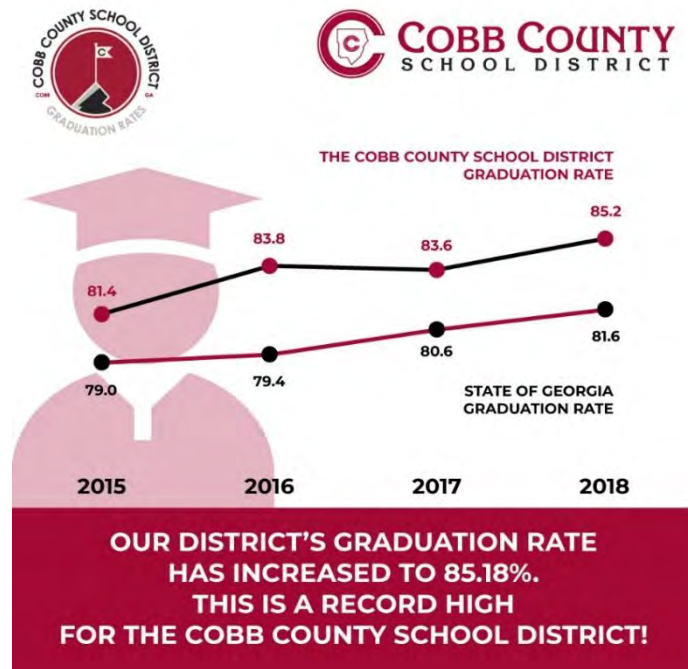
In Cobb, we know students are more than numbers and percentages. We know the success of our students doesn't end at the graduation stage, it's where success begins. We also know having one of the best graduation rates in the metropolitan areas doesn't mean our job is done, far from it. We aren't satisfied until each and every one of our seniors graduate on time. We aren't satisfied with defining success for our students and district based on graduation rate calculations which don't account for the amount of time students spend being taught by teachers. We are always happy to celebrate the achievements of our staff, student and families.

September 19, 2018, the state of Georgia released the latest graduation rate information (from the 2017-2018 school year). While some metro-area school districts saw a decline in their overall graduation rate numbers, the Cobb County School District posted impressive gains.

In fact, the latest results were the best that the district has ever seen and prove once again that Cobb County is the state's standard bearer in education. The Cobb County School District's graduation rate has continually outpaced the state's growth, even as Georgia's rate has steadily climbed, year-after-year since 2015.

Moreover, the Cobb County School District continues to be at the head of the class for the metropolitan area.

While our peers saw a decline in overall growth or saw no change, Cobb continued to build upon its past success



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

**FOUR-YEAR GRADUATION RATE**

**2017-2018 Graduation Rates**

<b>Fulton County</b>	<b>86.8</b>
<b>Cobb County School District</b>	<b>85.2</b>
<b>Gwinnett County</b>	<b>81.7</b>
<b>Georgia Average</b>	<b>81.6</b>
<b>Atlanta Public Schools</b>	<b>79.9</b>
<b>Marietta City Schools</b>	<b>76.2</b>
<b>DeKalb County</b>	<b>75.0</b>

**A More Complete Picture of Graduation Rate**

School	Federal Method		Students Included in Calculation if Enrolled a Minimum of							
	Min. 1 Day Enrolled		1 Year		2 Years		3 Years		4 Years	
	Count	Rate	Count	Rate	Count	Rate	Count	Rate	Count	Rate
<b>Cobb</b>	<b>9,041</b>	<b>85.2</b>	<b>8,643</b>	<b>87.8</b>	<b>8,095</b>	<b>90.5</b>	<b>7,416</b>	<b>93.7</b>	<b>6,124</b>	<b>97.1</b>
Allatoona	483	93.0	471	94.3	442	95.2	407	97.3	349	99.1
Campbell	713	83.4	653	87.4	581	90.9	512	93.8	412	96.8
Harrison	495	95.6	487	95.9	464	96.8	436	97.0	391	97.7
Hillgrove	620	93.9	602	95.5	583	96.2	539	97.4	452	98.4
Kell	382	83.8	367	85.6	342	86.5	303	89.4	240	93.3
Kennesaw Mountain	570	86.7	542	90.8	508	93.5	469	95.7	399	98.5
Lassiter	565	95.6	563	95.7	551	96.4	514	97.9	472	98.9
McEachern	598	84.3	548	88.5	500	90.6	439	92.0	339	97.0
North Cobb	710	87.9	673	90.5	623	92.6	568	95.4	500	98.0
Osborne	566	65.5	503	70.8	414	78.3	338	86.4	244	94.7
Pebblebrook	671	72.0	603	77.3	516	83.5	439	89.1	351	94.3
Pope	474	94.1	468	94.9	448	96.4	428	97.7	388	99.0
South Cobb	562	71.3	499	77.2	429	83.2	364	88.7	279	94.3
Sprayberry	435	86.2	409	89.5	369	93.0	330	95.2	247	98.0
Walton	675	95.1	665	96.1	650	96.3	624	96.8	564	98.0
Wheeler	520	77.3	473	82.7	436	86.7	378	91.3	279	96.4

The count is the number of students included in the calculation. The rate of 97.1 in the first row of the last column means that of the 6,124 students enrolled in a Cobb high school for a minimum of 4-years 97.1% of them graduated.

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

**FOUR-YEAR GRADUATION RATE**

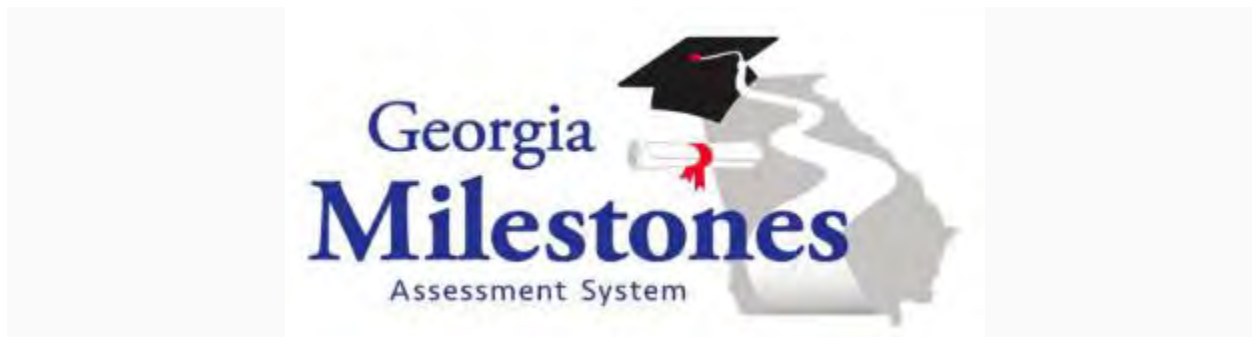
**Percentage of High School Students Dropping Out Rate Annually**

<b>Group</b>	<b>2015-16</b>	<b>2016-17</b>	<b>2017-18</b>
All Students	3.1%	2.8%	2.9%
Asian/ Pacific Islander	0.5%	0.6%	0.8%
Black	3.7%	3.4%	3.1%
Hispanic	5.6%	4.9%	5.5%
American Indian/ Alaskan	-	-	-
White	1.8%	1.8%	1.6%
Multi-Racial	0.3%	3.1%	2.8%
Student with Disability	5.2%	4.8%	4.2%
English language Learners	8.2%	6.9%	8.4%
Economically Disadvantaged	4.7%	4.1%	4.3%



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

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



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

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.

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  
STUDENT 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.

**COBB STUDENTS EXCEL ON GEORGIA MILESTONES IN 2017-2018**



Cobb Students outperformed their metropolitan peers in other districts by an astounding **18 points** in Economics and **13 points** for Physical Science, when examining the mean scale score. The District also led it's peers in six out of eight subject areas at the high school level.

“We know our students are prepared for success in college, career and life and these Georgia Milestones scores reinforce what we already knew. The tools we put in the hands of teachers allow us to know more about what our students know than any other district in the state and nation,” said **Superintendent Chris Ragsdale**. “The investment of talent and resources made by this Board continues to keep Cobb as the best place to teach, lead, and learn.”

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

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

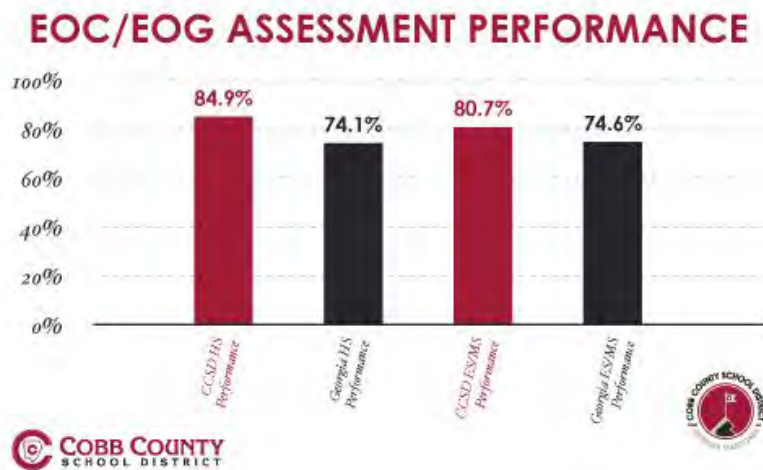
Cobb students rank atop their peers by 10 points for eighth grade Math and eight points for Geometry. Cobb students also scored higher in Algebra.

Fifth and eighth graders demonstrated the District’s strength in English Language Arts where they again outpaced their fellow students in other school districts. In American Literature, Cobb’s students finished eight points ahead of their peers.

The Georgia Milestones assessment not only showed that Cobb students are prepared for the future, they also have a firm understanding of the nation’s past, having scored 13 points higher for U.S. History than the next closest district.

“The Board is proud of the success of Cobb County students on the Georgia Milestones which speaks to our teachers’ commitment to individual student success,” said Cobb Board of Education Chair Brad Wheeler.

The percentage of Cobb students scoring at the Developing Learner (level 2), Proficient Learner (level 3), and Distinguished Learner (level 4) are higher than their peers at the state level in all subjects and grade levels.



On all End of Grade (EOG) tests combined, almost 81% of the District’s elementary school and middle school students scored in levels 2–4. In math, 84% of students at both levels scored in levels 2–4. In English Language Arts, nearly 81% of students were in levels 2-4. In Social Studies, more than 81% of the students scored in levels 2-4, besting their high from the previous year.

Ten elementary schools had 94% or more students score in levels 2–4:

- East Side Elementary School
- Garrison Mill Elementary

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

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

- Kemp Elementary School
- Davis Elementary School
- Mount Bethel Elementary School
- Mountain View Elementary School
- Murdock Elementary School
- Rocky Mount Elementary School
- Sope Creek Elementary School
- Timber Ridge Elementary School
- Tritt Elementary School

The top performing middle schools were:

- Dickerson Middle School
- Dodgen Middle School
- Hightower Trail Middle School
- Lost Mountain Middle School
- Mabry Middle School

**Timber Ridge Elementary** saw 98.1% of their students score at level 2 or better, giving them the highest percentage of such success in the county. **Principal Jeff Castle** detailed many different initiatives that the school has implemented that played a role in this accomplishment, but according to Castle, the paramount factor was “student exposure to high-quality instruction on a DAILY basis from the teachers at Timber Ridge.”

**Cobb Compared to Georgia in 17/18**

ES & MS Courses		% Levels 2-4 in 17/18		Difference Cobb – Georgia
		Cobb	Georgia	
EOG	ELA	80.5	72.3	+8.2
EOG	Math	84.1	76.8	+5.5
EOG	Science	70.6	66.1	+4.5
EOG	Soc Stu	81.1	77.0	+4.1
<b>HS Courses</b>				
EOC	ELA	86.8	79.5	+7.3
EOC	Math	82.1	70.5	+11.6
EOC	Science	83.7	70.9	+12.8
EOC	Soc Stu	86.7	75.4	+11.3

At the high school level, 84.9% of Cobb students scored in levels 2-4 on the End of Course (EOC) tests. These students also scored nearly 11% higher than the state. In English Language Arts and in Social Studies, more than 86% of high school students scored in levels 2-4! In Math, 82% of students scored in levels 2-4. Finally, in Science, Cobb County students outperformed their Georgia peers by almost 13%, with some 84% of students scoring in levels 2-4.

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

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

Over the last three years, the Cobb County School District has witnessed a series of successes as 81 of our schools have improved upon their initial scores. **Walton High School's** principal, **Catherine Mallanda**, believes she understands why it is that year after year CCSD students continue to surpass expectations and perform so much better than their peers across the state. "We attribute our success to rich curriculum with student focused classroom instruction. Our teachers consistently incorporate critical thinking skills in all content areas, along with diligent students and parents who support these efforts, we have been successful," Mallanda explained.

**South Cobb High School** has improved upon their 2014-15 scores by almost 14 %, a tremendous accomplishment by any standard. **Principal Clint Terza** is proud of his team and his students. How did they manage such an impressive feat? "As a school, we took the time to establish consistent protocols and instructional expectations across all content areas, which allowed for intentional acceleration and intervention supports. Our staff is comprised of individuals that see the best in our students, and they will not rest regardless of the obstacles that are laid before them that come with improving student achievement."

Some schools saw tremendous improvement in their scores from just last year. **Mableton Elementary** saw their scores increase by 5%, while **Campbell High School** witnessed an almost 3% jump. But there were many schools in our district that worked hard and saw progress for their students.

The most improved schools in the Cobb County School District include:

- Mableton Elementary School
- Hendricks Elementary School
- Frey Elementary School
- Davis Elementary School
- Clay Elementary School
- Bullard Elementary School
- Sanders Elementary School
- Lewis Elementary
- Milford Elementary
- Pickett's Mill Elementary School
- Kennesaw Charter Science and Math Academy
- Russell Elementary School
- Baker Elementary School
- Floyd Middle School
- South Cobb High School
- Campbell High School
- Sprayberry High School
- Allatoona High School
- Osborne High School
- Wheeler High School
- Pebblebrook High School

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

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

**Pamela Cain**, principal of **Mableton Elementary**, explained how her school was able to complete this improvement, “We continuously strive to help our students develop a firm foundation in reading, math, and writing through the implementation of the Workshop Model Framework, which provides time for whole group instruction, and time for differentiated small group instruction, such as Guided Reading and Guided Math. We empower and extend our students through STEAM learning and extra-curricular clubs.”

**Floyd Middle School Principal Teresa Hagrett** added, “There were several factors that contributed to increased student proficiency: effective teacher collaboration; continuous opportunities for reteach and reassess; backwards design planning; and a rigorous curriculum.”

**Highest Performing Schools**

School	% in Levels 2-4
Timber Ridge ES	98.1
Tritt ES	98.0
Mount Bethel ES	97.8
Dickerson MS	97.3
Walton HS	97.1
Hightower Trail MS	96.9
Dodgen MS	96.5
Lassiter HS	96.4
Murdock ES	96.2
Pope HS	96.0

**Best 1-Year Trends**

School	1-Year Trend
Mableton ES	+5.0
Hendricks ES	+4.7
Frey ES	+4.2
Davis ES	+3.8
South Cobb HS	+3.5
Campbell HS	+2.9
Clay ES	+2.9
Bullard ES	+2.8
Sanders ES	+2.5
Lewis ES	+2.4

**Best 3-Year Trends**

School	3-Year Trend
South Cobb HS	+13.7
Clay ES	+13.2
Riverside Int.	+13.2
Milford ES	+12.3
Campbell HS	+11.2
Cooper MS	+9.3
Pebblebrook HS	+9.1
LaBelle ES	+8.8
Smyrna ES	+8.2
Wheeler HS	+7.9

All public school students in Georgia take End of Grade tests in English Language Arts and Math in grades 3 through 8. Students in grades 5 and 8 also take EOG tests in Science and Social Studies. High school students take End of Course tests in eight courses in the area of English Language Arts, Math, Science, and Social Studies.

“The high levels of performance and progress on the Georgia Milestones is a direct result of the quality of our teachers. We are better as a district because we hire the best teachers, give them the best tools to understand what their students know, and empower them to do what they do best,” said **Superintendent Chris Ragsdale**.

Principal Terza may have said it best when he said of South Cobb High School, “SCHS is a family; we are one team; we have one goal; and that goal is student success.” The same can be said about the Cobb County School District in general, which is one reason we are confident that our students will continue to enjoy these successes well into the future.

To learn more about the Georgia Milestones, visit <http://www.cobbk12.org/centraloffice/accountability/milestones-info.aspx>.



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

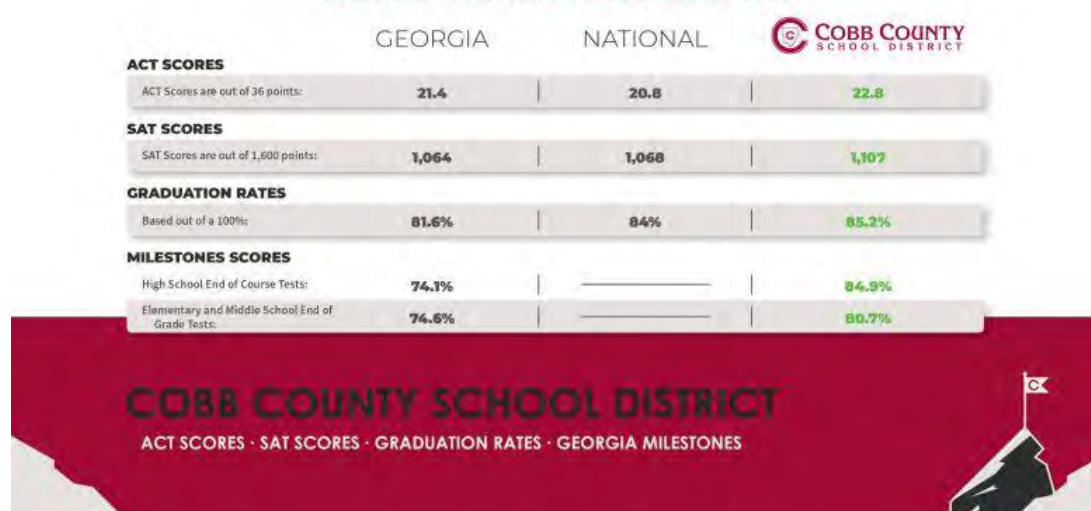
**COLLEGE AND CAREER READY PERFORMANCE INDEX (CCRPI)**



**COBB STUDENTS DEMONSTRATE CONTENT MASTERY ON CCRPI**

**THE COBB COUNTY SCHOOL DISTRICT LEADS THE WAY**

How the CCSD measures up to our State and to the Nation.



*District Bests State for Seventh Consecutive Year*

Schools in the **Cobb County School District** outpaced their peers across the state, yet again, on the state’s newly calculated College and Career Readiness Performance Index (CCRPI). With a **79.6**, Cobb schools topped the state CCRPI average by 3 points. A total of 19 Cobb schools had CCRPI scores above **90**.

Cobb’s top performing high schools include **Walton High School** (96.3), **Lassiter High School** (95.8), and **Harrison High School** (94.0). At the middle school level, the CCRPI standouts include **Simpson Middle School** (94.7) and **Dodgen Middle School** and **Hightower Trail Middle School**, which both scored 91.8. The elementary schools with the highest CCRPI scores include **Mount Bethel Elementary School** (95.6), **Kemp Elementary School** (93.5), and **Timber Ridge Elementary School** (93.3).

“I’m very proud of the work of our staff and students. Our students continually demonstrate that they not only are absorbing what they learn, they are also mastering it,” said **Superintendent Chris Ragsdale**. “Seeing so many schools return such high scores, including several perfect scores, is evidence that our students—with the help of our dedicated staff—are raising the bar for the entire state.”



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

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

Cobb high schools averaged 10 points higher than Georgia’s average. Cobb middle schools also finished 2.4 points ahead of the state score. **Frey Elementary School’s** CCRPI rose by almost 8 points. **Hendricks Elementary School’s** score increased by 7.1 points. **Simpson Middle School** and **Floyd Middle School** saw the largest growth for middle schools while CCRPI scores for **Pebblebrook High School** and **South Cobb High School** grew the most for the high school level.

“Floyd Middle School teachers and staff worked collaboratively with an intensified focus on learning to improve student achievement,” said **Floyd Principal, Dr. Teresa Hargrett**. “There were several factors that contributed to increased student progress: effective teacher collaboration; continuous opportunities to reteach and reassess; backward design planning; and a rigorous curriculum. Additionally, consistent monitoring of progress, using technology, giving frequent feedback on student mastery, and a daily commitment to closing learning gaps were embraced. We are proud of the hard work by our students and staff and appreciate the support of our parents.”

When breaking down the components of the 2018 CCRPI, Cobb students blew past their Georgia peers when demonstrating what they know. Cobb high school students outscored the state average for content mastery by a whopping 17.3 points. Middle and elementary school students also outperformed their peers by 11.3 points and 6.9 points respectively.

Seven Cobb schools scored 100 out of 100-point maximum for content mastery: **Murdock Elementary School; Sope Creek Elementary School; Dickerson Middle School; Harrison High School; Lassiter High School; Pope High School; and Walton High School**. They would have scored even higher, but the GaDOE capped scores at 100 this year.

For the state’s readiness category, which includes indicators like literacy, student attendance, and opportunities for enrichment, Cobb once again bested the state for each level. Cobb’s 84.5 for elementary schools topped the state by 5.4 points. At the middle school level, Cobb’s 86.6 average was 4.2 points higher than the state. Cobb’s high schools beat the state score by 4.7 points for a total of 78.1.

Cobb’s high schools also outpaced the state’s average [graduation rate by about three points](#). Continuing the trend that shows Cobb students are ready for college and career, Cobb high school students scored a 91.9 in the CCRPI’s progress category. That’s 8.9 points higher than the Georgia average. Cobb middle school students also demonstrated that they are making more progress toward proficiency than the average student in the state.

For closing the gap, Cobb high schools topped the state by 10 points. Four Cobb schools returned perfect scores for the category: **Frey Elementary School; Mount Bethel Elementary School; Pickett’s Mill Elementary School; and Wheeler High School**. Like the schools with perfect content mastery scores, these schools would have even higher scores without a 100-point cap.

“Here at Frey, we are in our second year of the theme, ‘You Matter To Me.’ We focus on developing the whole child by getting to know their talents and needs while fostering leadership qualities within each one of them. We are extremely proud of the work our teachers do each and every day to meet each student where they are in order to help them achieve personal success and growth,” said **Frey Elementary Principal Jason Cathey**.

**COBB COUNTY SCHOOL DISTRICT  
STUDENT 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, 2016-2017, Cobb County spent **72.21%** of its total General Fund expenditures on instruction. The Georgia State system average is 66.41%. 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>72.21%</b>	<b>\$6,206</b>	<b>66.41%</b>	<b>\$5,770</b>
Media	1.58%	\$136	1.61%	\$140
Instructional Support	2.97%	\$255	4.28%	\$372
Pupil Services	2.57%	\$221	3.66%	\$318
General Admin	1.81%	\$156	2.43%	\$211
School Admin	7.21%	\$620	7.00%	\$608
Transportation	4.85%	\$417	5.64%	\$490
Maint & Operation	6.74%	\$579	8.67%	\$753
Capital Projects	0%	\$0	0.06%	\$5
School Food Svcs	0.05%	\$4	0.06%	\$5
Debt Services	0%	\$0	0.20%	\$17
<b>Total</b>	<b>100%</b>	<b>\$8,594</b>	<b>100%</b>	<b>\$8,689</b>

Data Source: Governor’s Office of Student Achievement 2016-2017 Report Card as latest available

## INSTRUCTIONAL PRIORITIES & PERFORMANCE COBB SCHOOLS CONTINUE TO DEMONSTRATE FINANCIAL EFFICIENCY



The **Cobb County School District** once again has shown that it not only is one of the highest performing districts in the Atlanta metropolitan area but it also does so with financial efficiency and equitable funding across all school levels.

Studying [the numbers released today](#) from the Georgia Department of Education one quickly notices that Cobb's schools are funded through both state and local funds at almost identical rates across each level (elementary, middle, and high school). What this means is that no matter what school a student attends within the district, they are going to receive the same amount of financial support as they would anywhere else. The equitable distribution of state and local funding means that every single student in the Cobb County School District is provided the very best chance to be successful.

Also, for the fourth consecutive year, the Georgia Department of Education awarded the Cobb County School District 3.5 stars for financial efficiency. The District's rating is based on Cobb's 3-year average CCRPI score of 81 and the state percentile rank of the 3-year average of per-pupil expenditures (PPE). The 3-year average for the Cobb County School District's per-pupil expenditures is \$8,833 which is also one of the lowest in the metropolitan area. Put simply, the District uses fewer dollars per student than most of its peers (by thousands of dollars) and does more academically with fewer dollars to do it with. Neighboring Marietta City, Fulton County, and DeKalb County schools receive and spend approximately \$1,500 more per student and Atlanta Public Schools receives and spends over \$5,000 more per student!

**INSTRUCTIONAL PRIORITIES & PERFORMANCE**  
**COBB SCHOOLS CONTINUE TO DEMONSTRATE FINANCIAL EFFICIENCY**  
**(Continued)**

Georgia's Financial Efficiency Star Rating provides a comparison of district spending per student with overall academic performance. The per pupil calculation excludes non-classroom, non-K-12 expenditures like adult education, capital projects, and food and nutrition.

Historically, the Cobb County School District has maximized the allocated per pupil expenditures to achieve the highest level of student success as is evident by Cobb students' scores on the SAT, [ACT](#), and other tests. The Cobb County School District generally spends less per student than other area Districts, and yet, Cobb students continually outpace their state and national peers.

The Cobb County School District's state financial efficiency score is more evidence of Cobb's strong financial management. The Cobb County School District has also maintained an **Aaa** Credit Rating since 2015. That's the highest credit rating available for a government entity. The Aaa credit rating reflects the district's sizable and diverse tax base in suburban Atlanta and a stable financial position, bolstered by formal operating and financial policies, conservative budgeting, proactive management, and an above average pension burden, mitigated by the absence of any long-term debt. [Last year](#), only 14 states held the credit rating equal to the Cobb County School District.

Prudent financial management continues to be a guiding principle of the Cobb County School District, which is why Financial Sustainability is one of the [District's Legislative Priorities for 2018-2019](#).

**COBB COUNTY SCHOOL DISTRICT  
NICHE RANKS COBB AS THE BEST BIG SCHOOL DISTRICT IN GEORGIA**



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With more Americans on the move than at any other time in history, research studies like the one recently undertaken by Niche.com are more valuable than ever before. [Niche recently published a study](#) ranking school districts from across the nation on a variety of criteria.

The study finds that no other large district in the state of Georgia – meaning, any district over 45,000 students – consistently provides the quality of service and outcome that The Cobb County School District does.

Led by a supportive Board of Education and the sustainable and innovative leadership of Superintendent Ragsdale, the Cobb County School District serves over 112,000 students, is the second largest district in the state of Georgia, and the 23<sup>rd</sup> largest in the nation. The district also ranks as one of the most diverse in the state and the nation. As a big, debt-free, **Aaa** credit-rated heterogeneous community, the district faces many challenges, but the new study proves that The Cobb County School District is overcoming most of them.

Niche’s in-depth ranking of school districts from across the nation confirms that the district appears to be accomplishing its mission of ensuring student success.

[Cobb is the best ranked big district in Georgia!](#)

[“Success for students has always been more than a single test score in Cobb and is a direct reflection of the great work our teachers do each and every day!”](#)

– Superintendent Ragsdale

The Cobb County School District boasts eight of the Top 50 High Schools (16%), 10 of the Top 50 Middle Schools (20%), and 15 of the Top 60 Elementary Schools (25%) in the state!

## COBB COUNTY SCHOOL DISTRICT NICHE RANKS COBB AS THE BEST BIG SCHOOL DISTRICT IN GEORGIA

A full 25% of the 60 best elementary schools in Georgia are found in Cobb County, which may be a big part of the reason that young families seem to be flocking to the district to settle down.

What makes the county stand out? Well, just about everything.

Niche gave the district an A-grade, or better, in; College Prep, Clubs and Activities, Sports, and Diversity.



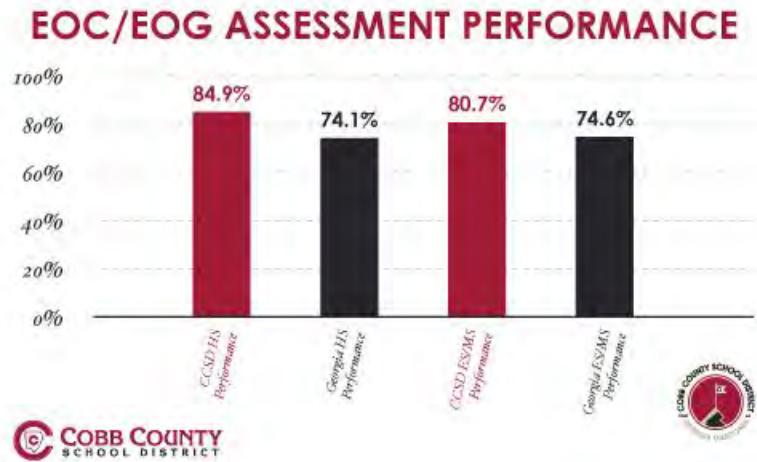
The Cobb County School District is not only among the most diverse in Georgia, but it is one of the most diverse districts in the nation. Cobb students speak more than 40 languages, come from a wide range of ethnic backgrounds, and represent dozens of differing cultures – making the district one that closely resembles the future national melting pot these students will live and work in. Even with this wealth of diversity, Cobb schools showcase a united community working towards a common goal of student success.

Niche may have also uncovered the secret to the district’s success when they rated The Cobb County School District among the best places to teach in the metro area. Thirty-five percent of the district’s teachers have earned advanced degrees, and Cobb County teachers are among the best compensated in the state of Georgia. When school Superintendent Chris Ragsdale was asked about the study’s findings he attributed the county’s success to its teachers: “It is awesome to see their hard work recognized in this manner.”

This isn’t the only piece of good news released in recent days for Cobb schools. Just last week, the district learned that they had continued their streak of success in Georgia Milestones testing.

*“The Cobb County School District is proud to announce that our High Schools have once again proven their excellence and scored higher than our peers in 7 out of 8 subject areas on the Georgia Milestones!”*

**COBB COUNTY SCHOOL DISTRICT  
NICHE RANKS COBB AS THE BEST BIG SCHOOL DISTRICT IN GEORGIA**

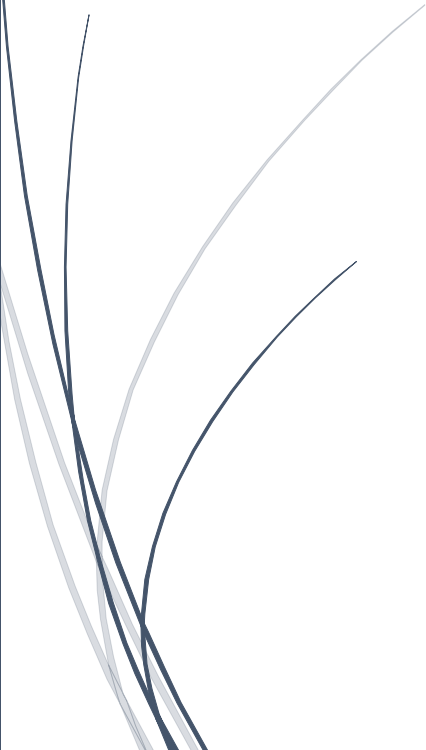


The Cobb County School District continues to offer a standard of excellence in education that is hard to match. Indeed, nowhere else in the state of Georgia can you find a district offering all of the services and opportunities afforded by Cobb County at the level of excellence at which the district delivers them.





# ORGANIZATIONAL SECTION





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

**COBB COUNTY SCHOOL DISTRICT  
FUNCTION AND COMPOSITION  
JUNE 30, 2018**

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, 2018, 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. Brad Wheeler	December 31, 2020
Vice-Chair	Mr. David Chastain	December 31, 2018
Board Member	Mr. Scott Sweeney	December 31, 2018
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. Randy Scamihorn	December 31, 2020

**COBB COUNTY SCHOOL DISTRICT  
ELECTED OFFICIALS AND SUPERINTENDENT OF SCHOOLS  
JUNE 30, 2018**



**RANDY  
SCAMIHORN**

**POST 1**

**6 Years Served**



**SUSAN THAYER**

**POST 2**

**4 Years Served**



**DAVID MORGAN**

**POST 3**

**10 Years Served**



**DAVID  
CHASTAIN**

**POST 4**

**4 Years Served**



**DAVID BANKS**

**POST 5**

**10 Years Served**



**SCOTT SWEENEY**

**POST 6**

**8 Years Served**



**BRAD WHEELER**

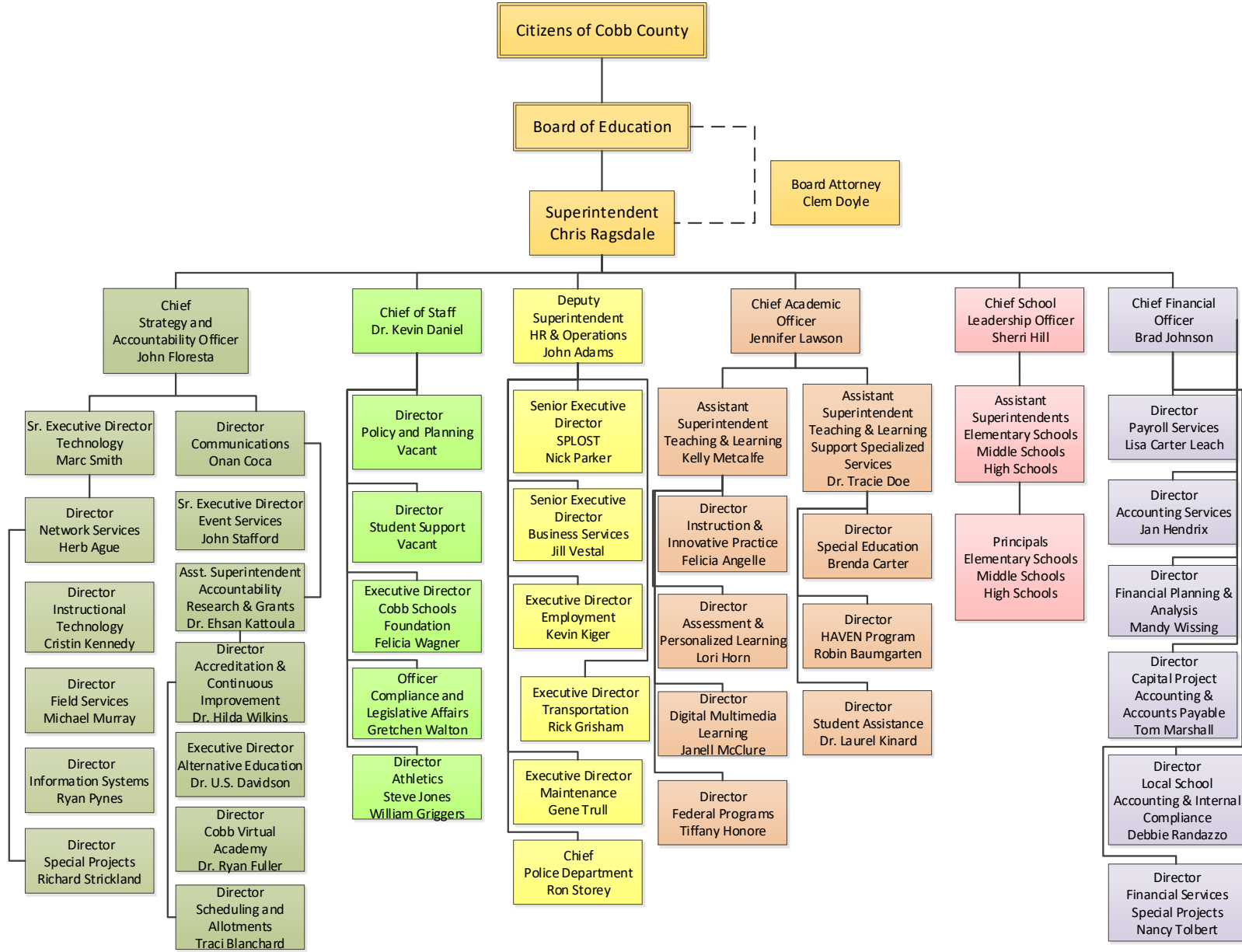
**POST 7**

**6 Years Served**



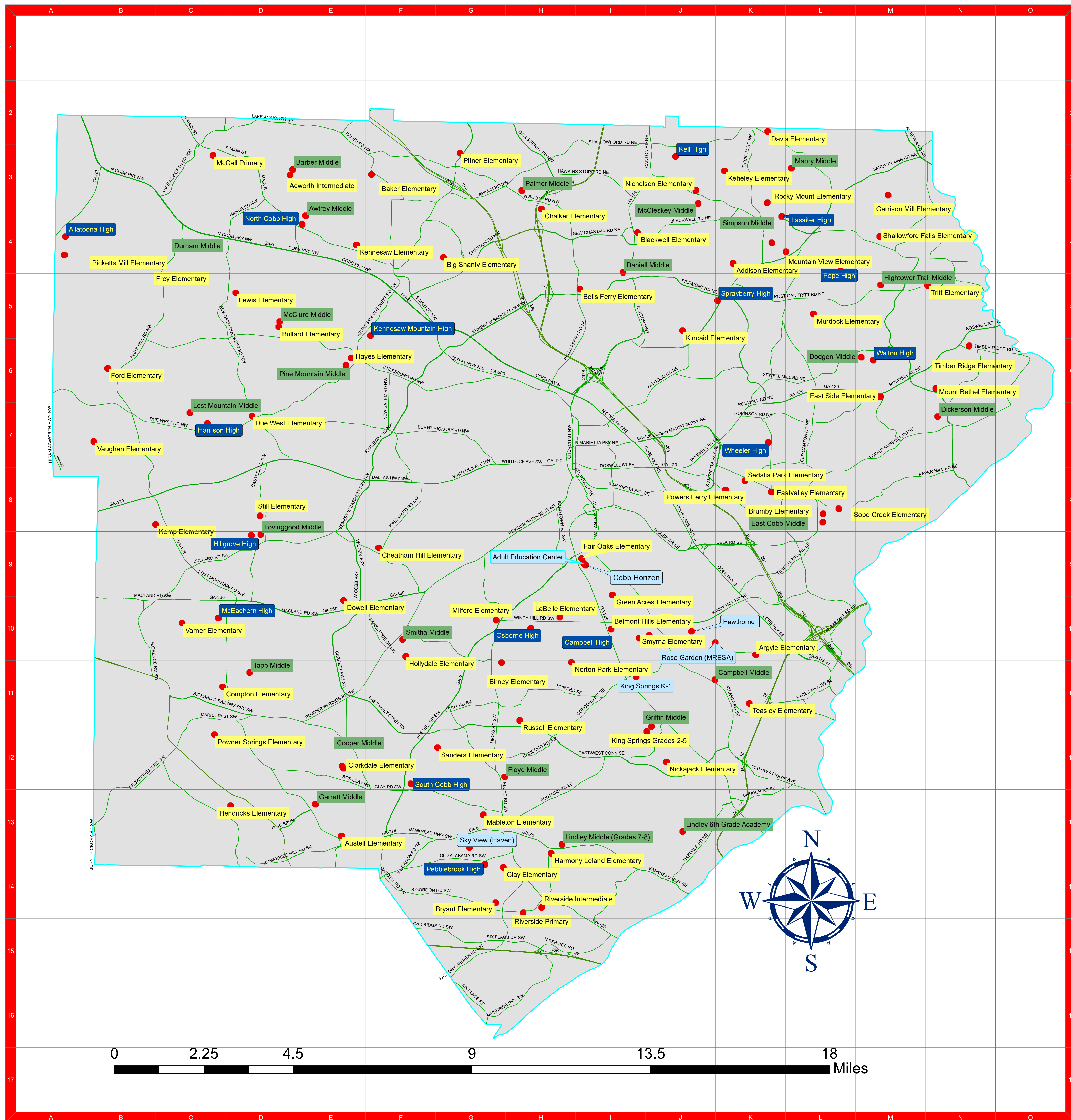
**CHRIS RAGSDALE**

**SUPERINTENDENT**





# Cobb County School District Map of All School Locations June 2018



**Elementary School Coordinates**

● Acworth D-3	● Compton C-11	● Kennesaw F-5	● Powers Ferry K-8
● Addison K-4	● Davis K-2	● Kincaid J-5	● Riverside H-14
● Argyle K-10	● Dowell E-10	● King Springs J-12	● Riverside Primary H-14
● Austell E-13	● Due West D-7	● LaBelle H-10	● Rocky Mount K-3
● Baker F-3	● East Side M-6	● Lewis D-5	● Russell H-11
● Bells Ferry I-5	● Eastvalley K-8	● Mableton G-13	● Sanders G-12
● Belmont Hills I-10	● Fair Oaks I-9	● McCall Primary C-3	● Sedalia Park K-8
● Big Shanty G-4	● Frey C-4	● Milford G-10	● Shallowford Falls M-4
● Birney G-11	● Garrison Mill M-3	● Mount Bethel N-6	● Smyrna J-10
● Blackwell I-4	● Green Acres I-9	● Mountain View K-4	● Sope Creek L-8
● Brumby L-8	● Harmony Leland H-13	● Murdock L-5	● Still D-8
● Bryant G-14	● Hayes E-6	● Nicholson J-3	● Teasley K-11
● Bullard D-5	● Hendricks D-13	● Nickajack J-12	● Timber Ridge N-6
● Chalker H-3	● Hollydale F-10	● Norton Park H-11	● Tritt N-5
● Cheatham Hill F-9	● Keheley K-3	● Picketts Mill A-4	● Varner C-10
● Clarkdale E-12	● Kell J-3	● Pitner G-3	● Vaughan B-7
● Clay G-14	● Kemp C-8	● Powder Springs C-12	

**Middle School Coordinates**

● Awtrey E-4	● Hightower Trail M-5
● Barber D-3	● Lindley (Grades 7-8) H-13
● Campbell Middle J-11	● Lindley 6th Grade Academy J-13
● Cooper E-12	● Lost Mountain C-7
● Daniell I-4	● Lovinggood D-9
● Dickerson N-7	● Mabry L-3
● Dodgen M-6	● McCleskey J-3
● Durham C-4	● McClure D-5
● East Cobb L-8	● Palmer H-3
● Floyd G-12	● Pine Mountain E-6
● Garrett E-13	● Simpson K-4
● Griffin J-12	● Smitha F-10
	● Tapp D-11 <sup>see 144</sup>

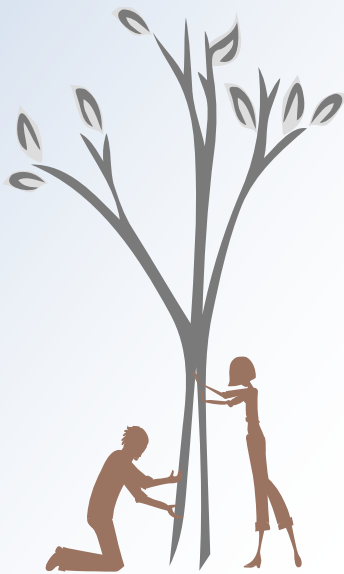
**High School Coordinates**

● Allatoona A-4	● North Cobb E-4
● Campbell High I-10	● Osborne H-10
● Harrison C-7	● Pebblebrook G-14
● Hillgrove D-9	● Pope L-4
● Kell J-3	● South Cobb F-12
● Kennesaw Mountain F-5	● Sprayberry K-5
● Lassiter K-4	● Walton M-6
● McEachern C-10	● Wheeler K-7

**Specialty School Coordinates**

● Adult Ed Center I-9
● King Springs K-1
● Hawthorne J-10
● Cobb Horizon I-9
● Rose Garden J-10





# 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.

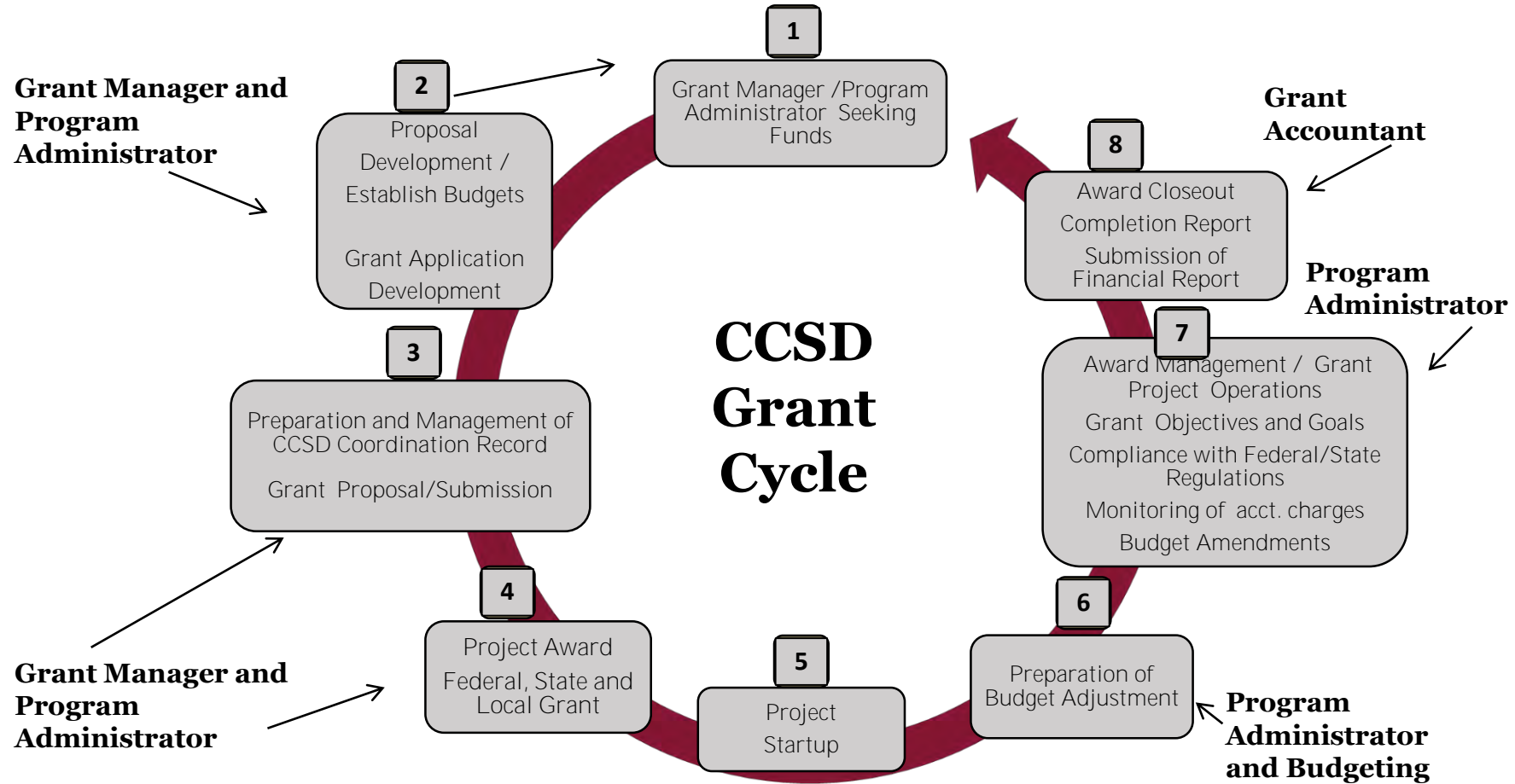


# Pre Award

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.

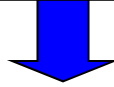
Some accounts are subsidizing other accounts within this appropriation unit because a zero budget is utilized. A budget administrator may choose to set up zero budgets within their appropriation unit to purchase items that were previously not budgeted. If a zero budget is desired, the Principal or Administrator should contact Budget Services to request a zero budget be set up for a particular account.



## STEPS NECESSARY TO PROCESS A BUDGET ADJUSTMENT

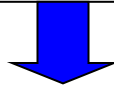
### **Initiator/Chief Administrator**

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

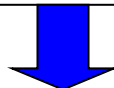
Executive Cabinet Member

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 ADJUSTMENT 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, funds should be processed through the Systemwide Account for that Initiative or Fund Contingency.

### **Director of SPLOST:**

1. All budget adjustments requested by Managers in the department.

### **Capital Projects Accounting Manager:**

1. All budget adjustments.

### **Director, SPLOST Accountability:**

1. All budget adjustments.

### **Senior Executive Director, SPLOST:**

1. All budget adjustments over \$200,000 and all County Wide Building Fund adjustments.

### **Senior Executive Director, Technology Services:**

1. All technology initiative adjustments.

### **Chief Academic Officer:**

1. All academic initiative adjustments.

### **Chief Financial Officer:**

1. All budget adjustments.

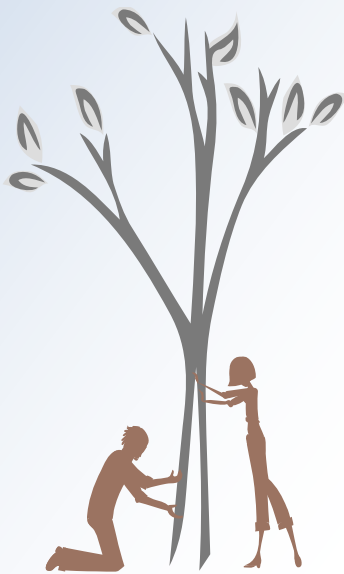
### **Deputy Superintendent:**

1. All budget adjustments from Fund Contingency greater than \$200,000 and all revenue adjustments greater than \$200,000.

### **Superintendent/Designee:**

1. 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 transferred line item is greater than 20% of the total and/or the adjustment amount is over \$100,000.



# Divisions & Departments

**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.

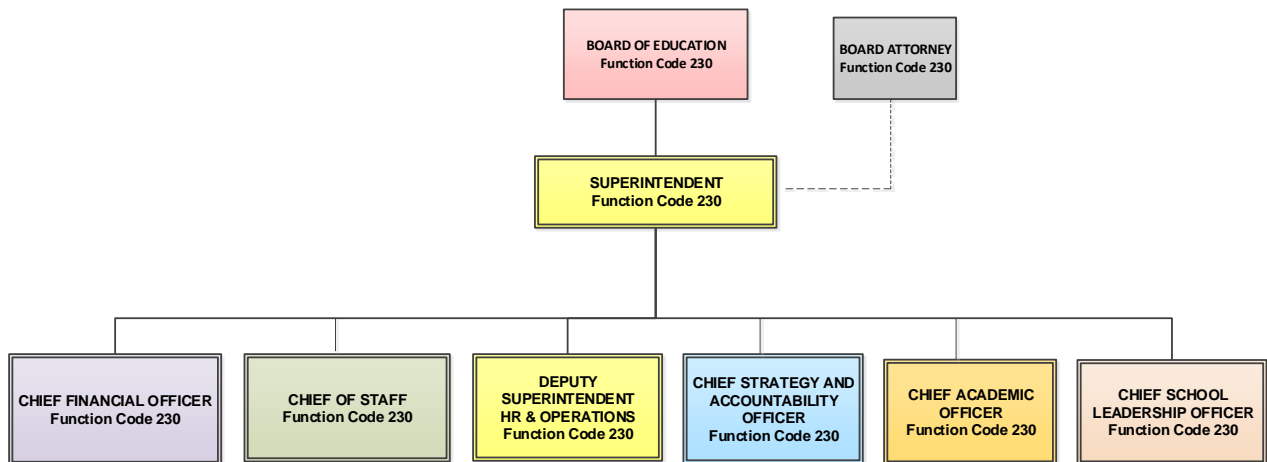
**DIVISION ORGANIZATION**

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, Chief of Staff, Chief Strategy and Accountability Officer, Chief School Leadership Officer, Chief Academic Officer, Chief Financial Officer** assist the Superintendent in supervising all activities and operating functions of the school district.



**WORKLOAD INDICATORS**

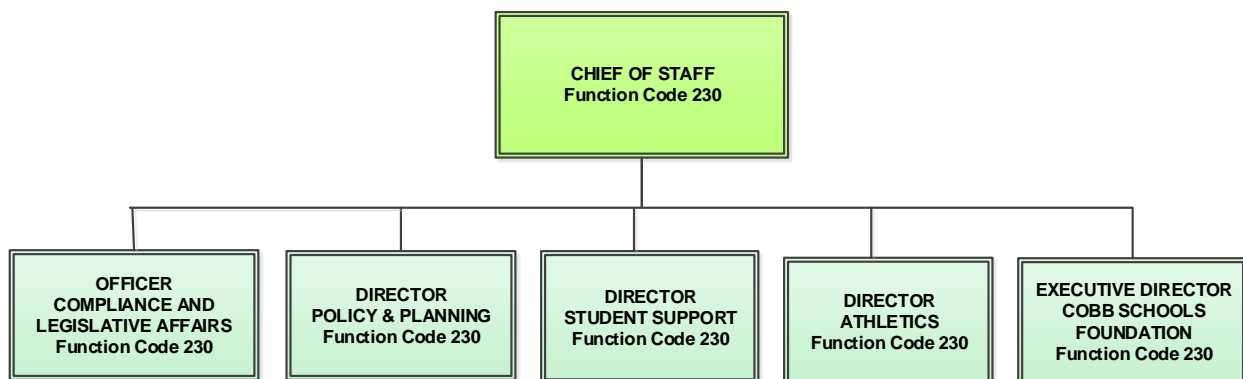
INDICATOR	FY 2016 RESULTS	FY 2017 RESULTS	FY 2018 RESULTS
<b>Board Meetings</b> - Meet twice a month, the second Wednesday and the last Thursday of the month, with only one meeting in November and December.	21 Board Meetings	18 Board Meetings	14 Board Meetings
<b>School Councils</b> - Seven members from 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 (1 by the Superintendent and 2 per Board Member) meet to oversee the SPLOST spending. As of January 2018, there are 3 vacancies on the F&T Committee	Meetings were held once a month.	Meetings were held once a month.	5 F&T Committee Meetings were held in FY2018. Meetings will now be held quarterly.
<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. *21 Members	Meetings were held three times a year. *15 Members

## DIVISION RESPONSIBILITIES

- Ensures effective operations of the Superintendent’s Office;
- Provides comprehensive support to assigned areas;
- Provides strategic communications counsel to the Superintendent;
- Serves as a credible representative of the Superintendent within the district, in the community, and at state and national levels.

## 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 and Planning** – Policy and Planning is responsible for the development, interpretation and implementation of Board Polices and Administrative Rules in addition to handling issues such as student transfers, student record requests, subpoenas, and open Records.

### 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

### Open Records:

- Open Records requests

- Subpoenas
- Request for the Production of Documents
- Assist local schools regarding FERPA requests

**Student Support** – Student Support serves as the legal liaison for student discipline, enrollment, custody, and guardianship issues as well as general student discipline issues. Other responsibilities include Prevention/Intervention, School Health Services and School Social Work.

**Student Support:**

- Student Enrollment
- Guardianship
- Custody Issues
- 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

**Student Discipline:**

- Conduct student discipline due process hearings
- Review of Suspension/expulsion letters
- Scheduling student due process discipline hearings
- Conduct student due process discipline hearings
- Preparation of Board appeal materials

**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.

**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.

**Cobb Schools Foundation** - Founded in 1999, the Cobb Schools Foundation was established by a group of Cobb community and business leaders to enhance the mission of the Cobb County School District. An initial grant of \$1,000,000 from Cobb Energy was used to fund a portion of the athletic stadiums at Pope and Harrison High Schools, and used to build stadiums at Kennesaw Mountain and Kell High Schools. The Foundation is a nonprofit organization governed by a volunteer Board of Trustees separate from the Cobb County School District.

The Cobb Schools Foundation 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

**Compliance and Legislative Affairs** – The Compliance and Legislative Affairs Office serves to ensure compliance with federal and state mandates and procedures, while working with staff and community members to advocate for the legislative interests of the school board.

**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 2016 RESULTS	FY 2017 RESULTS	FY 2018 RESULTS
<b><u>Policy &amp; Planning:</u></b>			
<b>Policy/Rule/Form Revisions/ Creations/Deletions:</b>			
Board Policies	5	7	9
Administrative Rules	31	49	15
Forms/Attachments	31	29	23
<b>House Bill 251 Transfers:</b>			
Requested	2,807	3,019	3,199
Selected/Approved	1,964	1,770	1,772
<b>Administrative Transfers:</b>			
Requested	141	151	216
Approved	72	86	92
<b>Child(ren) of Employee Transfers:</b>			
Requested		1,576	1,482
Approved		1,075	1,203
<b>Records/Subpoenas:</b>			
Records Requests	16	18	30
Subpoenas for Records	16	42	47
Directory Information/Verification	90	111	100
Production of Documents	28	49	53
Other Record Requests	6	25	2
<b>Open Records Requests:</b> (9/15/15 – Open Records moved from Communications to Policy, Planning & Student Support)	284	404	382
<b><u>Student Support:</u></b>			
<b>Student Discipline:</b>			
Hearings	150	141	159
Hearings Waived by Parent/Guardian	218	247	242
<b>Prevention/Intervention:</b>			
Student Interventions	685	765	797
GRIP Program (Students Enrolled)	211	219	183
Number of Schools Supported with Programs:			
Second Step Violence Prevention	3	2	4
Steps to Respect/Best Practices	35	35	30
Bully Prevention	8	6	4
Peer Mediation/Youth Leadership	7	7	5
Suicide Prevention (Sources of Strength)	14	14	14
Department of Behavioral Health and Developmental Disabilities Grant (Grant ended 9/30/14)			
Crisis Response to Schools for Death or Crisis	36	34	20
Parent In-Services	50	52	35
Technical Asst. Parents/Staff	Calls – 350	Calls – 345	Calls – 425

INDICATOR	FY 2016 RESULTS	FY 2017 RESULTS	FY 2018 RESULTS
<b>School Health Services:</b>			
<b>Student Visits to the Clinic:</b>			
Illness Visits	442,501	427,689	353,570
Injury Visits	198,891	153,916	157,849
Total Visits	641,392	581,605	511,419
<b>Number of students remaining at School after Clinic Visit</b>	418,936	402,779	366,990
<b>School (Local) Medical Training:</b>			
Total number of trainings provided by Consulting Nurses	132	81	60
Total number of school staff participants	4,714	3,622	2,296
<b>District Medical Trainings:</b>			
Total number of trainings provided by Nursing Supervisor and/or Consulting Nurses			
• Online	129	115	110
• Face-to-Face	72	48	267
• Blended	36	24	11
Total number of school staff participants			
• Online	1,070 - (Allergy & Seizure)	1,314	770
	12,734 – (Diabetes – All CCSD Staff)		
• Face-to-Face	(Not use Face-to-Face)	816	3,330
• Blended	(No longer use Blended)	District-Wide training no longer required. Training is based on individual school needs.	N/A
<b>Professional Development Trainings:</b>			
Preplanning/PLDs and other training provided by Nursing Supervisor and Consulting Nurses			
• Total of continuing education hours provided	1,215	1,507	1,582
• Total number of Nursing participants	812	680	667
• Number of Medical Training	18	20	28
Total number of school nurse participants	912	1,088	328
Face-to-Face			
Scoliosis Nursing Rescreens Referred to Physician	1,550	1,049	1,074
Medical Healthcare Plans including Medical 504s	960	1,076	1,000

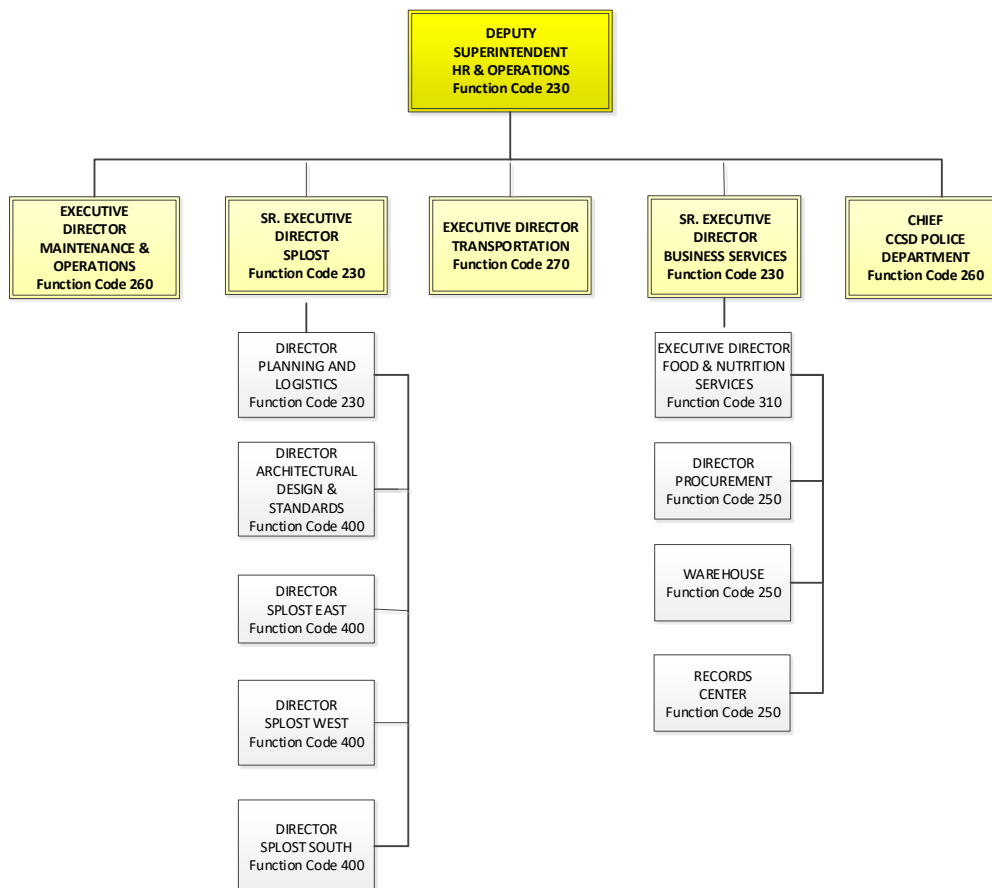
INDICATOR	FY 2016 RESULTS	FY 2017 RESULTS	FY 2018 RESULTS
Significant Communicable Disease Data	Pertussis – 5 Varicella – 6 Shigella – 2 Scabies – 1 Influenza A – 1 Hand/Foot/Mouth Disease – 1	Typhoid Fever – 1 Viral Meningitis – 1 Shigella – 1 Scabies – 1 Molloscum - 1	Influenza epidemic Strep – 10 Varicella – 5
<b><u>School Social Work:</u></b>			
New Cases Referred	9,460	10,874	10,560
Contracts/Services Rendered	78,836	80,257	76,821
<b><u>Athletics:</u></b>			
Number of GHSA Activities Participated	238	236	240
Number of Students Participated GHSA Activities	10,802	10,808	11,127
<b><u>Cobb Schools Foundation:</u></b>			
Local School Foundation Oversight	48	42	35
Senior Scholarships Awarded	\$60,700	\$58,200	\$58,450
Golf Tournament (Net)	\$28,600	\$22,026	\$46,323
Gimme 5 (Gross)	\$63,295	\$75,907	\$55,745
Leaders and Legends Ball (Net)	\$51,500	None	None
Teacher Grants Awarded	\$23,750	\$31,147	\$32,125
Fundraised for Classified Employee of the Year Awards	\$500	None	None
ASP Scholarships Awarded	\$27,000	\$21,230	\$18,939
Bullying Prevention Funding	\$15,000	\$14,685	\$1,013
CCSD Student Folder Funding	\$3,312	None	None
Project 2400 Funding	\$62,450	\$62,400	\$62,400
Reach for the Stars Funding	No Info	No Info	No Info
Volunteer of the Year Awards	\$9,400	\$19,585	\$22,880
<b><u>Compliance &amp; Legislative Affairs:</u></b>			
Currently Nothing to Report	--	--	--
<b><u>Legislative Priorities:</u></b>			
Currently Nothing to Report	--	--	--

## DIVISION RESPONSIBILITIES

The **Operational Support Division** is led by the **Deputy Superintendent HR & Operation**, 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’s 112,000 students, 15,000 employees, and 113 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.

The **Maintenance Services Department** provides this support through a staff of 16 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 3,077 acres and 17,846,713 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 593 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 and reliable transportation for the District's students and strives to continually upgrade and improve all related services. At a glance, there are 861 bus driver positions and 5 relief drivers, 134 bus monitor positions and 25 sub-monitors. Our fleet of 1,133 buses are maintained by the Fleet Maintenance Department of 56 mechanics, with 891 conventional buses and 274 special needs buses, servicing 870 routes, at 37,530 bus stops twice a day. The department transports 73,000 students each day and travels 68,673 miles per day.

All buses are equipped with telematics technology and digital video 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 55% since the program began in 2009.

Our safety education program called S.O.A.R. (Safe, Orderly, And Respectful) educates elementary school students in a hands-on program as an at-school field trip, and middle school students in an 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** led by the Senior Executive Director of SPLOST 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 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** 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) solicitations. 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 in compliance with District policies and applicable state/local/federal laws.

**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 2016 RESULTS	FY 2017 RESULTS	FY 2018 RESULTS
<b>Maintenance</b>			
Building space sq. footage	17,192,244 for 127 Facilities	17,368,983 for 127 Facilities	17,846,713 for 127 Facilities
Work Orders (electrical, plumbing, roofing, floors, preventative maint., etc.)	55,039	53,105	52,274
<b>CCSD Police Department</b>			
Fighting	533	553	551
Drugs	171	183	164
Weapons	148	152	120
Gang-Related Incidents	45	45	18



**WORKLOAD INDICATORS**

INDICATOR	FY 2016 RESULTS	FY 2017 RESULTS	FY 2018 RESULTS
<b>Transportation</b>			
Number of students transported one - way	72,529	73,753	73,900
Ridership ratio	73%	75%	77%
Regular buses	886	891	854
Special Education buses	288	279	288
Bus stops per day	37,530	46,027	37,122
Field trips	5,799	5,781	5,448
Bus referrals	1,275	549	1,347
# of accidents	156	132	218
<b>Fleet Maintenance</b>			
Fleet	1,594 (1,153 buses)	1,613 (1,170 buses)	1,554 (1,142 buses)
Support vehicles	441	443	412
Bus fleet traveled	10,290,252 miles	10,476,947 miles	10,226,610 miles
Fuel usage	1,768,289 gallons	1,927,244 gallons	1,628,943 gallons
Fueling transactions	60,185	75,956	71,681
Buses serviced	All buses inspected once every calendar month, annually	All buses inspected once every calendar month, annually	All buses inspected monthly and annually
Average miles per bus	8,924	8,955	8,955
<b>SPLOST</b>			
# Projects started	40	19	14
# Projects completed	30	55	39
# ADA Projects	35	16	11
# Portables relocated	17	25	18
# FEAE-R Projects*	67	89	106
*(District property funded by others)			
<b>Planning</b>			
# Population growth survey conducted	0	0	0
# School attendance zone redistricted	0	0	0
# Land purchased (Parcels)	10	2	1
# Approved Easements	15	13	3
# Cell tower sites established	0	0	0

## WORKLOAD INDICATORS

INDICATOR	FY 2016 RESULTS	FY 2017 RESULTS	FY 2018 RESULTS
<b>Food Service Lunches</b>	(180 serving days)	(178 serving days)	(173 serving days)
Full price meals served	4,454,873	4,293,457	4,149,262
Reduced price meals served	783,085	868,249	833,698
Free meals served	6,359,933	6,119,186	5,568,890
Adult & contracted meals served	380,381	364,581	316,362
Equivalent meals from extra sales	3,419,786	3,378,908	3,361,209
Elementary participation	81%	81%	81%
Middle School participation	85%	82%	82%
High School participation	73%	69%	63%
<b>Procurement Services</b>			
Purchase orders processed	14,614	15,369	13,459
Dollar value of purchase orders	\$88,268,366	\$85,089,632	\$68,485,819
Average dollar per purchase order	\$6,040	\$5,536	\$5,088
Requests for Proposals			
Newly Issued and/or Awarded	26	28	30
Requests for Extension	34	47	45
Non-Awarded	0	2	2
Sealed bids			
Newly Issued and/or Awarded	41	48	39
Requests for Extensions	44	50	38
Non-Awarded	10	4	6
Quotes			
Newly Issued and/or Awarded	31	25	27
Requests for Extensions	23	35	27
Non-Awarded	4	3	2
Procurement cards	760	770	764
Dollar value of procurement card purchases	\$9,491,941	\$10,240,386	\$11,685,859
Total number of procurement card transactions	44,620	45,596	50,225
average dollar per purchase	\$213	\$225	
<b>Warehouse Operations</b>			
Total Surplus requests	3,693	2,913	2,941
Items picked up	60,075	51,377	42,528
Items delivered	40,050	31,029	36,266
Surplus Revenue (Net)	\$664,084	\$425,712	\$247,177
New Inventory Requests (OC)	181	160	173
New Inventory Shipped	4,285	5,969	3,221
New Inventory Value	\$204,782	\$331,352	\$247,238

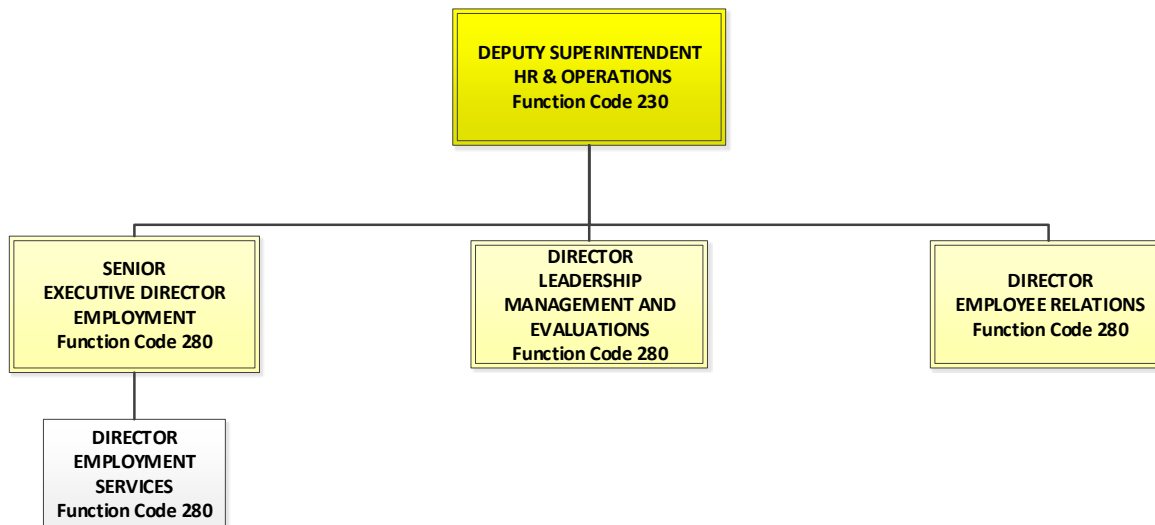
INDICATOR	FY 2016 RESULTS	FY 2017 RESULTS	FY 2018 RESULTS
<b>Records Management Center</b>			
Record Movement Transactions	1,107	1,356	1,216
Transcript / Verification Requests	5,122	5,983	6,009
Carton of Records Retained & Managed	6,204	6,131	4,520
Records Center Revenue	\$22,401	\$32,754	\$44,739

## 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, Teacher Recruitment, Compensation & Certification, Benefits, Risk Management, Employee Relations, Employment Verification, Evaluation Systems, Absence Management, Leadership Management, Fingerprinting, Badges & Background Checks.**

**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 & Certification** 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 Flex Spending Account enrollments; managing the Cobb County School District Retirement Plan; 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 | Critical Illness/Cancer Insurance  |
| CCSD Retirement Plan                      | Legal Services                     |
| Dental insurance                          | Accident Insurance                 |
| Vision insurance                          | Section 125 Flexible Benefits Plan |
| Basic Insurance with AD&D                 | Catastrophic Illness Leave Bank    |
| Leaves of Absence                         |                                    |

**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 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 in Human Resources 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. It further facilitates the Principal Hiring Process and assists the District Leadership Division with the 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
- Direct the Leadership Academy application and selection process and coordinate the Educational Leadership Degree Program cohorts and partnerships.

**The Evaluation Systems Office** develops, facilitates, and monitors all evaluations for classified and certified employees. It 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.

**The Employee Relations Office** coordinates investigations related to alleged employee violations of approved Board policies and procedures, State Board Policy and other state and federal laws. Additionally, the Employee Relations office offers assistance to Administrators and Supervisors with local level investigations, job performance issues and the certified employee contract nonrenewal process. The Office 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

**WORKLOAD INDICATORS**

INDICATOR	FY 2016 RESULTS	FY 2017 RESULTS	FY 2018 RESULTS
<b>Certified Positions</b>			
High School Hired	296	327	399
Middle School Hired	305	322	326
Art/Counselors/ESOL/Music Hired	126	158	120
Elementary Schools Hired	757	552	592
Special Education Hired	323	375	311
Other Cert (Supervisors, Specialists, Social Workers)	68	36	25
Other Employment Changes	17,719	18,119	23,395
Resignations / Terminations / RIFs	1,029	1,154	924
Supply Teachers	300	470	421
Certified Applications	83,479	94,587	84,717
<b>Classified / Paraprofessional Positions</b>			
ASP Hired	396	501	773
Bus Drivers/Monitors Hired	196	253	206
Custodians Hired	132	139	143
Maintenance/Warehouse Hired	51	53	51
Food Service/Lunchroom Monitors Hired	347	244	215
Classified Subs Hired	257	397	749
Paraprofessionals/Tutors Hired	572	571	394
Clerical Bookkeepers Hired	25	21	50
Professional/Technical Hired	19	22	23
Nurses Hired	24	31	9
Campus Police Hired	18	7	12
Interpreters Hired	9	4	7



Other Employment Changes	6,172	8,420	11,745
Resignations / Terminations / RIFs	800	1,049	977
Parapro Re-elects	219	160	160
Classified/Parapro Applications	35,239	66,340	64,353
<b>Risk Management Claims</b>			
Unemployment	119	94	78
Vehicles & general liability	415/58	644/65	543/70
Student/site visitors injuries	1,734	1,459	1,357
Student in transit	118	155	131
Workers Compensation	1,107	1,179	1,043
Property thefts	93	80	184
<b>Evaluation Systems</b>			
Elementary Summative Assessment TKES	3,720	3,520	3,728
Middle Summative Assessment TKES data	1,499	1,540	1,515
High Summative Assessment TKES data	1,813	1,838	1,884
<b>Leadership Management</b>			
# Aspiring Leaders	20	10	7
# Securing Position the following year	1(5%)	2 (20%)	4 (57%)
<u>Administrative Positions</u>			
New Hire/Rehire	17	24	15
Promotion/Upgrade	39	45	66
Reassign/Transfer	100	124	95
Resign/Retire/Term	37	44	42
Critical Need Subs	24	16	23
Misc/Re-Elect	38	23	23
<u>Applications</u>			
Leadership Academy/New Administrator	4,403	7,829	5,501
Participants	101	37	129

**WORKLOAD INDICATORS**

INDICATOR	FY 2016 RESULTS	FY 2017 RESULTS	FY 2018 RESULTS
<b>Insurance Enrollments</b>			
Life Insurance	13,985	13,925	13,872
Dental Insurance:			
Metlife	10,101	10,067	9,798
United Concordia			
Health Insurance:			
HMO option			
HRA option			
HDHP option			
	Gold 1,097	Gold 1,071	Gold 1,172
	Silver 1,876	Silver 1,695	Silver 1,660
	Bronze 2,812	Bronze 2,527	Bronze 2,268
	BCBSHMO 3,604	BCBSHMO 3,816	BCBSHMO 4,386
	UHCHMO 387	UHCHMO 358	UHCHMO 414
	KPHMO 1,209	KPHMO 1,060	KPHMO 1,361
	UHCHDHP 172	UHCHDHP 181	UHCHDHP 227
		Tricare 6	Tricare 8
Cancer	4,730	4,321	n/a
Vision	8,531	8,456	8,022
Short-term disability	8,218	8,656	8,543
Legal services	1,718	1,627	1,573
Critical Illness (Added by Benefits)	2,620	2,402	4,876
<b>Other Benefits</b>			
Short-term leaves			
Long-term leaves			
Flexible Optional spending accounts	3,303	3,443	3,443
Retirements	331	352	352
Hospital Indemnity	520	1347	1347
SH Advantage	259	n/a	n/a
Accident	398	1180	1180

## **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.**

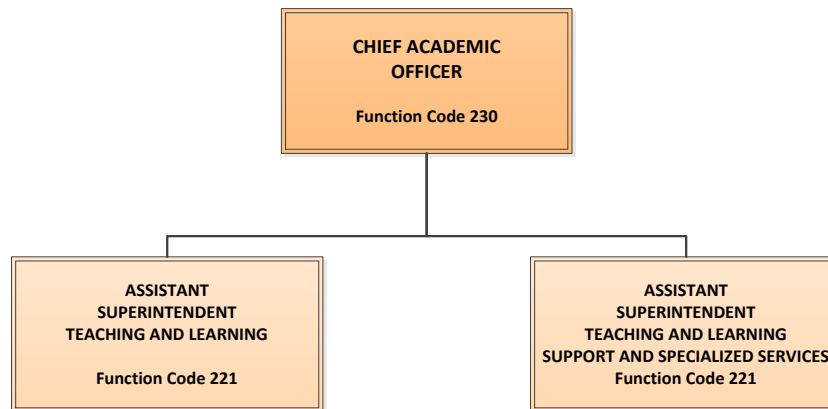
- Fully develop the Cobb Teaching & Learning System (CTLS)
- Build an infrastructure of flexible formative assessment items and District-wide data collection process for student performance
- Administer a District-wide universal screener in math and reading in grades K-9
- Identify student performance 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



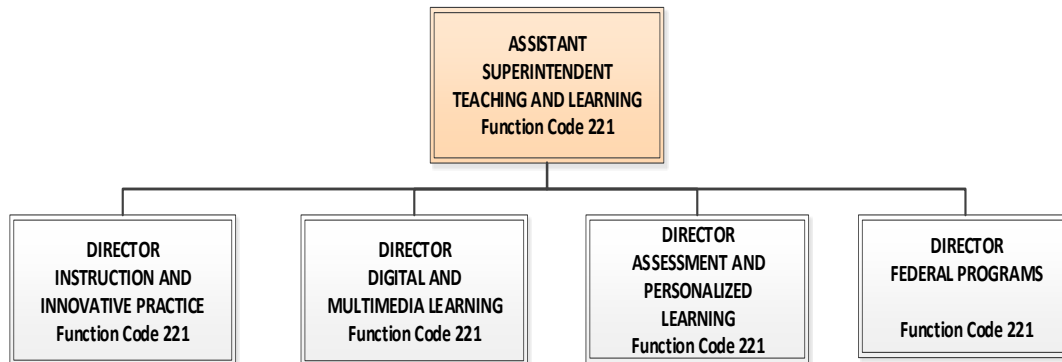
### DIVISION RESPONSIBILITIES

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 Federal Programs, 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
- World Languages

#### **Assessment & Personalized Learning**

- Assessment, Elementary School
- Assessment, Middle School
- Assessment, High School
- Assessment, Student Growth Measures (or SGMs)
- Advanced Learning Programs
- Personalized Learning Programs

## ACADEMIC DIVISION – TEACHING AND LEARNING SUBDIVISION (Continued)

### Title I

- Title I
- Homeless Education Program
- ESOL, Title III

### Digital & Multimedia Learning

- Digital & Multimedia Learning
- Library Media Education
- 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 thirteen 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, World Languages, 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. The resources are encompassed in CTLS Teach and include instructional frameworks, 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 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.

## **ACADEMIC DIVISION – TEACHING AND LEARNING SUBDIVISION (Continued)**

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 2016 RESULTS	FY 2017 RESULTS	FY 2018 RESULTS
<b>Performing Arts</b>			
# of students in music, theatre, and dance classes	80,250	77,136	79,238
% of CCSD population in music, theatre, and dance	71%	68%	70.1%
# of theatre performances in HS	70	72	96
# of music performances at ES	210	210	227
# of music performances at MS	270	460	476
# of music performances at HS	410	648 (includes marching band)	650 (includes marching band)

INDICATOR	FY 2016 RESULTS	FY 2017 RESULTS	FY 2018 RESULTS
<b>CTAE</b>			
# Students served	27,957	33,062	34,573
CTAE enrollment			
6th – 8th grade	53.96%	12,450	N/A at this time
9th – 12th grade	61.57%	20,576	
# Career Pathways offered	50	50	48
# CTAE Students who took an End of Pathway Assessment	2,180	2,196	2,385
% Students Passing End of Pathway Assessment	47%	60%	69%
Graduation Rate for CTAE Concentrators (completed three CTAE courses)	94.8%	94.8%	Currently unavailable
# Professional Development activities completed by CTAE Teachers	130	130	130
Total Perkins grant value	\$677,005	\$684,287	\$693,426

**ACADEMIC DIVISION – TEACHING AND LEARNING SUBDIVISION (Continued)**

INDICATOR	FY 2016 RESULTS	FY 2017 RESULTS	FY 2018 RESULTS
<b>Professional Learning</b>			
# PL offerings	311	322	345
# Participants	5,039	4,690	5,432
Teacher Leader Academy	104	82	165
# Endorsements earned			
- Gifted	140	167	177
- TSC	37	18	19
- ESOL	No Data	48	23

**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 (SGMs)
- 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.

**ACADEMIC DIVISION – TEACHING AND LEARNING SUBDIVISION (Continued)**

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.



**WORKLOAD INDICATORS**

INDICATOR	FY 2016 RESULTS	FY 2017 RESULTS	FY 2018 RESULTS
<b>AVID</b>	<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>	<ul style="list-style-type: none"> <li>• 18 Sections offered</li> <li>• 5 AVID sites</li> <li>• 140 Tutor hrs/week</li> <li>• 100% AVID students on track for 4-year university</li> <li>• 2 AVID sites certified (1<sup>st</sup> year implementing sites are not up for certification)</li> <li>• 1 AVID National Demonstration School</li> </ul>
<p><b>Courses available on-line to students</b></p> <p><i>* Each unit represents ½ credit</i></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>	<p><b>GradPoint</b>  <i>Credit Recovery:</i>                      16 High Schools                      2 Special Schools                      2,225 Seats                      2,302 Units earned</p> <p><i>GradPoint as a digital resource:</i>                      High School Summer School and PLC                      1,756 Seats                      1,949 Units</p> <p><i>Course Extension-</i>                      10 High Schools utilized GradPoint</p>

**ACADEMIC DIVISION – TEACHING AND LEARNING SUBDIVISION (Continued)**

INDICATOR	FY 2016 RESULTS	FY 2017 RESULTS	FY 2018 RESULTS
<b>Standardized Tests Administered</b>	520,364*	356,256*	385,159*
GKIDS	8,090	8,143	7,879
CogAT	25,411	24,764	24,727
Iowa	25,576	25,594	25,593
EOG (3-8)	51,223	51,448	51,128
EOG re-test	NA	NA	6,251
ACCESS for ELLs	10,513	10,681	10,684
Alt ACCESS ELLs	106	132	151
GAA	748	776	785
EOC (Winter)	21,347	23,369	23,523
EOC (Spring)	39,916	42,524	41,285
EOC (Summer)	334	349	381
SLOs	337,100	159,476	192,772
Universal Screener	Reading Inv - 240,764 Math Inv - 214,019	Reading Inv - 203,227 Foundational Reading Assessment - 46,468 Math Inv - 228,862	Reading Inv – 227,848 Foundational Reading Assessment – 52,836 Math Inv – 249,417

\* 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 Federal Programs**

The Office of Federal Programs 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 46 Title I identified schools in Cobb County (31 ES, 11 MS, 3 HS, and 1 special program). Cobb County conducts an annual review of district data to determine District and local school needs; as well as 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 within Cobb school attendance zones that receive Title I services but instead attend private schools.

**ACADEMIC DIVISION – TEACHING AND LEARNING SUBDIVISION (Continued)**

**WORKLOAD INDICATORS**

INDICATOR	FY 2016 RESULTS	FY 2017 RESULTS	FY 2018 RESULTS
<b>Title I Program</b>			
# Schools served	45	45	46
# Students served	39,318	38,999	39,374
As reported in Student Record	45 School-side Title I 0 Targeted Assistance	45 School-wide Title I 0 Targeted Assistance	46 School-wide Title I 1 Targeted Assistance
<b>Homeless Ed Program</b>			
# Applications processed	3,234	3,760	3,704
# Students qualified & served	1,661	1,936	1,937
<b>ESOL/Title III</b>			
# Students served	10,227	11,959	9,500

**ESOL/Title III Program**

- **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.

## ACADEMIC DIVISION – TEACHING AND LEARNING SUBDIVISION (Continued)

### International Welcome Center (IWC)

- **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.

### **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 2016 RESULTS	FY 2017 RESULTS	FY 2018 RESULTS
<b>Library Media</b>			
Learning Commons Transition participation	72 schools	83 schools	89 schools
Learning Commons Transition completion	4 schools	8 schools	12 schools
Learning Commons visits from other districts	4 districts	4 districts	3 districts
New facilities opening with Learning Commons model	0	1	2
District professional learning activities completed by media specialists	438	443	854 (addition of 2 district PL days)
Cobb Digital Library usage	823,943	838,457	1,586,436
Books and media materials circulated through library media programs	2,531,560	2,542,201	2,545,432
Scholastic Summer Reading Challenge minutes logged by CCSD students	6,552,786	4,150,585	3,518,280 (new platform: Bblionasium)
State/national honors recognitions received	2	1	1



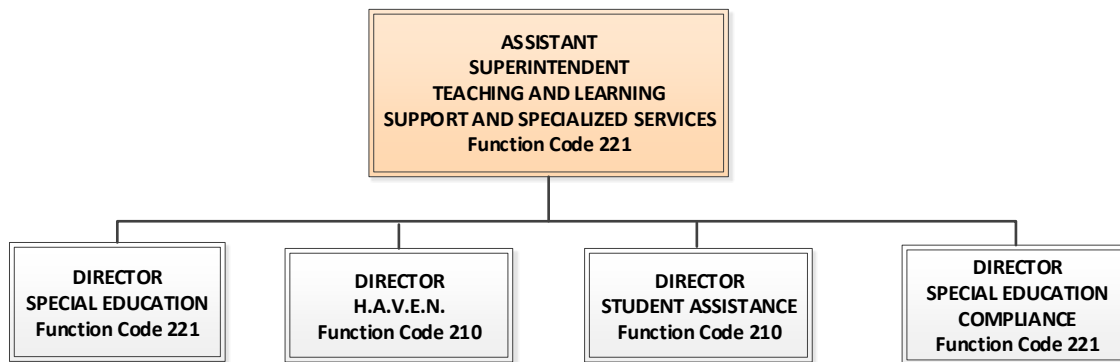
## **ACADEMIC DIVISION – TEACHING & LEARNING SUPPORT AND SPECIALIZED SERVICES SUBDIVISION**

### **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 students receive a free and appropriate education according to IDEA.

**Special Education Compliance** Cobb County School District Office of Special Education Compliance works with schools and families to ensure legal compliance with IDEA and compliance with the Georgia Department of Education for state indicators. This office provides parent mentor support, access to special education records and alignment of compliance procedures across the district.

**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.

## **ACADEMIC DIVISION – TEACHING & LEARNING SUPPORT AND SPECIALIZED SERVICES SUBDIVISION (Continued)**

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.

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 2016 RESULTS	FY 2017 RESULTS	FY 2018 RESULTS
Total number of students with disabilities	14,879	15,201	15,271
Students with Disabilities' Graduation Rate	4 Year Cohort 62.2%	N/A	71.1%
Discipline reviews for students with disabilities	511	596	609
Use of alternative dispute resolution strategies			
Mediations	15	19	21
Resolution Meetings	24	28	23
Due Process Hearings	0	1	1



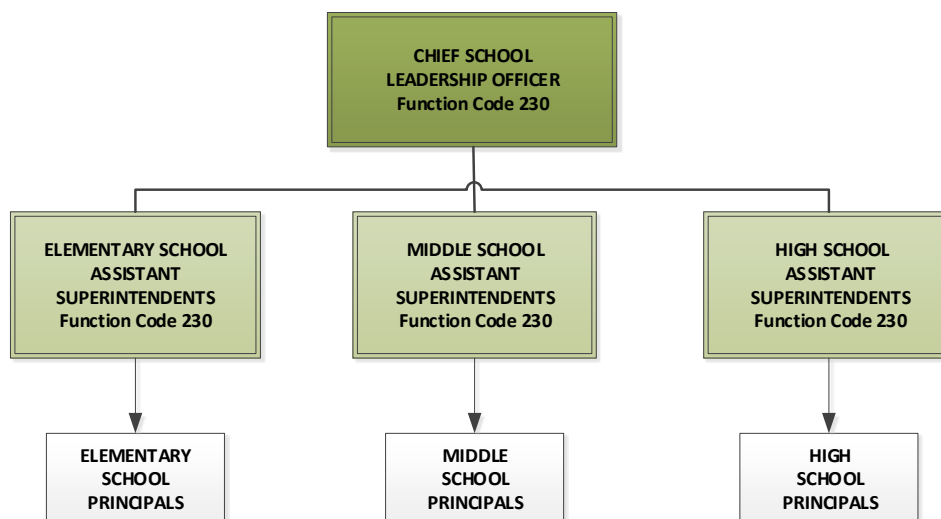
## SCHOOL LEADERSHIP DIVISION

### DIVISION RESPONSIBILITIES

The Primary function of the **School 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 School Leadership Division is sub-divided into functional areas of responsibility. The CCSD School 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 Development** is designed to support a purposeful, systemic district plan for maintaining a highly effective pipeline of leadership succession. Leadership Development within the Cobb County School District represents the collaborative efforts of Human Resources, School Leadership and other contributing departments. The cornerstones are the Academy model, impacting the development of piring leaders since 1998, and the Induction model, supporting leaders during their first year in a new position.

**SCHOOL LEADERSHIP DIVISION (Continued)**

**WORKLOAD INDICATORS**

INDICATOR	FY 2016 RESULTS	FY 2017 RESULTS	FY 2018 RESULTS
<p><b><u>School Operations</u></b> Oversees the operations and leadership of all schools.</p>	Ongoing daily basis.	Ongoing daily basis.	Ongoing daily basis.
<p><b><u>Assistant Superintendent 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.	Met once a week, schedules permitting.	Met once a week, schedules permitting.
<p><b><u>Academic Leadership Meetings</u></b> Coordinates collaborative meetings that include members from School Leadership and the Academic Divisions.</p>	Met twice a month, schedules permitting.	Met twice a month, schedules permitting.	Met once 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.	Met 7 times throughout the year.	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.	Met 6 times throughout the year.	Met 6 times throughout the year.
<p><b><u>Assistant Principal Meetings</u></b> Assistant Principal meets 3-4 times a year with the Chief School Leadership Officer and the Level Assistant Superintendents.</p>	Met 4 times throughout the year.	Met 4 times throughout the year.	Met 3 times throughout the year.



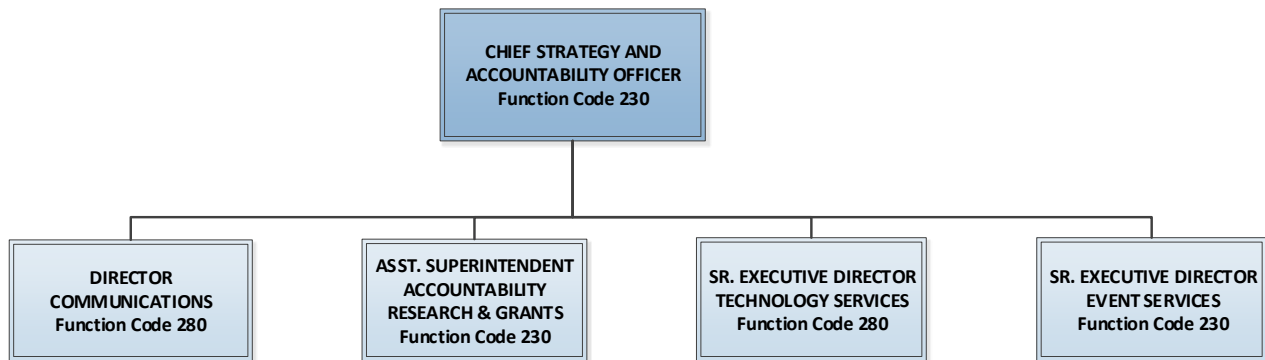
## **STRATEGY & ACCOUNTABILITY DIVISION**

### **DIVISION RESPONSIBILITIES**

The Strategy & Accountability Division includes the following four key area of responsibilities:

**Subdivision of Accountability, Research & Grants, Subdivision of Technology Services, the Office of Communications, the Office of Events.**

### **DIVISION ORGANIZATION**



### **MAJOR DEPARTMENT TASKS**

**Accountability and Research** – provides critical data, data analysis, and data interpretive training for all schools and District-level divisions to inform strategic planning.

**Technology Services** – provides 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.

**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. The office aims to present a robust communications program that increases understanding of, commitment to, and advocacy for the school district and its mission and goals.

**Events Department** – handles the production of district events, oversees special locations such as the Lassiter Concert Hall, and is also responsible for the Facilities Use Office which coordinates with the CCSD Community to make meeting space available to the public.

**Facility Use Office** – 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.



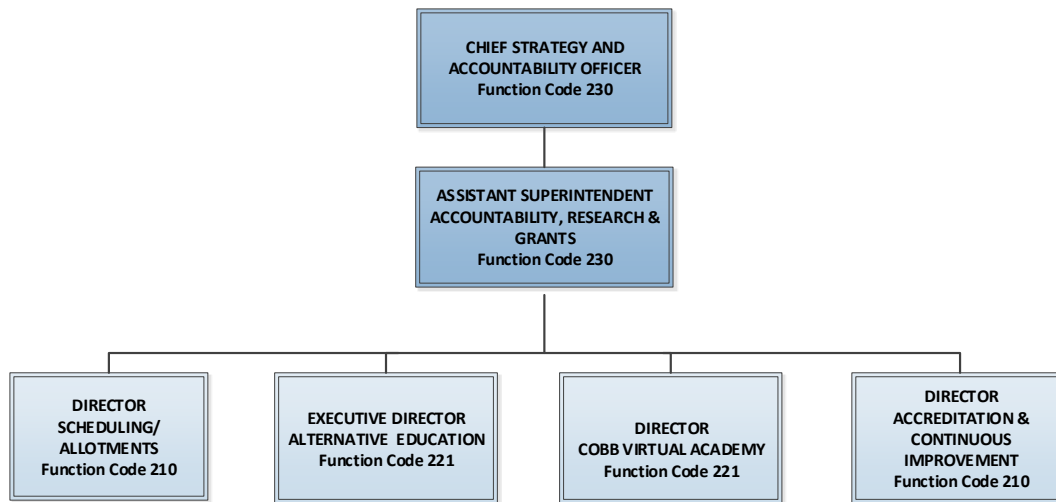
## ACCOUNTABILITY, RESEARCH & GRANTS SUBDIVISION

### SUBDIVISION 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 Subdivision is comprised of four major departments: **Accountability, Alternative Education Programs, Cobb Virtual Academy, Accreditation and Continuous Improvement.**

### SUBDIVISION 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.

## **ACCOUNTABILITY, RESEARCH & GRANTS SUBDIVISION (Continued)**

- **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.

### **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.

- **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.

### **Cobb Virtual Academy**

- **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.

Cobb Virtual Academy offers high quality, Internet-delivered core high school courses that equip CCSD students to thrive in the complex life and work environment of the 21st Century. Cobb Virtual Academy is an online program that works directly with students and delivers online courses. CVA is not a school -- it is a supplemental program serving students currently enrolled in CCSD schools. Online courses provide a full course education experience in which instruction takes place primarily over the internet, using an online delivery system to provide access to course content.

## ACCOUNTABILITY, RESEARCH & GRANTS SUBDIVISION (Continued)

It may be accessed from multiple settings (in school and/or out of school buildings). In this virtual online environment, students follow a course schedule to complete a combination of assignments; tests; quizzes; projects; and assessments that permit a teacher to follow the educational progress of the student. CVA courses are led by certified teachers and the grades earned become part of the student's academic record. All courses are NCAA certified and meet national, state and Cobb County School District curriculum standards.

In addition to rigorous course content that meets state and district performance standards, Cobb Virtual Academy's online learning environment fosters creativity, critical thinking, communication, and collaboration, as well as mastery of information, media, and technology skills--all of which are essential for preparing students for the future.

### 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 2016 RESULTS	FY 2017 RESULTS	FY 2018 RESULTS
<b>Adult Education</b>			
Students served	1,961	1,868	1,899
Cobb County	895	771	841
(ESOL)	788	836	862
Paulding County	233	249	184
Cobb County Correctional inmates	45	12	12
Number of students taking GED	159	142	146
Number of students taking GED that received the credential	134	122	133
<b>Alternative Education Program</b>			
Students Served in Oakwood Digital Performance Learning Center	294	290	272
Enrollment	168	171	223
ESOL Department (Students Served)	10,227	11,959*	12,023*

Sources:

\*Student Record SR025b report

**ACCOUNTABILITY, RESEARCH & GRANTS SUBDIVISION (Continued)**

INDICATOR	FY 2016 RESULTS	FY 2017 RESULTS	FY 2018 RESULTS
<p><b>Cobb Virtual Academy</b></p> <p>Courses available on-line to students</p> <p><i>* Each unit represents 1/2 credit</i></p>	<p><b>Cobb Virtual Academy</b></p> <p>80 course offerings</p> <p>3,000 students</p> <p>16 High Schools</p> <p>4 Special Schools</p> <p>7 Middle Schools</p> <p>3,225 FTE units</p> <p>1,750 tuition units</p> <p><b>Blended Learning</b> (online learning as part of the traditional classroom)</p> <p>13,000 students</p> <p>1,000 courses</p> <p>1,000 instructors</p> <p><b>Georgia Virtual School</b></p> <p>1,739 Students</p> <p>16 High Schools</p> <p>5 Middle Schools</p> <p>3 Special Schools/Programs</p> <p>121 course offerings</p> <p>2,300 FTE units</p> <p>823 Tuition Units</p>	<p><b>Cobb Virtual Academy</b></p> <p>92 course offerings</p> <p>3,100 students</p> <p>16 High Schools</p> <p>4 Special Schools</p> <p>7 Middle Schools</p> <p>3,400 FTE units</p> <p>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></p> <p>1,769 Students</p> <p>16 High Schools</p> <p>5 Middle Schools</p> <p>3 Special Schools/Programs</p> <p>125 course offerings</p> <p>2,392 FTE units</p> <p>896 Tuition Units</p>	<p><b>Cobb Virtual Academy</b></p> <p>95 course offerings</p> <p>3,200 students</p> <p>16 High Schools</p> <p>3 Special Schools</p> <p>21 Middle Schools</p> <p>3,600 FTE units</p> <p>2,250 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></p> <p>1,671 Students</p> <p>16 High Schools</p> <p>16 Middle Schools</p> <p>3 Special Schools/Programs</p> <p>125 course offerings</p> <p>2,460 FTE units</p> <p>1,290 Tuition Units</p>

**ACCOUNTABILITY, RESEARCH & GRANTS SUBDIVISION (Continued)**

INDICATOR	FY 2016 RESULTS	FY 2017 RESULTS	FY 2018 RESULTS
<b>SAT Scores</b>			
Cobb	1,520	1,088 <sup>1</sup>	1,107 <sup>1</sup>
Georgia	1,459	1,050	1,054
National	1,484	1,060	1,049
% Tested	69% (est.)	57% (est.) <sup>1</sup>	68%
<b>ACT Average Scores</b>			
Cobb	22.6	22.9	22.8
Georgia	21.1	21.4	21.4
National	20.8	21.0	20.8
% Tested	57% (est.)	54% (est.)	51%
<b>Grants</b>			
# competitive grants processed each year	12	16	19
\$ amount awarded for competitive grants	\$2,547,607	\$2,016,775	\$1,946,053
<b># Seniors</b>	8,063	8,203*	8,413*
Number of graduates	7,548	7,838**	8,001**
Completion ratio	93.61%	95.55%	95.10%
K-12 dropouts	1,828	2,018 <sup>2</sup>	2,135 <sup>2</sup>
<b>Research Applications</b>			
# processed each year	78	91	85
<b>Surveys Administered</b>	165,000	100,000	100,000
<b>% Schools Meeting CCRPI Requirements</b>			
<b>Elementary</b>	CCRPI	CCRPI	CCRPI
<b>Middle</b>	(Georgia waiver to AYP)	(Georgia waiver to AYP)	(Georgia waiver to ESSA)
<b>High</b>	70% and above	94%	93%
<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

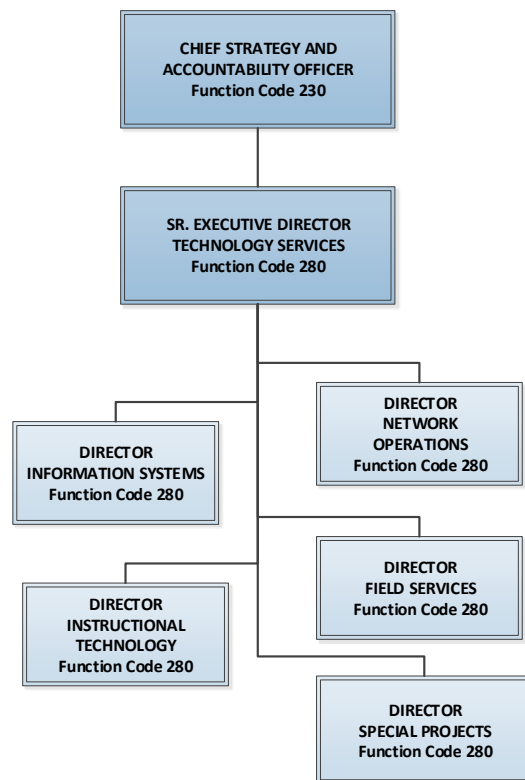
## **TECHNOLOGY SERVICES SUBDIVISION**

### **SUBDIVISION 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. Major initiatives led by Technology services include

### **SUBDIVISION ORGANIZATION**

The Technology Services Subdivision is divided into six functional areas of responsibility. The following chart illustrates the structure of this subdivision:



### **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 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.

## **TECHNOLOGY SERVICES SUBDIVISION (Continued)**

**Enterprise Services** – 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.

Also included is the district's Customer Care Center (CCC) which receives first line support calls from all district employees and escalates to other Technology departments as appropriate. The CCC may also support outside vendor or other parties as needed.

**Infrastructure Services** – is 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 uninterrupted power supply (UPS) maintenance. Manage the District's telecom service, including traditional Key systems and total VoIP/Intercom migrated sites.

**Instructional Technology** – is 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. VISION: Preparing digital age learners for success in a global, ever-changing society.

- 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, analysis, and training services for all District technology resources related to Student, Business, and District/local school website computer-based systems. For Student Systems, this includes support services for software that pertains to student enrollment, scheduling, grade book, attendance, assessment, discipline, health, federal & state reporting, and special education. In the area of Business Systems, the IS team maintains and supports the enterprise software for Financial Services and Human Resources/Payroll. The primary District websites, as well as each local school website, are developed, maintained, and monitored by the IS team. The department is also responsible for building and maintaining the District's Generation 3 data warehouse.



## TECHNOLOGY SERVICES SUBDIVISION (Continued)

**Special Projects** – provides support, intervention, review and oversight for the District on all E-Rate processes and reimbursement request with USAC. Administers the on-going updates and distribution of the district Technology Disaster Recovery Plan. Vendor management, administrative support, billing processes, payment request, data analysis and product management for all WAN, wireless telecommunications devices and land line telecom within the district. Facilitates annual updates to the district Three Year Technology Plan. Provides operational, administrative and budgetary divisional management reports to the Technology management team. Delivers special project services for product evaluations, RFP's, Bid's, training or other technology initiatives.

### WORKLOAD INDICATORS

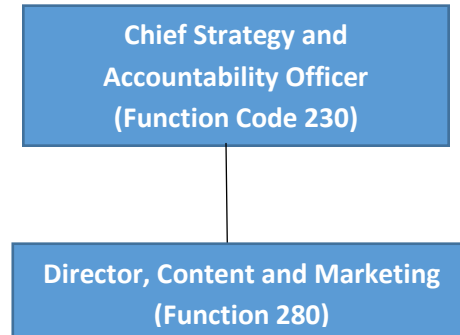
INDICATOR	FY 2016 RESULTS	FY 2017 RESULTS	FY 2018 RESULTS
<b>Technology Services</b>			
<ul style="list-style-type: none"> <li>Total number of instructional computers supported, total number of administrative computers supported (based on Georgia Dept. of Education Report)</li> </ul>	78,268 (number includes desktop, laptops, tablets and networks)	88,219	92,136
<ul style="list-style-type: none"> <li>Total computers in district</li> </ul>	78,268	88,219	92,136
<ul style="list-style-type: none"> <li>Total servers in district</li> </ul>	1,018	1,090	1,152
<ul style="list-style-type: none"> <li>Total number of phone lines in schools</li> </ul>	1,838 phone lines	1,838	2,077
Number of service requests handled by Service Center staff (help desk) annually	61,887	61,326	59,150
Number of e-mail accounts	17,860	17,860	16,153
Average availability for IT Data Center resources	99.99%	99.99%	99.99%
Number of schools receiving interactive devices from SPLOST III	114	112	112
Ratio of Instructional Tech personnel per school	7:112	5:112	5:112
Number of schools receiving interactive devices from SPLOST IV	114	112	112

## **COMMUNICATION SUBDIVISION**

### **SUBDIVISION RESPONSIBILITIES**

The Office of Communication produces content to communicate District priorities to the Cobb County community, directs system branding, and works regularly with media. In addition, the Office of Content and Marketing assists schools with communications needs and promotes open and responsive communication between schools and their respective communities.

### **SUBDIVISION ORGANIZATION**



### **MAJOR DEPARTMENT TASK**

**The Office of Communications** – is tasked with a wide array of communications related issues. Communications handles all incoming media requests from news outlets, supports all of our local schools as well as other departments in dealing with communications tasks, creates media across multiple platforms to market and support the district, and are intimately involved in ensuring that the Cobb County School District’s brand is effectively promoted. Any messaging that is intended for district-wide consumption is developed in the department, and often works with local schools (as well as other departments) to craft the communications being sent from their locations.

### **WORKLOAD INDICATORS**

INDICATOR	FY 2016 RESULTS	FY 2017 RESULTS	FY 2018 RESULTS
Social Media “Impressions”			4,921,231
Social Media Engagement			300,766
Media Requests			200+
School/District Support Requests	N/A	N/A	230+
Videos Produced			25
Podcasts Produced			28
Articles Published			100+

New Indicators used for presenting FY2018. Measurement data of FY2016, 2017 are not available.

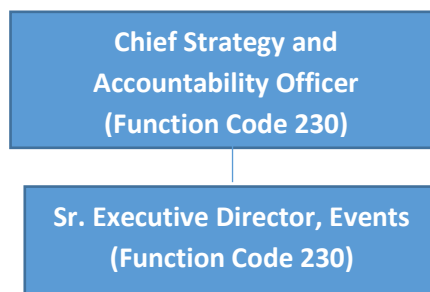
## **EVENTS SERVICE SUBDIVISION**

### **SUBDIVISION RESPONSIBILITIES**

**Events Services Department** – handles the production of district events, oversees special locations such as the Lassiter Concert Hall, and is also responsible for the Facilities Use Office which coordinates with the CCSD Community to make meeting space available to the public.

**The Facility Use Office** – 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.

### **SUBDIVISION ORGANIZATION**



### **MAJOR DEPARTMENT TASK**

Plan, manage, coordinate, and produce events for the District in support of the vision, mission, strategic plan, priorities, goals, and objectives of the District.

### **WORKLOAD INDICATORS**

INDICATOR	FY 2016 RESULTS	FY 2017 RESULTS	FY 2018 RESULTS
<b>Events</b>			
District Events Produced	35	40	40
Signature Events	12	10	16
Approximate Total Audience Size	77,900	72,804	87,720
<b>Facility Use</b>			
Hours used by community organizations	16,755	15,247	16,871
Revenue from facility rentals	1,037,139	868,092	945,668
<b>Concert Hall</b>			
Hours used by community organizations	N/A	213	195
Revenue from community use		22,680	24,010
Hours used by school groups		535	920

## **DIVISION RESPONSIBILITIES**

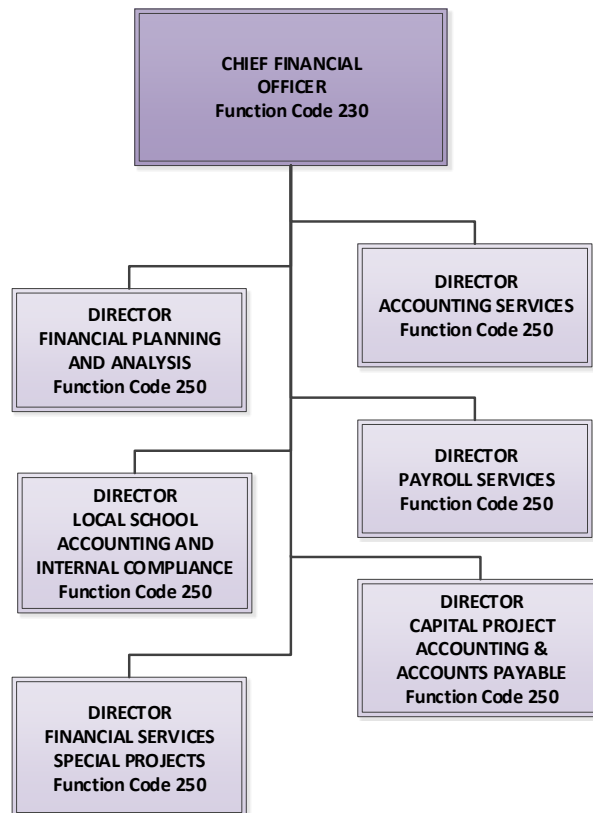
The Mission of the Financial Services Division is to handle the financial resources of the Cobb County School District in the highest legal, ethical, and professional standard practical and respond to our customers in a courteous, accurate, and timely manner. The values the Division holds are honesty, hard work, accountability, dedication, and dependability.

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, financial planning and analysis, internal compliance, property control, bond/sales tax project management and financial training programming.

The Division manages all the financial operations for the District with a budget in excess of \$1 Billion and over 15,000 employees. It 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 \$1,045,015 for FY2018, actual earned \$2,819,773
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.

### **Financial Planning and Analysis/ Budgeting**

1. Develop a budget in excess of \$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 240,000 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 and prepare for the SPLOST 5 program approved in March 2017 with another five years budget of \$797 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 110 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.

### **Special Projects**

1. Implements software solutions designed to increase operational efficiencies while providing enhanced end user functionality.
2. Project manages financial and technology related District initiatives.
3. Coordinates system upgrades and module enhancement/implementations by creating test scripts, monitoring testing progress, assisting in user acceptance validation and reporting/documenting testing issues.
4. Conducts financial analysis and reporting used by District personnel to make decisions and/or reconcile data.
5. Develops and delivers application training for implemented software solutions to District personnel while ensuring compliance with state, federal and District policies and procedures.
6. 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.
7. 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.
8. 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 2016 RESULTS	FY 2017 RESULTS	FY 2018 RESULTS
<b>Accounting</b>			
Average Yield on Investments			
90 Day T-bill (April through June)	.26%	.89%	1.84%
School District	.37%	.91%	1.84%
Number of Central Office deposits (excludes lunchroom depository account)	1,713	1,363	1,388
Total bank transactions	69,904	67,678	64,707
Total number of Journal Vouchers processed	1,761	1,720	1,590
Total number of Procurement card transactions	77,549	78,736	86,894
Total dollar volume	\$14,457,068	\$16,274,211	\$20,848,113
Comprehensive Annual Financial Report Published	Yes	Yes	Yes
Grant dollars collected: Federal, State, & Local Grants Administered	\$62,685,459	\$64,592,206	\$56,440,528
<b>Budget</b>			
Budget Document published	Received ASBO & GFOA awards	Received ASBO & GFOA awards	Received ASBO and participated GFOA awards
<b>Payroll</b>			
Payroll Check Runs Processed	38	38	38
Payroll Checks Issued	241,998	244,938	240,102
Dollar value of payrolls processed	\$703,507,510	\$730,371,488	\$736,082,401
W-2 Forms Issued	19,147	19,353	19,137
<b>Accounts Payable</b>			
Accounts Payable Check Runs Processed	97	100	96
Accounts Payable Checks Issued	22,046	21,136	19,702
Dollar value of checks processed	\$227,855,954	\$277,528,554	\$246,435,597
<b>Local School Accounting</b>			
Bank Reconciliations	1,308	1,308	1,308
Bookkeeper Interview	N/A*	34	76
Ongoing Financial Training and Customer Service Support hours	2,490	2,490	3,200

INDICATOR	FY 2016 RESULTS	FY 2017 RESULTS	FY 2018 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	21	20	21
Vendor Transaction Reviews	N/A*	30	65
Procurement Care Transaction Reviews	15	27	10
Review of Grant Coordination Records	4	5	1
Consulting/Advisory Services for District	57	82	22
Identification of Inappropriate Use of Procurement Cards	N/A*	N/A*	80
Note: External audit firm hired to perform school audits beginning in fiscal year 2014. RFP for performance of school audits for additional 5 years through 2022.			
<b>Property Control</b>			
Property Inventories Completed	41	40	53
Inventory Items Added	25,975	15,215	12,890
Surplus Items Checked	7,600	8,900	10,000
Department Inventories Received	N/A*	N/A*	12
<b>Special Projects</b>			
CTLS Student Hours	456	1,588	2,032
Financial Services Web Maintenance Hours CTLS, FSU, Form Bank, Blogs, Intranet & other Web Resources	205	650	700
Financial Analysis & Reporting Hours	1,550	575	223
Financial Grant Training/Prep Hours	1	1	Unavailable
Financial Services University Hours	240	Unavailable	Unavailable
Financial Standards Hours	25	Unavailable	Unavailable
Form Bank/Blogs Hours	180	Unavailable	Unavailable
Other Projects	120	120	120
Software Project/Implementation Hours	400	1,525	3,442
Support Hours	600	600	607
Training Hours/Prep Hours	1,584	1,844	2,718
Training Video Production Hours	N/A*	720	206

\* New indicators that data collection started in FY2017 or FY2018.



# 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



**COBB COUNTY SCHOOL DISTRICT  
FY2019 BOARD OF EDUCATION ADOPTED BUDGET  
CONSOLIDATED BUDGET STATEMENT**

The FY2019 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)	\$140,225,197	\$26,947,320	\$0	\$110,488,414	\$10,070,244	\$287,731,175
Revenue:						
Local	\$519,864,542	\$32,280,365	\$0	\$139,102,667	\$7,104,164	\$698,351,738
State	\$543,512,816	\$7,267,037	\$0	\$8,280,633	\$0	\$559,060,486
Federal	\$6,323,651	\$83,774,339	\$0	\$0	\$0	\$90,097,990
Transfers/Other	\$122,881	\$1,234,216	\$0	\$3,136,141	\$1,266,133	\$5,759,371
Total Revenue:	\$1,069,823,890	\$124,555,957	\$0	\$150,519,441	\$8,370,297	\$1,353,269,585
						\$0
<b>Total Revenue &amp; Fund Balance</b>	<b>\$1,210,049,087</b>	<b>\$151,503,277</b>	<b>\$0</b>	<b>\$261,007,855</b>	<b>\$18,440,541</b>	<b>\$1,641,000,760</b>
Appropriations:						
Instruction	\$777,654,016	\$23,153,603	\$0	\$0	\$0	\$800,807,619
Pupil Support Services	\$26,205,207	\$9,278,204	\$0	\$0	\$0	\$35,483,411
Improvement of Instructional Svcs	\$13,486,507	\$19,752,573	\$0	\$0	\$0	\$33,239,080
Educational Media	\$17,580,005	\$7,748	\$0	\$0	\$0	\$17,587,753
General Administration	\$0	\$895,772	\$0	\$0	\$0	\$895,772
School Administration	\$11,455,642	\$1,845,693	\$0	\$0	\$0	\$13,301,335
Federal Grant Administration	\$77,773,200	\$181,529	\$0	\$0	\$0	\$77,954,729
Support Services-Business	\$6,269,927	\$27,905	\$0	\$0	\$8,370,297	\$14,668,129
Operations & Maint of Plant Svc	\$69,237,938	\$1,570,631	\$0	\$0	\$0	\$70,808,569
Student Transportation	\$53,222,805	\$248,540	\$0	\$0	\$0	\$53,471,345
Central Support Services	\$21,355,095	\$273,649	\$0	\$0	\$0	\$21,628,744
Other Support Services	\$92,500	\$17,427	\$0	\$0	\$0	\$109,927
School Nutrition	\$0	\$57,151,674	\$0	\$0	\$0	\$57,151,674
Community Services	\$90,199	\$10,835,714	\$0	\$0	\$0	\$10,925,913
Capital Outlay	\$500	\$0	\$0	\$204,497,724	\$0	\$204,498,224
Transfers	\$3,200,349	\$0	\$0	\$400,000	\$0	\$3,600,349
Debt Service	\$0	\$0	\$0	\$0	\$0	\$0
Total Appropriations	\$1,077,623,890	\$125,240,662	\$0	\$204,897,724	\$8,370,297	\$1,416,132,573
Ending Fund Balance June 30 (Estimated)	\$132,425,197	\$26,262,615	\$0	\$56,110,131	\$10,070,244	\$224,868,187
<b>Total Expenditures &amp; Fund Balance</b>	<b>\$1,210,049,087</b>	<b>\$151,503,277</b>	<b>\$0</b>	<b>\$261,007,855</b>	<b>\$18,440,541</b>	<b>\$1,641,000,760</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		
	2017 Actual	2018 Revised Budget	2019 Approved Budget	2017 Actual	2018 Revised Budget	2019 Approved Budget
Beginning Fund Balance July 1 (Estimated)	\$104,385,552	\$113,237,739	\$140,225,197	\$27,290,843	\$27,700,888	\$26,947,320
<b>Revenue:</b>						
Local	\$483,921,559	\$491,955,323	\$519,864,542	\$32,920,882	\$32,291,367	\$32,280,365
State	\$514,010,683	\$525,568,655	\$543,512,816	\$8,183,984	\$7,953,878	\$7,267,037
Federal	\$5,912,338	\$5,752,798	\$6,323,651	\$85,979,982	\$94,973,524	\$83,774,339
Transfers/Other	\$122,881	\$122,881	\$122,881	\$1,220,067	\$1,230,377	\$1,234,216
<b>Total Revenue</b>	<b>\$1,003,967,460</b>	<b>\$1,023,399,657</b>	<b>\$1,069,823,890</b>	<b>\$128,304,914</b>	<b>\$136,449,146</b>	<b>\$124,555,957</b>
<b>Total Revenue &amp; Fund Balance</b>	<b>\$1,108,353,012</b>	<b>\$1,136,637,396</b>	<b>\$1,210,049,087</b>	<b>\$155,595,757</b>	<b>\$164,150,034</b>	<b>\$151,503,277</b>
<b>Appropriations:</b>						
Instruction	\$715,249,922	\$741,381,991	\$777,654,016	\$29,381,079	\$28,386,023	\$23,153,603
Pupil Support Svcs	\$24,385,432	\$25,791,878	\$26,205,207	\$7,937,519	\$11,390,022	\$9,278,204
Improvement of Instructional Svcs	\$12,518,424	\$13,611,231	\$13,486,507	\$17,888,080	\$23,747,548	\$19,752,573
Educational Media Services	\$15,675,612	\$17,178,929	\$17,580,005	\$0	\$7,333	\$7,748
General Administration	\$10,747,991	\$11,659,419	\$11,455,642	\$1,761,430	\$2,089,237	\$1,845,693
School Administration	\$71,356,076	\$73,091,760	\$77,773,200	\$165,201	\$181,502	\$181,529
Federal Grant Administration	\$0	\$0	\$0	\$852,753	\$1,341,159	\$895,772
Support Services-Business	\$7,077,433	\$6,425,842	\$6,269,927	\$21,275	\$38,882	\$27,905
Operations & Maint of Plant Svc	\$66,604,137	\$70,428,284	\$69,237,938	\$1,560,445	\$1,606,321	\$1,570,631
Student Transportation	\$47,984,008	\$50,349,496	\$53,222,805	\$1,979,710	\$352,368	\$248,540
Central Support Services	\$16,920,952	\$17,525,567	\$21,355,095	\$325,597	\$655,070	\$273,649
Other Support Services	\$98,992	\$106,408	\$92,500	\$581,796	\$29,657	\$17,427
School Nutrition	\$418,880	\$0	\$0	\$55,218,079	\$58,695,824	\$57,151,674
Community Services	\$82,113	\$86,216	\$90,199	\$10,221,904	\$15,219,937	\$10,835,714
Capital Outlay	\$15,648	\$500	\$500	\$0	\$0	\$0
Transfers	\$5,979,650	\$14,706,318	\$3,200,349	\$0	\$0	\$0
Debt Service	\$0	\$0	\$0	\$0	\$0	\$0
<b>Total Appropriations</b>	<b>\$995,115,273</b>	<b>\$1,042,343,839</b>	<b>\$1,077,623,890</b>	<b>\$127,894,869</b>	<b>\$143,740,883</b>	<b>\$125,240,662</b>
Ending Fund Balance June 30 (Estimated)	\$113,237,739	\$94,293,557	\$132,425,197	\$27,700,888	\$20,409,151	\$26,262,615
<b>Total Expenditures &amp; Fund Balance</b>	<b>\$1,108,353,012</b>	<b>\$1,136,637,396</b>	<b>\$1,210,049,087</b>	<b>\$155,595,757</b>	<b>\$164,150,034</b>	<b>\$151,503,277</b>

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 2019 Budget that includes the use of \$7.8 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**

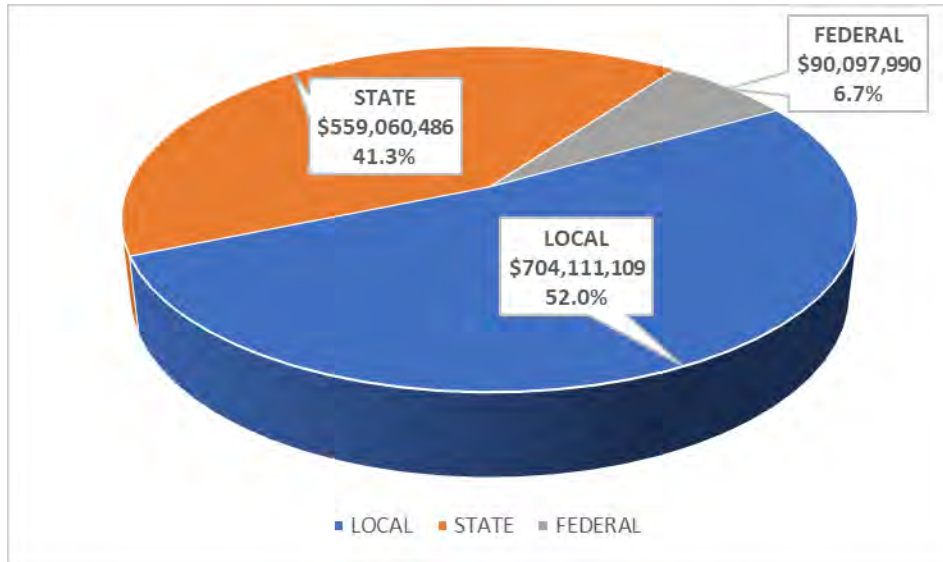
Description	Debt Service			Capital Projects		
	2017 Actual	2018 Revised Budget	2019 Approved Budget	2017 Actual	2018 Revised Budget	2019 Approved Budget
Beginning Fund Balance July 1 (Estimated)	\$0	\$0	\$0	\$126,258,945	\$106,758,465	\$110,488,414
Revenue:						
Local	\$0	\$0	\$0	\$133,813,688	\$138,838,225	\$139,102,667
State	\$0	\$0	\$0	\$9,133,928	\$35,719	\$8,280,633
Federal	\$0	\$0	\$0	\$0	\$0	\$0
Transfers/Other	\$0	\$0	\$0	\$3,564,721	\$6,598,743	\$3,136,141
Total Revenue	\$0	\$0	\$0	\$146,512,337	\$145,472,687	\$150,519,441
Total Revenue & Fund Balance	\$0	\$0	\$0	\$272,771,282	\$252,231,152	\$261,007,855
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	\$165,445,419	\$141,332,374	\$204,497,724
Transfers	\$0	\$0	\$0	\$567,398	\$681,845	\$400,000
Debt Services	\$0	\$0	\$0	\$0	\$0	\$0
Total Appropriations	\$0	\$0	\$0	\$166,012,817	\$142,014,219	\$204,897,724
Ending Fund Balance June 30 (Estimated)	\$0	\$0	\$0	\$106,758,465	\$110,216,933	\$56,110,131
Total Expenditures & Fund Balance	\$0	\$0	\$0	\$272,771,282	\$252,231,152	\$261,007,855

Note: Extremely conservative revenue and expenditure budget assumptions have been utilized in the budget process. As a result,

**OVERVIEW OF REVENUES AND EXPENDITURES FOR ALL FUNDS  
THREE YEAR SUMMARY**

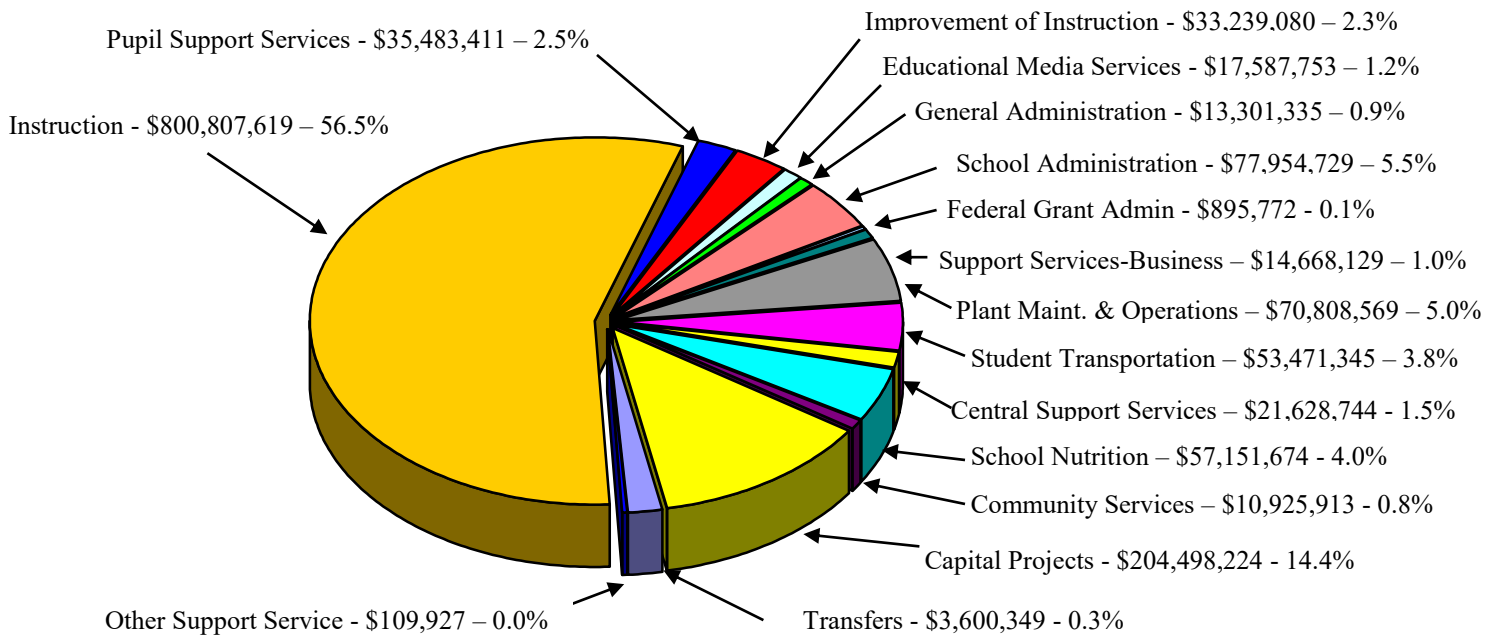
Description	Internal Service			Total All Funds		
	2017 Actual	2018 Revised Budget	2019 Approved Budget	2017 Actual	2018 Revised Budget	2019 Approved Budget
Beginning Fund Balance July 1 (Estimated)	\$7,808,404	\$8,548,792	\$10,070,244	\$265,743,743	\$256,245,884	\$287,897,079
<b>Revenue:</b>						
Local	\$6,325,477	\$7,132,189	\$7,104,164	\$656,981,605	\$670,217,104	\$698,351,738
State	\$0	\$0	\$0	\$531,328,594	\$533,558,252	\$559,060,486
Federal	\$0	\$0	\$0	\$91,892,320	\$100,726,322	\$90,097,990
Transfers/Other	\$1,194,862	\$1,266,133	\$1,266,133	\$6,102,531	\$9,218,134	\$5,759,371
<b>Total Revenue:</b>	<b>\$7,520,339</b>	<b>\$8,398,322</b>	<b>\$8,370,297</b>	<b>\$1,286,305,051</b>	<b>\$1,313,719,812</b>	<b>\$1,353,269,585</b>
<b>Total Revenue &amp; Fund Balance</b>	<b>\$15,328,743</b>	<b>\$16,947,114</b>	<b>\$18,440,541</b>	<b>\$1,552,048,794</b>	<b>\$1,569,965,696</b>	<b>\$1,641,166,664</b>
<b>Appropriations:</b>						
Instruction	\$0	\$0	\$0	\$744,631,001	\$769,768,014	\$800,807,619
Pupil Support Svcs	\$0	\$0	\$0	\$32,322,951	\$37,181,900	\$35,483,411
Improvement of Instructional Svcs	\$0	\$0	\$0	\$30,406,504	\$37,358,779	\$33,239,080
Educational Media Services	\$0	\$0	\$0	\$15,675,612	\$17,186,262	\$17,587,753
General Administration	\$0	\$0	\$0	\$12,509,422	\$13,748,656	\$13,301,335
School Administration	\$0	\$0	\$0	\$71,521,277	\$73,273,262	\$77,954,729
Federal Grant Administration	\$0	\$0	\$0	\$852,753	\$1,341,159	\$895,772
Support Svcs - Business	\$6,779,950	\$8,973,322	\$8,370,297	\$13,878,658	\$15,438,046	\$14,668,129
Operations & Maint of Plant Svc	\$0	\$0	\$0	\$68,164,583	\$72,034,605	\$70,808,569
Student Transportation	\$0	\$0	\$0	\$49,963,719	\$50,701,864	\$53,471,345
Central Suppt Svcs	\$0	\$0	\$0	\$17,246,549	\$18,180,637	\$21,628,744
Other Suppt Svcs	\$0	\$0	\$0	\$680,788	\$136,065	\$109,927
School Nutrition	\$0	\$0	\$0	\$55,636,959	\$58,695,824	\$57,151,674
Community Services	\$0	\$0	\$0	\$10,304,017	\$15,306,153	\$10,925,913
Capital Projects	\$0	\$0	\$0	\$165,461,067	\$141,332,874	\$204,498,224
Transfers	\$0	\$0	\$0	\$6,547,048	\$15,388,163	\$3,600,349
Debt Services	\$0	\$0	\$0	\$0	\$0	\$0
<b>Total Appropriations</b>	<b>\$6,779,950</b>	<b>\$8,973,322</b>	<b>\$8,370,297</b>	<b>\$1,295,802,910</b>	<b>\$1,337,072,263</b>	<b>\$1,416,132,573</b>
Ending Fund Balance June 30 (Estimated)	\$8,548,792	\$7,973,792	\$10,070,244	\$256,245,884	\$232,893,433	\$225,034,091
<b>Total Expenditures &amp; Fund Balance</b>	<b>\$15,328,743</b>	<b>\$16,947,114</b>	<b>\$18,440,541</b>	<b>\$1,552,048,794</b>	<b>\$1,569,965,696</b>	<b>\$1,641,166,664</b>

**COBB COUNTY SCHOOL DISTRICT  
FISCAL YEAR 2019 REVENUE – ALL FUNDS**

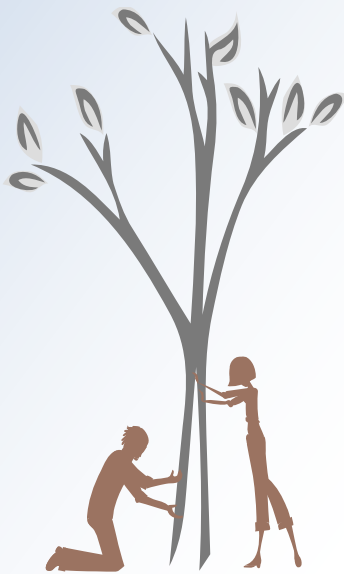


TOTAL REVENUE - \$1,353,269,585

**COBB COUNTY SCHOOL DISTRICT  
FISCAL YEAR 2019 EXPENDITURES – ALL FUNDS**

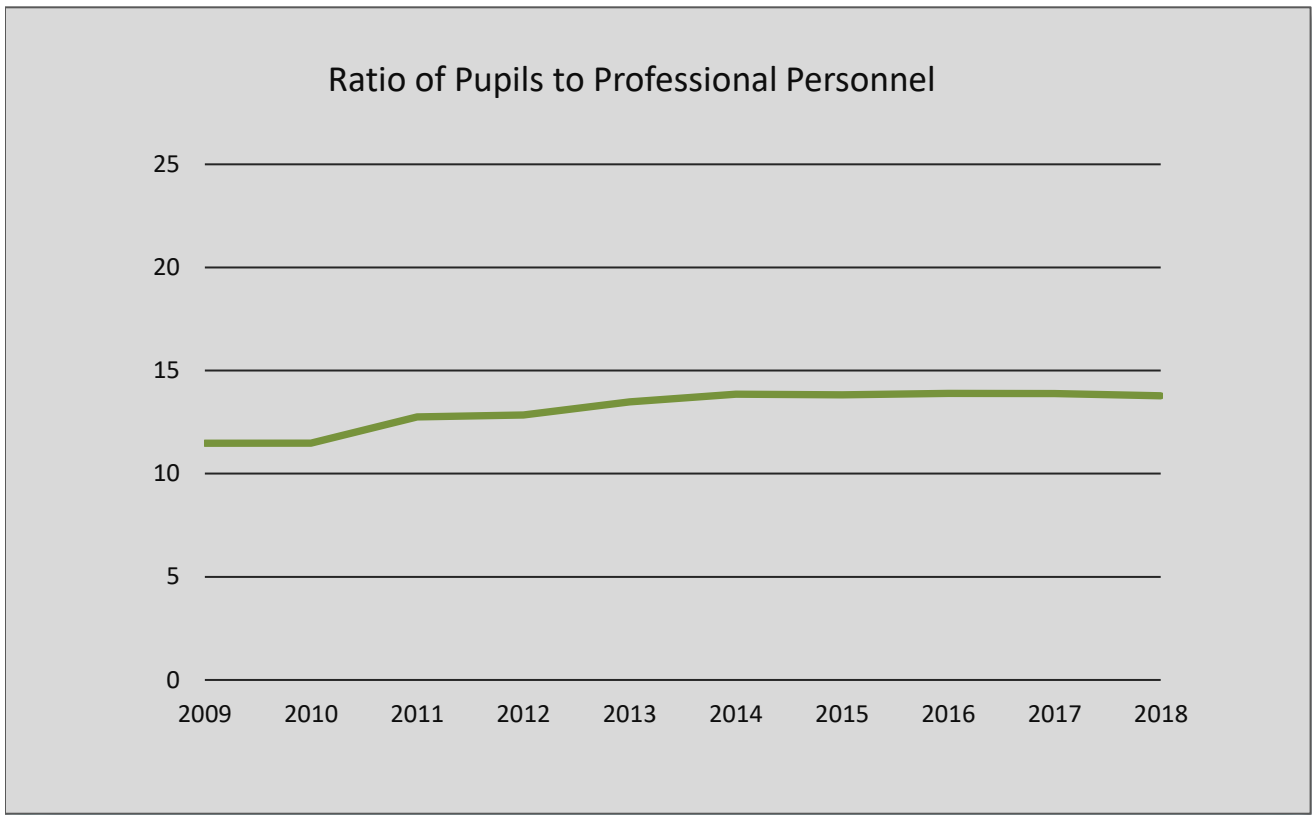


TOTAL EXPENDITURES - \$1,416,132,573



# 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
2009	9,213	3,391	3,049	15,653	105,742	11.5 to 1
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
2018	8,092	2,587	2,927	13,606	111,482	13.8

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

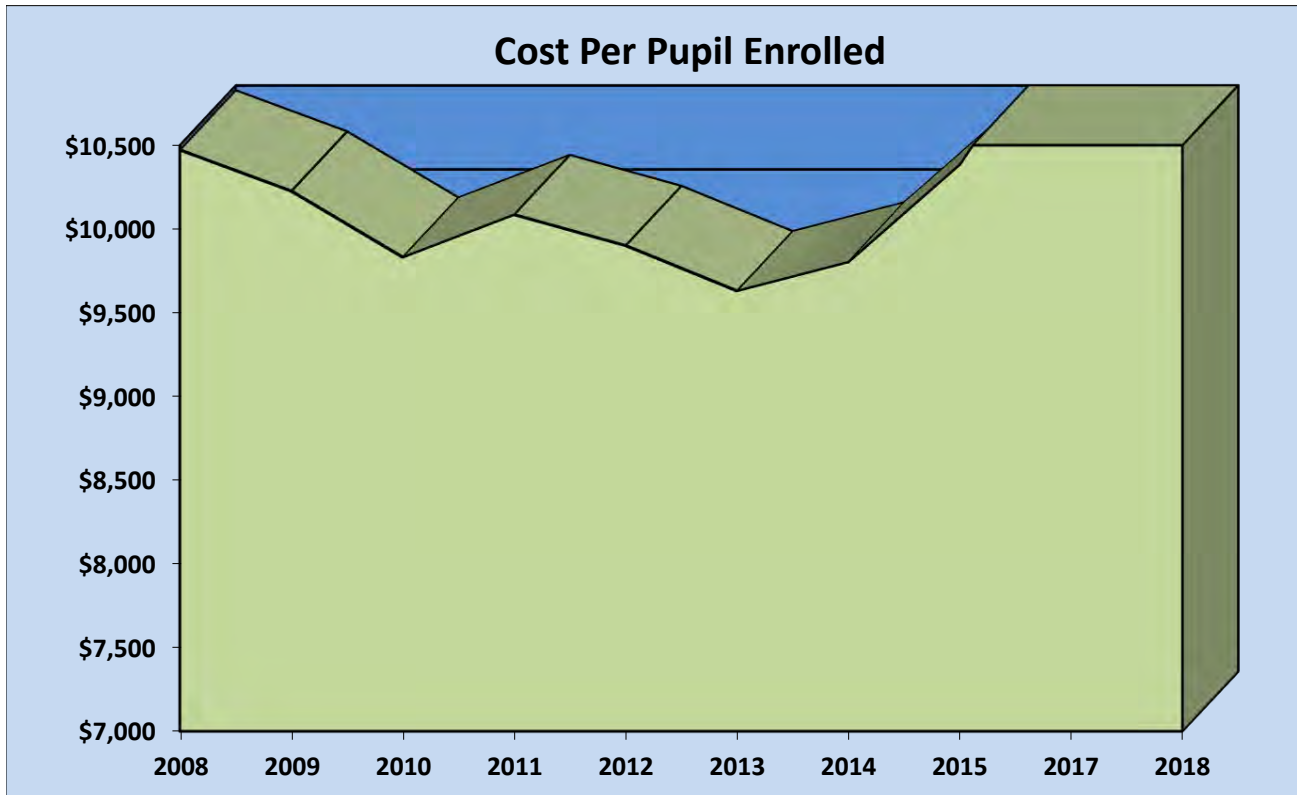
(b) Other operating personnel includes non-certified leadership personnel, classroom aides, secretarial and clerical employees, and other technicians.

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

Source: District Records



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



Fiscal Year	Expenses	Active Student Enrollment	Cost Per Pupil Enrolled	Percentage of Change	Professional Personnel	Ratio of Pupils to Professional Personnel
2008	1,107,315,000	105,742	10,472	-	9,213	11.5 to 1
2009	1,088,975,000	106,488	10,226	-2.35%	9,272	11.5
2010	1,050,373,000	106,836	9,832	-3.86%	8,378	12.8
2011	1,074,140,000	106,502	10,086	2.58%	8,290	12.8
2012	1,068,484,000	107,914	9,901	-1.83%	8,008	13.5
2013	1,054,860,000	109,529	9,631	-2.73%	7,907	13.9
2014	1,088,719,000	111,060	9,803	1.79%	8,036	13.8
2015	1,161,536,000	111,848	10,385	5.94%	8,050	13.9
2017	1,278,514,000	112,412	11,373	9.52%	8,099	13.9
2018	1,303,932,000	111,482	11,696	2.84%	8,092	13.8

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>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>	<u>2018</u>
<b><u>Lunch Meals Served:</u></b>										
Free	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	5,568,890
Reduced	966,918	953,736	782,831	856,787	804,816	747,657	813,378	783,085	868,249	833,698
Paid	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	4,149,262
<b>Total</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>	<b>10,551,850</b>
Daily Average	66,000	67,000	69,394	69,645	65,274	63,626	66,414	64,432	63,376	60,993
Student Price	\$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	\$2.25 - \$2.50
<b><u>Breakfast Meals Served:</u></b>										
Free	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	2,527,250
Reduced	261,452	260,296	207,989	237,340	231,097	206,095	238,792	245,516	290,280	275,102
Paid	533,810	485,545	466,270	488,977	406,550	354,073	414,343	453,400	468,063	468,694
<b>Total</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>	<b>3,271,046</b>
Daily Average	17,000	17,000	18,625	19,428	19,572	18,617	20,018	20,082	20,286	18,908
Student Price	\$1.00	\$1.00	\$1.00	\$1.00	\$1.25	\$1.25	\$1.25	\$1.25	\$1.25	\$1.25
<b><u>Total Meals Served:</u></b>										
Free	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	8,096,140
Reduced	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	1,108,800
Paid	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	4,617,956
<b>Total</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>	<b>13,822,896</b>
Daily Average	83,000	84,000	88,019	89,073	84,846	82,243	86,432	84,514	83,662	79,901

**Note: In 2017 - we served lunch on 178 days  
we served breakfast on 178 days  
we calculated the daily average using 178 days**

**Note: In 2018 - we served lunch on 173 days  
we served breakfast on 173 days  
we calculated the daily average using 173 days**

**COMPARISON OF COBB AND STATE TEACHER SALARY  
FY2018 - 2019**

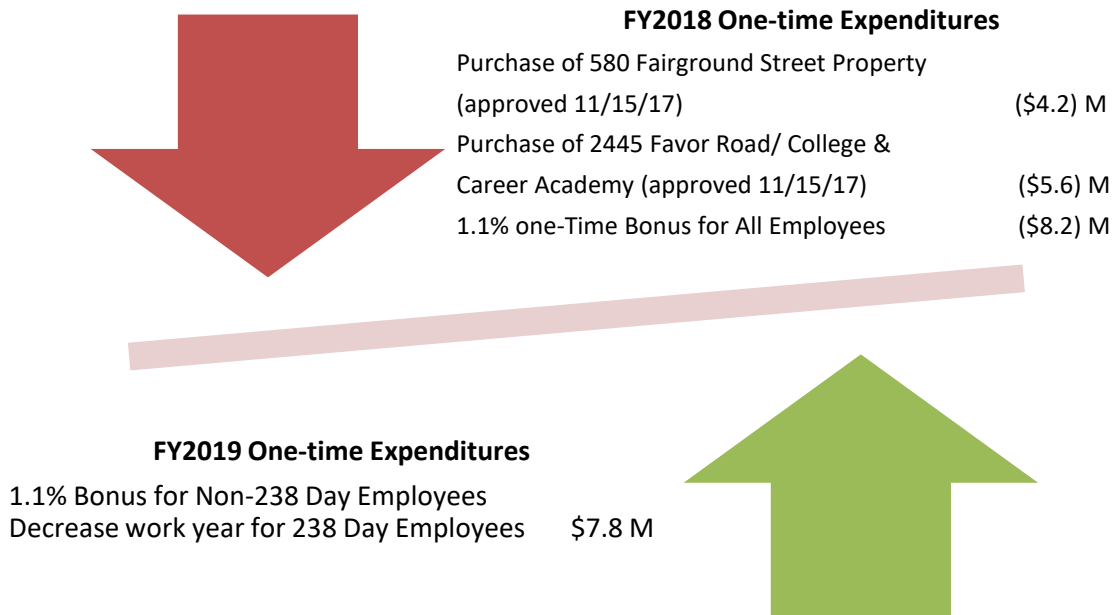
COBB STEP	STATE STEP	COBB CIT4	STATE T-4	Local Supplement	% Higher than State	COBB CIT5	STATE T-5	Local Supplement	% Higher than State	COBB CIT6	STATE T-6	Local Supplement	% Higher than State	COBB CIT7	STATE T-7	Local Supplement	% Higher than State
1-3	E	43,465	34,092	9,373	27.5%	48,059	39,206	8,853	22.6%	53,875	44,303	9,572	21.6%	59,540	49,176	10,364	21.1%
4	1	44,938	35,115	9,823	28.0%	49,502	40,382	9,120	22.6%	55,491	45,632	9,859	21.6%	61,327	50,651	10,676	21.1%
5	2	45,494	36,168	9,326	25.8%	51,135	41,593	9,542	22.9%	57,784	47,001	10,783	22.9%	64,140	52,171	11,969	22.9%
6	3	46,263	37,253	9,010	24.2%	52,667	42,841	9,826	22.9%	59,516	48,411	11,105	22.9%	66,064	53,736	12,328	22.9%
7	4	48,112	38,743	9,369	24.2%	54,613	44,555	10,058	22.6%	61,382	50,347	11,035	21.9%	68,136	55,885	12,251	21.9%
8	5	49,557	39,905	9,652	24.2%	56,252	45,892	10,360	22.6%	63,224	51,857	11,367	21.9%	70,179	57,562	12,617	21.9%
9	6	51,787	41,701	10,086	24.2%	58,785	47,957	10,828	22.6%	65,899	54,191	11,708	21.6%	72,829	60,152	12,677	21.1%
10-11	7	53,339	42,952	10,387	24.2%	60,549	49,396	11,153	22.6%	67,875	55,817	12,058	21.6%	75,012	61,957	13,055	21.1%
12-13	L1	54,937	44,241	10,696	24.2%	62,365	50,878	11,487	22.6%	69,914	57,492	12,422	21.6%	77,261	63,816	13,445	21.1%
14-15	L2	56,587	45,568	11,019	24.2%	64,237	52,404	11,833	22.6%	72,008	59,217	12,791	21.6%	79,581	65,730	13,851	21.1%
16-17	L3	58,285	46,935	11,350	24.2%	66,164	53,976	12,188	22.6%	74,169	60,994	13,175	21.6%	81,967	67,702	14,265	21.1%
18-19	L4	60,036	48,343	11,693	24.2%	68,148	55,595	12,553	22.6%	76,394	62,824	13,570	21.6%	84,426	69,733	14,693	21.1%
20-21	L5	62,035	49,793	12,242	24.6%	70,425	57,263	13,162	23.0%	78,955	64,709	14,246	22.0%	87,259	71,825	15,434	21.5%
22-23	L6	63,618	51,287	12,331	24.0%	72,257	58,981	13,276	22.5%	81,026	66,650	14,376	21.6%	89,561	73,980	15,581	21.1%
24-26	L6	64,142	51,287	12,855	25.1%	72,803	58,981	13,822	23.4%	81,630	66,650	14,980	22.5%	90,218	73,980	16,238	21.9%
27-29	L6	64,674	51,287	13,387	26.1%	73,384	58,981	14,403	24.4%	82,239	66,650	15,589	23.4%	90,892	73,980	16,912	22.9%
30+	L6	65,221	51,287	13,934	27.2%	73,991	58,981	15,010	25.4%	82,896	66,650	16,246	24.4%	91,585	73,980	17,605	23.8%

## 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 FY2019 Budget



CCSD Budget Tools for the Board of Education, Administration and stakeholders are available on the District's public website. The tools include:

FY2019 Tentative Budget Rollout Overview General Fund

FY2019 Overview General Fund

FY2019 Notebook General Fund

All of the resources are located at <http://www.cobbk12.org/centraloffice/finance/2019Budget/>.

**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 FY2019 Budget

**Efficiency Identification and/or Adjustments**

Expenditure Description	Amount	Comments
TRANSFER TO OTHER FUNDS	<b>\$215,839</b>	Increase fund transfer to Public Safety, Adult High School, County Wide Building Fund. Changes based on the evaluation of individual funds revenues and expenditures
CELL TOWERS	<b>(\$237,834)</b>	Adjustment per cell tower schedule
CHARTER SCHOOL	<b>(\$1,152,765)</b>	Decrease funding to Kennesaw Charter School based on FY2018 FTE counts and proposed QBE funding
ADJUSTMENT FOR UTILITIES	<b>(\$47,640)</b>	Changes based on utilities expenditure projections
MEDACE	<b>\$92,557</b>	Adjustment based on projected Federal MedACE revenue
MEDICAID	<b>(\$8,961)</b>	Adjustment based on projected Federal Medicaid revenue
MISCELLANEOUS STATE GRANTS	<b>\$611,989</b>	Grants in General Fund. Adjustment based on FY2018 revised budget
<b>TOTAL</b>	<b>(\$526,815)</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."

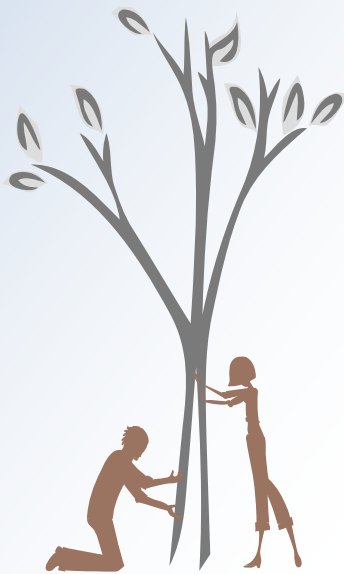
The FESR is designed to provide information on the relationship between per pupil expenditure and academic achievement. The FESR utilizes a three-year average of *Per Pupil Expenditures (PPE)* and *College and Career Ready Performance Index (CCRPI)* scores to determine the rating. The ratings will be 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. **The Georgia Department of Education (GaDOE)** and **GOSA** released the 2017 FESR on January 26, 2018. The following related resources are available for download:

- [District-Level 2017 Ratings Downloadable File](#)
- [School-Level 2017 Ratings Downloadable File](#)
- [2017 Calculation Guide](#)
- [2017 School Code Changes for Expenditures Guide](#)

A more detailed discussion of this measure and calculation guide can be found in website of State of Georgia The governor's Office of Student Achievement: <https://gosa.georgia.gov/financial-efficiency-star-rating>





# Implement Financial Plan





# GENERAL FUND

## 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	FY2015 Actual	FY2016 Actual	FY2017 Actual	FY2018 Revised Budget	FY2019 Approved Budget
Beginning Fund Balance July 1 (Estimated)	\$142,606,479	\$132,029,183	\$104,385,551	\$113,237,739	\$140,225,197
<b>Revenue:</b>					
Local	\$426,151,904	\$447,169,861	\$483,921,559	\$491,955,323	\$519,864,542
State	\$451,326,690	\$481,933,453	\$514,010,683	\$525,568,655	\$543,512,816
Federal	\$6,614,718	\$7,276,589	\$5,912,338	\$5,752,798	\$6,323,651
Transfers/Other	\$124,737	\$519,716	\$122,881	\$122,881	\$122,881
<b>Total Revenue</b>	<b>\$884,218,049</b>	<b>\$936,899,620</b>	<b>\$1,003,967,460</b>	<b>\$1,023,399,657</b>	<b>\$1,069,823,890</b> A
<b>Total Revenue &amp; Fund Balance</b>	<b>\$1,026,824,528</b>	<b>\$1,068,928,802</b>	<b>\$1,108,353,012</b>	<b>\$1,136,637,396</b>	<b>\$1,210,049,087</b>
<b>Appropriations</b>					
Instruction	\$656,239,955	\$695,003,423	\$715,249,922	\$741,368,376	\$777,654,016
Pupil Support Services	\$19,248,431	\$25,478,104	\$24,385,432	\$25,791,878	\$26,205,207
Improvement of Instr Svcs	\$11,615,072	\$10,371,804	\$12,518,424	\$13,611,231	\$13,486,507
Educational Media Services	\$14,497,913	\$15,339,988	\$15,675,612	\$17,178,929	\$17,580,005
General Administration	\$7,843,115	\$9,816,528	\$10,747,991	\$11,659,419	\$11,455,642
School Administration	\$55,633,489	\$68,970,826	\$71,356,076	\$73,105,375	\$77,773,200
Federal Grant Administration	\$0	\$0	\$0	\$0	\$0
Support Services-Business	\$5,899,432	\$6,467,089	\$7,077,433	\$6,425,842	\$6,269,927
Maint. & Oper of Plant Svcs	\$61,746,383	\$64,279,458	\$66,604,137	\$70,428,284	\$69,237,938
Student Transportation	\$44,695,129	\$46,565,589	\$47,984,008	\$50,349,496	\$53,222,805
Central Support Services	\$14,966,036	\$18,098,002	\$16,920,952	\$17,525,567	\$21,355,095
Other Support Services	\$20,836	\$86,187	\$98,992	\$106,408	\$92,500
School Nutrition	\$0	\$0	\$418,880	\$0	\$0
Community Services	\$74,272	\$78,825	\$82,113	\$86,216	\$90,199
Capital Outlay	\$2,368	\$20,995	\$15,648	\$500	\$500
Transfers	\$2,312,914	\$3,966,434	\$5,979,650	\$14,706,318	\$3,200,349
Debt Service	\$0	\$0	\$0	\$0	\$0
<b>Total Appropriations</b>	<b>\$894,795,345</b>	<b>\$964,543,251</b>	<b>\$995,115,273</b>	<b>\$1,042,343,839</b>	<b>\$1,077,623,890</b> A
Ending Fund Balance June 30 (Estimated)	\$132,029,183	\$104,385,551	\$113,237,739	\$94,293,557	\$132,425,197
<b>Total Expenditures &amp; Fund Balance</b>	<b>\$1,026,824,528</b>	<b>\$1,068,928,802</b>	<b>\$1,108,353,012</b>	<b>\$1,136,637,396</b>	<b>\$1,210,049,087</b>

Note A: The Board of Education approved Fiscal Year 2019 Budget that includes the use of \$7.8 million General Fund fund balance to help offset one-time cost and balance the budget.

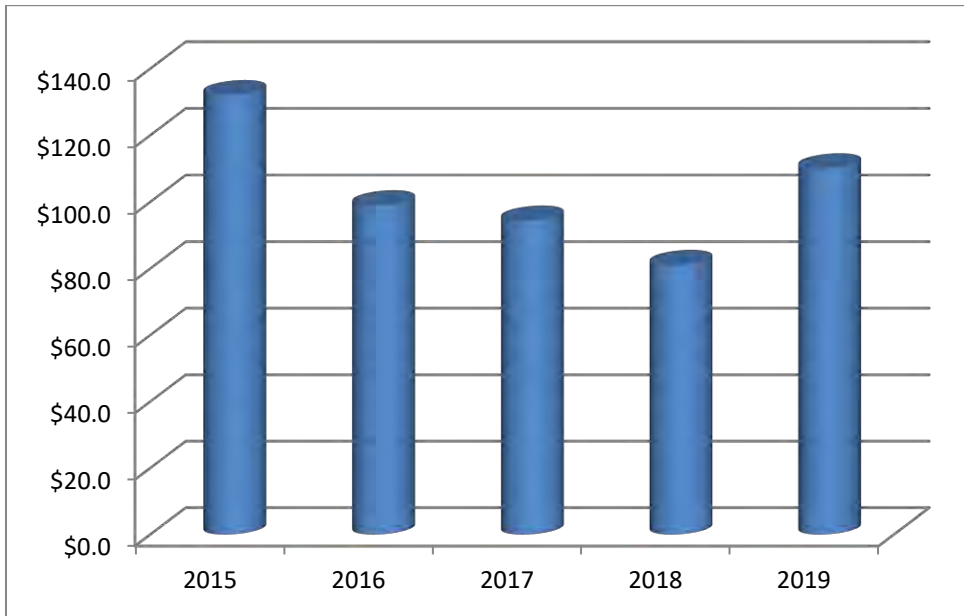
**GENERAL FUND BUDGET  
REVENUE AND APPROPRIATIONS (OBJECT)  
EIGHT YEAR COMPARISON**

Description	FY2015 Actual	FY2016 Actual	FY2017 Actual	FY2018 Revised Budget	FY2019 Approved Budget	FY2020 Forecast	FY2021 Forecast	FY2022 Forecast
Beginning Fund Balance July 1 (Estimated)	\$142,606,479	\$132,029,183	\$104,385,552	\$113,237,739	\$140,225,197	\$132,425,197	\$132,684,962	\$132,840,077
<b>Revenue:</b>								
Local	\$426,151,904	\$447,169,861	\$483,921,559	\$491,955,323	\$519,864,542	\$547,247,188	\$576,142,538	\$606,771,610
State	\$451,326,690	\$481,933,453	\$514,010,683	\$525,568,655	\$543,512,816	\$543,512,816	\$543,512,816	\$543,512,816
Federal	\$6,614,718	\$7,276,589	\$5,912,338	\$5,752,798	\$6,323,651	\$6,323,651	\$6,323,651	\$6,323,651
Transfers/Other	\$124,737	\$519,716	\$122,881	\$122,881	\$122,881			
Total Revenue	\$884,218,049	\$936,899,620	\$1,003,967,460	\$1,023,399,657	\$1,069,823,890	\$1,097,083,655	\$1,125,979,005	\$1,156,608,077
Total Revenue & Fund Balance	\$1,026,824,528	\$1,068,928,803	\$1,108,353,012	\$1,136,637,396	\$1,210,049,087	\$1,229,508,852	\$1,258,663,967	\$1,289,448,154
<b>Appropriations</b>								
Salaries	\$597,207,609	\$641,702,687	\$659,730,802	\$676,675,112	\$688,035,037	\$700,035,037	\$712,535,037	\$725,535,037
Employee Benefits	\$211,716,517	\$233,933,422	\$246,917,832	\$265,389,868	\$304,447,672	\$319,447,672	\$335,947,672	\$352,947,672
Contract Services	\$9,900,505	\$10,114,560	\$11,956,003	\$9,772,945	\$8,691,230			
Supplies	\$18,031,087	\$20,912,682	\$18,388,012	\$25,042,171	\$24,472,582			
Utilities	\$26,699,059	\$25,609,103	\$24,136,239	\$27,591,072	\$28,359,302			
Equipment/Bldgs/Land	\$2,733,536	\$1,783,067	\$688,567	\$1,556,744	\$684,807			
Other	\$28,507,032	\$30,487,731	\$33,297,818	\$36,315,927	\$22,933,260	\$77,341,181	\$77,341,181	\$77,341,181
Total Appropriations	\$894,795,345	\$964,543,251	\$995,115,273	\$1,042,343,839	\$1,077,623,890	\$1,096,823,890	\$1,125,823,890	\$1,155,823,890
Ending Fund Balance June 30 (Estimated)	\$132,029,183	\$104,385,552	\$113,237,739	\$94,293,557	\$132,425,197	\$132,684,962	\$132,840,077	\$133,624,264
Total Expenditures & Fund Balance	\$1,026,824,528	\$1,068,928,803	\$1,108,353,012	\$1,136,637,396	\$1,210,049,087	\$1,229,508,852	\$1,258,663,967	\$1,289,448,154

Note A: The Board of Education approved Fiscal Year 2019 Budget that includes the use of \$7.8 million General Fund fund balance to help offset one-time cost and balance the budget.

**GENERAL FUND  
FIVE YEAR TREND OF FUND BALANCE**

\$ Millions



## FISCAL YEAR 2019 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 FY2019, local revenue contributes approximately **48.61%** 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 FY2009:

Fiscal Year	Property Digest Growth
FY2019	8.21%
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%

**FISCAL YEAR 2019 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 FY2019 Cobb County School Taxes are calculated for a \$285,842 home:

<u>M &amp; O Millage</u>	<u>Item</u>
\$285,842	House assessed at Fair Market Value
X .40	40% Assessment Rate
\$114,337	Assessed Value for Tax Purposes
(\$10,000)	Homestead Exemption
\$104,337	Tax Base for Property Tax
X .0189	Millage Rate 18.90
\$ 1,972	M & O School Taxes

*Note: Median Home Value in Cobb County \$285,842, per 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 2019 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 2019 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 FY2019, the State contributes approximately **50.80%** of the Cobb County School System's revenue.

#### QBE Funding Formula Summary

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. 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

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. 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 FY2019 Program Weights:

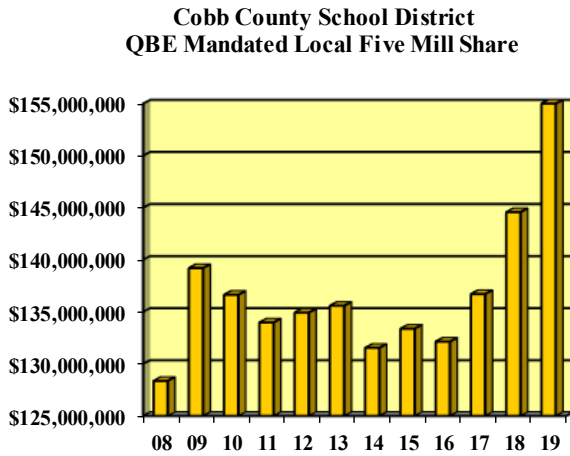
<u>Programs</u>	<u>Weights</u>	<u>Programs</u>	<u>Weights</u>
Kindergarten	1.6627	Remedial	1.3511
Kindergarten EIP	2.0527	Alternative	1.4802
Grades 1-3	1.2903	Special Ed Cat I	2.3968
Grades 1-3 EIP	1.8065	Special Ed Cat II	2.8161
Grades 4-5	1.0375	Special Ed Cat III	3.5865
Grades 4-5 EIP	1.8006	Special Ed Cat IV	5.8151
Grades 6-8	1.0298	Special Ed Cat V	2.4630
Middle School	1.1347	Gifted	1.6699
Grades 9-12	1.0000	ESOL Program	2.5662
Vocational Lab	1.1868		

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.



**FISCAL YEAR 2019 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>
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
2019	\$155,355,360

*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 FY2019 is \$2,620.77 per student.

QBE Formula

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

$$\text{FTE Count} \times \text{Program Weight} \times \text{Base Amount} \times \text{Training \& Experience Factor} - \text{Five Mill Share}$$



## FISCAL YEAR 2019 REVENUE EXPLANATIONS AND PROJECTIONS (Continued)

### FEDERAL REVENUE

The Cobb County School District receives a small portion of its revenue from the Federal Government. In FY2019, projected federal revenue is approximately **0.59%** 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>FY2019 Original Budget</b>	<b>Comments:</b>
<b>LOCAL REVENUE</b>		
Property Tax Revenue	\$454,329,410	6.00% Projected Digest increase; 95% Collection Rate; 1.6% Cobb Collection Fee
Property Tag Revenue (Ad Valorem & TAVT)	\$38,737,840	Property tax collected for registering and titling motor vehicles
Delinquent Tax Revenue	\$1,424,346	Reflects collection rate from the most recently completed fiscal year
Intangible Tax Revenue	\$10,164,080	Reflects collection rate from the most recently completed fiscal year
Real Estate Transfer Revenue	\$4,575,332	Reflects collection rate from the most recently completed fiscal year
Alcoholic Beverage Revenue	\$1,250,024	Reflects collection rate from the most recently completed fiscal year
Liquor by the Drink	\$810,005	Reflects collection rate from the most recently completed fiscal year
Tuition Revenue	\$0	Reflects collection rate from the most recently completed fiscal year
Interest on Delinquent Taxes	\$714,402	Reflects collection rate from the most recently completed fiscal year
Interest Income	\$2,411,513	Reflects an analysis of declining interest rates applied to average daily balances
Half Time Exhibition	\$0	Gate receipts from annual marching band exhibition. Moved to Donation
Local Revenue – Cell Tower	\$1,621,009	Budget based on cell tower agreements
Local Revenue – Other	\$3,087,030	Reflects collection rate from the most recently completed fiscal year
Sale of Assets	\$696,551	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	\$537,173,102	Quality Basic Education (QBE) revenue received from the State of Georgia based on student Full Time Equivalent (FTE) counts
Miscellaneous State Grants	\$6,339,714	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	\$3,554,432	Revenue estimate for Indirect Cost revenue – reimbursement of overhead costs involved in operating various school district programs
ROTC Instructor Reimbursement	\$1,064,794	Estimated revenue reimbursement from the Federal Government for ROTC instructor salaries
MedACE Revenue	\$1,059,795	Estimated revenue for reimbursement for costs incurred for providing school-based health services
Medicaid Revenue	\$644,630	Estimated revenue for reimbursement for costs incurred for Medicaid eligible students through the IEP (Individualized Education Program)
<b>TOTAL REVENUE</b>	<b>\$1,069,823,890</b>	

**Major General Fund Expenditure Balancing Items**

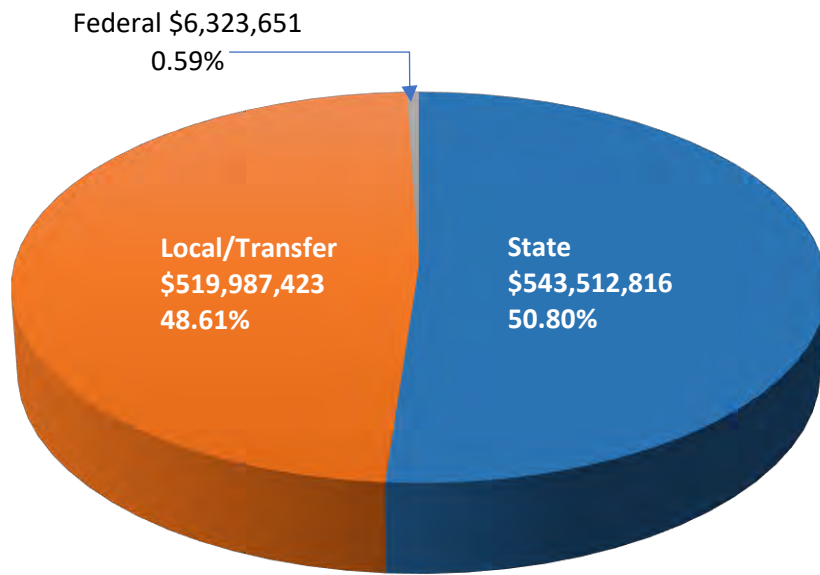
<b>Expenditure Type</b>	<b>FY2019 Original Budget</b>	<b>Comments:</b>
<b>FY2018 Original Budget</b>	<b>\$1,026,574,520</b>	Original Budget for FY2018
<b>FY2019 Expenditure Changes:</b>		
	\$9,817,560	FY2018 General Fund Expenditure Budget Adjustment
	(\$18,012,560)	FY2018 One-Time Expenditures – 580 Fairground Street property purchase; Architects for Campbell, Pebblebrook, King Springs, Inst. Support Center modifications/ rebuilds; Annualize FY2018 1.1% one-time bonus for all employees
	\$192,469	Operating Cost to open newly constructed schools
	\$40,600,000	Full Salary Step for all eligible employees; Increase in employer TRS portion (from 16.81% to 20.90%); Annualize FY2018 increase in Non-Certified Health Insurance

**MAJOR CATEGORIES OF GENERAL FUND BUDGET (Continued)**

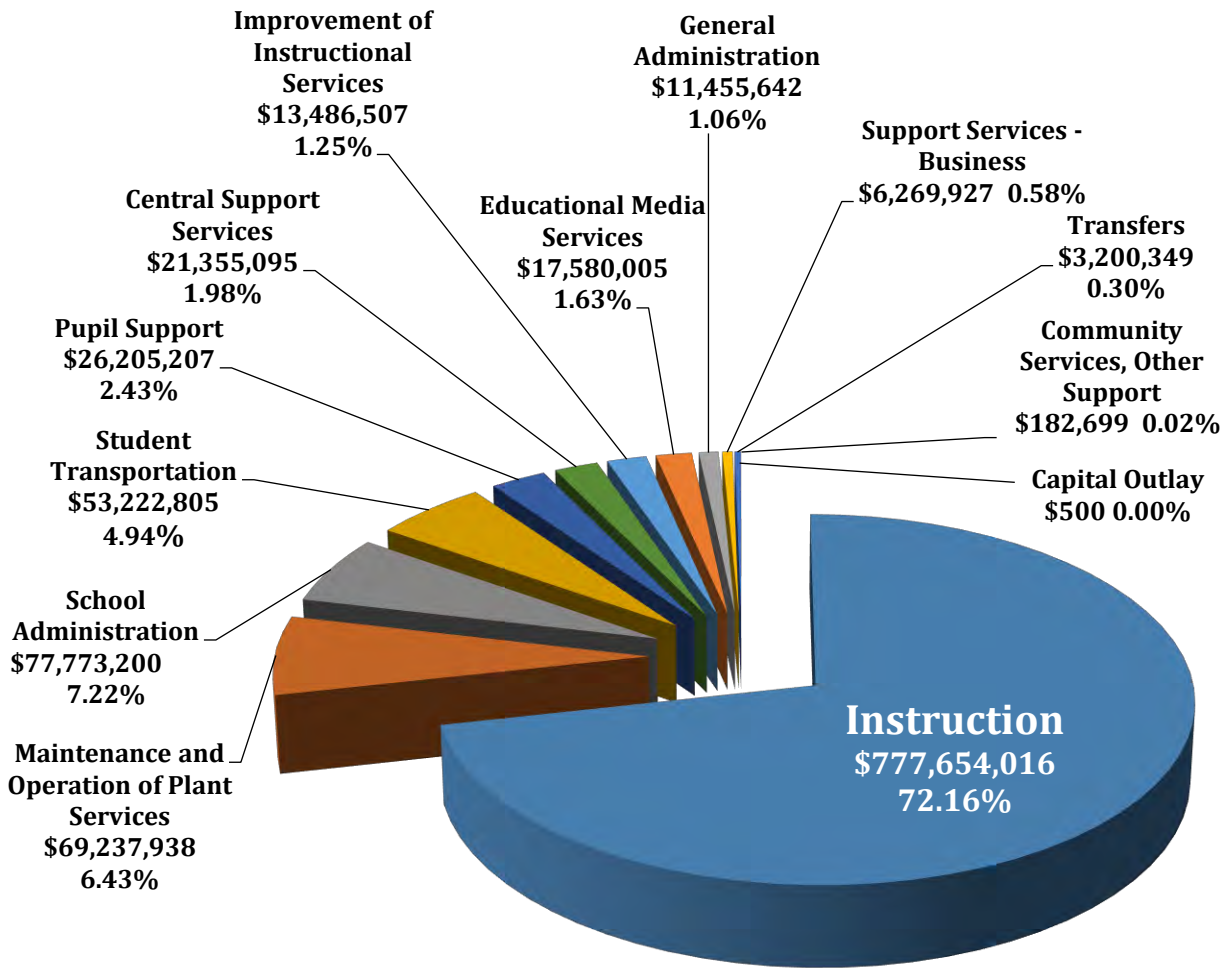
**Major General Fund Expenditure Balancing Items**

	\$2,178,716	19 additional Instructional Positions for allotment pool; Upgrade Middle and High School Bookkeepers; 7 additional Custodial Positions for additional square footage
	(\$526,815)	Miscellaneous expenditure adjustments for cell tower, Charter School, Misc. State Grants, etc.
	\$9,000,000	1.1% Raise for all permanent employees
	\$7,800,000	1.1% One-Time Bonus for all eligible Non 238 Day employees; Decreased work year for 238 Day employees without a reduction in pay
<b>TOTAL EXPENDITURES</b>	<b>\$1,077,623,890</b>	

<b>BUDGET SUMMARY</b>	<b>FY2019 BUDGET</b>
<b>Budget Revenue</b>	<b>\$1,069,823,890</b>
<b>Budgeted Recurring Expenditures</b>	<b>\$(1,069,823,890)</b>
<b>1.1% One-Time Bonus for All Employees</b>	<b>\$(7,800,000)</b>
<b>Utilize Funds Reserved from Prior Year</b>	<b>\$7,800,000</b>
<b>Remaining Budget Surplus/ (Deficit)</b>	<b>\$0</b>



**TOTAL GENERAL FUND REVENUE \$1,069,823,890**



**TOTAL GENERAL FUND EXPENDITURES \$1,077,623,890**

**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**

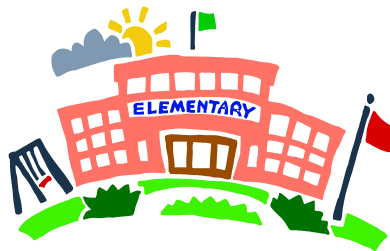
The Cobb County School District employees who work an annual employment year are eligible to earn vacation leave. An employee’s vacation leave accrual rate is determined by a combination of his/her years of employment in both education and the District.

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 2018 **long-term obligations** are as follows:

	Balance			Balance	Amounts Due	Amounts
	6/30/2017	Increase	Decrease	6/30/2018	Within One	Due After
					Year	One Year
<b>Accrued</b>						
Vacation Pay	10,046,000	6,067,000	5,668,000	10,445,000	5,893,000	4,552,000
Net OPEB Liab	932,084,000	50,706,000	103,372,000	879,418,000	-	879,418,000
Net Pension Liab	1,150,862,000	137,509,000	260,169,000	1,028,202,000	-	1,028,202,000
<b>Total LT Debt</b>	<b>\$2,092,992,000</b>	<b>\$194,282,000</b>	<b>\$369,209,000</b>	<b>\$1,918,065,000</b>	<b>\$5,893,000</b>	<b>1,912,172,000</b>

Accrued vacation pay, pension, and OPEB obligations are largely liquidated by the General Fund.







# SPECIAL REVENUE FUNDS

## 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**

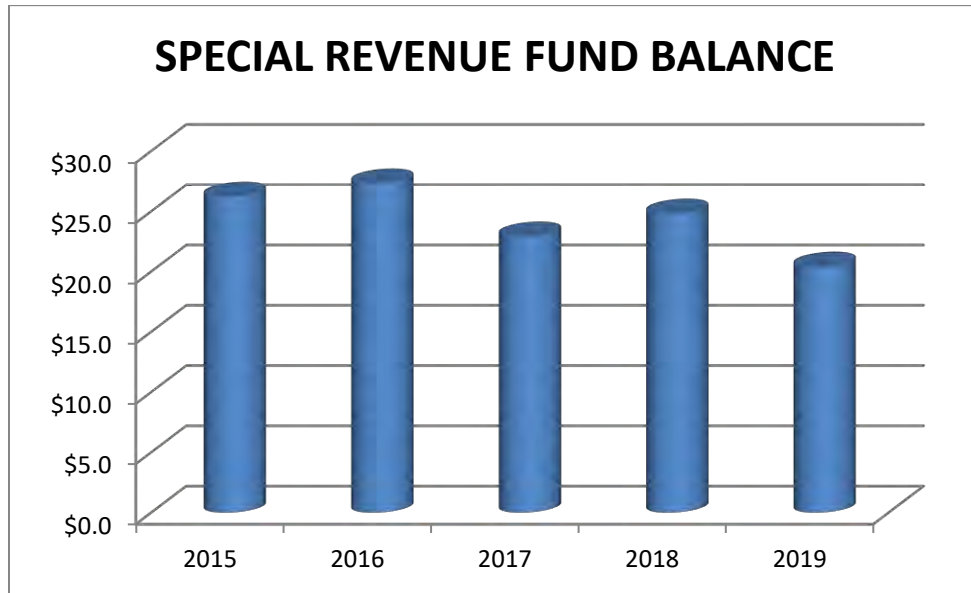
Description	FY2015 Actual	FY2016 Actual	FY2017 Actual	FY2018 Revised Budget	FY2019 Approved Budget
Beginning Fund Balance July 1 (Estimated)	\$26,426,224	\$26,250,808	\$27,290,843	\$27,700,888	\$26,947,320
<b>Revenue:</b>					
Local	\$29,800,795	\$31,400,274	\$32,920,882	\$32,291,367	\$32,280,365
State	\$6,665,026	\$6,496,866	\$8,183,984	\$7,953,878	\$7,267,037
Federal	\$80,946,352	\$83,675,093	\$85,979,982	\$94,973,524	\$83,774,339
Transfers/Other	\$1,075,185	\$927,732	\$1,220,067	\$1,230,377	\$1,234,216
Total Revenue	\$118,487,358	\$122,499,964	\$128,304,914	\$136,449,146	\$124,555,957
Total Revenue & Fund Balance	\$144,913,582	\$148,750,773	\$155,595,757	\$164,150,034	\$151,503,277
<b>Appropriations</b>					
Instruction	\$21,671,402	\$26,401,114	\$29,381,079	\$28,386,023	\$23,153,603
Pupil Support Services	\$6,125,057	\$3,619,709	\$7,937,519	\$11,390,022	\$9,278,204
Improvement of Instr Svcs	\$19,991,222	\$18,361,917	\$17,888,080	\$23,747,548	\$19,752,573
Educational Media Services	\$0	\$0	\$0	\$7,333	\$7,748
Federal Grant Administration	\$738,278	\$852,363	\$852,753	\$1,341,159	\$895,772
General Administration	\$1,672,514	\$1,676,730	\$1,761,430	\$2,089,237	\$1,845,693
School Administration	\$18,463	\$150,764	\$165,201	\$181,502	\$181,529
Support Services-Business	\$18,690	\$22,096	\$21,275	\$38,882	\$27,905
Maint. & Oper of Plant Svcs	\$1,312,610	\$1,459,465	\$1,560,445	\$1,606,321	\$1,570,631
Student Transportation	\$1,674,406	\$1,829,172	\$1,979,710	\$352,368	\$248,540
Central Support Services	\$48,468	\$552,055	\$325,597	\$655,070	\$273,649
Other Support Services	\$2,256,774	\$2,927,052	\$581,796	\$29,657	\$17,427
School Nutrition	\$54,021,016	\$54,013,585	\$55,218,079	\$58,695,824	\$57,151,674
Community Services	\$9,113,876	\$9,593,908	\$10,221,904	\$15,219,937	\$10,835,714
Capital Outlay	\$0	\$0	\$0	\$0	\$0
Transfers	\$0	\$0	\$0	\$0	\$0
Debt Service	\$0	\$0	\$0	\$0	\$0
Total Appropriations	\$118,662,774	\$121,459,930	\$127,894,869	\$143,740,883	\$125,240,662
Ending Fund Balance June 30 (Estimated)	\$26,250,808	\$27,290,843	\$27,700,888	\$20,409,151	\$26,262,615
Total Expenditures & Fund Balance	\$144,913,582	\$148,750,773	\$155,595,757	\$164,150,034	\$151,503,277

**SPECIAL REVENUE FUND BUDGET  
REVENUE AND APPROPRIATIONS (OBJECT)  
EIGHT YEAR COMPARISON**

Description	FY2015 Actual	FY2016 Actual	FY2017 Actual	FY2018 Revised Budget	FY2019 Approved Budget	FY2020 Forecast	FY2021 Forecast	FY2022 Forecast
Beginning Fund Balance July 1 (Estimated)	\$26,426,224	\$26,250,808	\$27,290,842	\$27,700,887	\$26,947,320	\$26,262,615	\$25,577,910	\$24,893,205
<b>Revenue:</b>								
Local	\$29,800,795	\$31,400,274	\$32,920,882	\$32,291,367	\$32,280,365	\$32,280,365	\$32,280,365	\$32,280,365
State	\$6,665,026	\$6,496,866	\$8,183,984	\$7,953,878	\$7,267,037	\$7,267,037	\$7,267,037	\$7,267,037
Federal	\$80,946,352	\$83,675,093	\$85,979,982	\$94,973,524	\$83,774,339	\$83,774,339	\$83,774,339	\$83,774,339
Transfers/Other	\$1,075,185	\$927,732	\$1,220,067	\$1,230,377	\$1,234,216	\$1,234,216	\$1,234,216	\$1,234,216
<b>Total Revenue</b>	<b>\$118,487,358</b>	<b>\$122,499,964</b>	<b>\$128,304,914</b>	<b>\$136,449,146</b>	<b>\$124,555,957</b>	<b>\$124,555,957</b>	<b>\$124,555,957</b>	<b>\$124,555,957</b>
<b>Total Revenue &amp; Fund Balance</b>	<b>\$144,913,582</b>	<b>\$148,750,772</b>	<b>\$155,595,757</b>	<b>\$164,150,033</b>	<b>\$151,503,277</b>	<b>\$150,818,572</b>	<b>\$150,133,867</b>	<b>\$149,449,162</b>
<b>Appropriations</b>								
Salaries	\$59,061,257	\$59,781,157	\$61,928,815	\$67,345,439	\$61,345,386	\$61,345,386	\$61,345,386	\$61,345,386
Employee Benefits	\$19,279,747	\$20,723,766	\$22,786,892	\$27,434,981	\$26,792,136	\$26,792,136	\$26,792,136	\$26,792,136
Contract Services	\$1,471,041	\$2,673,585	\$1,499,389	\$2,449,626	\$1,079,477	\$1,079,477	\$1,079,477	\$1,079,477
Supplies	\$8,099,099	\$8,579,102	\$10,674,676	\$12,887,794	\$5,775,824	\$5,775,824	\$5,775,824	\$5,775,824
Utilities	\$747,743	\$742,157	\$745,832	\$40,240	\$30,070	\$30,070	\$30,070	\$30,070
Equipment/Bldgs/Land	\$799,703	\$688,810	\$1,637,272	\$1,022,114	\$328,328	\$328,328	\$328,328	\$328,328
Other	\$29,204,184	\$28,271,354	\$28,621,995	\$32,560,689	\$29,889,441	\$29,889,441	\$29,889,441	\$29,889,441
<b>Total Appropriations</b>	<b>\$118,662,774</b>	<b>\$121,459,930</b>	<b>\$127,894,869</b>	<b>\$143,740,883</b>	<b>\$125,240,662</b>	<b>\$125,240,662</b>	<b>\$125,240,662</b>	<b>\$125,240,662</b>
Ending Fund Balance June 30 (Estimated)	\$26,250,808	\$27,290,842	\$27,700,887	\$20,409,150	\$26,262,615	\$25,577,910	\$24,893,205	\$24,208,500
<b>Total Expenditures &amp; Fund Balance</b>	<b>\$144,913,582</b>	<b>\$148,750,772</b>	<b>\$155,595,757</b>	<b>\$164,150,033</b>	<b>\$151,503,277</b>	<b>\$150,818,572</b>	<b>\$150,133,867</b>	<b>\$149,449,162</b>

**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
560	Pre-K Lottery	This program coordinates and provides services to eligible four-year old children and their families for 180 instructional days

**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**  
**FY2019 BUDGET**

Description	Special Program	State Aid	Federal Aid	Total
<b>Beginning Fund Balance (Estimate)</b>				
July 1, 2018	\$7,710,745	\$326,255	\$18,910,320	\$26,947,320
<b>Revenue:</b>				
Local	\$12,349,965	\$104,000	\$19,826,400	\$32,280,365
State	\$0	\$5,908,227	\$1,358,810	\$7,267,037
Federal	\$0	\$1,119,000	\$82,655,339	\$83,774,339
Transfers/Other	\$1,234,216	\$0	\$0	\$1,234,216
Total Revenue	<u>\$13,584,181</u>	<u>\$7,131,227</u>	<u>\$103,840,549</u>	<u>\$124,555,957</u>
<b>Appropriations</b>				
Instruction	\$2,210,675	\$4,639,935	\$16,302,993	\$23,153,603
Pupil Support Services	\$0	\$766,835	\$8,511,369	\$9,278,204
Improvement of Instr Svcs	\$134,567	\$277,073	\$19,340,933	\$19,752,573
Educational Media	\$7,748	\$0	\$0	\$7,748
General Administration	\$0	\$52,745	\$1,792,948	\$1,845,693
School Administration	\$23,245	\$158,284	\$0	\$181,529
Fed Grant Administration	\$0	\$0	\$895,772	\$895,772
Support Services-Business	\$0	\$10,584	\$17,321	\$27,905
Maint & Operation of Plant	\$1,565,732	\$1,271	\$3,628	\$1,570,631
Student Transportation	\$0	\$28,000	\$220,540	\$248,540
Central Support Services	\$3,000	\$0	\$270,649	\$273,649
Other Support Services	\$0	\$0	\$17,427	\$17,427
School Nutrition	\$0	\$0	\$57,151,674	\$57,151,674
Community Services	\$9,639,214	\$1,196,500	\$0	\$10,835,714
Transfers	\$0	\$0	\$0	\$0
Total Appropriations	<u>\$13,584,181</u>	<u>\$7,131,227</u>	<u>\$104,525,254</u>	<u>\$125,240,662</u>
<b>Ending Fund Balance (Estimate)</b>				
June 30, 2019	<u>\$7,710,745</u>	<u>\$326,255</u>	<u>\$18,225,615</u>	<u>\$26,262,615</u>



**SPECIAL REVENUE FUNDS  
SPECIAL PROGRAMS  
FY2019 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, 2018 (Estimated)	\$203,547	\$717,591	\$4,257,295	\$288,904	\$1,257,346
Revenue:					
Local	\$0	\$823,614	\$9,771,729	\$420,177	\$789,321
State	\$0	\$0	\$0	\$0	\$0
Federal	\$0	\$0	\$0	\$0	\$0
Transfers/Other	\$0	\$0	\$0	\$0	\$0
Total Revenue	\$0	\$823,614	\$9,771,729	\$420,177	\$789,321
Appropriations					
Instruction	\$0	\$0	\$1,168,637	\$420,177	\$619,261
Pupil Support Services	\$0	\$0	\$0	\$0	\$0
Improvement of Instr Svcs	\$0	\$0	\$0	\$0	\$134,567
General Administration	\$0	\$0	\$0	\$0	\$0
School Administration	\$0	\$0	\$0	\$0	\$23,245
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	\$723,684	\$8,603,092	\$0	\$0
Transfers	\$0	\$0	\$0	\$0	\$0
Total Appropriations	\$0	\$823,614	\$9,771,729	\$420,177	\$781,573
Ending Fund Balance					
June 30, 2019 (Estimated)	\$203,547	\$717,591	\$4,257,295	\$288,904	\$1,265,094

**SPECIAL REVENUE FUNDS**  
**SPECIAL PROGRAMS (Continued)**  
**FY2019 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, 2018 (Estimated)	\$611,997	\$327,728	\$17,500	\$28,837	\$7,710,745
Revenue:					
Local	\$509,421	\$33,103	\$2,600	\$0	\$12,349,965
State	\$0	\$0	\$0	\$0	\$0
Federal	\$0	\$0	\$0	\$0	\$0
Transfers/Other	\$954,881	\$279,335	\$0	\$0	\$1,234,216
Total Revenue	<u>\$1,464,302</u>	<u>\$312,438</u>	<u>\$2,600</u>	<u>\$0</u>	<u>\$13,584,181</u>
Appropriations					
Instruction	\$0	\$0	\$2,600	\$0	\$2,210,675
Pupil Support Services	\$0	\$0	\$0	\$0	\$0
Improvement of Instr Svcs	\$0	\$0	\$0	\$0	\$134,567
General Administration	\$0	\$0	\$0	\$0	\$0
School Administration	\$0	\$0	\$0	\$0	\$23,245
Fed Grant Administration	\$0	\$0	\$0	\$0	\$0
Support Services-Business	\$0	\$0	\$0	\$0	\$0
Maint & Operation of Plant	\$1,464,302	\$0	\$0	\$0	\$1,565,732
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	\$312,438	\$0	\$0	\$9,639,214
Transfers	\$0	\$0	\$0	\$0	\$0
Total Appropriations	<u>\$1,464,302</u>	<u>\$312,438</u>	<u>\$2,600</u>	<u>\$0</u>	<u>\$13,576,433</u>
Ending Fund Balance June 30, 2019 (Estimated)	<u>\$611,997</u>	<u>\$327,728</u>	<u>\$17,500</u>	<u>\$28,837</u>	<u>\$7,718,493</u>

**SPECIAL REVENUE FUNDS  
STATE AID  
FY2019 BUDGET**

Description	Fund 510 Adult Education	Fund 532 GNETS	Fund 560 Pre-K Lottery	Total
<b>Beginning Fund Balance (Estimate)</b>				
July 1, 2018	\$0	\$326,255	\$0	\$326,255
<b>Revenue:</b>				
Local	\$0	\$104,000	\$0	\$104,000
State	\$492,500	\$5,332,613	\$83,114	\$5,908,227
Federal	\$704,000	\$415,000	\$0	\$1,119,000
Transfers/Other	\$0	\$0	\$0	\$0
Total Revenue	<u>\$1,196,500</u>	<u>\$5,851,613</u>	<u>\$83,114</u>	<u>\$7,131,227</u>
<b>Appropriations</b>				
Instruction	\$0	\$4,556,821	\$83,114	\$4,639,935
Pupil Support Services	\$0	\$766,835	\$0	\$766,835
Improvement of Instr Svcs	\$0	\$277,073	\$0	\$277,073
Educational Media	\$0	\$0	\$0	\$0
General Administration	\$0	\$52,745	\$0	\$52,745
School Administration	\$0	\$158,284	\$0	\$158,284
Fed Grant Administration	\$0	\$0	\$0	\$0
Support Services-Business	\$0	\$10,584	\$0	\$10,584
Maint & Operation of Plant	\$0	\$1,271	\$0	\$1,271
Student Transportation	\$0	\$28,000	\$0	\$28,000
Central Support Services	\$0	\$0	\$0	\$0
Other Support Services	\$0	\$0	\$0	\$0
School Nutrition	\$0	\$0	\$0	\$0
Community Services	\$1,196,500	\$0	\$0	\$1,196,500
Transfers	\$0	\$0	\$0	\$0
Total Appropriations	<u>\$1,196,500</u>	<u>\$5,851,613</u>	<u>\$83,114</u>	<u>\$7,131,227</u>
<b>Ending Fund Balance (Estimate)</b>				
June 30, 2019	<u>\$0</u>	<u>\$326,255</u>	<u>\$0</u>	<u>\$326,255</u>

**SPECIAL REVENUE FUNDS  
FEDERAL AID  
FY2019 BUDGET**

Description	Fund 402 Title I	Fund 404 IDEA	Fund 406 Vocational Education	Fund 414 Title II	Fund 432 Homeless Grant	Fund 460 Title III
Beginning Fund Balance July 1, 2018 (Estimated)	\$0	\$0	\$0	\$0	\$0	\$0
Revenue:						
Local	\$0	\$0	\$0	\$0	\$0	\$0
State	\$0	\$0	\$0	\$0	\$0	\$0
Federal	\$21,753,808	\$20,173,712	\$716,985	\$2,413,242	\$72,308	\$1,487,184
Transfers/Other	\$0	\$0	\$0	\$0	\$0	\$0
Total Revenue	<u>\$21,753,808</u>	<u>\$20,173,712</u>	<u>\$716,985</u>	<u>\$2,413,242</u>	<u>\$72,308</u>	<u>\$1,487,184</u>
Appropriations						
Instruction	\$7,647,086	\$7,154,539	\$595,537	\$0	\$6,348	\$471,945
Pupil Support Services	\$2,632,539	\$5,463,721	\$0	\$0	\$8,560	\$257,460
Improvement of Instr Svcs	\$10,194,396	\$6,338,983	\$90,850	\$1,982,020	\$0	\$729,621
Educational Media	\$0	\$0	\$0	\$0	\$0	\$0
General Administration	\$490,791	\$1,216,469	\$11,171	\$55,383	\$1,646	\$0
School Administration	\$0	\$0	\$0	\$0	\$0	\$0
Fed Grant Administration	\$657,096	\$0	\$19,427	\$105,190	\$37,754	\$28,158
Support Services-Business	\$0	\$0	\$0	\$0	\$0	\$0
Maint & Operation of Plant	\$0	\$0	\$0	\$0	\$0	\$0
Student Transportation	\$131,900	\$0	\$0	\$0	\$18,000	\$0
Central Support Services	\$0	\$0	\$0	\$270,649	\$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	<u>\$21,753,808</u>	<u>\$20,173,712</u>	<u>\$716,985</u>	<u>\$2,413,242</u>	<u>\$72,308</u>	<u>\$1,487,184</u>
Ending Fund Balance June 30, 2019 (Estimated)	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>

**SPECIAL REVENUE FUNDS  
FEDERAL AID (Continued)  
FY2019 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, 2018 (Estimated)	\$0	\$0	\$0	\$18,910,320	\$18,910,320
Revenue:					
Local	\$0	\$0	\$0	\$19,826,400	\$19,826,400
State	\$0	\$0	\$0	\$1,358,810	\$1,358,810
Federal	\$756,341	\$10,269	\$0	\$35,271,490	\$82,655,339
Transfers/Other	\$0	\$0	\$0	\$0	\$0
Total Revenue	\$756,341	\$10,269	\$0	\$56,456,700	\$103,840,549
Appropriations					
Instruction	\$427,538	\$0	\$0	\$0	\$16,302,993
Pupil Support Services	\$149,089	\$0	\$0	\$0	\$8,511,369
Improvement of Instr Svcs	\$5,063	\$0	\$0	\$0	\$19,340,933
Educational Media	\$0	\$0	\$0	\$0	\$0
General Administration	\$17,488	\$0	\$0	\$0	\$1,792,948
School Administration	\$0	\$0	\$0	\$0	\$0
Fed Grant Administration	\$48,147	\$0	\$0	\$0	\$895,772
Support Services-Business	\$17,321	\$0	\$0	\$0	\$17,321
Maint & Operation of Plant	\$3,628	\$0	\$0	\$0	\$3,628
Student Transportation	\$70,640	\$0	\$0	\$0	\$220,540
Central Support Services	\$0	\$0	\$0	\$0	\$270,649
Other Support Services	\$17,427	\$0	\$0	\$0	\$17,427
School Nutrition	\$0	\$10,269	\$0	\$57,141,405	\$57,151,674
Community Services	\$0	\$0	\$0	\$0	\$0
Transfers	\$0	\$0	\$0	\$0	\$0
Total Appropriations	\$756,341	\$10,269	\$0	\$57,141,405	\$104,525,254
Ending Fund Balance June 30, 2019 (Estimated)	\$0	\$0	\$0	\$18,225,615	\$18,225,615



# DEBT SERVICE FUND

## 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	FY2015 Actual	FY2016 Actual	FY2017 Actual	FY2018 Revised Budget	FY2019 Approved Budget
Beginning Fund Balance July 1 (Estimated)	\$395,859	\$395,859	\$0	\$0	\$0
<b>Revenue:</b>					
Local	\$1,856	\$976	\$0	\$0	\$0
Transfer In	\$0	\$0	\$0	\$0	\$0
Total Revenue	\$1,856	\$976	\$0	\$0	\$0
Total Revenue & Fund Balance	\$397,716	\$396,835	\$0	\$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	\$1,856	\$396,835	\$0	\$0	\$0
Debt Service	\$0	\$0	\$0	\$0	\$0
Total Appropriations	\$1,856	\$396,835	\$0	\$0	\$0
Ending Fund Balance June 30 (Estimated)	\$395,859	\$0	\$0	\$0	\$0
Total Expenditures & Fund Balance	\$397,716	\$396,835	\$0	\$0	\$0

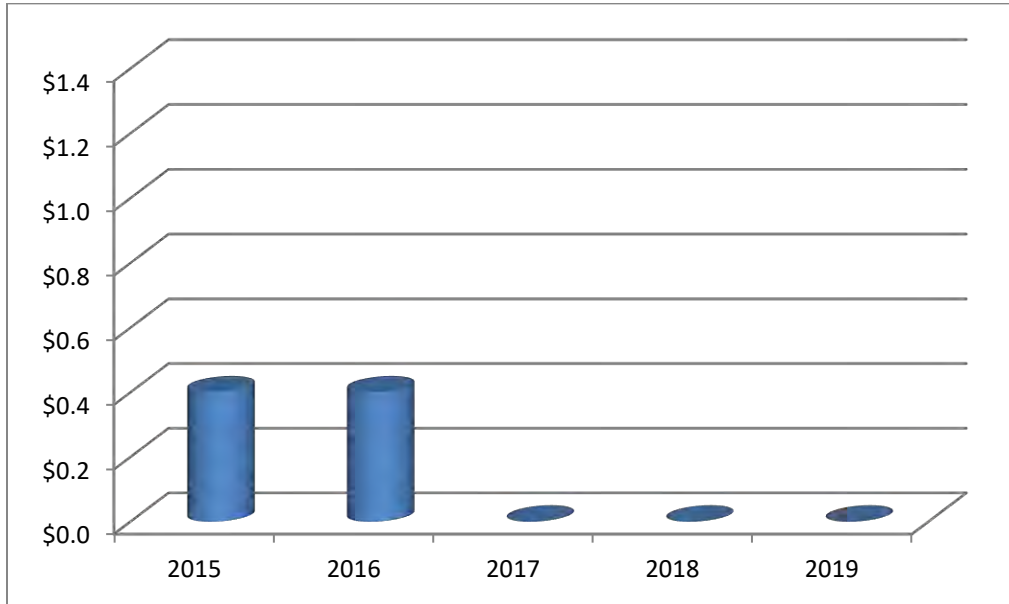
**DEBT SERVICE FUND  
REVENUE AND APPROPRIATIONS (OBJECT)  
EIGHT YEAR COMPARISON**

Description	FY2015 Actual	FY2016 Actual	FY2017 Actual	FY2018 Revised Budget	FY2019 Approved Budget	FY2020 Forecast	FY2021 Forecast	FY2022 Forecast
Beginning Fund Balance July 1 (Estimated)	\$395,859	\$395,859	\$0	\$0	\$0	\$0	\$0	\$0
<b>Revenue:</b>								
Local	\$1,856	\$976	\$0	\$0	\$0	\$0	\$0	\$0
Transfer In	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total Revenue	\$1,856	\$976	\$0	\$0	\$0	\$0	\$0	\$0
Total Revenue & Fund Balance	\$397,716	\$396,835	\$0	\$0	\$0	\$0	\$0	\$0
<b>Appropriations</b>								
Salaries	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Employee Benefits	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Contract Services	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Supplies	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Utilities	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Equipment/Bldgs/Land	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Transfers	\$1,856	\$396,835	\$0	\$0	\$0	\$0	\$0	\$0
Total Appropriations	\$1,856	\$396,835	\$0	\$0	\$0	\$0	\$0	\$0
Ending Fund Balance June 30 (Estimated)	\$395,859	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total Revenue & Fund Balance	\$397,716	\$396,835	\$0	\$0	\$0	\$0	\$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. This exceptional credit rate is reaffirmed for 2018. 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, 2018, the District's net general obligation bonded debt of \$0 was well below the legal limit of \$2,478,240 (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>	
<b>FY2006</b>	\$46,158,000	\$754,681,000	6.12%	
<b>FY2007</b>	\$46,571,000	\$855,178,000	5.45%	
<b>FY2008</b>	\$0	\$931,690,000	0.00%	
<b>FY2009</b>	\$0	\$932,214,000	0.00%	
<b>FY2010</b>	\$0	\$863,036,000	0.00%	
<b>FY2011</b>	\$0	\$821,638,000	0.00%	
<b>FY2012</b>	No Long	\$0	\$839,615,000	0.00%
<b>FY2013</b>	Term	\$0	\$834,752,000	0.00%
<b>FY2014</b>	Debt	\$0	\$835,694,000	0.00%
<b>FY2015</b>	\$0	\$894,795,345	0.00%	
<b>FY2016</b>	\$0	\$964,543,251	0.00%	
<b>FY2017</b>	\$0	\$995,115,273	0.00%	
<b>FY2018</b>	\$0	\$1,025,939,158	0.00%	



# CAPITAL PROJECTS FUND

## 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	FY2015 Actual	FY2016 Actual	FY2017 Actual	FY2018 Revised Budget	FY2019 Approved Budget
Beginning Fund Balance July 1 (Estimated)	\$115,459,822	\$108,598,985	\$126,258,945	\$106,758,465	\$110,488,414
Revenue:					
Local	\$127,171,823	\$129,910,109	\$133,813,688	\$138,838,225	\$139,102,667
State	\$2,883,543	\$21,581,548	\$9,133,928	\$35,719	\$8,280,633
Bond Proceeds	\$0	\$0	\$0	\$0	\$0
Transfers/Other	\$792,835	\$3,326,674	\$3,564,721	\$6,598,743	\$3,136,141
Total Revenue	\$130,848,201	\$154,818,331	\$146,512,337	\$145,472,687	\$150,519,441
Total Revenue & Fund Balance	\$246,308,023	\$263,417,316	\$272,771,282	\$252,231,152	\$261,007,855
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	\$137,292,324	\$136,232,362	\$165,445,419	\$141,332,374	\$204,497,724
Transfers/Other	\$416,714	\$926,009	\$567,398	\$681,845	\$400,000
Total Appropriations	\$137,709,038	\$137,158,371	\$166,012,817	\$142,014,219	\$204,897,724
Ending Fund Balance June 30 (Estimated)	\$108,598,985	\$126,258,945	\$106,758,465	\$110,216,933	\$56,110,131
Total Expenditures & Fund Balance	\$246,308,023	\$263,417,316	\$272,771,282	\$252,231,152	\$261,007,855

**Note:**

Several large construction projects have been accelerated in FY19 resulting in increased expenditures and decreased fund balance.

**CAPITAL PROJECTS FUND  
REVENUES AND APPROPRIATIONS (OBJECT)  
FIVE YEAR COMPARISON**

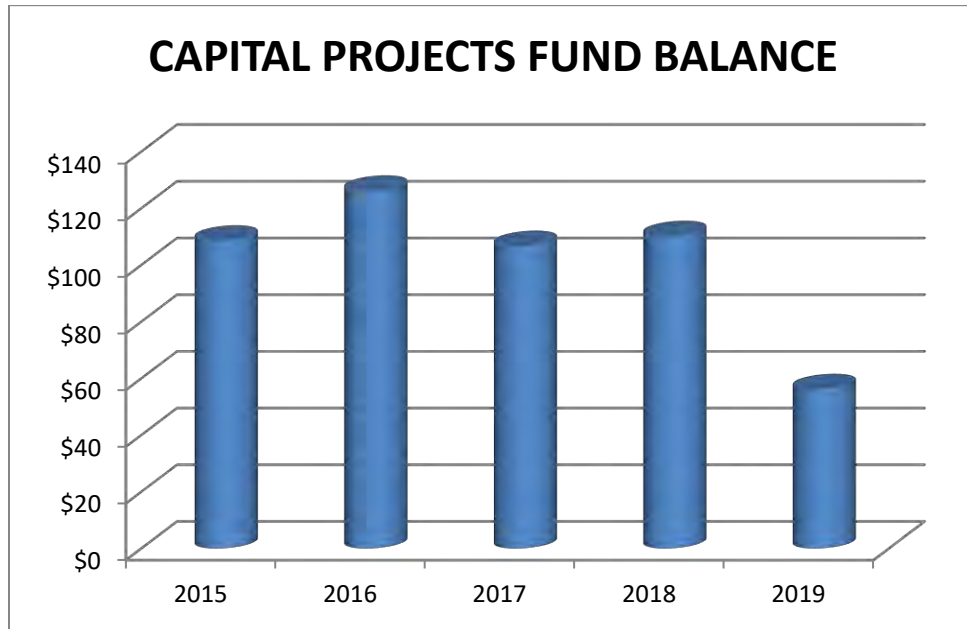
Description	FY2015 Actual	FY2016 Actual	FY2017 Actual	FY2018 Revised Budget	FY2019 Approved Budget
Beginning Fund Balance July 1 (Estimated)	\$115,459,822	\$108,598,985	\$126,258,945	\$106,758,465	\$110,488,414
<b>Revenue:</b>					
Local	\$127,171,823	\$129,910,109	\$133,813,688	\$138,838,225	\$139,102,667
State	\$2,883,543	\$21,581,548	\$9,133,928	\$35,719	\$8,280,633
Bond Proceeds	\$0	\$0	\$0	\$0	\$0
Transfers/Other	\$792,835	\$3,326,674	\$3,564,721	\$6,598,743	\$3,136,141
Total Revenue	\$130,848,201	\$154,818,331	\$146,512,337	\$145,472,687	\$150,519,441
Total Revenue & Fund Balance	\$246,308,023	\$263,417,316	\$272,771,282	\$252,231,152	\$261,007,855
<b>Appropriations</b>					
Salaries	\$2,959,808	\$2,701,004	\$2,821,825	\$2,882,168	\$2,913,977
Employee Benefits	\$821,768	\$827,353	\$896,207	\$1,028,893	\$1,264,404
Contract Services	\$1,408,365	\$1,747,494	\$936,562	\$1,714,177	\$2,048,977
Supplies	\$49,290,273	\$28,582,335	\$20,223,330	\$20,799,763	\$30,734,659
Utilities	\$0	\$0	\$0	\$0	\$0
Equipment/Bldgs/Land	\$82,812,110	\$102,374,176	\$140,567,495	\$114,907,373	\$167,535,707
Transfers/Other	\$416,714	\$926,009	\$567,398	\$681,845	\$400,000
Total Appropriations	\$137,709,038	\$137,158,371	\$166,012,817	\$142,014,219	\$204,897,724
Ending Fund Balance June 30 (Estimated)	\$108,598,985	\$126,258,945	\$106,758,465	\$110,216,933	\$56,110,131
Total Expenditures & Fund Balance	\$246,308,023	\$263,417,316	\$272,771,282	\$252,231,152	\$261,007,855

**Note:**

Several large construction projects have been accelerated in FY19 resulting in increased expenditures and decreased fund balance.

**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**

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. East Cobb Replacement Middle School and Brumby Replacement Elementary School opened in fiscal year 2019. Construction is underway for replacement facilities at Walton and Osborne High Schools. Design has started for the new Career Academy School.



**CAPITAL PROJECT FUNDS  
CAPITAL PROJECTS DESCRIPTION (Continued)**

**Capital Project Highlights of FY2018**

**Major Non-Construction Projects**

The following non-construction projects accounted for major expenditures in FY2018:

- Access Controls
- Buses/Vehicles
- Replacement of School Furniture/Equipment
- Textbooks/Instructional Materials
- Interactive Classroom Devices
- Replacement of Obsolete Computing Devices
- Learning Management System
- Enhancement of District Servers
- Replacement of Printers/Copiers/Duplicators
- Financial System Enhancement

**Largest Construction 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, 2018 included additions and modifications to four high schools, one replacement elementary school, one replacement middle school and two replacement high school facilities. As of June 30, 2018, 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	\$ 24,933,059	\$ 23,444,793
New Replacement School East Cobb MS	31,162,414	29,357,931
New Replacement School Osborne HS	55,062,326	6,025,634
New Replacement School Walton HS	88,088,183	56,636,598
Additions/Modifications Campbell HS	11,433,508	10,391,594
Additions/Modifications Harrison HS	23,539,237	2,775,262
Additions/Modifications North Cobb HS	25,525,453	24,864,117
Additions/Modifications South Cobb HS	10,051,076	7,986,310
	<u>\$269,795,256</u>	<u>\$161,482,239</u>



**CAPITAL PROJECT FUNDS  
CAPITAL PROJECTS DESCRIPTION (Continued)**

**Capital Project Highlights of FY2017**

**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>



**CAPITAL PROJECTS FUND  
REVENUES AND APPROPRIATIONS  
FY2019 BUDGET**

Description	County-Wide Building	SPLOST 3	SPLOST 4	SPLOST 5	Total
Beginning Fund Balance					
July 1 (Estimated)	\$355,120	\$4,238,164	\$105,895,130	\$0	\$110,488,414
Revenue:					
Local	\$2,000	\$12,460	\$81,435,695	\$57,552,512	\$139,002,667
State	\$0	\$0	\$8,280,633	\$0	\$8,280,633
Federal	\$0	\$0	\$0	\$0	\$0
Transfers/Other	\$3,236,141	\$0	\$0	\$0	\$3,236,141
Total Revenue	<u>\$3,238,141</u>	<u>\$12,460</u>	<u>\$89,716,328</u>	<u>\$57,552,512</u>	<u>\$150,519,441</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
Facilities Acquisitions & Construction Svcs	\$2,861,141	\$1,965,254	\$150,978,212	\$48,693,117	\$204,497,724
Transfers/Other	\$400,000	\$0	\$0	\$0	\$400,000
Total Appropriations	<u>\$3,261,141</u>	<u>\$1,965,254</u>	<u>\$150,978,212</u>	<u>\$48,693,117</u>	<u>\$204,897,724</u>
Ending Fund Balance					
June 30 (Estimated)	<u>\$332,120</u>	<u>\$2,285,370</u>	<u>\$44,633,246</u>	<u>\$8,859,395</u>	<u>\$56,110,131</u>

## 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

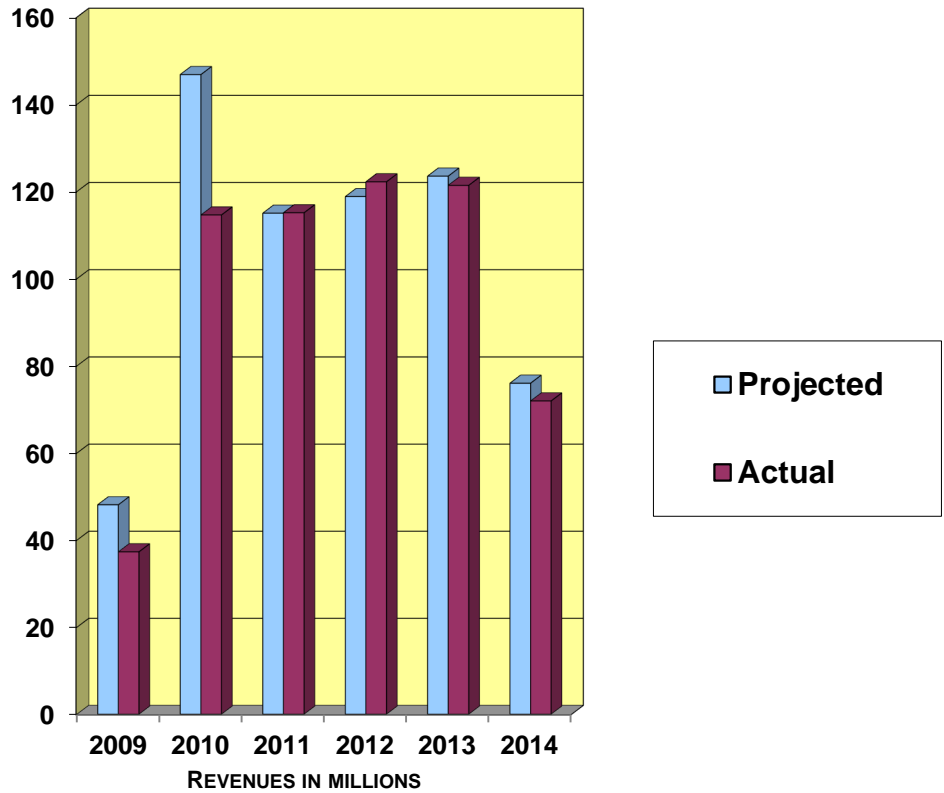
On September 16, 2008, Cobb County Citizens voted to approve another five year 1% sales tax to improve our school system facilities and programs. The tax became effective January 1, 2009, and expired December 31, 2013. Actual tax receipts were \$582,563,697 with additional construction funding from the State of Georgia for a total budget of \$634,513,240. 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.



## ACCOUNTING SYSTEM UPGRADE

- **NEW/REPLACEMENT FACILITIES:** SPLOST 3 funds were utilized to replace two of the county's oldest elementary schools: East Side and Mableton, and to 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, 2018.
- **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 2018. A total of \$246,868,208 has been expended on additions and modifications as of June 30, 2018.
- **LAND:** Expenditures relating to land acquisitions total \$12,382,521 as of June 30, 2018.
- **MAINTENANCE/RENOVATION:** Projects include parking lot repaving, fire suppression/sprinkler systems, lighting, roofing, playground equipment, flooring, HVAC, and various electrical upgrades. A total of \$94,130,447 has been expended on maintenance and renovations as of June 30, 2018.
- **CURRICULUM, INSTRUCTION, AND TECHNOLOGY INITIATIVES:** Maintaining the existing technology infrastructure, upgrading servers and networks continued in 2018, as well as providing computing devices. A total of \$99,791,179 has been expended on curriculum, instruction and technology initiatives as of June 30, 2018.
- **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 \$105,418,425 has been expended on safety and support improvements as of June 30, 2018.

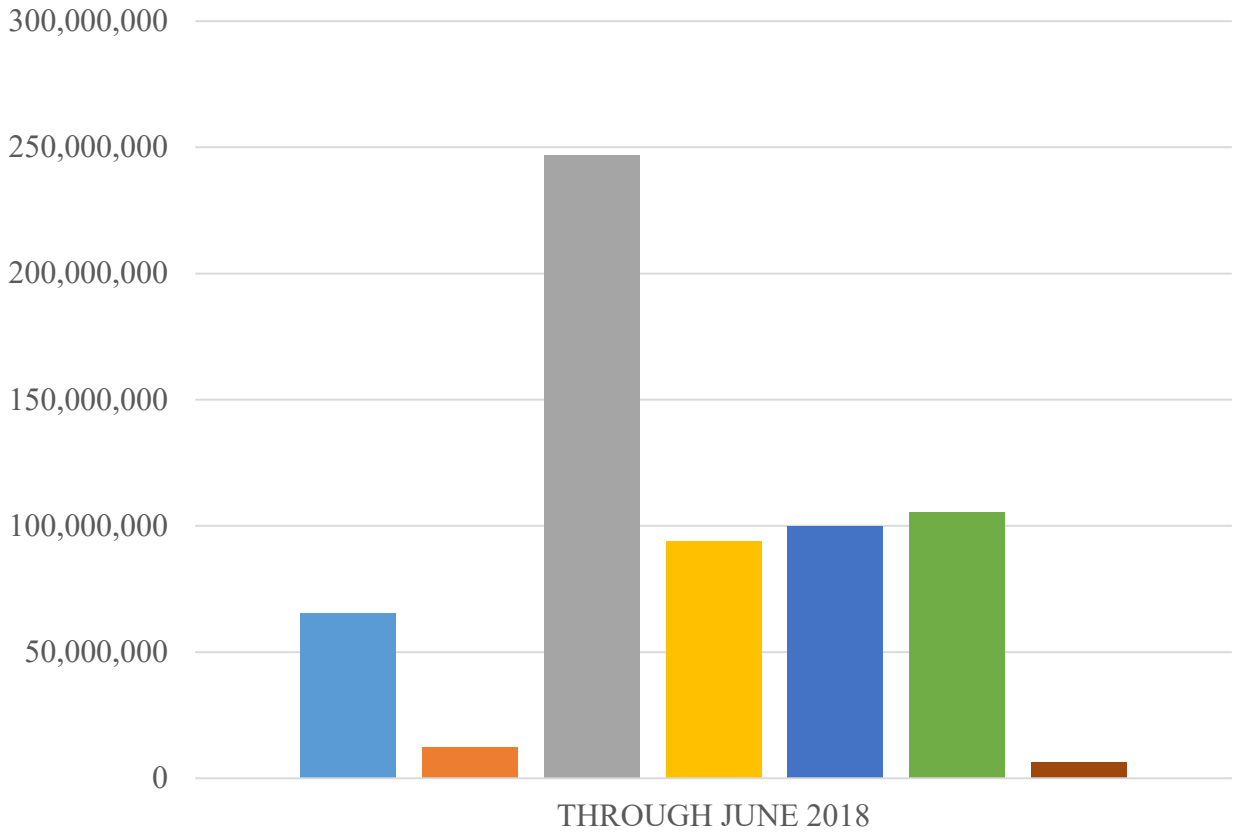
# SPLOST 3 REVENUES



SPLOST 3 REVENUES BY FISCAL YEAR				
YEAR	PROJECTED	ACTUAL	OVER / UNDER	% CHANGE
<b>BUDGET</b>				
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)



- New Schools
- Land
- Additions/Modifications
- Maintenance/Renovations
- Curr/Instr/Technology
- Safety and Support
- Program Management



# 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 were projected to be \$717,844,707 with additional funding from the State of Georgia. The tax became effective January 1, 2014, and will expired 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.

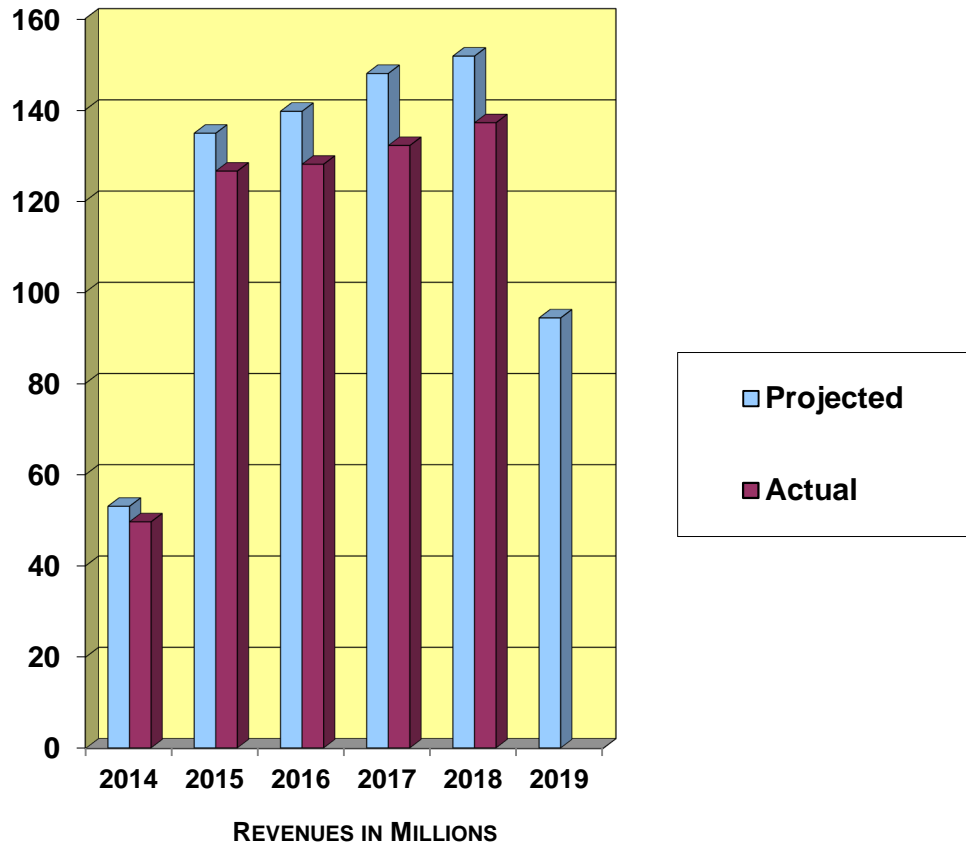


## BRUMBY REPLACEMENT ES

- **NEW/REPLACEMENT FACILITIES:** SPLOST 4 funds are being used to replace Brumby ES, Mountain View ES, East Cobb MS, Osborne HS, Walton HS and build a new Career Academy. A total of \$145,597,693 has been expended on new school construction as of June 30, 2018.
- **LAND:** A total of \$9,999,980 has been spent for expenses relating to land acquisitions as of June 30, 2018.
- **ADDITIONS/MODIFICATIONS:** Major additions/modifications/renovations continue at the following Campbell HS, Harrison HS, Lassiter HS, North Cobb HS, Pope HS, and South Cobb HS. A total of \$102,187,626 has been expended on additions and modifications as of June 30, 2018.
- **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 \$50,682,166 has been expended on infrastructure and individual school needs as of June 30, 2018.
- **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 \$73,753,910 has been expended on safety and support improvements as of June 30, 2018.
- **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, chorus and music. A total of \$120,866,584 has been expended on curriculum, instruction and technology initiatives as of June 30, 2018.



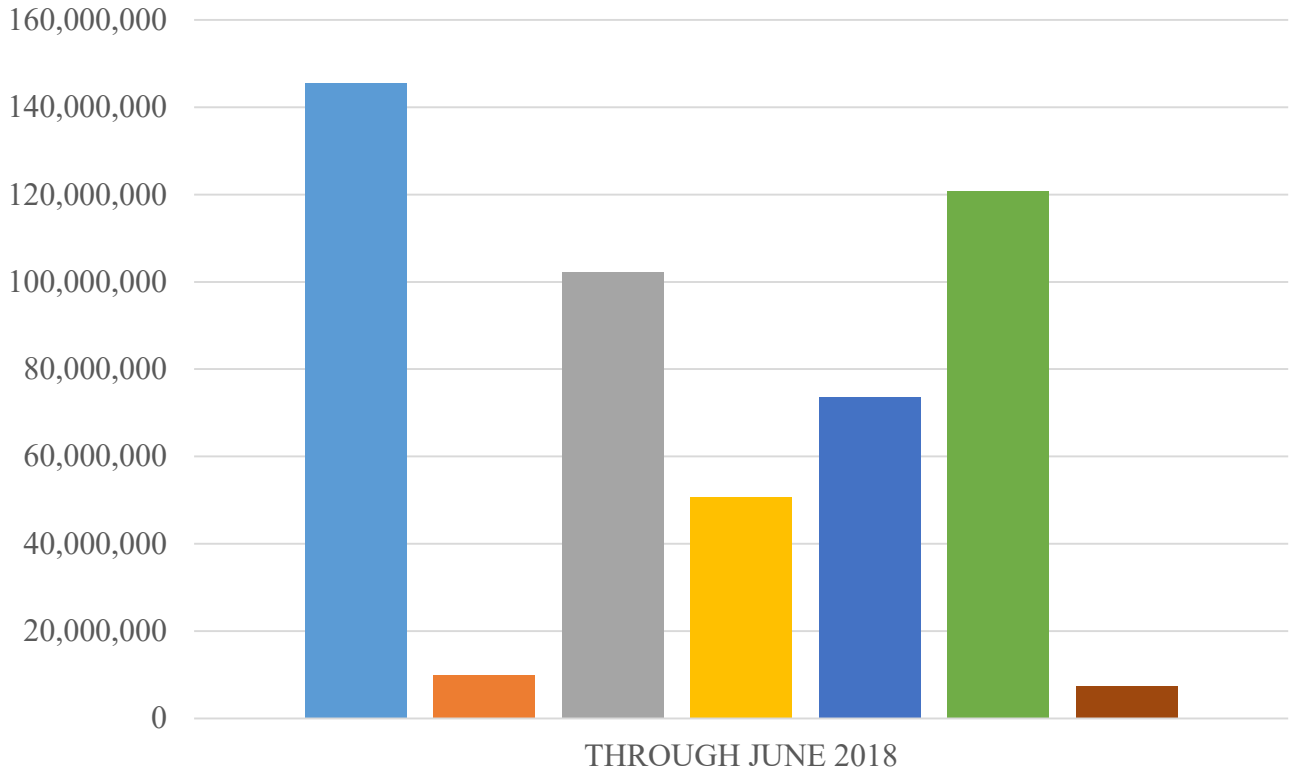
# SPLOST 4 REVENUES



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	\$128,643,843	-\$10,806,881	-7.7%
FISCAL YEAR 2017	\$145,028,746	\$132,004,692	-\$13,024,054	-9.0%
FISCAL YEAR 2018	\$151,564,436	\$137,072,655	-\$14,491,781	-9.6%
FISCAL YEAR 2019				
<b>TOTALS</b>	<b>\$623,663,936</b>	<b>\$573,556,737</b>	<b>-\$50,107,199</b>	<b>-8.0%</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

# SPLOST 5 PROJECTS

On March 21, 2017, 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 \$797,022,000 with additional funding from the State of Georgia. The tax became effective January 1, 2019, and will expire on December 31, 2023. Projects include new and replacement facilities, additions and modifications to existing facilities, infrastructure and individual school needs, safety and support improvements, and academic and technology initiatives.



## Learning Commons

- **NEW/REPLACEMENT FACILITIES:** SPLOST 5 funds will be used to replace three elementary schools and add a new Smyrna area middle school.
- **ADDITIONS/MODIFICATIONS:** Major additions/modifications/renovations are planned at the following locations: Campbell HS, Dickerson MS, Dodgen MS, Hillgrove HS, Lassiter HS, Lovinggood MS, North Cobb HS, Osborne HS, Pebblebrook HS, South Cobb HS, Sprayberry HS, Walton HS, Wheeler HS, and the Central Office Instructional Support Center.
- **INFRASTRUCTURE/INDIVIDUAL SCHOOL NEEDS:** Projects include general school needs, site work including high school turf replacement, thermal and moisture protection, doors, windows, hardware, finishes, specialties, mechanical conveying systems, and electrical upgrades.
- **SAFETY AND SUPPORT IMPROVEMENTS:** School safety improvements continue with buses, vehicles, and equipment, communication equipment for schools and public safety, computer aided dispatch equipment, food and nutritional services needs, growth and replacement (furniture, equipment, and fixtures), land acquisitions, records managements needs, safety and security, signage, and traffic control, school security-exterior and interior, surveillance cameras, transportation infrastructure, program administration, undesignated classrooms and warehouse needs.
- **ACADEMIC/TECHNOLOGY INITIATIVES:** Funds will be used for ADA compliance, assistive technology equipment, centralized video system, data center disaster recovery/business continuity, data center equipment replacement, district network enhancement/maintenance, district phone replacement, district servers replacement, equipment and software for students with disabilities, equipment to support physical disabilities, financial systems enhancement/equipment replacement, growth, replacement, and maintenance of fine arts instruments and equipment, human resources/payroll systems enhancement/replacement, language systems, learning commons, learning management system, learning resources, maintenance of fine arts performance facilities, network access control, obsolete audio visual equipment, obsolete computing device replacement-district and teachers, obsolete interactive classroom devices replacement, obsolete print/copy/duplicate solution replacement, robotics labs, student information systems replacement, and student learning, STEM, College and Career and/or innovation spaces.



**COBB COUNTY SCHOOL DISTRICT  
SPECIAL PURPOSE LOCAL OPTION SALES TAX REVENUES**

	2019	2020	2021	2022	2023	2024
Jan		15,102,258	15,328,660	15,601,300	15,880,696	16,137,960
Feb	11,448,617	11,691,230	11,866,495	12,077,557	12,293,848	
March	11,862,832	12,114,222	12,295,829	12,514,527	12,738,643	
April	12,808,680	13,045,759	13,257,231	13,496,132	13,729,586	
May	12,534,357	12,766,359	12,973,300	13,207,086	13,435,540	
June	12,978,130	13,218,345	13,432,614	13,674,676	13,911,219	
July	12,786,570	12,992,281	13,215,435	13,456,812	13,681,375	
Aug	12,966,263	13,174,865	13,401,154	13,645,924	13,873,643	
Sept	12,790,472	12,996,246	13,219,467	13,460,918	13,685,549	
Oct	13,140,680	13,328,075	13,561,878	13,813,035	14,035,120	
Nov	12,775,751	12,957,941	13,185,252	13,429,435	13,645,351	
Dec	12,850,301	13,033,555	13,262,191	13,507,798	13,724,975	
Yr. Total	138,942,653	156,421,136	158,999,506	161,885,200	164,635,545	16,137,960
						797,022,000

# 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.





# INTERNAL SERVICE AND OTHER SERVICE FUNDS

## 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 two 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.

## OTHER SERVICE FUND BUDGET

The District has two funds in the Other Service Fund category. 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 AND OTHER SERVICE FUNDS  
REVENUE AND APPROPRIATIONS (FUNCTION)  
FIVE YEAR COMPARISON**

Description	FY2015 Actual	FY2016 Actual	FY2017 Actual	FY2018 Revised Budget	FY2019 Approved Budget
Beginning Fund Balance July 1 (Estimated)	\$7,312,260	\$7,167,195	\$7,808,404	\$8,548,792	\$8,548,792
<b>Revenue:</b>					
Local	\$5,212,800	\$6,047,971	\$6,325,477	\$7,132,189	\$7,104,164
Transfer In	\$444,862	\$444,862	\$1,194,862	\$1,266,133	\$1,266,133
Total Revenue	\$5,657,662	\$6,492,833	\$7,520,339	\$8,398,322	\$8,370,297
 Total Revenue & Fund Balance	 \$12,969,921	 \$13,660,028	 \$15,328,743	 \$16,947,114	 \$16,919,089
<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	\$5,802,727	\$5,851,624	\$6,779,950	\$8,973,322	\$8,370,297
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	\$5,802,727	\$5,851,624	\$6,779,950	\$8,973,322	\$8,370,297
 Ending Fund Balance June 30 (Estimated)	 \$7,167,195	 \$7,808,404	 \$8,548,792	 \$7,973,792	 \$8,548,792
Total Expenditures & Fund Balance	\$12,969,921	\$13,660,028	\$15,328,743	\$16,947,114	\$16,919,089

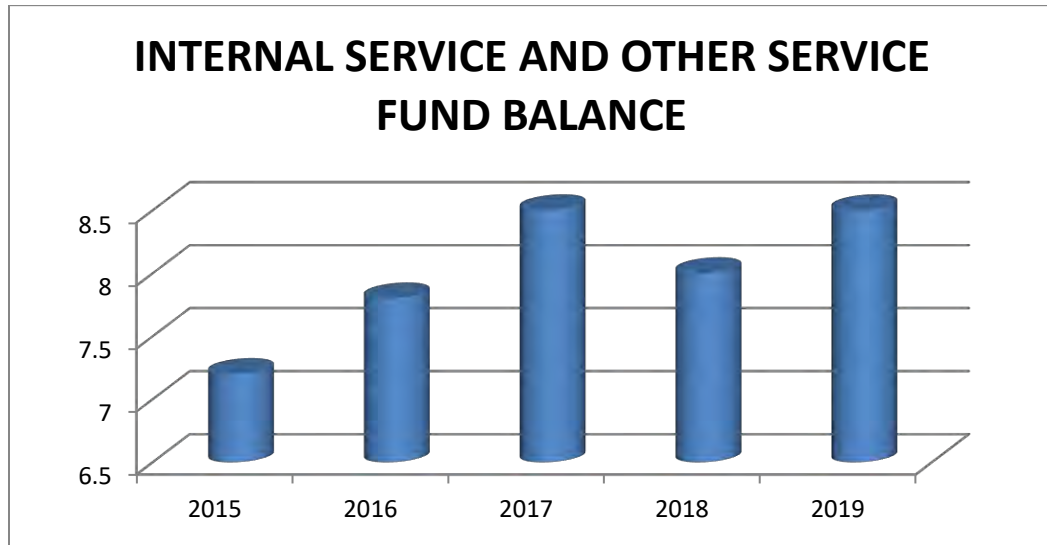
**INTERNAL SERVICE AND OTHER SERVICE FUNDS  
REVENUE AND APPROPRIATIONS (OBJECT)  
EIGHT YEAR COMPARISON**

Description	FY2015	FY2016	FY2017	FY2018	FY2019	FY2020	FY2021	FY2022
	Actual	Actual	Actual	Revised Budget	Approved Budget	Forecast	Forecast	Forecast
Beginning Fund Balance July 1 (Estimated)	\$7,312,260	\$7,167,195	\$7,808,404	\$8,548,793	\$10,070,244	\$10,070,247	\$10,070,250	\$10,070,253
<b>Revenue:</b>								
Local	\$5,212,800	\$6,047,971	\$6,325,477	\$7,132,189	\$7,104,164	\$7,104,164	\$7,104,164	\$7,104,164
Transfer In	\$444,862	\$444,862	\$1,194,862	\$1,266,133	\$1,266,133	\$1,266,133	\$1,266,133	\$1,266,133
Total Revenue	\$5,657,662	\$6,492,833	\$7,520,339	\$8,398,322	\$8,370,297	\$8,370,297	\$8,370,297	\$8,370,297
Total Revenue & Fund Balance	\$12,969,922	\$13,660,028	\$15,328,743	\$16,947,115	\$18,440,541	\$18,440,544	\$18,440,547	\$18,440,550
<b>Appropriations</b>								
Salaries	\$457,203	\$470,833	\$444,097	\$1,536,700	\$1,546,699	\$1,546,699	\$1,546,699	\$1,546,699
Employee Benefits	\$228,908	\$240,291	\$233,781	\$678,710	\$721,014	\$721,014	\$721,014	\$721,014
Contract Services	\$47,433	\$43,660	\$39,405	\$125,175	\$122,175	\$122,175	\$122,175	\$122,175
Supplies	\$165,755	\$81,059	\$172,982	\$417,367	\$290,781	\$290,781	\$290,781	\$290,781
Utilities	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Equipment/Bldgs/Land	\$0	\$41,120	\$0	\$53,392	\$51,392	\$51,392	\$51,392	\$51,392
Other	\$4,903,429	\$4,974,660	\$5,889,685	\$6,161,978	\$5,638,233	\$5,638,233	\$5,638,233	\$5,638,233
Total Appropriations	\$5,802,727	\$5,851,624	\$6,779,950	\$8,973,322	\$8,370,294	\$8,370,294	\$8,370,294	\$8,370,294
Ending Fund Balance June 30 (Estimated)	\$7,167,195	\$7,808,404	\$8,548,793	\$7,973,793	\$10,070,247	\$10,070,250	\$10,070,253	\$10,070,256
Total Expenditures & Fund Balance	\$12,969,922	\$13,660,028	\$15,328,743	\$16,947,115	\$18,440,541	\$18,440,544	\$18,440,547	\$18,440,550



**INTERNAL SERVICE AND OTHER SERVICE FUNDS  
FIVE YEAR TREND OF FUND BALANCE**

\$ Millions



**INTERNAL SERVICE AND OTHER SERVICE FUNDS  
FUND DESCRIPTIONS**

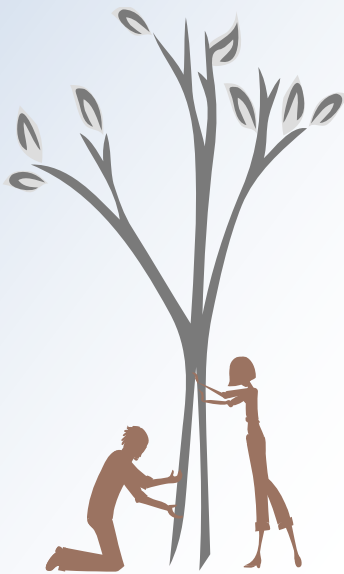
<b>FUND #</b>	<b>FUND NAME</b>	<b>INTERNAL SERVICE FUND DESCRIPTION</b>	<b>REVENUE SOURCES</b>
691	Unemployment	Employer contributions to Georgia Unemployment Compensation Fund are used to pay Unemployment Benefits. This fund accounts for the cost of compensation for unemployment for previous employees 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
<b>FUND #</b>	<b>FUND NAME</b>	<b>OTHER SERVICE FUND DESCRIPTION</b>	<b>REVENUE SOURCES</b>
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 District 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 AND OTHER SERVICE FUNDS  
SUMMARY OF INTERNAL SERVICE AND OTHER SERVICE FUNDS  
FY2019 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	\$6,065,990	\$637,591	\$100,583	\$7,104,164
Transfer In	\$0	\$372,817	\$893,316	\$0	\$1,266,133
Total Revenue	\$300,000	\$6,438,807	\$1,530,907	\$100,583	\$8,370,297
<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	\$6,438,807	\$1,530,907	\$100,583	\$8,370,297
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	\$6,438,807	\$1,530,907	\$100,583	\$8,370,297
Ending Fund Balance June 30 (Estimated)	\$631,058	\$7,917,735	\$0	\$0	\$8,548,792



# INFORMATIONAL SECTION



# Appendix & 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, implementation of GASB Statements No. 68 and 71 as of July 1, 2014, and the implementation of GASB Statement No. 75 as of July 1, 2017.

**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			
	June 30, 2009	June 30, 2010	June 30, 2011	June 30, 2012
Investment in Capital Assets	\$ 1,060,388	\$ 1,054,911	\$ 1,066,545	\$ 1,230,853
Restricted for:				
Debt Service Fund	1,523	1,356	-	-
Capital Projects Fund	-	-	163,602	56,155
School Nutrition Service Fund	-	-	21,676	20,200
Miscellaneous Grants	-	-	-	-
Unrestricted (Deficit)	<u>244,178</u>	<u>285,849</u>	<u>171,646</u>	<u>147,483</u>
<b>Total Net Position</b>	<b><u>\$ 1,306,089</u></b>	<b><u>\$ 1,342,116</u></b>	<b><u>\$ 1,423,469</u></b>	<b><u>\$ 1,454,691</u></b>

(1) Net position was restated due to the implementation of GASBS Nos, 68 and 71, effective July 1,2014.

(2) Net Position was restated due to the implementation of GASBS Nos. 75, effective July 1, 2017.

Source: District Records

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Fiscal Year					
<u>June 30, 2013</u>	<u>June 30, 2014</u>	<u>June 30, 2015 (1)</u>	<u>June 30, 2016</u>	<u>June 30, 2017</u>	<u>June 30, 2018 (2)</u>
\$ 1,262,788	\$ 1,256,656	\$ 1,329,345	\$ 1,371,599	\$ 1,444,579	\$ 1,443,418
-	-	-	-	-	-
49,860	110,228	92,760	117,940	96,550	143,757
20,924	19,213	19,295	19,200	19,198	18,910
20	3	43	64	-	-
<u>149,881</u>	<u>157,363</u>	<u>(710,349)</u>	<u>(701,830)</u>	<u>(731,265)</u>	<u>(1,625,362)</u>
<u>\$ 1,483,473</u>	<u>\$ 1,543,463</u>	<u>\$ 731,094</u>	<u>\$ 806,973</u>	<u>\$ 829,062</u>	<u>\$ (19,277)</u>



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

(amounts expressed in thousands)

	Fiscal Year			
	June 30, 2009	June 30, 2010	June 30, 2011	June 30, 2012
<b><u>Governmental Activities</u></b>				
<b>Expenses:</b>				
Instruction	\$ 737,527	\$ 737,900	\$ 689,680	\$ 682,212
Pupil Services	29,467	31,584	30,563	30,031
Instructional Services	47,395	46,721	48,853	51,475
School and Administrative Services	182,836	165,345	152,083	175,717
Student Transportation	47,802	46,513	43,563	44,698
Maintenance and Operations	61,988	60,912	56,608	60,143
School Nutrition Program	-	-	-	-
Student Activities	-	-	28,930	29,746
Interest and Fiscal Charges	300	-	93	118
<b>Total Governmental Expenses</b>	<b>\$ 1,107,315</b>	<b>\$ 1,088,975</b>	<b>\$ 1,050,373</b>	<b>\$ 1,074,140</b>
<b><u>Program Revenues</u></b>				
<b>Charges For Services:</b>				
Instruction	\$ 1,276	\$ 1,184	\$ 1,241	\$ 1,068
Pupil Services	11	10	13	11
School and Administrative Services	43,557	41,142	27,312	27,921
Maintenance and Operations	2,254	1,332	909	983
Student Activities	-	-	28,721	29,402
Operating Grants and Contributions	468,115	491,465	518,300	478,937
Capital Grants and Contributions	2,739	199	541	30,832
<b>Total Governmental Expenses</b>	<b>\$ 517,952</b>	<b>\$ 535,332</b>	<b>\$ 577,037</b>	<b>\$ 569,154</b>
<b>Governmental Net Expenses</b>	<b>\$ (589,363)</b>	<b>\$ (553,643)</b>	<b>\$ (473,336)</b>	<b>\$ (504,986)</b>
<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	\$ 482,690	\$ 470,456	\$ 423,694	\$ 405,965
Property Taxes Levied for Debt Service	142	52	43	-
Sales Tax	110,242	112,395	113,739	122,557
Intergovernmental	7,307	2,323	1,475	1,079
Interest Income	5,931	2,979	3,070	2,076
Gain on Sale of Capital Assets	-	-	-	516
Other	876	953	2,962	4,015
<b>Total General Revenues</b>	<b>\$ 607,188</b>	<b>\$ 589,158</b>	<b>\$ 544,983</b>	<b>\$ 536,208</b>
<b>Extraordinary Item:</b>				
Gain after Insurance Recovery	-	512	-	-
<b>Change in Net Position</b>	<b>\$ 17,825</b>	<b>\$ 36,027</b>	<b>\$ 71,647</b>	<b>\$ 31,222</b>

Source: District Records

Fiscal Year					
June 30, 2013	June 30, 2014	June 30, 2015	June 30, 2016	June 30, 2017	June 30, 2018
\$ 685,671	\$ 677,187	\$ 704,451	\$ 754,427	\$ 834,731	\$ 842,846
27,093	26,938	27,468	31,201	36,683	37,822
53,389	45,115	47,475	45,668	49,846	49,754
156,481	161,460	173,717	186,859	202,694	207,198
46,888	49,563	49,975	52,503	56,325	61,737
70,437	63,398	53,469	59,762	66,763	73,717
-	419	-	-	397	-
28,525	30,780	32,164	31,116	31,075	30,691
-	-	-	-	-	167
<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>	<u>\$ 1,303,932</u>
\$ 1,101	\$ 913	\$ 1,121	\$ 1,192	\$ 1,187	\$ 1,239
10	13	10	11	11	9
29,104	28,035	27,963	29,008	29,135	37,472
1,842	2,004	1,830	1,127	898	2,401
28,608	30,970	31,193	31,169	30,977	31,664
504,819	512,800	545,592	579,489	614,312	632,068
7,524	8,085	5,867	18,902	9,714	2,658
<u>\$ 573,008</u>	<u>\$ 582,820</u>	<u>\$ 613,576</u>	<u>\$ 660,898</u>	<u>\$ 686,234</u>	<u>\$ 707,511</u>
<u>\$ (495,476)</u>	<u>\$ (472,040)</u>	<u>\$ (475,143)</u>	<u>\$ (500,638)</u>	<u>\$ (592,280)</u>	<u>\$ (596,421)</u>
\$ 400,271	\$ 404,759	\$ 421,043	\$ 443,533	\$ 473,864	\$ 504,117
-	-	-	-	-	-
121,008	121,712	126,923	128,980	132,036	137,708
-	-	-	-	-	-
1,632	1,697	1,352	1,242	1,754	3,741
-	175	-	-	1,694	-
1,347	3,687	1,769	2,762	5,021	1,964
<u>\$ 524,258</u>	<u>\$ 532,030</u>	<u>\$ 551,087</u>	<u>\$ 576,517</u>	<u>\$ 614,369</u>	<u>\$ 647,530</u>
-	-	-	-	-	-
<u>\$ 28,782</u>	<u>\$ 59,990</u>	<u>\$ 75,944</u>	<u>\$ 75,879</u>	<u>\$ 22,089</u>	<u>\$ 51,109</u>

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

(amounts expressed in thousands)

	Fiscal Year			
	June 30, 2009	June 30, 2010	June 30, 2011 (a)	June 30, 2012
<b>General Fund</b>				
Reserved	\$ 2,714	\$ 5,823	\$ -	\$ -
Unreserved	77,575	79,783	-	-
Nonspendable	-	-	324	353
Restricted	-	-	-	-
Committed	-	-	-	-
Assigned	-	-	46,256	34,396
Unassigned	-	-	99,863	98,637
<b>Total General Fund</b>	<b>\$ 80,289</b>	<b>\$ 85,606</b>	<b>\$ 146,443</b>	<b>\$ 133,386</b>
<b>All Other Governmental Funds</b>				
Reserved	\$ 24,165	\$ 67,008	\$ -	\$ -
Unreserved, reported in:				
Special Revenues Funds	20,470	22,966	-	-
Capital Projects Funds	115,594	108,716	-	-
Nonspendable	-	-	1,365	1,706
Restricted	-	-	136,076	76,355
Committed	-	-	11,646	11,883
Assigned	-	-	11,893	4,737
Unassigned	-	-	-	-
<b>Total All Other Governmental Funds</b>	<b>\$ 160,229</b>	<b>\$ 198,690</b>	<b>\$ 160,980</b>	<b>\$ 94,681</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

June 30, 2013	June 30, 2014	June 30, 2015	June 30, 2016	June 30, 2017	June 30, 2018
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-
674	676	844	1,004	2,151	980
-	-	-	-	-	-
-	5,000	10,000	8,200	-	-
59,272	47,596	31,050	20,342	15,023	30,535
75,349	89,510	90,588	74,840	96,064	109,206
<u>\$ 135,295</u>	<u>\$ 142,782</u>	<u>\$ 132,482</u>	<u>\$ 104,386</u>	<u>\$ 113,238</u>	<u>\$ 140,721</u>
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-
-	-	-	-	-	-
1,848	1,464	1,844	1,922	1,993	2,228
70,804	129,444	110,264	135,367	113,764	120,492
12,577	14,790	14,990	16,169	16,531	17,042
2,289	1,557	1,468	1,487	786	390
-	-	(9)	(5)	(556)	(24)
<u>\$ 87,518</u>	<u>\$ 147,255</u>	<u>\$ 128,557</u>	<u>\$ 154,940</u>	<u>\$ 132,518</u>	<u>\$ 140,128</u>

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

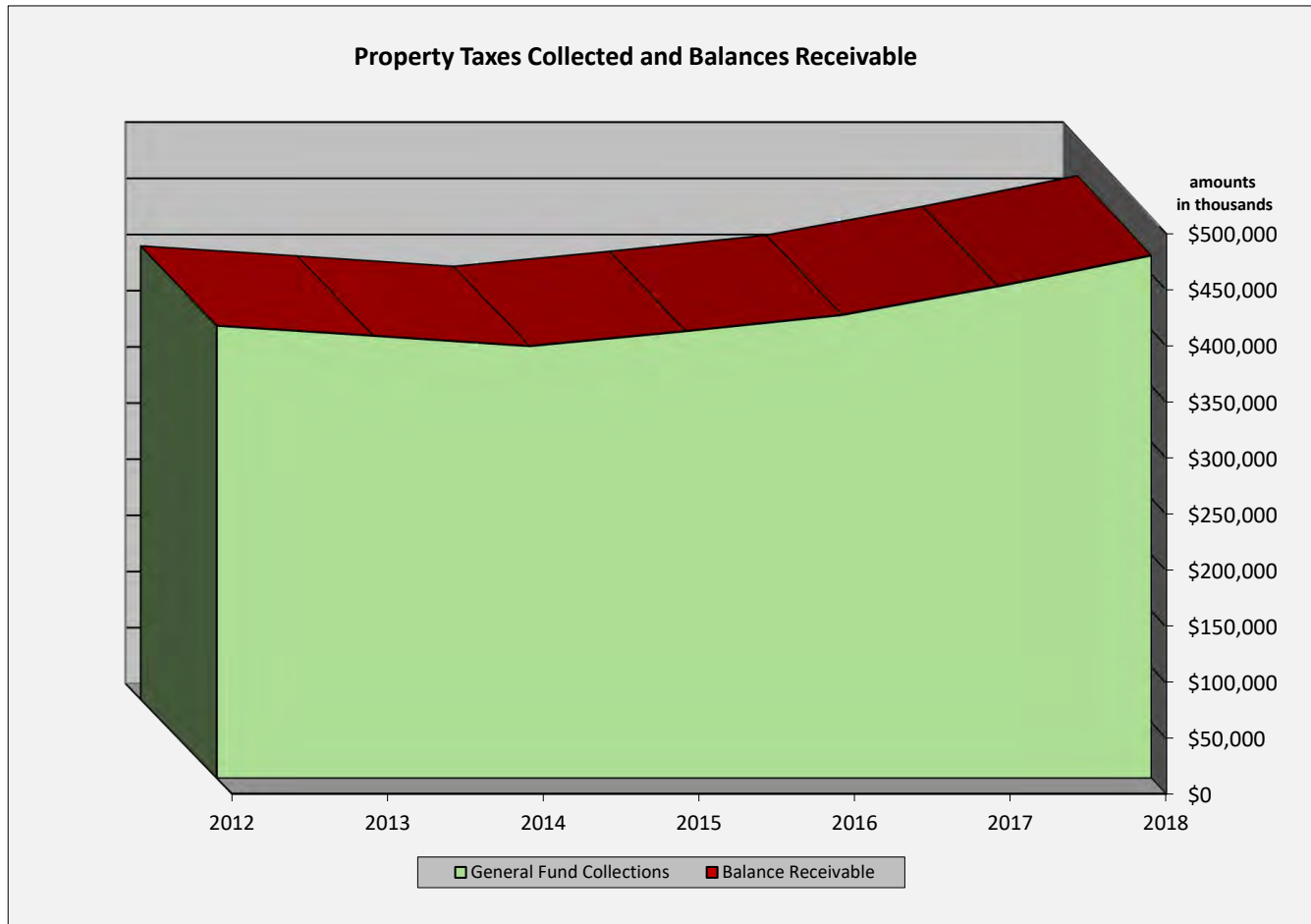
(amounts expressed in thousands)

	Fiscal Year			
	2009	2010	2011	2012
<b>REVENUES:</b>				
Taxes	\$ 585,637	\$ 574,944	\$ 540,938	\$ 530,686
Intergovernmental	477,654	493,883	520,316	510,582
Tuition and Fees	33,143	31,684	54,410	55,448
Interest Income	5,931	2,979	3,070	2,325
Insurance and Damage Recoveries	11	3	-	-
Rentals	1,824	897	466	526
Athletic Ticket Sales	-	-	3,320	3,410
Other	1,374	1,060	2,753	4,016
Total Revenues	<u>1,105,574</u>	<u>1,105,450</u>	<u>1,125,273</u>	<u>1,106,993</u>
<b>EXPENDITURES:</b>				
Current:				
Instruction	692,193	675,152	634,684	634,330
Pupil Services	25,770	26,636	25,611	25,740
Instructional Services	45,427	43,890	47,255	49,700
School and Administrative Services	164,325	142,959	148,066	169,535
Student Transportation	43,938	41,949	40,509	41,469
Maintenance and Operations	61,237	59,112	56,584	56,514
School Nutrition Program	-	-	-	-
Student Activities	-	-	28,930	29,746
Interest and Fiscal Charges	-	-	93	118
Capital Outlay	48,372	75,261	128,890	179,490
Debt Service:				
Principal Retirement	7,376	-	-	-
Interest and Fiscal Charges	300	-	-	-
Total Expenditures	<u>1,088,938</u>	<u>1,064,959</u>	<u>1,110,622</u>	<u>1,186,642</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>16,636</u>	<u>40,491</u>	<u>14,651</u>	<u>(79,649)</u>
Other Financing Sources (Uses):				
Transfers-In	3,576	3,492	27,953	24,930
Transfers-Out	(5,696)	(4,271)	(29,451)	(25,424)
Proceeds from Sale of Capital Assets	103	114	268	787
Total Other Financing Sources (Uses)	<u>(2,017)</u>	<u>(665)</u>	<u>(1,230)</u>	<u>293</u>
Extraordinary Item:				
Proceeds from Insurance Recovery	-	3,952	-	-
Net Change in Fund Balances	<u>\$ 14,619</u>	<u>\$ 43,778</u>	<u>\$ 13,421</u>	<u>\$ (79,356)</u>
Non-Capitalized Expenditures	\$ 1,050,220	\$ 1,019,111	\$ 994,729	\$ 1,010,754
Capitalized Expenditures	38,718	45,848	115,893	175,888
Total Expenditures	<u>\$ 1,088,938</u>	<u>\$ 1,064,959</u>	<u>\$ 1,110,622</u>	<u>\$ 1,186,642</u>
Debt Service as a Percentage of Non-Capitalized Expenditures	0.73%	0.00%	-	-

Source: District Records

Fiscal Year						
	2013	2014	2015	2016	2017	2018
\$	518,604	\$ 527,683	\$ 548,738	\$ 572,621	\$ 607,871	\$ 640,509
	512,258	520,737	552,431	599,546	623,018	633,454
	56,088	57,170	57,750	59,022	58,844	59,179
	1,717	1,846	1,578	1,516	2,335	4,997
	-	-	-	-	-	-
	1,383	1,545	1,353	647	438	1,932
	3,194	3,219	3,013	2,749	2,925	3,528
	1,347	3,687	1,769	2,481	4,393	2,875
	<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>	<u>1,346,474</u>
	628,513	625,644	675,310	720,608	742,594	754,423
	23,067	23,572	25,373	29,098	32,321	33,709
	51,492	43,083	46,245	44,343	46,318	46,397
	152,266	157,034	172,304	185,351	189,124	188,486
	43,674	45,961	45,583	47,943	49,963	52,463
	59,473	60,286	63,466	66,190	68,023	69,767
	-	419	458	465	-	-
	28,525	30,780	32,164	31,116	31,075	30,691
	-	-	-	-	-	-
	113,346	61,466	134,408	115,357	157,248	135,180
	-	-	-	-	-	-
	-	-	-	-	-	167
	<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>1,311,283</u>
	<u>(5,765)</u>	<u>67,642</u>	<u>(28,679)</u>	<u>(1,889)</u>	<u>(16,842)</u>	<u>35,191</u>
	21,448	1,218	1,993	4,041	4,908	7,882
	(21,942)	(2,013)	(2,438)	(4,486)	(6,103)	(8,255)
	458	377	126	621	4,467	275
	<u>(36)</u>	<u>(418)</u>	<u>(319)</u>	<u>176</u>	<u>3,272</u>	<u>(98)</u>
	-	-	-	-	-	-
\$	<u>(5,801)</u>	<u>\$ 67,224</u>	<u>\$ (28,998)</u>	<u>\$ (1,713)</u>	<u>\$ (13,570)</u>	<u>\$ 35,093</u>
\$	997,944	\$ 989,861	\$ 1,051,784	\$ 1,119,674	\$ 1,157,363	\$ 1,176,768
	102,412	58,384	143,527	120,797	159,303	134,515
\$	<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>\$ 1,311,283</u>
	-	-	-	-	-	-

**COBB COUNTY SCHOOL DISTRICT  
PROPERTY TAX LEVIES AND COLLECTIONS  
JUNE 30, 2018**



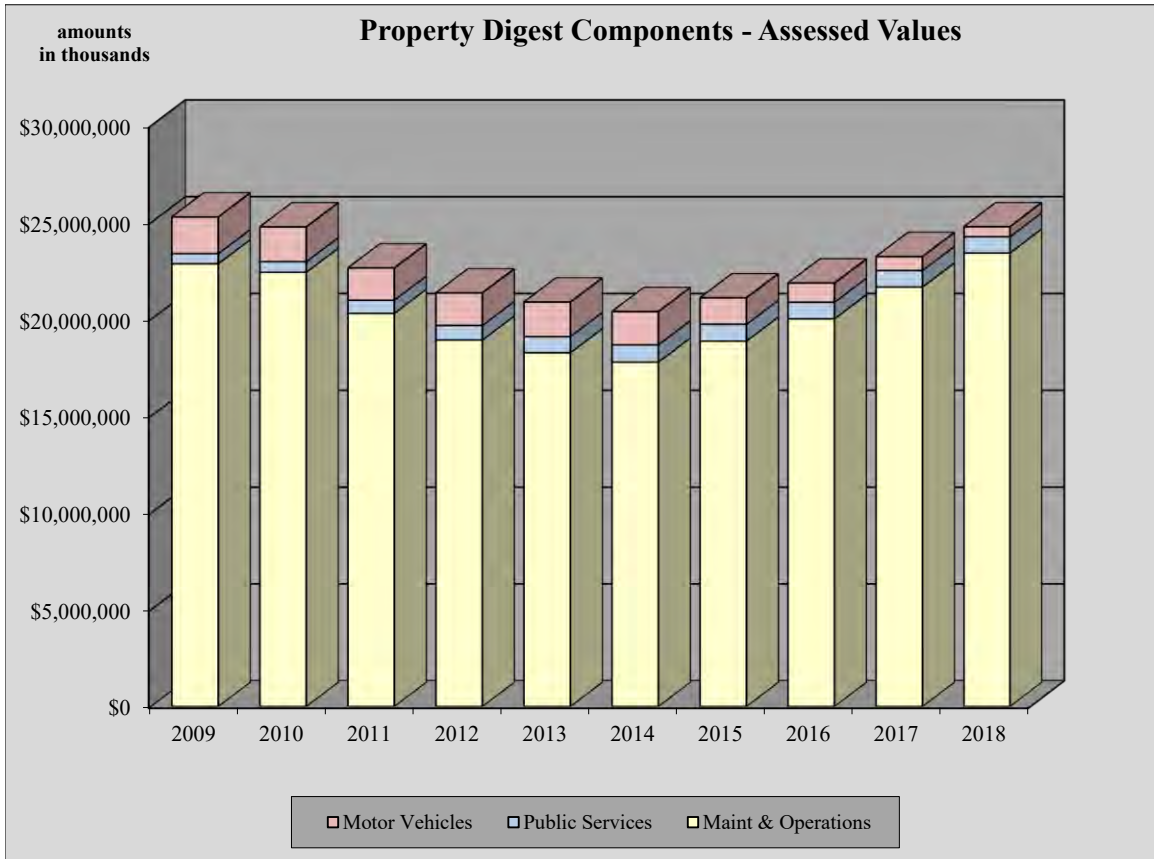
Balances as of June 30, 2018 (amounts expressed in thousands)

	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>Total</u>
<b>General Fund:</b>								
Total Taxes Levied	\$ 403,777	\$ 394,842	\$ 385,590	\$ 398,979	\$ 413,425	\$ 439,272	\$ 468,387	\$ 2,904,272
Collected Current Year	399,261	391,485	383,051	397,194	411,807	437,484	466,239	2,886,521
Percent of Taxes Collected	98.88%	99.15%	99.34%	99.55%	99.61%	99.59%	99.54%	99.39%
Subsequent Years Collected	\$ 4,446	\$ 3,285	\$ 2,462	\$ 1,668	\$ 1,435	\$ 1,343	\$ -	\$ 14,639
Total Collected All Years	<u>403,707</u>	<u>394,770</u>	<u>385,513</u>	<u>398,862</u>	<u>413,242</u>	<u>438,827</u>	<u>466,239</u>	<u>2,901,160</u>
Balance Receivable	\$ 70	\$ 72	\$ 77	\$ 117	\$ 183	\$ 445	\$ 2,148	\$ 3,112
Percent of Taxes Collected	99.98%	99.98%	99.98%	99.97%	99.96%	99.90%	99.54%	99.89%

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)

<u>Net M&amp;O</u>							
For Maintenance & Operations of Schools							
<u>Fiscal Year</u>	<u>Real Property</u>	<u>Personal Property</u>	<u>Public Services</u>	<u>Motor Vehicle</u>	<u>Total Assessed Value</u>	<u>Direct Rate</u>	<u>Estimated Actual Value</u>
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	718,250	23,241,892	1.890%	58,104,731
2018	21,599,228	1,825,340	839,298	518,534	24,782,400	1.890%	61,956,001

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**



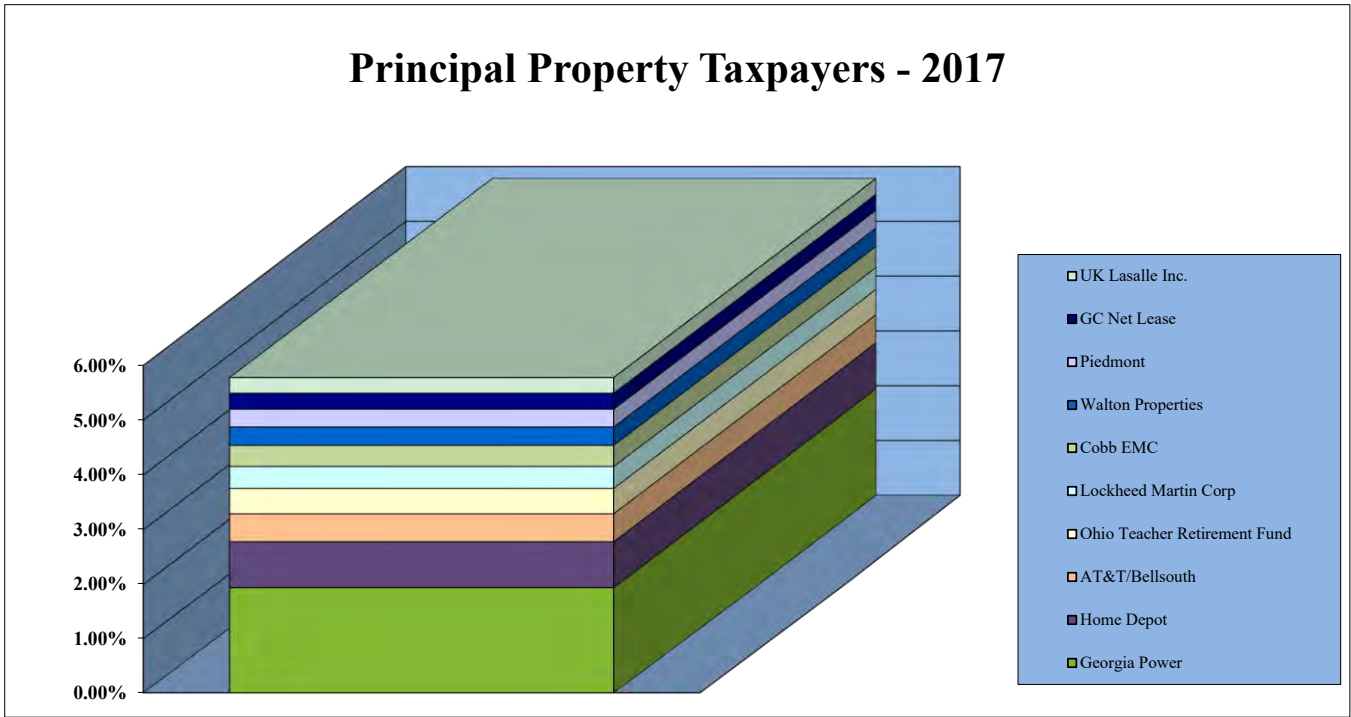
(all tax rates are per \$1000 assessed valuation)

<u>Fiscal Year</u>	<u>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>	<u>2018</u>
<b><u>School District</u></b>										
Maint & Operations	18.90	18.90	18.90	18.90	18.90	18.90	18.90	18.90	18.90	18.90
<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><u>County Government</u></b>										
General	6.82	6.82	6.82	7.72	7.72	7.52	7.32	7.12	6.66	6.76
Fire District	2.56	2.56	2.56	3.06	3.06	3.06	3.06	3.06	2.96	2.96
Debt Service	0.22	0.22	0.22	0.33	0.33	0.33	0.33	0.33	0.23	0.13
<b>Total County Rate</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>	<b>9.85</b>
State of Georgia	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>11.36</b>	<b>11.31</b>	<b>11.06</b>	<b>10.81</b>	<b>10.56</b>	<b>9.85</b>	<b>9.85</b>
<b><u>Additional Overlapping Rates</u></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	4.00	4.00	3.06	3.06	3.06	3.25
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, 2017 AND NINE YEARS AGO**



Taxpayer	Type of Business	Rank	December 31, 2017		December 31, 2008		
			Taxes Levied	Percent of Total Taxes Levied	Taxes Levied	Percent of Total Taxes Levied	
Georgia Power	Utilities	1	\$ 9,111,978	1.945%	2	\$ 2,364,247	0.495%
Home Depot	Retail	2	3,928,032	0.839%	1	3,893,583	0.815%
AT&T/Bellsouth	Telecommunications	3	2,387,160	0.510%	3	1,953,458	0.409%
Ohio Teacher Retirement Fund	Investment	4	2,168,450	0.463%			
Lockheed Martin Corp	Aircraft	5	1,874,525	0.400%	6	1,625,246	0.340%
Cobb EMC	Utilities	6	1,808,226	0.386%	4	1,871,518	0.392%
Walton Properties	Real Estate	7	1,569,699	0.335%			
Piedmont	Medical	8	1,518,895	0.324%			
GC Net Lease	Real Estate	9	1,372,254	0.293%			
UK Lasalle Inc.	Real Estate	10	1,328,357	0.284%			
Wildwood Associates	Real Estate				5	1,805,519	0.378%
Post Properties	Real Estate				7	1,461,486	0.306%
Diversity Development Properties	Real Estate				8	1,322,961	0.277%
Diamondrock Waverly Owner, LLC	Real Estate				9	1,201,983	0.251%
CP Venture Five, LLC	Real Estate				10	1,184,025	0.248%
<b>TOTAL</b>			<b>\$ 27,067,576</b>	<b>5.779%</b>		<b>\$ 18,684,026</b>	<b>3.911%</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, 2017 and nine years earlier, December 31, 2008  
Source: Office of Tax Commissioner, Cobb County, GA

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

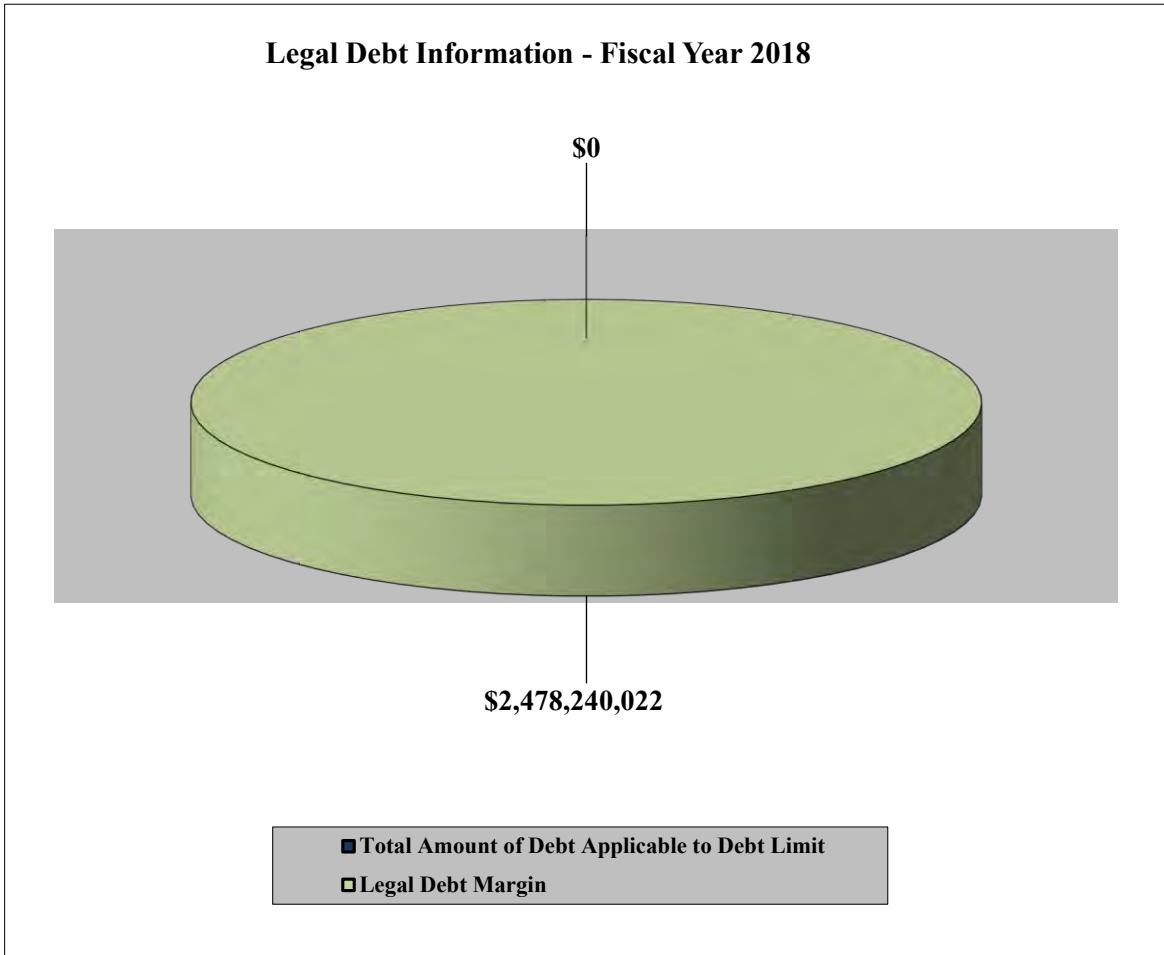
(amounts expressed in thousands)

	Fiscal Year				
	2009	2010	2011	2012	2013
Debt Limit	\$ 2,528,743	\$ 2,477,428	\$ 2,264,959	\$ 2,136,385	\$ 2,089,113
Total debt applicable to limit	-	-	-	-	-
Legal Debt Margin	<u>\$ 2,528,743</u>	<u>\$ 2,477,428</u>	<u>\$ 2,264,959</u>	<u>\$ 2,136,385</u>	<u>\$ 2,089,113</u>
Total debt applicable as a percentage of debt limit	-	-	-	-	-

	Fiscal Year				
	2014	2015	2016	2017	2018
Debt Limit	\$ 2,040,157	\$ 2,110,997	\$ 2,187,433	\$ 2,324,189	\$ 2,478,240
Total debt applicable to limit	-	-	-	-	-
Legal Debt Margin	<u>\$ 2,040,157</u>	<u>\$ 2,110,997</u>	<u>\$ 2,187,433</u>	<u>\$ 2,324,189</u>	<u>\$ 2,478,240</u>
Total debt applicable as a percentage of debt limit	-	-	-	-	-

Source: District Records

**COBB COUNTY SCHOOL DISTRICT  
 LEGAL DEBT MARGIN INFORMATION  
 FISCAL YEAR 2018**

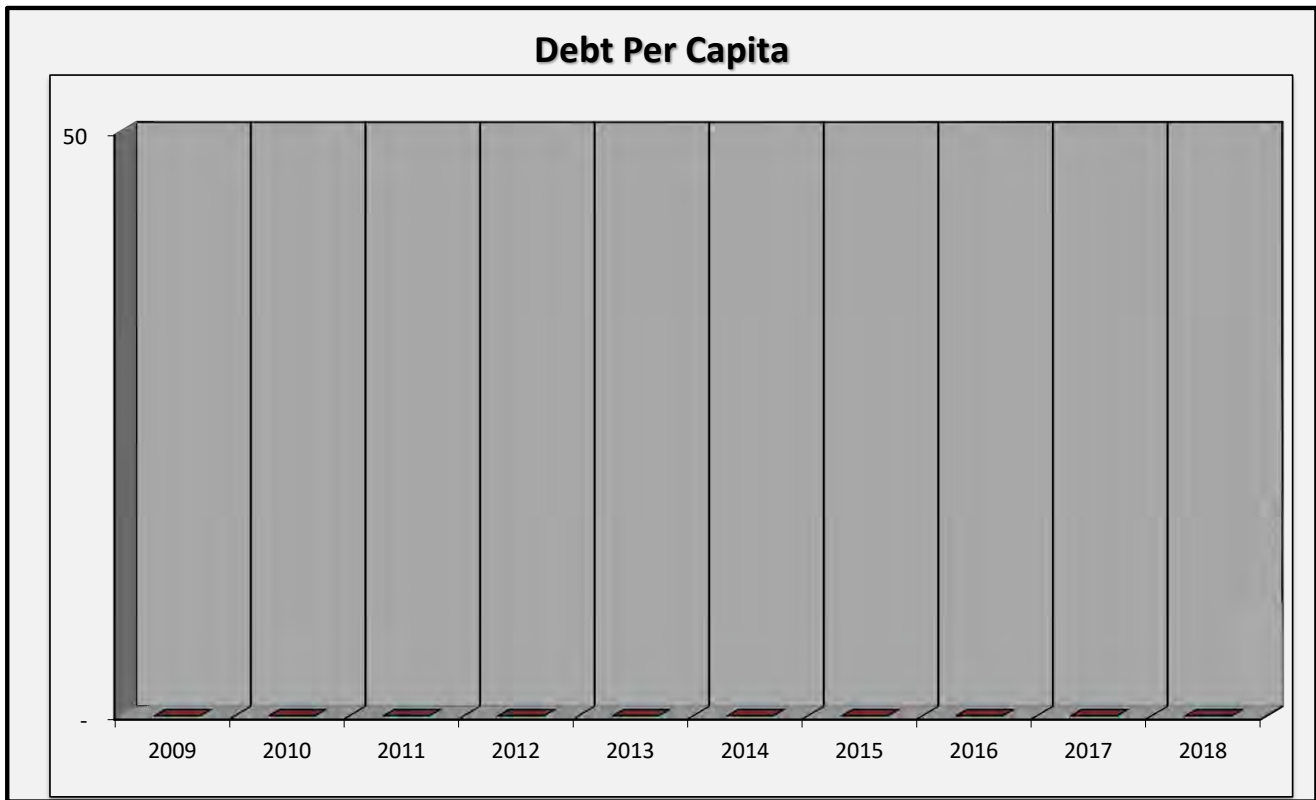


(amounts expressed in thousands)

<b>Net Assessed Valuation, Cobb County School District, January 1, 2017</b>	<b>\$ 24,782,400,215</b>
<b>Debt Limit - 10% of Assessed Value</b>	<b>\$ 2,478,240,022</b>
<b>Amount of Debt Applicable to Debt Limit:</b>	
Total Bonded Debt	\$ -
<b>Total Amount of Debt Applicable to Debt Limit</b>	<b>\$ -</b>
<b>Legal Debt Margin</b>	<b>\$ 2,478,240,022</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
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	-	-	-	38,385,767	687,209	-	-
2018	-	-	-	40,281,455	694,706	-	-

**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.

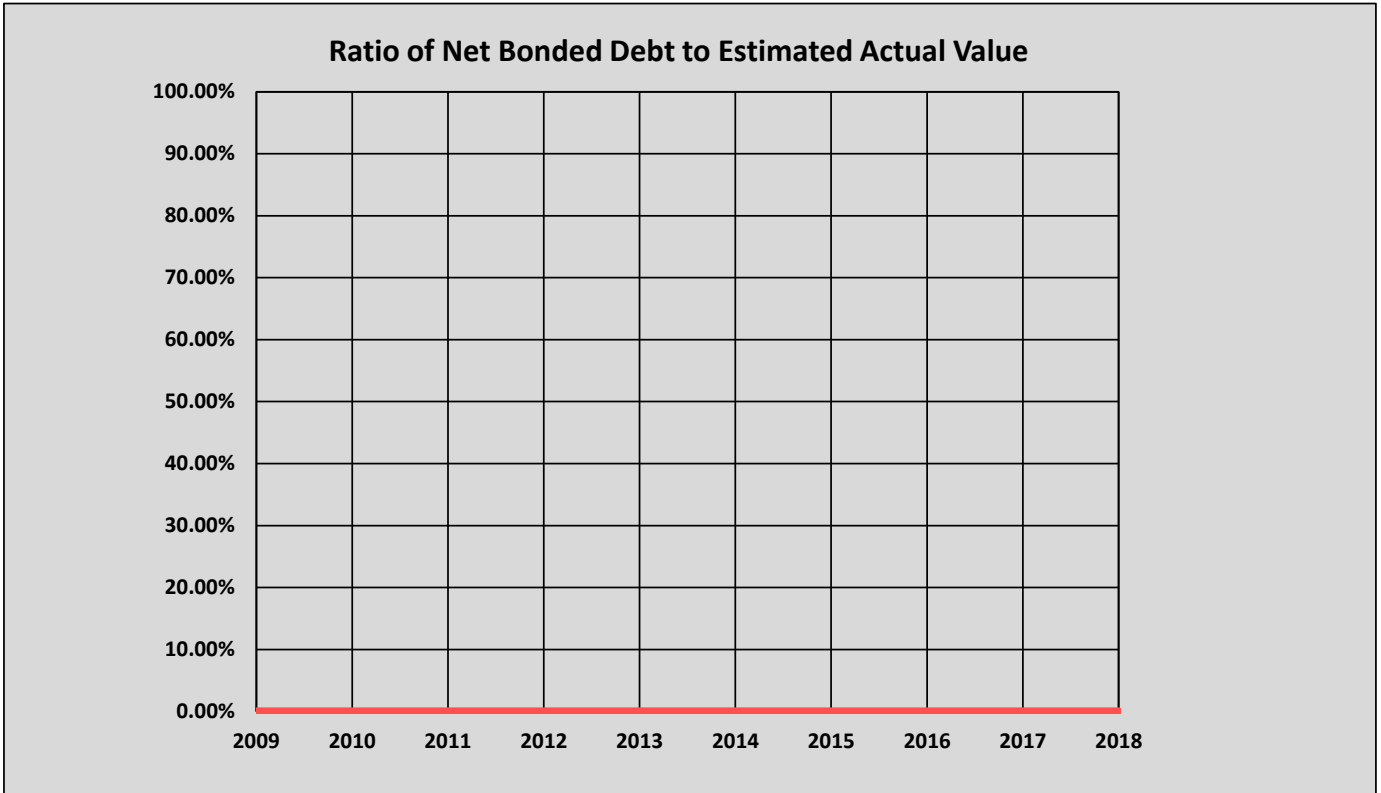
Population of 694,706 provided by the US Census Bureau (July 1, 2017 estimate); excludes the City of Marietta.

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.

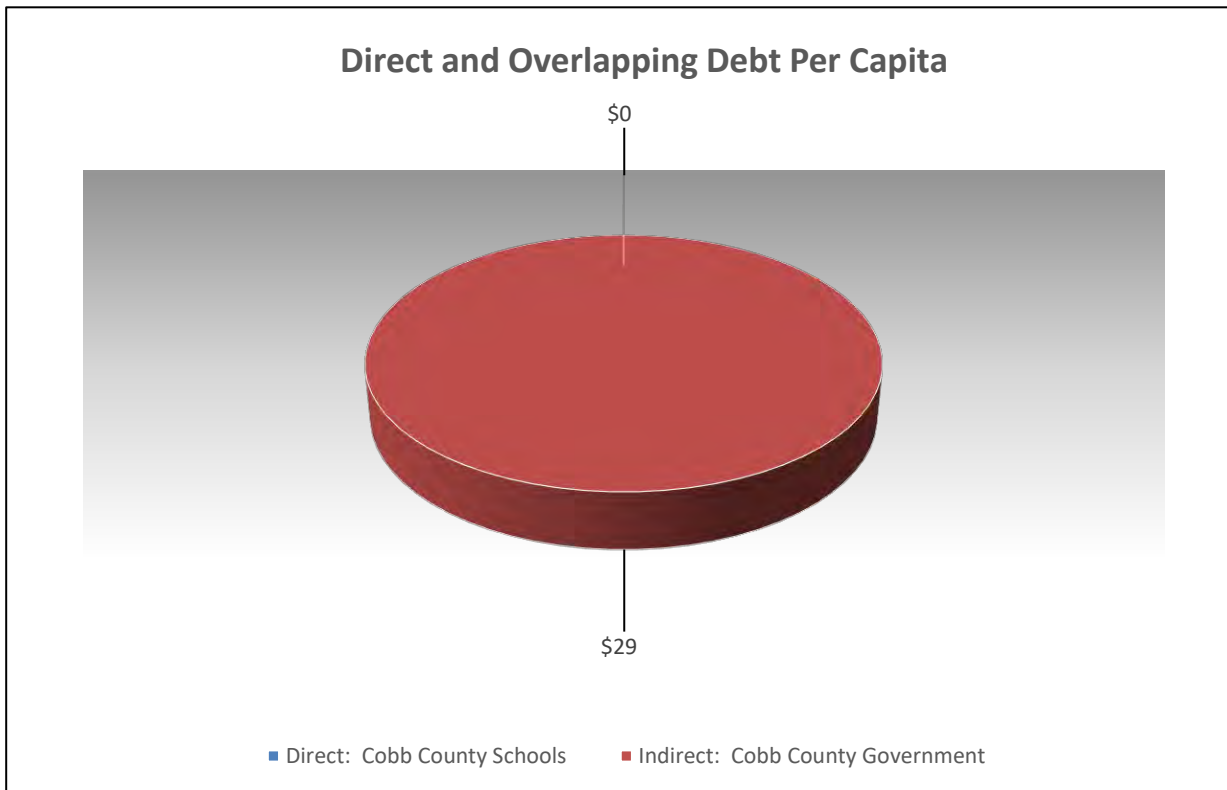
**COBB COUNTY SCHOOL DISTRICT  
 RATIO OF NET GENERAL BONDED DEBT TO ESTIMATED ACTUAL VALUE  
 AND NET BONDED DEBT PER CAPITA  
 LAST TEN FISCAL YEARS**



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
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	-	-	-	-	-
2018	694,706	61,956,000,536	-	-	-	-	-

Note:  
 All general obligation bonds were retired in fiscal year 2007.  
 Population provided by US Census Bureau (2018 estimate); excludes the City of Marietta.

**COBB COUNTY SCHOOL DISTRICT  
COMPUTATION OF DIRECT AND OVERLAPPING GENERAL OBLIGATION DEBT  
JUNE 30, 2018**

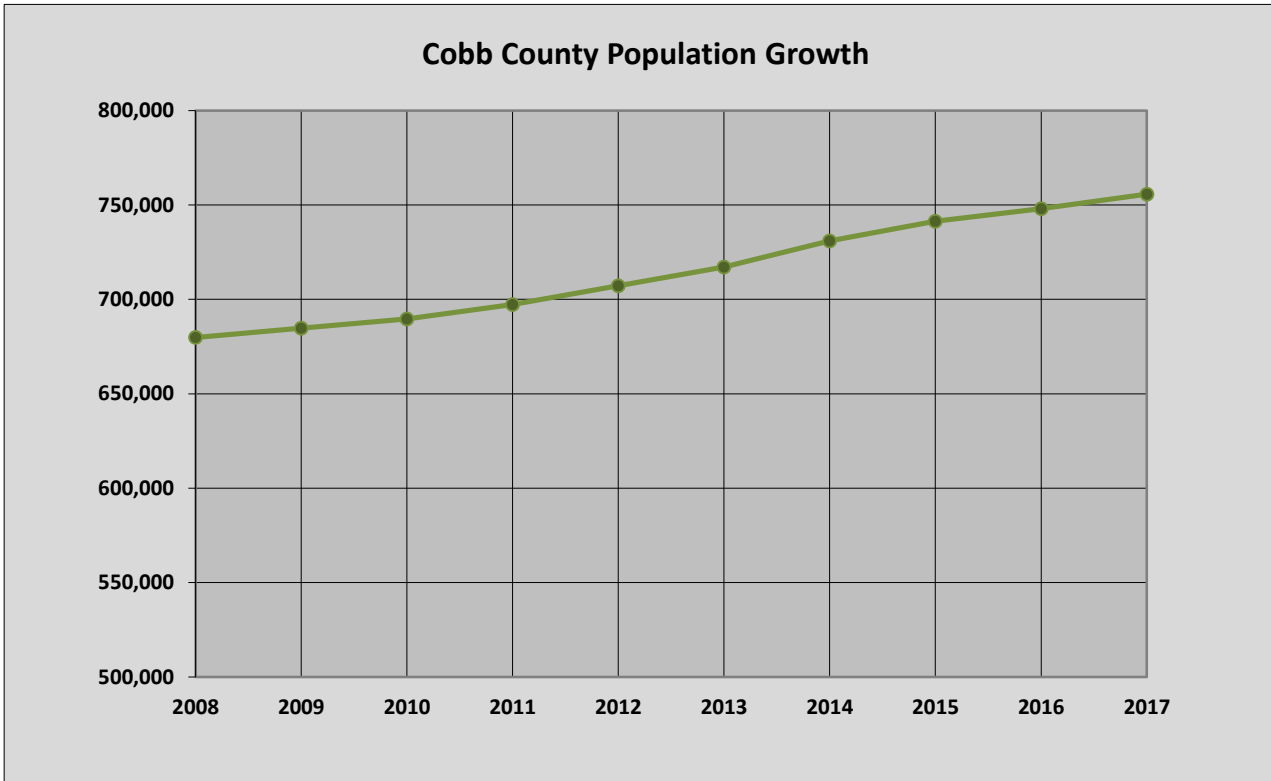


<b>Direct General Obligation Debt:</b>			
Gross Bonded Debt	\$	-	\$ -
<b>Overlapping General Obligation Debt:</b>			
Cobb County Government (97% of \$21,090,000)	\$	20,457,300	
			<u>\$ 20,457,300</u>
<b>Total Direct and Overlapping General Obligation Debt</b>			<u><u>\$ 20,457,300</u></u>
<b>Debt Per Capita:*</b>			
Direct General Obligation Debt	\$		-
Overlapping General Obligation Debt			<u>29</u>
Total	\$		<u><u>29</u></u>

\*Population of 694,706 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	Active Student Enrollment	Unemployment Rate
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	38,385,767	51,308	70,947	36.5	112,412	4.6%
2017	755,754	40,281,455	53,300	75,654	36.6	111,482	4.4%

**Notes:**

Student Enrollment is based on the data for the end of the school year which is subsequent to the calendar year end.

NA - Information not available at time of publication.

**Sources:**

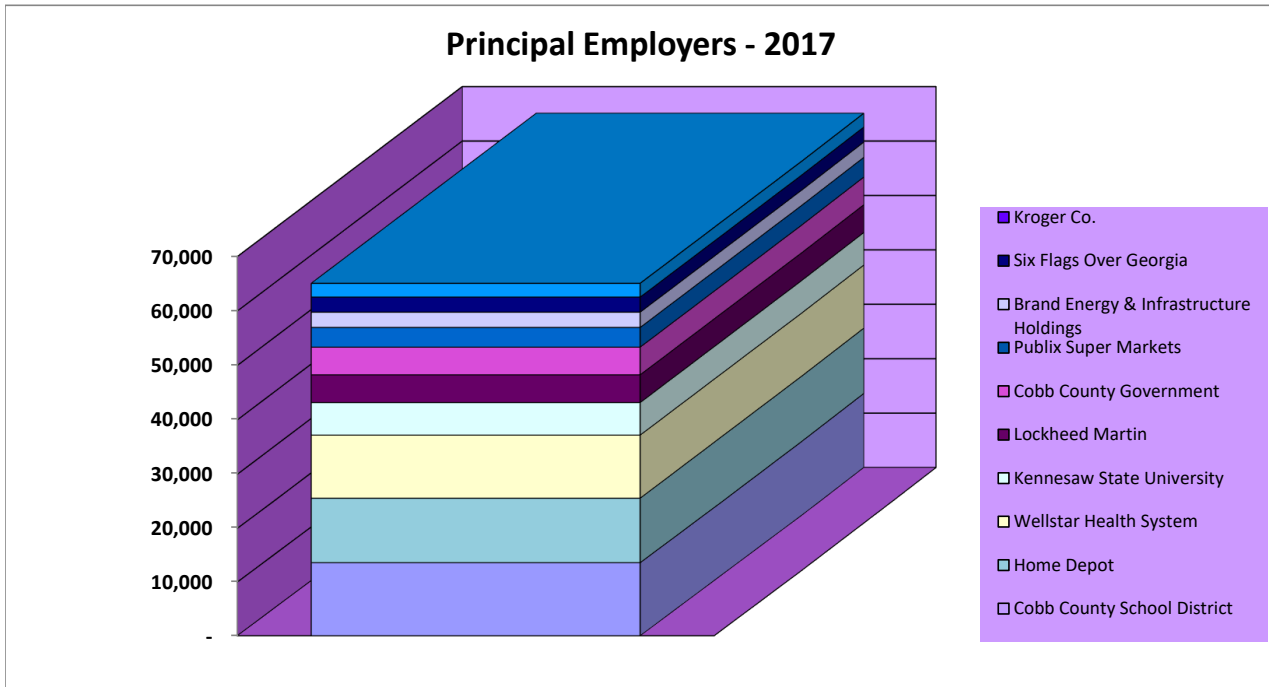
Population (includes city of Marietta), Personal Income, and Per Capita Personal Income from US Bureau of Economic Analysis.

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**



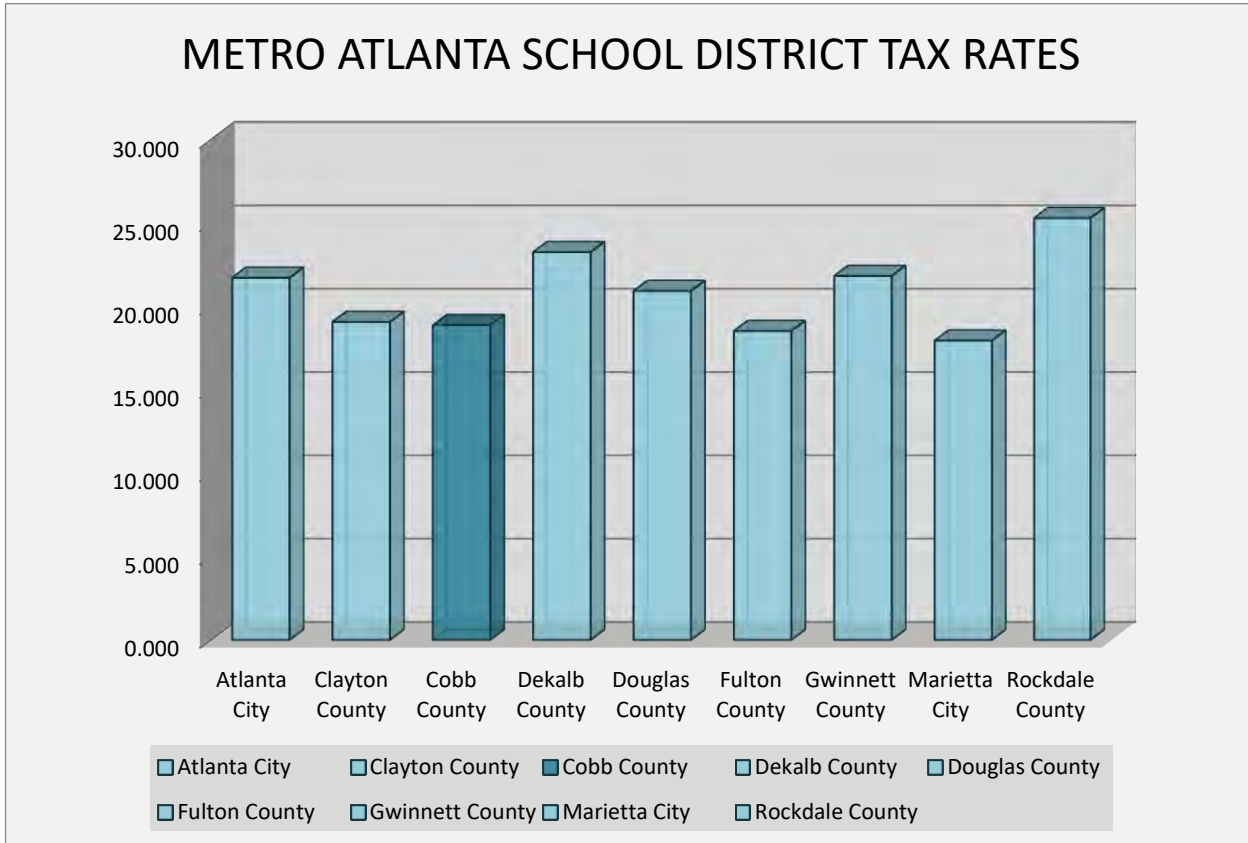
Employer	2017			2008		
	Rank	Employees	Percentage of Total County Employment	Rank	Employees	Percentage of Total County Employment
Cobb County School District	1	13,606	3.29%	1	15,452	4.44%
Home Depot	2	12,000	2.90%	5	6,400	1.84%
Wellstar Health System	3	11,596	2.81%	3	9,276	2.66%
Kennesaw State University	4	5,980	1.45%	7	3,734	1.07%
Lockheed Martin	5	5,100	1.23%	4	6,611	1.90%
Cobb County Government	6	5,086	1.23%	6	5,775	1.66%
Publix Super Markets	7	3,619	0.88%	8	3,062	0.88%
Brand Energy & Infrastructure Holdings	8	2,803	0.68%			
Six Flags Over Georgia	9	2,772	0.67%	10	2,492	0.72%
Kroger Co.	10	2,523	0.61%			
Dobbins Air Force Base				2	12,000	3.44%
Walmart				9	2,840	0.82%
<b>Total</b>		<b>65,085</b>	<b>15.75%</b>		<b>67,642</b>	<b>19.43%</b>

Information is available by calendar year; therefore, data reported is for years ended December 31, 2017, and nine years earlier, December 31, 2008. Principal Employers within the county provided by 2017 and 2008 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, 2018**

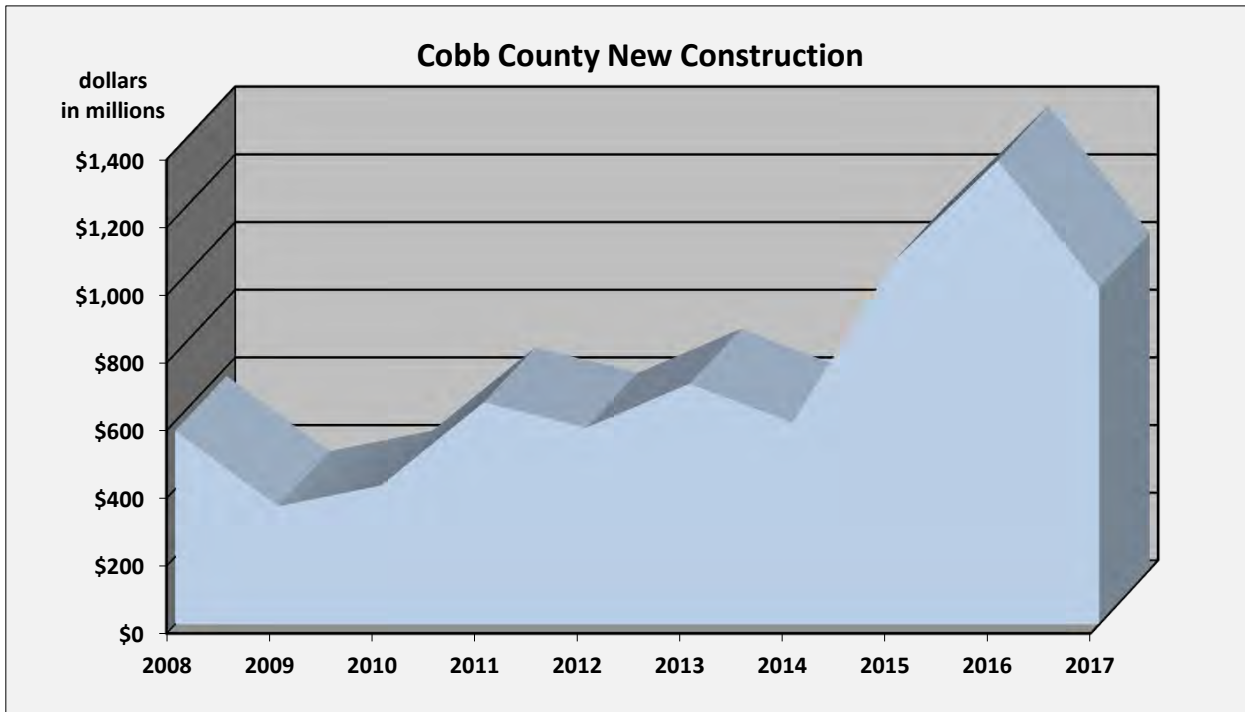


(all tax rates are per \$1000 assessed valuation)

<u>School District</u>	<u>Total Rate</u>	<u>Maintenance &amp; Operations</u>	<u>Debt Service</u>
Atlanta City	21.740	21.740	0.000
Clayton County	19.095	19.095	0.000
Cobb County	18.900	18.900	0.000
Dekalb County	23.280	23.280	0.000
Douglas County	20.950	19.750	1.200
Fulton County	18.546	18.546	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)

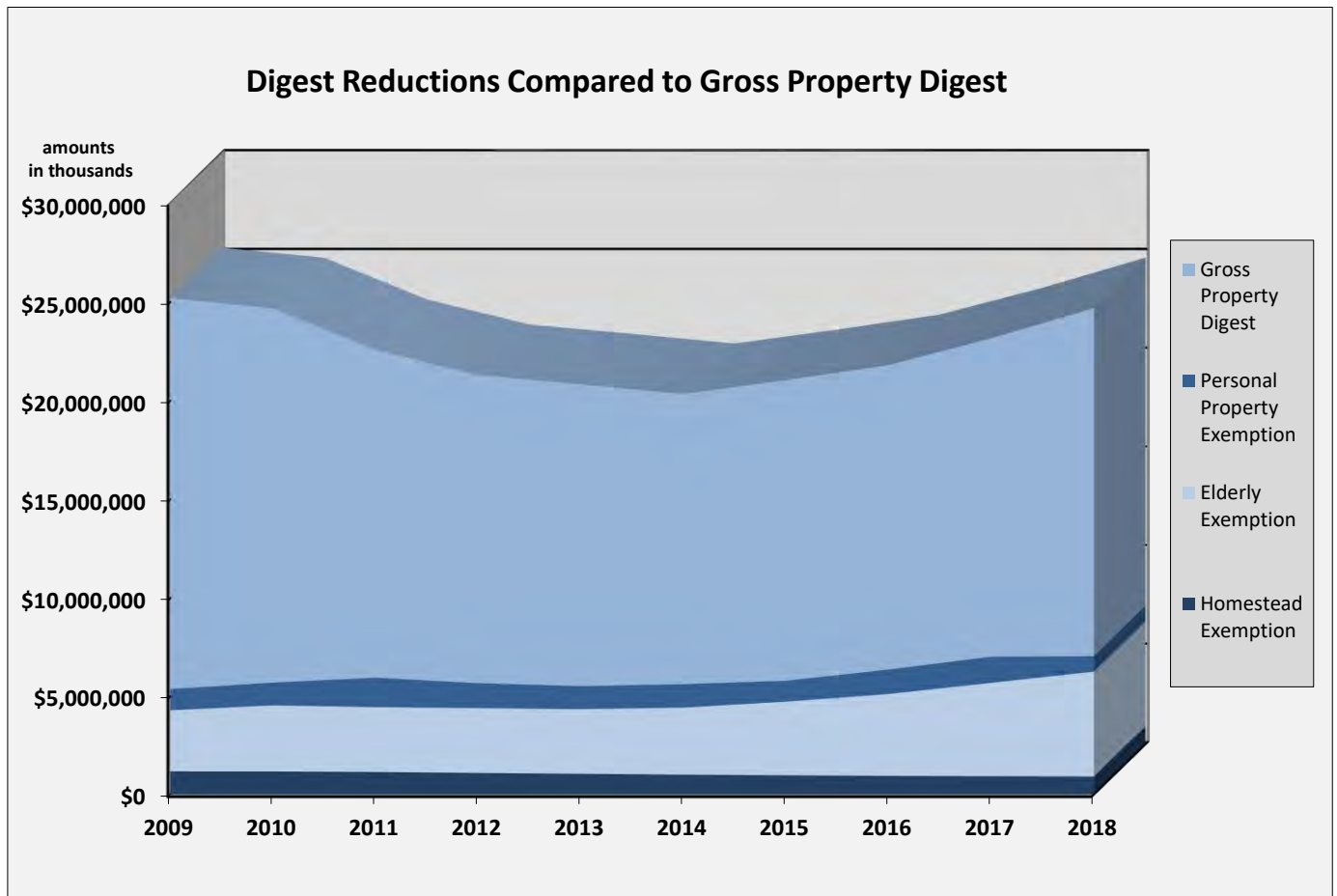
Calendar Year Ended	Bank Deposits (a)	Single-Family Residences (b)		Total New Construction (b)		Estimated Actual Value of Taxable Property (c)
		Number of Units	Market Value	Number of Permits	Market Value	
2008	10,739	510	118	7,019	572	63,219
2009	10,542	434	99	5,102	349	61,936
2010	9,468	491	114	5,594	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
2017	15,216	943	290	9,825	994	61,956

(a) Bank deposits as of June 30, 2008 and 2009, supplied by the Georgia Department of Banking and Finance. Bank deposits June 30, 2010 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**

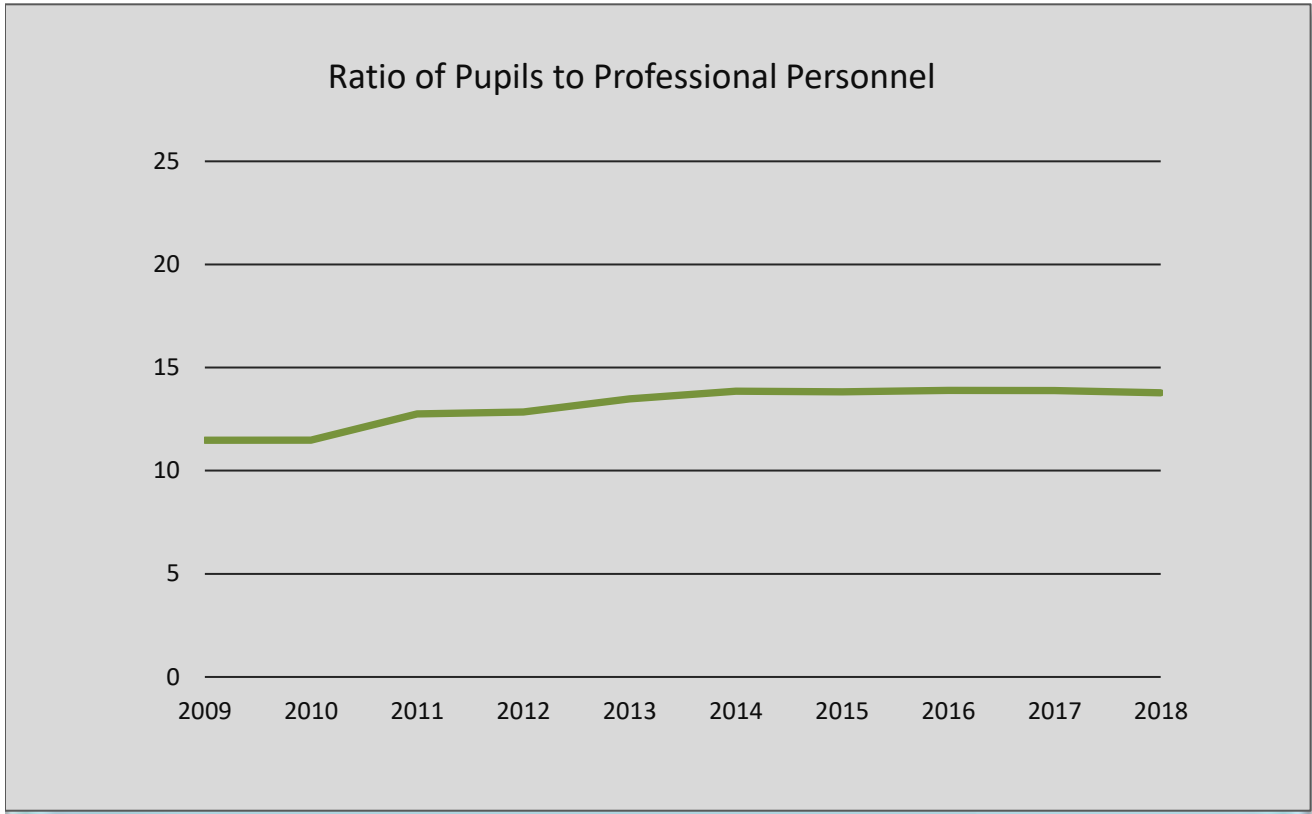


(amounts expressed in thousands)

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
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%
2018	903,943	5,350,772	31,221	793,748	66,325	7,146,009	24,782,400	28.84%

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
2009	9,213	3,391	3,049	15,653	105,742	11.5 to 1
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
2018	8,092	2,587	2,927	13,606	111,482	13.8

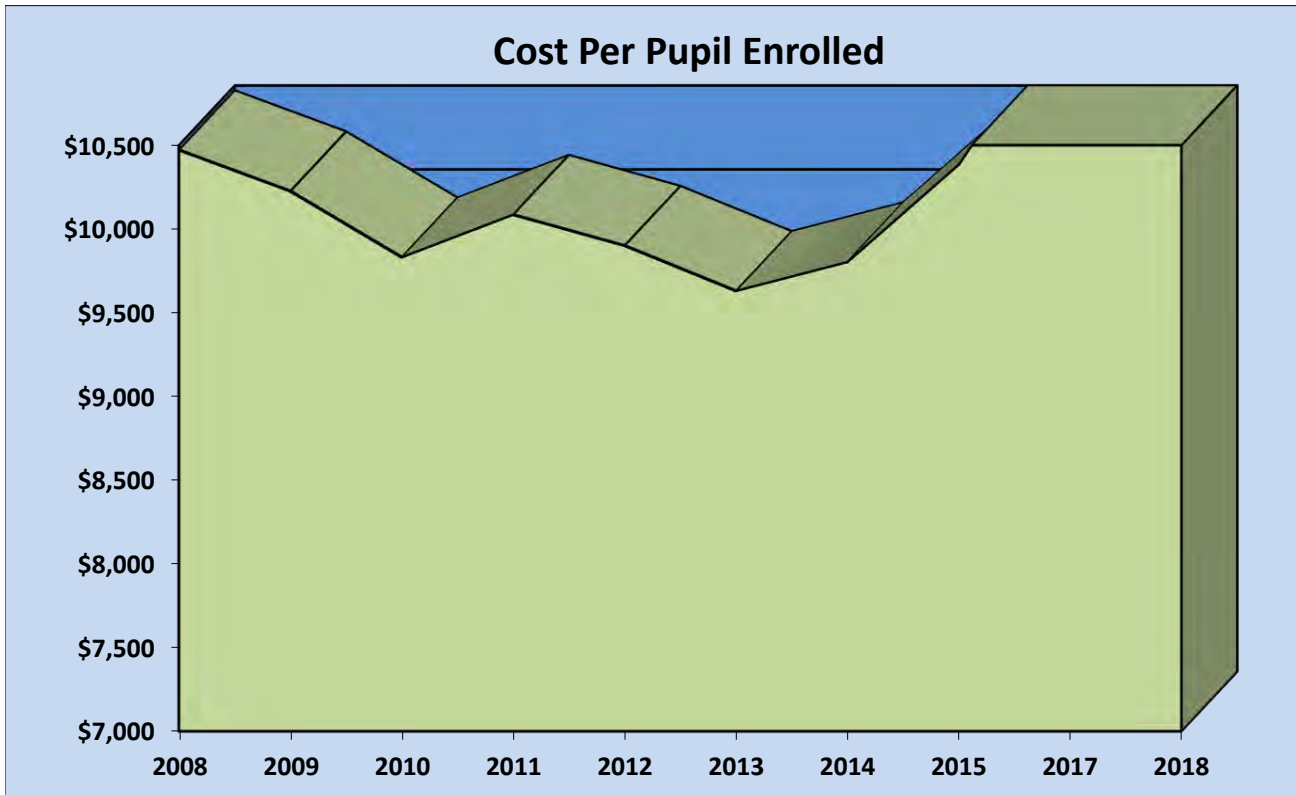
(a) Professional personnel consists of all certified personnel including teachers, librarians, counselors, supervisors, consultants, coordinators, principals, assistant principals and other leadership personnel.

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

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

Source: District Records

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

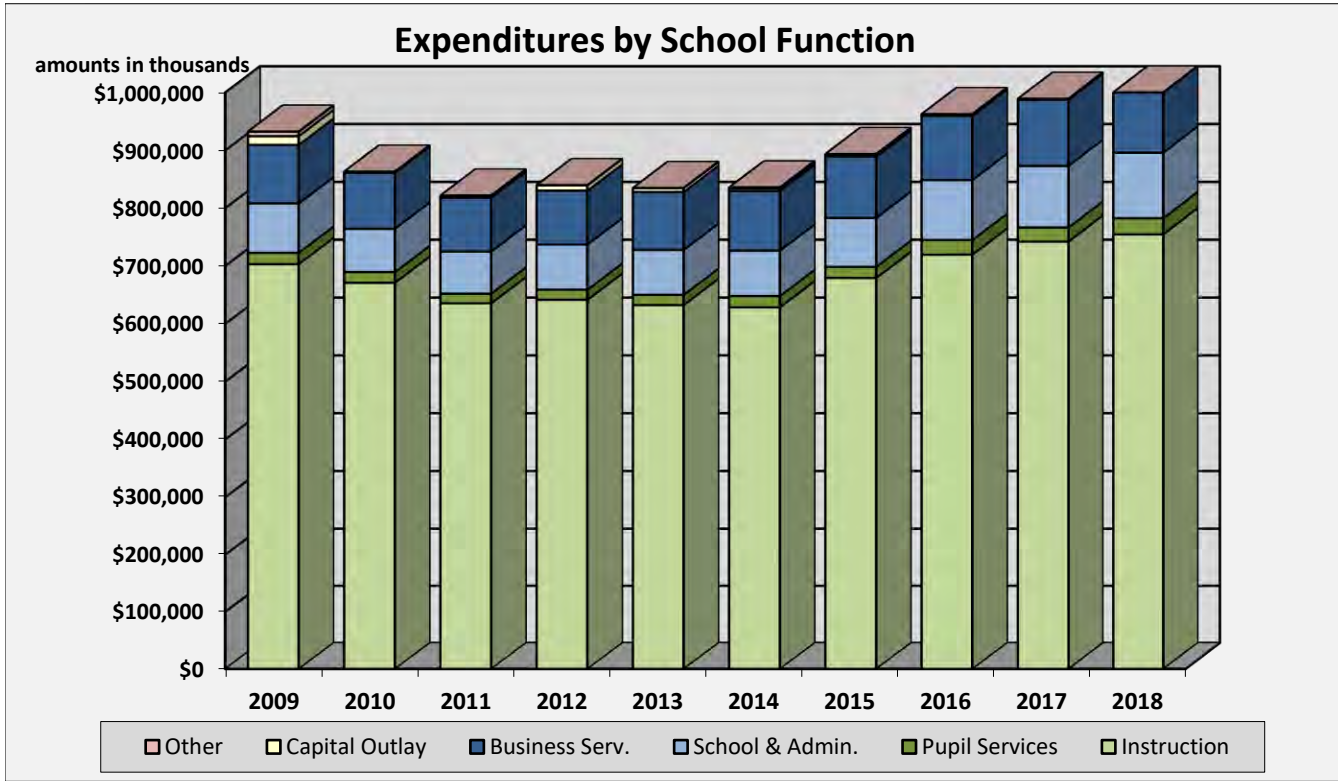


Fiscal Year	Expenses	Active Student Enrollment	Cost Per Pupil Enrolled	Percentage of Change	Professional Personnel	Ratio of Pupils to Professional Personnel
2008	1,107,315,000	105,742	10,472	-	9,213	11.5 to 1
2009	1,088,975,000	106,488	10,226	-2.35%	9,272	11.5
2010	1,050,373,000	106,836	9,832	-3.86%	8,378	12.8
2011	1,074,140,000	106,502	10,086	2.58%	8,290	12.8
2012	1,068,484,000	107,914	9,901	-1.83%	8,008	13.5
2013	1,054,860,000	109,529	9,631	-2.73%	7,907	13.9
2014	1,088,719,000	111,060	9,803	1.79%	8,036	13.8
2015	1,161,536,000	111,848	10,385	5.94%	8,050	13.9
2017	1,278,514,000	112,412	11,373	9.52%	8,099	13.9
2018	1,303,932,000	111,482	11,696	2.84%	8,092	13.8

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	School &						Total
	Instruction	Pupil Services	Administrative Services	Business Services	Capital Outlay	Other	
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
2018	754,822	27,891	113,283	118,690	3,119	-	1,017,805

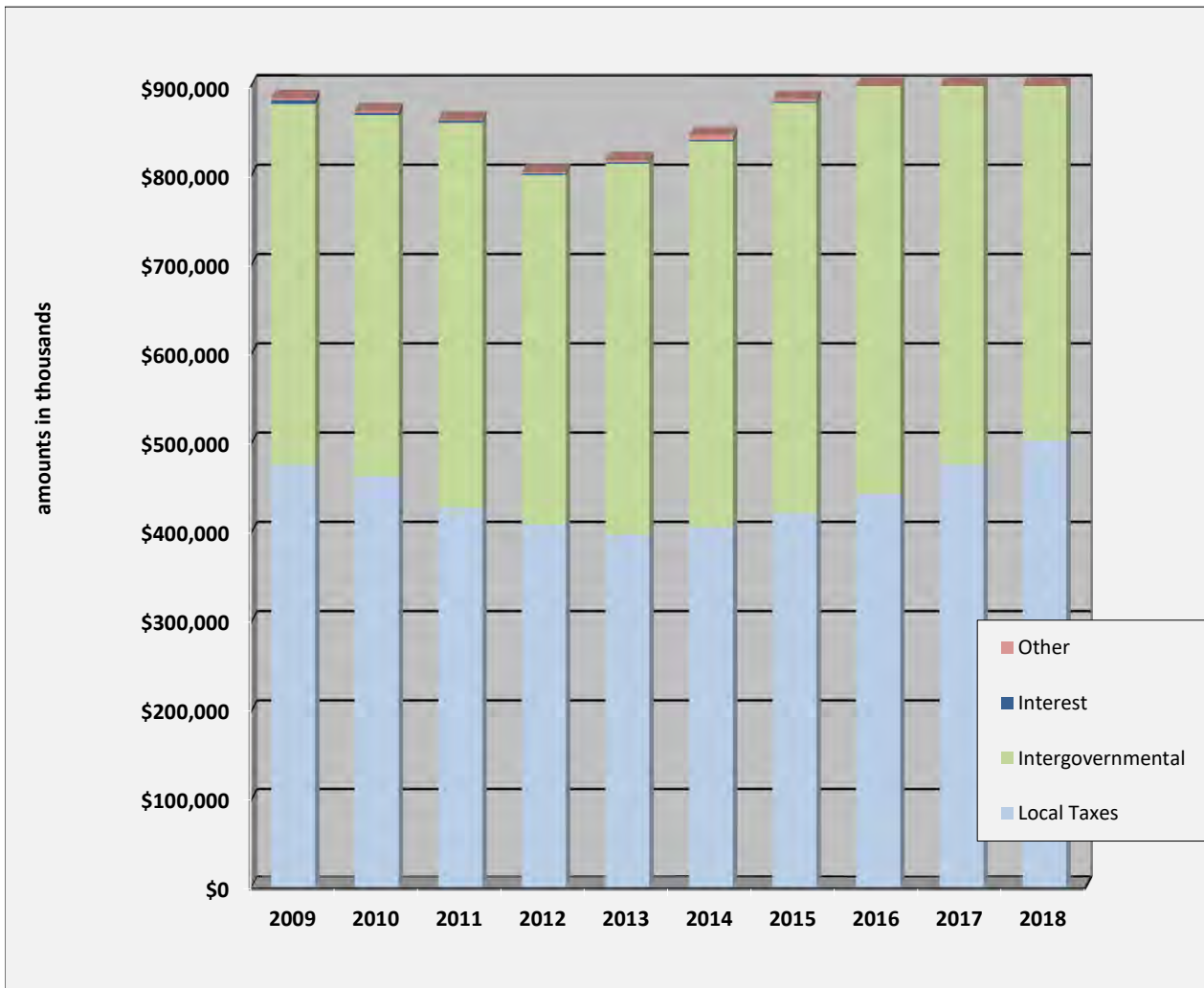
Instruction includes expenditures for Instruction and Instructional Services.

Business Services includes expenditures for Student Transportation and Maintenance & Operations.

Other includes expenditures for School Nutrition Program and Student Activities.

Source: District Records

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



(amounts expressed in thousands)

Fiscal Year	Local Taxes	Intergovernmental	Interest Income	Other	Total
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	519,721	1,662	2,188	999,406
2018	502,801	543,085	3,352	3,801	1,053,039

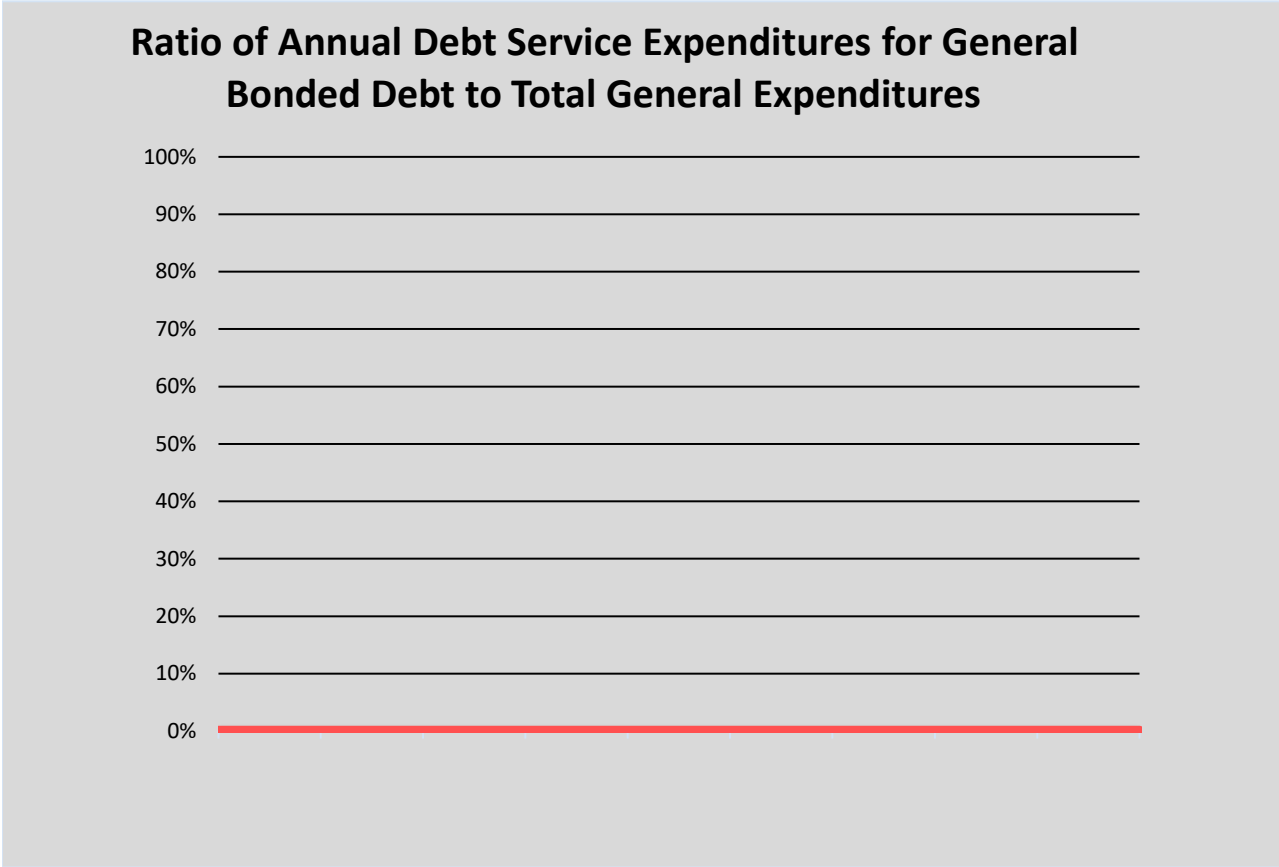
Other includes Tuition & Fees, Insurance & Damage Recoveries, Rentals and Other Revenues.

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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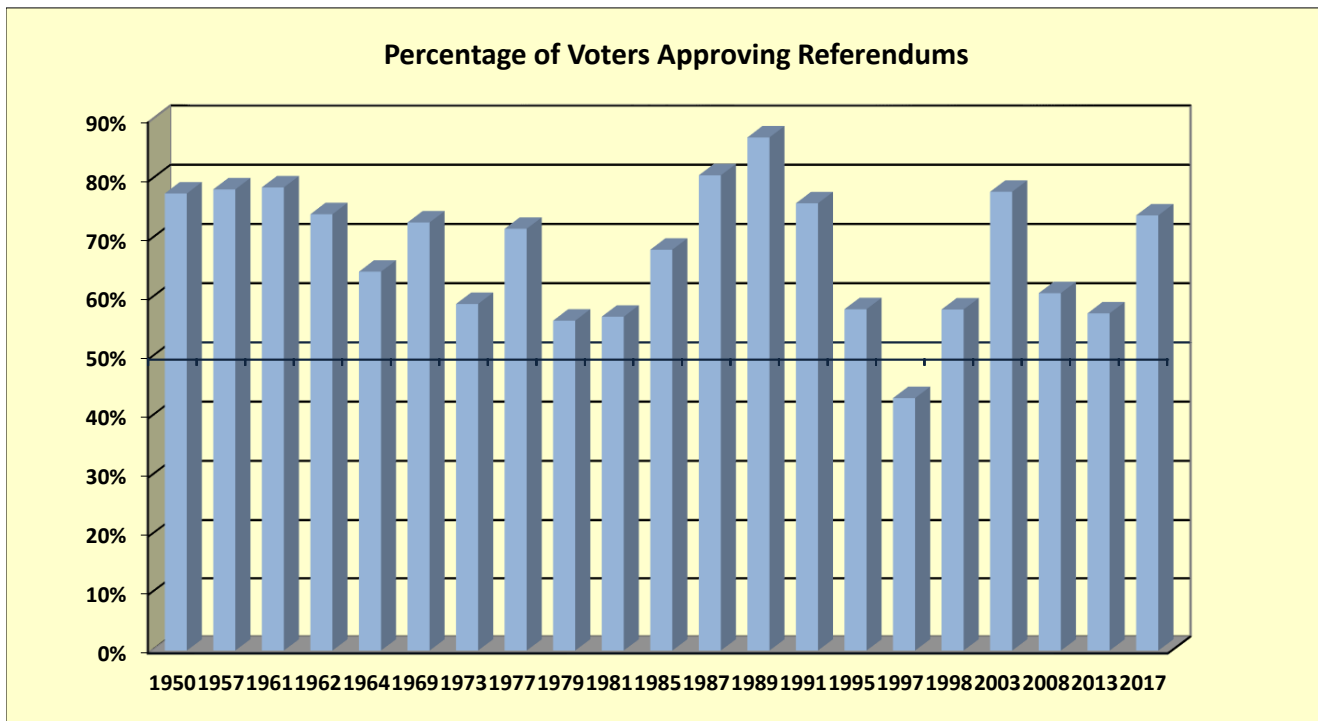


<u>Fiscal Year</u>	<u>Debt Service Fund Expenditures</u>	<u>General Fund Expenditures</u>	<u>Ratio of Debt Service Fund to General Fund Expenditures</u>
2009	-	932,214,000	0.00%
2010	-	863,036,000	0.00%
2011	-	821,638,000	0.00%
2012	-	839,615,000	0.00%
2013	-	834,752,000	0.00%
2014	-	835,694,000	0.00%
2015	-	893,446,000	0.00%
2016	-	962,567,000	0.00%
2017	-	989,135,000	0.00%
2018	-	1,017,805,000	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>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>	<u>2018</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	913	913	913	913	913	913	913
Enrollment	870	853	830	821	832	776	732	697	717	671
<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	662	662	662	662	662	662	662
Enrollment	583	557	587	594	596	587	615	619	610	631
<b>Argyle (1961)</b>										
Square Feet	61,503	61,503	61,503	56,238	56,238	56,904	56,904	56,904	56,904	56,904
Capacity	562	562	562	537	537	537	537	537	537	537
Enrollment	654	662	652	647	641	480	454	410	452	427
<b>Austell (2005)</b>										
Square Feet	85,236	85,236	85,236	85,236	85,236	85,236	85,236	85,236	85,236	85,326
Capacity	512	512	512	562	562	562	562	562	562	562
Enrollment	326	309	320	314	470	532	553	569	518	486
<b>Baker (1988)</b>										
Square Feet	106,668	106,668	106,668	106,694	106,694	106,694	106,694	106,694	106,694	106,694
Capacity	962	962	962	987	987	987	987	987	987	987
Enrollment	806	819	809	789	761	756	782	774	789	791
<b>Bells Ferry (1963)</b>										
Square Feet	54,862	54,862	54,862	83,098	83,098	83,098	83,098	83,098	83,098	83,098
Capacity	462	462	462	712	712	712	712	712	712	712
Enrollment	580	586	604	590	585	593	738	702	697	717
<b>Belmont Hills (1952)</b>										
Square Feet	67,106	67,106	67,106	68,409	68,409	68,409	68,409	68,409	68,049	68,049
Capacity	562	562	562	562	562	562	562	562	562	562
Enrollment	612	619	534	496	481	307	360	340	356	348
<b>Big Shanty (1968)</b>										
Square Feet	83,417	83,417	83,417	84,461	84,461	84,461	84,461	84,461	84,461	84,461
Capacity	837	837	837	837	837	837	837	837	837	837
Enrollment	851	859	825	789	759	771	753	702	617	600
<b>Birney (1973)</b>										
Square Feet	106,180	106,180	106,180	105,886	105,886	105,886	105,886	105,886	105,886	105,886
Capacity	912	912	912	912	912	912	912	912	912	912
Enrollment	751	710	750	755	768	775	732	792	893	854
<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	710	722	735	703	703	730	723	721	744	747
<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	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	860	954	963	952	1,000	1,051	1,024	1,002	942	910
<b>Bryant (1991)</b>										
Square Feet	114,090	114,090	114,090	116,071	116,071	116,071	116,071	116,071	116,071	116,071
Capacity	962	962	962	962	962	962	962	962	962	962
Enrollment	797	802	771	825	962	953	980	993	1,015	1,013
<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	987	987	987	987	987	987	987
Enrollment	1,109	1,046	997	971	933	894	910	873	805	835
<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	963	963	963	963	963	963	963
Enrollment	838	849	816	743	683	675	707	673	656	644
<b>Cheatham Hill (1997)</b>										
Square Feet	122,260	122,260	122,260	137,108	137,108	137,108	137,108	137,108	137,108	137,108
Capacity	937	937	937	1,063	1,063	1,063	1,063	1,063	1,063	1,063
Enrollment	1,090	1,084	1,115	1,123	1,149	1,112	1,094	1,110	1,131	1,116

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

<u>School Name</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>	<u>2018</u>
<b>Clarkdale (1963) (a)</b>										
Square Feet	44,412	-	-	-	-	-	-	-	-	-
Capacity	362	-	-	-	-	-	-	-	-	-
Enrollment	440	407	394	391	-	-	-	-	-	-
<b>Clarkdale Replacement (2012)</b>										
Square Feet	-	-	-	-	129,988	129,988	129,988	129,988	129,988	129,988
Capacity	-	-	-	-	862	862	862	862	863	863
Enrollment	-	-	-	-	587	631	724	726	798	813
<b>Clay (1961)</b>										
Square Feet	51,930	51,930	51,930	55,412	55,412	55,412	55,412	55,412	55,412	55,412
Capacity	437	437	437	437	437	437	437	437	437	437
Enrollment	536	535	543	510	351	381	396	407	395	391
<b>Compton (1969)</b>										
Square Feet	100,586	100,586	100,586	99,427	99,427	99,427	99,427	99,427	88,079	88,079
Capacity	912	912	912	937	937	937	937	937	788	788
Enrollment	516	485	485	453	556	559	590	576	559	546
<b>Davis (1987)</b>										
Square Feet	87,763	87,763	87,763	86,131	86,131	86,131	86,131	86,131	86,131	86,131
Capacity	787	787	787	788	788	788	788	788	788	788
Enrollment	558	557	540	543	559	584	578	568	572	573
<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	963	963	963	963	963	963	963
Enrollment	1,061	996	1,019	980	968	922	942	1,013	973	980
<b>Due West (1957)</b>										
Square Feet	71,112	71,112	71,112	70,367	70,367	70,367	70,367	70,367	70,367	70,367
Capacity	612	612	612	587	587	587	587	587	587	587
Enrollment	497	538	536	553	547	594	626	627	635	617
<b>East Side (1952)</b>										
Square Feet	77,918	77,918	77,918	-	-	-	-	-	-	-
Capacity	787	787	787	-	-	-	-	-	-	-
Enrollment	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	149,764
Capacity	-	-	-	1,087	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	1,288
<b>Eastvalley (1960)</b>										
Square Feet	58,150	58,150	58,150	60,029	60,029	60,029	60,029	60,029	60,029	60,029
Capacity	562	562	562	562	562	562	562	562	562	562
Enrollment	556	619	622	638	661	692	691	693	720	727
<b>Fair Oaks (1957)</b>										
Square Feet	98,789	98,789	98,789	97,993	97,993	97,993	97,993	97,993	97,993	97,993
Capacity	862	862	862	863	863	863	863	863	863	863
Enrollment	806	839	824	837	831	898	960	956	961	894
<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	862	862	862	862	862	862	862
Enrollment	884	863	831	753	713	681	717	723	805	838
<b>Frey (1996)</b>										
Square Feet	124,148	124,148	124,148	125,717	125,717	125,717	125,717	125,717	125,717	125,717
Capacity	962	962	962	963	963	963	963	963	963	963
Enrollment	621	670	677	693	737	742	746	783	817	805
<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	688	688	688	688	688	688	688
Enrollment	699	724	706	723	716	675	690	672	674	698
<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	688	688	688	688	688	688	688
Enrollment	658	712	738	785	866	767	732	737	706	704
<b>Harmony Leland (1951)</b>										
Square Feet	85,764	85,764	85,764	65,127	65,127	65,127	65,127	65,127	65,127	65,127
Capacity	512	512	512	512	512	512	512	512	512	512
Enrollment	517	544	582	591	678	699	721	686	672	642

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<b>Hayes (1993)</b>										
Square Feet	117,579	117,579	117,579	119,189	119,189	119,189	119,189	119,189	119,189	119,189
Capacity	962	962	962	962	962	962	962	962	962	962
Enrollment	1,061	1,116	1,078	1,020	985	961	934	883	850	900
<b>Hendricks (2001)</b>										
Square Feet	123,000	123,000	123,000	123,025	123,025	123,025	123,025	123,025	123,025	123,025
Capacity	962	962	962	962	962	962	962	962	962	962
Enrollment	598	576	565	603	584	531	529	568	584	645
<b>Hollydale (1968)</b>										
Square Feet	89,995	89,995	89,995	89,012	89,012	89,012	89,012	89,012	89,012	89,012
Capacity	812	812	812	862	862	862	862	862	862	862
Enrollment	781	764	727	735	693	693	687	667	649	616
<b>Keheley (1986)</b>										
Square Feet	68,030	68,030	68,030	70,537	70,537	70,537	70,537	70,537	70,537	70,537
Capacity	587	587	587	588	588	588	588	588	588	588
Enrollment	488	465	468	470	473	484	538	529	508	509
<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	902	926	931	929	964	1,031	1,035	995	953	988
<b>Kennesaw (1991)</b>										
Square Feet	113,828	113,828	113,828	116,400	116,400	116,400	116,400	116,400	116,400	116,400
Capacity	962	962	962	962	962	962	962	962	962	962
Enrollment	906	915	848	824	714	712	667	639	601	627
<b>Kincaid (1972)</b>										
Square Feet	81,752	81,752	81,752	83,969	83,969	83,969	83,969	83,969	83,969	83,969
Capacity	762	762	762	762	762	762	762	762	762	762
Enrollment	660	675	687	670	730	740	726	702	699	714
<b>King Springs (1956)</b>										
Square Feet	58,785	58,785	58,785	59,658	59,658	59,658	59,658	59,658	59,658	59,658
Capacity	562	562	562	587	587	587	587	587	587	587
Enrollment	587	617	676	692	792	832	859	913	944	1,047
<b>LaBelle (1955)</b>										
Square Feet	80,655	80,655	80,655	82,912	82,912	82,912	82,912	82,912	82,912	82,912
Capacity	687	687	687	688	688	688	688	688	688	688
Enrollment	484	486	449	456	476	576	539	530	480	430
<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	910	885	885	800	749	763	703	656	597	547
<b>Mableton (1950)</b>										
Square Feet	47,426	47,426	47,426	47,426	-	-	-	-	-	-
Capacity	412	412	412	412	-	-	-	-	-	-
Enrollment	417	399	437	457	-	-	-	-	-	-
<b>Mableton Replacement (2012)</b>										
Square Feet	-	-	-	-	148,523	148,523	148,523	148,523	148,523	148,523
Capacity	-	-	-	-	962	962	962	962	962	962
Enrollment	-	-	-	-	943	950	953	1,023	1,064	1,034
<b>McCall Primary (2005)</b>										
Square Feet	88,217	88,217	88,217	88,158	88,158	88,158	88,158	88,158	88,158	88,158
Capacity	512	512	512	562	562	562	562	562	562	562
Enrollment	451	459	506	451	431	407	396	407	375	360
<b>Milford (1954)</b>										
Square Feet	69,776	69,776	69,776	73,352	73,352	73,352	73,352	73,352	73,352	73,352
Capacity	612	612	612	612	612	612	612	612	612	612
Enrollment	624	650	635	658	559	466	458	467	461	424
<b>Mount Bethel (1978)</b>										
Square Feet	105,016	105,016	105,016	110,096	110,096	110,096	110,096	110,096	110,096	110,096
Capacity	912	912	912	937	937	937	937	937	937	937
Enrollment	1,002	1,029	996	1,006	984	1,011	1,040	1,119	1,132	1,118
<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	144,362
Capacity	862	862	862	887	887	887	887	887	887	962
Enrollment	829	833	848	853	840	837	853	837	755	772

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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	875	861	823	825	830	859	896	937	1,019	1,012
<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	521	527	497	513	511	500	516	544	538	534
<b>Nickajack (1998)</b>										
Square Feet	114,350	114,350	114,350	122,342	122,342	122,342	122,342	122,342	122,342	122,342
Capacity	837	837	837	937	937	937	937	937	937	937
Enrollment	725	815	904	960	1,055	1,130	1,115	1,054	1,068	1,104
<b>Norton Park (1961)</b>										
Square Feet	87,301	87,301	87,301	87,935	87,935	87,935	87,935	87,935	87,935	87,935
Capacity	787	787	787	837	837	837	837	837	837	837
Enrollment	764	674	730	708	788	808	916	950	917	901
<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	139,090
Capacity	962	962	962	963	963	963	963	963	987	987
Enrollment	724	742	717	707	723	736	750	732	761	764
<b>Pitner (2003)</b>										
Square Feet	135,800	135,800	135,800	136,261	136,261	136,261	136,261	136,261	136,261	136,261
Capacity	962	962	962	962	962	962	962	962	962	962
Enrollment	971	977	945	942	937	909	888	892	966	913
<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	888	888	888	888	888	888	888
Enrollment	892	866	811	802	783	807	824	815	838	777
<b>Powers Ferry (1951)</b>										
Square Feet	56,104	56,104	56,104	59,190	59,190	59,190	59,190	59,190	59,190	59,190
Capacity	462	462	462	462	462	462	462	462	462	462
Enrollment	477	483	490	468	467	448	436	446	437	482
<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	562	562	562	562	562	562	562
Enrollment	440	465	491	561	681	710	671	639	613	534
<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	777	841	871	925	1,107	1,101	1,182	1,220	1,221	1,147
<b>Rocky Mount (1977)</b>										
Square Feet	78,720	78,720	78,720	71,408	71,408	71,408	72,896	72,896	72,896	72,896
Capacity	587	587	587	612	612	612	612	612	612	612
Enrollment	606	592	629	613	614	602	622	613	584	610
<b>Russell (1961)</b>										
Square Feet	101,862	101,862	101,862	103,369	103,369	104,362	104,362	104,362	104,362	104,362
Capacity	962	962	962	962	962	962	962	962	962	962
Enrollment	687	725	703	693	728	704	697	699	688	666
<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	936	926	872	903	829	809	827	774	747	732
<b>Sedalia Park (1956)</b>										
Square Feet	101,125	101,125	101,125	99,735	99,735	99,735	99,735	99,735	99,735	99,735
Capacity	887	887	887	888	888	888	888	888	912	912
Enrollment	799	782	804	816	828	815	845	866	868	850
<b>Shallowford Falls (1990)</b>										
Square Feet	112,947	112,947	112,947	112,620	112,620	112,620	112,620	112,620	112,620	112,620
Capacity	962	962	962	962	962	962	962	962	962	962
Enrollment	695	710	690	674	658	654	669	640	663	713
<b>Sky View (1957) (b)</b>										
Square Feet	50,270	50,270	50,270	50,270	-	-	-	-	-	-
Capacity	462	462	462	462	-	-	-	-	-	-
Enrollment	409	399	373	400	-	-	-	-	-	-

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<b>Smyrna (2013)</b>										
Square Feet	-	-	-	-	-	143,107	143,107	143,107	143,107	143,107
Capacity	-	-	-	-	-	962	962	962	962	962
Enrollment	-	-	-	-	-	863	954	962	991	1,004
<b>Sope Creek (1978)</b>										
Square Feet	106,348	106,348	106,348	133,344	133,344	133,344	133,344	133,344	133,344	133,344
Capacity	962	962	962	1,162	1,162	1,162	1,162	1,162	1,162	1,162
Enrollment	1,064	1,142	1,159	1,142	1,157	1,181	1,150	1,164	1,166	1,216
<b>Still (1978)</b>										
Square Feet	121,289	121,289	121,289	116,074	116,074	116,074	117,539	117,539	117,539	117,539
Capacity	962	962	962	963	963	963	963	963	963	963
Enrollment	750	775	776	764	768	814	789	784	783	768
<b>Teasley (1961)</b>										
Square Feet	56,810	56,810	56,810	55,944	55,944	55,944	52,764	107,837	108,100	108,100
Capacity	462	462	462	487	487	487	487	812	837	837
Enrollment	513	578	670	689	718	720	777	804	874	871
<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	612	612	612	612	612	612	612
Enrollment	539	590	589	650	615	610	612	616	606	573
<b>Tritt (1979)</b>										
Square Feet	109,912	109,912	109,912	109,769	109,769	109,769	109,769	109,769	109,769	109,769
Capacity	937	937	937	937	937	937	937	937	937	937
Enrollment	899	936	909	908	926	918	900	907	912	906
<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	963	963
Enrollment	829	833	791	774	742	703	674	714	719	787
<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	859	817	742	721	676	659	690	666	722	772
<b>Awtrey (1965)</b>										
Square Feet	143,704	143,704	143,704	149,860	156,660	156,660	156,660	156,660	156,660	156,660
Capacity	1,012	1,012	1,012	1,037	1,037	1,037	1,037	1,037	1,037	1,037
Enrollment	862	920	863	881	848	850	823	838	861	818
<b>Barber (2005)</b>										
Square Feet	175,345	175,345	175,345	178,465	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	927	914	954	967	966	979	938	936	903	915
<b>Campbell (1951)</b>										
Square Feet	205,911	205,911	205,911	207,172	207,172	220,228	220,228	220,228	220,228	220,228
Capacity	1,337	1,337	1,337	1,338	1,338	1,338	1,338	1,338	1,338	1,338
Enrollment	1,024	1,106	1,146	1,201	1,278	1,286	1,409	1,407	1,426	1,495
<b>Cooper (2001)</b>										
Square Feet	175,345	175,345	175,345	170,905	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	872	827	832	851	942	936	939	942	1,001	1,044
<b>Daniell (1966)</b>										
Square Feet	165,011	165,011	165,011	163,526	177,356	177,356	177,356	177,356	177,356	177,356
Capacity	1,162	1,162	1,162	1,163	1,163	1,163	1,163	1,163	1,163	1,163
Enrollment	943	981	1,017	972	977	978	962	945	989	1,055
<b>Dickerson (1981)</b>										
Square Feet	165,953	165,953	165,953	166,048	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	1,122	1,119	1,142	1,212	1,212	1,237	1,254	1,271	1,271	1,293
<b>Dodgen (1975)</b>										
Square Feet	182,985	182,985	182,985	183,798	183,798	183,798	183,798	183,798	183,798	183,798
Capacity	1,162	1,162	1,162	1,212	1,212	1,212	1,212	1,212	1,212	1,212
Enrollment	1,122	1,104	1,132	1,190	1,185	1,157	1,227	1,249	1,268	1,242
<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	1,129	1,111	1,103	1,101	1,093	1,025	1,058	1,030	1,061	1,039

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<b>East Cobb (1963)</b>										
Square Feet	181,573	181,573	181,573	186,961	186,961	186,961	186,961	186,961	186,961	186,961
Capacity	1,212	1,212	1,212	1,362	1,362	1,362	1,362	1,362	1,362	1,362
Enrollment	1,183	1,241	1,294	1,281	1,273	1,310	1,243	1,225	1,198	1,284
<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	1,112	1,112	1,112	1,112	1,112	1,112	1,112
Enrollment	812	819	821	870	865	969	933	943	933	930
<b>Garrett (1972)</b>										
Square Feet	122,329	122,329	122,329	122,329	152,212	152,212	152,212	152,212	152,212	152,212
Capacity	812	812	812	812	963	963	963	963	963	963
Enrollment	898	862	901	853	854	779	838	916	885	876
<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	922	916	959	1,064	1,154	1,201	1,180	1,237	1,282	1,379
<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	975	964	963	956	992	1,014	1,068	1,076	1,125	1,074
<b>Lindley 6th Grade Academy (1962)</b>										
Square Feet	114,635	114,635	114,635	111,260	111,260	111,260	111,260	111,260	111,260	111,260
Capacity	787	787	787	788	788	788	788	788	788	788
Enrollment (b)	440	470	493	523	542	589	530	532	501	584
<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	827	832	916	1,041	1,072	1,089	1,161	1,139	1,005	1,022
<b>Lost Mountain (1992)</b>										
Square Feet	164,107	164,107	164,107	165,107	165,107	165,107	165,107	165,107	165,107	165,107
Capacity	1,162	1,162	1,162	1,137	1,137	1,137	1,137	1,137	1,137	1,137
Enrollment	1,074	1,131	1,105	1,016	939	943	962	1,058	1,103	1,090
<b>Lovinggood (2006)</b>										
Square Feet	178,465	178,465	178,465	175,345	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	1,269	1,185	1,182	1,214	1,339	1,406	1,426	1,354	1,413	1,368
<b>Mabry (1978)</b>										
Square Feet	158,434	158,434	158,434	160,581	160,581	160,581	160,581	160,581	165,479	165,479
Capacity	1,137	1,137	1,137	1,162	1,162	1,162	1,162	1,162	1,162	1,162
Enrollment	959	892	864	849	847	893	893	889	881	930
<b>McCleskey (1983)</b>										
Square Feet	113,525	113,525	113,525	113,525	149,577	149,577	149,577	149,577	149,577	149,577
Capacity	837	837	837	937	937	937	937	937	937	937
Enrollment	769	765	692	668	678	715	677	696	676	672
<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	1,163	1,163	1,163	1,163	1,163	1,162	1,162
Enrollment	1,157	1,165	1,167	1,138	1,092	1,090	1,137	1,198	1,234	1,217
<b>Palmer (2001)</b>										
Square Feet	175,345	175,345	175,345	175,974	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	1,083	1,069	1,042	999	963	990	1,024	1,019	942	923
<b>Pine Mountain (1979)</b>										
Square Feet	131,459	131,459	131,459	131,399	169,809	169,809	169,809	169,809	169,809	169,809
Capacity	887	887	887	887	912	912	912	912	912	912
Enrollment	728	772	738	725	706	710	691	616	597	625
<b>Simpson (1988)</b>										
Square Feet	110,000	110,000	110,000	110,000	138,902	143,888	143,888	143,888	143,888	143,888
Capacity	837	837	837	837	962	962	962	962	962	962
Enrollment	892	889	843	862	876	895	913	935	960	944
<b>Smitha (1993)</b>										
Square Feet	167,815	167,815	167,815	169,345	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	862	817	907	968	995	1,001	988	969	991	1,012

Continued---



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

<u>School Name</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>	<u>2018</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	819	737	661	724	761	805	769	808	859	939
<b>Allatoona (2008)</b>										
Square Feet	328,370	328,370	328,370	325,200	325,200	325,200	325,200	330,289	330,289	330,289
Capacity	1,912	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	1,704
<b>Campbell (1963)</b>										
Square Feet	370,042	370,042	370,042	374,180	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	2,638	2,638
Enrollment	2,093	2,144	2,224	2,105	2,188	2,258	2,380	2,509	2,600	2,731
<b>Harrison (1991)</b>										
Square Feet	235,445	235,445	235,445	243,215	243,215	337,584	337,584	337,584	337,584	337,584
Capacity	1,837	1,837	1,837	1,837	1,837	2,587	2,587	2,587	2,587	2,587
Enrollment	2,347	2,169	2,094	1,973	1,918	1,927	1,926	1,949	2,024	2,165
<b>Hillgrove (2006)</b>										
Square Feet	321,543	323,023	323,023	319,000	319,000	319,000	319,000	319,000	319,000	319,000
Capacity	1,912	1,912	1,912	1,987	1,987	1,987	1,987	1,987	1,987	1,962
Enrollment	1,833	2,011	2,003	2,020	2,065	2,115	2,213	2,334	2,371	2,395
<b>Kell (2002)</b>										
Square Feet	323,000	323,000	323,000	321,068	321,068	321,068	321,068	321,068	321,068	321,068
Capacity	1,912	1,912	1,912	1,987	1,987	1,987	1,987	1,987	1,987	2,013
Enrollment	1,805	1,753	1,688	1,606	1,526	1,509	1,499	1,437	1,484	1,451
<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	2,357	2,147	1,955	2,034	2,121	2,080	2,090	2,120	2,099	2,001
<b>Lassiter (1981)</b>										
Square Feet	274,704	274,704	274,704	278,986	310,950	310,950	310,950	310,950	310,950	310,950
Capacity	2,137	2,137	2,137	2,112	2,112	2,112	2,112	2,112	2,112	2,112
Enrollment	1,973	1,932	1,990	1,971	1,944	2,010	2,086	2,121	2,179	2,145
<b>McEachern (1930)</b>										
Square Feet	436,728	436,728	436,728	504,107	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	2,210	2,166	2,127	2,098	2,174	2,168	2,137	2,199	2,227	2,289
<b>North Cobb (1957)</b>										
Square Feet	320,736	287,276	287,276	406,817	406,817	406,817	406,817	406,817	406,817	406,817
Capacity	2,087	1,933	1,933	2,787	2,787	2,787	2,787	2,787	2,787	2,787
Enrollment	2,501	2,460	2,524	2,566	2,533	2,651	2,750	2,755	2,810	2,762
<b>Osborne (1961)</b>										
Square Feet	332,614	332,614	332,614	328,000	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	1,643	1,722	1,671	1,558	1,701	1,798	1,812	1,821	1,977	1,973
<b>Pebblebrook (1963)</b>										
Square Feet	318,655	318,655	318,655	319,768	319,768	319,768	319,768	319,768	319,768	319,768
Capacity	1,862	1,862	1,862	1,788	1,788	1,788	1,788	1,788	1,788	1,788
Enrollment	1,993	1,988	1,957	1,824	1,990	2,029	2,173	2,377	2,375	2,438
<b>Pope (1987)</b>										
Square Feet	246,365	246,365	246,365	260,606	260,606	260,606	260,606	260,606	260,606	336,955
Capacity	1,862	1,862	1,862	1,912	1,912	1,912	1,912	1,912	1,912	1,912
Enrollment	1,806	1,792	1,773	1,718	1,725	1,787	1,868	1,919	1,990	1,957
<b>South Cobb (1951)</b>										
Square Feet	271,378	271,378	271,378	395,332	388,425	388,425	388,425	388,425	388,425	388,425
Capacity	1,662	1,718	1,718	2,612	2,612	2,612	2,612	2,612	2,612	2,612
Enrollment	2,009	1,969	1,957	1,863	1,898	1,911	1,954	1,906	1,899	1,796
<b>Sprayberry (1973)</b>										
Square Feet	281,542	281,542	281,542	297,400	297,400	297,400	297,400	297,400	297,400	297,400
Capacity	2,112	2,153	2,153	2,062	2,062	2,062	2,062	2,062	2,062	2,062
Enrollment	1,655	1,693	1,754	1,727	1,741	1,700	1,701	1,703	1,610	1,643
<b>Walton (1975)</b>										
Square Feet	308,814	308,814	308,814	307,655	307,655	307,655	307,655	307,655	307,655	373,256
Capacity	2,362	2,362	2,362	2,312	2,312	2,312	2,312	2,312	2,312	2,312
Enrollment	2,574	2,561	2,649	2,569	2,574	2,639	2,582	2,616	2,615	2,603

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

<u>School Name</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>	<u>2018</u>
<b>Wheeler (1964)</b>										
Square Feet	318,504	318,504	318,504	318,504	318,504	361,490	341,594	440,214	434,631	434,631
Capacity	1,837	1,837	1,837	1,837	1,837	2,162	2,112	2,187	2,187	2,187
Enrollment	1,877	1,981	2,020	1,955	1,948	2,049	2,008	2,075	2,076	2,063
<b>Oakwood (1944)</b>										
Square Feet	93,612	93,612	93,612	93,858	93,858	93,858	93,858	93,858	93,858	93,858
Capacity	520	462	462	462	462	462	462	462	462	462
Enrollment	192	156	175	79	70	78	91	63	55	68
<b>Performance Learning Center (located at Oakwood)</b>										
Enrollment	58	47	76	57	59	70	93	148	147	122
<b>Hawthorne (Haven) (1958) (c)</b>										
Square Feet	32,500	32,500	32,500	32,500	32,500	32,500	32,500	-	-	-
Capacity	312	312	312	312	312	312	312	-	-	-
Enrollment	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	-	-	-
Capacity	312	312	312	312	312	312	312	-	-	-
Enrollment	-	-	42	43	39	33	37	-	-	-
<b>Kennesaw Charter (d)</b>										
Enrollment	504	437	515	614	782	871	858	838	778	558
<b>Mableton Charter (d)</b>										
Enrollment	595	472	529	526	-	-	-	-	-	-
<b>International Academy of Smyrna (d)</b>										
Enrollment	438	580	744	793	943	944	966	1,033	993	-
<b>Devereux Georgia (d)</b>										
Enrollment	115	105	96	62	75	87	88	78	86	89
<b>Sky View (1957) (b) (Haven - 2016)</b>										
Square Feet	-	-	-	-	-	-	-	50,270	50,270	50,270
Capacity	-	-	-	-	-	-	-	462	462	462
Enrollment	-	-	-	-	-	-	-	119	102	86

*Concluded.*

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

(b) In fiscal year 2016, Haven Academy combined its two campuses (Fitzhugh Lee and Hawthorne) to become a one campus program at the Sky View facility.

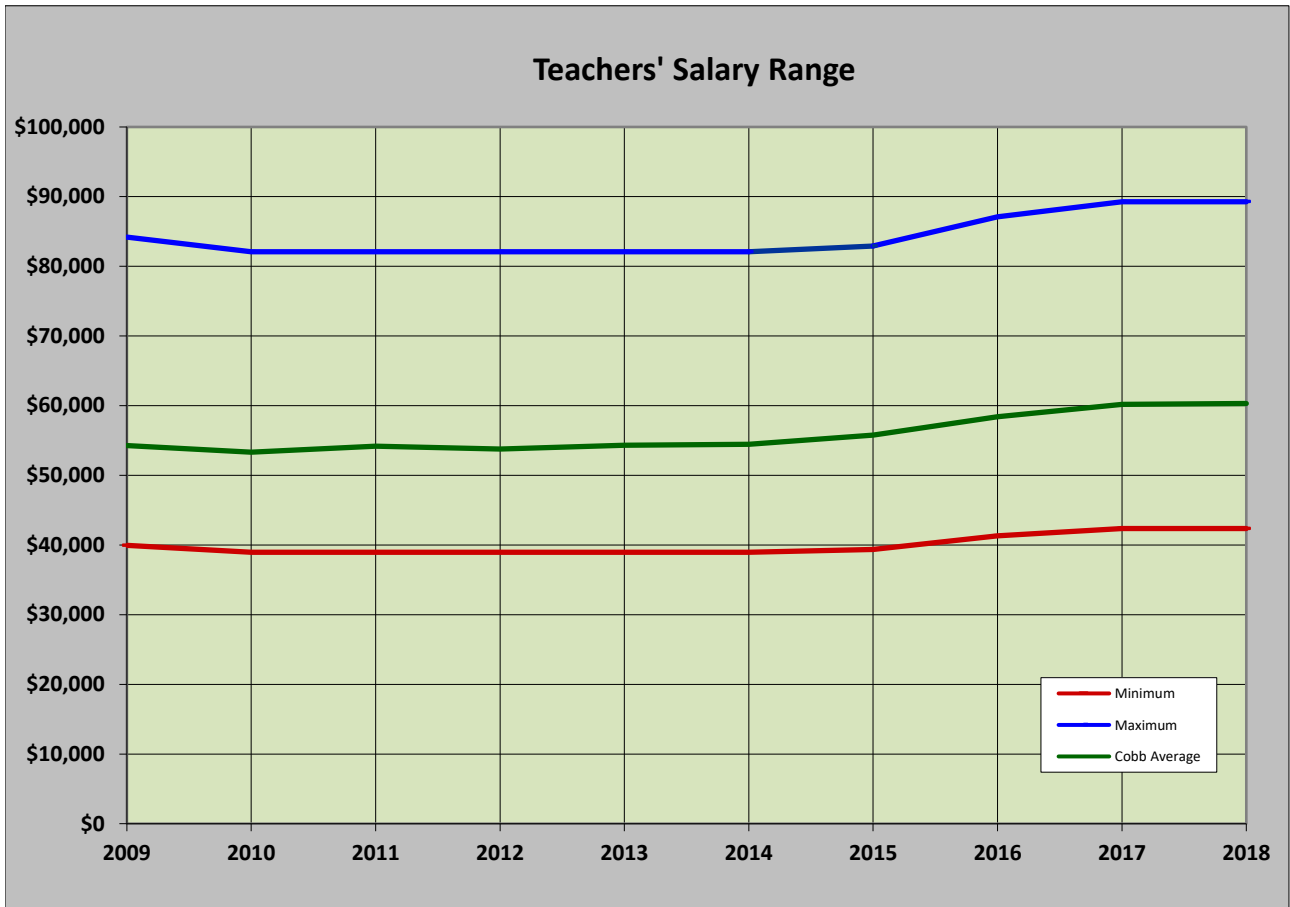
(c) Haven @ Fitzhugh Lee enrollment is included with Hawthorne until school year 2010-11.

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

Data reflects the new Five-Year Local Facilities Plan approved by the Board on April 28, 2016. The 2016 - 2020 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**

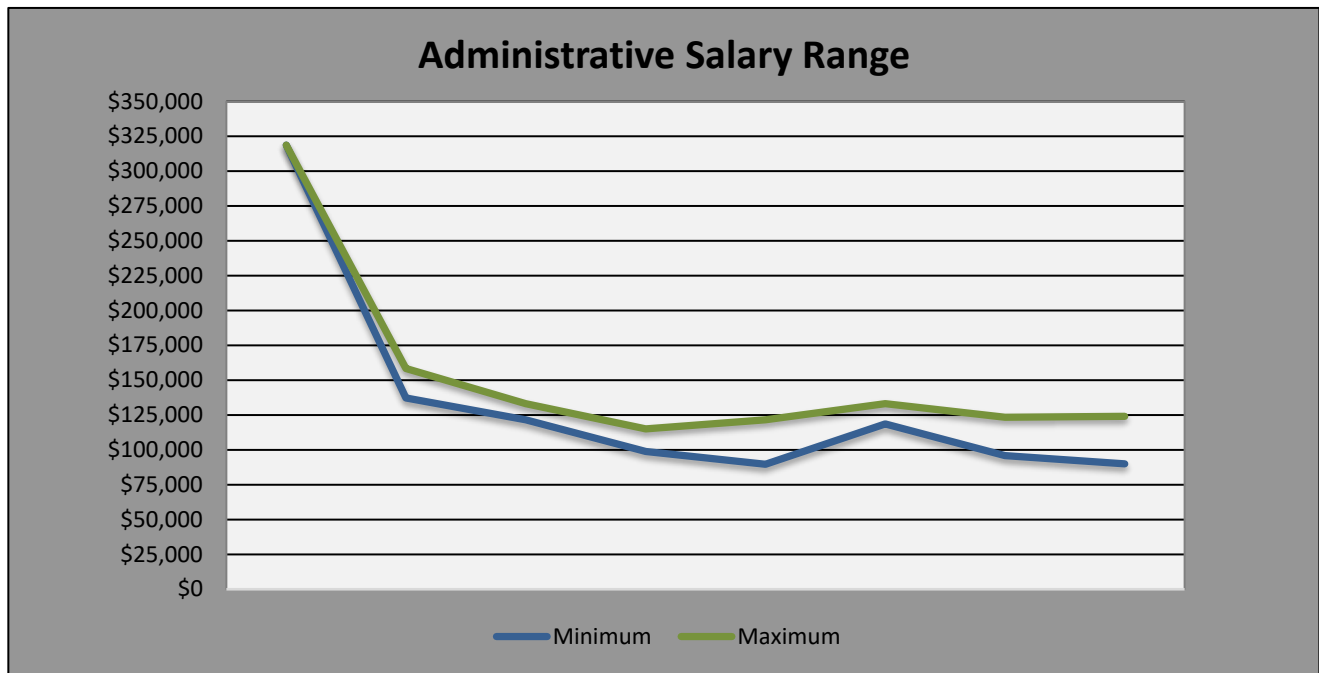


Fiscal Year	Minimum	Maximum	Cobb Average	State-wide Average
2009	\$ 39,962	\$ 84,204	\$ 54,286	\$ 52,823
2010	38,958	82,088	53,320	53,155
2011	38,958	82,088	54,168	52,830
2012	38,958	82,088	53,770	53,002
2013	38,958	82,088	54,323	52,956
2014	38,958	82,088	54,435	52,973
2015	39,347	82,908	55,773	53,424
2016	41,330	87,087	58,425	54,215
2017	42,364	89,264	60,185	55,530
2018	42,364	89,264	60,309	56,333

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, 2018**



<u>Administrative Position Title</u>	<u>Minimum</u>	<u>Maximum</u>
Superintendent	\$ 318,680	\$ 318,680
Chief Officers/Asst Superintendents	137,214	158,386
Executive Directors	121,685	133,218
Instructional Directors	98,758	115,059
Classified Directors	89,668	121,685
High School Principals	118,689	133,218
Middle School Principals	95,825	123,443
Elementary School Principals	90,004	124,083

Source: District Records

**COBB COUNTY SCHOOL DISTRICT  
SCHEDULE OF INSURANCE IN FORCE  
JUNE 30, 2018**

<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	8/1/2017	8/1/2018	\$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	7/1/2017	7/1/2018	\$500,000,000	\$482,061
Student Athletic	T.W. Lord & Associates	8/1/2017	8/1/2018	Varies	Student/Parent Funded
Superintendent's Bond	Old Republic Surety Co. APO002121620	5/1/2017	5/1/2018	\$100,000	\$350
Principal's Bond	Old Republic Surety Co. APS1177822	8/1/2017	8/1/2018	\$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	10/1/2017	10/1/2018	\$1,000,000	\$147,003
Disability, Long-Term	The Hartford 402273	1/1/2018	12/31/2018	Benefit Schedule per salary	\$1,300,553
Disability, Short-Term	The Hartford 402273	1/1/2018	12/31/2018		
STD Plan Option 1				14 Day Elimination Period. 66.67% of standard income up to \$1,200 per week.	Employee pays \$.219 per \$10 of weekly benefit.
STD Plan Option 2				60 Day Elimination Period. 66.67% of standard weekly income, up to \$1,200 per week.	Employee pays \$.126 per \$10 of weekly benefit.
STD Plan Option 3				14 Day Elimination Period. 50% of standard weekly income, up to \$1,200 per week.	Employee pays \$.220 per \$10 of weekly benefit.
STD Plan Option 4				60 Day Elimination Period. 50% of standard weekly income, up to \$1,200 per week.	Employee pays \$.138 per \$10 of weekly benefit.
Life Insurance and AD&D	The Hartford 402273	1/1/2018	12/31/2018		The first \$15,000 is paid by CCSD. (smokers and non-smokers)
Dependent Life	The Hartford 402273	1/1/2018	12/31/2018	Coverage options: \$10,000 or \$25,000	Employee pays \$1.95 for \$10,000 of coverage of child(ren) or \$4.87 for \$25,000 of coverage; Spousal coverage depends on the age of the spouse.
Optional Life and AD&D	The Hartford 402273	1/1/2018	12/31/2018	Employee can choose up to 7 times his/her annual earnings. (Max. \$500,000)	Employee pays \$0.152 per \$1,000 of Supplemental Life coverage monthly.

*Continued ---*

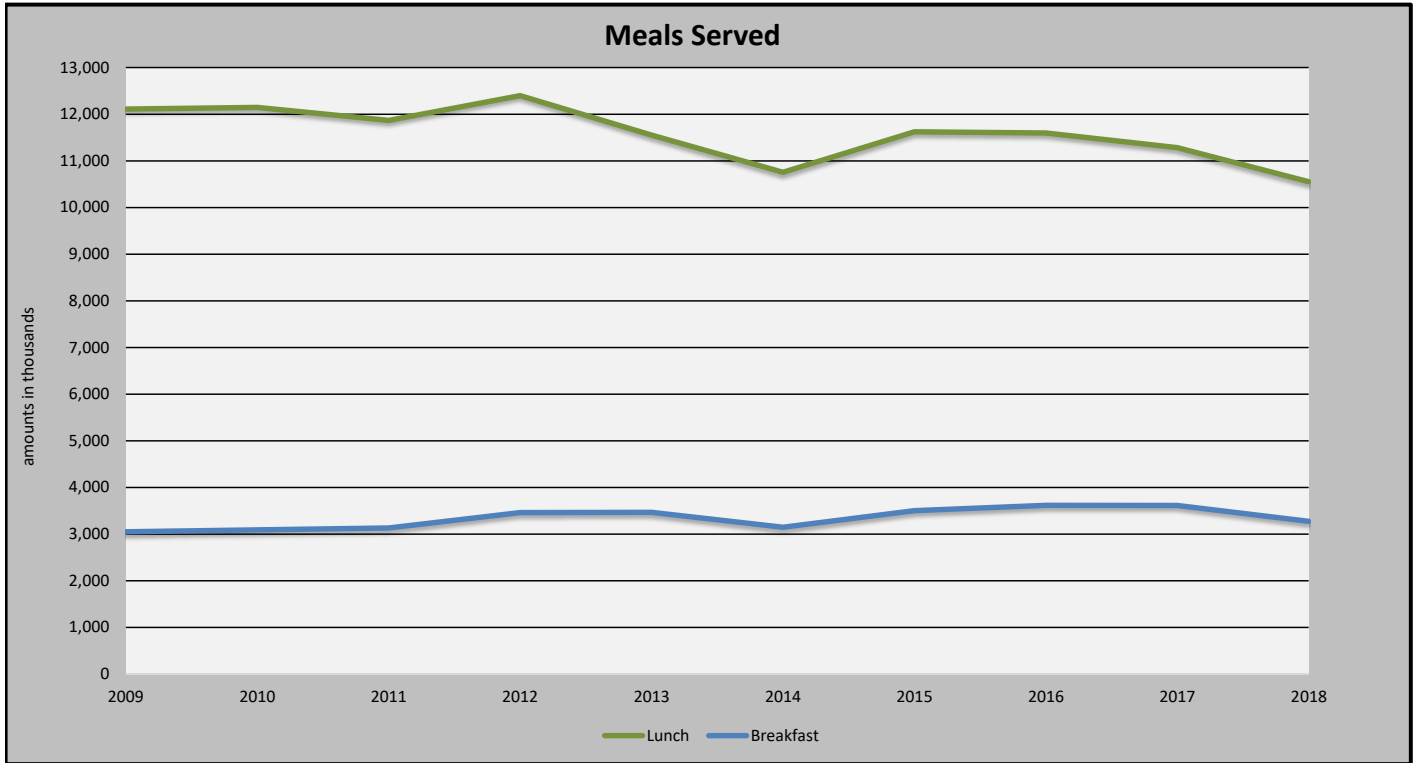
**COBB COUNTY SCHOOL DISTRICT  
SCHEDULE OF INSURANCE IN FORCE  
JUNE 30, 2018**

<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 Plus Option	MetLife Dental 158287	1/1/2018	12/31/2018	Plus Plan provides preferred rates with a maximum coverage of \$1,000 per participant per calendar year.	Employee pays \$43.70 for single coverage, \$81.72 for employee plus one, or \$133.28 for family coverage monthly.
Base Option		1/1/2018	12/31/2018	Base Plan has co-pays for Preventative and Diagnostic services with a maximum of \$750 coverage per participant per calendar year.	Employee pays \$16.70 for single coverage, \$31.22 for employee plus one, or \$53.48 for family coverage monthly.
Critical Illness with Cancer Insurance	Voya 70174	1/1/2018	12/31/2018	Based on Benefit Schedule	Cost is determined based on age and amount of coverage elected by employee.
Vision Insurance Plus Plan	MetLife Vision 158287	1/1/2018	12/31/2018	Based on Benefit Schedule	Employee pays rates monthly <u>depending on chosen plan.</u> Single coverage is \$6.58; coverage for employee plus one family member is \$12.29, and family coverage is \$18.26 <u>each month.</u>
Base Plan					Single coverage is \$5.45; coverage for employee plus one family member is \$10.19, and family coverage is \$15.15 <u>each month.</u>
Legal Insurance	ARAG Group 17840-001	1/1/2018	12/31/2018	Based on Benefit Schedule	Employee pays \$13.52 for single coverage or \$16.88 for family <u>Coverage monthly.</u>
Accident Insurance	Voya 70174	1/1/2018	12/31/2018	Based on Benefit Schedule	Employee pays monthly premium of \$7.59 self, \$12.59 self and spouse, \$14.84 self and children, or \$19.84 <u>family.</u>
Hospital Indemnity	Voya 70174	1/1/2018	12/31/2018	Based on Benefit Schedule	Employee pays monthly premium of \$9.54 self, \$22.63 self and spouse, \$14.61 self and children, or \$27.70 <u>family.</u>
Whole Life	Unum R0710731	1/1/2018	12/31/2018	Employee \$15,000- \$100,000 Spouse \$10,000- \$25,000 Child \$10,000-	Cost based on smoker/non-smoker, age, etc. This policy is Portable.

***Concluded.***

**Source: District Records**

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

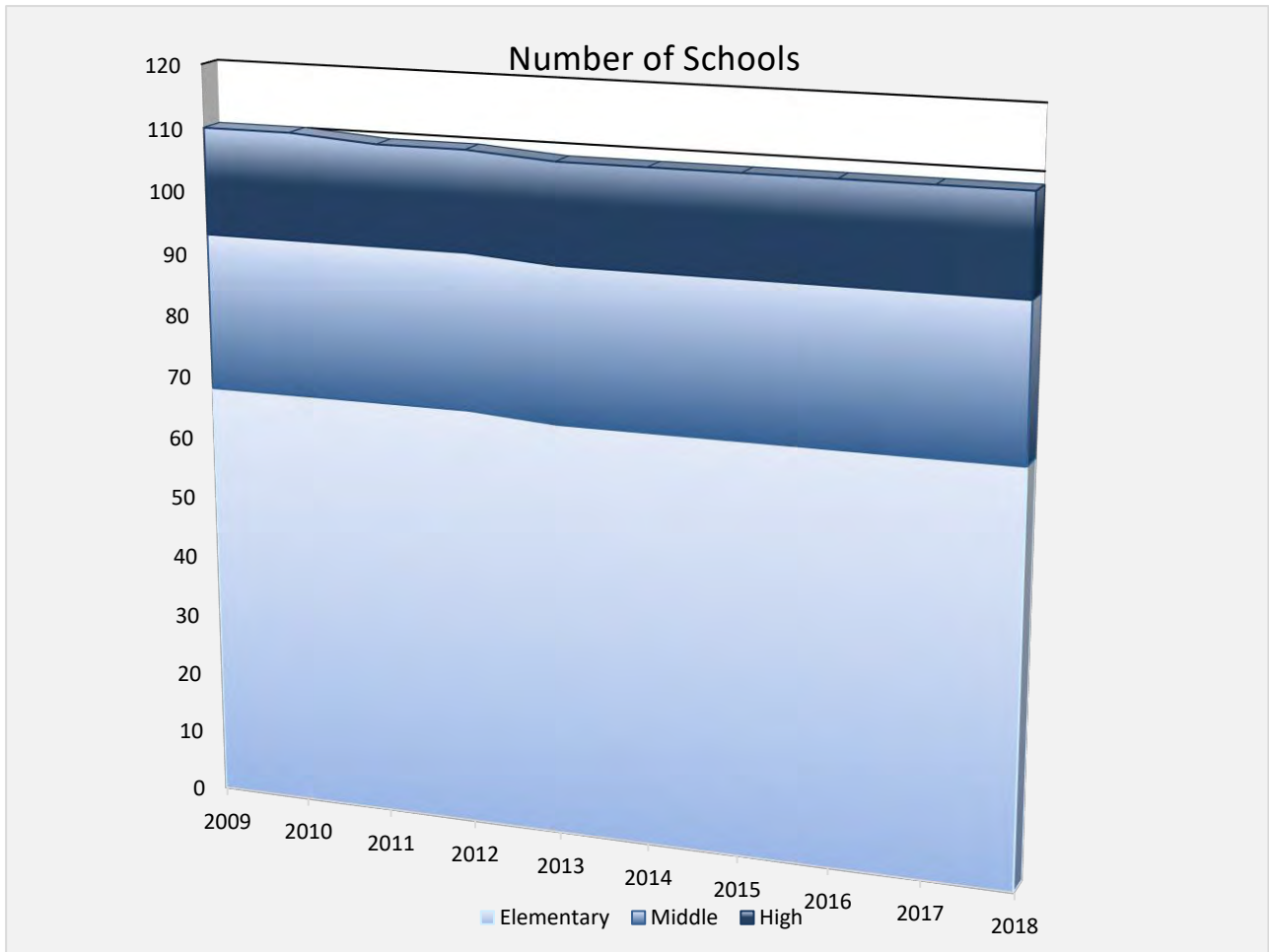


(amounts expressed in thousands)

	<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>	<u>2018</u>
<b>Lunch Meals Served:</b>										
Free	5,072	5,431	5,683	6,109	6,259	5,974	6,317	6,360	6,119	5,569
Reduced	967	954	783	857	805	748	813	783	868	834
Paid	<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>	<u>4,149</u>
<b>Total</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>	<b><u>10,552</u></b>
Daily Average	67	69	69	70	65	64	66	64	63	61
Student Price	\$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	\$2.25-\$2.50
<b>Breakfast Meals Served:</b>										
Free	2,254	2,342	2,455	2,732	2,827	2,586	2,850	2,916	2,853	2,527
Reduced	261	260	208	237	231	206	239	246	290	275
Paid	<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>	<u>469</u>
<b>Total</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>	<b><u>3,271</u></b>
Daily Average	17	17	19	19	20	19	20	20	20	19
Student Price	\$1.00	\$1.00	\$1.00	\$1.00	\$1.25	\$1.25	\$1.25	\$1.25	1.25	1.25
<b>Total Meals Served:</b>										
Free	7,326	7,773	8,138	8,841	9,086	8,560	9,167	9,276	8,972	8,096
Reduced	1,228	1,214	991	1,094	1,036	954	1,052	1,029	1,159	1,109
Paid	<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>	<u>4,618</u>
<b>Total</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>	<b><u>13,823</u></b>
Daily Average	84	86	88	89	85	83	86	84	83	80

Source: District Records

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

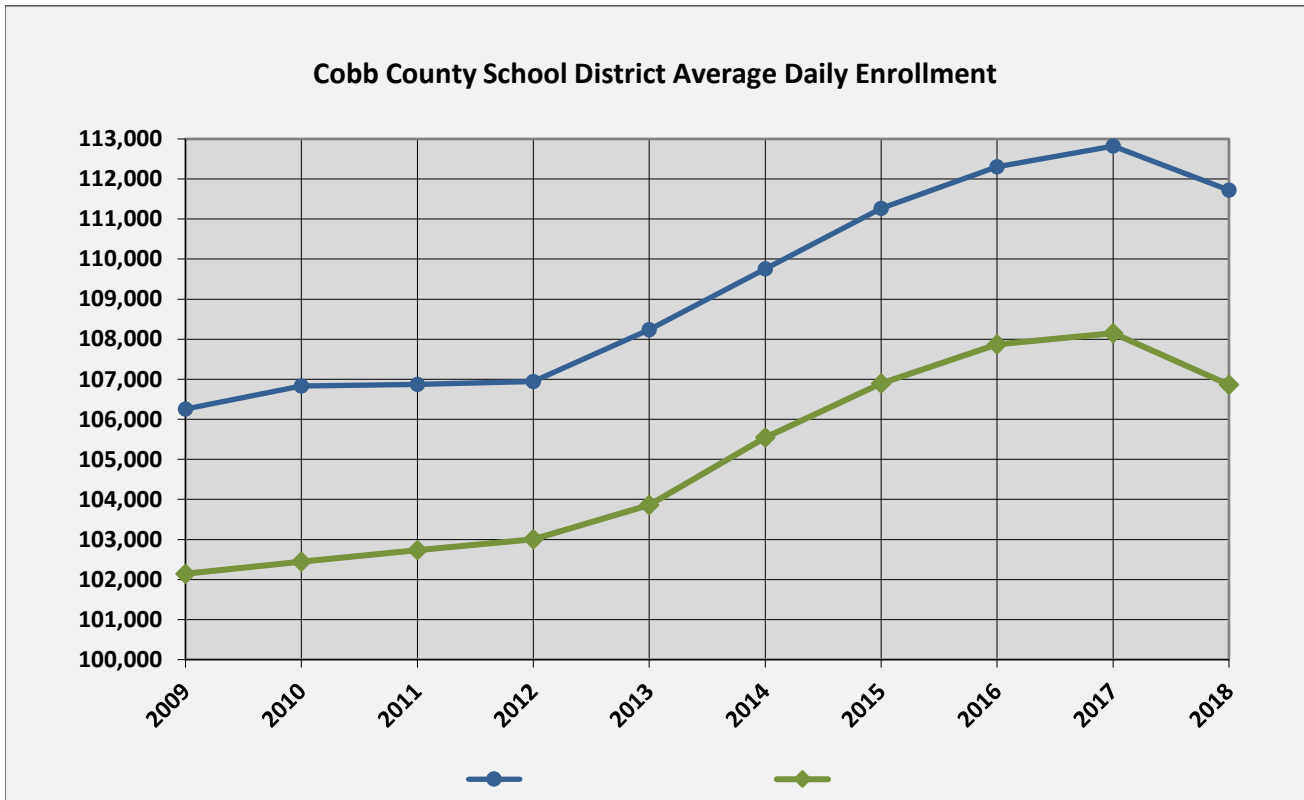


<u>Fiscal Year</u>	<u>Elementary</u>	<u>Middle</u>	<u>High</u>	<u>Total</u>
<b>2009</b>	<b>68</b>	<b>25</b>	<b>17</b>	<b>110</b>
<b>2010</b>	<b>68</b>	<b>25</b>	<b>17</b>	<b>110</b>
<b>2011</b>	<b>68</b>	<b>25</b>	<b>16</b>	<b>109</b>
<b>2012</b>	<b>68</b>	<b>25</b>	<b>16</b>	<b>109</b>
<b>2013</b>	<b>67</b>	<b>25</b>	<b>16</b>	<b>108</b>
<b>2014</b>	<b>67</b>	<b>25</b>	<b>16</b>	<b>108</b>
<b>2015</b>	<b>67</b>	<b>25</b>	<b>16</b>	<b>108</b>
<b>2016</b>	<b>67</b>	<b>25</b>	<b>16</b>	<b>108</b>
<b>2017</b>	<b>67</b>	<b>25</b>	<b>16</b>	<b>108</b>
<b>2018</b>	<b>67</b>	<b>25</b>	<b>16</b>	<b>108</b>

- 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**

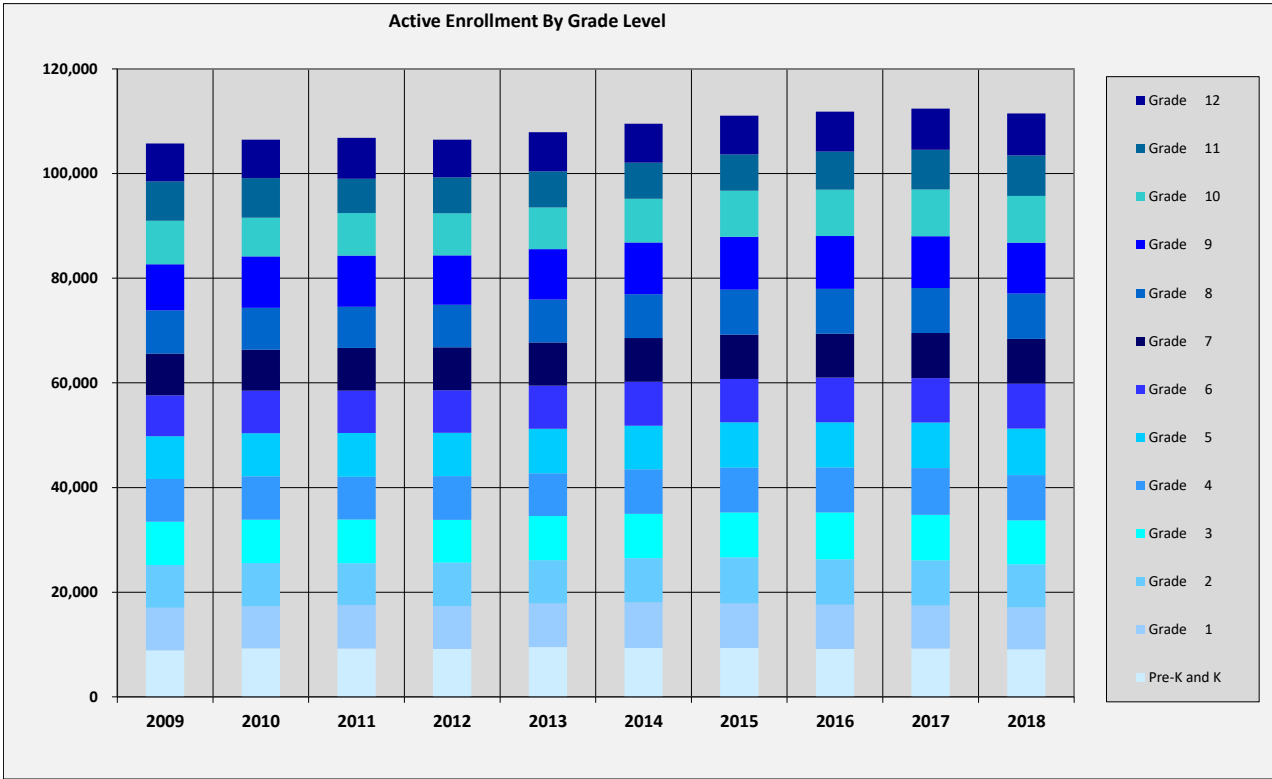


<u>Fiscal Year</u>	<u>Average Daily Enrollment</u>	<u>Average Daily Attendance</u>	<u>Attendance Percentage</u>	<u>Number of Graduates</u>	<u>Graduate Percentage</u>
2009	106,256	102,144	96%	7,126	N/A
2010	106,835	102,444	96%	7,177	N/A
2011	106,868	102,732	96%	7,350	N/A
2012	106,944	103,008	96%	7,192	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%	7,970	83.60%
2018	111,723	106,863	96%	8,126	85.20%

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
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
2018	9,087	8,028	8,171	8,458	8,614	8,919	8,597	8,550	8,675	9,698	8,933	7,753	7,999	111,482

Source: District Records

COBB COUNTY SCHOOL DISTRICT  
CLASSROOM BUILDINGS, GRADE LEVELS AND ACREAGE  
JUNE 30, 2018

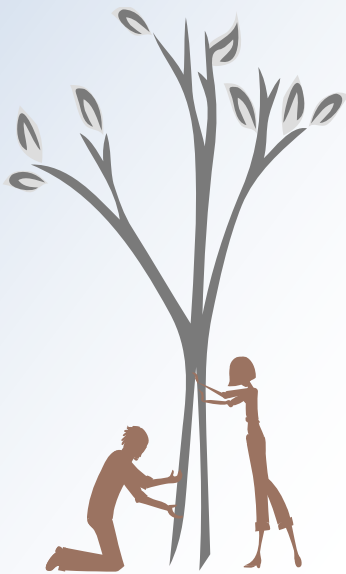
<u>School Name</u>	<u>Grades</u>	<u>Active Enrollment</u>	<u>Size of Site (acres)</u>	<u>Occupied Year (a)</u>	<u>Number of Classrooms</u>	<u>Portable Classrooms</u>	<u>Square Footage</u>	<u>Capacity</u>
Acworth Intermediate	2-5	671	15.0	2001	59	-	131,924	913
Addison	K-5	631	12.5	1989	42	-	81,334	662
Argyle	K-5	427	8.8	1961	36	2	56,904	537
Austell	K-5	486	12.4	2005	36	-	85,236	562
Baker	K-5	791	15.0	1988	63	-	106,694	987
Bells Ferry	K-5	717	10.0	1962	45	-	83,098	712
Belmont Hills	K-5	348	10.2	1952	36	-	68,409	562
Big Shanty	3-5	600	22.3	1969	52	2	84,461	837
Birney	K-5	854	26.8	1973	59	1	105,886	912
Blackwell	K-5	747	16.0	1997	52	-	111,299	837
Brown (b)	K-5	-	6.2	1955	24	-	49,828	412
Brumby	K-5	910	9.5	1966	56	-	99,181	912
Bryant	K-5	1,013	22.9	1991	61	4	116,071	962
Bullard	K-5	835	20.0	2003	63	-	136,261	987
Chalker	K-5	644	25.5	1997	62	-	124,148	963
Cheatham Hill	K-5	1,116	19.2	1997	68	3	137,108	1,063
Clarkdale	K-5	813	15.0	2012	54	-	129,988	863
Clay	K-5	391	8.0	1961	29	1	55,412	437
Compton	K-5	546	28.3	1969	50	-	88,079	788
Davis	K-5	573	13.0	1987	50	-	86,131	788
Dowell	K-5	980	28.9	1989	62	2	106,003	963
Due West	K-5	617	10.2	1957	38	-	70,367	587
East Side	K-5	1,288	10.0	2011	69	-	149,764	1,087
Eastvalley	K-5	727	9.6	1960	36	12	60,029	562
Fair Oaks	K-5	894	10.3	1957	54	5	97,993	863
Ford	K-5	838	39.0	1991	53	-	91,129	862
Frey	K-5	805	26.2	1996	62	-	125,717	963
Garrison Mill	K-5	698	14.1	1984	44	-	85,775	688
Green Acres	K-5	704	10.1	1995	44	-	90,915	688
Harmony Leland	K-5	642	8.4	1951	33	11	65,127	512
Hayes	K-5	900	24.2	1994	61	-	119,189	962
Hendricks	K-5	645	23.0	2002	61	-	123,025	962
Hollydale	K-5	616	15.0	1968	53	-	89,012	862
Keheley	K-5	509	20.7	1987	38	-	70,537	588
Kemp	K-5	988	26.2	2003	61	-	123,000	962
Kennesaw	K-2	627	20.7	1992	61	-	116,400	962
Kincaid	K-5	714	24.0	1972	48	2	83,969	762
King Springs	K-5	1,047	9.9	1956	37	5	59,658	587
LaBelle	K-5	430	10.2	1955	44	-	82,912	688
Lewis	K-5	547	10.9	1986	61	-	115,363	962
Mableton	K-5	1,034	12.1	2012	61	-	148,523	962
McCall Primary	K-1	360	6.0	2005	36	-	88,158	562
Milford	K-5	424	8.7	1954	40	-	73,352	612
Mount Bethel	K-5	1,118	25.0	1978	60	3	110,096	937
Mountain View	K-5	772	16.1	2017	61	-	144,362	962
Murdock	K-5	1,012	15.3	1975	61	1	123,233	962
Nicholson	K-5	534	23.1	1989	40	-	75,800	637
Nickajack	K-5	1,104	16.8	1998	60	7	122,342	937
Norton Park	K-5	901	9.2	1961	52	9	87,935	837
Pickett's Mill	K-5	764	40.9	2008	63	-	139,090	987
Pitner	K-5	913	22.2	2003	61	-	136,261	962
Powder Springs	K-5	777	15.9	1988	57	-	101,870	888
Powers Ferry	K-5	482	10.0	1951	30	4	59,190	462
Riverside Primary	K-1	534	9.0	2005	36	-	85,236	562
Riverside Intermediate	2-5	1,147	18.4	2001	61	-	123,000	962
Rocky Mount	K-5	610	21.8	1977	39	-	72,896	612
Russell	K-5	666	14.1	1961	61	1	104,362	962
Sanders	K-5	732	21.1	1997	53	-	116,302	862
Sedalia Park	K-5	850	10.2	1956	58	2	99,735	912
Shallowford Falls	K-5	713	15.3	1990	61	-	112,620	962
Smyrna	K-5	1,004	11.9	2013	61	-	143,107	962
Sope Creek	K-5	1,216	16.0	1978	73	-	133,344	1,162

**COBB COUNTY SCHOOL DISTRICT  
CLASSROOM BUILDINGS, GRADE LEVELS AND ACREAGE  
JUNE 30, 2018**

<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	768	10.9	1978	62	-	117,539	963
Teasley	K-5	871	12.9	1961	52	4	108,100	837
Timber Ridge	K-5	573	11.5	1990	39	-	73,450	612
Tritt	K-5	906	23.7	1979	60	-	109,769	937
Varner	K-5	787	20.0	1991	62	-	109,827	963
Vaughan	K-5	772	28.0	1996	60	-	122,260	937
Awtrey	6-8	818	26.2	1964	64	-	156,660	1,037
Barber	6-8	915	25.8	2005	71	-	178,465	1,162
Campbell	6-8	1,495	33.2	1951	87	-	220,228	1,338
Cooper	6-8	1,044	75.1	2001	71	-	170,905	1,162
Daniell	6-8	1,055	20.0	1965	72	-	177,356	1,163
Dickerson	6-8	1,293	21.9	1980	73	-	166,048	1,187
Dodgen	6-8	1,242	20.6	1975	74	-	183,798	1,212
Durham	6-8	1,039	43.0	1998	71	-	173,487	1,162
East Cobb	6-8	1,284	20.0	1963	83	-	186,961	1,362
Floyd	6-8	930	20.0	1964	68	-	166,551	1,112
Garrett	6-8	876	36.6	1972	60	-	152,212	963
Griffin	6-8	1,379	24.4	1972	70	3	186,947	1,162
Hightower Trail	6-8	1,074	26.4	1993	62	-	149,038	1,012
Lindley 6th Grade Academy	6	584	28.7	1962	45	-	111,260	788
Lindley	7-8	1,022	33.3	2001	71	-	179,170	1,162
Lost Mountain	6-8	1,090	83.8	1992	70	-	165,107	1,137
Lovinggood	6-8	1,368	29.4	2006	71	-	175,345	1,162
Mabry	6-8	930	22.0	1979	71	-	165,479	1,162
McCleskey	6-8	672	34.8	1980	58	-	149,577	937
McClure	6-8	1,217	38.0	2006	71	-	191,209	1,162
Palmer	6-8	923	43.1	2001	71	-	175,974	1,162
Pine Mountain	6-8	625	39.7	1979	57	-	169,809	912
Simpson	6-8	944	22.0	1988	59	-	143,888	962
Smitha	6-8	1,012	21.8	1993	70	-	169,345	1,137
Tapp	6-8	939	16.9	1975	70	-	157,435	1,137
Allatoona	9-12	1,704	114.7	2008	100	-	330,289	1,912
Campbell	9-12	2,731	47.9	1964	136	8	374,180	2,638
Harrison	9-12	2,165	73.0	1991	130	-	337,584	2,587
Hillgrove	9-12	2,395	95.0	2006	101	-	319,000	1,962
Kell	9-12	1,451	63.1	2002	104	-	321,068	2,013
Kennesaw Mountain	9-12	2,001	75.0	2001	102	2	319,000	1,987
Lassiter	9-12	2,145	49.3	1980	108	-	310,950	2,112
McEachern	9-12	2,289	74.9	1930	127	-	504,107	2,362
North Cobb	9-12	2,762	46.8	1957	143	-	406,817	2,787
Osborne	9-12	1,973	50.7	1961	106	-	328,000	2,062
Pebblebrook	9-12	2,438	52.5	1963	94	15	319,768	1,788
Pope	9-12	1,957	47.0	1987	98	-	336,955	1,912
South Cobb	9-12	1,796	54.4	1951	134	-	260,606	2,612
Sprayberry	9-12	1,643	41.3	1973	106	-	297,400	2,062
Walton	9-12	2,603	43.3	1975	138	-	373,256	2,312
Wheeler	9-12	2,063	48.4	1964	112	-	434,631	2,187
Oakwood Digital Academy	9-12	68	10.0	1944	43	-	93,858	462
Performance Learning Ctr (c)	9-12	122						
Hawthorne (Haven)	6-12	-	6.2	1958	18	-	32,500	312
Skyview (Haven)	K-12	86	10.1	1957	30	1	50,270	462
Kennesaw Charter (d)	K-6	558						
Devereux Georgia (d)	1-12	89						
<b>TOTALS</b>		<b>111,482</b>	<b>2,944.6</b>		<b>7,177</b>	<b>110</b>	<b>16,877,588</b>	<b>120,067</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

**Brad Wheeler, Chairperson**  
**David Chastain, Vice Chairperson**  
**Randy Scamihorn**  
**Susan Thayer**  
**David Morgan**  
**David Banks**  
**Scott Sweeney**  
**Chris Ragsdale, Superintendent**

COBB COUNTY SCHOOL DISTRICT  
MARIETTA, GEORGIA  
[WWW.COBBK12.ORG](http://WWW.COBBK12.ORG)