



# OFFICIAL BUDGET

FISCAL YEAR  
2019-2020

COBB COUNTY SCHOOL DISTRICT  
MARIETTA, GEORGIA 30060

[www.cobbk12.org](http://www.cobbk12.org)

**ONE TEAM  
ONE GOAL  
STUDENT SUCCESS**

**COBB COUNTY SCHOOL DISTRICT FY2020 BUDGET  
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# EXECUTIVE SUMMARY

May 16, 2019

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 FY2020.

The annual budget development process is one of the largest, most complex projects that the District undertakes each year. The FY2020 General Fund Budget is structurally balanced as recurring revenue of \$1,160,929,101 plus utilization of \$18,699,944 in fund balance reserve is equal to recurring expenditures. The recurring expenditure budget is \$1,179,629,045. The budget is based on a predicted enrollment of 110,469 (including Kennesaw Charter School and Devereux) students and major highlights include:

- General Fund Millage Rate 18.90 Mills – No Millage Increase (LT Debt Free since 2007)
- Aaa and MIG1 – Highest Moody’s Investors Service Operational & Financial Credit Rating
- Local Revenue Property Value Digest Growth Estimate – 5.5%
- 90 Position Pool
- School Nurse Steps
- 7.5 Custodian Positions (Based on square footage)
- Campus Officer competitive salary adjustment
- Budgeted Fund Balance Usage – (\$18,699,944)
- Adjust Bus Driver pay so that base pay is spread more equally throughout the year
- Step Increase for All Eligible Employees
- Salary Increase for All Non-Temporary Employees – (Salary Increase Range 8.00% - 12.6% depending upon step eligibility)

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. Our students consistently outperform their peers on standardized tests at both the state and national level. Our budget focuses on optimizing student academic achievement with available resources and reflects the priorities of our District and the community.

The Cobb County School District has two types of employees: those who teach and those who serve those who teach. Our dedicated staff members have proven their commitment to the success of our students and schools, and now, in a way that we have never been able to before, I’m recommending a budget which prioritizes our staff in a historic way. To all the teachers who make Cobb home, this proposed budget is another reason why Cobb is the best place to teach, lead, and learn. We work together as **One Team** with **One Goal** to achieve **Student Success**.

---

**BOARD OF EDUCATION**

David Chastain, *Chair* • Brad Wheeler, *Vice Chair*  
Randy Scamihorn • Jaha Howard • David Morgan • David Banks • Charisse Davis

**SUPERINTENDENT**

Chris Ragsdale





We look forward to your discussion and support of the FY2020 Budget.

Respectfully submitted,

A handwritten signature in blue ink, appearing to read "Chris Ragsdale", written in a cursive style.

Chris Ragsdale  
Superintendent

A handwritten signature in blue ink, appearing to read "Bradley Reuben Johnson", written in a cursive style.

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 Ending  
June 30, 2019

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 2018–2019.

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

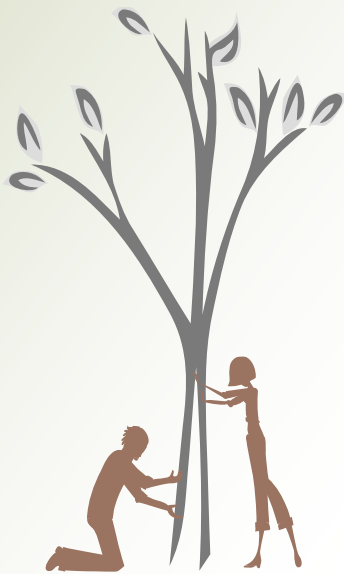


A handwritten signature in black ink, reading 'T E Wohlleber'.

Thomas E. Wohlleber, CSR  
President

A handwritten signature in black ink, reading 'David J. Lewis'.

David J. Lewis  
Executive Director



# Executive Summary Message



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



**RANDY  
SCAMIHORN**

**POST 1**



**JAHA HOWARD**

**POST 2**



**DAVID MORGAN**

**POST 3**



**DAVID  
CHASTAIN**

**POST 4**

**Board Chair**



**DAVID BANKS**

**POST 5**



**CHARISSE DAVIS**

**POST 6**



**BRAD WHEELER**

**POST 7**

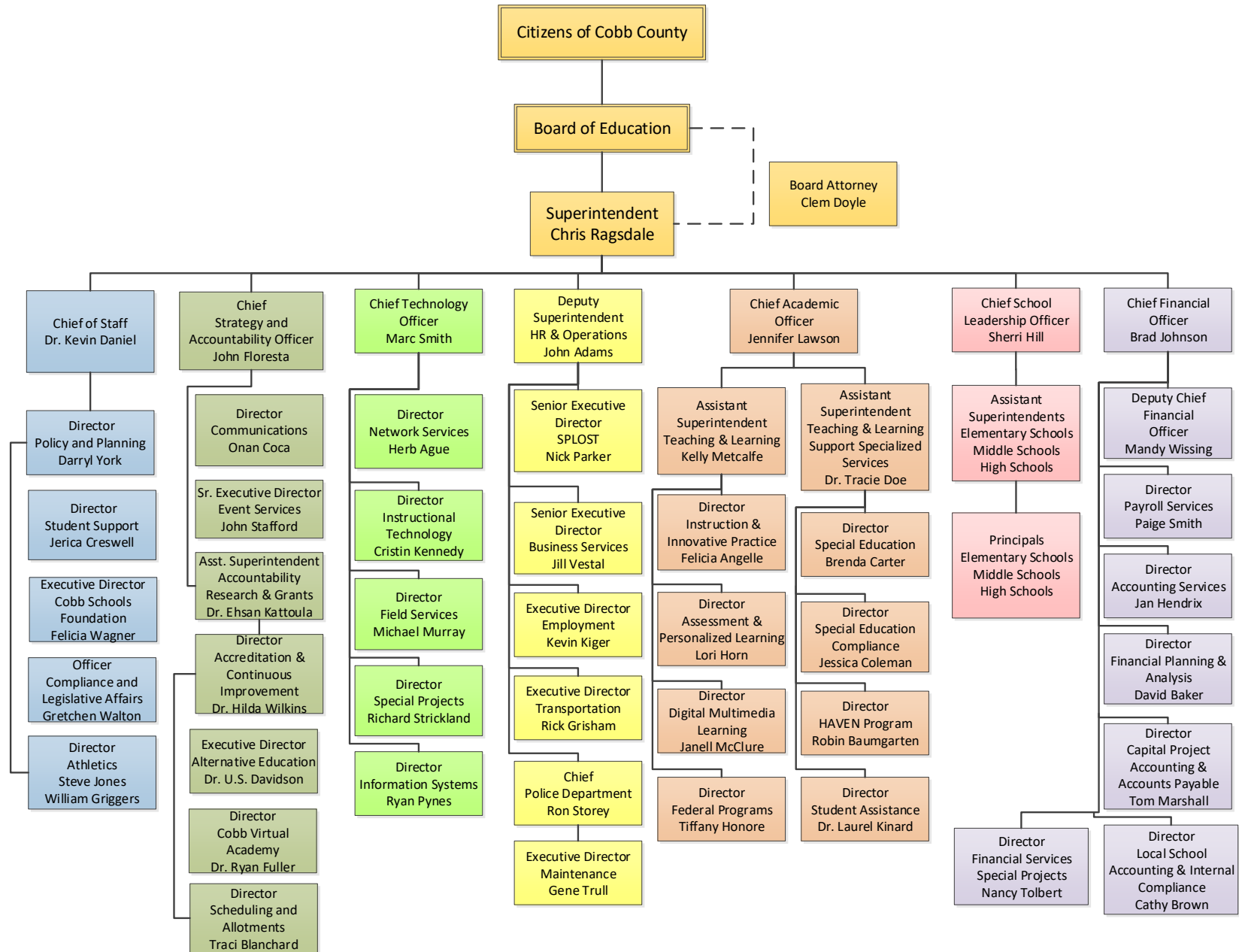
**Board Vice-Chair**



**CHRIS RAGSDALE**

**SUPERINTENDENT**

**COBB COUNTY SCHOOL DISTRICT  
SCHOOL DISTRICT ORGANIZATION CHART  
AS OF JULY 1, 2019**



**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.

**COBB COUNTY SCHOOL DISTRICT  
FY2020 BOARD OF EDUCATION ADOPTED BUDGET**

	<u>GENERAL FUND</u>	<u>SPECIAL REVENUE</u>	<u>DEBT SERVICE</u>	<u>CAPITAL PROJECTS</u>	<u>INTERNAL SERVICES</u>	<u>TOTAL ALL FUNDS</u>
<b>Revenues:</b>						
Local Revenue	\$563,661,406	\$34,221,429	\$0	\$202,964	\$7,128,164	\$605,213,963
State Revenue	\$589,811,266	\$6,826,656	\$0	\$0	\$0	\$596,637,922
Federal Revenue	\$7,333,548	\$84,335,749	\$0	\$0	\$0	\$91,669,297
Transfer Revenue	\$122,881	\$1,397,383	\$0	\$700,000	\$1,266,133	\$3,486,397
<b>Total Revenue</b>	<b>\$1,160,929,101</b>	<b>\$126,781,217</b>	<b>\$0</b>	<b>\$902,964</b>	<b>\$8,394,297</b>	<b>\$1,297,007,579</b>
Utilize Fund Balance	\$18,699,944	\$3,298,707	\$0	\$48,924	\$0	\$22,047,575
<b>Total Resources</b>	<b>\$1,179,629,045</b>	<b>\$130,079,924</b>	<b>\$0</b>	<b>\$951,888</b>	<b>\$8,394,297</b>	<b>\$1,319,055,154</b>
<b>Appropriations:</b>						
Instruction	\$859,063,162	\$22,995,660	\$0	\$0	\$0	\$882,058,822
Pupil Support Services	\$27,366,458	\$9,452,250	\$0	\$0	\$0	\$36,818,708
Improvement of Instructional Services	\$14,221,416	\$7,952,244	\$0	\$0	\$0	\$22,173,660
Educational Media Services	\$18,933,292	\$7,748	\$0	\$0	\$0	\$18,941,040
Instructional Staff Training	\$0	\$11,767,529	\$0	\$0	\$0	\$11,767,529
Federal Grant Administration	\$0	\$970,663	\$0	\$0	\$0	\$970,663
General Administration	\$12,638,854	\$2,088,293	\$0	\$0	\$0	\$14,727,147
School Administration	\$84,966,204	\$184,394	\$0	\$0	\$0	\$85,150,598
Support Services - Business	\$6,937,786	\$29,759	\$0	\$0	\$8,370,297	\$15,337,842
Maintenance and Operation of Plant Service	\$74,677,885	\$1,740,940	\$0	\$0	\$0	\$76,418,825
Student Transportation	\$55,080,828	\$2,069,418	\$0	\$0	\$0	\$57,150,246
Central Support Services	\$21,936,532	\$382,845	\$0	\$0	\$0	\$22,319,377
Other Support Services	\$391,323	\$13,717	\$0	\$0	\$0	\$405,040
School Nutrition	\$0	\$59,563,394	\$0	\$0	\$0	\$59,563,394
Enterprise Operations	\$0	\$0	\$0	\$0	\$24,000	\$24,000
Community Services	\$98,789	\$10,861,070	\$0	\$0	\$0	\$10,959,859
Capital Outlay	\$0	\$0	\$0	\$951,888	\$0	\$951,888
Other Outlays	\$3,316,516	\$0	\$0	\$0	\$0	\$3,316,516
Debt Service	\$0	\$0	\$0	\$0	\$0	\$0
<b>Total Appropriations</b>	<b>\$1,179,629,045</b>	<b>\$130,079,924</b>	<b>\$0</b>	<b>\$951,888</b>	<b>\$8,394,297</b>	<b>\$1,319,055,154</b>

Public forums on the Tentative Budget were held on April 24, 2019 at 6:30 PM and May 16, 2019 at 6:30 PM. The FY2020 Budget was adopted by the CCSD Board on May 16, 2019 at 7:00 PM. All meetings were 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/2020Budget/>

David Chastain, Board Chair

Chris Ragsdale, Superintendent



**EXECUTIVE SUMMARY  
HIGHLIGHTS OF FY2020 BUDGET**

<b>Cobb Board of Education Approved Fiscal Year 2020 Budget</b>
---

On May 16, 2019 the Cobb County Board of Education approved a \$1.3 billion budget. This amount includes both General Funds and other funds for Fiscal Year 2020. The budget includes a 180-day school year. Our fiscal year begins July 1 and runs through June 30.

FY2020 General Fund Budget includes \$1,160,929,101 in revenue plus the utilization of \$18,699,944 in fund balance reserve. Our recurring expenditures are \$1,179,629,045.

The budget is based on a predicted enrollment of approximately 111,800 students (including Charter Schools and Devereux). It reflects the State of Georgia’s raise for all teachers provided by Governor Brian Kemp and the Georgia Legislature, plus years of responsible financial management, judicious planning, and some of the lowest central administrative costs in the State. In our FY2020 General Fund Budget, a historic **8-12.6%** raise (depending upon step eligibility) was approved by the board for every teacher, custodian, bus driver, cafeteria worker, and all other non-temporary staff members in the District.

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>FY2020</b>	<b>FY2019</b>	<b>Budget Increase (Decrease)</b>	(In Millions) <b>Percent of Change</b>
General Fund	\$1,179.6	\$1,077.6	\$101.7	9.4%
Special Revenue	\$130.1	\$125.2	\$4.9	(3.9%)
Debt Service	\$0	\$0	\$0	0%
Capital Projects	\$0.9	\$3.3	(\$2.4)	(72.7%)
Internal Services	\$8.4	\$8.4	\$0	0%
<b>Total Budget</b>	<b>\$1,319.0</b>	<b>\$1,214.5</b>	<b>\$104.2</b>	<b>8.5%</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 **50.81%** 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 **48.56%** 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 FY2020 BUDGET (Continued)

Cobb County Schools have used a centralized resource allocation method that is formula driven based on student FTE and enrollment. This allows us to efficiently and effectively staff our schools. The **District's instructional priorities** are researched and re-evaluated during the budget development process to ensure financial appropriations are allocated to ensure the greatest potential for student achievement.

### Budget highlights with Historic Salary Raise

Cobb County School District Board of Education approved the Fiscal Year 2020 budget, which prioritizes students and staff. Following the recommendation of Superintendent Chris Ragsdale, the Board approved a budget that includes a **historic 8 to 12.6 % proposed raise** for every non-temporary staff member in the Cobb County School District.

Thanks to the Board's approval, every teacher, every custodian, every bus driver, every food service worker—every non-temporary staff member—will see a raise unlike any in Cobb in at least 25 years. Although they are temporary employees, substitutes will also see the raise.

“This budget shows the priority of the District which is our staff and our students. Thanks to Governor Kemp's raise, and because of our low central administrative costs, we have been able to provide this well-deserved raise to our team of educators,” said Superintendent Ragsdale.

The raise approved in the FY2020 budget also includes a full salary schedule step for eligible employees. With the passing of the budget, school nurses will now also receive a 2% salary step every two years, which will help Cobb maintain an **award-winning nursing team**.

“Our Board's collective commitment to every Cobb student and every Cobb staff member is easily seen in this budget. An investment in our staff is an investment in the future success of our students and I'm confident this budget will allow Cobb to continue to be what it has been: the best place for families to live in the metropolitan Atlanta area,” said Cobb Board Chair David Chastain.

#### *The FY2020 General Fund Budget Highlights:*

- *General Fund Millage Rate 18.90 Mills – No Millage Increase*
- *Aaa and MIG1 – Highest Moody's Investors Service Operational & Financial Credit Rating*
- *Local Revenue Property Value Digest Growth Estimate – 5.5%*
- *90 Position Pool*
- *School Nurse Steps*
- *7.5 Custodian Positions (Based on square footage)*
- *Campus Officer competitive salary adjustment*
- *Budgeted Fund Balance Usage – (\$18,699,944)*
- *Adjust Bus Driver pay so that base pay is spread more equally throughout the year*
- *Step Increase for All Eligible Employees*
- *Salary Increase for All Non-Temporary Employees*

## EXECUTIVE SUMMARY HIGHLIGHTS OF FY2020 BUDGET (Continued)

Previous three years of General Fund Budget Highlights:

### FY2019

- A 2.6% Raise for all eligible employees
- A 1.1% Bonus for all eligible non-238 Day employees
- A Decrease to a 238 Day Work Year (With No Decrease in Salary) for 240 Day Employees
- Full Step for all eligible employees
- A 6% increase in Property Digest Growth in projection

### FY2018

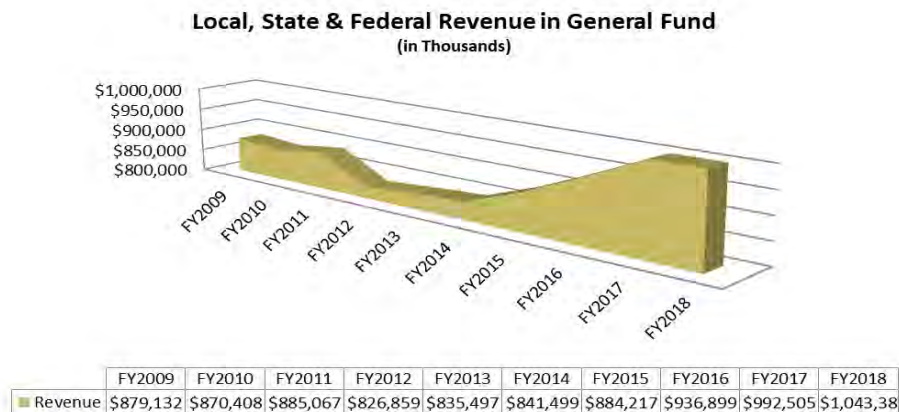
- A 1.1% Salary Bonus for all eligible employees
- Full Salary Step for all eligible employees
- A 6% increase in Property Digest Growth in projection

### FY2017

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

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

- **Austerity cuts** with a cumulative total of \$586 million in State education funding from 2003 until 2018. These cuts forced the District to locally absorb costs once funded by the State. Beginning with FY2019, the State legislature has 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 \$161 million in 2020. 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 **Teacher Retirement System (TRS)** contributions from 20.90% in 2019 to 21.14% in 2020.



**EXECUTIVE SUMMARY  
HIGHLIGHTS OF FY2020 BUDGET (Continued)**

Cobb's economy is experiencing a consistent pattern of growth in property value. The Tax Assessor has predicted that the local property tax digest will increase by **5.50%** in FY2020. Increasing property value is a vital factor in helping to balance CCSD's budget. The State's economy is also strengthening, and Governor Brian Kemp's State Budget includes an increase in QBE funding to allow for a \$3,000 raise for certified teacher and certified employees as well as for bus drivers and school food service workers.

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.





## 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 FY2020, the State contributes approximately **50.81%** 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)**

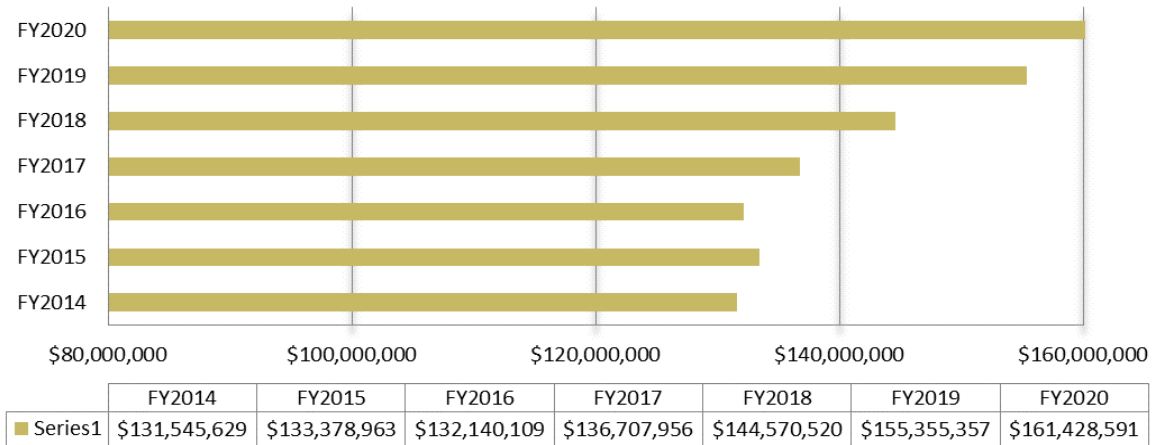
**State of Georgia Local Five Mill Share**

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 mills 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 \$161.4 million in the FY2020 budget.

**CCSD QBE Mandated Local Fair Share**  
(in Thousands)



**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 include: Property Taxes, Real Estate Transfer, Title Ad Valorem Tax, Intangible Recording Tax, Alcoholic Beverage Tax, Delinquent Property Tax, etc.

**How Is Property Tax Calculated for the School Portion?**

The following is an example of how FY2020 County School Taxes are calculated for a \$300,000 home:

<u>Calculation</u>	<u>Item</u>
\$300,000	House assessed at Fair Market Value
X .40	40% Assessment Rate
\$120,000	Assessed Value for Tax Purposes
(\$10,000)	Homestead Exemption
\$110,000	Tax Base for Property Tax
X .0189	<u>Millage Rate 18.90</u>
\$ 2,079	General Fund 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 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 2020.

**Local Revenue - Cobb County Property Tax Digest Trend Analysis**

Calendar Year	Net M&O Digest	% Change in Net M&O Digest
2010	\$22,530,784,039	-9.41%
2011	\$21,255,419,607	-5.66%
2012	\$20,741,250,527	-2.42%
2013	\$20,476,161,097	-1.28%
2014	\$21,354,845,760	4.29%
2015	\$22,041,698,137	3.22%
2016	\$23,363,789,838	6.00%
2017	\$24,876,784,952	6.48%
2018	\$26,918,246,384	8.21%
2019	\$28,382,745,859	5.44%

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

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

Georgia tax breaks for seniors varies by county. Some counties go strictly by age, others have income and age restrictions, and then others have no senior exemption for school tax. 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 was significant.

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.

The history of revenue loss for Cobb County on Age 62 & Over is presented below. The FY2019 tax exempt amount is calculated at \$122 million.

<u>Fiscal Year</u>	<u>Age 62 &amp; Older Exemption Revenue Loss</u>
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
FY2019	\$ 122,730,091

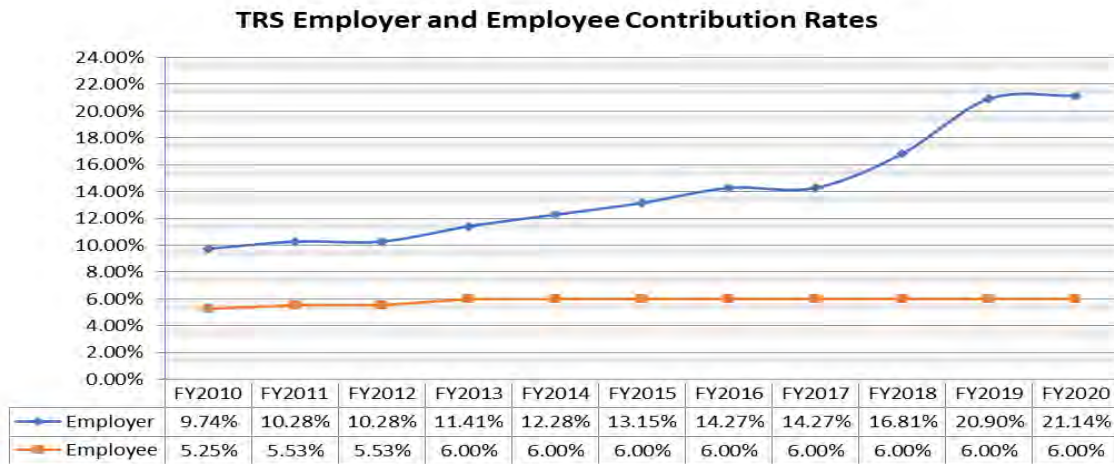
<b>Employee Benefit Cost Increase</b>
---------------------------------------

**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 **0.24%** TRS rate increase from 20.90% of FY2019 to 21.14% of FY2020 is an additional **\$1.5** million in expenditure to the District Budget.

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



**How Does COBB Compare?**

**Metro Atlanta School Tax Comparison**

Based on FY2019 (2018 Digest) millage rates adopted by Metro Atlanta school districts and a median home value of \$300,000.

School Locality	Standard Homestead Exemption	Tentative General Fund Millage Rate	Tentative Bond Millage Rate	Taxes on a \$300,000 Home
Atlanta (APS)	\$50,000	21.740	0.000	\$1,522
Cobb	\$10,000	18.900	0.000	\$2,079
DeKalb	\$10,000	23.180	0.000	\$2,550
Fulton	\$30,000	17.796	0.000	\$1,602
Gwinnett	\$4,000	19.800	1.950	\$2,523

**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). Full-Time Equivalent (FTE) refers to data collected for Quality Basic Education funding and is based on student enrollment and the education services provided by local school systems to students. As noted in the table below, Cobb’s general administrative costs, \$163 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 \$6,383 (or 71.29%) 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 our 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	\$ 9,351	<b>\$ 6,383</b>	\$ 6,714	\$ 7,041	\$ 5,469
	63.55%	<b>71.29%</b>	64.87%	66.40%	63.98%
	<i>Percentage of Expenditures for Instructional Funding</i>				
Media	\$ 140	<b>\$ 139</b>	\$ 139	\$ 160	\$ 117
Instruction Support	\$ 1,146	<b>\$ 290</b>	\$ 375	\$ 761	\$ 520
Pupil Services	\$ 838	<b>\$ 257</b>	\$ 628	\$ 394	\$ 274
General Admin	\$ 323	<b>\$ 163</b>	\$ 198	\$ 249	\$ 206
	2.20%	<b>1.82%</b>	1.91%	2.34%	2.40%
	<i>Percentage of Expenditures for General Administration Funding</i>				
School Admin	\$ 743	<b>\$ 662</b>	\$ 650	\$ 608	\$ 723
Transportation	\$ 582	<b>\$ 450</b>	\$ 599	\$ 536	\$ 613
Maint & Operations	\$ 1,543	<b>\$ 605</b>	\$ 1,043	\$ 854	\$ 622
Debt Services	\$ 40	<b>\$ -</b>	\$ 0	\$ -	\$ -
School Food Service	\$ 7	<b>\$ 4</b>	\$ 3	\$ -	\$ 3
Renovation & Cap Project	\$ 1	<b>\$ -</b>	\$ 0	\$ 0	\$ -
<b>Total *</b>	<b>\$ 14,714</b>	<b>\$ 8,953</b>	\$10,349	\$ 10,603	\$ 8,547
<b>SAT Scores **</b>	997	<b>1107</b>	998	1091	1102
<b>School Taxes ***</b>	<b>\$ 1,522</b>	<b>\$ 2,079</b>	\$ 2,550	\$ 1,602	\$ 2,523

\*Based on 2017-2018 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 FY2019 (2018 Digest) Millage Rate and Homestead Exemptions calculated on a \$300,000 value home



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

The operating budget was developed in conformance with the budget guidelines developed by the Budget Administrator Committee. These guidelines are divided into different sections that include both assumptions and constraints as noted below.

**I. ASSUMPTIONS/INITIATIVES**

- A. Enrollment – In November of each year, enrollment projections for the forthcoming school year are made in collaboration with the District’s Accountability & Research Department and the Financial Planning and Analysis Department. 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 Enrollment Study 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 years of active enrollment data and a projection for future years:

Five Year History	FY2015	FY2016	FY2017	FY2018	FY2019
Enrollment	111,060	111,848	112,412	111,482	111,386
Growth Rate	1.4%	0.7%	0.5%	(0.8%)	0.0%

Projection	FY2020	FY2021	FY2022	FY2023
Enrollment	111,386	111,720	112,055	112,391
Growth Rate	0.0%	0.3%	0.3%	0.3%

- B. Personnel – School-level staffing of teachers, paraprofessionals, counselors, media specialists, assistant principals and clerks 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 – With the current stable economic conditions, the inflation factor will not be used in budget development this year. In general, operating budgets are continued unless there are new approved School District projects or initiatives. Individual account budget estimates (utility rates, etc.) are developed by contacting outside entities, or collecting information from reliable sources to ensure that the District’s proposed budget is 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 an employee who does not request insurance. In this case, 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’s fund balance should be minimal.
  
- E. Formula Driven Budget/ Academic Program Priority Driven Budget - A formula driven budget is prepared by the Finance Services Division using the enrollment projections and personnel allotments furnished by the Accountability Division and 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 – FY2020 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, a **2.6%** raise in FY2019, and a salary increase range of **8.0%-12.6%** (depending on step eligibility) for all non-temporary employees in FY2020.
  
- 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 to be constructed new facilities 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 savings.
  
- K. Student Transportation – Transportation is provided to students and is partially funded using State categorical grant funding. The majority of transportation is funded through local property taxes. Each year, the number of bus drivers and buses is analyzed based upon the projected number of students that the District will have to serve.

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

L. Financial Impact of Non-Routine Capital Expenditures

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

M. Fringe Benefit Estimates for FY2020

FRINGE BENEFIT	FY2020 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)	21.14% 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 State fully funded the Quality Basic Education formula in FY2020. The local fair share deducted from State revenue further reduces the State funds available to the District. The FY2020 Local Five Mill share is budgeted at **\$161.4** million dollars.

B. **Local Tax Revenue** – For FY2020, the Cobb County School District is estimating a property tax digest with **5.50** percent growth. The Board approved the millage rate **18.9** mills. It is the same rate imposed in FY2019.

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.

# 2019 LEGISLATIVE PRIORITIES



# 1

## LOCAL CONTROL

*EMPOWER THE PEOPLE BEST EQUIPPED TO SERVE THEIR COMMUNITIES*

MAXIMIZE ASSESSMENT FLEXIBILITY

MAINTAIN LOCAL CONTROL OF SCHOOL CALENDAR PROCESS

RETAIN K-12 CONTROL OF CTAE/DUAL ENROLLMENT

# 2

## FINANCIAL SUSTAINABILITY

*ENSURE OUR FINANCIAL SUSTAINABILITY TO PROMOTE FINANCIAL STABILITY FOR THE ENTIRE COMMUNITY*

MAKE LOCAL FAIR SHARE FAIR

EXPAND ALTERNATIVE RESOURCES

# 3

## ACCURACY IN ACCOUNTABILITY

*SAFEGUARD AGAINST ACCOUNTABILITY MEASURES BEING A GUESSING GAME*

PRODUCE GRADUATION RATES THAT  
MORE ACCURATELY REFLECT SCHOOLS'  
ACADEMIC PROGRESS





# COBB COUNTY SCHOOL DISTRICT



**111,983**  
STUDENTS



**113**  
SCHOOLS

**22 NATIONAL** BLUE RIBBON SCHOOLS

**56 GEORGIA** SCHOOLS OF EXCELLENCE

## DIVERSE STUDENT DEMOGRAPHICS

<b>37.15%</b> CAUCASIAN	<b>30.71%</b> BLACK	<b>22.27%</b> HISPANIC	<b>5.77%</b> ASIAN	<b>4.1%</b> OTHER
----------------------------	------------------------	---------------------------	-----------------------	----------------------

	CCSD	NATIONAL	GA
ACT SCORES	<b>22.8</b>	20.8	21.4
SAT SCORES	<b>1,107</b>	1,068	1,064
GRAD. RATE	<b>85.2%</b>	84%	81.6%



**2<sup>ND</sup> LARGEST**  
SCHOOL DISTRICT IN GA

**\$115 MILLION** IN SCHOLARSHIP MONEY  
AWARDED TO THE CLASS OF 2018



**23<sup>RD</sup> LARGEST**  
SCHOOL DISTRICT IN  
AMERICA OUT OF MORE  
THAN 14,000 DISTRICTS

**AAA** CREDIT  
RATING

## DEBT FREE

THE COBB COUNTY SCHOOL DISTRICT CONTINUES  
TO BE ONE OF THE LARGEST DEBT FREE PUBLIC  
SCHOOL SYSTEMS IN THE COUNTRY.



## STUDENT SAFETY

& SECURITY IS PARAMOUNT



OVER  
**1,000 BUSES**  
RUN DAILY

**ALERTPOINT**, THE DISTRICT'S NEW CRISIS  
MANAGEMENT SYSTEM, GIVES EACH EMPLOYEE  
THE ABILITY TO ACTIVATE AN EMERGENCY ALERT  
ANYWHERE ON A SCHOOL CAMPUS.

THE COBB COUNTY SCHOOL DISTRICT EMPLOYS  
**66** POLICE OFFICERS DEDICATED  
TO THE SAFETY OF EACH STUDENT,  
STAFF, AND SCHOOL.



## WORKFORCE DEVELOPMENT

**1,644**  
STUDENTS EARNED INDUSTRY-  
SPECIFIC CERTIFICATION

STUDENTS COMPLETED A CTE  
CAREER PATHWAY IN 2018

**2,385**



## HEALTH

OUR AVERAGE HEALTH  
INSPECTION SCORE WAS

**99%**

**123**

SCHOOL NURSES WORK FOR THE  
COBB COUNTY SCHOOL DISTRICT



## EMPLOYMENT

**LARGEST**  
EMPLOYER IN COBB COUNTY

**17,907** EMPLOYEES

**OVER 70%**  
OF STAFF LIVE IN COBB COUNTY

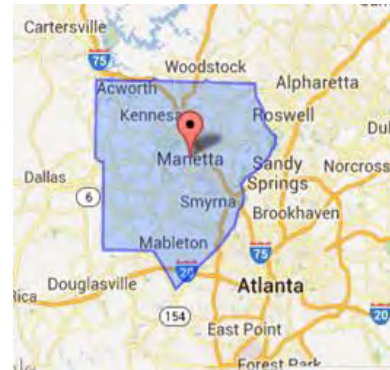
2018-2019 SCHOOL YEAR

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

## 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 740,000 residents with 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.



### Demographics

Information source: Cobb County Government - Economic Development Department, July 2019

#### Population

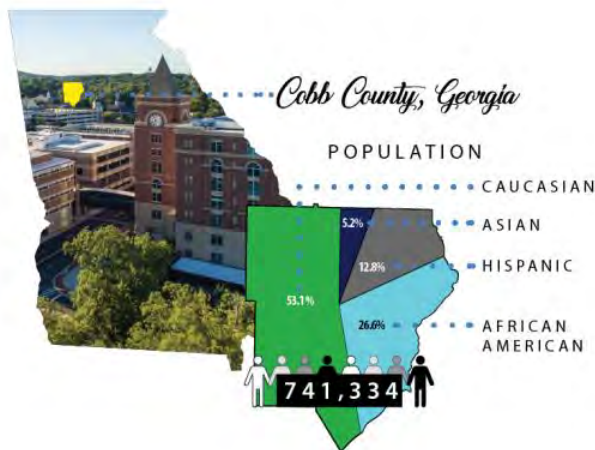
741,334 (2018 estimate)

#### Race

White 53.1%  
African American 26.6%  
Hispanic 12.8%  
Asian 5.2%  
Other 2.2%

#### Age Ranges

- < 19 years: 27.6%
- 20 – 64 years: 62.3%
- > 65 years: 10.1%





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

**Education**

Population 25 years and over:

- High School Graduates: 19.5% or 92,335
- Associate's Degree: 7.1% or 33,500
- Bachelor's Degree: 29.2% or 138,291
- Graduate or Professional degree: 14.9 % or 70,751

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. It has also ranked among the Top 100 wealthiest counties in the nation in October 2017.

**Economics and Business Industries**

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.



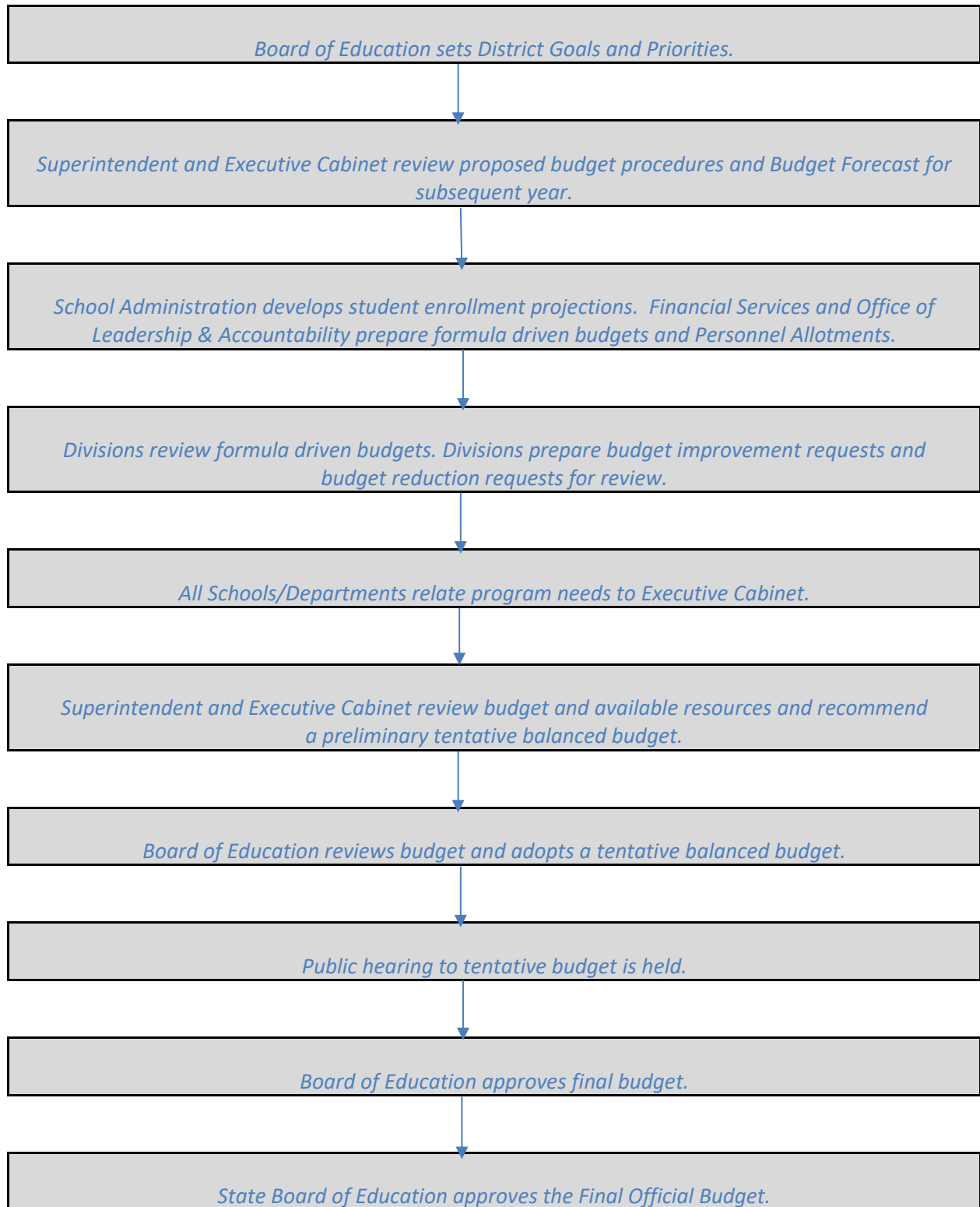
Many top industries are currently providing employment and developing business in Cobb County. The County distinguished itself with a variety of assets to support continued development of these industries. Its proximity to the *Hartsfield-Jackson International Airport* with air freight capacity, strong interstate networks, high-volume ports, and lower cost of land compared to surrounding areas are all attractive factors. Therefore, Cobb County is home to numerous Fortune 500 companies' headquarters.

**Major Business Sectors**

- Aerospace and Advanced Equipment Manufacturing
- Bioscience
- Healthcare Services
- Information Technology & Software Development
- Professional and Business Services
- Travel and Tourism
- Wholesale Trade

As for cost of living, although Cobb County is located in the Metro Atlanta Area, Cobb ranks in the top 20 most affordable metro areas in the United States. Cobb County had one of the metropolitan area's highest median household incomes at \$72,004 (in 2017 dollars) per US Census.

**EXECUTIVE SUMMARY  
FY2020 BUDGET DEVELOPMENT PROCESS**



## **EXECUTIVE SUMMARY**

### **FY2020 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. Budget sessions with the Board and official public budget meetings are conducted. After the Board's legal adoption, the new fiscal year budget is submitted to Georgia DOE by September 30 for a formal approval.

#### **General Budget Development Methodology**

The budget will be developed utilizing a **structural balanced budget** philosophy where actual 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. (Board Policy DB section B.1.c)

#### **Conservative Budget Practices**

Conservative budget development practices will continue to allow for extra budget flexibility in future budgets. Practices include the utilization of average teacher salaries even when beginning teachers are hired; revenue estimates based on the most recent data; conservative projections of revenue and expenditures; strict budget development policies; etc.

#### **Budget Reduction**

The Cobb School Board has clearly demonstrated the courage to make expenditure reductions when necessary to balance the General Fund during previous fiscal years. Successful historical performance of position cuts and expenditure cuts assisted in the budget balancing process while minimally impacting the instruction of students yet maintaining student performance.

#### **Student Achievement Driven Funding Analysis**

Continually analyze existing instruction and support functions to see if adequate results have been achieved. The budget development process has frequently redeployed funding from less successful programs to new, innovative programs which assist in student achievement.

## **EXECUTIVE SUMMARY FY2020 BUDGET PROCESS ADMINISTRATION**

### **FY2020 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 2019-2020 budget were as follows:

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

Board of Education

Chris Ragsdale, Superintendent

John Adams, Deputy Superintendent of Human Resources & Operation

Dr. Kevin Daniel, Chief of Staff

Sherri Hill, Chief of School Leadership Officer

Jennifer Lawson, Chief Academic Officer

John Floresta, Chief Strategy and Accountability Officer

Bradley Reuben Johnson, Chief Financial Officer

Marc Smith, Chief Technology Officer, 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:**

David Baker, Director, Financial Planning & Analysis

Becky Beck, Assistant Director, Financial Planning & Analysis

Amy Chang, Financial Analyst

Kerry O'Malley, Budget Analyst

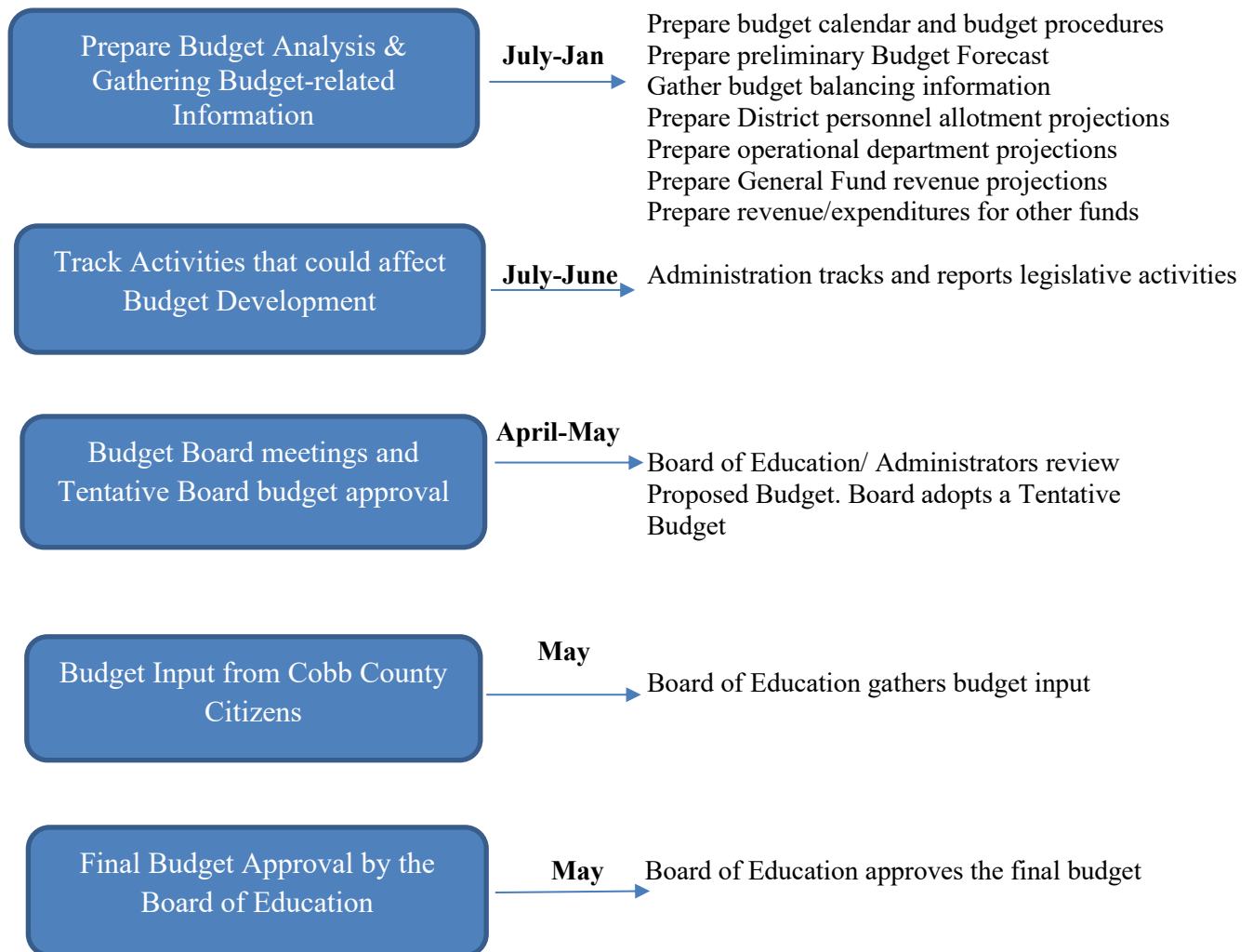
Pamela Houston, Budget Coordinator

Gina Wheeler, Budget Coordinator

Lori Smith, Budget Coordinator

## EXECUTIVE SUMMARY BUDGET DEVELOPMENT TIMEFRAME

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



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

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



## FY2020 BUDGET DEVELOPMENT CALENDAR



March 21, 2019

Yellow Shading  
indicates request  
for Board  
participation

<u>Date</u>	<u>Responsibility</u>	<u>Event</u>												
Nov. 2018 - Feb. 2019	Deputy Superintendent of Leadership	Prepare FY2020 Personnel Allotments for each school; determine student-teacher ratio requirements/needs												
Dec. 2018 - Feb. 2019	Director of Financial Planning and Analysis	Prepare FY2020 Budget Development Procedures/Reports (Personnel Formula Allotments, Salary & Operating Accounts, Other Funds)												
March 5-22, 2019	Director of Financial Planning and Analysis	Meetings held with Central Office Budget Administrators to review FY2020 Budgets												
March 2019	Superintendent Executive Cabinet	Administrative Budget Sessions												
March 21, 2019	Board Of Education Superintendent CFO	<u>Board Meeting</u> <table border="1" style="width: 100%; border-collapse: collapse;"> <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 style="text-align: center;">March 21</td> <td style="text-align: center;">Board Room - Budget Update - (FY2020 Budget Dev Process)</td> <td style="text-align: center;">2:30 PM</td> </tr> </tbody> </table>	<u>Date</u>	<u>Place</u>	<u>Time</u>	March 21	Board Room - Budget Update - (FY2020 Budget Dev Process)	2:30 PM						
<u>Date</u>	<u>Place</u>	<u>Time</u>												
March 21	Board Room - Budget Update - (FY2020 Budget Dev Process)	2:30 PM												
March 22, 2019	Central Office	Deadline for Central Office Departments to return completed Budget Reports to the Department of Financial Planning and Analysis												
March 2019	Director of Financial Planning and Analysis	<b>FY2020 Budget Digest Presentation</b> Tax Digest Update - Cobb County Tax Assessor - Cobb Annual Meeting with Cobb Tax Assessor to update Cobb												
April 15, 2019	Director of Financial Planning and Analysis	Advertise FY2020 Budget Public Forums for April 24 and May 16 at 6:30 PM in the Marietta Daily Journal												
April 24, 2019	Board Of Education Superintendent CFO	<u>Board Meeting</u> <table border="1" style="width: 100%; border-collapse: collapse;"> <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 style="text-align: center;">April 24</td> <td style="text-align: center;">Board Room - Review FY2020 Tentative Budget and present agenda item for approval of FY2020 Tentative Budget</td> <td style="text-align: center;">1:00 PM</td> </tr> <tr> <td style="text-align: center;">April 24</td> <td style="text-align: center;">Board Room - Budget Public Forum for interested parties to present 6:30 PM input on the FY2020 Tentative Budget</td> <td style="text-align: center;">6:30 PM</td> </tr> <tr> <td style="text-align: center;"><b>April 24</b></td> <td style="text-align: center;"><b>Board Room - Adopt FY2020 Tentative Budget</b></td> <td style="text-align: center;"><b>7:00 PM</b></td> </tr> </tbody> </table>	<u>Date</u>	<u>Place</u>	<u>Time</u>	April 24	Board Room - Review FY2020 Tentative Budget and present agenda item for approval of FY2020 Tentative Budget	1:00 PM	April 24	Board Room - Budget Public Forum for interested parties to present 6:30 PM input on the FY2020 Tentative Budget	6:30 PM	<b>April 24</b>	<b>Board Room - Adopt FY2020 Tentative Budget</b>	<b>7:00 PM</b>
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<b>April 24</b>	<b>Board Room - Adopt FY2020 Tentative Budget</b>	<b>7:00 PM</b>												
April 25 - 30, 2019	Director of Financial Planning and Analysis	Prepare FY2020 Popular Budget Report and Internet Report for presentation to the citizens of Cobb County												
May 1, 2019	Director of Financial Planning and Analysis	Advertise FY2020 Tentative Budget in the Marietta Daily Journal Advertise FY2020 Popular Report on the web at <a href="http://www.cobbk12.org">www.cobbk12.org</a>												
May 16, 2019	Board Of Education Superintendent CFO	<u>Board Meeting</u> <table border="1" style="width: 100%; border-collapse: collapse;"> <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 style="text-align: center;">May 16</td> <td style="text-align: center;">Board Room - Present agenda item for final approval of the FY2020 Budget</td> <td style="text-align: center;">2:00 PM</td> </tr> <tr> <td style="text-align: center;">May 16</td> <td style="text-align: center;">Board Room - Budget Public Forum for interested parties to present 6:30 PM input on the FY2020 Tentative Budget</td> <td style="text-align: center;">6:30 PM</td> </tr> <tr> <td style="text-align: center;"><b>May 16</b></td> <td style="text-align: center;"><b>Board Room - Legal adoption of the FY2020 Budget</b></td> <td style="text-align: center;"><b>7:00 PM</b></td> </tr> </tbody> </table>	<u>Date</u>	<u>Place</u>	<u>Time</u>	May 16	Board Room - Present agenda item for final approval of the FY2020 Budget	2:00 PM	May 16	Board Room - Budget Public Forum for interested parties to present 6:30 PM input on the FY2020 Tentative Budget	6:30 PM	<b>May 16</b>	<b>Board Room - Legal adoption of the FY2020 Budget</b>	<b>7:00 PM</b>
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<b>May 16</b>	<b>Board Room - Legal adoption of the FY2020 Budget</b>	<b>7:00 PM</b>												
July 1, 2019	Director of Financial Planning and Analysis	Advertise three public hearings for Taxpayer Bill of Rights in the newspaper and on the website at <a href="http://www.cobbk12.org">www.cobbk12.org</a> . Advertise Current Tax Digest and Five Year History of Levy in the newspaper												
July 10, 2019	Director of Financial Planning and Analysis	Advertise public hearings for Taxpayer Bill of Rights in the newspaper												
July 10, 2019	Board Of Education Superintendent CFO	<u>Digest Hearing</u> <table border="1" style="width: 100%; border-collapse: collapse;"> <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 style="text-align: center;">July 10</td> <td style="text-align: center;">Board Room - Tax Digest Public Hearing</td> <td style="text-align: center;">11:00 AM - 11:30 AM</td> </tr> </tbody> </table>	<u>Date</u>	<u>Place</u>	<u>Time</u>	July 10	Board Room - Tax Digest Public Hearing	11:00 AM - 11:30 AM						
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July 18	Board Room - Board Meeting to Set FY2020 Millage Rate	7:00 PM												
<p><i>There will be 2 called meetings in July due to strict timing requirements (O.C.G.A. 48-5-32) regarding the Digest/Millage Rate Adoption. CCSD must comply with the State guideline and submit this information to Cobb County Government and Cobb County Tax Commissioners</i></p>														



**EXECUTIVE SUMMARY**  
**FY2020 PERSONNEL RESOURCE CHANGES – GENERAL FUND**



GENERAL FUND	FY2016 Revised Budget	FY2017 Revised Budget	FY2018 Revised Budget	FY2019 Revised Budget	FY2020 Approved Budget
<b>Instructional School Positions</b>					
Kindergarten Teachers	379.00	373.00	358.00	355.00	348.00
Kindergarten Early Intervention Program	106.00	121.50	106.50	132.50	129.00
Grades 1-3	1,069.00	1,076.00	1,044.00	1,027.00	1,016.00
Grades 1-3 Early Intervention Program	235.50	295.00	262.50	277.00	286.50
Grades 4-5	587.00	588.00	588.00	589.00	581.00
Grades 4-5 Early Intervention Program	130.50	174.00	178.00	185.00	186.00
Elementary Specialists	227.50	228.00	231.50	229.50	229.00
Grades 6-8	813.00	822.00	823.00	835.00	850.00
Grades 9-12/Alternative Program	1,050.50	1,065.00	1,081.50	1,083.50	1,070.50
Virtual Learning Teachers	11.00	11.00	11.00	11.00	11.00
Career & Technology	124.00	122.50	122.00	117.50	115.00
ROTC	28.00	28.00	28.00	28.00	28.00
IEL Intensive English Language Teacher	31.50	31.50	31.50	32.50	31.50
In School Suspension Teacher	41.00	41.00	0.00	0.00	0.00
Discretionary Staff - Certified	250.87	115.11	101.11	79.11	163.11
Magnet Coordinators & Teachers	18.00	18.00	18.00	18.00	18.00
English as a Second Language - ESOL	180.50	186.00	191.00	191.50	190.00
Gifted	445.50	493.00	517.00	541.00	547.00
Remedial Education Teachers	131.00	193.50	214.00	223.50	223.50
PBIS Positive Behavior Intervention	0.00	0.00	1.00	1.00	1.00
Special Ed - Teachers	1,237.00	1,197.00	1,254.00	1,255.00	1,255.00
Special Ed - Preschool Teachers	79.50	79.50	79.50	79.50	79.50
Special Ed - Parapros	452.00	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	41.00	41.00	41.00
Kindergarten Parapros	379.00	373.00	358.00	355.00	348.00
Other Instructional Parapros	230.60	234.10	232.60	230.60	228.10
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	0.00	3.00	3.00	1.50	1.50
<b>Total Instructional School Positions</b>	<b>8,516.47</b>	<b>8,599.71</b>	<b>8,606.71</b>	<b>8,650.21</b>	<b>8,724.71</b>
<b>Other School Support Positions</b>					
Principals	109.00	109.00	109.00	109.00	109.00
Assistant Principals	207.00	211.00	227.00	229.00	228.00
Cobb Horizon Parent Facilitator	0.00	0.00	0.00	1.00	0.00
Cobb Horizon Coordinator	0.00	0.00	0.00	1.00	0.00
Counselors	253.50	255.00	256.50	257.50	258.50
Local School Secretary	110.00	110.00	110.00	109.00	109.00
Local School Bookkeeper	109.50	110.00	110.50	111.50	111.00
Local School Clerical	268.00	272.50	272.00	274.00	270.50



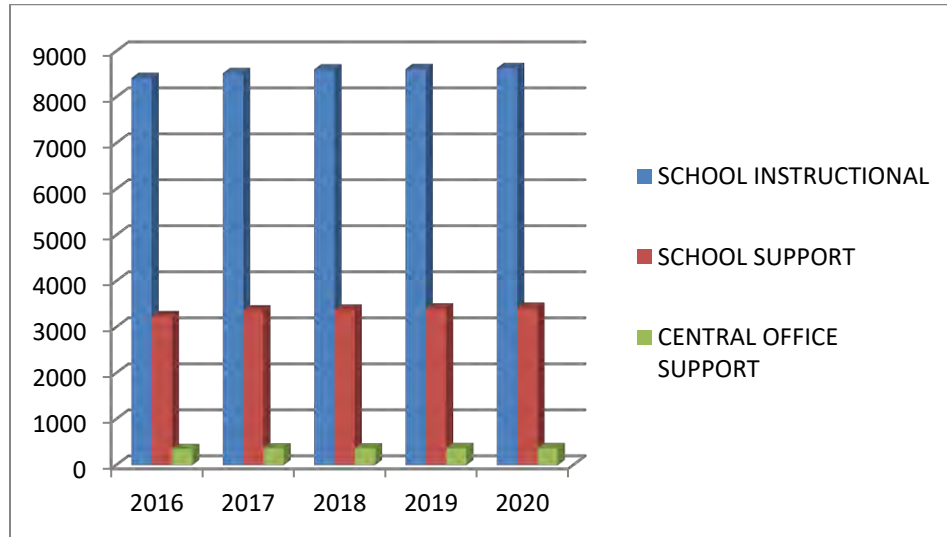
**EXECUTIVE SUMMARY**  
**FY2020 PERSONNEL RESOURCE CHANGES – GENERAL FUND (Continued)**



GENERAL FUND	FY2016 Revised Budget	FY2017 Revised Budget	FY2018 Revised Budget	FY2019 Revised Budget	FY2020 Approved Budget
Interpreters – ESOL/ Foreign Language	12.00	12.00	12.00	12.00	12.00
Interpreters – Special Ed	5.00	7.00	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	12.38	12.38
SpEd School Based Leadership AP	85.00	85.00	85.00	85.00	85.00
CBST Trainers	0.00	0.00	0.00	0.00	0.00
School Nurses & Consulting Nurses	101.92	103.68	103.68	102.80	102.80
Hospital / Homebound	3.00	2.00	2.00	2.00	2.00
Special Ed Preschool Specialist	1.00	1.00	1.00	1.00	1.00
Tech Specialists – Tech Dept	71.00	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	33.00	33.00
Campus Officers	44.00	44.00	45.00	47.00	47.00
Custodians	576.85	576.85	583.35	591.35	598.85
Bus Monitors	60.00	60.00	60.00	60.00	60.00
Bus Drivers (Regular & Sp Ed)	854.00	854.00	854.00	849.00	849.00
Maintenance	138.00	138.00	138.00	139.00	139.00
Mechanics – Fleet Maintenance	44.00	49.00	49.00	49.00	49.00
<b>Total Other School Support Positions</b>	<b>3,358.52</b>	<b>3,376.78</b>	<b>3,401.78</b>	<b>3,415.78</b>	<b>3,417.28</b>
<b>Central Office Support Positions</b>					
Division 1 – General Administration	25.50	28.50	31.00	19.00	19.00
Division 2 – Operational Support	52.25	49.25	48.25	53.25	53.25
Division 2 – Human Resources	43.00	45.10	45.10	45.10	45.10
Division 3 – Technology	59.00	61.00	61.00	60.50	60.50
Division 3 – Accountability & Research	32.45	28.45	27.30	35.50	35.50
Division 4 – Academics-Teach & Learn	59.48	58.48	60.48	66.78	66.78
Division 4 – Academics-Special Ed Svcs	16.50	17.00	18.00	19.00	19.00
Division 5 – Leadership	17.50	17.00	18.00	18.00	18.00
Division 6 – Financial Services	52.70	51.70	52.70	54.70	54.70
<b>Total Central Office Support Positions</b>	<b>358.38</b>	<b>356.48</b>	<b>361.83</b>	<b>371.83</b>	<b>371.83</b>
<b>Grand Total – General Fund Positions</b>	<b>12,233.37</b>	<b>12,332.97</b>	<b>12,370.32</b>	<b>12,437.82</b>	<b>12,513.82</b>

**EXECUTIVE SUMMARY**  
**FY2020 PERSONNEL RESOURCE CHANGES – GENERAL FUND (Continued)**

**PERSONNEL RESOURCE CHANGES – GENERAL FUND**



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

School Year	FY2016	FY2017	FY2018	FY2019	FY2020 Projection
<b>General Fund Positions</b>	12,233	12,332	12,370	12,437	12,513
<b>Student Enrollment</b>	111,848	112,412	111,482	110,386	111,837
<b>Staff/Student Ratio</b>	1: 9.14	1: 9.11	1: 9.01	1: 8.87	1: 8.94

**EXECUTIVE SUMMARY**  
**FY2020 PERSONNEL RESOURCE CHANGES – GENERAL FUND (Continued)**

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 2.6% Raise for All Eligible Employees
2. A 1.1% Bonus for All Eligible non-238 Day Employees
3. A Decrease to a 238 Day Work Year (with no decrease in salary) for 240 Day Employees
4. Full Step for All Eligible Employees

FY2020

1. Salary Increase for all non-Temporary Employees (range 8%-12.6% depending upon Step eligibility)
2. 90 Position Pool
3. School Nurse position placed on Step scale
4. Campus Officer competitive salary adjustment



**EXECUTIVE SUMMARY**  
**FY2020 PERSONNEL RESOURCE CHANGES – OTHER FUNDS**



OTHER FUNDS	FY2016 Revised Budget	FY2017 Revised Budget	FY2018 Revised Budget	FY2019 Revised Budget	FY2020 Approved Budget
SPLOST 3	0.00	0.00	0.00	0.00	0.00
SPLOST 4	37.74	37.74	36.35	34.62	34.32
Title I	196.52	198.77	194.35	194.35	194.35
Title I - Stimulus	0.00	0.00	0.00	0.00	0.00
IDEA	310.90	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	13.00	12.50	10.98	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)	18.45	18.45	7.20	7.20	7.20
Title IV	1.00	1.00	1.00	1.00	1.00
Adult Education	8.00	8.00	7.00	7.00	7.00
Psycho-Educational Centers	52.32	50.70	56.35	56.35	56.35
Facility Use	2.00	2.00	2.00	2.00	2.00
After School Program	4.10	4.10	4.10	4.10	4.10
Tuition School	1.00	1.00	1.00	1.00	1.00
Public Safety	21.00	21.00	21.00	21.00	21.00
Adult High School	2.60	2.60	2.60	2.60	2.60
Pre-Kindergarten (Lottery)	0.00	0.00	1.38	1.38	1.38
School Nutrition	1,217.00	1,218.00	1,218.00	1,218.00	1,218.00
Self Insurance	5.00	5.00	5.00	5.00	5.00
Purchasing	17.50	15.90	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>1,909.13</b>	<b>1,908.66</b>	<b>1,896.11</b>	<b>1,894.38</b>	<b>1,894.08</b>

The FY2020 District Personnel total 14,407.90 (in FTE basis) including General Fund and Other Funds positions.



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

Type	Category	FY2019 Board Approved Revised Budget	FY2020	FY2021	FY2022	FY2023	FY2024	FY2025	Assumptions														
1 Local	Property Tax Revenue	\$ 463,329,410	\$ 493,426,651	\$ 518,097,984	\$ 544,002,883	\$ 571,203,027	\$ 599,763,178	\$ 629,751,337	<table border="1"> <tr> <th colspan="2">Property Digest Information</th> </tr> <tr> <td>FY2020 Projected Digest</td> <td>5.50%</td> </tr> <tr> <td>FY2021 Projected Digest</td> <td>5.00%</td> </tr> <tr> <td>FY2022 Projected Digest</td> <td>5.00%</td> </tr> <tr> <td>FY2023 Projected Digest</td> <td>5.00%</td> </tr> <tr> <td>FY2024 Projected Digest</td> <td>5.00%</td> </tr> <tr> <td>FY2025 Projected Digest</td> <td>5.00%</td> </tr> </table>	Property Digest Information		FY2020 Projected Digest	5.50%	FY2021 Projected Digest	5.00%	FY2022 Projected Digest	5.00%	FY2023 Projected Digest	5.00%	FY2024 Projected Digest	5.00%	FY2025 Projected Digest	5.00%
Property Digest Information																							
FY2020 Projected Digest	5.50%																						
FY2021 Projected Digest	5.00%																						
FY2022 Projected Digest	5.00%																						
FY2023 Projected Digest	5.00%																						
FY2024 Projected Digest	5.00%																						
FY2025 Projected Digest	5.00%																						
2	Other Tax Revenue	\$ 56,961,627	\$ 61,702,296	\$ 61,702,296	\$ 61,702,296	\$ 61,702,296	\$ 61,702,296	\$ 61,702,296	Constant														
3	Other Local	\$ 8,696,386	\$ 8,655,340	\$ 8,655,340	\$ 8,655,340	\$ 8,655,340	\$ 8,655,340	\$ 8,655,340	Constant														
4 State	Miscellaneous State Grant	\$ 6,339,714	\$ 9,349,165	\$ 9,349,165	\$ 9,349,165	\$ 9,349,165	\$ 9,349,165	\$ 9,349,165	Constant														
5	QBE	\$ 537,173,102	\$ 580,462,101	\$ 580,462,101	\$ 580,462,101	\$ 580,462,101	\$ 580,462,101	\$ 580,462,101	Constant														
6 Federal	Indirect Cost	\$ 3,554,432	\$ 4,534,892	\$ 3,554,432	\$ 3,554,432	\$ 3,554,432	\$ 3,554,432	\$ 3,554,432	Constant														
7	ROTC	\$ 1,064,794	\$ 1,086,505	\$ 1,064,794	\$ 1,064,794	\$ 1,064,794	\$ 1,064,794	\$ 1,064,794	Constant														
8	MedAce	\$ 1,059,795	\$ 963,946	\$ 1,059,795	\$ 1,059,795	\$ 1,059,795	\$ 1,059,795	\$ 1,059,795	Constant														
9	Medicaid	\$ 644,630	\$ 748,205	\$ 644,630	\$ 644,630	\$ 644,630	\$ 644,630	\$ 644,630	Constant														
<b>10 Revenue Total</b>		<b>\$ 1,078,823,890</b>	<b>\$ 1,160,929,101</b>	<b>\$ 1,184,590,537</b>	<b>\$ 1,210,495,436</b>	<b>\$ 1,237,695,580</b>	<b>\$ 1,266,255,731</b>	<b>\$ 1,296,243,890</b>															
11 Reserve Available	Funds Reserved in Prior Year	\$ 23,497,933	\$ 18,356,944	\$ -	\$ -	\$ -	\$ -	\$ -															
<b>Total Funds Available</b>		<b>\$ 1,102,321,823</b>	<b>\$ 1,179,286,045</b>	<b>\$ 1,184,590,537</b>	<b>\$ 1,210,495,436</b>	<b>\$ 1,237,695,580</b>	<b>\$ 1,266,255,731</b>	<b>\$ 1,296,243,890</b>															
12 Base	FY19 Revised Budget	\$ 1,102,321,823																					
13	FY20 Proposed Budget		\$ 1,179,286,045																				
14	Prior Year Continuation Budget			\$ 1,179,286,045	\$ 1,193,786,045	\$ 1,208,786,045	\$ 1,224,786,045	\$ 1,241,786,045															
15 Salary/Benefits	Annual Step Increase			\$ 13,000,000	\$ 13,500,000	\$ 14,000,000	\$ 14,500,000	\$ 15,000,000	Annual Step Increase for All Eligible Employees														
16	Increased Benefit Cost			\$ 1,500,000	\$ 1,500,000	\$ 2,000,000	\$ 2,500,000	\$ 3,000,000	Estimated based on historical trends														
<b>Expenditure Total</b>		<b>\$ 1,102,321,823</b>	<b>\$ 1,179,286,045</b>	<b>\$ 1,193,786,045</b>	<b>\$ 1,208,786,045</b>	<b>\$ 1,224,786,045</b>	<b>\$ 1,241,786,045</b>	<b>\$ 1,259,786,045</b>															
<b>Forecasted (Deficit)/Surplus</b>		<b>\$ -</b>	<b>\$ -</b>	<b>\$ (9,195,508)</b>	<b>\$ 1,709,391</b>	<b>\$ 12,909,535</b>	<b>\$ 24,469,686</b>	<b>\$ 36,457,845</b>															

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

Fund	Beginning Fund Balance July 1, 2018	FY2019			FY2020			FY2021			FY2022			FY2023			Forecast Assumptions and Comments	
		Budget	Budget	Ending Fund Balance	Budget	Budget	Ending Fund Balance	Budget	Budget	Ending Fund Balance	Budget	Budget	Ending Fund Balance	Budget	Budget	Ending Fund Balance		
		Revenue	Expenditures	June 30, 2019	Revenue	Expenditures	June 30, 2020	Revenue	Expenditures	June 30, 2021	Revenue	Expenditures	June 30, 2022	Revenue	Expenditures	June 30, 2023		
<b>SPECIAL REVENUE FUNDS</b>																		
<b>Federal Aid</b>																		
402	Title I	\$0	\$23,884,802	\$23,884,802	\$0	\$22,206,681	\$22,206,681	\$0	\$22,206,681	\$22,206,681	\$0	\$22,206,681	\$22,206,681	\$0	\$22,206,681	\$22,206,681	\$0	Grants are initially budgeted with last year amount
404	Special Education IDEA	\$0	\$20,796,389	\$20,796,389	\$0	\$20,754,117	\$20,754,117	\$0	\$20,754,117	\$20,754,117	\$0	\$20,754,117	\$20,754,117	\$0	\$20,754,117	\$20,754,117	\$0	Grants are initially budgeted with last year amount
406	Vocation Education CTAE	\$0	\$779,369	\$779,369	\$0	\$737,622	\$737,622	\$0	\$737,622	\$737,622	\$0	\$737,622	\$737,622	\$0	\$737,622	\$737,622	\$0	Grants are initially budgeted with last year amount
414	Title II - A	\$0	\$2,624,149	\$2,624,149	\$0	\$2,395,102	\$2,395,102	\$0	\$2,395,102	\$2,395,102	\$0	\$2,395,102	\$2,395,102	\$0	\$2,395,102	\$2,395,102	\$0	Grants are initially budgeted with last year amount
432	Homeless	\$0	\$69,367	\$69,367	\$0	\$69,367	\$69,367	\$0	\$69,367	\$69,367	\$0	\$69,367	\$69,367	\$0	\$69,367	\$69,367	\$0	Grants are initially budgeted with last year amount
460	Title III - A	\$0	\$1,352,366	\$1,352,366	\$0	\$1,352,366	\$1,352,366	\$0	\$1,352,366	\$1,352,366	\$0	\$1,352,366	\$1,352,366	\$0	\$1,352,366	\$1,352,366	\$0	Grants are initially budgeted with last year amount
462	Title IV - B	\$0	\$2,723,505	\$2,723,505	\$0	\$2,295,807	\$2,295,807	\$0	\$2,295,807	\$2,295,807	\$0	\$2,295,807	\$2,295,807	\$0	\$2,295,807	\$2,295,807	\$0	Grants are initially budgeted with last year amount
478	USDA Fruit & Vegetable	\$0	\$160,066	\$160,066	\$0	\$30,651	\$30,651	\$0	\$30,651	\$30,651	\$0	\$30,651	\$30,651	\$0	\$30,651	\$30,651	\$0	Grants are initially budgeted with last year amount
600	School Nutrition	\$18,919,584	\$56,456,700	\$57,141,405	\$18,234,879	\$56,234,036	\$59,532,743	\$14,936,172	\$56,234,036	\$59,532,743	\$11,637,465	\$56,234,036	\$59,532,743	\$8,338,758	\$56,234,036	\$59,532,743	\$5,040,051	Project using 0% Student Growth
<b>Special Programs</b>																		
549	Donations	\$183,004	\$223,807	\$406,811	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	Donations are budgeted as received
550	Facility Use	\$717,591	\$823,614	\$823,614	\$717,591	\$823,614	\$823,614	\$717,591	\$823,614	\$823,614	\$717,591	\$500,000	\$500,000	\$717,591	\$500,000	\$500,000	\$717,591	Continue FY2020 Budget (balanced)
551	After School Program	\$4,283,635	\$9,771,729	\$13,088,937	\$966,427	\$9,994,793	\$9,994,793	\$966,427	\$9,994,793	\$9,994,793	\$966,427	\$9,994,793	\$9,994,793	\$966,427	\$9,994,793	\$9,994,793	\$966,427	Project using 0% Student Growth
552	Performing Arts	\$288,904	\$420,177	\$420,177	\$288,904	\$420,177	\$420,177	\$288,904	\$420,177	\$420,177	\$288,904	\$420,177	\$420,177	\$288,904	\$420,177	\$420,177	\$288,904	Continue FY2020 Budget (balanced)
553	Tuition School	\$1,257,346	\$797,721	\$797,721	\$1,257,346	\$797,721	\$797,721	\$1,257,346	\$797,721	\$797,721	\$1,257,346	\$725,000	\$725,000	\$1,257,346	\$725,000	\$725,000	\$1,257,346	Continue FY2020 Budget (balanced)
554	Public Safety	\$611,997	\$1,464,302	\$1,464,302	\$611,997	\$1,627,469	\$1,627,469	\$1,627,469	\$1,627,469	\$1,627,469	\$1,479,843	\$1,479,843	\$1,627,469	\$1,479,843	\$1,479,843	\$1,627,469	\$1,479,843	Continue FY2020 Budget (balanced)
556	Adult High School	\$325,973	\$312,438	\$312,438	\$325,973	\$312,438	\$312,438	\$325,973	\$312,438	\$312,438	\$325,973	\$312,438	\$312,438	\$325,973	\$312,438	\$312,438	\$325,973	Continue FY2020 Budget (balanced)
557	Art Career & Cultural Explore	\$17,500	\$2,600	\$2,600	\$17,500	\$2,600	\$2,600	\$17,500	\$2,600	\$2,600	\$17,500	\$2,600	\$2,600	\$17,500	\$2,600	\$2,600	\$17,500	Continue FY2020 Budget (balanced)
580	Miscellaneous Grants	\$28,837	\$133,181	\$133,181	\$28,837	\$0	\$0	\$28,837	\$0	\$0	\$28,837	\$0	\$0	\$28,837	\$0	\$0	\$28,837	Misc grants are budgeted as received
<b>State Aid</b>																		
510	Adult Education	\$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	\$1,196,500	\$1,196,500	\$0	Grants are initially budgeted using last year's
532	GNETS	\$326,255	\$5,532,724	\$5,532,724	\$326,255	\$5,428,974	\$5,428,974	\$326,255	\$5,428,974	\$5,428,974	\$326,255	\$5,428,974	\$5,428,974	\$326,255	\$5,428,974	\$5,428,974	\$326,255	Project using 0% Student Growth
560	Pre-Kindergarten (Lottery)	\$0	\$101,182	\$101,182	\$0	\$101,182	\$101,182	\$0	\$101,182	\$101,182	\$0	\$101,182	\$101,182	\$0	\$101,182	\$101,182	\$0	Continue FY2020 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	\$670,939	\$300,000	\$300,000	\$670,939	\$300,000	\$300,000	\$670,939	\$300,000	\$300,000	\$670,939	\$300,000	\$300,000	\$670,939	\$300,000	\$300,000	\$670,939	Continue FY2020 Budget (balanced)
692	Self Insurance	\$8,529,202	\$7,188,807	\$7,188,807	\$8,529,202	\$6,438,807	\$6,438,807	\$8,529,202	\$6,438,807	\$6,438,807	\$8,529,202	\$6,438,807	\$6,438,807	\$8,529,202	\$6,438,807	\$6,438,807	\$8,529,202	Continue FY2020 Budget (balanced)
693	FNS Catered Food Services	\$0	\$24,000	\$24,000	\$0	\$24,000	\$24,000	\$0	\$24,000	\$24,000	\$0	\$24,000	\$24,000	\$0	\$24,000	\$24,000	\$0	Continue FY2020 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 FY2020 Budget (balanced)
697	Flexible Benefits	\$0	\$100,583	\$100,583	\$0	\$100,583	\$100,583	\$0	\$100,583	\$100,583	\$0	\$100,583	\$100,583	\$0	\$100,583	\$100,583	\$0	Continue FY2020 Budget (balanced)
<b>CAPITAL PROJECTS FUNDS</b>																		
352	County-Wide Building Fund	\$355,120	\$3,456,606	\$3,811,726	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	Continue FY2020 Budget (balanced)
353	District Building Fund	\$0	\$538,850	\$156,623	\$382,227	\$902,964	\$951,888	\$333,303	\$902,964	\$951,888	\$284,379	\$902,964	\$951,888	\$235,455	\$902,964	\$951,888	\$186,531	Continue FY2020 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  
Fax (770) 528-8636  
tax@cobbtax.org  
www.cobbtax.org

**CARLA JACKSON**  
Tax Commissioner  
(770) 528-8600

**HEATHER WALKER**  
Chief Deputy  
(770) 528-8600

June 26, 2019

Mr. Chris Ragsdale  
Superintendent  
Cobb County Board of Education  
PO Box 1288  
Marietta, GA 30061

Dear Mr. Ragsdale:

This letter is to certify the 2019 School Digest as follows:

<b>Net M &amp; O Digest</b>	
Real Property	\$25,105,012,560
Personal Property	\$2,061,394,498
Motor Vehicle	\$332,095,090
Mobile Homes	\$12,700,651
Public Utilities	\$869,265,947
Timber 100% Value	\$0
Heavy Duty Equipment	\$2,277,113
<b>Net Total</b>	<b>\$28,382,745,859</b>

If you have any question, please do not hesitate to contact me.

Sincerely,

Carla Jackson  
Tax Commissioner

## 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 18, 2019 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 2019 TAX DIGEST AND 5-YEAR HISTORY OF LEVY - GENERAL FUND

<u>COUNTY SCHOOL</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>
Real & Personal	25,628,266,683	27,336,976,617	29,624,031,915	31,424,436,506	34,209,208,121	36,305,830,271
Motor Vehicles	1,572,982,310	1,128,274,310	823,712,610	583,963,950	424,772,870	332,095,090
Mobile Homes	12,923,089	12,938,480	12,581,964	12,038,537	11,963,700	12,700,651
Timber - 100%	25,813	0	23,000	73,877	117,408	0
Heavy Duty Equipment	1,550,272	1,747,848	2,319,221	2,281,434	1,888,857	2,277,113
Gross Digest	27,215,748,167	28,479,937,255	30,462,668,710	32,022,794,304	34,647,950,956	36,652,903,125
LESS M&O Exempt	(5,860,902,407)	(6,438,239,118)	(7,098,878,872)	(7,146,009,352)	(7,729,704,572)	(8,270,157,266)
Net M&O Digest	21,354,845,760	22,041,698,137	23,363,789,838	24,876,784,952	26,918,246,384	28,382,745,859
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	403,606,585	416,588,095	441,575,628	470,171,236	508,754,857	536,433,897
Net Taxes \$ Increase/Decrease	16,607,140	12,981,510	24,987,533	28,595,608	38,583,621	27,679,040
Net Taxes % Increase/Decrease	4.29%	3.22%	6.00%	6.48%	8.21%	5.44%

**COBB COUNTY SCHOOL DISTRICT  
MILLAGE RATE TRENDS**

**FY2019 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	\$50,000
<b>Cobb</b>	<b>18.900</b>	<b>0.000</b>	<b>18.900</b>	<b>\$10,000</b>
Dekalb	23.180	0.000	23.180	\$10,000
Fulton	17.796	0.000	17.796	\$30,000
Gwinnett	19.800	1.950	21.750	\$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
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
2020	18.90	0.00	18.90





# ORGANIZATIONAL SECTION

COBB COUNTY SCHOOL DISTRICT  
DISTRICT MISSION STATEMENT



**COBB COUNTY SCHOOL DISTRICT  
FUNCTION AND COMPOSITION  
JUNE 30, 2019**

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, 2019, the members of the Board and years of expiration of their terms are as follows:

<b><u>Title</u></b>	<b><u>Name</u></b>	<b><u>Term Expires</u></b>
Chair	Mr. David Chastain	December 31, 2022
Vice-Chair	Mr. Brad Wheeler	December 31, 2020
Board Member	Mrs. Charisse Davis	December 31, 2022
Board Member	Dr. Jaha Howard	December 31, 2022
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, 2019**



**RANDY  
SCAMIHORN**

**POST 1**

**7 Years Served**



**DR. JAHA  
HOWARD**

**POST 2**

**1 Year Served**



**DAVID MORGAN**

**POST 3**

**11 Years Served**



**DAVID  
CHASTAIN**

**POST 4**

**5 Years Served**



**DAVID BANKS**

**POST 5**

**11 Years Served**



**CHARISSE DAVIS**

**POST 6**

**1 Year Served**



**BRAD WHEELER**

**POST 7**

**7 Years Served**



**CHRIS RAGSDALE**

**SUPERINTENDENT**



# School Board Post Areas

School Board Post boundaries were created by the State Legislature-Reapportionment Committee, and were provided to the Cobb County School District by the Cobb County Board of Elections.

## David Chastain Post 4

Randy Scamihorn  
Post 1

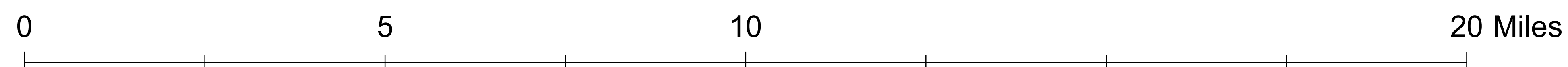
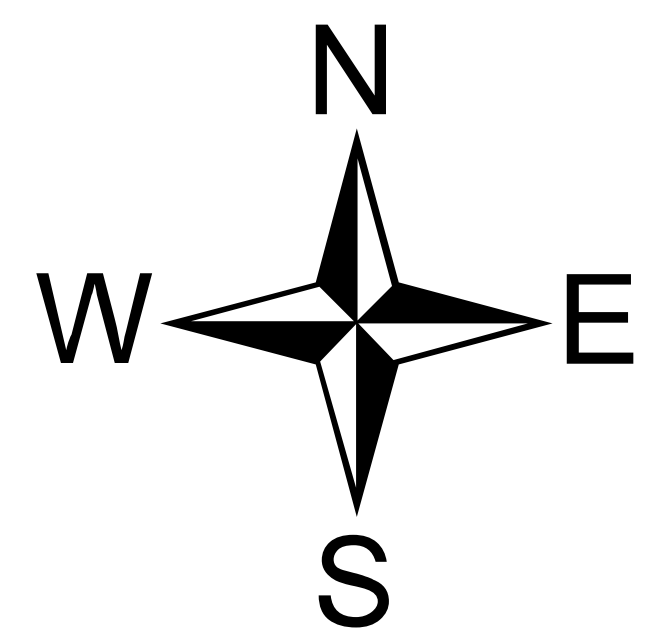
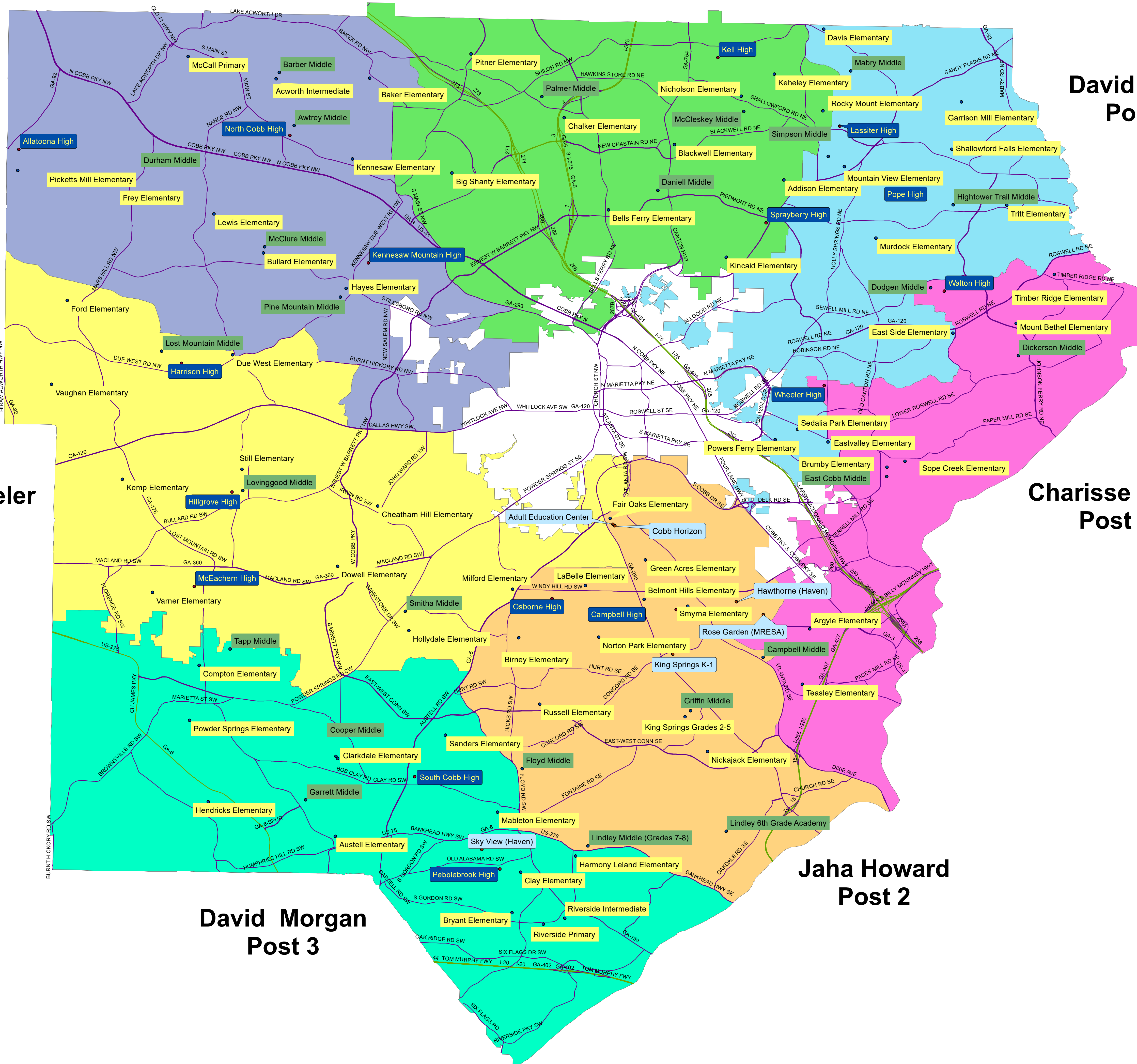
David Banks  
Post 5

Brad Wheeler  
Post 7

Charisse Davis  
Post 6

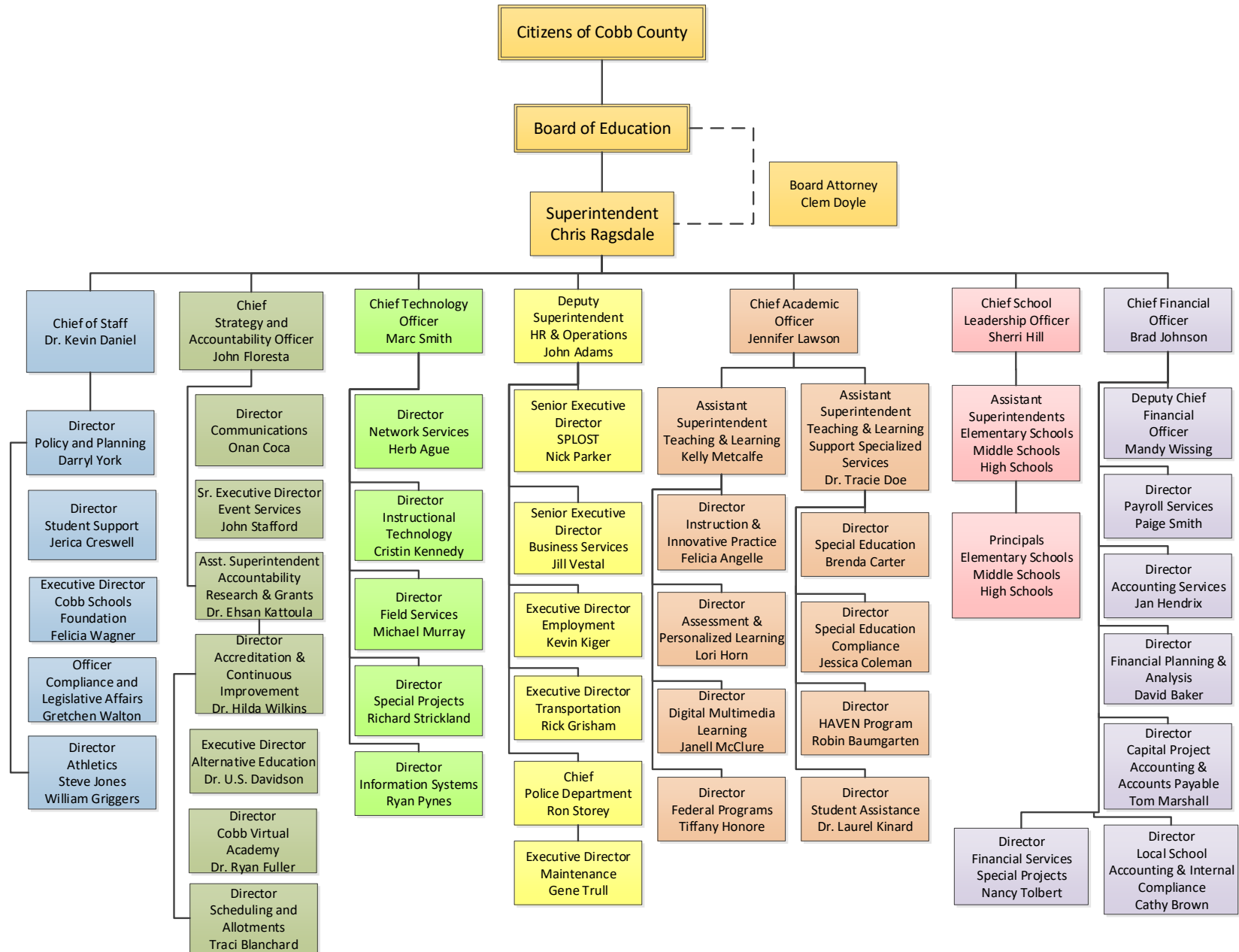
David Morgan  
Post 3

Jaha Howard  
Post 2





**COBB COUNTY SCHOOL DISTRICT  
SCHOOL DISTRICT ORGANIZATION CHART  
AS OF JULY 1, 2019**



## **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. Our 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.

We strive to maintain a positive, purposeful, and active relationship with the families of our students, and with the wider community in which we operate. 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.

In partnership with the Cobb Chamber of Commerce, local businesses and organizations are paired with Cobb County schools to provide volunteer support, extra funding or unique services matched to individual school needs.

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 \$46,942 for a beginning teacher with a bachelor's degree to \$98,912 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

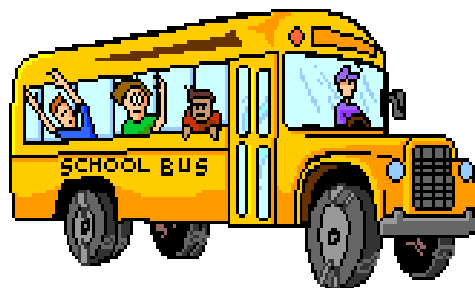
## **COBB COUNTY SCHOOL DISTRICT SCHOOL DISTRICT ENTITY (Continued)**

schools in Cobb County is dated June 7, 1881. In that year, the schools were operated on an income of less than \$5,000. From this modest beginning we have developed an educational enterprise including 113 schools serving approximately 113,000 students with a total annual budget of \$1.3 billion in all funds.

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

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.



# ABOUT THE COBB COUNTY SCHOOL DISTRICT

## Student, Schools & Faculty & Staff

### Enrollment

- 113,741
- 2nd largest district in Georgia
- 24th largest in United States

### Student Demographics

- White - 37.2%
- Black - 30.3%
- Hispanic - 22.4
- Asian - 6.0%
- Multi-Racial - 3.9%
- American Indian - <1%
- Pacific Islander - <1%

Source: CCSD internal report as of 6/11/2019

### Graduation Rate

- 85.2%

Source: GaDOE CCRPI FY2018

### Percentage of Students Qualifying for Free/Reduced Lunch

- 41.4%

Source: GaDOE FY2019 November Free & Reduced

### Transiency Rate

- 19.6% (5/22/2019)

Source: CCSD internal report as of 6/11/19

### Total number of schools - 112

- **Elementary Schools** – 67
- **Middle Schools** - 25
- **High Schools** - 17
- **Charter Schools** - 1
- **Special Education Centers** - 1
- **Adult Education 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

29 **Cobb County STEM Certified Schools**

1 **Cobb County STEAM Certified School**

6 **Georgia STEM Certified Schools**

2 **Georgia STEAM Certified Schools**

13 **AdvancED STEM Certified Schools**

29 **National Blue Ribbon Schools**

56 **Georgia Schools of Excellence**

### The Cobb County School District is the largest employer in Cobb County.

Note: 66.85% of Cobb Teachers have earned advanced degrees.

As of 9/30/2019	Count Unit
Classroom Teachers	5,976 FTE
Special Education Teachers	1,380 FTE
School Counselor	274 FTE
School Social Workers	38 FTE
School Psychologist	44 FTE
Media Specialists	117 FTE
Parapro	1,330 FTE
School Nurses	137 FTE
School Administrators	368 FTE
Maintenance, Operations	902 FTE
Cafeteria, Food Service*	677 FTE
Public Safety Staff	66 FTE
School Support, Other Staff	1,466 FTE
Bus Drivers, Transportation	1,014EMP
Other Jobs	4,405 FTE
<b>Grand Total</b>	<b>18,194</b>

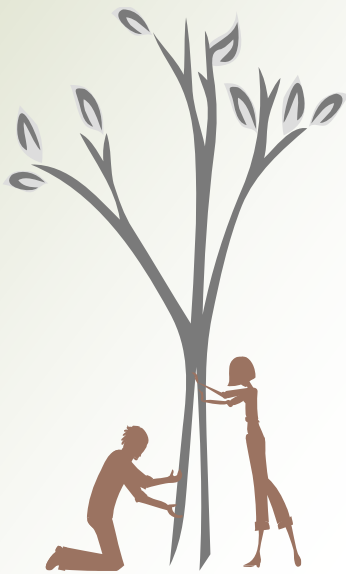
#### Count Unit:

FTE - Sum of FTE by job

EMP - Sum of Employees who work less than a full day counted by person.

	Total	Full	Part	Temp
<b>Certified</b>	9,754	9,556	184	15
<b>Non-Certified</b>	8,440	2,621	1,385	4,434
	18,194	12,177	1,569	4,448

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



# Strategic Plans



**COBB COUNTY SCHOOL DISTRICT  
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.

# COBB COUNTY SCHOOL DISTRICT STRATEGIC PLAN 2019-2020

**(Based on Long-Range Board Goals, Superintendent's Priorities, and District Initiatives)**

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

**Superintendent's Priority:** *Simplify the foundation of teaching and learning to prepare for innovation.*

**District Initiatives:**

1. Ensure all teachers prioritize standards.
2. Conduct weekly, collaborative, teacher team meetings based on the 4 critical questions.

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

**Superintendent's Priority:** *Use data to make decisions.*

**District Initiatives:**

1. Utilize CTLS to assess, develop, deliver, and analyze common formative assessments in all core content areas.
2. Deliver, analyze, and adjust instruction in reading and math, utilizing data from Universal Screener (RI and MI).
3. Increase percentage of students performing at grade level in reading and math.

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

**Superintendent's Priority:** *Make Cobb the best place to teach, lead, and learn.*

**District Initiatives:**

1. Utilize stakeholder input to improve school processes.
2. Establish programs and practices that enhance parental involvement and reflect the needs of students and their families.

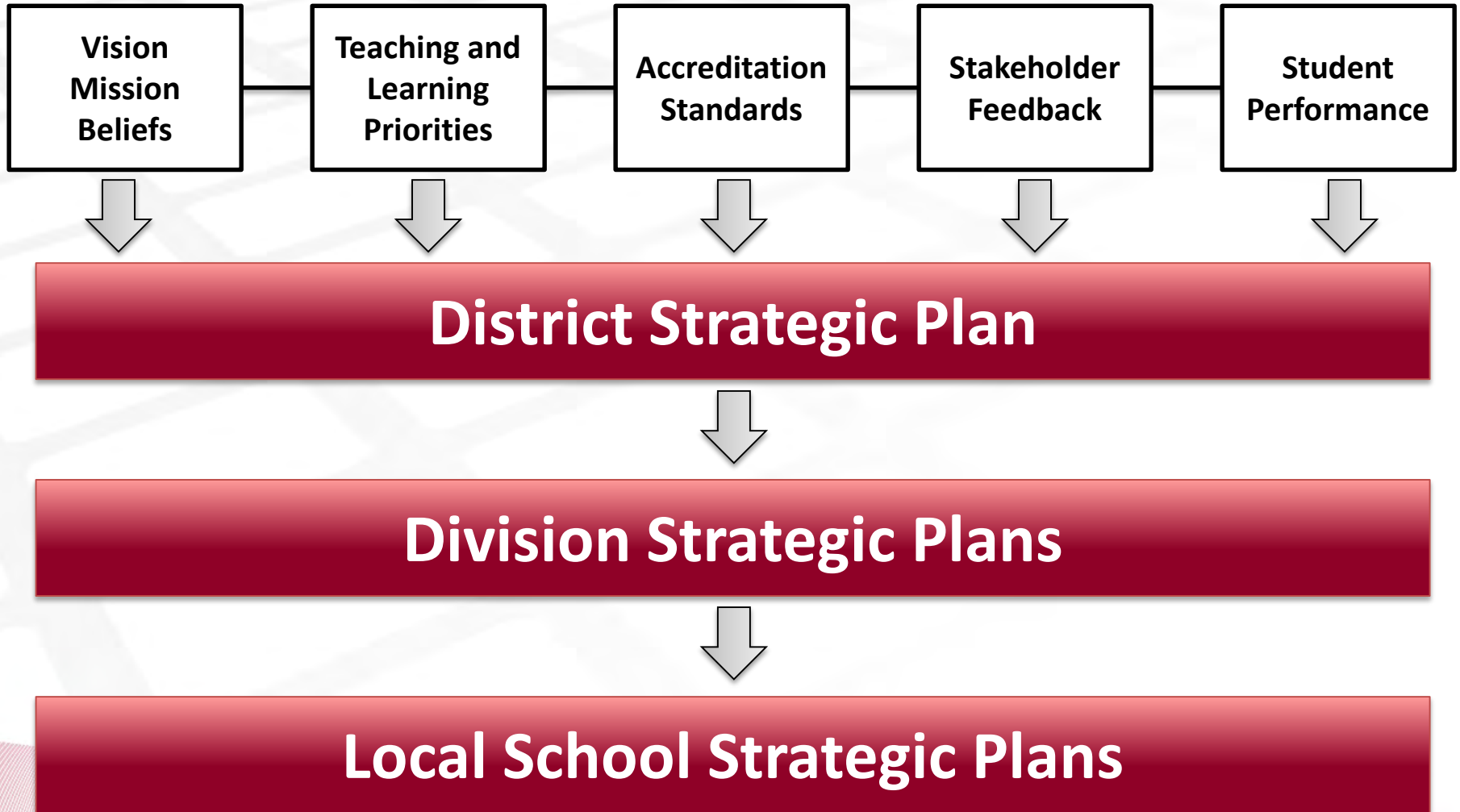
**BOARD GOAL 4:** *Recruit, hire, support & retain employees for the highest level of excellence.*

**Superintendent's Priority:** *Make Cobb the best place to teach, lead, and learn.*

**District Initiatives:**

1. Develop teacher leaders.
2. Develop professional learning needs based on TKES and LKES evaluations and collaboration rubrics.

# District Direction For Continuous Improvement



## Sample of Local School Strategic Plan Cooper Middle School/ 2018-2019 Strategic Plan

### 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</b> <b>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>	<ul style="list-style-type: none"> <li>• Lesson plans are turned in to admin bi-weekly</li> <li>• Collaboration is required every Tuesday</li> <li>• Subject area meetings occur monthly</li> <li>• PD for teachers monthly led by Academic coaches</li> <li>• Focus on Learning Targets</li> <li>• Each collaborative team is required to prioritize standards</li> </ul>	<ul style="list-style-type: none"> <li>-Lesson plans</li> <li>-Collaboration minutes</li> <li>-TKES results</li> <li>-Agendas from subject area meetings</li> <li>-PD agendas</li> </ul>	<ul style="list-style-type: none"> <li>-Lesson plans are collected and reviewed every two weeks</li> <li>-Collaboration minutes are placed on OneNote. Collaboration is held every Tuesday and more frequently for some collaborative teams.</li> <li>-Subject area leaders work with the academic coaches to complete the agenda for subject area meetings which are held once a month before school</li> <li>-PD is held two a month on Wednesdays alternating with RTI.</li> </ul>
	<i>Conduct weekly, collaborative, teacher team meetings based on the 4 critical questions.</i>	<ul style="list-style-type: none"> <li>• Collaboration held with all content teachers weekly and at least bi-weekly for Connections' teachers</li> <li>• Same template used for all collaboration meetings with a defined roles, responsibilities and Norms</li> </ul>	<ul style="list-style-type: none"> <li>-Collaboration minutes</li> <li>-Lesson plans</li> <li>-Non-negotiable walkthrough checklists</li> </ul>	<ul style="list-style-type: none"> <li>-A specific agenda is required to be used for weekly collaboration and agenda notes placed on OneNote</li> <li>-Non-negotiable checklist is used during the first month of school before walkthroughs can be conducted so that instruction and classroom environments can be monitored.</li> </ul>

## Sample of Local School Strategic Plan Cooper Middle School/ 2018-2019 Strategic Plan

### 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>	<ul style="list-style-type: none"> <li>• CTLS will be used in all content areas this year.</li> <li>• ELA and math will use the mini-touchstones as formative assessments to determine student's mastery towards grade level standards.</li> <li>• Common assessments are used by all content teachers are resulted placed in CTLS assess</li> </ul>	The use of CTLS and USA Test Prep	<ul style="list-style-type: none"> <li>-CTLS and USA Test Prep were used to monitor the results of assessments and GA Milestones were in line with those results (math)</li> <li>-Last year, ELA did not use the mini-touchstones as often as expected and the results on the Milestones in ELA was in line with that lack of us. This year both ELA and Math will consistently use the mini-touchstones.</li> </ul>
	<i>Deliver, analyze, and adjust instruction in reading and math, utilizing data from Universal Screener (RI and MI).</i>	<ul style="list-style-type: none"> <li>• The RI will be given three times this year and the MI at least twice</li> <li>• Mini-touchstones will be given in ELA and math classes in all grade levels and uploaded onto CTLS</li> <li>• The assessment questions in CTLS will be used in Science and Social studies for remediation and enrichment</li> <li>• USA TestPrep will be used to assess students for diagnostics and benchmark purposes as well as continuous formative assessments.</li> </ul>	<ul style="list-style-type: none"> <li>-RI and MI data will be used to place students for remediation classes and to highlight growth after the second and third administrations</li> <li>-The Academic Coaches/PLC leaders will share out data from CTLS at leadership and subject area meetings</li> </ul>	<ul style="list-style-type: none"> <li>-The data from the RI and MI was monitored and individual teacher results shared after the second and third administration of both assessments.</li> <li>-RI and MI results used for determining student placement in support classes and RTI recommendations.</li> <li>-</li> </ul>

## Sample of Local School Strategic Plan Cooper Middle School/ 2018-2019 Strategic Plan

	<p><i>Increase percentage of students performing at grade level in reading and math.</i></p>	<ul style="list-style-type: none"> <li>• We have 10 teachers who teach a Read 180 class during third period and 1.5 full time Read 180 teachers.</li> <li>• The lowest performing 6<sup>th</sup> and 7<sup>th</sup> grade students will be invited to the Breakfast Club to receive additional reading time before school starts for at least two days a week. This will continue up until the GA Milestones</li> <li>• Goal setting parent meeting- (PAWS)- Parents will be taught how to write a SMART goal for their student and given resources on how to help their students improve in reading and math.</li> <li>• We have hired three Title I tutors- one per grade level. They work 3.5 hours per day, five days a week. Each tutor teaches a math support class and supports students by pushing in to the grade level classroom.</li> <li>• Two math teachers per grade level teach a math support class during third period and we have a fulltime math support teacher</li> </ul>	<ul style="list-style-type: none"> <li>-CCRPI data</li> <li>-RI and MI growth data</li> <li>-GA Milestones growth data</li> <li>-Formative assessment data from CTLS</li> <li>-USA TestPrep</li> </ul>	<ul style="list-style-type: none"> <li>-The majority of the students in the 7<sup>th</sup> and 8<sup>th</sup> grade math tutor's classes demonstrated growth</li> <li>-The majority of the students in the Breakfast Club demonstrated growth in reading.</li> <li>- Two PAWS Parent's Nights were held in September and January. The survey results showed that parents appreciated getting their student's data and receiving guidance on how to read them and how to assist their students.</li> <li>-Throughout the year, each collaborative team redeployed students and retaught and retested students.</li> <li>-8<sup>th</sup> grade social studies and science students who were performing below grade level received an additional period of instruction during the school day for six weeks before the Milestones.</li> </ul>
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**Sample of Local School Strategic Plan**  
**Cooper Middle School/ 2018-2019 Strategic Plan**

**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</b> <b>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>	<ul style="list-style-type: none"> <li>Results of stakeholder surveys from students, parents, and staff</li> </ul>	-School climate surveys	<ul style="list-style-type: none"> <li>We have not received the climate surveys from 2017-18.</li> <li>Our greatschools.org rating has increased to 8/10.</li> </ul>
	<i>Establish programs and practices that enhance parental involvement and reflect the needs of students and their families.</i>	<ul style="list-style-type: none"> <li>6<sup>th</sup> grade parents Boo-Hoo breakfast on the first day of school</li> <li>Cooper PAWS Parent Nights- September and January</li> <li>Conference week</li> <li>8<sup>th</sup> grade parent night in January</li> <li>Meetings held with parents of students who did not improve by at least 50 points on the second administration of the RI and MI</li> <li>STEM Night in the spring</li> </ul>	<ul style="list-style-type: none"> <li>-Parent participation/sign in sheets</li> <li>-Parent survey results from Conference Week</li> <li>-Student achievement results</li> </ul>	<ul style="list-style-type: none"> <li>-We received positive feedback from our parents about our Boo Hoo breakfast and the PAWS Parent Nights</li> <li>-We also made adjustments to Conference Week based on parent's feedback.</li> </ul>



**Sample of Local School Strategic Plan**  
**Cooper Middle School/ 2018-2019 Strategic Plan**

**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: (Due September 1)</b>
Make Cobb the best place to teach, lead, and learn.	<i>Develop teacher leaders.</i>	<ul style="list-style-type: none"> <li>Teachers are given the opportunity to serve as academic coaches, subject area, PLC and team leaders. These leadership opportunities include content and Connections' teachers. Expectations are established and shared and there is an application process for coaches, subject area and team leaders.</li> <li>Coaches model lessons and support teachers</li> <li>Coaches also review lesson plans in social studies and science</li> </ul>	-The school's professional development plan is used.	<ul style="list-style-type: none"> <li>-Six teachers are a part of the Cobb Teacher Leader Academy.</li> <li>-Teachers were given opportunities to visit other schools</li> <li>-Teacher leaders are given opportunities to assist with some administrative duties, especially testing, school discipline, and writing the strategic plan</li> </ul>
	<i>Develop professional learning needs based on TKES and LKES evaluations and collaboration rubrics.</i>	<ul style="list-style-type: none"> <li>Coaches serves as support for teachers who are on remediation plans</li> <li>Coaches plan and deliver PD during the bi-monthly PD on Wednesdays</li> </ul>	-TKES results and teachers surveys are used to determine PD topics.	<ul style="list-style-type: none"> <li>-Use of Global PD during collaboration and faculty meetings supported teachers' understanding of assessing student performance and using data to guide instruction</li> <li>-Focus walks were conducted in several content areas</li> <li>-PD was conducted about moving from a low performing team to a higher performing team.</li> <li>-Individual meetings are held with administrators and areas in need of improvement/growth are discussed.</li> </ul>

**COBB COUNTY SCHOOL DISTRICT  
COBB SCHOOLS: A SPECIAL PLACE**



The Cobb County School District is a special place. The teachers, students, staff, and parents of this District are central to our county’s daily life and have been for over 100 years. Our community’s investment in our school District has led Cobb to be one of the best places to teach, lead, and learn in the country. We also know what makes Cobb “just better” is not only captured in test scores, scholarship totals, cutting-edge technology in the classroom, or world-class facilities.

We are proud that the numbers say this is one of the very best times to live, work, and play in Cobb County, in no small part because of our schools. And as we enter the 2019-2020 school year, we do know what makes our District “just better”.

**First, our teachers.**

The District’s highest priority is ensuring student success. Our excellent teachers have embraced this as their goal and our staff is committed to supporting them. In an effort to achieve this goal, we do all that we can to encourage, motivate, and support our teachers. Whether it is providing world-class facilities, always prioritizing teachers over programs, or **historic raises that communicate how important they are** – the District is consistently searching for new ways to support the heartbeat of our District, our teachers.

**Secondly, our commitment to safety.**

We strive to make our schools a safe place for all of our students to learn, live, and grow. **We have undertaken dozens of initiatives** to ensure the security of our schools and the safety of our students and staff. We use cutting edge technology coupled with experienced professionals to lead the way in school security. We believe that teachers and students who feel safe and secure will be more able to teach and learn.

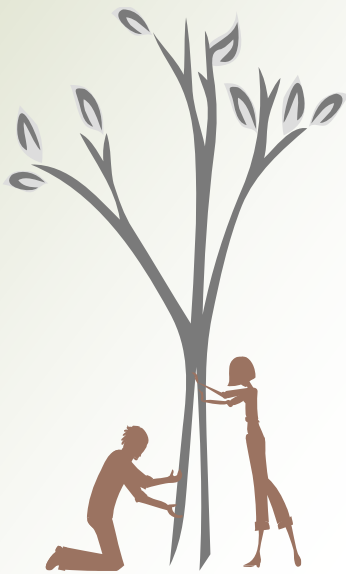
**COBB COUNTY SCHOOL DISTRICT  
COBB SCHOOLS: A SPECIAL PLACE**

**Thirdly, our values.**

We live in a committed community, where those who make Cobb home, prioritize education. Our community knows our county will only be one of the best places to live, work, and play as long as our District remains one of the best places to teach, lead, and learn. We take this responsibility seriously and **steward our community's investment wisely**. As one of the few AAA-rated school districts in the nation with no debt, we are able to make sure our community's investment is placed directly in the classroom where it positively impacts our students and teachers.

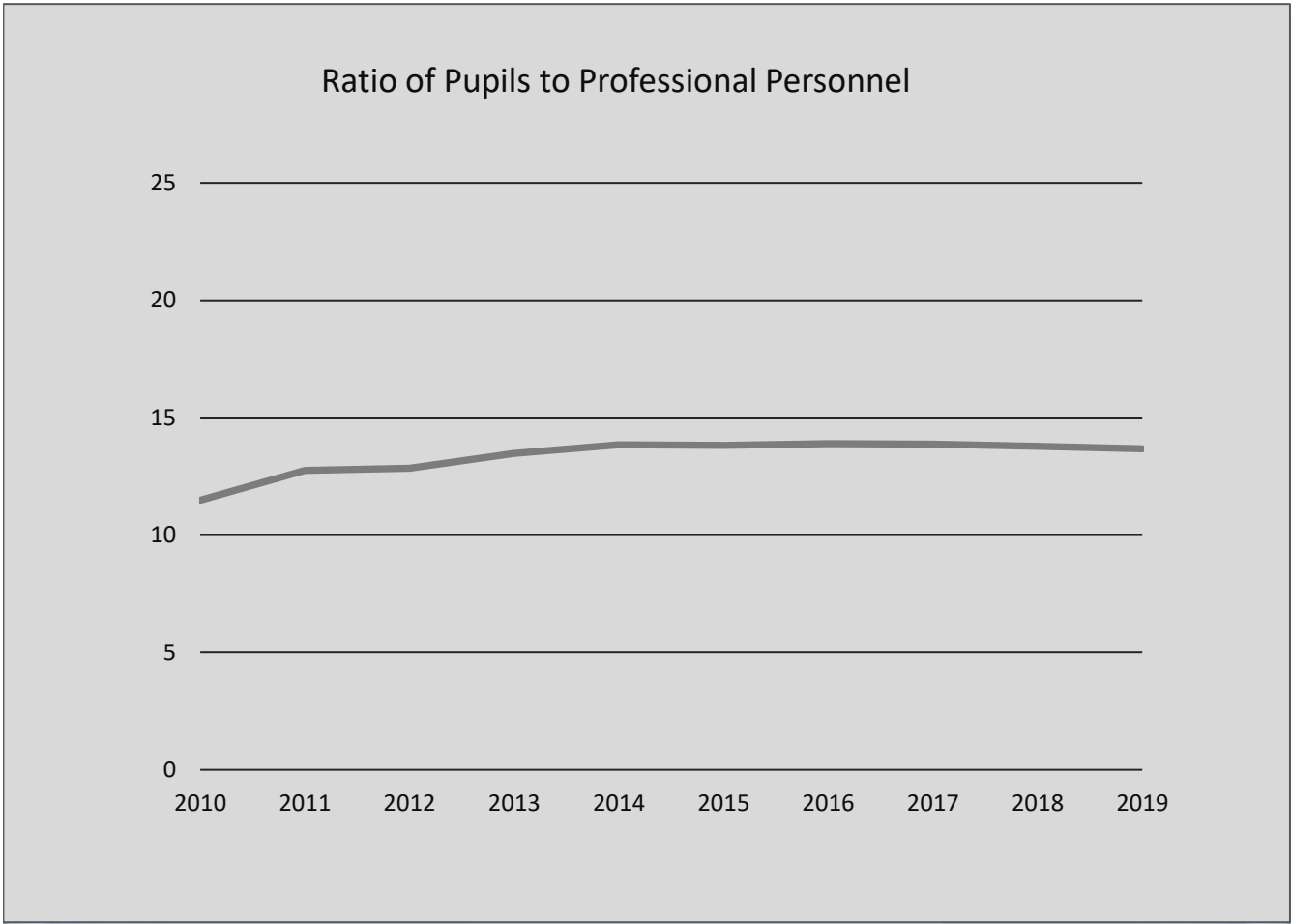
Above all, our District is special because of our people. We have been very intentional about **hiring the most talented**, committed, and prepared professionals in the nation. All 18,000 Team members could not be more excited to be serving this community each and every day.

Our students, our teachers, our staff, and our community are what make the Cobb County School District such a special place to teach, lead, and learn. There is nowhere else like Cobb.



# Pay for Priorities

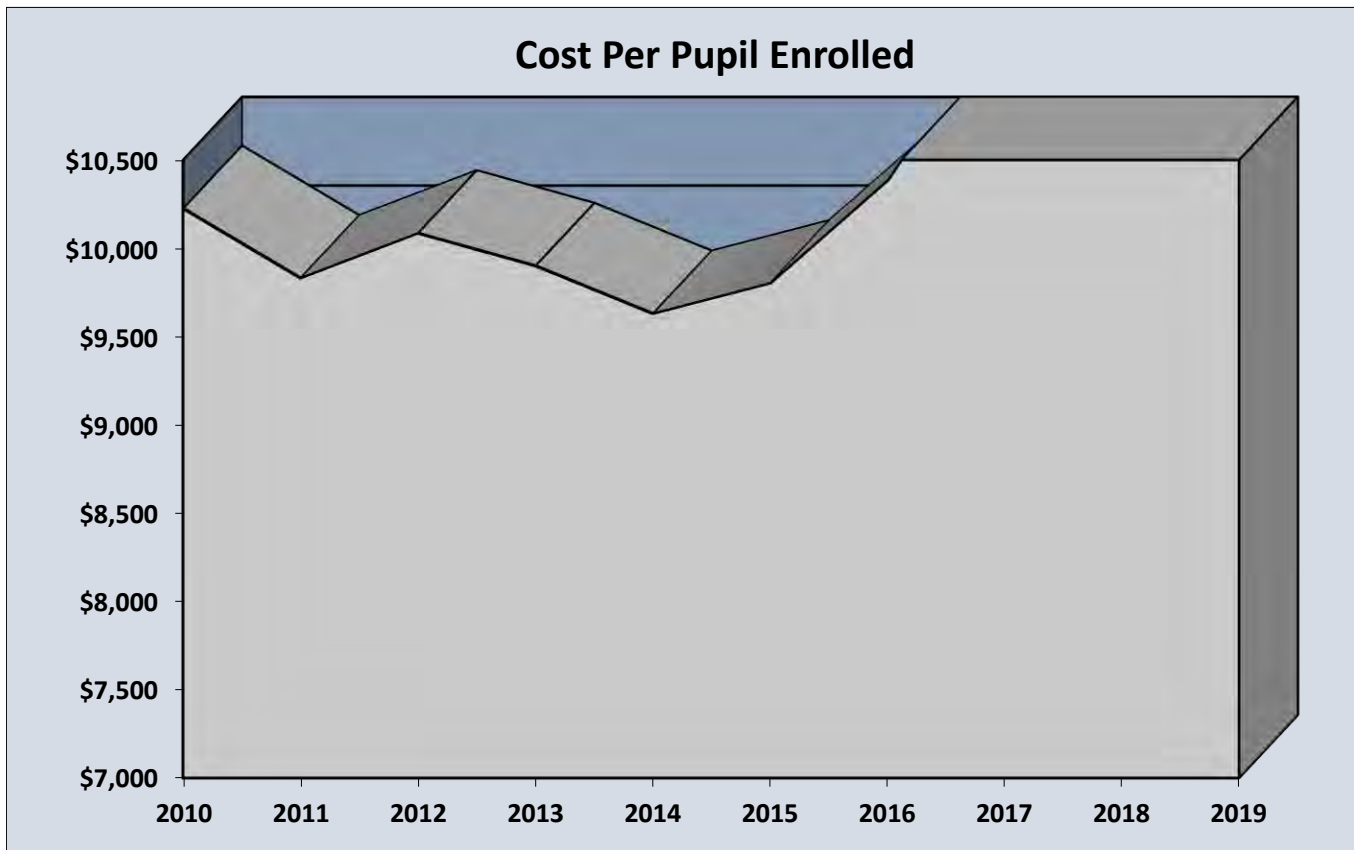
**COBB COUNTY SCHOOL DISTRICT  
NUMBER OF PERSONNEL AND RATIO OF PUPILS TO PROFESSIONAL PERSONNEL  
LAST TEN FISCAL YEARS**



Fiscal Year	Professional Personnel (a)	Other Operating Personnel (b)	Service Personnel (c)	Total Personnel	Active Student Enrollment	Ratio of Pupils to Professional Personnel
2010	9,272	3,046	2,994	15,312	106,488	11.5 to 1
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
2019	8,141	2,604	2,895	13,640	111,386	13.7

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

**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
2010	1,088,975,000	106,488	10,226	-	9,272	11.5 to 1
2011	1,050,373,000	106,836	9,832	-3.86%	8,378	12.8
2012	1,074,140,000	106,502	10,086	2.58%	8,290	12.8
2013	1,068,484,000	107,914	9,901	-1.83%	8,008	13.5
2014	1,054,860,000	109,529	9,631	-2.73%	7,907	13.9
2015	1,088,719,000	111,060	9,803	1.79%	8,036	13.8
2016	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
2019	1,288,338,000	111,386	11,566	-1.11%	8,141	13.7

**COBB COUNTY SCHOOL DISTRICT  
SCHOOL FREE, REDUCED, AND PAID MEALS SERVED**

	<b>2010</b>	<b>2011</b>	<b>2012</b>	<b>2013</b>	<b>2014</b>	<b>2015</b>	<b>2016</b>	<b>2017</b>	<b>2018</b>	<b>2019</b>
<b><u>Lunch Meals Served:</u></b>										
Free	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	5,430,120
Reduced	953,736	782,831	856,787	804,816	747,657	813,378	783,085	868,249	833,698	860,125
Paid	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	4,338,428
<b>Total</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>	<b>10,628,673</b>
Daily Average	<b>67,000</b>	<b>69,394</b>	<b>69,645</b>	<b>65,274</b>	<b>63,626</b>	<b>66,414</b>	<b>64,432</b>	<b>63,376</b>	<b>60,993</b>	<b>60,049</b>
Student Price	<b>\$1.60-\$1.85</b>	<b>\$1.60-\$1.85</b>	<b>\$1.65-\$1.90</b>	<b>\$2.15-\$2.40</b>	<b>\$2.15-\$2.40</b>	<b>\$2.15-\$2.40</b>	<b>\$2.25-\$2.50</b>	<b>\$2.25 - \$2.50</b>	<b>\$2.35 - \$2.60</b>	<b>\$2.35 - \$2.60</b>
<b><u>Breakfast Meals Served:</u></b>										
Free	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	2,455,639
Reduced	260,296	207,989	237,340	231,097	206,095	238,792	245,516	290,280	275,102	288,604
Paid	485,545	466,270	488,977	406,550	354,073	414,343	453,400	468,063	468,694	516,740
<b>Total</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>	<b>3,260,983</b>
Daily Average	<b>17,000</b>	<b>18,625</b>	<b>19,428</b>	<b>19,572</b>	<b>18,617</b>	<b>20,018</b>	<b>20,082</b>	<b>20,286</b>	<b>18,908</b>	<b>18,424</b>
Student Price	<b>\$1.00</b>	<b>\$1.00</b>	<b>\$1.00</b>	<b>\$1.25</b>	<b>\$1.25</b>	<b>\$1.25</b>	<b>\$1.25</b>	<b>\$1.25</b>	<b>\$1.25</b>	<b>\$1.25</b>
<b><u>Total Meals Served:</u></b>										
Free	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	7,885,759
Reduced	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	1,148,729
Paid	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	4,855,168
<b>Total</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>	<b>13,889,656</b>
Daily Average	<b>84,000</b>	<b>88,019</b>	<b>89,073</b>	<b>84,846</b>	<b>82,243</b>	<b>86,432</b>	<b>84,514</b>	<b>83,662</b>	<b>79,901</b>	<b>78,473</b>

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

**Note: In 2019 - we served lunch on 177 days  
we served breakfast on 177 days  
we calculated the daily average using 177 days**



**COMPARISON OF COBB AND STATE TEACHER SALARY  
FY2019 - 2020**

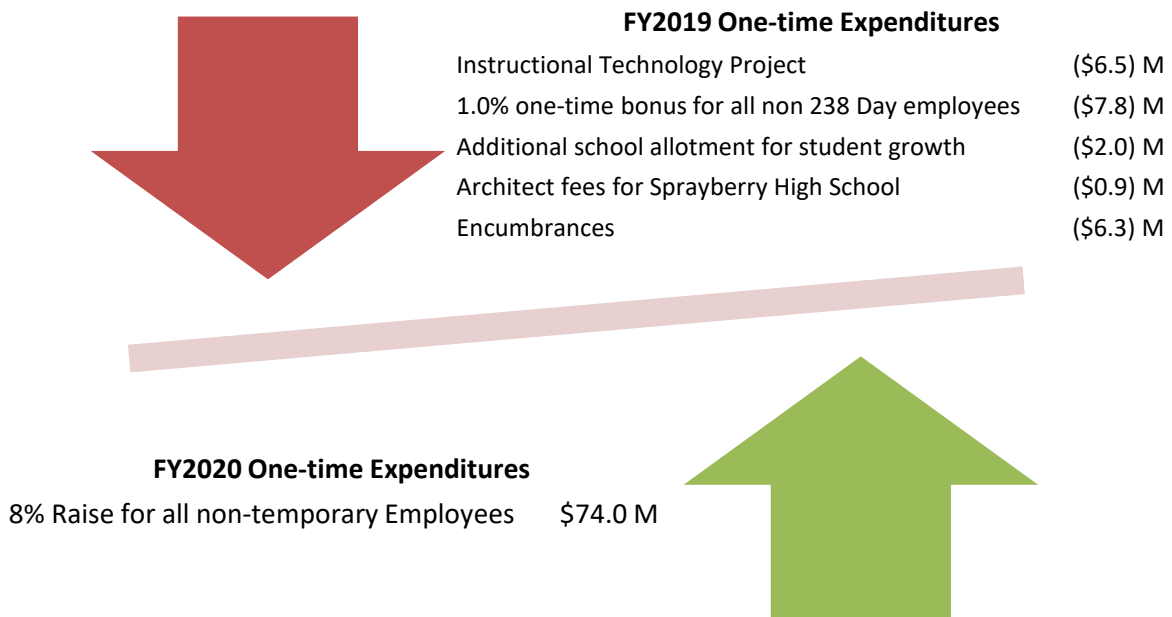
COBB STEP	STATE STEP	COBB CIT4	STATE T-4	Local Supplement	% Higher than State	COBB CIT5	STATE T-5	Local Supplement	% Higher than State	COBB CIT6	STATE T-6	Local Supplement	% Higher than State	COBB CIT7	STATE T-7	Local Supplement	% Higher than State
1-3	E	46,942	37,092	9,850	26.6%	51,903	42,206	9,697	23.0%	58,186	47,303	10,883	23.0%	64,303	52,176	12,127	23.2%
4	1	48,533	38,115	10,418	27.3%	53,462	43,382	10,080	23.2%	59,930	48,632	11,298	23.2%	66,233	53,651	12,582	23.5%
5	2	49,133	39,168	9,965	25.4%	55,225	44,593	10,632	23.8%	62,407	50,001	12,406	24.8%	69,271	55,171	14,100	25.6%
6	3	49,964	40,253	9,711	24.1%	56,881	45,841	11,040	24.1%	64,278	51,411	12,867	25.0%	71,350	56,736	14,614	25.8%
7	4	51,961	41,743	10,218	24.5%	58,982	47,555	11,427	24.0%	66,292	53,347	12,945	24.3%	73,586	58,885	14,701	25.0%
8	5	53,522	42,905	10,617	24.7%	60,752	48,892	11,860	24.3%	68,282	54,857	13,425	24.5%	75,793	60,562	15,231	25.1%
9	6	55,930	44,701	11,229	25.1%	63,488	50,957	12,531	24.6%	71,171	57,191	13,980	24.4%	78,655	63,152	15,503	24.5%
10-11	7	57,606	45,952	11,654	25.4%	65,393	52,396	12,997	24.8%	73,305	58,817	14,488	24.6%	81,013	64,957	16,056	24.7%
12-13	L1	59,332	47,241	12,091	25.6%	67,355	53,878	13,477	25.0%	75,507	60,492	15,015	24.8%	83,442	66,816	16,626	24.9%
14-15	L2	61,114	48,568	12,546	25.8%	69,376	55,404	13,972	25.2%	77,769	62,217	15,552	25.0%	85,947	68,730	17,217	25.1%
16-17	L3	62,947	49,935	13,012	26.1%	71,457	56,976	14,481	25.4%	80,102	63,994	16,108	25.2%	88,525	70,702	17,823	25.2%
18-19	L4	64,839	51,343	13,496	26.3%	73,600	58,595	15,005	25.6%	82,506	65,824	16,682	25.3%	91,181	72,733	18,448	25.4%
20-21	L5	66,997	52,793	14,204	26.9%	76,059	60,263	15,796	26.2%	85,272	67,709	17,563	25.9%	94,239	74,825	19,414	25.9%
22-23	L6	68,708	54,287	14,421	26.6%	78,037	61,981	16,056	25.9%	87,508	69,650	17,858	25.6%	96,726	76,980	19,746	25.7%
24-26	L6	69,273	54,287	14,986	27.6%	78,628	61,981	16,647	26.9%	88,161	69,650	18,511	26.6%	97,435	76,980	20,455	26.6%
27-29	L6	69,848	54,287	15,561	28.7%	79,255	61,981	17,274	27.9%	88,818	69,650	19,168	27.5%	98,163	76,980	21,183	27.5%
30+	L6	70,438	54,287	16,151	29.8%	79,910	61,981	17,929	28.9%	89,528	69,650	19,878	28.5%	98,912	76,980	21,932	28.5%

## IMPROVEMENT OPPORTUNITIES IN THE 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 FY2020 Budget



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

FY2020 Tentative Budget Rollout Overview General Fund

FY2020 Overview General Fund

FY2020 Notebook General Fund

All of the resources are located at <http://www.cobbk12.org/centraloffice/finance/2020Budget/>.

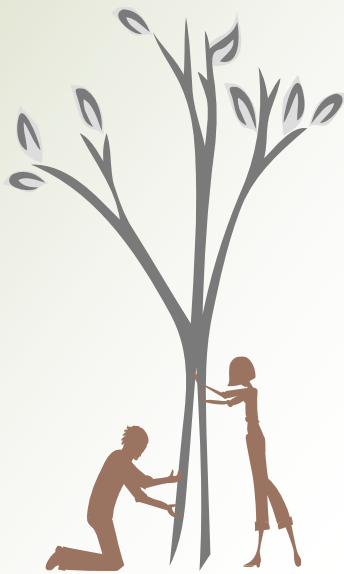
**IMPROVEMENT OPPORTUNITIES IN THE BUDGET PLANNING PROCESS  
(Continued)**

**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 **FY2020** Budget

**Efficiency Identification on Position and Expenditure Adjustments**

Expenditure Description	Amount	Comments
ADDITIONAL POSITION TO REDUCE CLASS SIZE	<b>\$8,370,000</b>	Additional 90 teacher positions allotted for class size
CUSTODIANS	<b>\$375,000</b>	Add custodians for school square footage increase
NURSE SALARY STEP	<b>\$438,842</b>	To create nurse salary step for school nurses
COMPETITIVE SALARY FOR CAMPUS OFFICERS	<b>\$430,000</b>	Campus officers salary adjustment
TRANSFER TO OTHER FUNDS	<b>\$163,167</b>	Increase fund transfer to Public Safety, Adult High School, County Wide Building, HR Self Insurance, and Purchasing/Warehouse Funds. Changes based on the evaluation of individual funds revenues and expenditures
CELL TOWERS	<b>(\$440,695)</b>	Adjustment per cell tower schedule
ADJUSTMENT FOR UTILITIES	<b>\$700,000</b>	Changes based on utilities expenditure projections
MEDACE	<b>(\$95,849)</b>	Adjustment based on projected Federal MedACE revenue
MEDICAID	<b>\$103,575</b>	Adjustment based on projected Federal Medicaid revenue
MISCELLANEOUS STATE GRANTS	<b>\$3,009,451</b>	Grants in General Fund. Adjustment based on FY2019 revised budget
<b>TOTAL</b>	<b>\$13,053,491</b>	



# 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 updated 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.

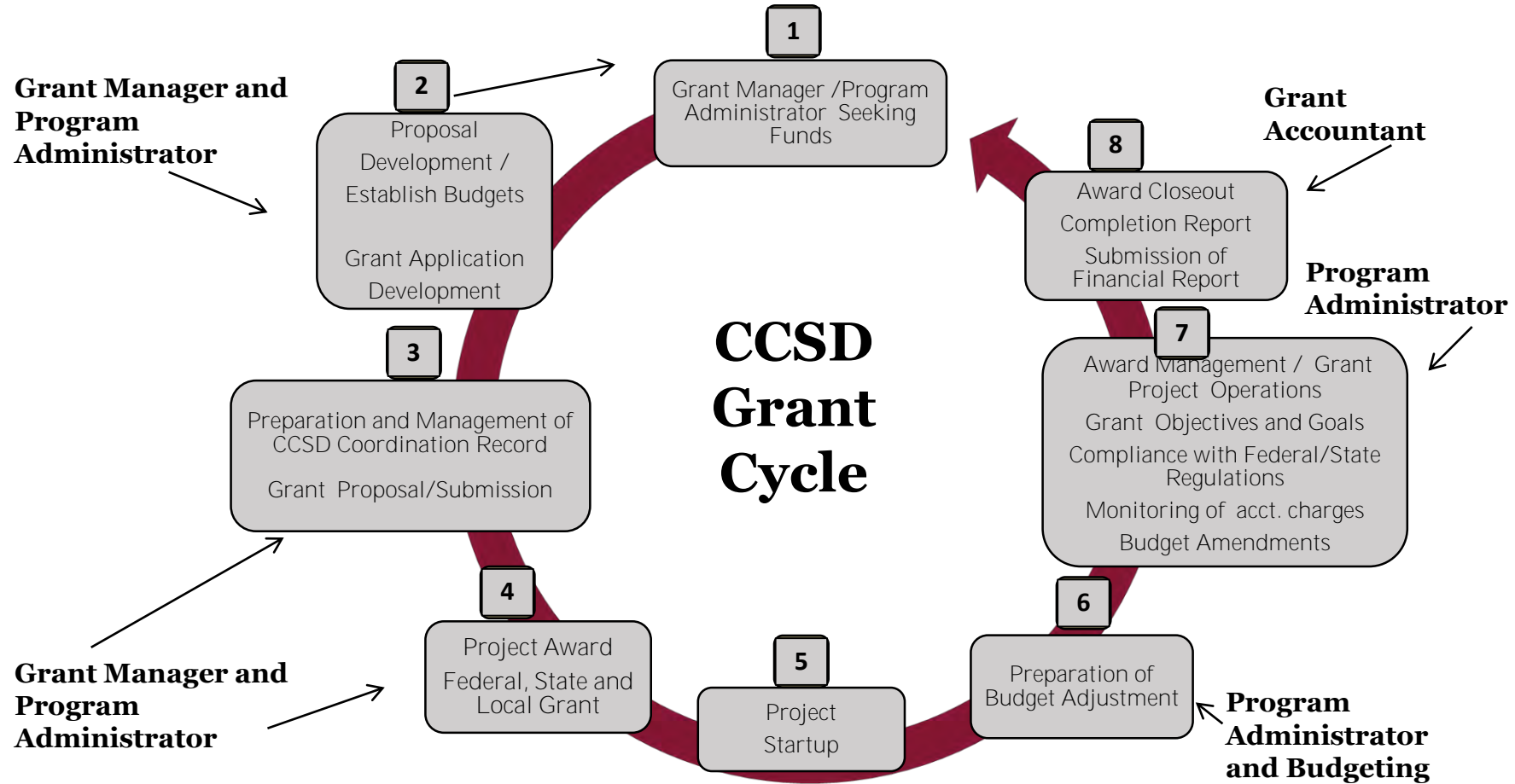


# Pre Award

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. 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:

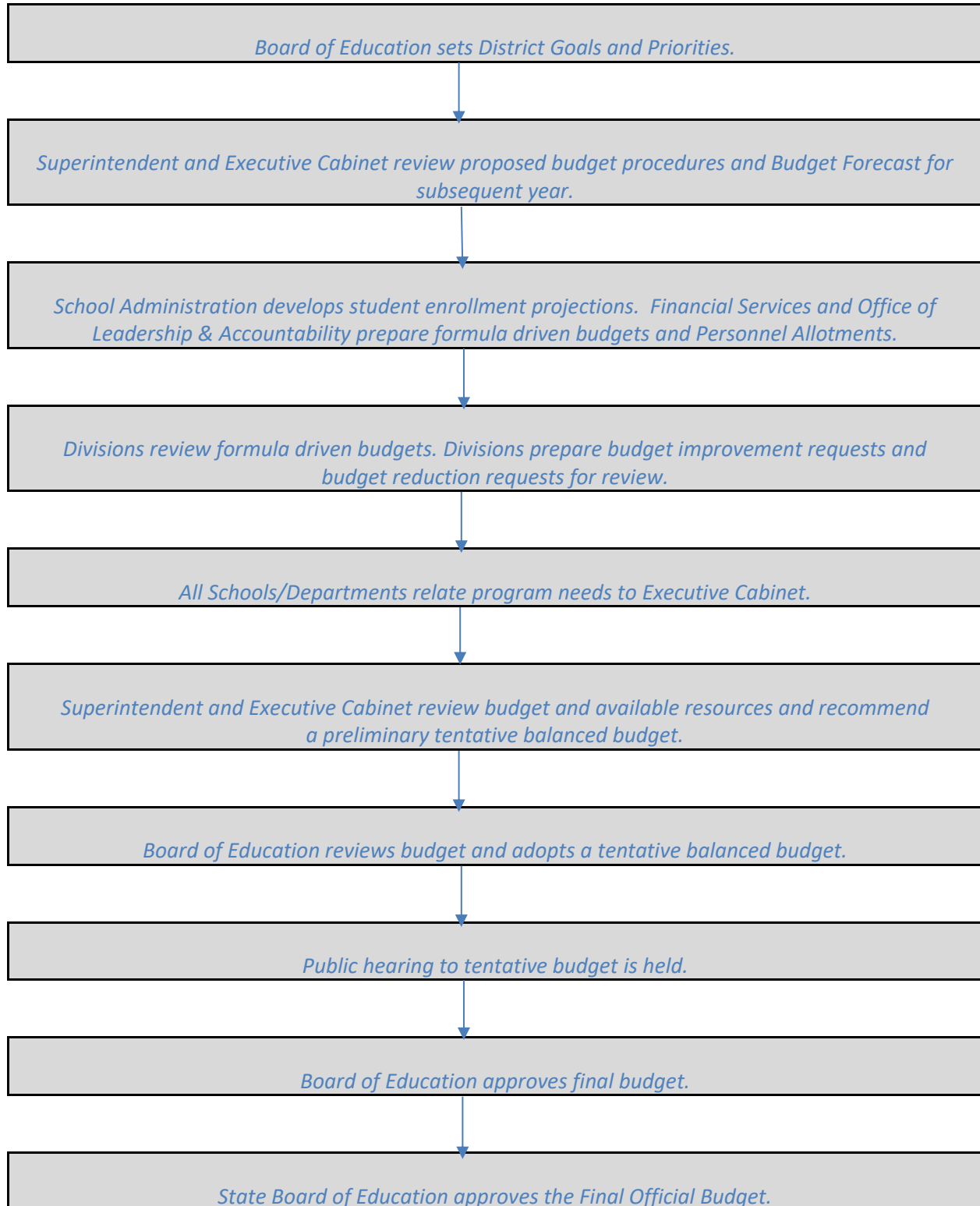
1. Each school participating in the Program collaborate with each of its Partners to develop a Partnership Plan (Plan). The Plan is valid for two years and should:
  - a. Be viewed by both the school and the Partner as a starting point for partnership activities and should not limit the activities of 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).



## FY2020 BUDGET DEVELOPMENT PROCESS



## FY2020 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. Budget sessions with the Board and official public budget meetings are conducted. After the Board's legal adoption, the new fiscal year budget is submitted to Georgia DOE by September 30 for a formal approval.

### General Budget Development Methodology

The budget will be developed utilizing a **structural balanced budget** philosophy where actual 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. (Board Policy DB section B.1.c)

### Conservative Budget Practices

Conservative budget development practices will continue to allow for extra budget flexibility in future budgets. Practices include the utilization of average teacher salaries even when beginning teachers are hired; revenue estimates based on the most recent data; conservative projections of revenue and expenditures; strict budget development policies; etc.

### Budget Reduction

The Cobb School Board has clearly demonstrated the courage to make expenditure reductions when necessary to balance the General Fund during previous fiscal years. Successful historical performance of position cuts and expenditure cuts assisted in the budget balancing process while minimally impacting the instruction of students yet maintaining student performance.

### Student Achievement Driven Funding Analysis

Continually analyze existing instruction and support functions to see if adequate results have been achieved. The budget development process has frequently redeployed funding from less successful program to new, innovative programs which assist in student achievement.

## **FY2020 BUDGET PROCESS ADMINISTRATION**

### **FY2020 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 2019-2020 budget were as follows:

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

Board of Education

Chris Ragsdale, Superintendent

John Adams, Deputy Superintendent of Human Resources & Operation

Dr. Kevin Daniel, Chief of Staff

Sherri Hill, Chief of School Leadership Officer

Jennifer Lawson, Chief Academic Officer

John Floresta, Chief Strategy and Accountability Officer

Bradley Reuben Johnson, Chief Financial Officer

Marc Smith, Chief Technology Officer, 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:**

David Baker, Director, Financial Planning & Analysis

Becky Beck, Assistant Director, Financial Planning & Analysis

Amy Chang, Financial Analyst

Kerry O'Malley, Budget Analyst

Pamela Houston, Budget Coordinator

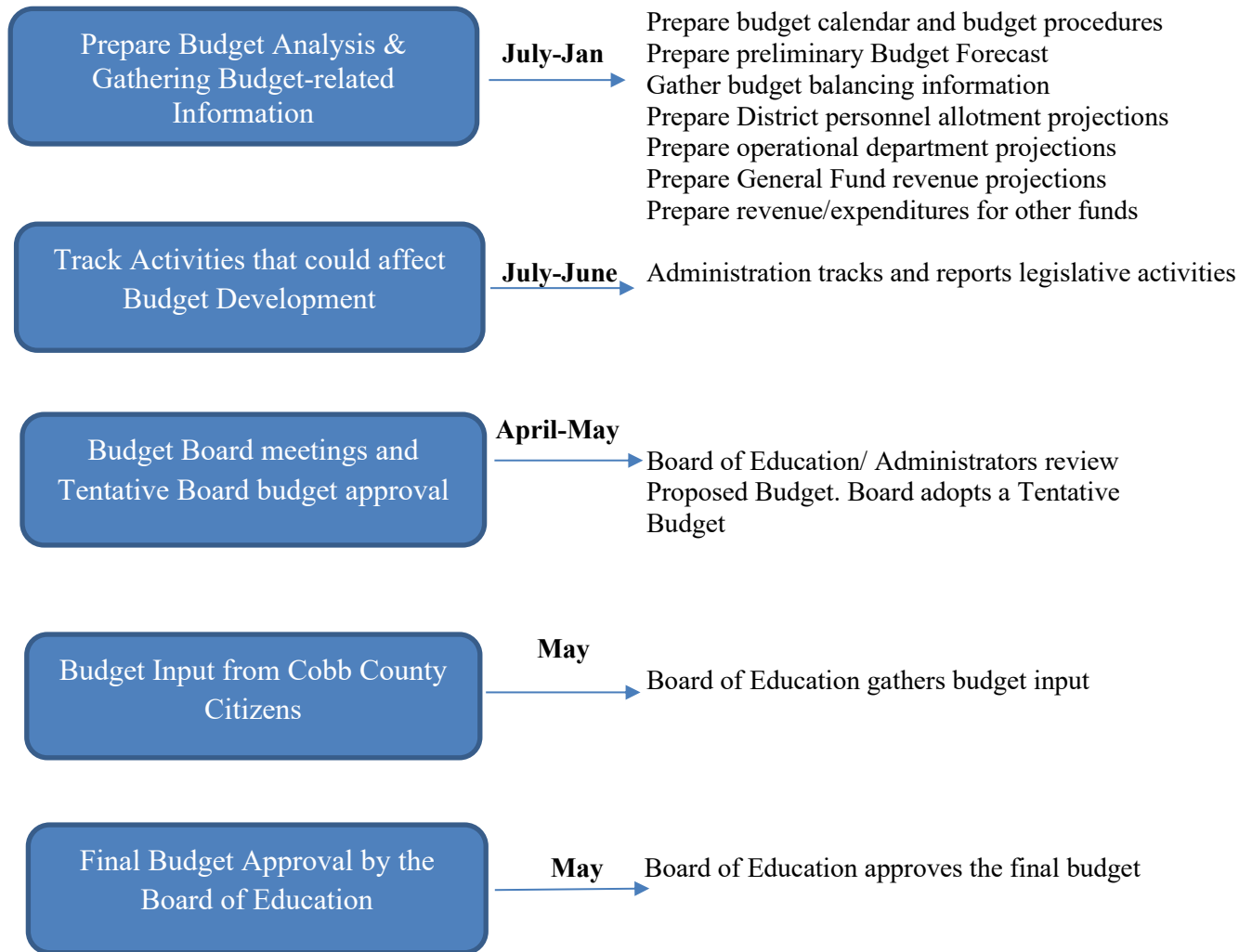
Gina Wheeler, Budget Coordinator

Lori Smith, Budget Coordinator



## 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.

March 21, 2019

Yellow Shading  
indicates request  
for Board  
participation

<u>Date</u>	<u>Responsibility</u>	<u>Event</u>												
Nov. 2018 - Feb. 2019	Deputy Superintendent of Leadership	Prepare FY2020 Personnel Allotments for each school; determine student-teacher ratio requirements/needs												
Dec. 2018 - Feb. 2019	Director of Financial Planning and Analysis	Prepare FY2020 Budget Development Procedures/Reports (Personnel Formula Allotments, Salary & Operating Accounts, Other Funds)												
March 5-22, 2019	Director of Financial Planning and Analysis	Meetings held with Central Office Budget Administrators to review FY2020 Budgets												
March 2019	Superintendent Executive Cabinet	Administrative Budget Sessions												
March 21, 2019	Board Of Education Superintendent CFO	<u>Board Meeting</u> <table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="text-align: left;"><u>Date</u></th> <th style="text-align: left;"><u>Place</u></th> <th style="text-align: left;"><u>Time</u></th> </tr> </thead> <tbody> <tr> <td>March 21</td> <td>Board Room - Budget Update - (FY2020 Budget Dev Process)</td> <td>2:30 PM</td> </tr> </tbody> </table>	<u>Date</u>	<u>Place</u>	<u>Time</u>	March 21	Board Room - Budget Update - (FY2020 Budget Dev Process)	2:30 PM						
<u>Date</u>	<u>Place</u>	<u>Time</u>												
March 21	Board Room - Budget Update - (FY2020 Budget Dev Process)	2:30 PM												
March 22, 2019	Central Office	Deadline for Central Office Departments to return completed Budget Reports to the Department of Financial Planning and Analysis												
March 2019	Director of Financial Planning and Analysis	<b>FY2020 Budget Digest Presentation</b> Tax Digest Update - Cobb County Tax Assessor - Cobb Annual Meeting with Cobb Tax Assessor to update Cobb												
April 15, 2019	Director of Financial Planning and Analysis	Advertise FY2020 Budget Public Forums for April 24 and May 16 at 6:30 PM in the Marietta Daily Journal												
April 24, 2019	Board Of Education Superintendent CFO	<u>Board Meeting</u> <table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="text-align: left;"><u>Date</u></th> <th style="text-align: left;"><u>Place</u></th> <th style="text-align: left;"><u>Time</u></th> </tr> </thead> <tbody> <tr> <td>April 24</td> <td>Board Room - Review FY2020 Tentative Budget and present agenda item for approval of FY2020 Tentative Budget</td> <td>1:00 PM</td> </tr> <tr> <td>April 24</td> <td>Board Room - Budget Public Forum for interested parties to present 6:30 PM input on the FY2020 Tentative Budget</td> <td></td> </tr> <tr> <td><b>April 24</b></td> <td><b>Board Room - Adopt FY2020 Tentative Budget</b></td> <td><b>7:00 PM</b></td> </tr> </tbody> </table>	<u>Date</u>	<u>Place</u>	<u>Time</u>	April 24	Board Room - Review FY2020 Tentative Budget and present agenda item for approval of FY2020 Tentative Budget	1:00 PM	April 24	Board Room - Budget Public Forum for interested parties to present 6:30 PM input on the FY2020 Tentative Budget		<b>April 24</b>	<b>Board Room - Adopt FY2020 Tentative Budget</b>	<b>7:00 PM</b>
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<b>April 24</b>	<b>Board Room - Adopt FY2020 Tentative Budget</b>	<b>7:00 PM</b>												
April 25 - 30, 2019	Director of Financial Planning and Analysis	Prepare FY2020 Popular Budget Report and Internet Report for presentation to the citizens of Cobb County												
May 1, 2019	Director of Financial Planning and Analysis	Advertise FY2020 Tentative Budget in the Marietta Daily Journal Advertise FY2020 Popular Report on the web at <a href="http://www.cobbk12.org">www.cobbk12.org</a>												
May 16, 2019	Board Of Education Superintendent CFO	<u>Board Meeting</u> <table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="text-align: left;"><u>Date</u></th> <th style="text-align: left;"><u>Place</u></th> <th style="text-align: left;"><u>Time</u></th> </tr> </thead> <tbody> <tr> <td>May 16</td> <td>Board Room - Present agenda item for final approval of the FY2020 Budget</td> <td>2:00 PM</td> </tr> <tr> <td>May 16</td> <td>Board Room - Budget Public Forum for interested parties to present 6:30 PM input on the FY2020 Tentative Budget</td> <td></td> </tr> <tr> <td><b>May 16</b></td> <td><b>Board Room - Legal adoption of the FY2020 Budget</b></td> <td><b>7:00 PM</b></td> </tr> </tbody> </table>	<u>Date</u>	<u>Place</u>	<u>Time</u>	May 16	Board Room - Present agenda item for final approval of the FY2020 Budget	2:00 PM	May 16	Board Room - Budget Public Forum for interested parties to present 6:30 PM input on the FY2020 Tentative Budget		<b>May 16</b>	<b>Board Room - Legal adoption of the FY2020 Budget</b>	<b>7:00 PM</b>
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<b>May 16</b>	<b>Board Room - Legal adoption of the FY2020 Budget</b>	<b>7:00 PM</b>												
July 1, 2019	Director of Financial Planning and Analysis	Advertise three public hearings for Taxpayer Bill of Rights in the newspaper and on the website at <a href="http://www.cobbk12.org">www.cobbk12.org</a> . Advertise Current Tax Digest and Five Year History of Levy in the newspaper												
July 10, 2019	Director of Financial Planning and Analysis	Advertise public hearings for Taxpayer Bill of Rights in the newspaper												
July 10, 2019	Board Of Education Superintendent CFO	<u>Digest Hearing</u> <table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="text-align: left;"><u>Date</u></th> <th style="text-align: left;"><u>Place</u></th> <th style="text-align: left;"><u>Time</u></th> </tr> </thead> <tbody> <tr> <td>July 10</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 10	Board Room - Tax Digest Public Hearing	11:00 AM - 11:30 AM						
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July 18, 2019	Board Of Education Superintendent CFO	<u>Digest Hearing/Called Board Meeting</u> <table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="text-align: left;"><u>Date</u></th> <th style="text-align: left;"><u>Place</u></th> <th style="text-align: left;"><u>Time</u></th> </tr> </thead> <tbody> <tr> <td>July 18</td> <td>Board Room - Tax Digest Public Hearing</td> <td>12:00 PM - 12:30 PM</td> </tr> <tr> <td>July 18</td> <td>Board Room - Tax Digest Public Hearing</td> <td>6:30 PM - 7:00 PM</td> </tr> <tr> <td>July 18</td> <td>Board Room - Board Meeting to Set FY2020 Millage Rate</td> <td>7:00 PM</td> </tr> </tbody> </table>	<u>Date</u>	<u>Place</u>	<u>Time</u>	July 18	Board Room - Tax Digest Public Hearing	12:00 PM - 12:30 PM	July 18	Board Room - Tax Digest Public Hearing	6:30 PM - 7:00 PM	July 18	Board Room - Board Meeting to Set FY2020 Millage Rate	7:00 PM
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July 18	Board Room - Tax Digest Public Hearing	6:30 PM - 7:00 PM												
July 18	Board Room - Board Meeting to Set FY2020 Millage Rate	7:00 PM												
<b>There will be 2 called meetings in July due to strict timing requirements (O.C.G.A. 48-5-32) regarding the Digest/Millage Rate Adoption. CCSD must comply with the State guideline and submit this information to Cobb County Government and Cobb County Tax Commissioners</b>														

## **BUDGET AMENDMENT PROCEDURES**

### **General Guidelines**

The chief administrator of each department is responsible for the initiation of a budget amendment. A budget amendment is required when a department head desires to deviate from the original board approved budget. Each budget administrator is responsible for being knowledgeable about his or her assigned accounts and for the management of his or her assigned accounts. Department budget administrators CANNOT exceed 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 Amendment Justification**

All budget amendments 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.

### **MUNIS System Budget Amendment Procedure**

The Budget Transfer and Amendment program performs current year budgetary transactions. This may reduce one budget line and increase the other or subtract from the bottom line budget amount for either revenue or expense accounts.

- Workflow settings and business rules are established for the transfer and amendment process.
- The budget amendment initiator has the appropriate user and account permissions to access and enter the budget transaction. Supporting documents must be attached to the transaction.
- This transaction will be released through a workflow process that requires each approver to review and take appropriate action (Approve, Reject, Forward, Hold).
- Once final approval has been granted, the transaction will be posted to the budget account by Financial Planning & Analysis (FP&A).

### **MUNIS Budget Rollup Codes**

In the Munis Financial System, expenditures are controlled by account groupings called **Budget Rollup Codes**. The District's Accounting Services department creates and maintains the General Ledger Chart of Account segments. The office of Financial Planning & Analysis (FP&A) uses the existing segments to create accounts. FP&A also creates and associates Rollup Codes for accounts to accommodate related appropriations.

Budget Rollup code classifications allow flexibility to spend budgeted funding throughout all accounts within the grouping. A budgeted amount is assigned and loaded to major expenditure accounts during the creation of the initial school budget. During the budgeted year, the actual operations may require the need for additional accounts to ensure proper expenditure recording within this roll up. A budget administrator may ask FP&A to set up zero budget accounts within their scope of responsibility to purchase items that were previously not budgeted, providing that the expense is kept within its Budget Rollup limits. The system will accept expenditures to any account line within the Budget Rollup group (including non-budgeted or zero budget accounts).

## **BUDGET AMENDMENT PROCEDURES (Continued)**

### **Capital Projects Budget Amendments**

All budget adjustments for SPLOST related funds are prepared by the Capital Projects Accounting 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.

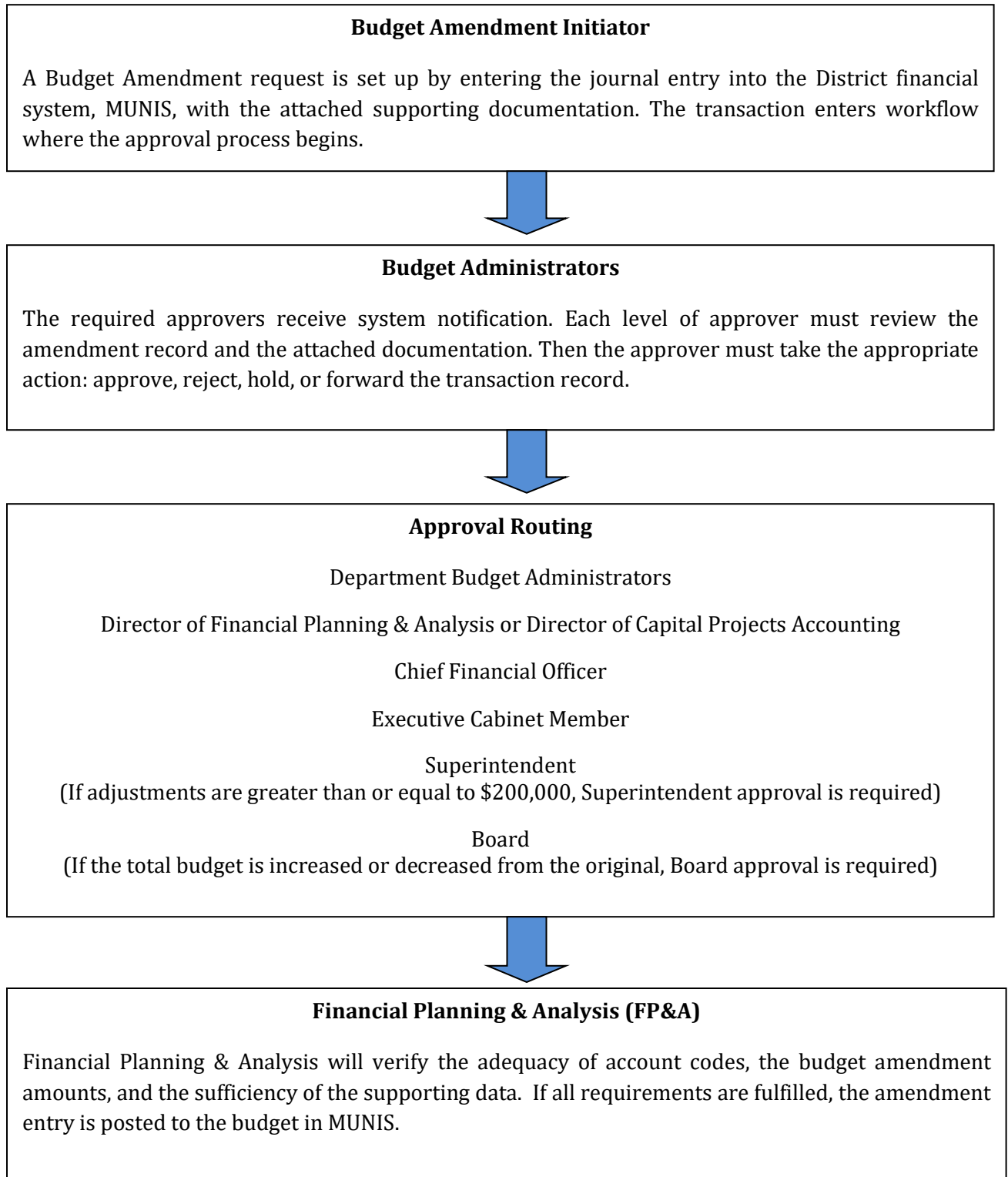
### **Grant Budget Amendments**

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, and proper document received. 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.



## BUDGET AMENDMENT PROCEDURE (Continued)

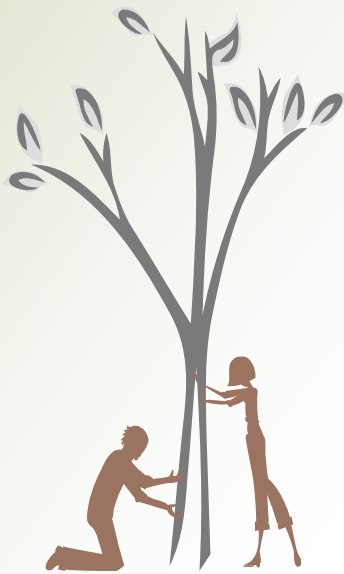
### Budget Amendment Process Flow Chart



# CAPITAL PROJECTS APPROVAL AND BUDGET ADJUSTMENT GUIDELINES

## Reviewer & Approvers

		SPLOST Accounting Manager	AP/SPLOST Accounting Director	SPLOST Dept Director	Administrator in Charge of the Project / Program (Non Construction)	Executive Director SPLOST Program	Chief Financial Officer	Chief Technology & Operations Officer	Supt
1	Initial Budget Adjustment SPLOST Setup in the Munis System and reconcile with the SPLOST Master Cash Flow.	X	X	X		X	X		
2	Budget Adjustment where funds already distributed to an Administrator program are reallocated to another initiative within that program.	X	X	X	X	X	X		
3	Budget Adjustment for a program that is under budget where the amount under budget is moved to a contingency account.	X	X	X		X	X		
4	Budget Adjustment for a program that is over budget where decisions are made on how to fund the overage either using available revenue or contingency.	X	X	X	X	X	X		
5	Budget Adjustment for a New program that was not on the Original SPLOST5 Master Cash Flow.	X	X	X	X	X	X	X	X
6	Budget Adjustment where there are changes to the Original 5 SPLOST Categories.	X	X	X	X	X	X	X	X
7	Budget Adjustments between \$25,000 and \$200,000 that were referenced on a Staff Coordination Record. (Attach the Staff Coordination Record to the Budget Adjustment which reflects approval).	X	X	X		X	X		
8	Budget Adjustments over \$200,000 (Attach the Board Agenda Item which reflects approval).	X	X	X		X	X		
9	Budget Adjustments to reallocate funds within a project/initiative.	X	X	X			X		
10	Budget Adjustments in the District Building Fund (Fund 0353).	X	X	X		X	X		
11	Revenue Adjustments under \$200,000.	X	X	X			X		
12	Revenue Adjustments over \$200,000.	X	X	X		X	X		



# Divisions & Departments

## SUPERINTENDENT DIVISION

### DIVISION RESPONSIBILITIES

The Georgia Constitution requires that an elected board of education oversee each public school system. The Cobb County School District is governed by a seven-member board; each member is elected by the public and serves a four-year term. The Board appoints a Superintendent of schools to serve as the Chief Executive Officer (CEO). The Superintendent is responsible for implementing educational programs and running the day-to-day operations of the school district.

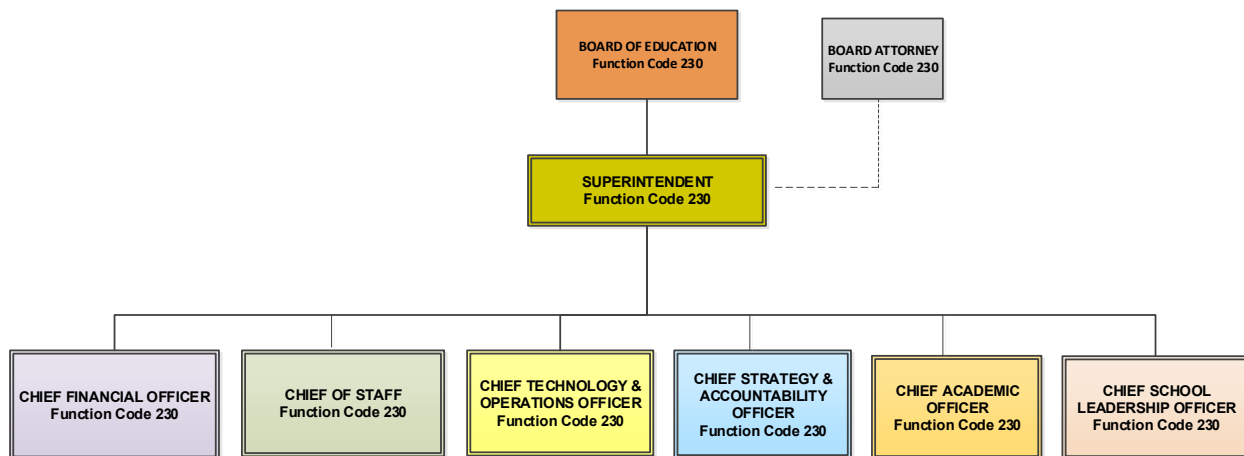
### DIVISION ORGANIZATION

The Superintendent's Division is sub-divided into functional areas of responsibility. The following chart illustrates the structure of this division:

### MAJOR DEPARTMENT TASKS

**Board Attorney** - Each year, the Board retains the services of an external attorney to provide legal advice and to handle legal matters for the school district.

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





**SUPERINTENDENT DIVISION (Continued)**

**WORKLOAD INDICATORS**

INDICATOR	FY 2017 RESULTS	FY 2018 RESULTS	FY 2019 RESULTS
<b>Board Meetings</b> - Meet once per month, with a day Work Session and an evening Voting Session	18 Board Meetings	14 Board Meetings	12 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.	Meetings were held once a month.	5 F&T Committee Meetings were held in FY2018. Meetings will now be held quarterly.	4 F&T Committee Meetings were held in FY2019. Meetings are 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. *21 Members	Meetings were held three times a year. *15 Members	Meetings were held three times a year. *15 Members

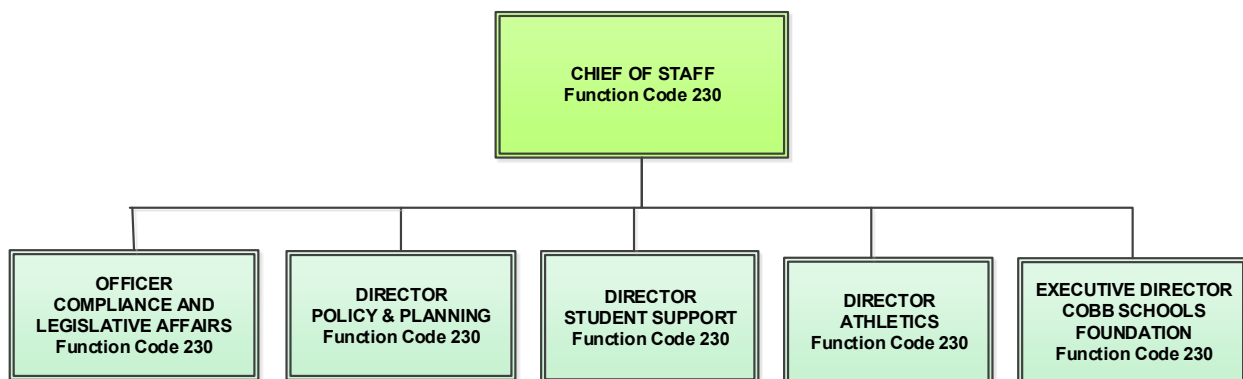
## **CHIEF OF STAFF DIVISION**

### **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 Policies 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

## **CHIEF OF STAFF DIVISION (Continued)**

### **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

### **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.

## **CHIEF OF STAFF DIVISION (Continued)**

**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.

**CHIEF OF STAFF DIVISION (Continued)**

**WORKLOAD INDICATORS**

INDICATOR	FY 2017 RESULTS	FY 2018 RESULTS	FY 2019 RESULTS
<b><u>Policy &amp; Planning:</u></b>			
<b>Policy/Rule/Form Revisions/ Creations/Deletions:</b>			
Board Policies	7	9	2
Administrative Rules	49	15	37
Forms/Attachments	29	23	41
<b>House Bill 251 Transfers:</b>			
Requested	3,019	3,199	2,362
Selected/Approved	1,770	1,772	1,811
<b>Administrative Transfers:</b>			
Requested	151	216	292
Approved	86	92	122
<b>Child(ren) of Employee Transfers:</b>			
Requested	1,576	1,482	1,480
Approved	1,075	1,203	1,196
<b>Continuation of Enrollments Transfers:</b>			
Requested	--	--	441
Approved	--	--	346
<b>Records/Subpoenas:</b>			
Records Requests	18	30	30
Subpoenas for Records	42	47	55
Directory Information/Verification	111	100	69
Production of Documents	49	53	41
Other Record Requests	25	2	5
<b>Open Records Requests:</b> (9/15/15 – Open Records moved from Communications to Policy, Planning & Student Support)	404	382	446
<b><u>Student Support:</u></b>			
<b>Student Discipline:</b>			
Hearings	141	159	164
Hearings Waived by Parent/Guardian	247	242	256
<b><u>School Health Services:</u></b>			
<b>Student Visits to the Clinic:</b>			
Illness Visits	427,689	353,570	411,435
Injury Visits	153,916	157,849	169,412
Total Visits	581,605	511,419	580,847
<b>Number of students remaining at School after Clinic Visit</b>	402,779	366,990	372,983
<b>School (Local) Medical Training:</b>			
Total number of trainings provided by Consulting Nurses	81	60	172
Total number of school staff participants	3,622	2,296	5,782

**CHIEF OF STAFF DIVISION (Continued)**

INDICATOR	FY 2017 RESULTS	FY 2018 RESULTS	FY 2019 RESULTS
<b>District Medical Trainings:</b>			
Total number of trainings provided by Nursing Supervisor and/or Consulting Nurses			
• Online	115	110	110
• Face-to-Face	48	267	100
• Blended	24	11	12
Total number of school staff participants			
• Online	1,314	770	770
• Face-to-Face	816	3,330	3,048
• Blended			
	District-Wide training no longer required. Training is based on individual school needs.	N/A	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	1,507	1,582	1,132
• Total number of Nursing participants	680	667	1,032
• Number of Medical Training	20	28	28
Total number of school nurse participants Face-to-Face	1,088	328	336
Scoliosis Nursing Rescreens Referred to Physician	1,049	1,074	1,389
Medical Healthcare Plans including Medical 504s	1,076	1,000	1,266
Significant Communicable Disease Data	Typhoid Fever – 1 Viral Meningitis – 1 Shigella – 1 Scabies – 1 Molloscum - 1	Influenza epidemic Strep – 10 Varicella – 5	Influenza epidemic Pertussis Scabies Varicella Fifth’s Disease Strep, Staph Norovirus Impetigo
<b>School Social Work:</b>			
New Cases Referred	10,874	10,560	11,094
Contracts/Services Rendered	80,257	76,821	77,304
<b>Athletics:</b>			
Number of GHSA Activities Participated	236	240	266
Number of Students Participated GHSA Activities	10,808	11,127	12,060

**CHIEF OF STAFF DIVISION (Continued)**

INDICATOR	FY 2017 RESULTS	FY 2018 RESULTS	FY 2019 RESULTS
<b><u>Cobb Schools Foundation:</u></b>			
Local School Foundation Oversight	42	35	35
Local School Foundation Totals	N/A	N/A	\$514,238
Local School Assessment Total	No Info	No Info	\$8,200
Senior Scholarships Awarded	\$58,200	\$58,450	\$62,150
Golf Tournament (Net)	\$22,026	\$46,323	\$30,123
Gimme 5 (Gross)	\$75,907	\$55,745	\$5,995
Teacher Grants Awarded	\$31,147	\$32,125	\$24,784
ASP Scholarships Awarded	\$21,230	\$18,939	\$18,034
Bullying Prevention Funding	\$14,685	\$1,013	None
Project 2400 Funding	\$62,400	\$62,400	\$20,010
Reach for the Stars Funding	No Info	No Info	\$46,484
Volunteer of the Year Awards	\$19,585	\$22,880	\$19,018
<b><u>Compliance &amp; Legislative Affairs:</u></b>			
<b>Due Process Filings</b>	--	--	17
Resolutions	--	--	15
Hearings	--	--	2
<b>Legislative Priorities</b>			
Bills Requiring Action	--	--	31
Committee Presentations	--	--	5
Education Advocacy Meetings	--	--	18

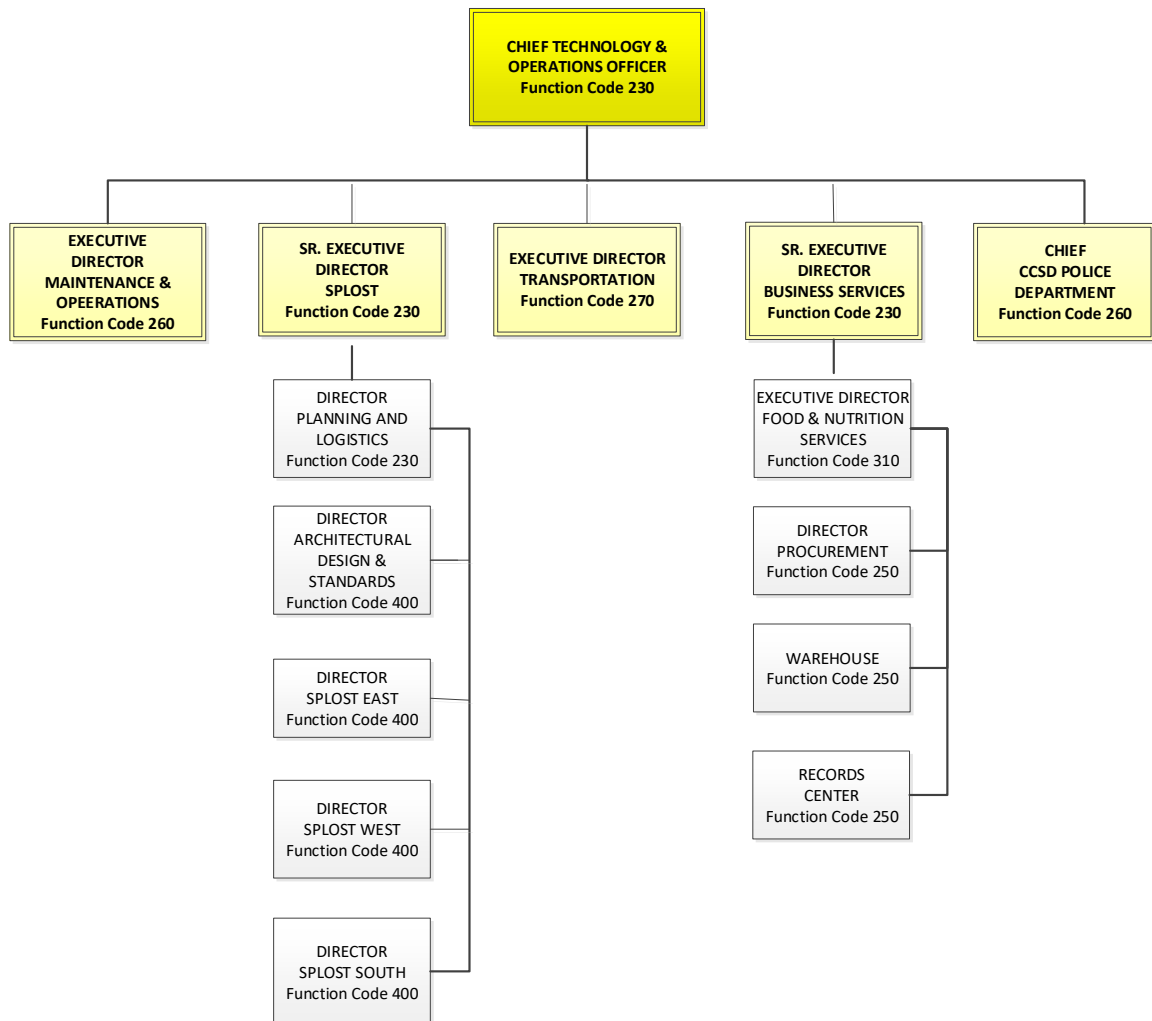
## OPERATIONAL SUPPORT DIVISION

### DIVISION RESPONSIBILITIES

The **Operational Support Division** is led by the **Chief Technology & Operations Officer**, 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 113,000 students, 15,000 employees, and 112 schools.

### DIVISION ORGANIZATION

The Operational Support Division is sub-divided into functional areas of responsibility. The following chart illustrates the structure of this division:



### MAJOR DEPARTMENT TASKS

**Chief Technology & Operations Officer** 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 147 hourly employees. The department's



## **OPERATIONAL SUPPORT DIVISION (Continued)**

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 18,153,447 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 1,110 buses are maintained by the Fleet Maintenance Department of 48 technicians, with 831 conventional buses and 279 special needs buses, servicing 870 routes, at 37,530 bus stops twice a day. The department transports 78,000 students each day and buses travel 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. 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. Current **Ed-SPLOST V** will expire on December 31, 2023.

**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.

## **OPERATIONAL SUPPORT DIVISION (Continued)**

**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.

**OPERATIONAL SUPPORT DIVISION (Continued)**

**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 2017 RESULTS	FY 2018 RESULTS	FY 2019 RESULTS
<b>Maintenance</b>			
Building space sq. footage	17,368,983 for 127 Facilities	17,846,713 for 127 Facilities	18,153,447 for 127 Facilities
Work Orders (electrical, plumbing, roofing, floors, preventative maint., etc.)	53,105	52,274	53,643
<b>CCSD Police Department</b>			
Fighting	553	551	614
Drugs	183	164	157
Weapons	152	120	100
Gang-Related Incidents	45	18	18

**OPERATIONAL SUPPORT DIVISION (Continued)**

**WORKLOAD INDICATORS**

INDICATOR	FY 2017 RESULTS	FY 2018 RESULTS	FY 2019 RESULTS
<b>Transportation</b>			
Number of students transported one - way	73,753	73,900	78,000
Ridership ratio	75%	77%	69%
Regular buses	891	854	831
Special Education buses	279	288	279
Bus stops per day	46,027	37,122	37,530
Field trips	5,781	5,448	5,405
Bus referrals	549	1,347	1,351
# of accidents	132	218	209
<b>Fleet Maintenance</b>			
Fleet	1,613 (1,170 buses)	1,554 (1,142 buses)	1,526 (1,114 buses)
Support vehicles	443	412	412
Bus fleet traveled	10,476,947 miles	10,226,610 miles	11,270,954 miles
Fuel usage	1,927,244 gallons	1,628,943 gallons	1,838,151 gallons
Fueling transactions	75,956	71,681	71,450
Buses serviced	All buses inspected monthly and annually	All buses inspected monthly and annually	All buses inspected monthly and annually
Average miles per bus	8,955	8,955	9,948
<b>SPLOST</b>			
# Projects started	19	14	7
# Projects completed	55	39	14
# ADA Projects	16	11	5
# Portables relocated	25	18	14
# FEAE-R Projects*	89	106	148
*(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)	2	1	2
# Approved Easements	13	3	9
# Cell tower sites established	0	0	0

**OPERATIONAL SUPPORT DIVISION (Continued)**

**WORKLOAD INDICATORS**

INDICATOR	FY 2017 RESULTS	FY 2018 RESULTS	FY 2019 RESULTS
<b>Food Service Lunches</b>	(178 serving days)	(173 serving days)	(177 serving days)
Full price meals served	4,293,457	4,149,262	4,338,428
Reduced price meals served	868,249	833,698	860,125
Free meals served	6,119,186	5,568,890	5,430,120
Adult & contracted meals served	364,581	316,362	318,317
Equivalent meals from extra sales	3,378,908	3,361,209	3,848,447
Elementary participation	81%	81%	82%
Middle School participation	82%	82%	84%
High School participation	69%	63%	67%
<b>Procurement Services</b>			
Purchase orders processed	15,369	13,459	12,164
Dollar value of purchase orders	\$85,089,632	\$68,485,819	\$101,152,485
Average dollar per purchase order	\$5,536	\$5,088	\$8,316
Requests for Proposals			
Newly Issued and/or Awarded	28	30	35
Requests for Extension	47	45	27
Non-Awarded	2	2	3
Sealed bids			
Newly Issued and/or Awarded	48	39	33
Requests for Extensions	50	38	40
Non-Awarded	4	6	2
Quotes			
Newly Issued and/or Awarded	25	27	30
Requests for Extensions	35	27	21
Non-Awarded	3	2	7
Procurement cards	770	764	767
Dollar value of procurement card purchases	\$10,240,386	\$11,685,859	\$20,227,059
Total number of procurement card transactions	45,596	50,225	88,570
average dollar per purchase	\$225	\$233	\$232
<b>Warehouse Operations</b>			
Total Surplus requests	2,913	2,941	2,699
Items picked up	51,377	42,528	39,960
Items delivered	31,029	36,266	35,243
Surplus Revenue (Net)	\$425,712	\$247,177	\$231,113
New Inventory Requests (OC)	160	173	106
New Inventory Shipped	5,969	3,221	3,101
New Inventory Value	\$331,352	\$247,238	\$190,756

**OPERATIONAL SUPPORT DIVISION (Continued)**

INDICATOR	FY 2017 RESULTS	FY 2018 RESULTS	FY 2019 RESULTS
<b>Records Management Center</b>			
Record Movement Transactions	1,356	1,216	1,229
Transcript / Verification Requests	5,983	6,009	6,171
Carton of Records Retained & Managed	6,131	4,520	5,585
Records Center Revenue	\$32,754	\$44,739	\$47,315

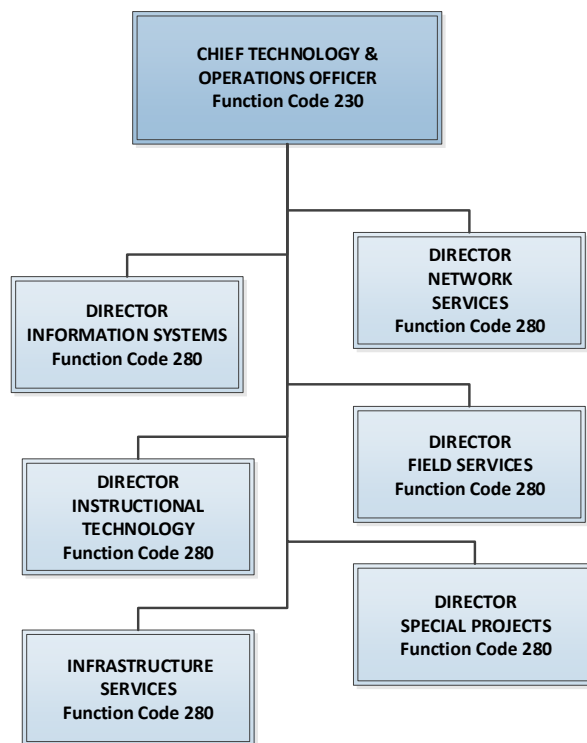
## **TECHNOLOGY SERVICES DIVISION**

### **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 Field Services, Enterprise Services, Infrastructure Services, Instructional Technology, Information Systems, and Network Services.

### **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 DIVISION (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 Cobb County School District (CCSD) Technology and Teaching & Learning Divisions to leverage technology for learning and student success; developing, coordinating, and/or delivering professional development programs utilizing District approved hardware and software to support the local school strategic plan and/or District strategic plan.

The InTech team supports teachers in effectively using technology to differentiate instruction, provide rigorous and engaging learning experiences, and ensure student success through assessment. They inform teachers/schools of emerging technologies and work cooperatively with classroom teachers to develop and implement effective instructional technology strategies and digital age learning environments. Team members model technology strategies when working with teachers and students to ensure appropriate technology integration and digital citizenship. InTech’s goal is preparing digital age learners for success in a global, ever-changing society.

**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 DIVISION (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 telecom devices and land line telecom within the district. Operational telecom management for FirstNet wireless. 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 2017 RESULTS	FY 2018 RESULTS	FY 2019 RESULTS
<b>Technology Services</b>			
• Total number of instructional computers supported, total number of administrative computers supported (based on Georgia Dept. of Education Report)	88,219	92,136	97,699
• Total computers in district	88,219	92,136	97,699
• Total servers in district	1,090	1,152	1,144
• Total number of phone lines in schools	1,838	2,077	2,089
Number of service requests handled by Service Center staff (help desk) annually	61,326	59,150	56,820
Number of e-mail accounts	17,860	16,153	16,972
Average availability for IT Data Center resources	99.99%	99.99%	99.97%
Ratio of Instructional Tech personnel per school	5:112	5:112	5:112
Number of schools receiving interactive devices from SPLOST IV & V	112	112	112

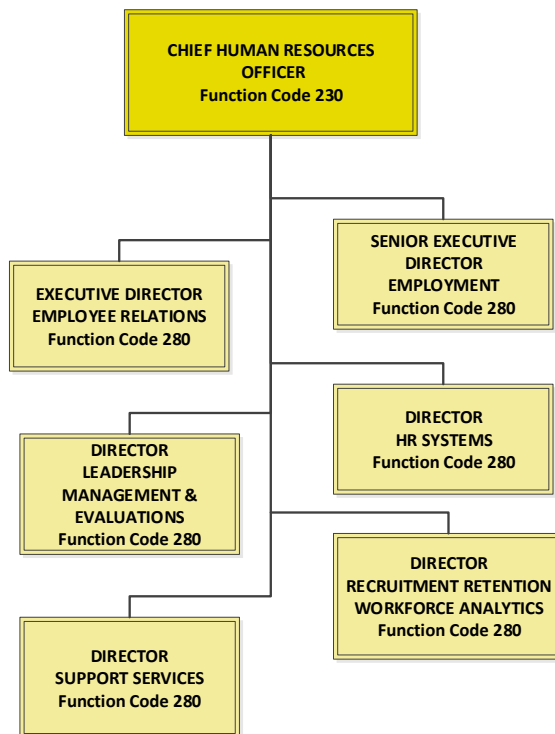
## HUMAN RESOURCES DIVISION

### 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 Chief Human Resources Officer's supervision, the 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, and Absence Management**

**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, directing the employee transfer and reassignment procedures; managing the daily operations of employment, 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;

## **HUMAN RESOURCES DIVISION (Continued)**

providing substitute teacher training and support to local schools; building relationships with schools to recruit future educators and to coordinate student teachers; issuing employment contracts to all Certified Employees.

**The Human Resources Systems Department** encompasses several functions including: **HR Technology, Compensation & Certification, Employment Verification, and Records,**

**HR Systems (Technology)** is responsible for supporting and implementing information systems and processes to ensure the easy management of human resources, business processes, and data. Systems and processes supported are inclusive but not limited to:

- Support of Applicant Tracking System (ATS; TalentEd, Hire Enterprise), as well as related processes and data collection.
- Responsible for support of the MUNIS ERP software's HR modules and all involved HR processes.
- Responsible for Document Management system (aXs, PowerSchool's Employee Records) functionality, data maintenance, and processes.
- Responsible for producing HR data reports and high-level data maintenance.
- Support of all HR related system interfaces to ensure proper transfer of HR related data and content.

**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.

The department is also responsible for managing the certification process for educators, service professionals and paraprofessionals, including initial certification, renewals and upgrades; ensures certified staff meet requirements of Georgia Department of Education ESSA requirements; and reporting all district staff to the Georgia Department of Education through the Certified/Classified Personnel Information (CPI) collection.

**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 Support Services Department** encompasses several functions including: **Benefits and Risk Management**

**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

## **HUMAN RESOURCES DIVISION (Continued)**

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	Dental Insurance
Teachers Retirement System of GA	Vision Insurance
Public School Employees Retirement System	Legal Services
CCSD Retirement Plan	Accident
Board Pay Life Insurance	Hospital Indemnity
Board Pay Long Term Disability	Flexible Spending Account
Short Term Disability	Dependent Care Account
Voluntary Life/ADD	Critical Illness/Cancer
Spousal Life	Spousal C I/Cancer
Child Life	Child C I/Cancer
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.

**The Retention and Workforce Analytics Department** encompasses several functions from onboarding our staff to retaining our best employees. Using research and statistics, this office works on special projects to arm our Superintendent and Board of Education with up-to-date strategies and initiatives that will reduce teacher turnover.

With the goal of ensuring an excellent future workforce, this office works to secure an effective teacher pipeline by building relationships with post-secondary institutions and teacher prep programs.

During the onboarding process, this office manages background checks and fingerprinting to ensure all employees of the Cobb County School District meet all the expectations provided by the Board. This office also manages the distribution of employee badges and assigns electronic access to all building in our district.

This office uses data and research to develop and implement a strategic data-driven retention plan.

**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

## **HUMAN RESOURCES DIVISION (Continued)**

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, demotion, termination
- Consultation with supervisors regarding employee job performance and misconduct issues
- Employee misconduct investigations
- Discrimination and sexual harassment investigations
- PSC Code of Ethics violations
- Certified employee contract non-renewals
- Employee complaints and grievances
- Labor relations issues
- Formal Employee Grievances
- Provide training regarding Employee Discipline and Documentation

**HUMAN RESOURCES DIVISION (Continued)**

**WORKLOAD INDICATORS**

INDICATOR	FY 2017 RESULTS	FY 2018 RESULTS	FY 2019 RESULTS
<b>Certified Positions</b>			
High School Hired	327	399	240
Middle School Hired	322	326	241
Art/Counselors/ESOL/Music Hired	158	120	68
Elementary Schools Hired	552	592	397
Special Education Hired	375	311	173
Other Cert (Supervisors, Specialists, Social Workers)	36	25	24
Other Employment Changes	18,119	23,395	17,656
Resignations / Terminations / RIFs	1,154	924	812
Supply Teachers	470	421	68
Certified Applications	94,587	84,717	72,858
<b>Classified / Paraprofessional Positions</b>			
ASP Hired	501	773	326
Bus Drivers/Monitors Hired	253	206	210
Custodians Hired	139	143	129
Maintenance/Warehouse Hired	53	51	15
Food Service/Lunchroom Monitors Hired	347	215	212
Classified Subs Hired	257	749	612
Paraprofessionals/Tutors Hired	572	394	244
Clerical Bookkeepers Hired	25	50	83
Professional/Technical Hired	19	23	34
Nurses Hired	24	9	23
Campus Police Hired	18	12	6
Interpreters Hired	9	7	2
Other Employment Changes	6,172	11,745	4650
Resignations / Terminations / RIFs	800	977	543
Parapro Re-elects	219	160	252
Classified/Parapro Applications	35,239	64,353	42,548
<b>Risk Management Claims</b>			
Unemployment	94	78	98
Vehicles & general liability	644/65	543/70	533/60
Student/site visitors injuries	1,459	1,357	1552
Student in transit	155	131	124
Workers Compensation	1,179	1,043	1046
Property thefts	80	184	94
<b>Evaluation Systems</b>			
Elementary Summative Assessment TKES	3,520	3,728	3,652
Middle Summative Assessment TKES data	1,540	1,515	1,553
High Summative Assessment TKES data	1,838	1,884	1,916
<b>Leadership Management</b>			
# Aspiring Leaders	10	7	17
# Securing Position the following year	2 (20%)	4 (57%)	13 (76%)

## HUMAN RESOURCES DIVISION (Continued)

<u>Administrative Positions</u>			
New Hire/Rehire	24	15	11
Promotion/Upgrade	45	66	111
Reassign/Transfer	124	95	156
Resign/Retire/Term	44	42	42
Critical Need Subs	16	23	15
Misc/Re-Elect	23	23	21
<u>Applications</u>			
Leadership Academy/New Administrator	7,829	5,501	5,231
Participants	37	129	185

## WORKLOAD INDICATORS

INDICATOR	FY 2017 RESULTS	FY 2018 RESULTS	FY 2019 RESULTS
<b>Insurance Enrollments</b>			
Vol. Life Insurance/Spouse/Child	13,925	13,872	14,220
Dental Insurance:			
Metlife	10,067	9,798	10,466
United Concordia			
Health Insurance:			
Gold	1,071	1,172	1,093
Silver	1,695	1,660	1,588
Bronze	2,527	2,268	2,144
BCBS HMO	3,816	4,386	4,197
UHC HMO	358	414	383
KP HMO	1,060	1,361	840
UHC HDHP	181	227	239
Tricare	6	8	4
			HMO w/ HRA 500
Cancer	4,321	n/a	n/a
Vision	8,456	8,022	5,401
Short-term disability	8,656	8,543	2,314
Legal services	1,627	1,573	2,205
Critical Illness/Cancer (Added Benefits)	2,402	4,876	Updated Info n/a
Spousal C I/Cancer			
Child C I/Cancer			

**HUMAN RESOURCES DIVISION (Continued)**

<b>Other Benefits</b>			
Short-term leaves			
Long-term leaves			
Flexible Optional spending accounts	3,443	3,443	4,276
Retirements	352	352	352
Hospital Indemnity	1347	1347	2,120
SH Advantage	n/a	n/a	n/a
Accident	1180	1180	2,852



## **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.**

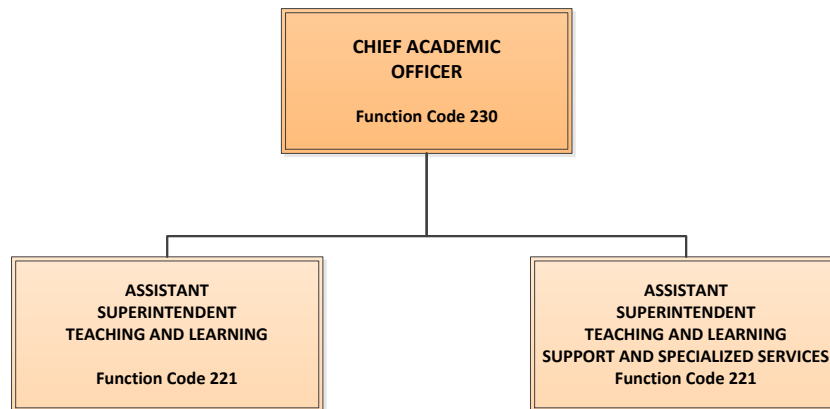
- Fully develop the Cobb Teaching & Learning System (CTLS)
- Build an infrastructure of flexible formative assessment items and District-wide data collection process for student performance
- Administer a District-wide universal screener in math and reading in grades K-9
- Identify student performance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

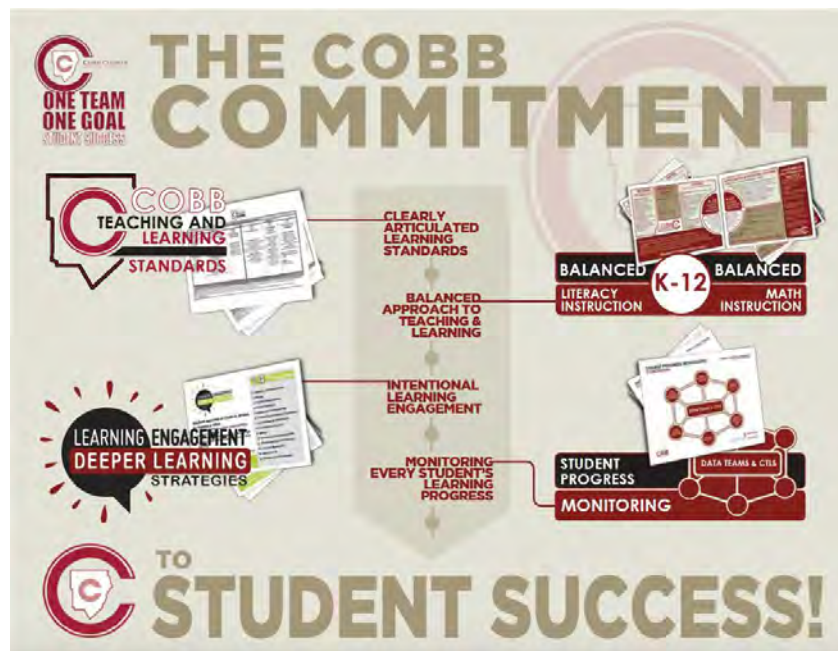
**Subdivision of Teaching & Learning** and **Subdivision of Teaching & Learning Support and Specialized Services**.

### DIVISION ORGANIZATION



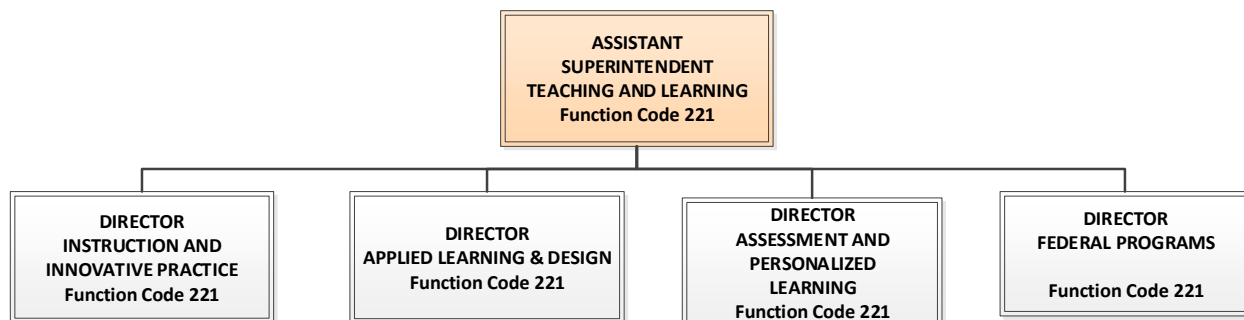
### DIVISION RESPONSIBILITIES

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 Applied Learning & Design.**

#### **Instruction & Innovative Practice**

- English / Language Arts
- Mathematics
- Science
- Social Studies
- Health & Physical Education
- Professional Learning
- 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

#### **Federal Programs**

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

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

### **Applied Learning & Design**

- Instrumental Music
- Choral, Music, Theater, Dance
- Learning Design & Visual Arts
- Career, Technology & Agriculture Education
- STEM & Innovation
- Learning Resources
- Digital & Multimedia Learning
- Library Media Education

### **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 eight departments in this office that reflect the academic programs of Cobb County: Mathematics, English Language Arts, Science, Social Studies, Health & Physical Education, World Languages, Early Learning, and Professional Learning. Professional Learning 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.

### **WORKLOAD INDICATORS**

INDICATOR	FY 2017 RESULTS	FY 2018 RESULTS	FY 2019 RESULTS
<b>Professional Learning</b>			
# PL offerings	322	345	374
# Participants	4,690	5,432	8,010
Teacher Leader Academy	82	165	187
# Endorsements earned			
- Gifted	167	177	160
- TSC	18	19	16
- TLE	6	9	10
- ESOL	48	23	31

**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 (RTI) and Multi-Tiered Systems of Support (MTSS)
- 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' and administrators' 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 and Multi-Tiered Systems of Support (MTSS) protocols. The Personalized Learning Department supports schools in providing supports and interventions to students. This includes the process of credit recovery, summer learning opportunities, and House Bill 91 diploma petitions. There are many ways in which students can accelerate their mastery of concepts and the Personalized Learning Department leads the efforts to support and accelerate students.

The **Advanced Learning Programs Department** is responsible for advanced learning experiences for all students. This includes gifted identification services and the delivery of gifted service models for students. Additionally, the Department facilitates a talent development process, in order to ensure that high ability learners that have potential to receive gifted services are identified and nurtured. The Department also works to improve the Advanced Placement participation and performance in our high schools and supports accelerated classes, including dual enrollment, and advanced content coursework in middle schools and elementary schools, respectively.

**ACADEMIC DIVISION – TEACHING AND LEARNING SUBDIVISION**



**WORKLOAD INDICATORS**

INDICATOR	FY 2017 RESULTS	FY 2018 RESULTS	FY 2019 RESULTS
<b>AVID</b>	<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>	<ul style="list-style-type: none"> <li>• 25 Sections offered</li> <li>• 5 AVID sites</li> <li>• 166 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 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>	<p><b>GradPoint</b> <i>Credit Recovery:</i> 17 High Schools 1 Special Schools 3,877 Seats 3,836 Units earned</p> <p><i>GradPoint as a digital resource:</i> High School Summer School and Cobb Horizon High School 3,681 Seats 3,142 Units</p> <p><i>Course Extension-</i> 12 High Schools utilized GradPoint 2,296 Seats</p>



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

INDICATOR	FY 2017 RESULTS	FY 2018 RESULTS	FY 2019 RESULTS
<b>Standardized Tests Administered</b>	356,256*	385,159*	390,318*
GKIDS	8,143	7,879	7,880
CogAT	24,764	24,727	24,478
Iowa	25,594	25,593	25,065
EOG (3-8)	51,448	51,128	50,816
EOG re-test	NA	6,251	5,452
ACCESS for ELLs	10,681	10,684	10,727
Alt ACCESS ELLs	132	151	179
GAA	776	785	855
EOC (Winter)	23,369	23,523	21,120
EOC (Spring)	42,524	41,285	41,684
EOC (Summer)	349	381	327
SGMs (formerly SLOs)	159,476	192,772	201,735
Universal Screener	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	Reading Inv – 197,675 Foundational Reading Assessment – 51,767 Math Inv – 161,492**

\* 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.

\*\*MI numbers represent the transition to MI 3.0. During the Fall, only 6 Proof of Concept Schools administered the assessment. All schools (K-9) began administering the MI 3.0 during the Winter 2019 assessment window.

**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 and 2) administering federal funds that flow through the Title I and Title III 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.



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

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.

**WORKLOAD INDICATORS**

INDICATOR	FY 2017 RESULTS	FY 2018 RESULTS	FY 2019 RESULTS
<b>Title I Program</b>			
# Schools served	45	46	46
# Students served	38,999	39,374	39,300
As reported in Student Record	45 School-wide Title I 0 Targeted Assistance	46 School-wide Title I 1 Targeted Assistance	45 School-wide Title I 1 Targeted Assistance
<b>Homeless Ed Program</b>			
# Applications processed	3,760	3,704	3,986
# Students qualified & served	1,936	1,937	1,729
<b>ESOL/Title III</b>			
# Students served	11,959	9,500	11,811

**ESOL/Title III Program**

The **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)

The **International Welcome Center (IWC)** houses the international student intake center and the interpretation/ translation office. The IWC facilitates home-to-school and school-to-home communication by providing local schools, parents and communities with interpretations, translations, and international student services. It offers the following support services: middle and high school international students' screening for eligibility for specialized language assistance services, advisement, placement, transcript evaluation; translation of district policies, local school documents; interpretation at school related meetings, student evaluations, parent conferences, and special education meetings and hearings.

### **Office of Applied Learning & Design**

The Office of Applied Learning and Design consists of eight departments including Instrumental Music, General and Choral Music, Theatre, Dance, Learning Design & Visual Arts, Career, Technology & Agriculture Education, STEM & Innovation, Learning Resources, Digital Transformation, and Library Media Education. Current goals include:

- Transforming instructional practices and spaces to allow for innovation
- Offering an extensive portfolio of career pathways through engaging environments and industry-leading programs and partners
- Promoting a digital transformation strategy for moving teaching and learning into a personalized and blended, digital learning environment
- Providing customized digital and print learning resources aligned to the Cobb Teaching and Learning Standards
- Expanding the arts through Arts Integration practices, real-world opportunities, and exposure to cultural events
- Guiding schools through the process of STEM/STEAM implementation and certification

The **Library Media Education (LME)** department provides vision and support for 111 library media programs. 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 Library Learning Commons model that accommodates whole classes, small groups, collaborative projects, and digital learning. LME is responsible for providing reliable and current print and digital supplemental resources, such as databases and ebooks, for students to use 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 a digital learning environment. This includes providing platforms that support personalized and blended learning, that allow for 24/7 access by students, staff and parents, and that provide interoperability among systems. Also, this team works in conjunction with the Office of Instruction and Innovative Practice and Instructional Technology to support teachers on technology integration in the context of content initiatives.

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

INDICATOR	FY 2017 RESULTS	FY 2018 RESULTS	FY 2019 RESULTS
<b>Performing Arts</b>			
# of students in music, theatre, and dance classes	77,136	79,238	80,003
% of CCSD population in music, theatre, and dance	68%	70.1%	70.3%
# of theatre performances in HS	72	96	112
# of music performances at ES	210	227	256
# of music performances at MS	460	476	491
# of music performances at HS	648 (includes marching band)	650 (includes marching band)	673 (includes marching band)

INDICATOR	FY 2017 RESULTS	FY 2018 RESULTS	FY 2019 RESULTS
<b>CTAE</b>			
# Students served	33,062	34,573	N/A at this time
CTAE enrollment			
6th – 8th grade	12,450	N/A at this time	N/A at this time
9th – 12th grade	20,576		
# Career Pathways offered	50	48	45
# CTAE Students who took an End of Pathway Assessment	2,196	2,385	2,827
% Students Passing End of Pathway Assessment	60%	69%	73%
Graduation Rate for CTAE Concentrators (completed three CTAE courses)	94.8%	96.3%	N/A at this time
# Professional Development activities completed by CTAE Teachers	130	130	605
Total Perkins grant value	\$684,287	\$693,426	\$708,551

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

INDICATOR	FY 2017 RESULTS	FY 2018 RESULTS	FY 2019 RESULTS
<b>Library Media</b>			
Learning Commons Transition participation	83 schools	89 schools	93 schools
Learning Commons Transition completion	8 schools	12 schools	12 schools
Learning Commons visits from other districts	4 districts	3 districts	2 districts
New facilities opening with Learning Commons model	1	2	0
District professional learning activities completed by media specialists	443	854 (addition of 2 district PL days)	652 (addition of 1 district PL day)
Cobb Digital Library usage	838,457	1,586,436	1,204,072
Books and media materials circulated through library media programs	2,542,201	2,545,432	2,197,104
Scholastic Summer Reading Challenge minutes logged by CCSD students	4,150,585	3,518,280 (new platform: Blblionasium)	3,202,720 (Blblionasium)
State/national honors recognitions received	1	1	1

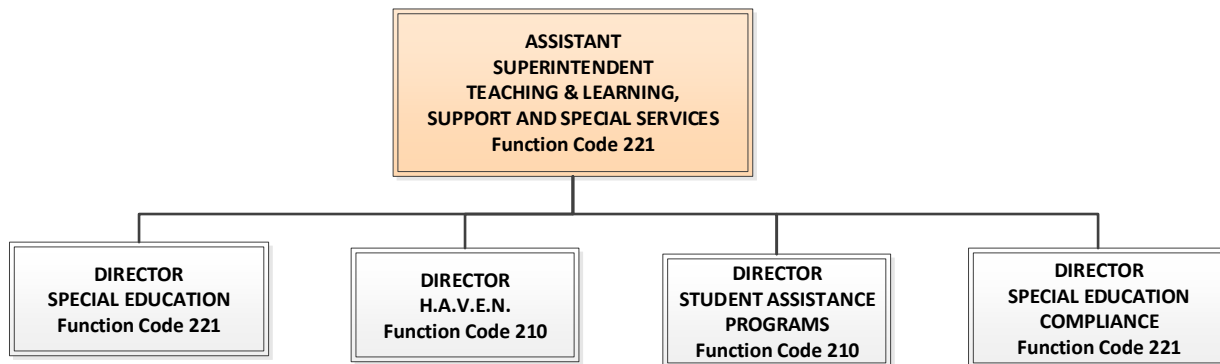
## **ACADEMIC DIVISION – TEACHING & LEARNING, SUPPORT AND SPECIALIZED SERVICES SUBDIVISION**

### **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 Programs.**

### **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.

### **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.

**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 2017 RESULTS	FY 2018 RESULTS	FY 2019 RESULTS
Total number of students with disabilities	15,201	15,271	15,355
Students with Disabilities' Graduation Rate	N/A	71.1%	70.84%
Discipline reviews for students with disabilities	596	609	626
Use of alternative dispute resolution strategies			
Mediations	19	21	22
Resolution Meetings	28	23	26
Due Process Hearings	1	1	2
<b>Prevention/Intervention:</b>			
Student Interventions	765	797	600
GRIP Program (Student Enrolled)	219	183	210
Number of Schools Supported with Program:			
Second Step Violence Prevention	2	4	10
Steps to Respect/Best Practices	35	30	20
Bully Prevention	6	4	3
Peer Mediation/Youth Leadership	7	5	3
Suicide Prevention (Sources of Strength)	14	14	14
Crisis Response to Schools for Death or Crisis	34	20	17
Parent In-Services	52	35	32
Technical Asst. Parents/Staffs	Calls - 345	Call - 425	Calls - 358





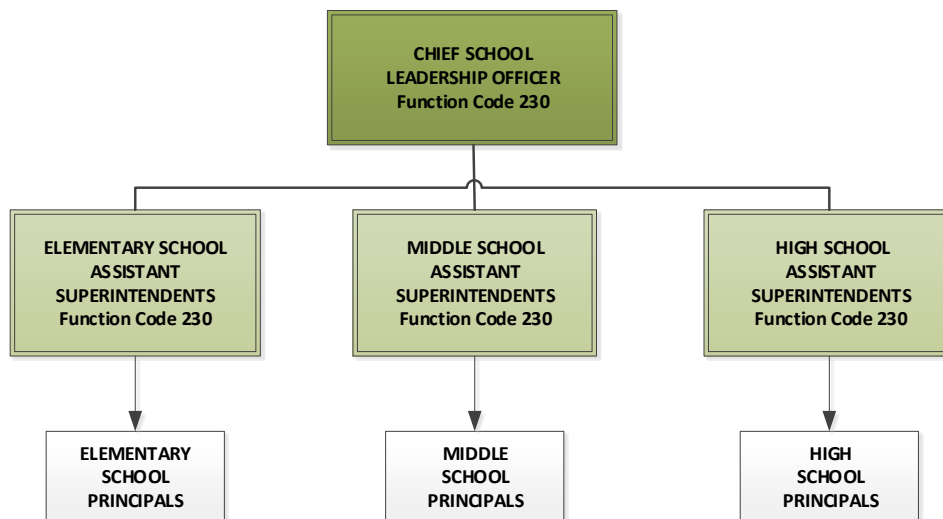
## **SCHOOL LEADERSHIP DIVISION**

### **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 who 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 aspiring leaders since 1998, and the Induction model, supporting leaders during their first year in a new position.

**SCHOOL LEADERSHIP DIVISION (Continued)**

**WORKLOAD INDICATORS**

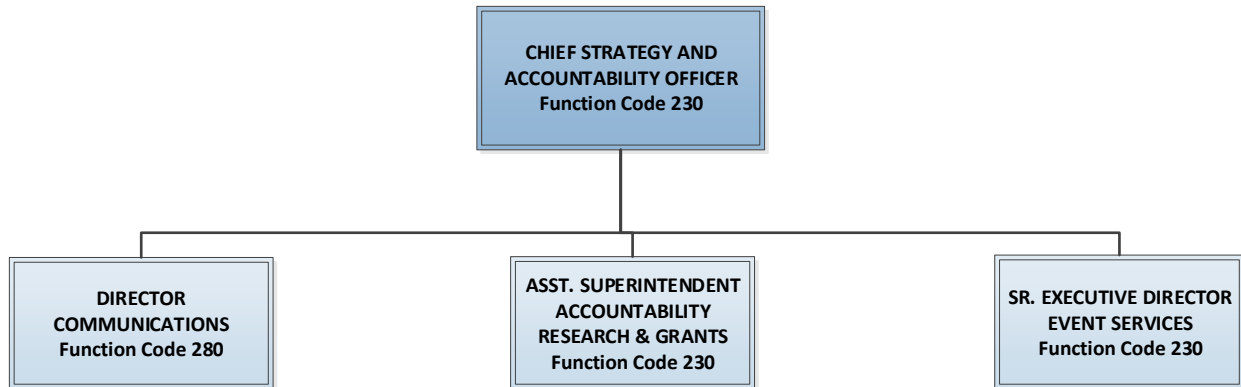
INDICATOR	FY 2017 RESULTS	FY 2018 RESULTS	FY 2019 RESULTS
<p><b><u>School Operations</u></b> Oversees the operations and leadership of all schools.</p>	Ongoing daily basis.	Ongoing daily basis.	Ongoing daily basis.
<p><b><u>Assistant Superintendent Meetings</u></b> Sets the agenda for weekly meetings 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 6 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 Principals meet 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 three key areas of responsibility: **Accountability, Research & Grants, the Office of Communications, and 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.

**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 Services** – handles the production of district events and live streaming broadcasts, 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.

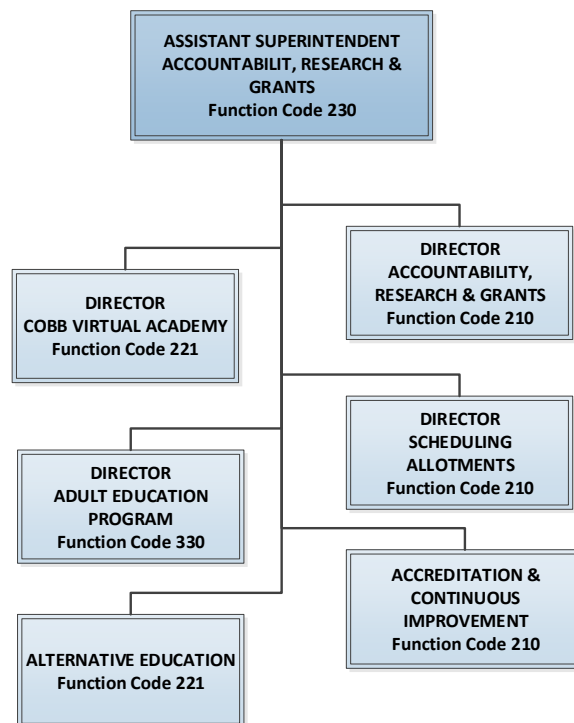
## ACCOUNTABILITY, RESEARCH & GRANTS SUBDIVISION

### 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 five major departments: **Accountability, Research & Grants, Adult Education, 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.

## ACCOUNTABILITY, RESEARCH & GRANTS SUBDIVISION (Continued)

- **Scheduling and Allotments** – is responsible for developing and implementing the allotment allocation process for school-level positions and for maximizing utilization of those allotments through strategic master scheduling at the elementary, middle and high school levels. Professional learning is provided to administrators, local school support staff, and central office staff to support and improve the allotment and scheduling processes. By developing innovative and intentional scheduling models that make the most of staffing resources, Scheduling and Allotments works with local school leadership to design a framework to support the greatest possible learning outcomes.
- **Grants and Research** – actively seeks federal, state, corporate and private grants to support the education needs of the District. Working in tandem with District leadership and the talented efforts of teachers and school administrators, the Cobb County School District has been awarded many grants that have provided innovative programs impacting all students. Additionally, the District receives many requests for conducting educational research within the District which are processed according to specified District criteria for approval.

### 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.

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 include East Cobb (two locations), Mableton, 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.

## ACCOUNTABILITY, RESEARCH & GRANTS SUBDIVISION (Continued)

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. 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 Cognia (formerly 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.

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

**WORKLOAD INDICATORS**

INDICATOR	FY 2017 RESULTS	FY 2018 RESULTS	FY 2019 RESULTS
<b>Adult Education</b>			
Students served	1,868	1,899	1,767
Cobb County	771	841	740
(ESOL)	836	862	827
Paulding County	249	184	187
Cobb County Correctional inmates	12	12	13
Number of students taking GED	142	146	123
Number of students taking GED that received the credential	122	133	108
<b>Alternative Education Program</b>			
Students Served in Oakwood Digital Performance Learning Center	290	272	Program discontinued
Enrollment	171	223	Program discontinued
ESOL Department (Students Served)	11,959*	12,023*	10,847*
Ombudsman			437
<b>Scheduling &amp; Allotments</b>			
EIP			+7%**
Gifted			+3%**
REP			+8%**

Sources:

\*Student Record SR025b report – ESOL now under Academics.

\*\*In dollars and cents, this translates to roughly an additional \$6.8 million over previous year.

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

INDICATOR	FY 2017 RESULTS	FY 2018 RESULTS	FY 2019 RESULTS
<p><b>Cobb Virtual Academy</b></p> <p>Courses available on-line to students</p> <p><i>* Each unit represents 1/2 credit, restated to include unique courses</i></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></p> <p>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></p> <p>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>	<p><b>Cobb Virtual Academy</b></p> <p>36 course offerings*</p> <p>3,500 students</p> <p>17 High Schools</p> <p>2 Special Schools</p> <p>21 Middle Schools</p> <p>4,050 FTE units</p> <p>2,510 tuition units</p> <p><b>Blended Learning</b></p> <p>Support for blended learning now under Teaching &amp; Learning/CTLS</p> <p><b>Georgia Virtual School</b></p> <p>1,905 Students</p> <p>17 High Schools</p> <p>18 Middle Schools</p> <p>1 Special Schools/Programs</p> <p>119 course offerings</p> <p>3,032 FTE units</p> <p>1,351 Tuition Units</p>



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

INDICATOR	FY 2017 RESULTS	FY 2018 RESULTS	FY 2019 RESULTS
<b>SAT Scores</b>			
Cobb	1,088 <sup>1</sup>	1,107 <sup>1</sup>	1,114 <sup>1</sup>
Georgia	1,050	1,054	1,048
National	1,060	1,049	1,039
% Tested	57% (est.) <sup>1</sup>	68%	71%
<b>ACT Average Scores</b>			
Cobb	22.9	22.8	23.0
Georgia	21.4	21.4	21.4
National	21.0	20.8	20.7
% Tested	54% (est.)	51%	48%
<b>Grants</b>			
# competitive grants processed each year	16	19	33
\$ amount awarded for competitive grants	\$2,016,775	\$1,946,053	\$4,558,003
<b># Seniors</b>	8,203*	8,413*	8,514*
Number of graduates	7,838**	8,001**	8,132**
Completion ratio	95.55%	95.10%	95.51%
K-12 dropouts	2,018 <sup>2</sup>	2,135 <sup>2</sup>	2,298 <sup>2</sup>
<b>Research Applications</b>			
# processed each year	91	85	89
<b>Surveys Administered</b>	100,000	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 ESSA)	86% schools met SWSS Targets,
<b>High</b>			14% school outcome pending <sup>3</sup>
<b>Total</b>	94%	93%	

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

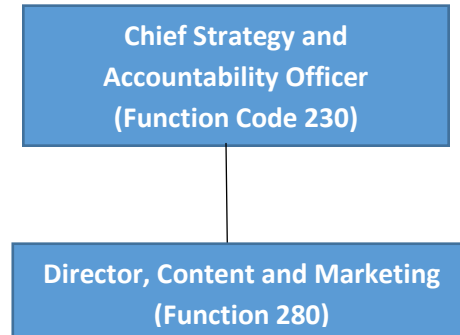
<sup>3</sup>Awaiting release of Beating the Odds calculation by GOSA in December 2019

## **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 2017 RESULTS	FY 2018 RESULTS	FY 2019 RESULTS
Social Media “Impressions”		4,921,231	10,403,654
Social Media Engagement	Data not available	300,766	779,437
Media Requests		200+	508
School/District Support Requests		230+	700+
Videos Produced		25	63
Podcasts Produced		28	29
Articles Published		100+	270
Video Impressions		N/A	989,100

+ New Indicators used for presenting FY2018, 2019. Measurement data of FY2017 are not available.

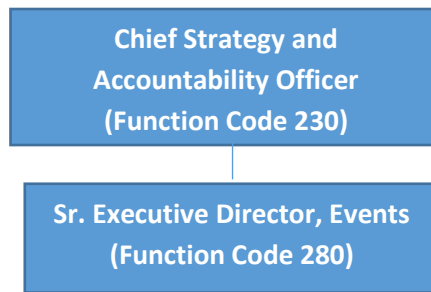
**EVENTS SERVICES SUBDIVISION**

**SUBDIVISION RESPONSIBILITIES**

**Events Services Department** – handles the production of district events and live streaming broadcasts, 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 2017 RESULTS	FY 2018 RESULTS	FY 2019 RESULTS
<b>Events</b>			
Live Streaming Broadcast	n/a	n/a	42
District Events Produced	40	40	65
Signature Events	10	16	20
Approximate Total Audience Size	72,804	87,720	77,550 <sup>1</sup>
<b>Facility Use</b>			
Hours used by community organizations	15,247	16,871	16,143
Revenue from facility rentals	868,092	945,668	977,760
<b>Concert Hall</b>			
Hours used by community organizations	213	195	175 <sup>2</sup>
Revenue from community use	22,680	24,010	20,660 <sup>2</sup>
Hours used by school groups	535	920	702 <sup>2</sup>

## EVENTS SERVICES SUBDIVISION

<sup>1</sup> FY 2018 approximate total included certified staff viewing the District-wide Kickoff Broadcast at remote sites. That number has been removed since Live Streaming Broadcasts is categorized separately and not all streaming broadcast viewership numbers are available. If the certified staff viewing at remote sites were added back in, the approximate total for FY 2019 would be 84,865.

<sup>2</sup> Construction on the Lassiter High School campus reduced the parking capacity which impacted both the school and Concert Hall functions and limited the use of the Concert Hall during FY 2019 for both school and community groups.



## **FINANCIAL SERVICES DIVISION**

### **DIVISION RESPONSIBILITIES**

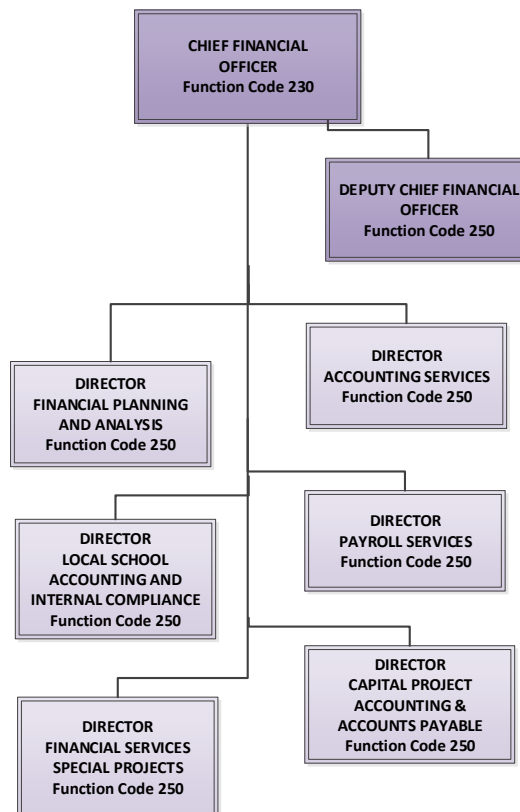
The Mission of the Financial Services Division is to handle the financial resources of the Cobb County School District in the highest legal, ethical, and professional standard practical and respond to our customers in a courteous, accurate, and timely manner. The values the Division holds are honesty,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



## **FINANCIAL SERVICES DIVISION (Continued)**

### **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. 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. Create the account codes in newly implemented MUNIS financial system, and monitoring its use, in compliance with the State Chart of Accounts for financial reporting.
4. Coordinate the preparation, review, and approval of budget transfer and amendment process.
5. Review all purchase orders from schools and department of central office to ensure adequate account codes, budget amounts, and correct procedures.

#### **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.

## **FINANCIAL SERVICES DIVISION (Continued)**

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 current SPLOST 5 spending that 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 63 After School Program.
5. Approves all requisitions using ASP funds.
6. Conducts appropriate and relevant training for Grant Administrators and Grant Program Managers regarding financial and district policies and procedures.
7. Monitors daily procurement card activity.
8. Conducts periodic reviews of procurement card transaction packages.
9. Monitors vendor transactions in Local School Accounting.
10. Coordinates with Capital Projects Accounting to ensure Capital Assets are complete accurate, valued correctly, classified correctly, allocations of costs are assigned accurately, and straight-line depreciation is systematically completed in accordance with the District's policies and procedures.
11. Coordinates customer service for 440 Glover Street Building.

### **Property Control**

1. Tags, adds 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, special schools, and central office locations.
5. Prepares a monthly reconciliation of the District's property records to the District's financial records.
6. Composes, interprets and updates the District's Property Control Users Guide and Munis Capital Assets Procedural Documentation.
7. Transfers excess equipment to the warehouse for surplus utilizing the eqTransfer system.

## **FINANCIAL SERVICES DIVISION (Continued)**

8. Verifies excess equipment before submitting to the Board for disposal approval.
9. Disposes of surplus equipment approved by the Board.
10. Prepares property reports for schools and departments as requested.
11. Accumulates inventories conducted by Departments throughout the District.
12. Assists with providing support and maintenance for electronically locking primary school safes.

### **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. Manages a staff of Temporary Support Bookkeepers and provides schools temporary Bookkeeping support as needed.
12. Reviews District Staff Coordination Records.
13. Provides financial training regarding local school activity funds for all new Principals.

### **Financial Services Special Projects**

1. Implements software solutions designed to increase operational efficiencies while providing enhanced end user functionality.
2. Manages financial and technology projects related District initiatives.
3. Coordinates Munis 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 Timekeyers 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.
9. Recipient of the 2014 Association of School Business Officials International (ASBO) Pinnacle Award for the Financial Services University.



**FINANCIAL SERVICES DIVISION (Continued)**

**WORKLOAD INDICATORS**

INDICATOR	FY 2017 RESULTS	FY 2018 RESULTS	FY 2019 RESULTS
<b>Accounting</b>			
Average Yield on Investments			
90 Day T-bill (April through June)	.89%	1.84%	2.30%
School District	.91%	1.84%	2.43%
Number of Central Office deposits (excludes lunchroom depository account)	1,363	1,388	1,397
Total bank transactions	67,678	64,707	64,240
Total number of Journal Vouchers processed	1,720	1,590	1,725
Total number of Procurement card transactions	78,736	86,894	91,477
Total dollar volume	\$16,274,211	\$20,848,113	\$20,209,326
Comprehensive Annual Financial Report Published	Yes	Yes	Yes
Grant dollars collected: Federal, State, & Local Grants Administered	\$64,592,206	\$56,440,528	\$64,040,937
<b>Budget</b>			
Budget Document published	Received ASBO & GFOA awards	Received ASBO and participated GFOA awards	Received ASBO and participated GFOA awards
Credit Rating - Moody's Investor Services	Aaa	Aaa	Aaa
<b>Payroll</b>			
Payroll Check Runs Processed	38	38	38
Payroll Checks Issued	244,938	240,102	240,102
Dollar value of payrolls processed	\$730,371,488	\$736,082,401	\$756,760,070
W-2 Forms Issued	19,353	19,137	19,348
<b>Accounts Payable</b>			
Accounts Payable Check Runs Processed	100	96	95
Accounts Payable Checks Issued	21,136	19,702	18,613
Dollar value of checks processed	\$277,528,554	\$246,435,597	\$271,550,776
<b>Local School Accounting</b>			
Bank Reconciliations	1,308	1,308	1,320
Bookkeeper Interview	34	76	26
Ongoing Financial Training and Customer Service Support hours	2,490	3,200	3,494

**FINANCIAL SERVICES DIVISION (Continued)**

INDICATOR	FY 2017 RESULTS	FY 2018 RESULTS	FY 2019 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	20	21	5
Vendor Transaction Reviews	30	65	110
Procurement Card Transaction Packet Reviews	27	10	14
Monitoring of Procurement Card Transactions	--	--	4,668
Review of Grant Coordination Records	5	1	3
Consulting/Advisory Services for District	82	22	6
Identification of Inappropriate Use of Procurement Cards	N/A*	80	115
<b>Note:</b> 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	40	53	44
Inventory Items Added	15,215	12,890	19,776
Surplus Items Checked	8,900	10,000	11,000
Department Inventories Received	N/A*	12	13
Converted Active Assets from FAST to Munis Capital Assets Module	--	--	134,389
<b>Special Projects</b>			
CTLS Student Hours	1,588	2,032	1,200
Financial Services Web Maintenance Hours CTLS, FSU, Form Bank, Blogs, Intranet & other Web Resources	650	700	880
Financial Analysis & Reporting Hours	575	223	400
Financial Grant Training/Prep Hours	1	1	5
Other Projects	120	120	150
Software Project/Implementation Hours	1,525	3,442	6,737
Support Hours	600	607	1,000
Training Hours/Prep Hours	1,844	2,718	4,500
Training Video Production Hours	720	206	100

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

**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 four funds used for that purpose: District Building Fund, Systemwide County-Wide Fund, SPLOST IV (Special Purpose Local Option Sales Tax IV), and SPLOST V 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.





## OTHER SUSTAINING LOCAL REVENUE SOURCES

In addition to local property tax revenue, state QBE revenue, and federal revenue, the Cobb County School District receives revenues from other various local sources. A few of these local sources are:

*Cell Tower Revenue* – cell tower revenue is derived from contracts related to cell tower facilities located on District properties. Budgetary calculations are based on current contracts applicable for the upcoming school year.

*Other Local Revenue* – sources include revenues received for document copying requests, ID badge replacements, transcript requests, and local school billing transactions, among others. Budgetary calculations are based on the average rate of collections from the three most recent completed fiscal years.

*Sale of Assets* – revenue from the sale of school assets may vary from year to year, depending on the assets that might be available for liquidation. Budgetary revenue is based on the average rate of collections from the three most recent completed fiscal years. In order to maintain the integrity of the average, one-time items, such as land sales, are excluded from the collections. This rate is then applied to the collections from the current fiscal year to determine the projected FY2020 revenue.

*Facility Use* – 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. Budgetary calculations are based on historical trends and Budget Administrator input.

*After School Program* – a program provided to elementary schools that uses designated school facilities to provide supervision and enrichment to children in elementary schools from school release time until 6:00pm. Budgeted revenues are based on historical trends, Budget Administrator input, and enrollment projections.

*Tuition School* – provides the opportunity for students to make up school classes and provides enrichment and remedial work at various instructional levels. Budgetary revenues are calculated using historical trends and Budget Administrator input.

*Public Safety* – this program is funded by revenues received from parking decals sold to students, which pays for campus police officers for the schools. Budgetary revenues are calculated using historical trends and Budget Administrator input.

## RELATIONSHIP OF ORGANIZATIONAL UNITS BY FUNCTION AND EXPENDITURE OBJECT CODE

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 and aligns with **Chart of Accounts** that set up by Financial Review Office of **Georgia DOE**. 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>
1000	<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. Note: Counselors and Technology Specialists funded through QBE are allowable charges to this function for expenditure control purposes.
2100	<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.
2210	<u>Improvement of Instructional Services</u> Technical and logistical support activities designed to aid teachers in developing the curriculum, preparing and using special curriculum materials, and understanding the various techniques that stimulate and motivate students. These services facilitate, sustain, and enhance instruction techniques. Includes costs associated with technology personnel (Technology Specialists), contracted support services, systems planning and analysis, systems application development, network support services, and other technology-related costs that relate to the support of instructional activities. Effective FY 2018 – All Instructional Staff Training (professional development) costs will be reported using Function 2213. Training and professional development for other, non-instructional employees should be reported in their respective functions.
2220	<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.
2230	<u>Federal Grant Administration</u> Activities concerned with the demands of Federal Programs grant management. Federal Indirect Cost Charges should continue to be charged to 2300-880.

**RELATIONSHIP OF ORGANIZATIONAL UNITS  
BY FUNCTION AND EXPENDITURE OBJECT CODE (continued)**

- 2300 General Administration Activities concerned with establishing and administering policy for operating the LUA. 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.
- 2400 School Administration Activities concerned with overall administrative responsibility for school operations. Included are activities of principals, assistant principals, full time department chairpersons and clerical staff.
- 2500 Support Services-Business Activities concerned with the fiscal operation of the LUA, 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.
- 2600 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 buildings, on the grounds, and in the vicinity of schools. Property insurance expenditures are recorded in this function.
- 2700 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.
- 2800 Support Services-Central 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.
- 2900 Other Support Services All other support services not properly classified elsewhere in the 2000 series.
- 3100 School Nutrition Program Activities concerned with providing food to students and staff in a school or LUA. This service area includes the preparation and serving of regular and incidental meals or snacks in connection with school activities and 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.
- 3200 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: LUA operated bookstore, cannery or freezer plant operation, stadium operation, etc.
- 3300 Community Services Operations Activities concerned with providing community services to students, staff or other community participants. Examples of this function would be the operation of a community swimming pool, a recreation program for the elderly, a child care center for working mothers, etc.

**RELATIONSHIP OF ORGANIZATIONAL UNITS  
BY FUNCTION AND EXPENDITURE OBJECT CODE (continued)**

- 4000      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 build-in equipment; and improvements to sites.
- 5000      Other Outlays Outlays which cannot be properly classified as expenditures, but require budgetary or accounting control. Transfers to other funds are recorded as 5000-930.
- 5100      Debt Service Outlays to retire the long-term debt (obligations in excess of one year) of the LUA. Included are payments of principal, interest and paying agents' fees. Interest on current loans (repayable within one year) is charged to function 2500.

**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 for *Personnel Expenditures* and *Operational Expenditures*:

<u>CODE</u>	<u>OBJECT</u>
511010-519910	<u>Salaries</u> Salary paid to all school district related personnel
521010-529020	<u>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.
530010-533210	<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.
541000-549010	<u>Repair and Rental</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.
551910-559600	<u>Other Purchases</u> Expenditures for district property, assets insurances, health claims, general liability, telephone expenses, tuition to other sources, employee travel, and service purchase from other entities, etc.
561010-564220	<u>Supplies and Equipment</u> All supply items and equipment. Office supplies, paper, cleaning supplies, expendable equipment; food acquisitions and support items for district food services; technology related supplies, software, and computers less than \$5000. This category also includes gasoline, diesel fuel, and utilities of gas, electricity.

**RELATIONSHIP OF ORGANIZATIONAL UNITS  
BY FUNCTION AND EXPENDITURE OBJECT CODE (continued)**

581010-589050	<u>Dues and Other Fees</u> Include registration, dues, bank service charges, interest expense, litigation, and other fees.
593010-599999	<u>Transfers</u> Transfer to other funds.
661530-664210	<u>Fixed Assets Equipt</u> Equipment, textbooks-depreciable and non-depreciable, books and periodicals.
671020-678100	<u>Fixed Assets CIP</u> Land acquisition, building, site improvements, construction, bud purchases, capital outlay, technology related and fix assets depreciation, intangible amortization.
693010	<u>Transfer between Funds</u> All transfer between district funds.



# FINANCIAL SECTION

**COBB COUNTY SCHOOL DISTRICT  
FY2020 BOARD OF EDUCATION ADOPTED BUDGET  
CONSOLIDATED BUDGET STATEMENT**

The FY2020 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)	\$187,684,309	\$26,654,023	\$0	\$88,335,346	\$11,105,836	\$313,779,513
Revenue:						
Local	\$563,661,406	\$34,221,429	\$0	\$157,226,918	\$7,128,164	\$762,237,917
State	\$589,811,266	\$6,826,656	\$0	\$5,231,668	\$0	\$601,869,590
Federal	\$7,333,548	\$84,335,749	\$0	\$0	\$0	\$91,669,297
Transfers/Other	\$122,881	\$1,397,383	\$0	\$1,657,603	\$1,266,133	\$4,444,000
Total Revenue:	\$1,160,929,101	\$126,781,217	\$0	\$164,116,189	\$8,394,297	\$1,460,220,804
<b>Total Revenue &amp; Fund Balance</b>	<b>\$1,348,613,410</b>	<b>\$153,435,240</b>	<b>\$0</b>	<b>\$252,451,535</b>	<b>\$19,500,133</b>	<b>\$1,774,000,317</b>
Appropriations:						
Instruction	\$859,063,162	\$22,995,660	\$0	\$0	\$0	\$882,058,822
Pupil Support Services	\$27,366,458	\$9,452,250	\$0	\$0	\$0	\$36,818,708
Improvement of Instructional Serv	\$14,221,416	\$7,952,244	\$0	\$0	\$0	\$22,173,660
Educational Media Services	\$18,933,292	\$7,748	\$0	\$0	\$0	\$18,941,040
Instructional Staff Training	\$0	\$11,767,529	\$0	\$0	\$0	\$11,767,529
Federal Grant Administration	\$0	\$970,663	\$0	\$0	\$0	\$970,663
General Administration	\$12,638,854	\$2,088,293	\$0	\$0	\$0	\$14,727,147
School Administration	\$84,966,204	\$184,394	\$0	\$0	\$0	\$85,150,598
Support Services - Business	\$6,937,786	\$29,759	\$0	\$0	\$8,370,297	\$15,337,842
Maintenance and Operation of Plant	\$74,677,885	\$1,740,940	\$0	\$0	\$0	\$76,418,825
Student Transportation	\$55,080,828	\$2,069,418	\$0	\$0	\$0	\$57,150,246
Support Services - Central	\$21,936,532	\$382,845	\$0	\$0	\$0	\$22,319,377
Other Support Services	\$391,323	\$13,717	\$0	\$0	\$0	\$405,040
School Nutrition Program	\$0	\$59,563,394	\$0	\$0	\$0	\$59,563,394
Enterprise Operations	\$0	\$0	\$0	\$0	\$24,000	\$24,000
Community Services Operations	\$98,789	\$10,861,070	\$0	\$0	\$0	\$10,959,859
Facil acquisit and Constr Serv	\$0	\$0	\$0	\$176,571,328	\$0	\$176,571,328
Other Outlays	\$3,316,516	\$0	\$0	\$1,545,785	\$0	\$4,862,301
Debt Service	\$0	\$0	\$0	\$0	\$0	\$0
Total Appropriations	\$1,179,629,045	\$130,079,924	\$0	\$178,117,113	\$8,394,297	\$1,496,220,379
Ending Fund Balance	\$168,984,365	\$23,355,316	\$0	\$74,334,422	\$11,105,836	\$277,779,938
June 30 (Estimated)						
<b>Total Expenditures &amp; Fund Balanc</b>	<b>\$1,348,613,410</b>	<b>\$153,435,240</b>	<b>\$0</b>	<b>\$252,451,535</b>	<b>\$19,500,133</b>	<b>\$1,774,000,317</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.

**ALL FUNDS COMBINED BUDGET SUMMARY  
REVENUE AND APPROPRIATIONS (FUNCTION)  
EIGHT YEAR COMPARISON**

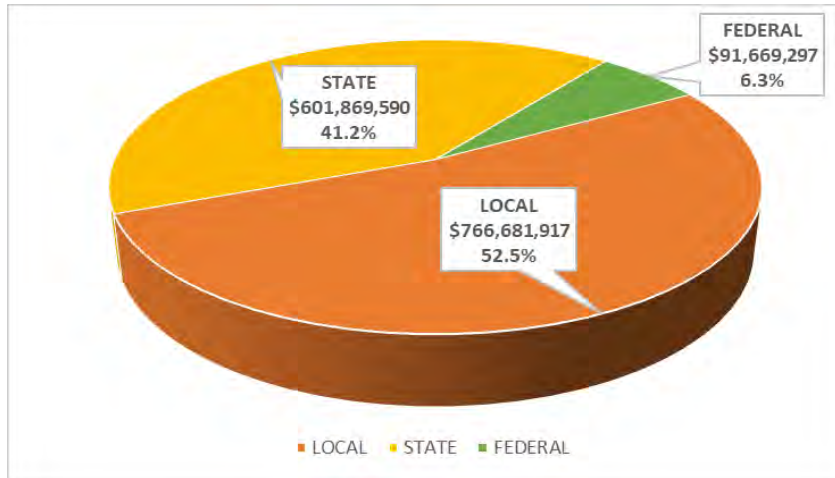
	FY2016	FY2017	FY2018	FY2019	FY2020	FY2021	FY2022	FY2023
Description	Actual	Actual	Actual	Revised Budget	Approved Budget	Forecast	Forecast	Forecast
Beginning Fund Balance July 1 (Estimated)	\$274,442,030	\$265,743,743	\$256,245,884	\$287,897,079	\$313,779,514	\$277,779,939	\$269,729,002	\$272,878,791
<b>Revenue:</b>								
Local	\$614,529,191	\$656,981,605	\$688,402,386	\$717,233,083	\$762,237,917	\$789,657,609	\$817,921,852	\$847,979,542
State	\$510,011,868	\$531,328,594	\$544,319,666	\$554,389,351	\$601,869,590	\$604,486,220	\$597,909,049	\$597,695,659
Federal	\$90,951,681	\$91,892,320	\$87,274,690	\$96,507,517	\$91,669,297	\$90,659,400	\$90,659,400	\$90,659,400
Transfers/Other	\$5,218,984	\$6,102,531	\$9,060,122	\$6,235,590	\$4,444,000	\$3,363,516	\$3,363,516	\$3,363,516
Total Revenue	\$1,220,711,724	\$1,286,305,051	\$1,329,056,864	\$1,374,365,541	\$1,460,220,804	\$1,488,166,745	\$1,509,853,817	\$1,539,698,117
<b>Total Revenue &amp; Fund Balance</b>	<b>\$1,495,153,754</b>	<b>\$1,552,048,794</b>	<b>\$1,585,302,749</b>	<b>\$1,662,262,620</b>	<b>\$1,774,000,318</b>	<b>\$1,765,946,684</b>	<b>\$1,779,582,819</b>	<b>\$1,812,576,908</b>
<b>Appropriations</b>								
Instruction	\$721,404,537	\$744,631,001	\$755,758,492	\$808,792,508	\$882,058,822	\$1,216,781,705	\$1,231,781,705	\$1,247,781,705
Pupil Support Services	\$29,097,814	\$32,322,951	\$33,708,929	\$37,263,073	\$36,818,708	\$9,452,250	\$9,452,250	\$9,452,250
Improvement of Instr Svcs	\$28,733,721	\$30,406,504	\$21,576,047	\$32,106,130	\$22,173,660	\$7,952,244	\$7,952,244	\$7,952,244
Educational Media Services	\$15,339,988	\$15,675,612	\$15,833,796	\$18,316,624	\$18,941,040	\$7,748	\$7,748	\$7,748
Instructional Staff Training	\$0	\$0	\$8,809,103	\$12,125,283	\$11,767,529	\$11,767,529	\$11,767,529	\$11,767,529
Federal Grant Administration	\$852,363	\$852,753	\$808,326	\$952,564	\$970,663	\$970,663	\$970,663	\$970,663
General Administration	\$11,493,259	\$12,509,422	\$12,597,430	\$14,710,344	\$14,727,147	\$2,088,293	\$2,088,293	\$2,088,293
School Administration	\$69,121,590	\$71,521,277	\$75,470,683	\$69,331,498	\$85,150,598	\$184,394	\$184,394	\$184,394
Support Services-Business	\$12,340,809	\$13,878,658	\$14,792,663	\$16,702,624	\$15,337,842	\$8,400,056	\$8,400,056	\$8,400,056
Maint. & Oper of Plant Svcs	\$65,738,923	\$68,164,583	\$70,328,439	\$70,989,962	\$76,418,825	\$1,740,940	\$1,740,940	\$1,740,940
Student Transportation	\$48,394,761	\$49,963,719	\$53,159,070	\$58,016,188	\$57,150,246	\$2,069,418	\$2,069,418	\$2,069,418
Support Services - Central	\$18,650,057	\$17,246,549	\$19,358,825	\$32,337,144	\$22,319,377	\$382,845	\$382,845	\$382,845
Other Support Services	\$3,013,239	\$680,788	\$127,088	\$795,978	\$405,040	\$13,717	\$13,717	\$13,717
School Nutrition Program	\$54,013,585	\$55,636,959	\$53,733,371	\$57,301,471	\$59,563,394	\$59,563,394	\$59,563,394	\$59,563,394
Enterprise Operations	\$0	\$0	\$0	\$0	\$24,000	\$24,000	\$24,000	\$24,000
Community Services	\$9,672,733	\$10,304,017	\$11,336,148	\$14,320,053	\$10,959,859	\$10,861,070	\$10,861,070	\$10,861,070
Capital Outlay	\$136,253,357	\$165,461,067	\$141,193,781	\$174,969,042	\$176,571,328	\$163,257,416	\$158,743,762	\$153,308,506
Transfers	\$5,289,278	\$6,547,048	\$8,813,481	\$8,399,709	\$4,862,301	\$700,000	\$700,000	\$700,000
Debt Service	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total Appropriations	\$1,229,410,011	\$1,295,802,910	\$1,297,405,670	\$1,427,430,195	\$1,496,220,379	\$1,496,217,682	\$1,506,704,028	\$1,517,268,772
Ending Fund Balance June 30 (Estimated)	\$265,743,743	\$256,245,884	\$287,897,079	\$234,832,425	\$277,779,939	\$269,729,002	\$272,878,791	\$295,308,136
<b>Total Expenditures &amp; Fund Balance</b>	<b>\$1,495,153,754</b>	<b>\$1,552,048,794</b>	<b>\$1,585,302,749</b>	<b>\$1,662,262,620</b>	<b>\$1,774,000,318</b>	<b>\$1,765,946,684</b>	<b>\$1,779,582,819</b>	<b>\$1,812,576,908</b>

Note A: The Board of Education approved Fiscal Year 2020 Budget that includes the use of \$18.7 Million General Fund fund balance to help offset one-time cost and balance the budget.

Note B: The expenditure forecasts of FY2021, FY2022, FY2023 have not yet been break down by appropriations; therefore is presented as a total amount.

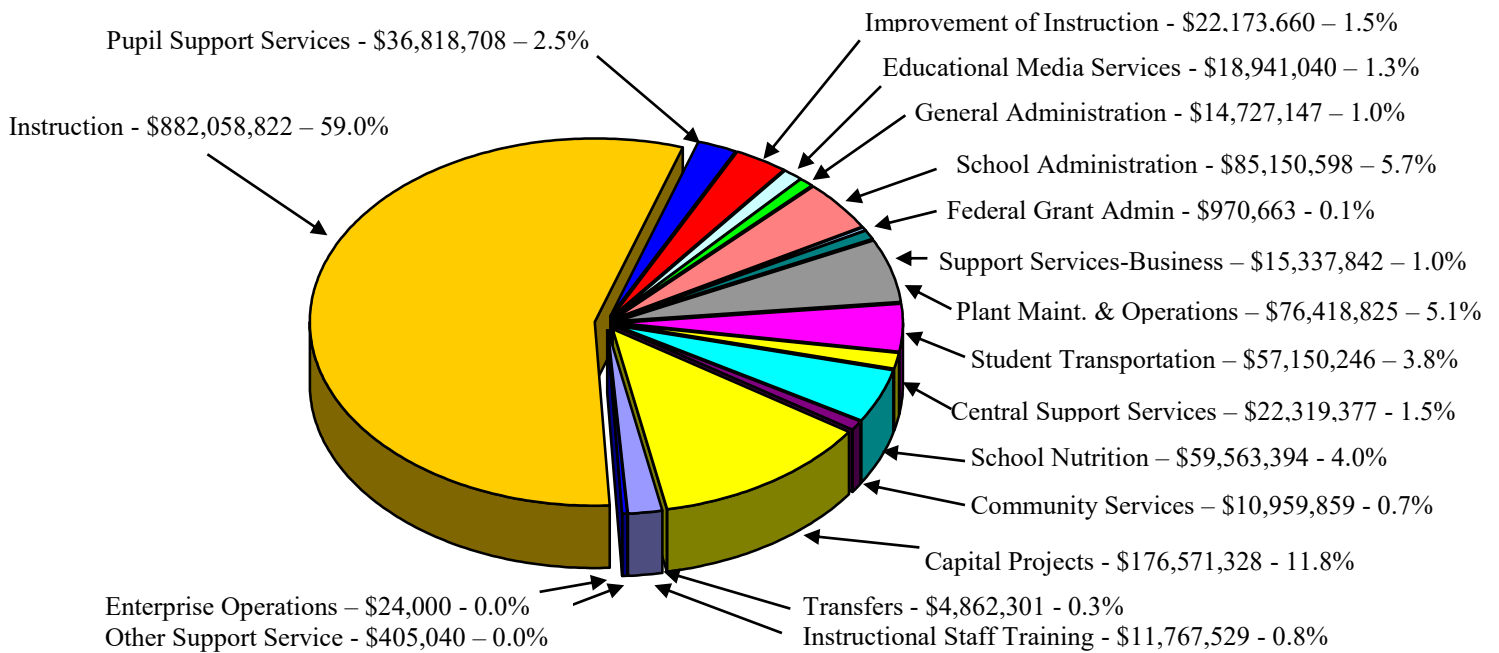


**COBB COUNTY SCHOOL DISTRICT  
FISCAL YEAR 2020 REVENUE – ALL FUNDS**



TOTAL REVENUE - \$1,460,220,804

**COBB COUNTY SCHOOL DISTRICT  
FISCAL YEAR 2020 EXPENDITURES – ALL FUNDS**



TOTAL EXPENDITURES - \$1,496,220,379

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

Type	Category	FY2019 Board Approved Revised Budget	FY2020	FY2021	FY2022	FY2023	FY2024	FY2025	Assumptions														
1 Local	Property Tax Revenue	\$ 463,329,410	\$ 493,426,651	\$ 518,097,984	\$ 544,002,883	\$ 571,203,027	\$ 599,763,178	\$ 629,751,337	<table border="1"> <tr> <th colspan="2">Property Digest Information</th> </tr> <tr> <td>FY2020 Projected Digest</td> <td>5.50%</td> </tr> <tr> <td>FY2021 Projected Digest</td> <td>5.00%</td> </tr> <tr> <td>FY2022 Projected Digest</td> <td>5.00%</td> </tr> <tr> <td>FY2023 Projected Digest</td> <td>5.00%</td> </tr> <tr> <td>FY2024 Projected Digest</td> <td>5.00%</td> </tr> <tr> <td>FY2025 Projected Digest</td> <td>5.00%</td> </tr> </table>	Property Digest Information		FY2020 Projected Digest	5.50%	FY2021 Projected Digest	5.00%	FY2022 Projected Digest	5.00%	FY2023 Projected Digest	5.00%	FY2024 Projected Digest	5.00%	FY2025 Projected Digest	5.00%
Property Digest Information																							
FY2020 Projected Digest	5.50%																						
FY2021 Projected Digest	5.00%																						
FY2022 Projected Digest	5.00%																						
FY2023 Projected Digest	5.00%																						
FY2024 Projected Digest	5.00%																						
FY2025 Projected Digest	5.00%																						
2	Other Tax Revenue	\$ 56,961,627	\$ 61,702,296	\$ 61,702,296	\$ 61,702,296	\$ 61,702,296	\$ 61,702,296	\$ 61,702,296	Constant														
3	Other Local	\$ 8,696,386	\$ 8,655,340	\$ 8,655,340	\$ 8,655,340	\$ 8,655,340	\$ 8,655,340	\$ 8,655,340	Constant														
4 State	Miscellaneous State Grant	\$ 6,339,714	\$ 9,349,165	\$ 9,349,165	\$ 9,349,165	\$ 9,349,165	\$ 9,349,165	\$ 9,349,165	Constant														
5	QBE	\$ 537,173,102	\$ 580,462,101	\$ 580,462,101	\$ 580,462,101	\$ 580,462,101	\$ 580,462,101	\$ 580,462,101	Constant														
6 Federal	Indirect Cost	\$ 3,554,432	\$ 4,534,892	\$ 3,554,432	\$ 3,554,432	\$ 3,554,432	\$ 3,554,432	\$ 3,554,432	Constant														
7	ROTC	\$ 1,064,794	\$ 1,086,505	\$ 1,064,794	\$ 1,064,794	\$ 1,064,794	\$ 1,064,794	\$ 1,064,794	Constant														
8	MedAce	\$ 1,059,795	\$ 963,946	\$ 1,059,795	\$ 1,059,795	\$ 1,059,795	\$ 1,059,795	\$ 1,059,795	Constant														
9	Medicaid	\$ 644,630	\$ 748,205	\$ 644,630	\$ 644,630	\$ 644,630	\$ 644,630	\$ 644,630	Constant														
<b>10 Revenue Total</b>		<b>\$ 1,078,823,890</b>	<b>\$ 1,160,929,101</b>	<b>\$ 1,184,590,537</b>	<b>\$ 1,210,495,436</b>	<b>\$ 1,237,695,580</b>	<b>\$ 1,266,255,731</b>	<b>\$ 1,296,243,890</b>															
11 Reserve Available	Funds Reserved in Prior Year	\$ 23,497,933	\$ 18,356,944	\$ -	\$ -	\$ -	\$ -	\$ -															
<b>Total Funds Available</b>		<b>\$ 1,102,321,823</b>	<b>\$ 1,179,286,045</b>	<b>\$ 1,184,590,537</b>	<b>\$ 1,210,495,436</b>	<b>\$ 1,237,695,580</b>	<b>\$ 1,266,255,731</b>	<b>\$ 1,296,243,890</b>															
12 Base	FY19 Revised Budget	\$ 1,102,321,823																					
13	FY20 Proposed Budget		\$ 1,179,286,045																				
14	Prior Year Continuation Budget			\$ 1,179,286,045	\$ 1,193,786,045	\$ 1,208,786,045	\$ 1,224,786,045	\$ 1,241,786,045															
15 Salary/Benefits	Annual Step Increase			\$ 13,000,000	\$ 13,500,000	\$ 14,000,000	\$ 14,500,000	\$ 15,000,000	Annual Step Increase for All Eligible Employees														
16	Increased Benefit Cost			\$ 1,500,000	\$ 1,500,000	\$ 2,000,000	\$ 2,500,000	\$ 3,000,000	Estimated based on historical trends														
<b>Expenditure Total</b>		<b>\$ 1,102,321,823</b>	<b>\$ 1,179,286,045</b>	<b>\$ 1,193,786,045</b>	<b>\$ 1,208,786,045</b>	<b>\$ 1,224,786,045</b>	<b>\$ 1,241,786,045</b>	<b>\$ 1,259,786,045</b>															
<b>Forecasted (Deficit)/Surplus</b>		<b>\$ -</b>	<b>\$ -</b>	<b>\$ (9,195,508)</b>	<b>\$ 1,709,391</b>	<b>\$ 12,909,535</b>	<b>\$ 24,469,686</b>	<b>\$ 36,457,845</b>															

**COBB COUNTY SCHOOL DISTRICT  
OTHER FUNDS FORECAST**

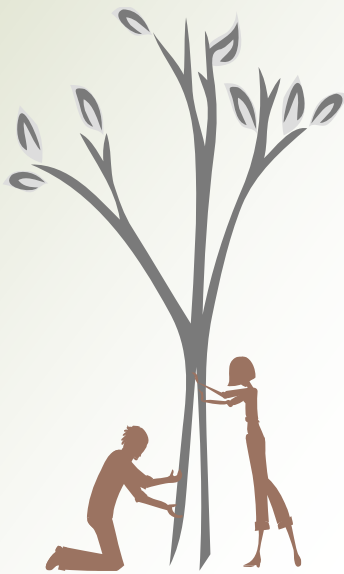
Fund	Beginning Fund Balance July 1, 2018	FY2019			FY2020			FY2021			FY2022			FY2023			Forecast Assumptions and Comments	
		Budget Revenue	Budget Expenditures	Ending Fund Balance June 30, 2019	Budget Revenue	Budget Expenditures	Ending Fund Balance June 30, 2020	Budget Revenue	Budget Expenditures	Ending Fund Balance June 30, 2021	Budget Revenue	Budget Expenditures	Ending Fund Balance June 30, 2022	Budget Revenue	Budget Expenditures	Ending Fund Balance June 30, 2023		
<b>SPECIAL REVENUE FUNDS</b>																		
<b>Federal Aid</b>																		
402	Title I	\$0	\$23,884,802	\$23,884,802	\$0	\$22,206,681	\$22,206,681	\$0	\$22,206,681	\$22,206,681	\$0	\$22,206,681	\$22,206,681	\$0	\$22,206,681	\$22,206,681	\$0	Grants are initially budgeted with last year amount
404	Special Education IDEA	\$0	\$20,796,389	\$20,796,389	\$0	\$20,754,117	\$20,754,117	\$0	\$20,754,117	\$20,754,117	\$0	\$20,754,117	\$20,754,117	\$0	\$20,754,117	\$20,754,117	\$0	Grants are initially budgeted with last year amount
406	Vocation Education CTAE	\$0	\$779,369	\$779,369	\$0	\$737,622	\$737,622	\$0	\$737,622	\$737,622	\$0	\$737,622	\$737,622	\$0	\$737,622	\$737,622	\$0	Grants are initially budgeted with last year amount
414	Title II - A	\$0	\$2,624,149	\$2,624,149	\$0	\$2,395,102	\$2,395,102	\$0	\$2,395,102	\$2,395,102	\$0	\$2,395,102	\$2,395,102	\$0	\$2,395,102	\$2,395,102	\$0	Grants are initially budgeted with last year amount
432	Homeless	\$0	\$69,367	\$69,367	\$0	\$69,367	\$69,367	\$0	\$69,367	\$69,367	\$0	\$69,367	\$69,367	\$0	\$69,367	\$69,367	\$0	Grants are initially budgeted with last year amount
460	Title III - A	\$0	\$1,352,366	\$1,352,366	\$0	\$1,352,366	\$1,352,366	\$0	\$1,352,366	\$1,352,366	\$0	\$1,352,366	\$1,352,366	\$0	\$1,352,366	\$1,352,366	\$0	Grants are initially budgeted with last year amount
462	Title IV - B	\$0	\$2,723,505	\$2,723,505	\$0	\$2,295,807	\$2,295,807	\$0	\$2,295,807	\$2,295,807	\$0	\$2,295,807	\$2,295,807	\$0	\$2,295,807	\$2,295,807	\$0	Grants are initially budgeted with last year amount
478	USDA Fruit & Vegetable	\$0	\$160,066	\$160,066	\$0	\$30,651	\$30,651	\$0	\$30,651	\$30,651	\$0	\$30,651	\$30,651	\$0	\$30,651	\$30,651	\$0	Grants are initially budgeted with last year amount
600	School Nutrition	\$18,919,584	\$56,456,700	\$57,141,405	\$18,234,879	\$56,234,036	\$59,532,743	\$14,936,172	\$56,234,036	\$59,532,743	\$11,637,465	\$56,234,036	\$59,532,743	\$8,338,758	\$56,234,036	\$59,532,743	\$5,040,051	Project using 0% Student Growth
<b>Special Programs</b>																		
549	Donations	\$183,004	\$223,807	\$406,811	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	Donations are budgeted as received
550	Facility Use	\$717,591	\$823,614	\$823,614	\$717,591	\$823,614	\$823,614	\$717,591	\$823,614	\$823,614	\$717,591	\$823,614	\$823,614	\$717,591	\$823,614	\$823,614	\$717,591	Continue FY2020 Budget (balanced)
551	After School Program	\$4,283,635	\$9,771,729	\$13,088,937	\$966,427	\$9,994,793	\$9,994,793	\$966,427	\$9,994,793	\$9,994,793	\$966,427	\$9,994,793	\$9,994,793	\$966,427	\$9,994,793	\$9,994,793	\$966,427	Project using 0% Student Growth
552	Performing Arts	\$288,904	\$420,177	\$420,177	\$288,904	\$420,177	\$420,177	\$288,904	\$420,177	\$420,177	\$288,904	\$420,177	\$420,177	\$288,904	\$420,177	\$420,177	\$288,904	Continue FY2020 Budget (balanced)
553	Tuition School	\$1,257,346	\$797,721	\$797,721	\$1,257,346	\$797,721	\$797,721	\$1,257,346	\$797,721	\$797,721	\$1,257,346	\$797,721	\$797,721	\$1,257,346	\$797,721	\$797,721	\$1,257,346	Continue FY2020 Budget (balanced)
554	Public Safety	\$611,997	\$1,464,302	\$1,464,302	\$611,997	\$1,627,469	\$1,627,469	\$1,627,469	\$1,627,469	\$1,627,469	\$1,627,469	\$1,479,843	\$1,479,843	\$1,627,469	\$1,479,843	\$1,479,843	\$1,627,469	Continue FY2020 Budget (balanced)
556	Adult High School	\$325,973	\$312,438	\$312,438	\$325,973	\$312,438	\$312,438	\$325,973	\$312,438	\$312,438	\$325,973	\$312,438	\$312,438	\$325,973	\$312,438	\$312,438	\$325,973	Continue FY2020 Budget (balanced)
557	Art Career & Cultural Explore	\$17,500	\$2,600	\$2,600	\$17,500	\$2,600	\$2,600	\$17,500	\$2,600	\$2,600	\$17,500	\$2,600	\$2,600	\$17,500	\$2,600	\$2,600	\$17,500	Continue FY2020 Budget (balanced)
580	Miscellaneous Grants	\$28,837	\$133,181	\$133,181	\$28,837	\$0	\$0	\$28,837	\$0	\$0	\$28,837	\$0	\$0	\$28,837	\$0	\$0	\$28,837	Misc grants are budgeted as received
<b>State Aid</b>																		
510	Adult Education	\$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	\$1,196,500	\$1,196,500	\$0	Grants are initially budgeted using last year's
532	GNETS	\$326,255	\$5,532,724	\$5,532,724	\$326,255	\$5,428,974	\$5,428,974	\$326,255	\$5,428,974	\$5,428,974	\$326,255	\$5,428,974	\$5,428,974	\$326,255	\$5,428,974	\$5,428,974	\$326,255	Project using 0% Student Growth
560	Pre-Kindergarten (Lottery)	\$0	\$101,182	\$101,182	\$0	\$101,182	\$101,182	\$0	\$101,182	\$101,182	\$0	\$101,182	\$101,182	\$0	\$101,182	\$101,182	\$0	Continue FY2020 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	<b>Debt Payoff Comment</b> School District Bonded Debt was paid off
<b>INTERNAL SERVICE FUNDS</b>																		
691	Unemployment	\$670,939	\$300,000	\$300,000	\$670,939	\$300,000	\$300,000	\$670,939	\$300,000	\$300,000	\$670,939	\$300,000	\$300,000	\$670,939	\$300,000	\$300,000	\$670,939	Continue FY2020 Budget (balanced)
692	Self Insurance	\$8,529,202	\$7,188,807	\$7,188,807	\$8,529,202	\$6,438,807	\$6,438,807	\$8,529,202	\$6,438,807	\$6,438,807	\$8,529,202	\$6,438,807	\$6,438,807	\$8,529,202	\$6,438,807	\$6,438,807	\$8,529,202	Continue FY2020 Budget (balanced)
693	FNS Catered Food Services	\$0	\$24,000	\$24,000	\$0	\$24,000	\$24,000	\$0	\$24,000	\$24,000	\$0	\$24,000	\$24,000	\$0	\$24,000	\$24,000	\$0	Continue FY2020 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 FY2020 Budget (balanced)
697	Flexible Benefits	\$0	\$100,583	\$100,583	\$0	\$100,583	\$100,583	\$0	\$100,583	\$100,583	\$0	\$100,583	\$100,583	\$0	\$100,583	\$100,583	\$0	Continue FY2020 Budget (balanced)
<b>CAPITAL PROJECTS FUNDS</b>																		
352	County-Wide Building Fund	\$355,120	\$3,456,606	\$3,811,726	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	Continue FY2020 Budget (balanced)
353	District Building Fund	\$0	\$538,850	\$156,623	\$382,227	\$902,964	\$951,888	\$333,303	\$902,964	\$951,888	\$284,379	\$902,964	\$951,888	\$235,455	\$902,964	\$951,888	\$186,531	Continue FY2020 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



# 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)  
EIGHT YEAR COMPARISON**

Description	FY2016 Actual	FY2017 Actual	FY2018 Actual	FY2019 Revised Budget	FY2020 Approved Budget	FY2021 Forecast	FY2022 Forecast	FY2023 Forecast
Beginning Fund Balance July 1 (Estimated)	\$132,029,183	\$104,385,552	\$113,237,739	\$140,225,197	\$187,684,309	\$168,984,365	\$159,788,857	\$161,498,248
<b>Revenue:</b>								
Local	\$447,169,861	\$483,921,559	\$509,679,368	\$528,167,991	\$563,661,406	\$588,455,620	\$614,360,519	\$641,560,663
State	\$481,933,453	\$514,010,683	\$536,628,338	\$544,279,796	\$589,811,266	\$589,811,266	\$589,811,266	\$589,811,266
Federal	\$7,276,589	\$5,912,338	\$5,963,613	\$6,323,651	\$7,333,548	\$6,323,651	\$6,323,651	\$6,323,651
Transfers/Other	\$519,716	\$122,881	\$655,297	\$819,432	\$122,881	\$0	\$0	\$0
Total Revenue	\$936,899,620	\$1,003,967,460	\$1,052,926,616	\$1,079,590,870	\$1,160,929,101	\$1,184,590,537	\$1,210,495,436	\$1,237,695,580
Total Revenue & Fund Balance	\$1,068,928,803	\$1,108,353,012	\$1,166,164,355	\$1,219,816,067	\$1,348,613,410	\$1,353,574,902	\$1,370,284,293	\$1,399,193,828
<b>Appropriations</b>								
Instruction	\$695,003,423	\$715,249,922	\$726,735,735	\$783,484,151	\$859,063,162	\$1,193,786,045	\$1,208,786,045	\$1,224,786,045
Pupil Support Services	\$25,478,104	\$24,385,432	\$27,891,117	\$26,683,065	\$27,366,458	\$0	\$0	\$0
Improvement of Instr Svcs	\$10,371,804	\$12,518,424	\$13,896,856	\$23,981,086	\$14,221,416	\$0	\$0	\$0
Educational Media Services	\$15,339,988	\$15,675,612	\$15,833,796	\$18,308,876	\$18,933,292	\$0	\$0	\$0
Instructional Staff Training	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Federal Grant Administration	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
General Administration	\$9,816,528	\$10,747,991	\$10,769,297	\$12,603,662	\$12,638,854	\$0	\$0	\$0
School Administration	\$68,970,826	\$71,356,076	\$75,311,525	\$69,141,819	\$84,966,204	\$0	\$0	\$0
Support Services-Business	\$6,467,089	\$7,077,433	\$7,774,771	\$6,663,108	\$6,937,786	\$0	\$0	\$0
Maint. & Oper of Plant Svcs	\$64,279,458	\$66,604,137	\$68,796,555	\$69,419,385	\$74,677,885	\$0	\$0	\$0
Student Transportation	\$46,565,589	\$47,984,008	\$51,150,338	\$55,890,529	\$55,080,828	\$0	\$0	\$0
Support Services - Central	\$18,098,002	\$16,920,952	\$19,064,045	\$31,738,344	\$21,936,532	\$0	\$0	\$0
Other Support Services	\$86,187	\$98,992	\$87,108	\$778,551	\$391,323	\$0	\$0	\$0
School Nutrition Program	\$0	\$418,880	\$408,954	\$0	\$0	\$0	\$0	\$0
Enterprise Operations	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Community Services	\$78,825	\$82,113	\$86,872	\$91,051	\$98,789	\$0	\$0	\$0
Capital Outlay	\$20,995	\$15,648	\$552	\$2,454,665	\$0	\$0	\$0	\$0
Transfers	\$3,966,434	\$5,979,650	\$8,131,636	\$4,125,511	\$3,316,516	\$0	\$0	\$0
Debt Service	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total Appropriations	\$964,543,251	\$995,115,273	\$1,025,939,158	\$1,105,363,803	\$1,179,629,045	\$1,193,786,045	\$1,208,786,045	\$1,224,786,045
Ending Fund Balance June 30 (Estimated)	\$104,385,552	\$113,237,739	\$140,225,197	\$114,452,264	\$168,984,365	\$159,788,857	\$161,498,248	\$174,407,783
Total Expenditures & Fund Balance	\$1,068,928,803	\$1,108,353,012	\$1,166,164,355	\$1,219,816,067	\$1,348,613,410	\$1,353,574,902	\$1,370,284,293	\$1,399,193,828

Note A: The Board of Education approved Fiscal Year 2020 Budget that includes the use of \$18.7 Million General Fund fund balance to help offset one-time cost and balance the budget.  
Note B: The expenditure forecasts of FY2021, FY2022, FY2023 have not yet been break down by appropriations; therefore is presented as a total amount.

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

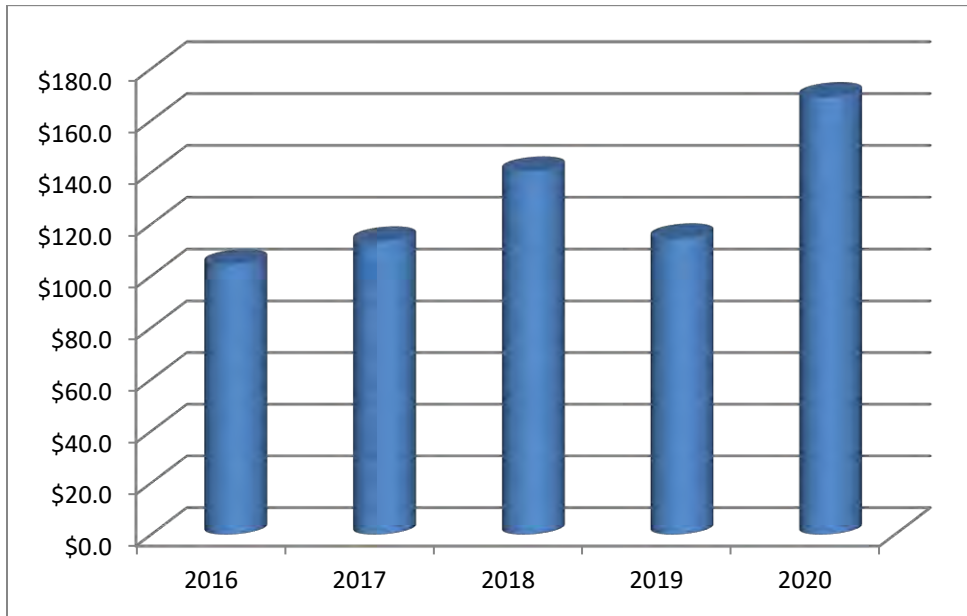
Description	FY2016 Actual	FY2017 Actual	FY2018 Actual	FY2019 Revised Budget	FY2020 Approved Budget	FY2021 Forecast	FY2022 Forecast	FY2023 Forecast
Beginning Fund Balance July 1 (Estimated)	\$132,029,183	\$104,385,552	\$113,237,739	\$140,225,197	\$187,684,309	\$168,984,365	\$159,794,356	\$161,509,246
<b>Revenue:</b>								
Local	\$447,169,861	\$483,921,559	\$509,679,368	\$528,167,991	\$563,661,406	\$588,455,620	\$614,360,519	\$641,560,663
State	\$481,933,453	\$514,010,683	\$536,628,338	\$544,279,796	\$589,811,266	\$589,811,266	\$589,811,266	\$589,811,266
Federal	\$7,276,589	\$5,912,338	\$5,963,613	\$6,323,651	\$7,333,548	\$6,323,651	\$6,323,651	\$6,323,651
Transfers/Other	\$519,716	\$122,881	\$655,297	\$819,432	\$122,881	\$0	\$0	\$0
Total Revenue	\$936,899,620	\$1,003,967,460	\$1,052,926,616	\$1,079,590,870	\$1,160,929,101	\$1,184,590,537	\$1,210,495,436	\$1,237,695,580
Total Revenue & Fund Balance	\$1,068,928,803	\$1,108,353,012	\$1,166,164,355	\$1,219,816,067	\$1,348,613,410	\$1,353,574,902	\$1,370,289,792	\$1,399,204,826
<b>Appropriations</b>								
51 Salaries	\$641,702,687	\$659,730,802	\$669,460,399	\$696,523,615	\$759,560,404	\$772,560,404	\$786,060,404	\$800,060,404
52 Employee Benefits	\$233,933,422	\$246,917,832	\$269,692,382	\$307,821,629	\$326,949,322	\$328,449,322	\$329,949,322	\$331,949,322
53 Contract Services	\$10,114,560	\$11,956,003	\$11,497,637	\$9,622,736	\$6,572,995	\$0	\$0	\$0
54 Repair and Rental w Water	\$0	\$0	\$0	\$0	\$8,315,556	\$0	\$0	\$0
55 Other Purchases w Telephone	\$0	\$0	\$0	\$0	\$16,176,503	\$0	\$0	\$0
56 Supplies and Equipments w Utilitie	\$46,521,785	\$42,524,251	\$49,287,455	\$53,089,626	\$54,960,930	\$0	\$0	\$0
58 Dues and Other Fees	\$0	\$0	\$0	\$0	\$1,369,216	\$0	\$0	\$0
59 Transfers	\$0	\$0	\$0	\$0	\$3,316,516	\$0	\$0	\$0
66 Fixed Assets Equipt	\$0	\$0	\$0	\$0	\$918,128	\$0	\$0	\$0
67 Fixed Assets CIP w Bldgs/Land	\$1,783,067	\$688,567	\$2,787,311	\$14,975,812	\$5,534	\$0	\$0	\$0
68 Other	\$30,487,731	\$33,297,818	\$23,213,974	\$23,330,385	\$1,483,941	\$92,770,820	\$92,770,820	\$92,770,820
Total Appropriations	\$964,543,251	\$995,115,273	\$1,025,939,158	\$1,105,363,803	\$1,179,629,045	\$1,193,780,546	\$1,208,780,546	\$1,224,780,546
Ending Fund Balance June 30 (Estimated)	\$104,385,552	\$113,237,739	\$140,225,197	\$114,452,264	\$168,984,365	\$159,794,356	\$161,509,246	\$174,424,280
Total Expenditures & Fund Balance	\$1,068,928,803	\$1,108,353,012	\$1,166,164,355	\$1,219,816,067	\$1,348,613,410	\$1,353,574,902	\$1,370,289,792	\$1,399,204,826

Note A: The Board of Education approved Fiscal Year 2020 Budget that includes the use of \$18.7 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 2020 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 FY2020, local revenue contributes approximately **48.56%** 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 FY2010:

Fiscal Year	Property Digest Growth
FY2020	5.44%
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)%

**FISCAL YEAR 2020 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 \$17.325 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 FY2020 Cobb County School Taxes are calculated for a \$300,000 home:

<u>M &amp; O Millage</u>	<u>Item</u>
\$300,000	House assessed at Fair Market Value
X .40	40% Assessment Rate
\$120,000	Assessed Value for Tax Purposes
(\$10,000)	Homestead Exemption
\$110,000	Tax Base for Property Tax
X .0189	Millage Rate 18.90
\$ 2,079	M & O School Taxes
	<i>Note: Median Home Value in Cobb County \$300,000, per community survey</i>

**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 2018.

*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 2020 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 2020 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 FY2020, the State contributes approximately **50.81%** 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

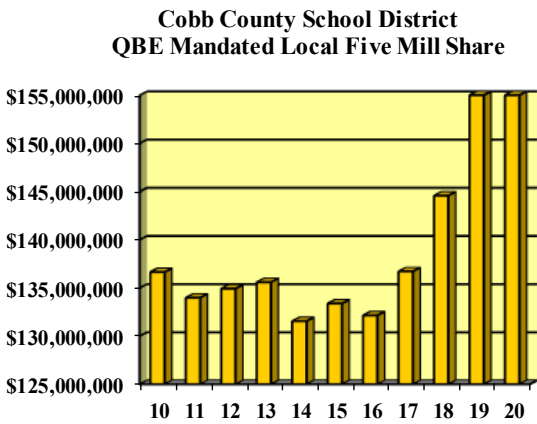
2. **Program Weights** - Since different programs (kindergarten, primary grades 1-3, middle school grades 6-8, etc) vary in their cost of operation, each program is assigned a program weight. The Governor is authorized to appoint a task force every three years to recommend to the General Assembly any needed changes in the program weights. The following are the FY2020 Program Weights:

<u>Programs</u>	<u>Weights</u>	<u>Programs</u>	<u>Weights</u>
Kindergarten	1.6715	Remedial	1.3570
Kindergarten EIP	2.0664	Alternative	1.4874
Grades 1-3	1.2944	Special Ed Cat I	2.4104
Grades 1-3 EIP	1.8169	Special Ed Cat II	2.8379
Grades 4-5	1.0389	Special Ed Cat III	3.6158
Grades 4-5 EIP	1.8114	Special Ed Cat IV	5.8658
Grades 6-8	1.0314	Special Ed Cat V	2.4727
Middle School	1.1377	Gifted	1.6786
Grades 9-12	1.0000	ESOL Program	2.5870
Vocational Lab	1.1833		

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 2020 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 FY2020 is \$161.4 million.



<u>YEAR</u>	<u>LOCAL SHARE</u>
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
2020	\$161,428,591

*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 FY2020 is \$2,783.67 per student.

QBE Formula

To determine the total State funds for a specific school system, the following formula is used:  
 FTE Count X Program Weight X Base Amount X Training & Experience Factor - Five Mill Share



## FISCAL YEAR 2020 REVENUE EXPLANATIONS AND PROJECTIONS (Continued)

### FEDERAL REVENUE

The Cobb County School District receives a small portion of its revenue from the Federal Government. In FY2020, projected federal revenue is approximately **0.63%** 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>FY2020 Original Budget</b>	<b>Comments:</b>
<b>LOCAL REVENUE</b>		
Property Tax Revenue	\$493,426,651	5.5% Projected Digest increase; 95% Collection Rate; 1.6% Cobb Collection Fee
Property Tag Revenue (Ad Valorem & TAVT)	\$42,572,677	Property tax collected for registering and titling motor vehicles
Delinquent Tax Revenue	\$1,661,455	Reflects collection rate from the most recently completed fiscal year
Intangible Tax Revenue	\$9,665,308	Reflects collection rate from the most recently completed fiscal year
Real Estate Transfer Revenue	\$5,509,451	Reflects collection rate from the most recently completed fiscal year
Alcoholic Beverage Revenue	\$1,286,288	Reflects collection rate from the most recently completed fiscal year
Liquor by the Drink	\$1,007,117	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	\$364,274	Reflects collection rate from the most recently completed fiscal year
Interest Income	\$6,019,512	Reflects an analysis of interest rates applied to average monthly balances
Half Time Exhibition	\$0	Gate receipts from annual marching band exhibition. Moved to Donation
Local Revenue – Cell Tower	\$1,180,314	Budget based on cell tower agreements
Local Revenue – Other	\$420,650	Reflects collection rate from the most recently completed fiscal year
Sale of Assets	\$504,709	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	\$580,462,101	Quality Basic Education (QBE) revenue received from the State of Georgia based on student Full Time Equivalent (FTE) counts
Miscellaneous State Grants	\$9,349,165	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	\$4,534,892	Revenue estimate for Indirect Cost revenue – reimbursement of overhead costs involved in operating various school district programs
ROTC Instructor Reimbursement	\$1,086,505	Estimated revenue reimbursement from the Federal Government for ROTC instructor salaries
MedACE Revenue	\$963,946	Estimated revenue for reimbursement for costs incurred for providing school-based health services
Medicaid Revenue	\$748,205	Estimated revenue for reimbursement for costs incurred for Medicaid eligible students through the IEP (Individualized Education Program)
<b>TOTAL REVENUE</b>	<b>\$1,160,629,101</b>	

**Major General Fund Expenditure Balancing Items**

<b>Expenditure Type</b>	<b>FY2020 Original Budget</b>	<b>Comments:</b>
<b>FY2019 Original Budget</b>	<b>\$1,077,623,890</b>	Original Budget for FY2019
<b>FY2020 Expenditure Changes:</b>		
	\$24,697,933	FY2019 Board Approved General Fund Expenditure Budget Adjustments (Includes \$9,000,000 in additional property value digest revenue growth to increase FY2019 raise from 1.1% to 2.6%; \$6,500,000 continuation of instructional technology project; \$2,000,000 additional school allotments to accommodate student growth \$925,162 Sprayberry High School architect fees; \$6,272,771 expenditure encumbrances)
	(\$23,497,933)	Subtract FY2019 One-Time Expenditures – Instructional Tech Project; 1.1% One-Time Bonus for All Non 238 Day Employees; Additional School Allotments

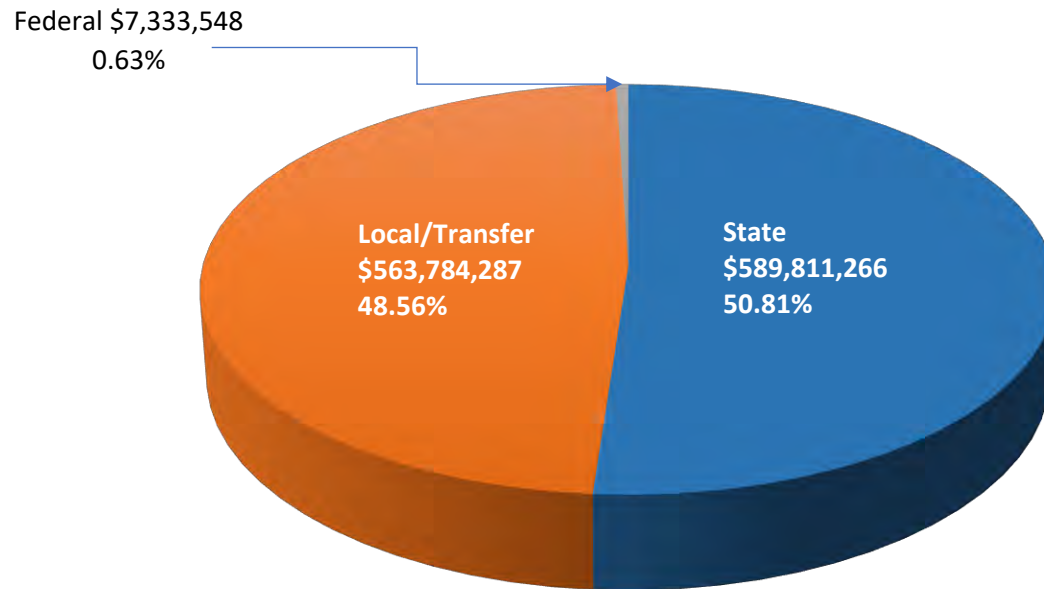
**MAJOR CATEGORIES OF GENERAL FUND BUDGET (Continued)**

**Major General Fund Expenditure Balancing Items**

	\$ (591,336)	Adjust Additional Operating Costs for East Cobb Middle, Brumby Elementary, Walton High and Mountain View Elementary
	\$14,000,000	Full Salary Step for All Eligible Employees; Increase in Employer TRS (from 20.90% to 21.14%)
	\$9,631,842	90 Additional Instructional Positions for Allotment Pool; 7.5 Additional Custodial Positions for Increased Square Footage; Creation of Nurse Salary Steps; Campus Officer Competitive Salary Adjustment; Adjustment of Bus Driver Salaries
	\$3,439,649	Miscellaneous Expenditure Adjustments for Cell Tower, Utilities, Miscellaneous State Grants, etc.
	\$343,000	Additional Academic Supplements at the Elementary Level, Similar to Supplements at the Middle and High Level
	\$74,000,000	Raise for All Non-Temporary Employees Ranging from (8.0% - 12.6%) Depending Upon Step Eligibility
<b>TOTAL EXPENDITURES</b>	<b>\$1,179,629,045</b>	

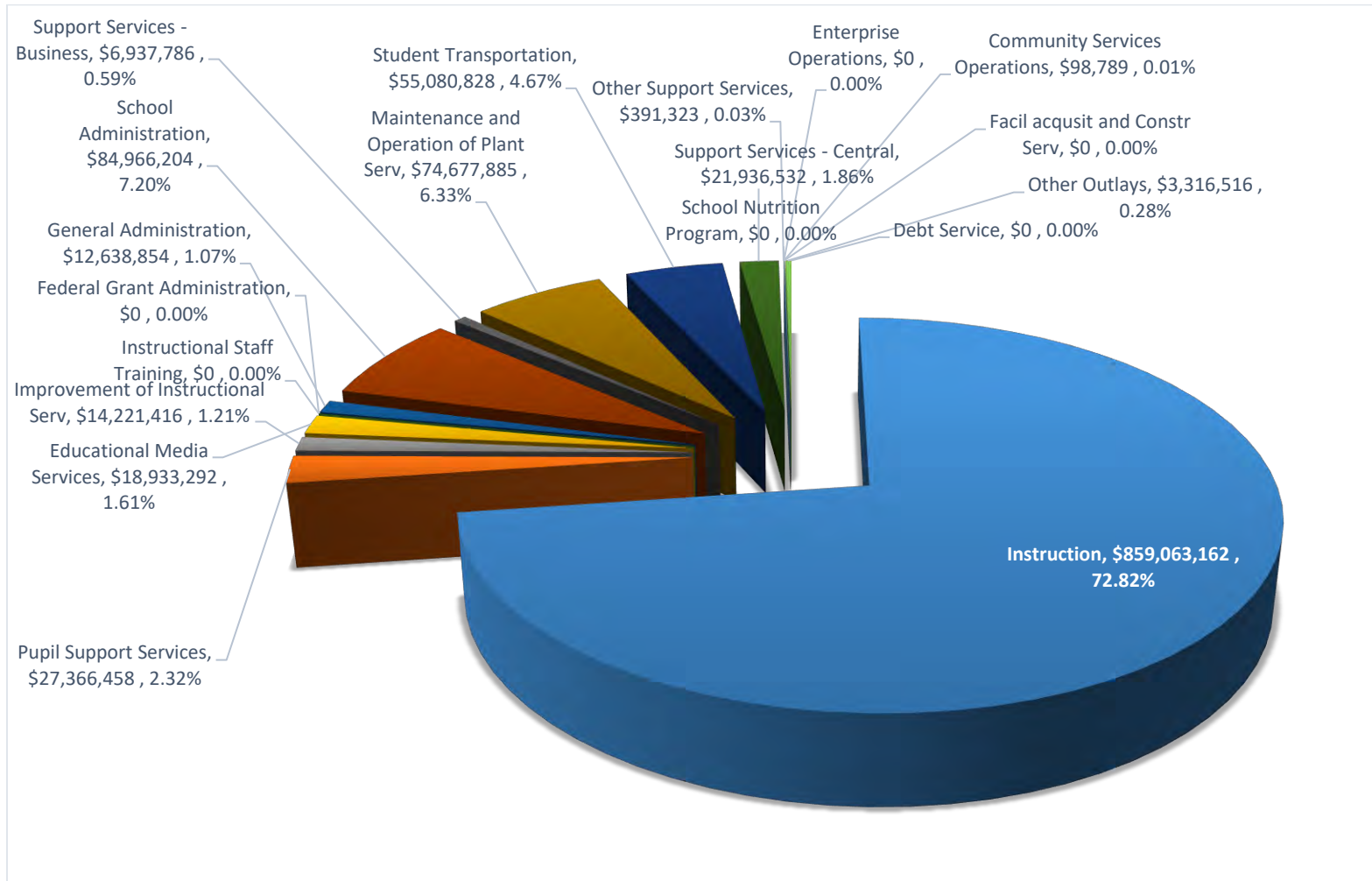
BUDGET SUMMARY	FY2020 BUDGET
<b>Budgeted Revenue</b>	<b>\$1,160,929,101</b>
<b>Budgeted Recurring Expenditures</b>	<b>\$(1,179,629,045)</b>
<b>Utilize Funds Reserved from Prior Year</b>	<b>\$18,699,944</b>
<b>Total Balanced budget</b>	<b>\$0</b>

**COBB COUNTY SCHOOL DISTRICT  
FISCAL YEAR 2020 GENERAL FUND REVENUE**



**TOTAL GENERAL FUND REVENUES \$1,160,929,101**

## COBB COUNTY SCHOOL DISTRICT FISCAL YEAR 2020 GENERAL FUND EXPENDITURES



**TOTAL GENERAL FUND EXPENDITURES \$1,179,629,045**

**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 2019 **long-term obligations** are as follows:

	Balance			Balance	Amounts Due	Amounts
	6/30/2018	Increase	Decrease	6/30/2019	Within One	Due After
					Year	One Year
<b>Accrued</b>						
Vacation Pay	10,445,000	5,995,000	5,238,000	11,202,000	5,618,000	5,584,000
Net OPEB Liab	879,418,000	31,767,000	124,522,000	786,663,000	-	786,663,000
Net Pension Liab	1,028,202,000	128,233,000	160,340,000	996,095,000	-	996,095,000
<b>Total LT Debt</b>	<b>\$1,918,065,000</b>	<b>\$165,995,000</b>	<b>\$290,100,000</b>	<b>\$1,793,960,000</b>	<b>\$5,618,000</b>	<b>1,788,342,000</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)  
EIGHT YEAR COMPARISON**

Description	FY2016 Actual	FY2017 Actual	FY2018 Actual	FY2019 Revised Budget	FY2020 Approved Budget	FY2021 Forecast	FY2022 Forecast	FY2023 Forecast
Beginning Fund Balance July 1 (Estimated)	\$26,250,808	\$27,290,843	\$27,700,887	\$26,947,320	\$26,654,023	\$23,355,316	\$20,056,609	\$16,757,902
<b>Revenue:</b>								
Local	\$31,400,274	\$32,920,882	\$31,440,544	\$32,537,098	\$34,221,429	\$34,221,429	\$34,221,429	\$34,221,429
State	\$6,496,866	\$8,183,984	\$7,655,609	\$6,920,423	\$6,826,656	\$6,826,656	\$6,826,656	\$6,826,656
Federal	\$83,675,093	\$85,979,982	\$81,311,077	\$90,183,866	\$84,335,749	\$84,335,749	\$84,335,749	\$84,335,749
Transfers/Other	\$927,732	\$1,220,067	\$1,433,265	\$1,519,383	\$1,397,383	\$1,397,383	\$1,397,383	\$1,397,383
Total Revenue	\$122,499,964	\$128,304,914	\$121,840,495	\$131,160,770	\$126,781,217	\$126,781,217	\$126,781,217	\$126,781,217
Total Revenue & Fund Balance	\$148,750,772	\$155,595,757	\$149,541,383	\$158,108,090	\$153,435,240	\$150,136,533	\$146,837,826	\$143,539,119
<b>Appropriations</b>								
Instruction	\$26,401,114	\$29,381,079	\$29,022,757	\$25,308,357	\$22,995,660	\$22,995,660	\$22,995,660	\$22,995,660
Pupil Support Services	\$3,619,709	\$7,937,519	\$5,817,812	\$10,580,008	\$9,452,250	\$9,452,250	\$9,452,250	\$9,452,250
Improvement of Instr Svcs	\$18,361,917	\$17,888,080	\$7,679,191	\$8,125,044	\$7,952,244	\$7,952,244	\$7,952,244	\$7,952,244
Educational Media Services	\$0	\$0	\$0	\$7,748	\$7,748	\$7,748	\$7,748	\$7,748
Instructional Staff Training	\$0	\$0	\$8,809,103	\$12,125,283	\$11,767,529	\$11,767,529	\$11,767,529	\$11,767,529
Federal Grant Administration	\$852,363	\$852,753	\$808,326	\$952,564	\$970,663	\$970,663	\$970,663	\$970,663
General Administration	\$1,676,730	\$1,761,430	\$1,828,132	\$2,106,682	\$2,088,293	\$2,088,293	\$2,088,293	\$2,088,293
School Administration	\$150,764	\$165,201	\$159,158	\$189,679	\$184,394	\$184,394	\$184,394	\$184,394
Support Services-Business	\$22,096	\$21,275	\$20,516	\$30,219	\$29,759	\$29,759	\$29,759	\$29,759
Maint. & Oper of Plant Svcs	\$1,459,465	\$1,560,445	\$1,531,884	\$1,570,577	\$1,740,940	\$1,740,940	\$1,740,940	\$1,740,940
Student Transportation	\$1,829,172	\$1,979,710	\$2,008,731	\$2,125,659	\$2,069,418	\$2,069,418	\$2,069,418	\$2,069,418
Support Services - Central	\$552,055	\$325,597	\$294,779	\$598,800	\$382,845	\$382,845	\$382,845	\$382,845
Other Support Services	\$2,927,052	\$581,796	\$39,981	\$17,427	\$13,717	\$13,717	\$13,717	\$13,717
School Nutrition Program	\$54,013,585	\$55,218,079	\$53,324,417	\$57,301,471	\$59,563,394	\$59,563,394	\$59,563,394	\$59,563,394
Enterprise Operations	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Community Services	\$9,593,908	\$10,221,904	\$11,249,276	\$14,229,002	\$10,861,070	\$10,861,070	\$10,861,070	\$10,861,070
Capital Outlay	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Transfers	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Debt Service	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total Appropriations	\$121,459,930	\$127,894,869	\$122,594,062	\$135,268,520	\$130,079,924	\$130,079,924	\$130,079,924	\$130,079,924
Ending Fund Balance June 30 (Estimated)	\$27,290,843	\$27,700,887	\$26,947,320	\$22,839,570	\$23,355,316	\$20,056,609	\$16,757,902	\$13,459,195
Total Expenditures & Fund Balance	\$148,750,772	\$155,595,757	\$149,541,383	\$158,108,090	\$153,435,240	\$150,136,533	\$146,837,826	\$143,539,119

Note: The grant fund budget of FY2021, FY2022, FY2023 are projected with FY2020 amounts.

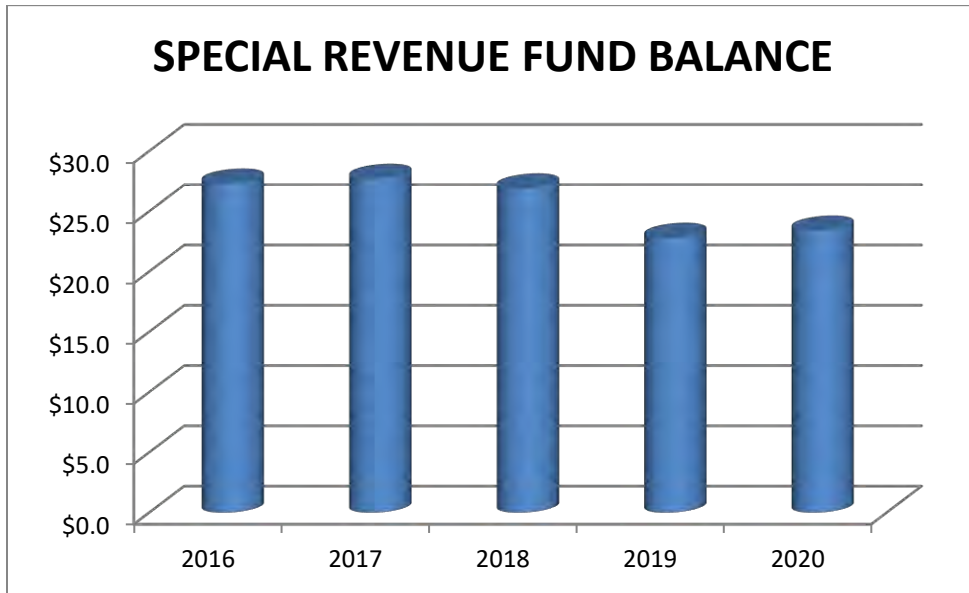
**SPECIAL REVENUE FUND BUDGET  
REVENUE AND APPROPRIATIONS (OBJECT)  
EIGHT YEAR COMPARISON**

Description	FY2016 Actual	FY2017 Actual	FY2018 Actual	FY2019 Revised Budget	FY2020 Approved Budget	FY2021 Forecast	FY2022 Forecast	FY2023 Forecast
Beginning Fund Balance July 1 (Estimated)	\$26,250,808	\$27,290,842	\$27,700,887	\$26,947,320	\$26,654,023	\$23,355,316	\$20,056,609	\$16,757,902
<b>Revenue:</b>								
Local	\$31,400,274	\$32,920,882	\$31,440,544	\$32,537,098	\$34,221,429	\$34,221,429	\$34,221,429	\$34,221,429
State	\$6,496,866	\$8,183,984	\$7,655,609	\$6,920,423	\$6,826,656	\$6,826,656	\$6,826,656	\$6,826,656
Federal	\$83,675,093	\$85,979,982	\$81,311,077	\$90,183,866	\$84,335,749	\$84,335,749	\$84,335,749	\$84,335,749
Transfers/Other	\$927,732	\$1,220,067	\$1,433,265	\$1,519,383	\$1,397,383	\$1,397,383	\$1,397,383	\$1,397,383
Total Revenue	\$122,499,964	\$128,304,914	\$121,840,495	\$131,160,770	\$126,781,217	\$126,781,217	\$126,781,217	\$126,781,217
Total Revenue & Fund Balance	\$148,750,772	\$155,595,757	\$149,541,383	\$158,108,090	\$153,435,240	\$150,136,533	\$146,837,826	\$143,539,119
<b>Appropriations</b>								
51 Salaries	\$59,781,157	\$61,928,815	\$60,108,267	\$62,304,061	\$56,283,742	\$54,937,756	\$54,937,756	\$54,937,756
52 Employee Benefits	\$20,723,766	\$22,786,892	\$24,087,013	\$26,646,747	\$26,079,769	\$25,965,648	\$25,965,648	\$25,965,648
53 Contract Services	\$2,673,585	\$1,499,389	\$2,197,927	\$2,083,985	\$1,465,018	\$1,465,018	\$1,465,018	\$1,465,018
54 Repair and Rental w Water					\$400,081	\$400,081	\$400,081	\$400,081
55 Other Purchases w Telephone					\$3,655,644	\$3,655,644	\$3,655,644	\$3,655,644
56 Supplies and Equipments w Utilities	\$9,321,259	\$11,420,507	\$28,245,946	\$34,236,770	\$35,296,678	\$35,296,678	\$35,296,678	\$35,296,678
58 Dues and Other Fees					\$5,256,921	\$5,256,921	\$5,256,921	\$5,256,921
59 Transfers					\$546,286	\$546,286	\$546,286	\$546,286
66 Fixed Assets Equipt					\$293,575	\$293,575	\$293,575	\$293,575
67 Fixed Assets CIP w Bldgs/Land	\$688,810	\$1,637,272	\$574,119	\$358,483	\$350	\$350	\$350	\$350
68 Other	\$28,271,354	\$28,621,995	\$7,380,791	\$9,638,474	\$801,860	\$2,261,967	\$2,261,967	\$2,261,967
Total Appropriations	\$121,459,930	\$127,894,869	\$122,594,063	\$135,268,520	\$130,079,924	\$130,079,924	\$130,079,924	\$130,079,924
Ending Fund Balance June 30 (Estimated)	\$27,290,842	\$27,700,887	\$26,947,320	\$22,839,570	\$23,355,316	\$20,056,609	\$16,757,902	\$13,459,195
Total Expenditures & Fund Balance	\$148,750,772	\$155,595,757	\$149,541,383	\$158,108,090	\$153,435,240	\$150,136,533	\$146,837,826	\$143,539,119



**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 funding on specified remedial education for children in identified economically disadvantaged elementary and middle school attendance areas, to ensure that all children, particularly those who are most academically at-risk, meet challenging state academic standards.
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
432	Homeless Grant	The grant provides educational services for homeless children
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
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**  
**FY2020 BUDGET**

Description	Special Program	State Aid	Federal Aid	Total
<b>Beginning Fund Balance (Estimate)</b>				
July 1, 2019	\$8,116,899	\$310,576	\$18,226,547	\$26,654,023
<b>Revenue:</b>				
Local	\$12,581,429	\$104,000	\$21,536,000	\$34,221,429
State	\$0	\$5,503,656	\$1,323,000	\$6,826,656
Federal	\$0	\$1,119,000	\$83,216,749	\$84,335,749
Transfers/Other	\$1,397,383	\$0	\$0	\$1,397,383
Total Revenue	<u>\$13,978,812</u>	<u>\$6,726,656</u>	<u>\$106,075,749</u>	<u>\$126,781,217</u>
<b>Appropriations</b>				
Instruction	\$2,409,320	\$4,238,983	\$16,347,357	\$22,995,660
Pupil Support Services	\$0	\$771,308	\$8,680,942	\$9,452,250
Improvement of Instr Svcs	\$137,887	\$281,358	\$7,532,999	\$7,952,244
Educational Media Services	\$7,748	\$0	\$0	\$7,748
Instructional Staff Training	\$0	\$0	\$11,767,529	\$11,767,529
Federal Grant Administratic	\$0	\$0	\$970,663	\$970,663
General Administration	\$0	\$49,100	\$2,039,193	\$2,088,293
School Administration	\$23,245	\$161,149	\$0	\$184,394
Support Services-Business	\$0	\$10,987	\$18,772	\$29,759
Maint. & Oper of Plant Svc	\$1,736,042	\$1,271	\$3,627	\$1,740,940
Student Transportation	\$0	\$16,000	\$2,053,418	\$2,069,418
Support Services - Central	\$0	\$0	\$382,845	\$382,845
Other Support Services	\$0	\$0	\$13,717	\$13,717
School Nutrition Program	\$0	\$0	\$59,563,394	\$59,563,394
Enterprise Operations	\$0	\$0	\$0	\$0
Community Services	\$9,664,570	\$1,196,500	\$0	\$10,861,070
Capital Outlay	\$0	\$0	\$0	\$0
Transfers	\$0	\$0	\$0	\$0
Debt Service	\$0	\$0	\$0	\$0
Total Appropriations	<u>\$13,978,812</u>	<u>\$6,726,656</u>	<u>\$109,374,456</u>	<u>\$130,079,924</u>
<b>Ending Fund Balance (Estimate)</b>				
June 30, 2020	<u>\$8,116,899</u>	<u>\$310,576</u>	<u>\$14,927,840</u>	<u>\$23,355,316</u>

**SPECIAL REVENUE FUNDS  
SPECIAL PROGRAMS  
FY2020 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, 2019 (Estimated)	\$301,502	\$772,744	\$4,120,135	\$260,983	\$1,725,010
Revenue:					
Local	\$0	\$823,614	\$9,994,793	\$420,177	\$797,721
State	\$0	\$0	\$0	\$0	\$0
Federal	\$0	\$0	\$0	\$0	\$0
Transfers/Other	\$0	\$0	\$0	\$0	\$0
Total Revenue	\$0	\$823,614	\$9,994,793	\$420,177	\$797,721
Appropriations					
Instruction	\$0	\$0	\$1,359,148	\$420,177	\$627,395
Pupil Support Services	\$0	\$0	\$0	\$0	\$0
Improvement of Instr Svcs	\$0	\$0	\$0	\$0	\$137,887
Educational Media Services	\$0	\$0	\$0	\$0	\$7,748
Instructional Staff Training	\$0	\$0	\$0	\$0	\$0
Federal Grant Administratic	\$0	\$0	\$0	\$0	\$0
General Administration	\$0	\$0	\$0	\$0	\$0
School Administration	\$0	\$0	\$0	\$0	\$23,245
Support Services-Business	\$0	\$0	\$0	\$0	\$0
Maint. & Oper of Plant Svc	\$0	\$107,127	\$0	\$0	\$1,446
Student Transportation	\$0	\$0	\$0	\$0	\$0
Support Services - Central	\$0	\$0	\$0	\$0	\$0
Other Support Services	\$0	\$0	\$0	\$0	\$0
School Nutrition Program	\$0	\$0	\$0	\$0	\$0
Enterprise Operations	\$0	\$0	\$0	\$0	\$0
Community Services	\$0	\$716,487	\$8,635,645	\$0	\$0
Capital Outlay	\$0	\$0	\$0	\$0	\$0
Transfers	\$0	\$0	\$0	\$0	\$0
Debt Service	\$0	\$0	\$0	\$0	\$0
Total Appropriations	\$0	\$823,614	\$9,994,793	\$420,177	\$797,721
Ending Fund Balance					
June 30, 2020 (Estimated)	\$301,502	\$772,744	\$4,120,135	\$260,983	\$1,725,010

**SPECIAL REVENUE FUNDS**  
**SPECIAL PROGRAMS (Continued)**  
**FY2020 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, 2019 (Estimated)	\$513,975	\$373,742	\$16,055	\$32,753	\$8,116,899
Revenue:					
Local	\$509,421	\$33,103	\$2,600	\$0	\$12,581,429
State	\$0	\$0	\$0	\$0	\$0
Federal	\$0	\$0	\$0	\$0	\$0
Transfers/Other	\$1,118,048	\$279,335	\$0	\$0	\$1,397,383
Total Revenue	\$1,627,469	\$312,438	\$2,600	\$0	\$13,978,812
Appropriations					
Instruction	\$0	\$0	\$2,600	\$0	\$2,409,320
Pupil Support Services	\$0	\$0	\$0	\$0	\$0
Improvement of Instr Svcs	\$0	\$0	\$0	\$0	\$137,887
Educational Media Services	\$0	\$0	\$0	\$0	\$7,748
Instructional Staff Training	\$0	\$0	\$0	\$0	\$0
Federal Grant Administratic	\$0	\$0	\$0	\$0	\$0
General Administration	\$0	\$0	\$0	\$0	\$0
School Administration	\$0	\$0	\$0	\$0	\$23,245
Support Services-Business	\$0	\$0	\$0	\$0	\$0
Maint. & Oper of Plant Svc	\$1,627,469	\$0	\$0	\$0	\$1,736,042
Student Transportation	\$0	\$0	\$0	\$0	\$0
Support Services - Central	\$0	\$0	\$0	\$0	\$0
Other Support Services	\$0	\$0	\$0	\$0	\$0
School Nutrition Program	\$0	\$0	\$0	\$0	\$0
Enterprise Operations	\$0	\$0	\$0	\$0	\$0
Community Services	\$0	\$0	\$0	\$0	\$9,352,132
Capital Outlay	\$0	\$0	\$0	\$0	\$0
Transfers	\$0	\$312,438	\$0	\$0	\$312,438
Debt Service	\$0	\$0	\$0	\$0	\$0
Total Appropriations	\$1,627,469	\$312,438	\$2,600	\$0	\$13,978,812
Ending Fund Balance June 30, 2020 (Estimated)	\$513,975	\$373,742	\$16,055	\$32,753	\$8,116,899

**SPECIAL REVENUE FUNDS  
STATE AID  
FY2020 BUDGET**

Description	Fund 510 Adult Education	Fund 532 GNETS	Fund 560 Pre-K Lottery	Total
<b>Beginning Fund Balance (Estimate)</b>				
July 1, 2019	\$0	\$310,576	\$0	\$310,576
<b>Revenue:</b>				
Local	\$0	\$104,000	\$0	\$104,000
State	\$492,500	\$4,909,974	\$101,182	\$5,503,656
Federal	\$704,000	\$415,000	\$0	\$1,119,000
Transfers/Other	\$0	\$0	\$0	\$0
Total Revenue	<u>\$1,196,500</u>	<u>\$5,428,974</u>	<u>\$101,182</u>	<u>\$6,726,656</u>
<b>Appropriations</b>				
Instruction	\$0	\$4,137,801	\$101,182	\$4,238,983
Pupil Support Services	\$0	\$771,308	\$0	\$771,308
Improvement of Instr Svcs	\$0	\$281,358	\$0	\$281,358
Educational Media Services	\$0	\$0	\$0	\$0
Instructional Staff Training	\$0	\$0	\$0	\$0
Federal Grant Administratic	\$0	\$0	\$0	\$0
General Administration	\$0	\$49,100	\$0	\$49,100
School Administration	\$0	\$161,149	\$0	\$161,149
Support Services-Business	\$0	\$10,987	\$0	\$10,987
Maint. & Oper of Plant Svc	\$0	\$1,271	\$0	\$1,271
Student Transportation	\$0	\$16,000	\$0	\$16,000
Support Services - Central	\$0	\$0	\$0	\$0
Other Support Services	\$0	\$0	\$0	\$0
School Nutrition Program	\$0	\$0	\$0	\$0
Enterprise Operations	\$0	\$0	\$0	\$0
Community Services	\$1,196,500	\$0	\$0	\$1,196,500
Capital Outlay	\$0	\$0	\$0	\$0
Transfers	\$0	\$0	\$0	\$0
Debt Service	\$0	\$0	\$0	\$0
Total Appropriations	<u>\$1,196,500</u>	<u>\$5,428,974</u>	<u>\$101,182</u>	<u>\$6,726,656</u>
<b>Ending Fund Balance (Estimate)</b>				
June 30, 2020	<u>\$0</u>	<u>\$310,576</u>	<u>\$0</u>	<u>\$310,576</u>



**SPECIAL REVENUE FUNDS**

**FEDERAL AID**

**FY2020 BUDGET**

	Fund 402	Fund 404	Fund 406	Fund 414	Fund 432	Fund 460
Description	Title I	IDEA	Vocational Education	Title II	Homeless Grant	Title III
Beginning Fund Balance July 1, 2019 (Estimated)	\$0	\$0	\$0	\$0	\$0	\$0
Revenue:						
Local	\$0	\$0	\$0	\$0	\$0	\$0
State	\$0	\$0	\$0	\$0	\$0	\$0
Federal	\$22,206,681	\$20,754,117	\$737,622	\$2,395,102	\$69,367	\$1,352,366
Transfers/Other	\$0	\$0	\$0	\$0	\$0	\$0
Total Revenue	\$22,206,681	\$20,754,117	\$737,622	\$2,395,102	\$69,367	\$1,352,366
Appropriations						
Instruction	\$8,589,898	\$5,569,294	\$663,412	\$0	\$4,463	\$317,236
Pupil Support Services	\$2,373,774	\$5,493,490	\$0	\$0	\$5,214	\$254,550
Improvement of Instr Svcs	\$323,195	\$6,623,730	\$6,000	\$0	\$0	\$580,074
Educational Media Services	\$0	\$0	\$0	\$0	\$0	\$0
Instructional Staff Training	\$9,429,713	\$0	\$36,000	\$1,840,296	\$0	\$175,059
Federal Grant Administratic	\$707,603	\$0	\$13,070	\$107,632	\$39,827	\$25,447
General Administration	\$591,098	\$1,293,901	\$19,140	\$64,329	\$1,863	\$0
School Administration	\$0	\$0	\$0	\$0	\$0	\$0
Support Services-Business	\$0	\$0	\$0	\$0	\$0	\$0
Maint. & Oper of Plant Svc	\$0	\$0	\$0	\$0	\$0	\$0
Student Transportation	\$191,400	\$1,773,702	\$0	\$0	\$18,000	\$0
Support Services - Central	\$0	\$0	\$0	\$382,845	\$0	\$0
Other Support Services	\$0	\$0	\$0	\$0	\$0	\$0
School Nutrition Program	\$0	\$0	\$0	\$0	\$0	\$0
Enterprise Operations		\$0	\$0	\$0	\$0	\$0
Community Services	\$0	\$0	\$0	\$0	\$0	\$0
Capital Outlay	\$0	\$0	\$0	\$0	\$0	\$0
Transfers		\$0	\$0	\$0	\$0	\$0
Debt Service	\$0	\$0	\$0	\$0	\$0	\$0
Total Appropriations	\$22,206,681	\$20,754,117	\$737,622	\$2,395,102	\$69,367	\$1,352,366
Ending Fund Balance June 30, 2020 (Estimated)	\$0	\$0	\$0	\$0	\$0	\$0

**SPECIAL REVENUE FUNDS**  
**FEDERAL AID (Countinued)**  
**FY2020 BUDGET**

Description	Fund 462 Title IV	Fund 478 USDA Fruits and Vegetables	Fund 600 School Nutrition	Total
Beginning Fund Balance July 1, 2019 (Estimated)	\$0	\$0	\$18,226,547	\$18,226,547
Revenue:				
Local	\$0	\$0	\$21,536,000	\$21,536,000
State	\$0	\$0	\$1,323,000	\$1,323,000
Federal	\$2,295,807	\$30,651	\$33,375,036	\$83,216,749
Transfers/Other	\$0	\$0	\$0	\$0
Total Revenue	\$2,295,807	\$30,651	\$56,234,036	\$106,075,749
Appropriations				
Instruction	\$1,203,054	\$0	\$0	\$16,347,357
Pupil Support Services	\$553,914	\$0	\$0	\$8,680,942
Improvement of Instr Svcs	\$0	\$0	\$0	\$7,532,999
Educational Media Services	\$0	\$0	\$0	\$0
Instructional Staff Training	\$286,461	\$0	\$0	\$11,767,529
Federal Grant Administratic	\$77,084	\$0	\$0	\$970,663
General Administration	\$68,862	\$0	\$0	\$2,039,193
School Administration	\$0	\$0	\$0	\$0
Support Services-Business	\$18,772	\$0	\$0	\$18,772
Maint. & Oper of Plant Svc	\$3,627	\$0	\$0	\$3,627
Student Transportation	\$70,316	\$0	\$0	\$2,053,418
Support Services - Central	\$0	\$0	\$0	\$382,845
Other Support Services	\$13,717	\$0	\$0	\$13,717
School Nutrition Program	\$0	\$30,651	\$59,532,743	\$59,563,394
Enterprise Operations	\$0	\$0	\$0	\$0
Community Services	\$0	\$0	\$0	\$0
Capital Outlay	\$0	\$0	\$0	\$0
Transfers	\$0	\$0	\$0	\$0
Debt Service	\$0	\$0	\$0	\$0
Total Appropriations	\$2,295,807	\$30,651	\$59,532,743	\$109,374,456
Ending Fund Balance				
June 30, 2020 (Estimated)	\$0	\$0	\$14,927,840	\$14,927,840



# 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 long-term debt free.

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

Description	FY2016 Actual	FY2017 Actual	FY2018 Actual	FY2019 Revised Budget	FY2020 Approved Budget	FY2021 Forecast	FY2022 Forecast	FY2023 Forecast
Beginning Fund Balance July 1 (Estimated)	\$395,859	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>Revenue:</b>								
Local	\$976	\$0	\$0	\$0	\$0	\$0	\$0	\$0
State	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Federal	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Transfers/Other	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total Revenue	\$976	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total Revenue & Fund Balance	\$396,835	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>Appropriations</b>								
Instruction	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Pupil Support Services	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Improvement of Instr Svcs	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Educational Media Services	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Instructional Staff Training	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Federal Grant Administration	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
General Administration	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
School Administration	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Support Services-Business	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Maint. & Oper of Plant Svcs	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Student Transportation	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Support Services - Central	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Other Support Services	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
School Nutrition Program	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Enterprise Operations	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Community Services	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Capital Outlay	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Transfers	\$396,835	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Debt Service	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total Appropriations	\$396,835	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Ending Fund Balance June 30 (Estimated)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total Expenditures & Fund Balance	\$396,835	\$0	\$0	\$0	\$0	\$0	\$0	\$0

Note: In fiscal year 2007, the District paid off all its outstanding general obligation bonds. The Debt Service Fund balance ended in FY2016.

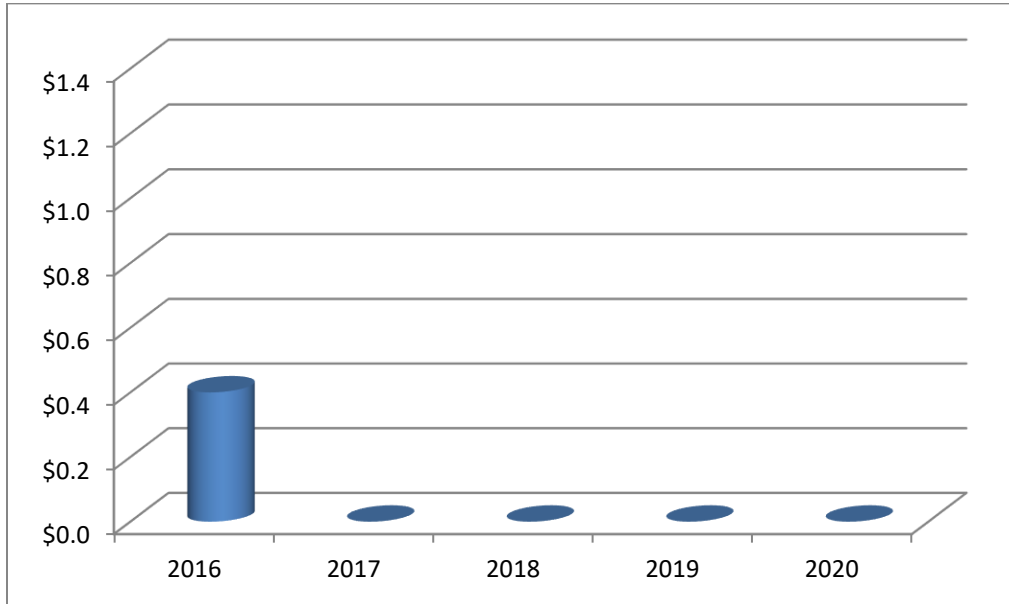
**DEBT SERVICE FUND  
REVENUE AND APPROPRIATIONS (OBJECT)  
EIGHT YEAR COMPARISON**

Description	FY2016 Actual	FY2017 Actual	FY2018 Actual	FY2019 Revised Budget	FY2020 Approved Budget	FY2021 Forecast	FY2022 Forecast	FY2023 Forecast
Beginning Fund Balance July 1 (Estimated)	\$395,859	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>Revenue:</b>								
Local	\$976	\$0	\$0	\$0	\$0	\$0	\$0	\$0
State	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Federal	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Transfers/Other	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total Revenue	\$976	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total Revenue & Fund Balance	\$396,835	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>Appropriations</b>								
51 Salaries	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
52 Employee Benefits	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
53 Contract Services	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
54 Repair and Rental w Water	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
55 Other Purchases w Telephone	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
56 Supplies and Equipments w Utilitie	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
58 Dues and Other Fees	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
59 Transfers	\$396,835	\$0	\$0	\$0	\$0	\$0	\$0	\$0
66 Fixed Assets Equipt	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
67 Fixed Assets CIP w Bldgs/Land	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
68 Other	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total Appropriations	\$396,835	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Ending Fund Balance June 30 (Estimated)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total Expenditures & Fund Balance	\$396,835	\$0	\$0	\$0	\$0	\$0	\$0	\$0

Note: In fiscal year 2007, the District paid off all its outstanding general obligation bonds. The Debt Service Fund balance ended in FY2016.

**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 2019. 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, 2019, the District's net general obligation bonded debt of \$0 was well below the legal limit of \$2,690,268,905 (10% of District Net Assessed Value). Net bonded debt per capita equaled \$0. With capital leases, debt per capita is \$0.

#### The Cobb County School District is currently free of all long term debt.

Prior to 1995, all school construction was funded by issuing bonded debt. School construction has been funded since 1995 using a one percent sales tax. This alternative funding method is a "pay as you go method" which has saved the citizens of Cobb County millions of dollars in interest.



### BOND ISSUES

#### Previous Bond Referendums

Year	Amount	Maturity	Action	Pro	Con	Void	Total
1950	\$1,500,000	1970	Passed	2907	841	17	3765
1957	1,750,000	1977	Passed	2023	562	31	2616
1961	2,500,000	1980	Passed	3187	868	38	4093
1962	3,000,000	1983	Passed	2816	986	36	3838
1964	4,000,000	1994	Passed	2942	1629	63	4634
1969	15,000,000	1990	Passed	7769	2922	5	10696
1973	16,500,000	1994	Passed	7405	5165	10	12580
1977	22,000,000	1996	Passed	10694	4241	22	14957
1979	20,000,000	1997	Passed	9725	7611	219	17555
1981	8,000,000	1997	Passed	9858	7511	103	17472
1985	27,000,000	1997	Passed	24476	11481	0	35957
1987	58,500,000	2001	Passed	10716	2573	65	13354
1989	59,500,000	2002	Passed	15510	2311	126	17947
1991	39,600,000	2004	Passed	20197	6409	268	26874
1995	220,865,000	2007	Passed	18140	13124	142	31406

**DEBT SERVICE FUND  
BOND DEBT ISSUES**

**DEBT MANAGEMENT**

**Debt Service Ratios –**

Ratio of Annual Debt Service Expenditures for General Bonded Debt to Total General Fund Expenditures.

<b>Fiscal Year</b>	<b>Debt Service Expenditures</b>	<b>General Fund Expenditures</b>	<b>Ratio of Debt Service Fund to General Fund Expenditures</b>	
FY2006	\$46,158,000	\$754,681,000	6.12%	
FY2007	\$46,571,000	\$855,178,000	5.45%	
FY2008	\$0	\$931,690,000	0.00%	
FY2009	\$0	\$932,214,000	0.00%	
FY2010	\$0	\$863,036,000	0.00%	
FY2011	\$0	\$821,638,000	0.00%	
FY2012	No Long	\$0	\$839,615,000	0.00%
FY2013	Term	\$0	\$834,752,000	0.00%
FY2014	Debt	\$0	\$835,694,000	0.00%
FY2015	\$0	\$894,795,345	0.00%	
FY2016	\$0	\$964,543,251	0.00%	
FY2017	\$0	\$995,115,273	0.00%	
FY2018	\$0	\$1,025,939,158	0.00%	
FY2019	\$0	\$1,074,784,000	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 four funds used for this purpose: District Building Fund Systemwide County-Wide Fund, SPLOST IV (Special Purpose Local Option Sales Tax IV), and SPLOST V Fund.

**CAPITAL PROJECTS FUND  
REVENUES AND APPROPRIATIONS (FUNCTION)  
EIGHT YEAR COMPARISON**

Description	FY2016 Actual	FY2017 Actual	FY2018 Actual	FY2019 Estimated Actual	FY2020 Approved Budget	FY2021 Forecast	FY2022 Forecast	FY2023 Forecast
Beginning Fund Balance July 1 (Estimated)	\$108,598,985	\$126,258,945	\$106,758,465	\$110,654,317	\$88,335,346	\$74,334,422	\$78,777,700	\$83,516,805
Revenue:								
Local	\$129,910,109	\$133,813,688	\$139,136,464	\$148,649,830	\$157,226,918	\$159,852,396	\$162,211,740	\$165,069,286
State	\$21,581,548	\$9,133,928	\$35,719	\$3,189,132	\$5,231,668	\$7,848,298	\$1,271,127	\$1,057,737
Bond Proceeds	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Transfers/Other	\$3,326,674	\$3,564,721	\$6,598,743	\$2,630,642	\$1,657,603	\$700,000	\$700,000	\$700,000
Total Revenue	\$154,818,331	\$146,512,337	\$145,770,926	\$154,469,604	\$164,116,189	\$168,400,694	\$164,182,867	\$166,827,023
Total Revenue & Fund Balance	\$263,417,316	\$272,771,282	\$252,529,391	\$265,123,921	\$252,451,535	\$242,735,116	\$242,960,567	\$250,343,828
Appropriations								
Instruction	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Pupil Support Services	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Improvement of Instr Svcs	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
General Administration	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
School Administration	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Support Services-Business	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Maint. & Oper. Of Plant Svcs	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Student Transportation	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Central Support Services	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
School Nutrition	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Facilities Acquisitions & Construction Services	\$136,232,362	\$165,445,419	\$141,193,229	\$172,514,377	\$176,571,328	\$163,257,416	\$158,743,762	\$153,308,506
Transfers/Other	\$926,009	\$567,398	\$681,845	\$4,274,198	\$1,545,785	\$700,000	\$700,000	\$700,000
Total Appropriations	\$137,158,371	\$166,012,817	\$141,875,074	\$176,788,575	\$178,117,113	\$163,957,416	\$159,443,762	\$154,008,506
Ending Fund Balance June 30 (Estimated)	\$126,258,945	\$106,758,465	\$110,654,317	\$88,335,346	\$74,334,422	\$78,777,700	\$83,516,805	\$96,335,322
Total Expenditures & Fund Balance	\$263,417,316	\$272,771,282	\$252,529,391	\$265,123,921	\$252,451,535	\$242,735,116	\$242,960,567	\$250,343,828

**Note:**

- Several construction projects and technology initiatives have been accelerated in FY2019 & FY2020 resulting in increased expenditures and decreased fund balance.
- Forecasts on FY2021, FY2022, FY2023: Revenue projection based on SPLOST V Monthly Revenue Projection Schedule - Five Years FY2019-FY2023, SPLOST 4 Interest, State Capital Outlay and Annual District Building Fund Budget. Expenditure projection based on Cash Flow Projections

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

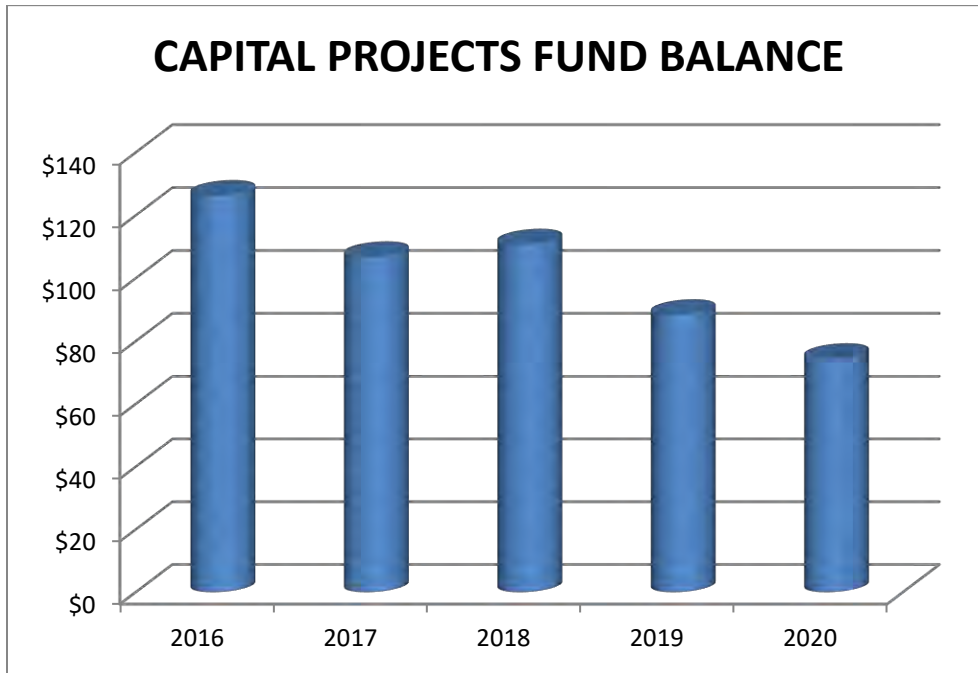
Description	FY2016 Actual	FY2017 Actual	FY2018 Actual	FY2019 Estimated Actual	FY2020 Approved Budget	FY2021 Forecast	FY2022 Forecast	FY2023 Forecast
Beginning Fund Balance July 1 (Estimated)	\$108,598,985	\$126,258,945	\$106,758,465	\$110,654,317	\$88,335,346	\$74,334,422	\$78,777,700	\$83,516,805
<b>Revenue:</b>								
Local	\$129,910,109	\$133,813,688	\$139,136,464	\$148,649,830	\$157,226,918	\$159,852,396	\$162,211,740	\$165,069,286
State	\$21,581,548	\$9,133,928	\$35,719	\$3,189,132	\$5,231,668	\$7,848,298	\$1,271,127	\$1,057,737
Bond Proceeds	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Transfers/Other	\$3,326,674	\$3,564,721	\$6,598,743	\$2,630,642	\$1,657,603	\$700,000	\$700,000	\$700,000
Total Revenue	\$154,818,331	\$146,512,337	\$145,770,926	\$154,469,604	\$164,116,189	\$168,400,694	\$164,182,867	\$166,827,023
Total Revenue & Fund Balance	\$263,417,316	\$272,771,282	\$252,529,391	\$265,123,921	\$252,451,535	\$242,735,116	\$242,960,567	\$250,343,828
<b>Appropriations</b>								
Salaries	\$2,701,004	\$2,821,825	\$2,882,168	\$2,725,448	\$3,040,646	\$3,101,459	\$3,163,488	\$3,226,758
Employee Benefits	\$827,353	\$896,207	\$1,028,893	\$1,076,429	\$1,285,933	\$1,311,651	\$1,337,884	\$1,364,642
Contract Services	\$1,747,494	\$936,562	\$1,714,177	\$1,962,031	\$1,959,288	\$1,803,532	\$1,753,882	\$1,694,094
Supplies	\$28,582,335	\$20,223,330	\$20,799,762	\$17,696,133	\$17,811,711	\$16,395,742	\$15,944,376	\$15,400,851
Utilities	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Equipment/Bldgs/Land	\$102,374,176	\$140,567,495	\$114,768,229	\$149,054,336	\$152,473,750	\$140,645,032	\$136,544,132	\$131,622,161
Transfers/Other	\$926,009	\$567,398	\$681,845	\$4,274,198	\$1,545,785	\$700,000	\$700,000	\$700,000
Total Appropriations	\$137,158,371	\$166,012,817	\$141,875,074	\$176,788,575	\$178,117,113	\$163,957,416	\$159,443,762	\$154,008,506
Ending Fund Balance June 30 (Estimated)	\$126,258,945	\$106,758,465	\$110,654,317	\$88,335,346	\$74,334,422	\$78,777,700	\$83,516,805	\$96,335,322
Total Expenditures & Fund Balance	\$263,417,316	\$272,771,282	\$252,529,391	\$265,123,921	\$252,451,535	\$242,735,116	\$242,960,567	\$250,343,828

**Note:**

- Several construction projects and technology initiatives have been accelerated in FY2019 & FY2020 resulting in increased expenditures and decreased fund balance.
- Forecasts on FY2021, FY2022, FY2023: Revenue projection based on SPLOST V Monthly Revenue Projection Schedule - Five Years FY2019-FY2023, SPLOST 4 Interest, State Capital Outlay and Annual District Building Fund Budget.
- Expenditure projection based on Cash Flow Projections

**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 and all funds were expended in FY2019. 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. The projected total five-year receipt is \$797,022,000.

SPLOST 5 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 5 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 except for the Cobb Career Academy; 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 FY2018, the District completed construction of phase one of Walton High School with funding from SPLOST 4.

In FY2019, SPLOST 4 funds were used to build two replacement schools, Brumby Elementary School and East Cobb Middle School, and continue construction of Walton High School phase two and Osborne High School. Construction of the Cobb Career Academy began. In addition, Harmony Leland/Clay Elementary School and King Springs Elementary School construction began with funding from SPLOST 5.

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

<b>Capital Projects Planned for FY2020 and Beyond</b>
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A referendum was held March 21, 2017 to extend the tax another five years.

**REVENUE**

Projected Total SPLOST Receipts (5 years)	\$797,022,000
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**EXPENDITURES**

New/Replacement Facilities	\$165,000,000
Additions/Modifications	\$206,000,000
Infrastructure/Individual School Needs	\$103,000,000
Safety, Security, and Support	\$150,022,000
Academic/Technology	\$173,000,000

**New and Replacement Facilities**

- Ed-SPLOST V calls for replacement facilities for Eastvalley, Harmony Leland, and King Springs Elementary Schools, and a new Smyrna Area Middle School.
- Constructing approximately 210 new classrooms.

**Additions/Modifications**

- Adding to existing facilities approximately 137 classrooms (26 at middle school level and 111 at high school level).
- Constructing major additions/modifications/renovations at the following locations: Campbell, Hillgrove, Lassiter, North Cobb, Osborne, Pebblebrook, South Cobb, Sprayberry, Walton and Wheeler high schools, and Dickerson, Dodgen, and Lovinggood middle schools.

**Maintenance/Renovation**

- Maintenance projects including new canopies, roofing, toilet room renovations, playground equipment, flooring, painting, lighting upgrades, energy management systems, HVAC, plumbing, and various electrical upgrades.
- Artificial turf replacement
- Renovations to food service facilities and replacement of large kitchen equipment.

**Safety, Security, and Support**

- Continue to improve school safety by adding access controls, surveillance cameras, security fencing, signage, traffic controls and replacing the outdated radio communications system.
- Provide support functions, including school buses, maintenance vehicles and equipment, school-level equipment for growth and replacement, student information systems enhancement and replacement of the human resources, payroll, and financial applications and equipment.
- Renovations and equipment purchases to serve students with disabilities and comply with accessibility provisions of the Americans with Disabilities Act.

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

**Academic/Technology**

- Continue to maintain the existing technology infrastructure, as well as upgrading servers, network access control, data center equipment, and phone systems.
- Replace obsolete computing devices, printers , and copiers for classrooms and schools, updating interactive classroom devices, band instruments, instruments and equipment for general/choral instruction.
- Purchase of instructional materials and digital resources.
- Renovations to support innovative learning spaces such as STEM labs, Learning Commons, and Robotics labs.
- 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.

<b>Capital Project Highlights of FY2019</b>
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**Major Non-Construction Projects**

The following non-construction projects accounted for major expenditures in FY2019:

- District Network Maintenance
- Textbooks/Instructional Materials
- Interactive Classroom Devices
- Replacement of Obsolete Computing Devices
- Learning Management System
- 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, 2019 included additions and modifications at Lassiter High School and the Instructional Support Facility. New replacement schools included two replacement elementary schools, two replacement high schools and the Cobb Career Academy. As of June 30, 2019, 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>
Additions/Modifications Instructional Support Facility	\$ 22,879,539	\$ 1,615,940
Additions/Modifications Lassiter HS	16,844,389	10,363,214
New Replacement School Harmony Leland	28,501,350	8,244,978
New Replacement School King Springs	33,862,993	3,833,816
New Replacement School Cobb Career Academy	15,820,852	2,254,781
New Replacement School Osborne HS	53,545,415	22,051,077
New Replacement School Walton HS	37,700,803	31,474,479
	<u>\$ 209,155,341</u>	<u>\$ 79,838,285</u>

**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 PROJECTS FUND  
REVENUES AND APPROPRIATIONS  
FY2020 BUDGET**

Description	District Building	Systemwide County-Wide	SPLOST 4	SPLOST 5	Total
Beginning Fund Balance					
July 1 (Estimated)	\$359,557	\$845,785	\$78,733,569	\$8,396,435	\$88,335,346
Revenue:					
Local	\$2,964	\$0	\$1,097,813	\$156,126,141	\$157,226,918
State	\$200,000	\$0	\$5,031,668	\$0	\$5,231,668
Federal	\$0	\$0	\$0	\$0	\$0
Transfers/Other	\$700,000	\$957,603	\$0	\$0	\$1,657,603
Total Revenue	\$902,964	\$957,603	\$6,129,481	\$156,126,141	\$164,116,189
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	\$318,966	\$0	\$63,993,847	\$112,258,515	\$176,571,328
Transfers/Other	\$700,000	\$845,785	\$0	\$0	\$1,545,785
Total Appropriations	\$1,018,966	\$845,785	\$63,993,847	\$112,258,515	\$178,117,113
Ending Fund Balance					
June 30 (Estimated)	\$243,555	\$957,603	\$20,869,203	\$52,264,061	\$74,334,422

## 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.

**SPLOST** stands for **Special Purpose Local Option Sales Tax**. It is a one-cent tax on all consumer goods that must be approved by voters in a referendum. Education SPLOST (Ed-SPLOST) receipts can be used only for school-related capital improvements.

- 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.

## **CAPITAL PROJECT FUNDS ABOUT SPLOST**

- Over the last several years, while the focus was on new classroom construction, many maintenance and infrastructure needs have developed in school buildings.
- With new growth projected for Cobb County, Ed-SPLOST V will focus on adding classrooms as well as continuing to focus on revitalizing the District's older schools and facilities.
- 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 4 PROJECTS

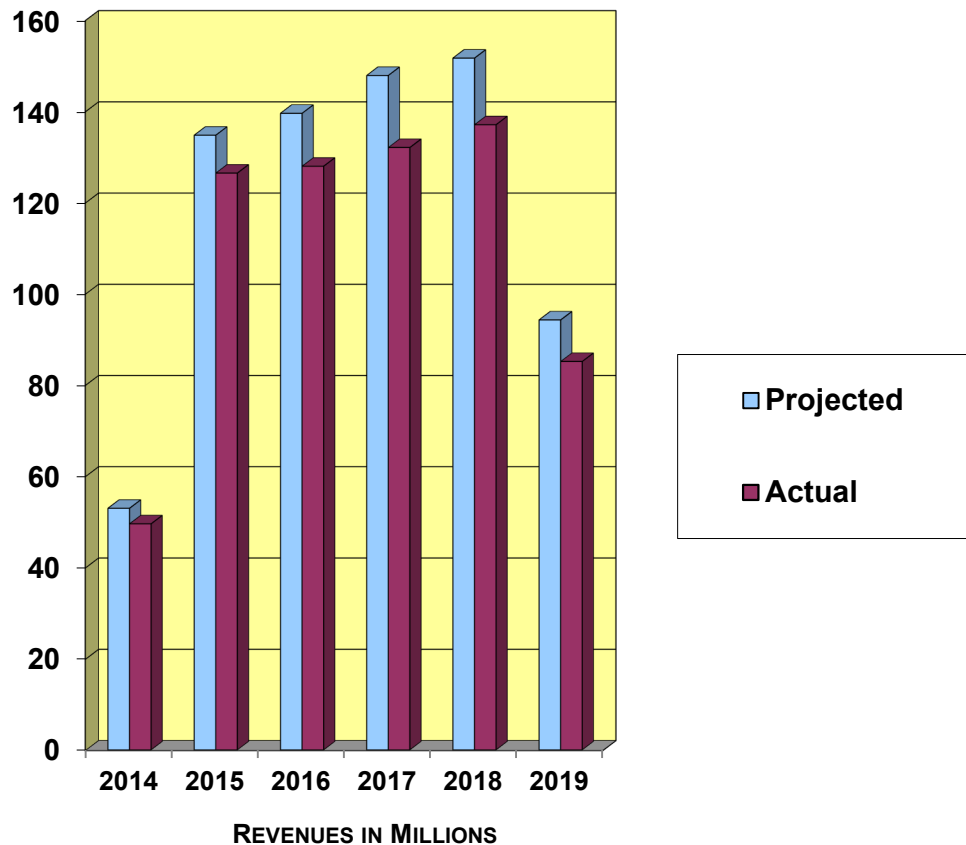
On March 19, 2013, Cobb County Citizens voted to approve another five year 1% sales tax to improve our school system facilities and programs. Tax receipts were projected to be \$717,844,707 with additional funding from the State of Georgia. The tax became effective January 1, 2014, and expired on December 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.



## SOUTH COBB HIGH SCHOOL THEATER

- **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 \$197,310,966 has been expended on new school construction as of June 30, 2019.
- **LAND:** A total of \$10,026,846 has been spent for expenses relating to land acquisitions as of June 30, 2019.
- **ADDITIONS/MODIFICATIONS:** Major additions/modifications/renovations continue at the following schools: Campbell HS, Harrison HS, Lassiter HS, North Cobb HS, Pope HS, and South Cobb HS. A total of \$137,817,380 has been expended on additions and modifications as of June 30, 2019.
- **INFRASTRUCTURE/INDIVIDUAL SCHOOL NEEDS:** Projects include Athletic ADA/Individual school needs, sitework, HVAC replacement, lighting, flooring, and various mechanical and electrical upgrades. A total of \$51,976,971 has been expended on infrastructure and individual school needs as of June 30, 2019.
- **SAFETY AND SUPPORT IMPROVEMENTS:** School safety improvements continue with access controls, security fencing, signage, traffic improvements, and surveillance cameras. Support improvements include 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 \$82,259,557 has been expended on safety and support improvements as of June 30, 2019.
- **CURRICULUM, INSTRUCTION AND TECHNOLOGY INITIATIVES:** Funds are being used to maintain the existing technology infrastructure, as well as data center equipment, phone systems, network maintenance, computing devices, interactive classroom devices, printers, and copiers. Funding continues to provide equipment and software enhancements for existing programs such as special education and purchase musical instruments and equipment. A total of \$130,124,996 has been expended on curriculum, instruction and technology initiatives as of June 30, 2019.

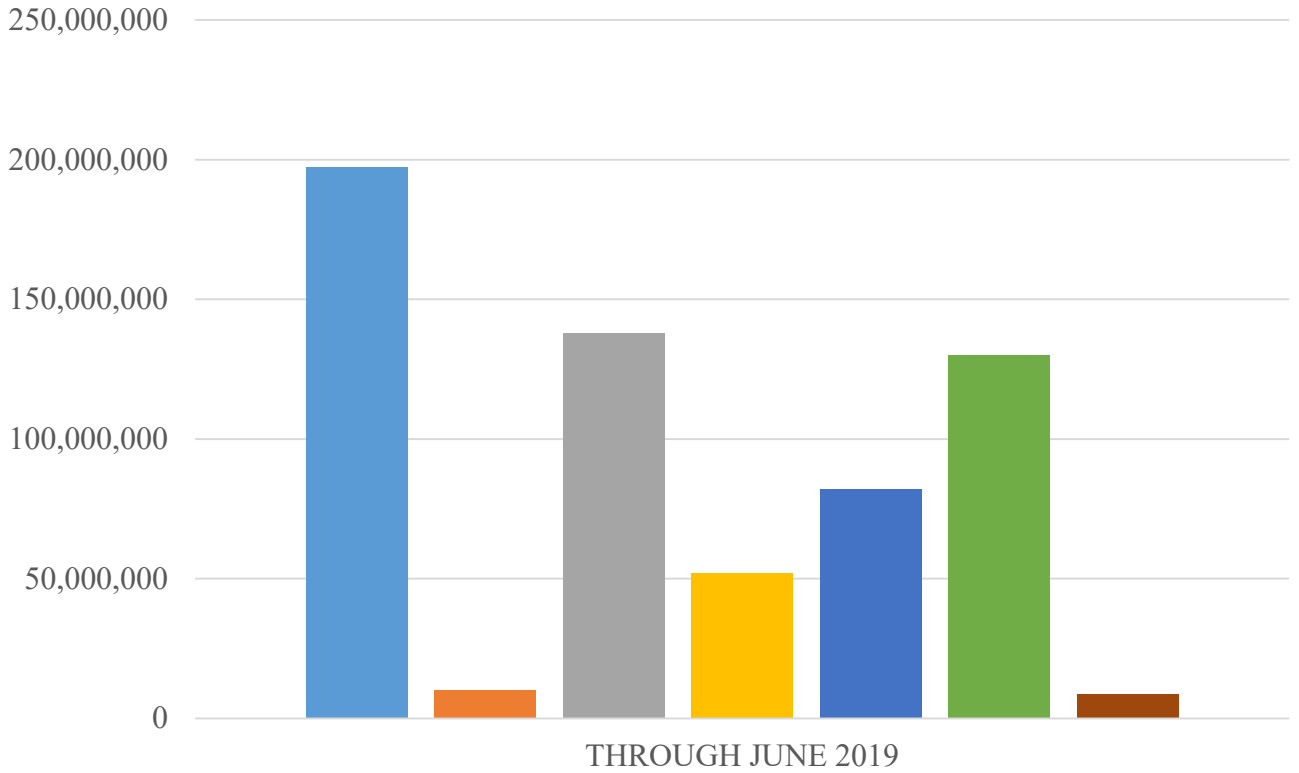
# SPLOST 4 REVENUES



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	\$94,180,771	85,085,443	-\$9,095,328	-9.7%
<b>TOTALS</b>	<b>\$717,844,707</b>	<b>\$658,642,180</b>	<b>-\$59,202,527</b>	<b>-8.2%</b>

SPLOST 4 sales tax collections began January 1, 2014, with the first revenues received in February 2014. The tax expired on December 31, 2018 with the last revenues received in January 2019.  
 NOTE: The actual revenue figures do not include accruals.

# SPLOST 4 EXPENDITURES BY CATEGORY (IN DOLLARS)



- New/Replacement Facilities
- Additions/Modifications
- Safety and Support
- Program Management
- Land
- Infrastructure/Individual School Needs
- Curriculum/Instructional/Technology

# 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, security and support improvements, and academic and technology initiatives.



**NFC** Nix-Fowler  
Constructors, Inc.

Harmony Leland Clay ES

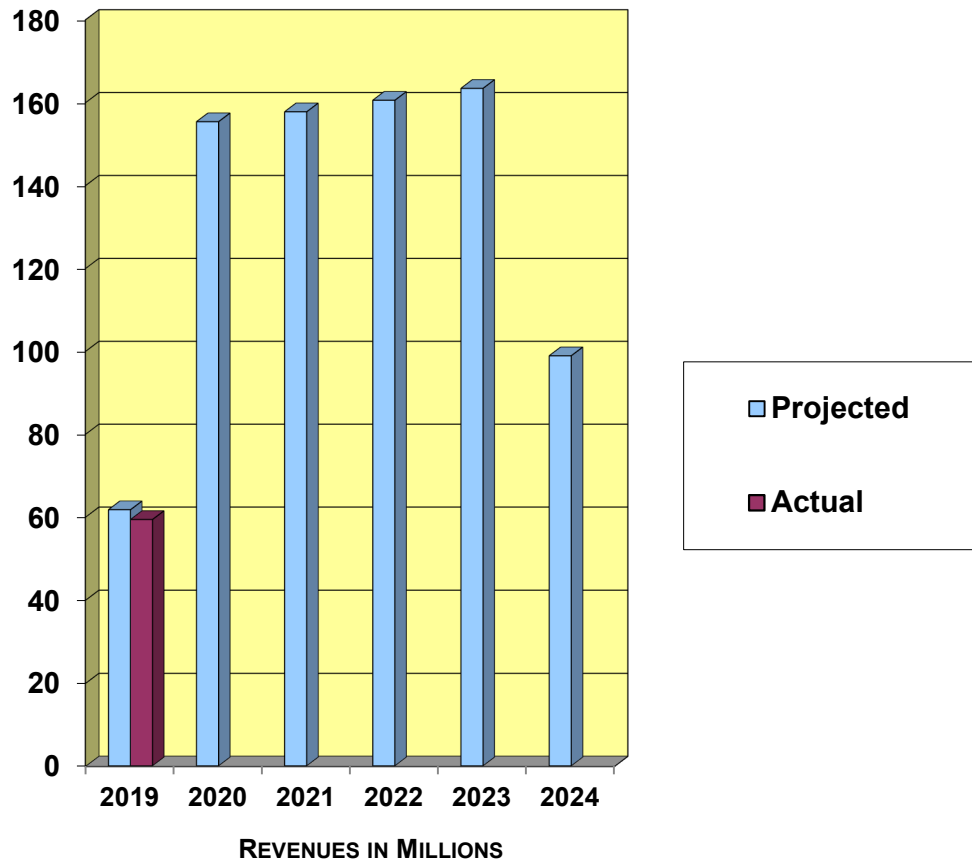
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Date: 05/17/19  
Lat/Lon: 33.800270 -84.569648  
Order No. 68019  
Aerial Photography, Inc. 954-568-0484

## Harmony Leland Clay Replacement ES

- **NEW/REPLACEMENT FACILITIES:** SPLOST 5 funds will be used to replace three elementary schools and add a new Smyrna area middle school. A total of \$12,034,850 has been expended on elementary replacement facilities as of June 30, 2019.
- **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. A total of \$3,186,025 has been expended on Additions/Modifications as of June 30, 2019.
- **INFRASTRUCTURE/INDIVIDUAL SCHOOL NEEDS:** Funds will be used for toilet room renovation, site work including high school turf replacement, thermal and moisture protection, doors, windows, hardware, finishes, specialties, mechanical conveying systems, and electrical upgrades. A total of \$56,139 has been expended on Infrastructure/Individual School Needs as of June 30, 2019.
- **SAFETY, SECURITY, AND SUPPORT:** School safety improvements include buses, vehicles, and equipment, communication equipment for schools and public safety, computer aided dispatch equipment, food and nutritional services needs, growth and replacement of furniture, equipment, and finishes, land acquisitions, records management needs, safety and security, signage, and traffic control, school security-exterior and interior, surveillance cameras, transportation infrastructure, program administration, undesignated classrooms and warehouse needs. A total of \$2,421,601 has been expended on Safety, Security and Support as of June 30, 2019.
- **ACADEMIC/TECHNOLOGY INITIATIVES:** Funds are being used for data center equipment replacement, district network maintenance, district phone replacement, learning management system, learning resources, obsolete computing device replacement for teachers and obsolete interactive classroom devices replacement. In addition, funds will be used to maintain existing technology, provide equipment and software for students with disabilities, maintain and modify spaces for learning commons, fine arts, robotics and other learning spaces. As of June 30, 2019, a total of \$45,713,777 has been expended on Academic/Technology.



# SPLOST 5 REVENUES

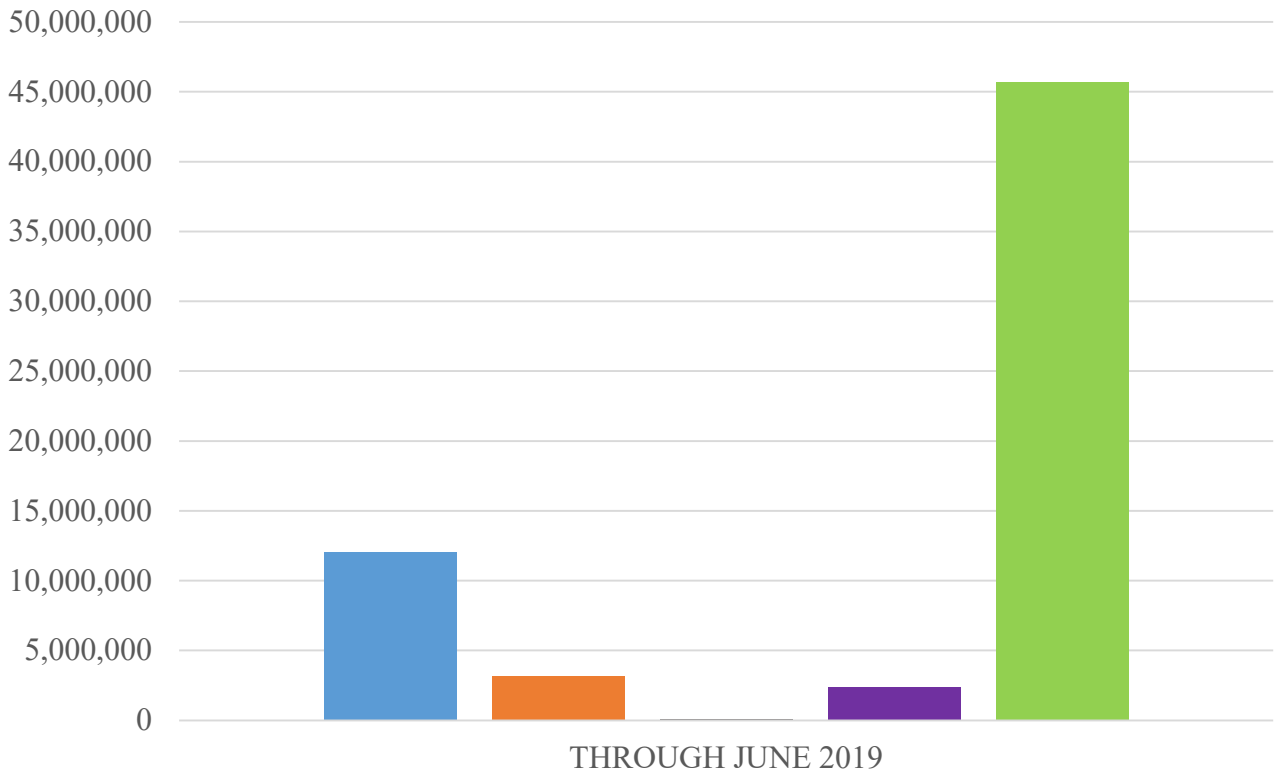


SPLOST REVENUES BY FISCAL YEAR				
YEAR	PROJECTED	ACTUAL	OVER / UNDER BUDGET	% CHANGE
FISCAL YEAR 2019	\$61,632,616	\$59,284,562	-\$2,348,054	-3.8%
FISCAL YEAR 2020	\$155,248,210			
FISCAL YEAR 2021	\$157,637,092			
FISCAL YEAR 2022	\$160,416,655			
FISCAL YEAR 2023	\$163,303,454			
FISCAL YEAR 2024	\$98,783,973			
<b>TOTALS</b>	<b>\$797,022,000</b>	<b>\$59,284,562</b>	<b>-\$737,737,438</b>	<b>-92.6%</b>

SPLOST 5 sales tax collections began January 1, 2019, with the first revenues received in February 2019. Revenue collections are expected to be \$797,022,000 for the period 2019 through 2024. NOTE: The actual revenue figures do not include accruals.



# SPLOST 5 EXPENDITURES BY CATEGORY (IN DOLLARS)



- New/Replacement Facilities
- Additions/Modifications
- Infrastructure/Individual School Needs
- Safety, Security & Support
- Academic/Technology

# District Building Fund

The District Building Fund is a multi-year capital outlay fund used to track donations for small capital improvements and transfers from other funds for facility needs. Revenues also include interest income. Expenditures in the District 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 District Building Fund was established in FY2019.





# 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 three 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. The Catered Food Services Fund budgets for the self-supporting catering services performed by District Food Nutrition Services for schools and school related organizations.

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

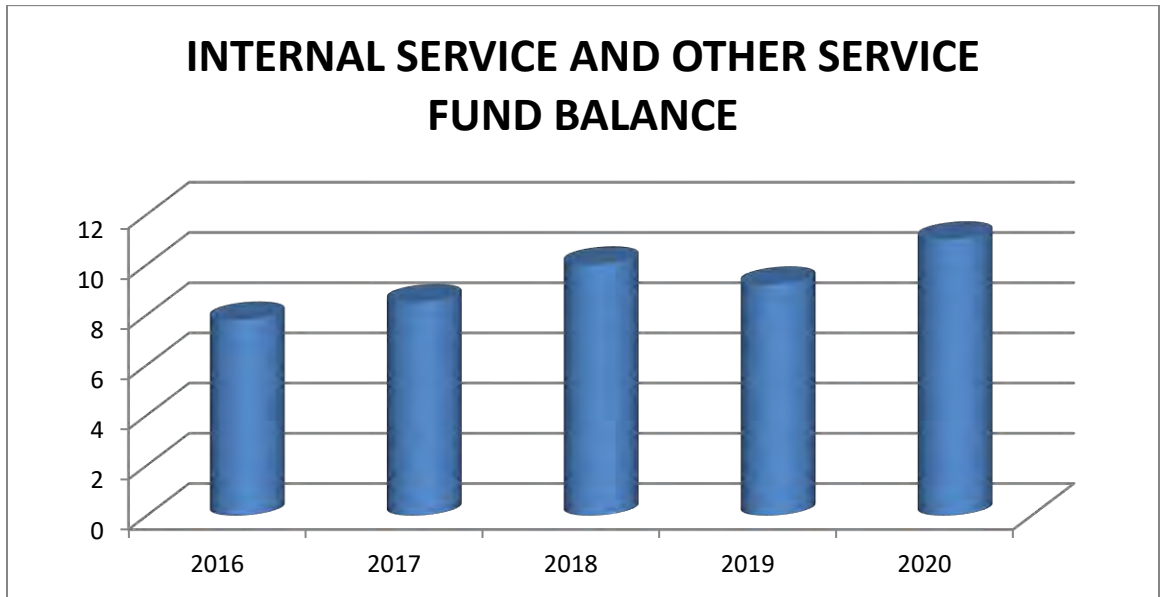
	FY2016	FY2017	FY2018	FY2019	FY2020	FY2021	FY2022	FY2023
Description	Actual	Actual	Actual	Revised Budget	Approved Budget	Forecast	Forecast	Forecast
Beginning Fund Balance July 1 (Estimated)	\$7,167,195	\$7,808,404	\$8,548,793	\$10,070,244	\$11,105,836	\$11,105,836	\$11,105,836	\$11,105,836
<b>Revenue:</b>								
Local	\$6,047,971	\$6,325,477	\$8,146,010	\$7,878,164	\$7,128,164	\$7,128,164	\$7,128,164	\$7,128,164
Transfer In	\$444,862	\$1,194,862	\$372,817	\$1,266,133	\$1,266,133	\$1,266,133	\$1,266,133	\$1,266,133
Total Revenue	\$6,492,833	\$7,520,339	\$8,518,827	\$9,144,297	\$8,394,297	\$8,394,297	\$8,394,297	\$8,394,297
Total Revenue & Fund Balance	\$13,660,028	\$15,328,743	\$17,067,620	\$19,214,541	\$19,500,133	\$19,500,133	\$19,500,133	\$19,500,133
<b>Appropriations</b>								
Instruction	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Pupil Support Services	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Improvement of Instr Svcs	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Educational Media Services	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Instructional Staff Training	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Federal Grant Administration	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
General Administration	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
School Administration	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Support Services-Business	\$5,851,624	\$6,779,950	\$6,997,376	\$10,009,297	\$8,370,297	\$8,370,297	\$8,370,297	\$8,370,297
Maint. & Oper of Plant Svcs	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Student Transportation	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Support Services - Central	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Other Support Services	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
School Nutrition Program	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Enterprise Operations	\$0	\$0	\$0	\$0	\$24,000	\$24,000	\$24,000	\$24,000
Community Services	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Capital Outlay	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Transfers	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Debt Service	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total Appropriations	\$5,851,624	\$6,779,950	\$6,997,376	\$10,009,297	\$8,394,297	\$8,394,297	\$8,394,297	\$8,394,297
Ending Fund Balance June 30 (Estimated)	\$7,808,404	\$8,548,793	\$10,070,244	\$9,205,244	\$11,105,836	\$11,105,836	\$11,105,836	\$11,105,836
Total Expenditures & Fund Balance	\$13,660,028	\$15,328,743	\$17,067,620	\$19,214,541	\$19,500,133	\$19,500,133	\$19,500,133	\$19,500,133

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

Description	FY2016 Actual	FY2017 Actual	FY2018 Actual	FY2019 Revised Budget	FY2020 Approved Budget	FY2021 Forecast	FY2022 Forecast	FY2023 Forecast
Beginning Fund Balance July 1 (Estimated)	\$7,167,195	\$7,808,404	\$8,548,793	\$10,070,244	\$11,105,836	\$11,105,836	\$11,105,836	\$11,105,836
<b>Revenue:</b>								
Local	\$6,047,971	\$6,325,477	\$8,146,010	\$7,878,164	\$7,128,164	\$7,128,164	\$7,128,164	\$7,128,164
Transfer In	\$444,862	\$1,194,862	\$372,817	\$1,266,133	\$1,266,133	\$1,266,133	\$1,266,133	\$1,266,133
Total Revenue	\$6,492,833	\$7,520,339	\$8,518,827	\$9,144,297	\$8,394,297	\$8,394,297	\$8,394,297	\$8,394,297
Total Revenue & Fund Balance	\$13,660,028	\$15,328,743	\$17,067,620	\$19,214,541	\$19,500,133	\$19,500,133	\$19,500,133	\$19,500,133
<b>Appropriations</b>								
51 Salaries	\$470,833	\$444,097	\$379,830	\$1,549,199	\$1,668,453	\$1,668,453	\$1,668,453	\$1,668,453
52 Employee Benefits	\$240,291	\$233,781	\$208,624	\$721,014	\$470,374	\$470,374	\$470,374	\$470,374
53 Contract Services	\$43,660	\$39,405	\$45,896	\$122,175	\$44,027	\$44,027	\$44,027	\$44,027
54 Repair and Rental w Water	\$0	\$0	\$0	\$0	\$91,207	\$91,207	\$91,207	\$91,207
55 Other Purchases w Telephone	\$0	\$0	\$0	\$0	\$4,880,787	\$4,880,787	\$4,880,787	\$4,880,787
56 Supplies and Equipments w Utili	\$122,179	\$172,982	\$219,156	\$594,176	\$338,687	\$338,687	\$338,687	\$338,687
58 Dues and Other Fees	\$0	\$0	\$0	\$0	\$894,976	\$894,976	\$894,976	\$894,976
59 Transfers	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
66 Fixed Assets Equipt	\$0	\$0	\$0	\$0	\$5,786	\$5,786	\$5,786	\$5,786
67 Fixed Assets CIP w Bldgs/Land	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
68 Other	\$4,974,660	\$5,889,685	\$6,143,870	\$7,022,733	\$0	\$0	\$0	\$0
Total Appropriations	\$5,851,624	\$6,779,950	\$6,997,376	\$10,009,297	\$8,394,297	\$8,394,297	\$8,394,297	\$8,394,297
Ending Fund Balance June 30 (Estimated)	\$7,808,404	\$8,548,793	\$10,070,244	\$9,205,244	\$11,105,836	\$11,105,836	\$11,105,836	\$11,105,836
Total Expenditures & Fund Balance	\$13,660,028	\$15,328,743	\$17,067,620	\$19,214,541	\$19,500,133	\$19,500,133	\$19,500,133	\$19,500,133

**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>
693	Catered Food Services	This fund was established to self-supporting catering services performed by FNS staff for schools and school related organizations	The revenues generated from the enterprise operations
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

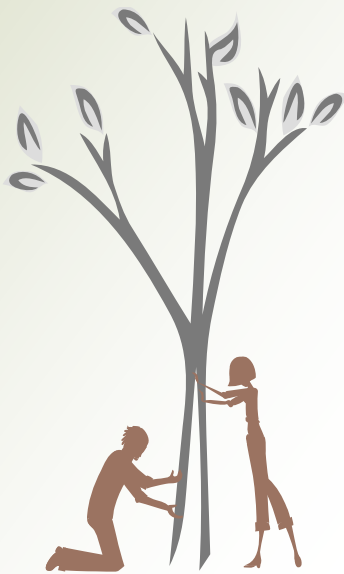
**INTERNAL SERVICE AND OTHER SERVICE FUNDS**  
**SUMMARY OF INTERNAL SERVICE AND OTHER SERVICE FUNDS**  
**FY2020 BUDGET**

Description	Fund 691 Unemployment	Fund 692 Self-Insurance	Fund 693 Catered Food Services	Fund 696 Purchasing/ Warehouse	Fund 697 Flexible Benefits	Total
Beginning Fund Balance July 1 (Estimated)	\$647,323	\$10,438,987	\$19,526	\$0	\$0	\$11,105,836
<b>Revenue:</b>						
Local	\$300,000	\$6,065,990	\$24,000	\$637,591	\$100,583	\$7,128,164
Transfer In	\$0	\$372,817	\$0	\$893,316	\$0	\$1,266,133
Total Revenue	\$300,000	\$6,438,807	\$24,000	\$1,530,907	\$100,583	\$8,394,297
<b>Appropriations</b>						
Instruction	\$0	\$0	\$0	\$0	\$0	\$0
Pupil Support Services	\$0	\$0	\$0	\$0	\$0	\$0
Improvement of Instr Svcs	\$0	\$0	\$0	\$0	\$0	\$0
Educational Media Services	\$0	\$0	\$0	\$0	\$0	\$0
Instructional Staff Training	\$0	\$0	\$0	\$0	\$0	\$0
Federal Grant Administratic	\$0	\$0	\$0	\$0	\$0	\$0
General Administration	\$0	\$0	\$0	\$0	\$0	\$0
School Administration	\$0	\$0	\$0	\$0	\$0	\$0
Support Services-Business	\$300,000	\$6,438,807	\$0	\$1,530,907	\$100,583	\$8,370,297
Maint. & Oper of Plant Svc	\$0	\$0	\$0	\$0	\$0	\$0
Student Transportation	\$0	\$0	\$0	\$0	\$0	\$0
Support Services - Central	\$0	\$0	\$0	\$0	\$0	\$0
Other Support Services	\$0	\$0	\$0	\$0	\$0	\$0
School Nutrition Program	\$0	\$0	\$0	\$0	\$0	\$0
Enterprise Operations	\$0	\$0	\$24,000	\$0	\$0	\$24,000
Community Services	\$0	\$0	\$0	\$0	\$0	\$0
Capital Outlay	\$0	\$0	\$0	\$0	\$0	\$0
Transfers	\$0	\$0	\$0	\$0	\$0	\$0
Debt Service	\$0	\$0	\$0	\$0	\$0	\$0
Total Appropriations	\$300,000	\$6,438,807	\$24,000	\$1,530,907	\$100,583	\$8,394,297
Ending Fund Balance June 30 (Estimated)	\$647,323	\$10,438,987	\$19,526	\$0	\$0	\$11,105,836



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# INFORMATIONAL SECTION



# School District and Student Performance

**COBB COUNTY SCHOOL DISTRICT  
MILLAGE RATE AND PROPERTY TAX CALCULATION**

**FY2019 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	\$50,000
<b>Cobb</b>	<b>18.900</b>	<b>0.000</b>	<b>18.900</b>	<b>\$10,000</b>
Dekalb	23.180	0.000	23.180	\$10,000
Fulton	17.796	0.000	17.796	\$30,000
Gwinnett	19.800	1.950	21.750	\$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
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
2020	18.90	0.00	18.90



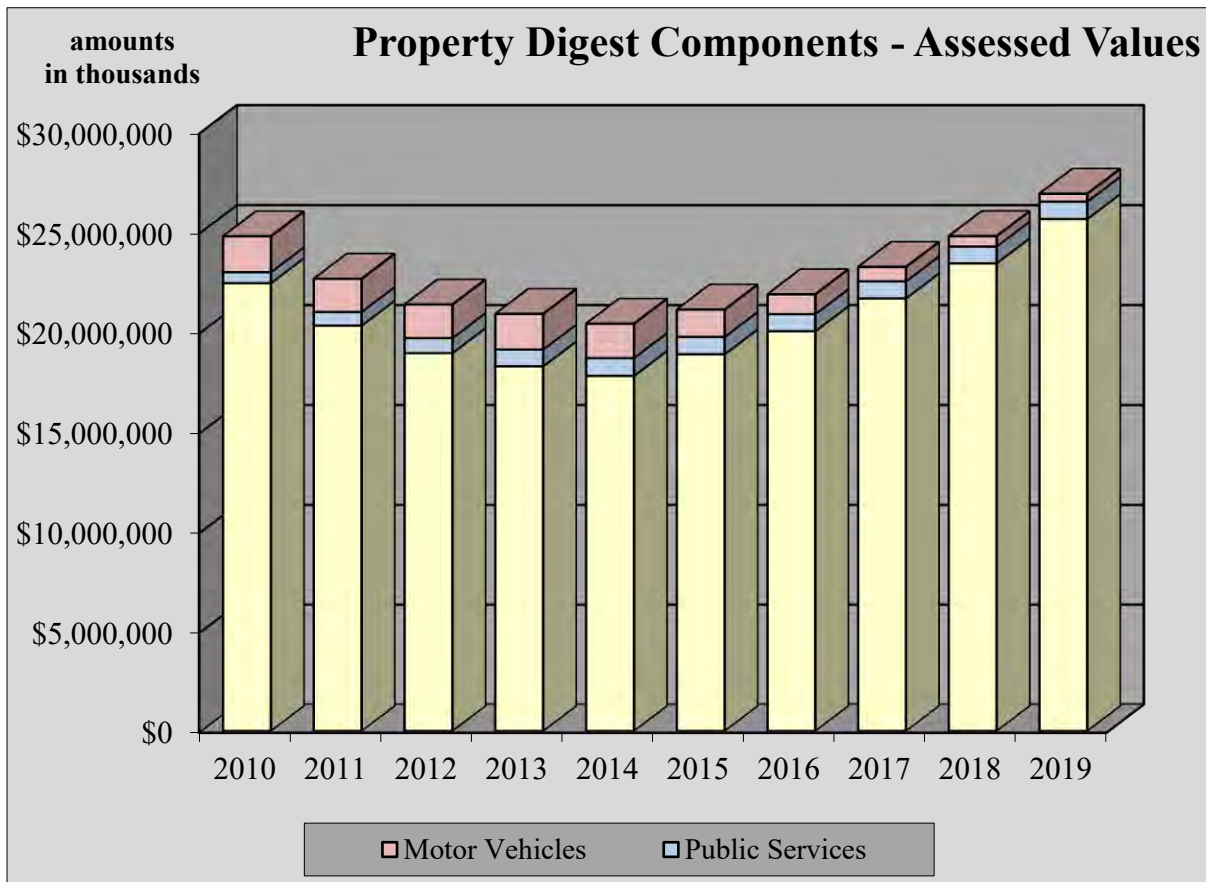
**COBB COUNTY SCHOOL DISTRICT  
MILLAGE RATE AND PROPERTY TAX CALCULATION (Continued)**

**How the Tax Rate is used to calculate a tax bill on Assessed Value?**

The following is an example of how FY2020 County School Taxes are calculated for a \$300,000 home:

<u>Calculation</u>	<u>Item</u>
\$300,000	House assessed at Fair Market Value
<u>    X .40</u>	40% Assessment Rate
\$120,000	Assessed Value for Tax Purposes
<u>(\$10,000)</u>	Homestead Exemption
\$110,000	Tax Base for Property Tax
<u>    X .0189</u>	Millage Rate 18.90
\$ 2,079	General Fund School Taxes

**Cobb County Assessed and Estimated Actual Value of Taxable Property**



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  
TAX RATE EFFECT ON THE AVERAGE TAXPAYER**

The Cobb County Tax Assessor provides the average estimated values for both Homestead and Non-Homestead real property.

Homestead property, which is usually a personal or primary residence, the average Cobb County taxpayer would pay approximately \$2,079 in school district taxes on a residence valued at \$300,000 in 2020. The chart below illustrates the recent changes in the Fair Market Value of Homestead Property in Cobb County and the resulting school district property tax.

<b>Average Estimated Value for Homesteaded Property:</b>					
	<b>2016</b>	<b>2017</b>	<b>2018</b>	<b>2019</b> (Estimated)	<b>2020</b>
	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Projected</u>
Fair Market Value Assessment	\$ 226,769	\$ 270,322	\$ 289,474	\$ 308,515	\$ 300,000
40% Assessed Rate	x 0.40	x 0.40	x 0.40	x 0.40	x 0.40
Assessed Value for Tax Purposes	\$ 90,708	\$ 108,129	\$ 115,790	\$ 123,406	\$ 120,000
Homestead Exemption	(10,000)	(10,000)	(10,000)	(10,000)	(10,000)
Tax Base for Property Tax	\$ 80,708	\$ 98,129	\$ 105,790	\$ 113,406	\$ 110,000
Millage Rate @ 18.90	x 0.01890	x 0.01890	x 0.01890	x 0.01890	x 0.01890
Property Tax	<u>\$ 1,525.37</u>	<u>\$ 1,854.63</u>	<u>\$ 1,999.42</u>	<u>\$ 2,143.37</u>	<u>\$ 2,079.00</u>

Non-Homestead Property represents industrial, commercial and some agricultural property and “second homes.” The average estimated value of Non-Homestead Property is typically higher than Homestead Property and provides a significant amount of tax revenue for the District. In 2020, the average taxpayer would pay approximately \$3,213 in school district taxes on Non-Homestead Property valued at \$425,000. The chart below illustrates the recent changes in the Fair Market Value of Non-Homestead Property in Cobb County and the resulting school district property tax.

<b>Average Estimated Value for Non-Homesteaded Property:</b>					
	<b>2016</b>	<b>2017</b>	<b>2018</b>	<b>2019</b> (Estimated)	<b>2020</b>
	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Projected</u>
Fair Market Value Assessment	\$ 326,715	\$ 367,890	\$ 407,539	\$ 429,845	\$ 425,000
40% Assessed Rate	x 0.40	x 0.40	x 0.40	x 0.40	x 0.40
Assessed Value for Tax Purposes	\$ 130,686	\$ 147,156	\$ 163,016	\$ 171,938	\$ 170,000
Homestead Exemption	-	-	-	-	-
Tax Base for Property Tax	\$ 130,686	\$ 147,156	\$ 163,016	\$ 171,938	\$ 170,000
Millage Rate @ 18.90	x 0.01890	x 0.01890	x 0.01890	x 0.01890	x 0.01890
Property Tax	<u>\$ 2,469.97</u>	<u>\$ 2,781.25</u>	<u>\$ 3,080.99</u>	<u>\$ 3,249.63</u>	<u>\$ 3,213.00</u>

## DISTRICT STUDENT ENROLLMENT

In November of each year, enrollment projections for the forthcoming school year are made in collaboration with the District’s Accountability & Research Department and the Financial Planning and Analysis Department. 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 Enrollment Study 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 years of active enrollment data and a projection for future years:

Five Year History	FY2015	FY2016	FY2017	FY2018	FY2019
Enrollment	111,060	111,848	112,412	111,482	111,386
Growth Rate	1.4%	0.7%	0.5%	(0.8%)	0.0%

Projection	FY2020	FY2021	FY2022	FY2023
Enrollment	111,386	111,720	112,055	112,391
Growth Rate	0.0%	0.3%	0.3%	0.3%

**FY2020 PERSONNEL RESOURCE CHANGES – GENERAL FUND**



GENERAL FUND	FY2016 Revised Budget	FY2017 Revised Budget	FY2018 Revised Budget	FY2019 Revised Budget	FY2020 Approved Budget
<b>Instructional School Positions</b>					
Kindergarten Teachers	379.00	373.00	358.00	355.00	348.00
Kindergarten Early Intervention Program	106.00	121.50	106.50	132.50	129.00
Grades 1-3	1,069.00	1,076.00	1,044.00	1,027.00	1,016.00
Grades 1-3 Early Intervention Program	235.50	295.00	262.50	277.00	286.50
Grades 4-5	587.00	588.00	588.00	589.00	581.00
Grades 4-5 Early Intervention Program	130.50	174.00	178.00	185.00	186.00
Elementary Specialists	227.50	228.00	231.50	229.50	229.00
Grades 6-8	813.00	822.00	823.00	835.00	850.00
Grades 9-12/Alternative Program	1050.50	1065.00	1081.50	1083.50	1070.50
Virtual Learning Teachers	11.00	11.00	11.00	11.00	11.00
Career & Technology	124.00	122.50	122.00	117.50	115.00
ROTC	28.00	28.00	28.00	28.00	28.00
IEL Intensive English Language Teacher	31.50	31.50	31.50	32.50	31.50
In School Suspension Teacher	41.00	41.00	0.00	0.00	0.00
Discretionary Staff - Certified	250.87	115.11	101.11	79.11	163.11
Magnet Coordinators & Teachers	18.00	18.00	18.00	18.00	18.00
English as a Second Language - ESOL	180.50	186.00	191.00	191.50	190.00
Gifted	445.50	493.00	517.00	541.00	547.00
Remedial Education Teachers	131.00	193.50	214.00	223.50	223.50
PBIS Positive Behavior Intervention	0.00	0.00	1.00	1.00	1.00
Special Ed - Teachers	1237.00	1197.00	1254.00	1255.00	1255.00
Special Ed - Preschool Teachers	79.50	79.50	79.50	79.50	79.50
Special Ed - Parapro	452.00	452.00	452.00	452.00	452.00
Special Ed - Preschool Parapro	137.00	137.00	137.00	137.00	137.00
In School Suspension Parapro	0.00	0.00	41.00	41.00	41.00
Kindergarten Parapro	379.00	373.00	358.00	355.00	348.00
Other Instructional Parapro	230.60	234.10	232.60	230.60	228.10
Virtual Learning Parapro	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	0.00	3.00	3.00	1.50	1.50
<b>Total Instructional School Positions</b>	<b>8516.47</b>	<b>8599.71</b>	<b>8606.71</b>	<b>8650.21</b>	<b>8724.71</b>
<b>Other School Support Positions</b>					
Principals	109.00	109.00	109.00	109.00	109.00
Assistant Principals	207.00	211.00	227.00	229.00	228.00
Cobb Horizon Parent Facilitator	0.00	0.00	0.00	1.00	0.00
Cobb Horizon Coordinator	0.00	0.00	0.00	1.00	0.00
Counselors	253.50	255.00	256.50	257.50	258.50
Local School Secretary	110.00	110.00	110.00	109.00	109.00
Local School Bookkeeper	109.50	110.00	110.50	111.50	111.00
Local School Clerical	268.00	272.50	272.00	274.00	270.50

**FY2020 PERSONNEL RESOURCE CHANGES – GENERAL FUND (Continued)**



GENERAL FUND	FY2016 Revised Budget	FY2017 Revised Budget	FY2018 Revised Budget	FY2019 Revised Budget	FY2020 Approved Budget
Interpreters – ESOL/ Foreign Language	12.00	12.00	12.00	12.00	12.00
Interpreters – Special Ed	5.00	7.00	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	12.38	12.38
SpEd School Based Leadership AP	85.00	85.00	85.00	85.00	85.00
CBST Trainers	0.00	0.00	0.00	0.00	0.00
School Nurses & Consulting Nurses	101.92	103.68	103.68	102.80	102.80
Hospital / Homebound	3.00	2.00	2.00	2.00	2.00
Special Ed Preschool Specialist	1.00	1.00	1.00	1.00	1.00
Tech Specialists – Tech Dept	71.00	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	33.00	33.00
Campus Officers	44.00	44.00	45.00	47.00	47.00
Custodians	576.85	576.85	583.35	591.35	598.85
Bus Monitors	60.00	60.00	60.00	60.00	60.00
Bus Drivers (Regular & Sp Ed)	854.00	854.00	854.00	849.00	849.00
Maintenance	138.00	138.00	138.00	139.00	139.00
Mechanics – Fleet Maintenance	44.00	49.00	49.00	49.00	49.00
<b>Total Other School Support Positions</b>	<b>3358.52</b>	<b>3376.78</b>	<b>3401.78</b>	<b>3415.78</b>	<b>3417.28</b>
<b>Central Office Support Positions</b>					
Division 1 – General Administration	25.50	28.50	31.00	19.00	19.00
Division 2 – Operational Support	52.25	49.25	48.25	53.25	53.25
Division 2 – Human Resources	43.00	45.10	45.10	45.10	45.10
Division 3 – Technology	59.00	61.00	61.00	60.50	60.50
Division 3 – Accountability & Research	32.45	28.45	27.30	35.50	35.50
Division 4 – Academics-Teach & Learn	59.48	58.48	60.48	66.78	66.78
Division 4 – Academics-Special Ed Svcs	16.50	17.00	18.00	19.00	19.00
Division 5 – Leadership	17.50	17.00	18.00	18.00	18.00
Division 6 – Financial Services	52.70	51.70	52.70	54.70	54.70
<b>Total Central Office Support Positions</b>	<b>358.38</b>	<b>356.48</b>	<b>361.83</b>	<b>371.83</b>	<b>371.83</b>
<b>Grand Total – General Fund Positions</b>	<b>12,233.37</b>	<b>12,332.97</b>	<b>12,370.32</b>	<b>12,437.82</b>	<b>12,513.82</b>



**FY2020 PERSONNEL RESOURCE CHANGES – OTHER FUNDS**



OTHER FUNDS	FY2016 Revised Budget	FY2017 Revised Budget	FY2018 Revised Budget	FY2019 Revised Budget	FY2020 Approved Budget
SPLOST 3	0.00	0.00	0.00	0.00	0.00
SPLOST 4	37.74	37.74	36.35	34.62	34.32
Title I	196.52	198.77	194.35	194.35	194.35
Title I - Stimulus	0.00	0.00	0.00	0.00	0.00
IDEA	310.90	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	13.00	12.50	10.98	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)	18.45	18.45	7.20	7.20	7.20
Title IV	1.00	1.00	1.00	1.00	1.00
Adult Education	8.00	8.00	7.00	7.00	7.00
Psycho-Educational Centers	52.32	50.70	56.35	56.35	56.35
Facility Use	2.00	2.00	2.00	2.00	2.00
After School Program	4.10	4.10	4.10	4.10	4.10
Tuition School	1.00	1.00	1.00	1.00	1.00
Public Safety	21.00	21.00	21.00	21.00	21.00
Adult High School	2.60	2.60	2.60	2.60	2.60
Pre-Kindergarten (Lottery)	0.00	0.00	1.38	1.38	1.38
School Nutrition	1,217.00	1,218.00	1,218.00	1,218.00	1,218.00
Self Insurance	5.00	5.00	5.00	5.00	5.00
Purchasing	17.50	15.90	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>1,909.13</b>	<b>1,908.66</b>	<b>1,896.11</b>	<b>1,894.38</b>	<b>1,894.08</b>

**COBB COUNTY SCHOOL DISTRICT  
SCHOOL FREE, REDUCED, AND PAID MEALS SERVED**

	<b>2010</b>	<b>2011</b>	<b>2012</b>	<b>2013</b>	<b>2014</b>	<b>2015</b>	<b>2016</b>	<b>2017</b>	<b>2018</b>	<b>2019</b>
<b><u>Lunch Meals Served:</u></b>										
Free	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	5,430,120
Reduced	953,736	782,831	856,787	804,816	747,657	813,378	783,085	868,249	833,698	860,125
Paid	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	4,338,428
<b>Total</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>	<b>10,628,673</b>
Daily Average	<b>67,000</b>	<b>69,394</b>	<b>69,645</b>	<b>65,274</b>	<b>63,626</b>	<b>66,414</b>	<b>64,432</b>	<b>63,376</b>	<b>60,993</b>	<b>60,049</b>
Student Price	<b>\$1.60-\$1.85</b>	<b>\$1.60-\$1.85</b>	<b>\$1.65-\$1.90</b>	<b>\$2.15-\$2.40</b>	<b>\$2.15-\$2.40</b>	<b>\$2.15-\$2.40</b>	<b>\$2.25-\$2.50</b>	<b>\$2.25 - \$2.50</b>	<b>\$2.35 - \$2.60</b>	<b>\$2.35 - \$2.60</b>
<b><u>Breakfast Meals Served:</u></b>										
Free	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	2,455,639
Reduced	260,296	207,989	237,340	231,097	206,095	238,792	245,516	290,280	275,102	288,604
Paid	485,545	466,270	488,977	406,550	354,073	414,343	453,400	468,063	468,694	516,740
<b>Total</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>	<b>3,260,983</b>
Daily Average	<b>17,000</b>	<b>18,625</b>	<b>19,428</b>	<b>19,572</b>	<b>18,617</b>	<b>20,018</b>	<b>20,082</b>	<b>20,286</b>	<b>18,908</b>	<b>18,424</b>
Student Price	<b>\$1.00</b>	<b>\$1.00</b>	<b>\$1.00</b>	<b>\$1.25</b>	<b>\$1.25</b>	<b>\$1.25</b>	<b>\$1.25</b>	<b>\$1.25</b>	<b>\$1.25</b>	<b>\$1.25</b>
<b><u>Total Meals Served:</u></b>										
Free	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	7,885,759
Reduced	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	1,148,729
Paid	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	4,855,168
<b>Total</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>	<b>13,889,656</b>
Daily Average	<b>84,000</b>	<b>88,019</b>	<b>89,073</b>	<b>84,846</b>	<b>82,243</b>	<b>86,432</b>	<b>84,514</b>	<b>83,662</b>	<b>79,901</b>	<b>78,473</b>

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

**Note: In 2019 - we served lunch on 177 days  
we served breakfast on 177 days  
we calculated the daily average using 177 days**

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

Type	Category	FY2019 Board Approved Revised Budget	FY2020	FY2021	FY2022	FY2023	FY2024	FY2025	Assumptions	
1 Local	Property Tax Revenue	\$ 463,329,410	\$ 493,426,651	\$ 518,097,984	\$ 544,002,883	\$ 571,203,027	\$ 599,763,178	\$ 629,751,337	<u>Property Digest Information</u> FY2020 Projected Digest 5.50% FY2021 Projected Digest 5.00% FY2022 Projected Digest 5.00% FY2023 Projected Digest 5.00% FY2024 Projected Digest 5.00% FY2025 Projected Digest 5.00%	
2	Other Tax Revenue	\$ 56,961,627	\$ 61,702,296	\$ 61,702,296	\$ 61,702,296	\$ 61,702,296	\$ 61,702,296	\$ 61,702,296		Constant
3	Other Local	\$ 8,696,386	\$ 8,655,340	\$ 8,655,340	\$ 8,655,340	\$ 8,655,340	\$ 8,655,340	\$ 8,655,340		Constant
4 State	Miscellaneous State Grant	\$ 6,339,714	\$ 9,349,165	\$ 9,349,165	\$ 9,349,165	\$ 9,349,165	\$ 9,349,165	\$ 9,349,165		Constant
5	QBE	\$ 537,173,102	\$ 580,462,101	\$ 580,462,101	\$ 580,462,101	\$ 580,462,101	\$ 580,462,101	\$ 580,462,101		Constant
6 Federal	Indirect Cost	\$ 3,554,432	\$ 4,534,892	\$ 3,554,432	\$ 3,554,432	\$ 3,554,432	\$ 3,554,432	\$ 3,554,432		Constant
7	ROTC	\$ 1,064,794	\$ 1,086,505	\$ 1,064,794	\$ 1,064,794	\$ 1,064,794	\$ 1,064,794	\$ 1,064,794	Constant	
8	MedAce	\$ 1,059,795	\$ 963,946	\$ 1,059,795	\$ 1,059,795	\$ 1,059,795	\$ 1,059,795	\$ 1,059,795	Constant	
9	Medicaid	\$ 644,630	\$ 748,205	\$ 644,630	\$ 644,630	\$ 644,630	\$ 644,630	\$ 644,630	Constant	
<b>10 Revenue Total</b>		<b>\$ 1,078,823,890</b>	<b>\$ 1,160,929,101</b>	<b>\$ 1,184,590,537</b>	<b>\$ 1,210,495,436</b>	<b>\$ 1,237,695,580</b>	<b>\$ 1,266,255,731</b>	<b>\$ 1,296,243,890</b>		
11 Reserve Available	Funds Reserved in Prior Year	\$ 23,497,933	\$ 18,356,944	\$ -	\$ -	\$ -	\$ -	\$ -		
<b>Total Funds Available</b>		<b>\$ 1,102,321,823</b>	<b>\$ 1,179,286,045</b>	<b>\$ 1,184,590,537</b>	<b>\$ 1,210,495,436</b>	<b>\$ 1,237,695,580</b>	<b>\$ 1,266,255,731</b>	<b>\$ 1,296,243,890</b>		
12 Base	FY19 Revised Budget	\$ 1,102,321,823								
13	FY20 Proposed Budget		\$ 1,179,286,045							
14	Prior Year Continuation Budget			\$ 1,179,286,045	\$ 1,193,786,045	\$ 1,208,786,045	\$ 1,224,786,045	\$ 1,241,786,045		
15 Salary/Benefits	Annual Step Increase			\$ 13,000,000	\$ 13,500,000	\$ 14,000,000	\$ 14,500,000	\$ 15,000,000	Annual Step Increase for All Eligible Employees	
16	Increased Benefit Cost			\$ 1,500,000	\$ 1,500,000	\$ 2,000,000	\$ 2,500,000	\$ 3,000,000	Estimated based on historical trends	
<b>Expenditure Total</b>		<b>\$ 1,102,321,823</b>	<b>\$ 1,179,286,045</b>	<b>\$ 1,193,786,045</b>	<b>\$ 1,208,786,045</b>	<b>\$ 1,224,786,045</b>	<b>\$ 1,241,786,045</b>	<b>\$ 1,259,786,045</b>		
<b>Forecasted (Deficit)/Surplus</b>		<b>\$ -</b>	<b>\$ -</b>	<b>\$ (9,195,508)</b>	<b>\$ 1,709,391</b>	<b>\$ 12,909,535</b>	<b>\$ 24,469,686</b>	<b>\$ 36,457,845</b>		

# 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**



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



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



## Student success in Cobb is driven by teachers who:

- *Lead students to a deep understanding of content standards.*
- *Use engagement strategies to encourage student ownership and participation in their learning.*



COBB ACADEMIC DIVISION  
INNOVATE. COLLABORATE. LEAD.

For more information, visit:  
[engagecobb.wordpress.com](http://engagecobb.wordpress.com)  
Follow us on Twitter [#engagecobb](https://twitter.com/engagecobb)

## 14 Strategies

1. Intensity and Enthusiasm
2. Pacing
3. Positive Relationships
4. Verbal Feedback
5. Application of Knowledge
6. Connecting to Student Aspirations
7. Connecting to Student Life
8. Friendly Controversy
9. Humor
10. Inconsequential Competition
11. Monitoring Student Progress
12. Physical Movement
13. Questioning
14. Problem-Based Learning



## 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.

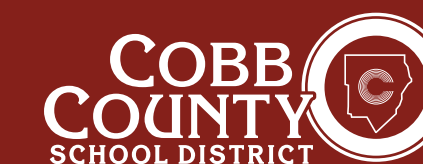
**Students use** manipulatives, software, and technology to investigate and discover math concepts.  
**Students understand** concepts through models, simulations and relevant real world examples.  
**Students represent** the mathematics through drawing pictures, graphics, tables, numbers, and symbols.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

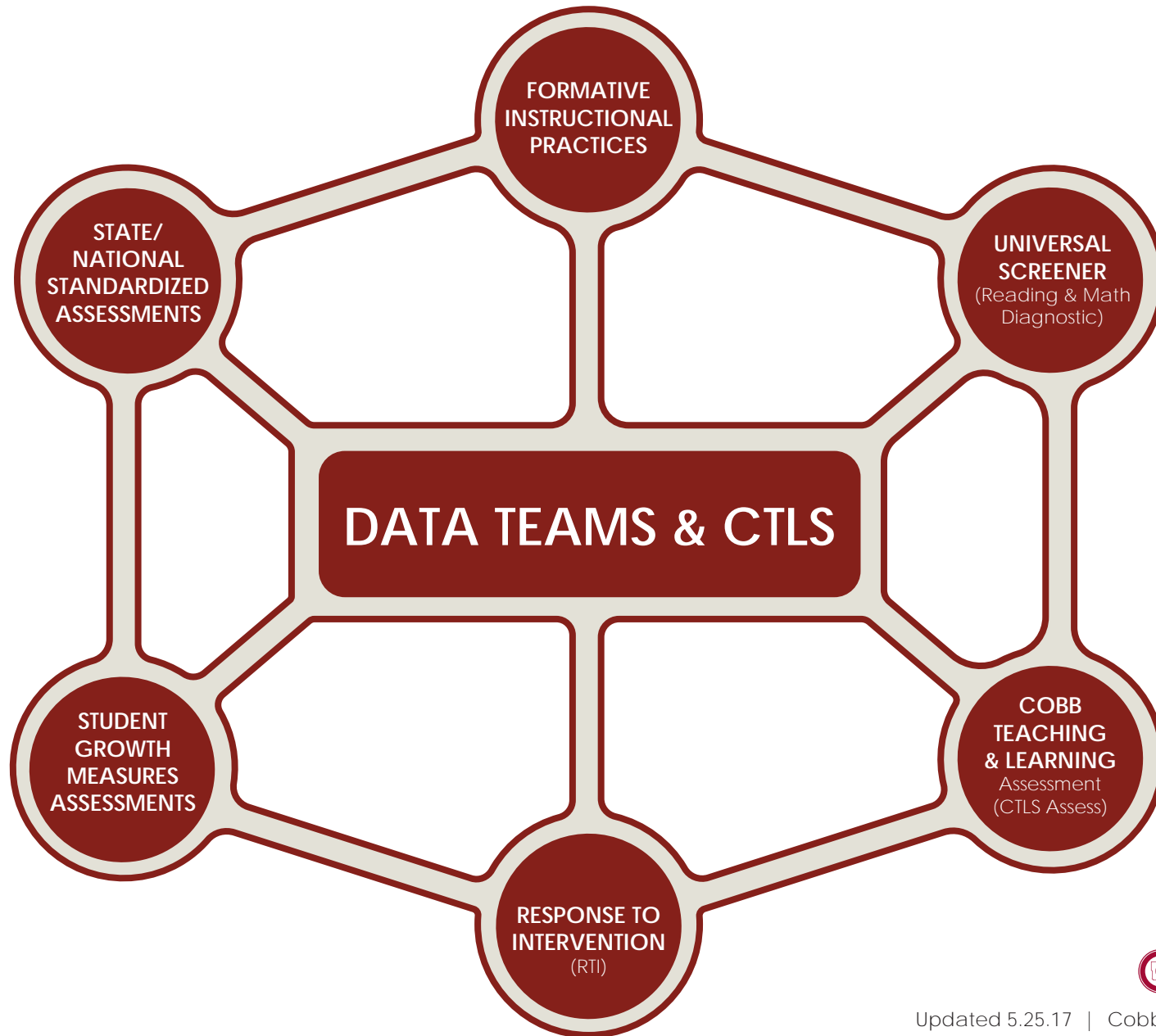
Social Studies is rooted in inquiry that provides an education in history, civics, government, economics, and geography. As students build an understanding of Social Studies, they raise questions, evaluate sources, weigh evidence, and communicate conclusions. Through the inquiry process, students engage 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

# STUDENT PROGRESS MONITORING CONTINUUM



## SCHOOL DISTRICT AND STUDENT PERFORMANCE COBB TEACHING AND LEARNING SYSTEM (CTLTS)



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 \(CTLTS\)](#).

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.



## SCHOOL DISTRICT AND STUDENT 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.

## SCHOOL DISTRICT AND STUDENT PERFORMANCE COBB METRICS



### **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. Cobb 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.

## SCHOOL DISTRICT AND STUDENT 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.

## SCHOOL DISTRICT AND STUDENT 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.




# SCHOOL DISTRICT AND STUDENT 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.

# Making the Cobb Commitment Actionable

## *Data Team Process within Professional Learning Communities*



	<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





## SCHOOL DISTRICT AND STUDENT PERFORMANCE CREATING IMPROVEMENT GOALS & ROOT CAUSE ANALYSIS

### Improvement Goals Setting

A group of cross-divisional leaders worked collaboratively throughout the needs assessment process and determined District improvement goals for the school year 2018-2019. Goals have been developed to focus and prioritize efforts and resources within the District. Based on this work effort the District submitted the **Comprehensive Needs Assessment (CNA)** and **District Improvement Plan (DIP)** to the Georgia Department of Education.

As a result of this process, three overarching needs were identified, analyzed, and utilized in the goal setting process. These needs are: *(1) Collaborative data driven process to improve learning, (2) CCSD expectations for schools to engage families/ community, and (3) Assess the impact of professional learning for district leaders and staff on their practices and student learning and make adjustments as needed.*



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. 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 of CCSD is:

By the end of the school year 2018-2019, 100% of the schools and district will use our collaborative data-driven process, Cobb Collaborative Community (CCC), to improve learning.

**SCHOOL DISTRICT AND STUDENT PERFORMANCE  
CREATING IMPROVEMENT GOALS & ROOT CAUSE ANALYSIS (Continued)**

## Root Cause Analysis

### Overarching Need #1

Overarching Need	Collaborative data driven process to improve learning.
Root Cause #1	Inconsistent implementation of district wide process to encourage data driven collaboration.
Root Cause #2	Inconsistent assessment of the impact of professional learning and student achievement.
Goal	By the end of the 2018-2019 school year, 100% of the schools and District will use our collaborative data-driven process, Cobb Collaborative Community (CCC), to improve learning.

### Overarching Need #2

Overarching Need	CCSD expectations for schools to engage families/community.
Root Cause #1	Limited holistic view of 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 or addressed 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 & web view module.

**SCHOOL DISTRICT AND STUDENT PERFORMANCE  
CREATING IMPROVEMENT GOALS & ROOT CAUSE ANALYSIS (Continued)**

**Overarching Need #3**

Overarching Need	Assess the impact of professional learning for district leaders and staff on their practices and student learning and make adjustments as needed.
Root Cause #1	Our district has implemented common PL assessments, however, it is difficult to attribute PL directly to student achievement,
Root Cause #2	While the attrition rate is lower in Cobb than the state average, it is still higher in schools with the highest poverty and lowest achievement.
Root Cause #3	Our District is now more consistent with Cobb Collaborative Communities (CCC) (PLC) from the district to the school levels, but is still working to find tools to differentiate PL for the needs of the teachers.
Goal	By the end of the school year 2018-2019, 100% of the schools and district will use a common assessment to measure the impact of professional learning which will, in turn guide decisions on how best to support teachers and leaders in high poverty/needs schools.

# COBB COUNTY SCHOOL DISTRICT STUDENT PERFORMANCE RESULTS

## IOWA ASSESSMENTS

In September 2019, Cobb County School District students in grades 3, 5, and 7 took the Iowa Assessments. The Iowa Assessments include tests in reading, writing, math, science, and social studies. In this document, Cobb scores for each subject are reported with two measures: (1) national percentile rank and (2) grade equivalent.

### **National Percentile Rank**

National percentile rank (NPR) represents how a student's performance compares to students who took the test across the United States. An NPR of 60 means that the student scored better than 60% of the students who took the test nationally during a particular year called the norm year. The norm year for the scores in this document was 2017. For all tests and combined test scores, the national average NPR for the norm year is 50.

### **Grade Equivalent**

Grade equivalent (GE) represents 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.

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

The NPR and GE measures reported in this document for the district are not based on comparing district averages but on individual student scores. Therefore, the district NPR and GE in this document should be thought of as the NPR or GE of the typical student in the district. An NPR of 60 for the district does not indicate that the district performed better than 60 percent of the districts in the nation. Rather, it indicates that the typical student in the district 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 2017 - 2020**

Subject	Grade	National Percentile Ran(NPR)				Grade Equivalent (GE)			
		2017	2018	2019	2020	2017	2018	2019	2020
Reading	3	58	57	60	59	3.3	3.2	3.3	3.3
	5	57	58	58	56	5.4	5.5	5.5	5.4
	7	57	55	56	55	7.6	7.4	7.5	7.4
ELA Total	3	55	55	59	57	3.1	3.1	3.2	3.2
	5	58	60	61	59	5.4	5.4	5.5	5.4
	7	61	60	60	60	7.8	7.7	7.7	7.7
Math Total	3	55	53	60	59	3.2	3.1	3.3	3.2
	5	52	52	54	55	5.1	5.1	5.1	5.2
	7	54	51	53	54	7.3	7.0	7.2	7.3
Science	3	62	62	63	61	3.4	3.4	3.4	3.4
	5	61	60	60	57	5.6	5.6	5.6	5.4
	7	62	61	58	58	8.0	7.9	7.8	7.8
Social Study	3	54	53	56	53	3.2	3.1	3.2	3.1
	5	65	63	64	61	5.9	5.7	5.8	5.6
	7	61	59	57	56	8.0	7.8	7.7	7.6
Complete Composite	3	57	56	60	58	3.2	3.2	3.3	3.2
	5	58	58	58	57	5.5	5.5	5.5	5.4
	7	58	57	56	56	7.6	7.6	7.5	7.5

*Office of Accountability and Research of CCSD*

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

**SCHOLASTIC ASSESSMENT TEST (SAT) SCORES**

**COBB STUDENT SAT SCORES RISE AGAIN, TOP STATE AND NATIONAL BY 66 POINTS**

The average SAT score for students in Cobb Schools increased again in 2019 and continued the District’s trend of surpassing the state and national scores. Cobb’s **class of 2019** earned an average SAT score of 1114—seven points higher than in 2018. The Cobb students outperformed their state peers by an astounding 66 points and their national peers by a whopping 75 points.

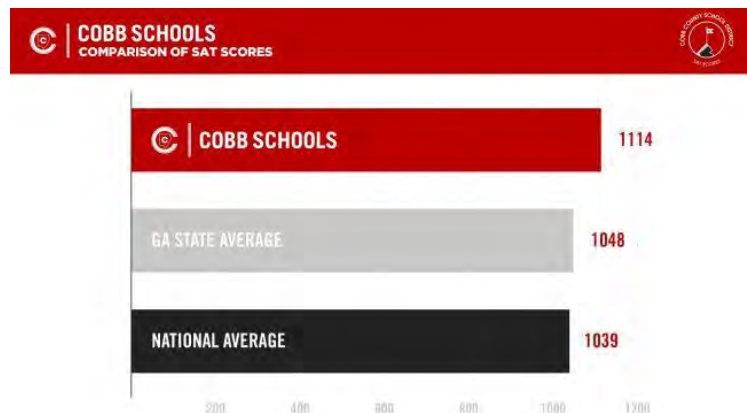


“The Georgia Milestones scores, Graduation Rate, and now the outstanding SAT scores show that Cobb students are seeing increased success year, after year and at a faster rate than their state and national peers. Their success is a direct reflection of our team’s strategic focus on the achievement of each student,” Superintendent Chris Ragsdale said.

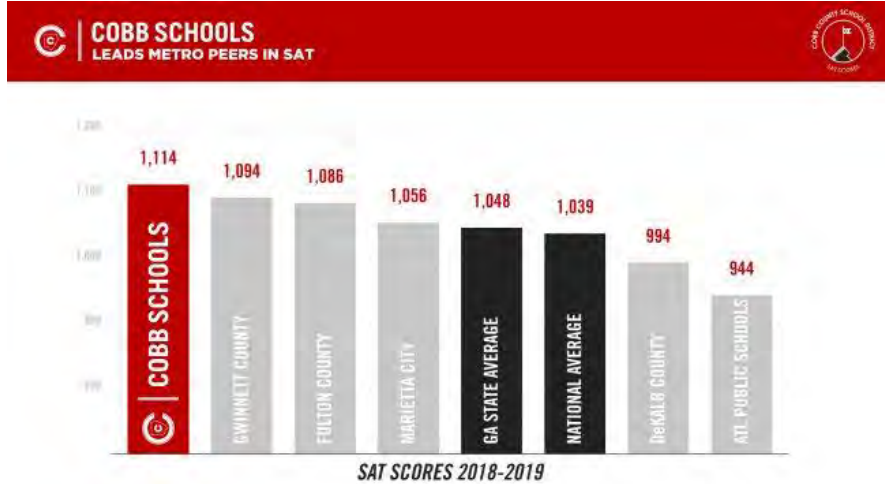
Cobb students also exceeded the state and national averages in 2018, 2017, and 2016, which was the first year that students began taking the redesigned test that has a maximum possible score of 1600 points. Previously, the maximum score was 2400. The scores include the most recent score for each student who expected to graduate in 2019.

Almost 5,600 Cobb students in the 2019 class took the SAT, which demonstrates higher participation when compared to the percentage of state test-takers.

On the evidence-based reading and writing section, Cobb students’ average score of 565 is two points higher than the prior year. For the math section, Cobb students scores increased by five points to 549.



**COBB COUNTY SCHOOL DISTRICT  
STUDENT PERFORMANCE RESULTS (Continued)  
SCHOLASTIC ASSESSMENT TEST (SAT) SCORES**



“Our teachers dedicate every day of the year to preparing Cobb students for success after graduation, and the most recent SAT scores are proof of our teachers’ success,” said Superintendent Chris Ragsdale. “We lead the metro because of our dedicated and talented team of educators.”

In addition to the success on a district level, individual Cobb Schools also stand out when compared to their peers across the state. Two Cobb Schools rank in the top 10 Georgia schools for the highest SAT scores: Walton High School (1288) and Pope High School (1220). Walton is number three in the state.

“Whether it is a new initiative inside our schools to help every student succeed or our high success on a host of scores, like the SAT, Cobb Schools serves as a leader in education far beyond metro Atlanta,” said Board of Education Chair David Chastain. “Other school districts should look to Cobb Schools for a roadmap on how to become the best place to teach, lead, and learn.”



**COBB COUNTY SCHOOL DISTRICT  
STUDENT PERFORMANCE RESULTS (Continued)  
SCHOLASTIC ASSESSMENT TEST (SAT) SCORES**



**COBB SCHOOLS**  
SAT SCORES FOR 2019 GRADUATING CLASS



School/Group	Number of Test Takers	Evidence-Based Reading & Writing	Math	SAT Total
Nation		524	515	1,039
Georgia		533	515	1,048
<b>Cobb</b>	<b>5,596</b>	<b>565</b>	<b>549</b>	<b>1,114</b>
Allatoona	297	559	540	1,099
Campbell	372	548	526	1,074
Cobb Horizon	7	-	-	-
Harrison	397	572	551	1,123
Hillgrove	473	560	539	1,100
Kell	256	541	531	1,072
Kennesaw Mtn.	354	584	577	1,161
Lassiter	447	606	605	1,212
McEachern	350	519	482	1,001
North Cobb	440	541	508	1,048
Osborne	153	482	461	942
Pebblebrook	291	491	463	954
Pope	360	615	605	1,220
South Cobb	222	509	478	987
Sprayberry	281	539	505	1,044
Walton	563	640	649	1,288
Wheeler	333	597	598	1,196



**COBB COUNTY SCHOOL DISTRICT  
STUDENT PERFORMANCE RESULTS (Continued)  
SCHOLASTIC ASSESSMENT TEST (SAT) SCORES**

**Three-year trends of scores for the three sections of the SAT (Test Scale: 400-1600)**

YEAR		NATIONAL	GEORGIA	COBB
2019	Number of Test Takers			5,596
2018				5,472
2017				4,707
2019	Evidence-Based Reading & Writing	524	533	565
2018		536	542	563
2017		533	535	554
2019	Math	515	515	549
2018		531	522	544
2017		527	515	534
2019	SAT Total	1039	1048	1114
2018		1068	1064	1107
2017		1060	1050	1088



COBB COUNTY SCHOOL DISTRICT  
STUDENT PERFORMANCE RESULTS (Continued)  
AMERICAN COLLEGE TESTING (ACT) SCORES

**18 COBB STUDENTS RETURN PERFECT ACT SCORES OF 36**



Like the [SAT](#), [graduation rate](#), and [Georgia Milestones](#), students in Cobb Schools increased their scores on the ACT in **2019** and topped the Georgia and national averages.

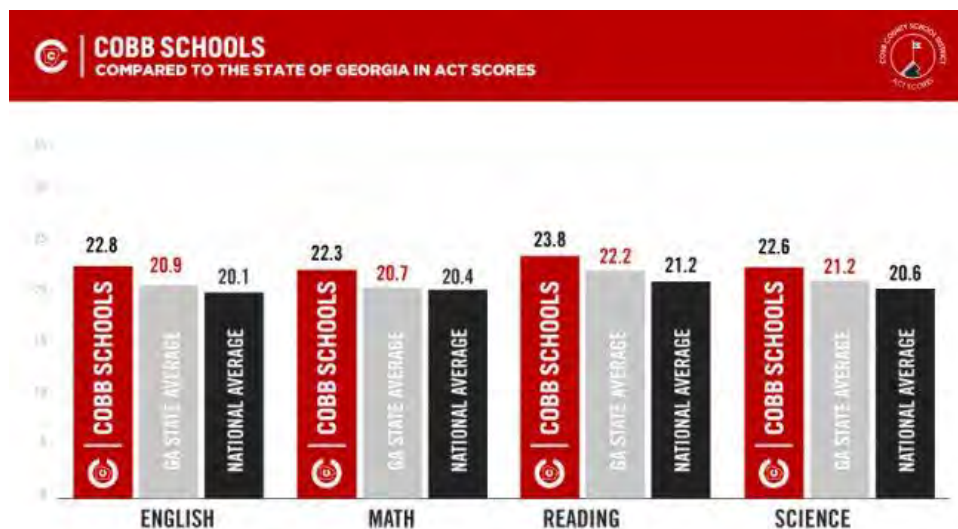
The Cobb County School District’s average composite ACT score of 23 is 1.6 points higher than the Georgia average of 21.4 and an astounding 2.3 points higher than the national average of 20.7. The Cobb Schools 2019 graduating class increased their SAT score by 0.2 points over the 2018 score.

“Once again I get the chance to say how proud I am of our students and point to our staff as the reason why. We have seen steady improvement in almost every way possible over the last five years and there’s one simple reason: our teachers. They’re using student data to better support students and it works,” said Superintendent Chris Ragsdale.

The composite ACT score is based on curriculum-based tests in English, math, reading, and science. Cobb students scored above the Georgia and national averages in every subject area: English (22.8); math (22.3); reading (23.8); and science (22.6). The scores include the most recent score for each student who graduated in 2019.

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

**AMERICAN COLLEGE TESTING (ACT) SCORES**



Eighteen students in Cobb’s 2019 graduating class returned perfect composite scores of 36. Those students represent seven Cobb schools. With six, Walton High School had the most students with perfect scores. Kennesaw Mountain High school and Wheeler High School each had four students who scored a 36 on the ACT. Campbell High School, Kell High School, Lassiter High School, and Pope High School also graduated one student with a perfect ACT score in 2019.

“The ACT results for the Class of 2019 are truly a testament to our community of learners, which includes the students, staff, and families, committing to do everything we can to help students succeed. Our students have worked hard to meet the challenges that our teachers have placed in front of them as we try to help all students reach their next level of success,” praised Kennesaw Mountain High School Principal Nathan Stark.

Kennesaw Mountain High School was also one of the five Cobb Schools with ACT scores above 24. Of that group, Walton High School students achieved an average composite score of 27.4—the highest in the district. Lassiter High School and Pope High School rounded out the top three with composite scores of 26 and 25.3 respectively.

Members of the Cobb Schools Board of Education are excited that the school community’s investment in each student is demonstrating such a high rate of return.

“Our students’ high achievement on the ACT is something our entire District and the Cobb community can be proud of,” said Brad Wheeler, Cobb Schools Board of Education Vice-Chair. “Test scores aren’t everything but they do let a community know their tax dollars have been invested well.”

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

**AMERICAN COLLEGE TESTING (ACT) SCORES**

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

**Three-year trends of scores for the three sections of the ACT**

(Test Scale: 1- 36)

YEAR	SUBJECT	NATIONAL	GEORGIA	COBB
2019	ENGLISH	20.1	20.9	22.8
2018		20.2	20.9	22.6
2017		20.3	21.0	22.7
2019	MATHEMATICS	20.4	20.7	22.3
2018		20.5	20.7	22.0
2017		20.7	20.9	22.2
2019	READING	21.2	22.2	23.8
2018		21.3	22.1	23.5
2017		21.4	22.0	23.4
2019	SCIENCE	20.6	21.2	22.6
2018		20.7	21.2	22.4
2017		21.0	21.3	22.6
2019	COMPOSITE	20.7	21.4	23.0
2018		20.8	21.4	22.8
2017		21.0	21.4	22.9



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

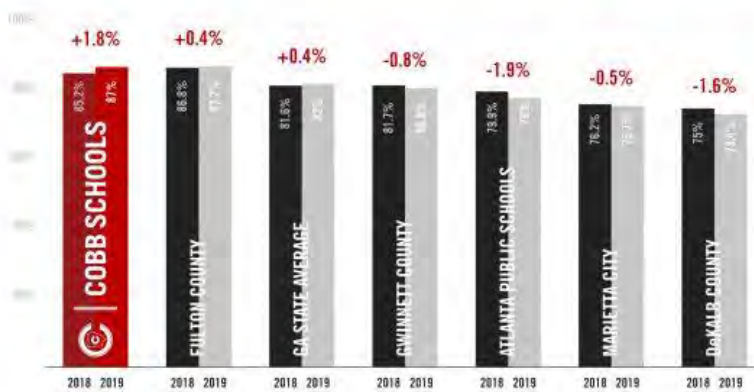
**FOUR-YEAR GRADUATION RATE**

**COBB SCHOOLS GRADUATION RATE INCREASES AGAIN, BEATS STATE**



As in prior years, students in the Cobb County School District graduated at a higher rate than their peers across the state. Cobb’s cohort graduation rate of 86.98%, which is a **1.8 percentage point increase** from 2018, bests the state average by nearly 5 percentage points.

**COBB SCHOOLS**  
TWO YEAR COMPARISON OF GRADUATION RATES IN THE METRO AREA

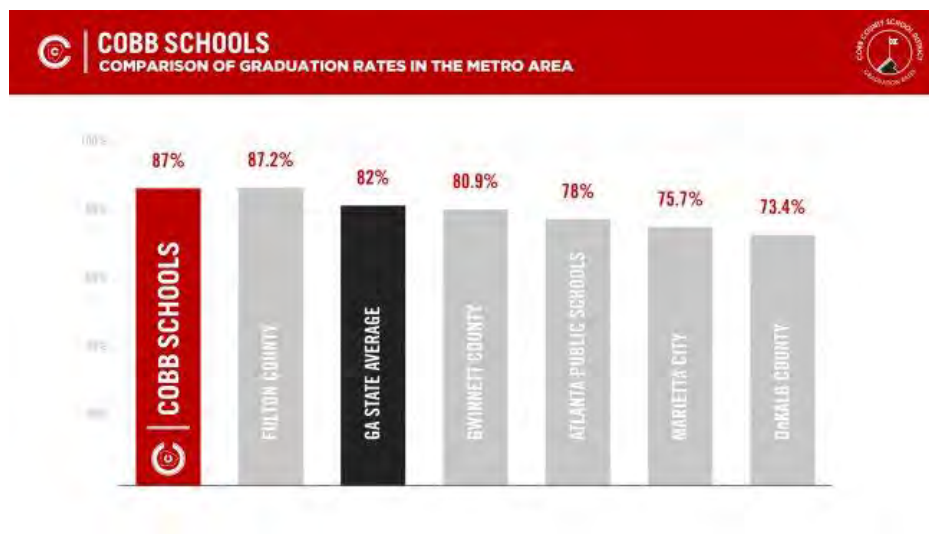


Once again, this is the highest graduation rate for Cobb since the current method of measuring the graduation rate began in 2012. Cobb’s graduation rate surpasses most metro peers: (Cobb 87, Fulton 87.2, Gwinnett 80.9, Atlanta 78, DeKalb 73.4, Marietta 75.7).



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

**FOUR-YEAR GRADUATION RATE**



“Using data to make decisions on how to best serve each student has led to a continued increase in the number of students who graduate. We are also succeeding at a faster rate when compared to the state graduation rate,” **Superintendent Chris Ragsdale** said.

Four Cobb Schools posted graduation rates above 96%: **Lassiter High School** (97.4%), **Harrison High School** (97.2%), **Walton High School** (96.9%), and **Pope High School** (96.3%). Three additional Cobb Schools topped 90%: **Hillgrove High School** (93.6%); **Allatoona High School** 92.14%, and **Kennesaw Mountain High School** (90.7%)

Cobb Schools stand out when using the federally-mandated method for calculating the graduation rate, which includes all students enrolled at a school during a four-year period even those enrolled for a single day.

However, when examining the graduation rate for those students who enrolled in a Cobb high school for at least two years, students have a higher rate of success. Cobb’s cohort graduation rate jumps by more than 5 percentage points. For those students who are enrolled in Cobb for all four years of high school, the rate leaps by more than 10 percentage points to 97.6.

Lassiter High School, which had the highest rate using the federally-mandated method, has a 100% graduation rate when looking at students who attended all four years. In total, seven Cobb Schools finished with “real” graduation rates above 99%, and all 16 traditional high schools finished with a 4-year graduation rate above 92%.

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

**FOUR-YEAR GRADUATION RATE**

**A More Complete Picture of the 4-Year 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>9,058</b>	<b>87.0</b>	<b>8,696</b>	<b>89.4</b>	<b>8,159</b>	<b>92.1</b>	<b>7,511</b>	<b>94.7</b>	<b>6,198</b>	<b>97.6</b>
Allatoona	420	92.1	407	93.6	385	95.3	354	97.5	310	99.0
Campbell	702	87.0	669	89.7	600	93.3	531	95.7	415	97.1
Cobb Horizon	187	32.6	32	46.9	-	-	-	-	-	-
Harrison	499	97.2	496	97.4	479	97.3	448	98.0	399	99.0
Hillgrove	655	93.6	641	94.8	608	95.9	559	97.5	477	99.0
Kell	366	89.3	348	92.5	327	93.6	299	95.0	244	96.3
Kennesaw Mountain	527	90.7	506	93.7	470	95.7	442	97.3	392	98.2
Lassiter	532	97.4	530	97.7	513	98.2	496	99.4	453	100.0
McEachern	617	90.0	571	93.5	524	95.6	458	97.6	373	98.9
North Cobb	691	88.9	662	90.3	619	91.8	566	93.8	487	95.5
Osborne	559	71.2	486	79.0	416	86.3	338	92.9	253	97.2
Pebblebrook	671	70.9	599	77.5	528	83.9	445	89.2	343	92.1
Pope	487	96.3	483	96.9	467	97.6	451	98.0	420	99.0
South Cobb	499	76.2	445	82.2	381	88.4	319	93.1	252	95.2
Sprayberry	436	89.4	421	91.2	379	93.1	341	95.6	268	97.0
Walton	670	96.9	665	97.1	650	98.0	627	98.2	582	99.0
Wheeler	540	86.7	501	89.4	457	92.3	398	95.7	318	99.1

The count is the number of students included in the calculation. The rate of 97.6% in the first row of the last column of the table means that 97.6% of the 6,198 students enrolled all four years in a Cobb high school graduated.

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

**FOUR-YEAR GRADUATION RATE**

**Annual High School Students Dropping Out Rate**

<b>Group</b>	<b>2015-16</b>	<b>2016-17</b>	<b>2017-18</b>	<b>2018-2019</b>	<b>2019-2020</b>
All Students	3.1%	2.8%	2.9%	2.8%	2.4%
Asian/ Pacific Islander	0.5%	0.6%	0.8%	0.4%	0.8%
Black	3.7%	3.4%	3.1%	3.2%	2.7%
Hispanic	5.6%	4.9%	5.5%	4.9%	4.2%
American Indian/ Alaskan	-	-	-	-	-
White	1.8%	1.8%	1.6%	1.7%	1.5%
Multi-Racial	0.3%	3.1%	2.8%	2.2%	2.0%
Student with Disability	5.2%	4.8%	4.2%	4.1%	3.4%
English language Learners	8.2%	6.9%	8.4%	6.2%	5.2%
Economically Disadvantaged	4.7%	4.1%	4.3%	4.3%	3.6%



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

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



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

The state implemented the new Georgia Milestones Assessment System (Georgia Milestones) in 2014-2015 school year 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 First in Metro in All Milestone Content Areas in All High School Grades;  
District also first in 75 out of 84 Subject Areas in Grades 3-8**

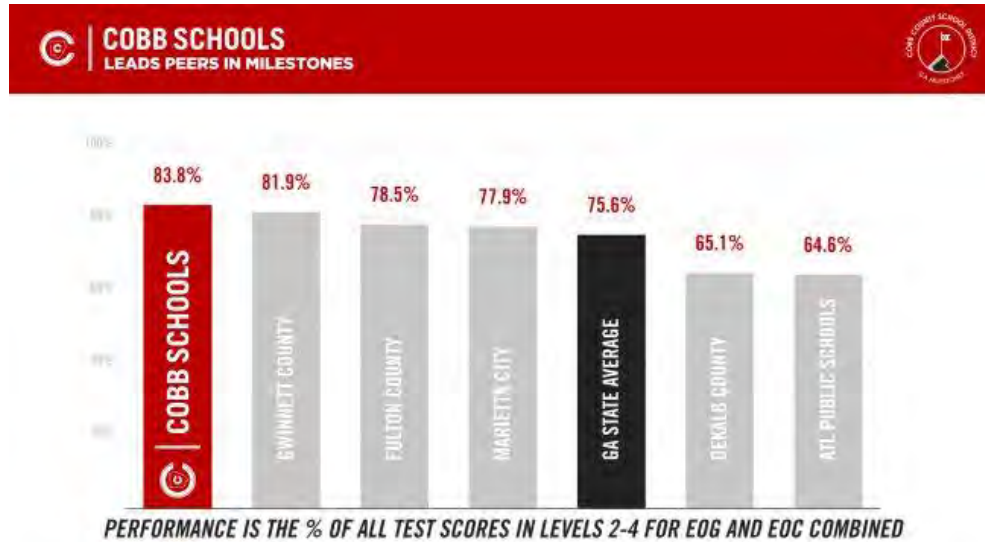


Students in the Cobb County School District not only increased their scores on the Georgia Milestones in **Spring 2019** and outpaced their peers across the state, Cobb students also outperformed their metro district peers including Atlanta Public Schools, DeKalb County Schools, Fulton County Schools, Gwinnett County Schools, and Marietta City. Cobb's high school students received higher mean scores than their peers in all subject areas of Georgia Milestones, in all grade levels. When examining Georgia Milestones scores for elementary and middle school, Cobb's 3rd through 8th grade students received higher mean scores in 75 of the 84 subject areas when compared to the same metro districts.

For the entire **2018-2019** school year and when reviewing both EOG (End-of-Grade) and EOC (End-of-Course) tests, **83.8%** of Cobb's students scored between levels 2-4. For the other metro districts, 81.9% of Gwinnett students, 78.5% of Fulton students, 77.9% of Marietta students, 65.1% of DeKalb students, and 64.6% of Atlanta students scored between levels 2-4.

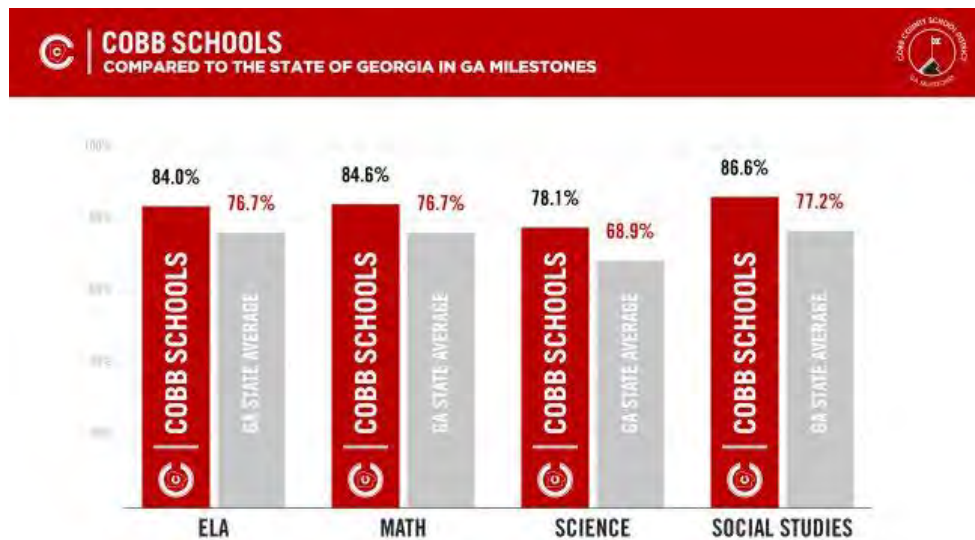
**COBB COUNTY SCHOOL DISTRICT  
STUDENT PERFORMANCE RESULTS (Continued)**

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



“The Georgia Milestones scores confirm what the Cobb community already knows: Cobb is the best place to teach, lead, and learn. Cobb students continue to excel and outperform their peers because of the commitment of our teachers, staff, parents, and community members to deliver the highest level of success for each and every student,” praised Cobb Superintendent Chris Ragsdale.

Cobb high school students exceeded Georgia by an astonishing **10.7** percentage points on the Milestones end-of-course tests. Continuing Cobb’s success on Georgia Milestones, Cobb elementary and middle school students outperformed their state peers by **7.1** percentage points on the Milestones end-of-grade tests.



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

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

Cobb students, who increased scores in all four subject areas, also bested their Georgia peers by **7.4** percentage points in English Language Arts, **7.9** points in math, **9.2** points in science, and **9.4** points in social studies.

More than 82,600 Cobb students took 195,655 Milestone tests. On 84% of those tests, students scored Developing Learner (level 2) or higher. That is compared to the statewide test scores where only 76% were level 2 or higher.

More than 82,600 Cobb students took 195,655 Milestone tests. On 84% of those tests, students scored Developing Learner (level 2) or higher. That is compared to the statewide test scores where only 76% were level 2 or higher.

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 areas of English Language arts, math, science, and social studies.

As a testament to the increased success in Cobb Schools, almost 90% of Cobb Schools improved their Georgia Milestones scores compared to three years ago. **Milford Elementary School** returned the best 1- and 3-year trends for the percentage of students who scored levels 2-4. Milford's percentage jumped by a whopping 10.1 points over last year and 18 points over 3 years.

"For the past three years at Milford, we have focused on teaching and learning while promoting a growth mindset. Our teachers are empowering students to believe that they can achieve at high levels, and our students are rising to the occasion," explained Milford principal, Dr. Hermia Simmons-Deveaux.

At 7.3 percentage points, **Daniell Middle School** returned the greatest middle school improvement.

"Our success during the 2018-2019 school year is attributed to a single factor and that is our teachers. Their commitment to the Cobb Collaborative Communities and unyielding focus on instruction, coupled with district support has enabled our students to demonstrate significant growth on the Georgia Milestones. The tenacity of Daniell teachers and students have laid the foundation for future academic success," said James Rawls, Daniell principal.

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

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

Highest Performing Schools		Best 1-Year Trends			Best 3-Year Trends		
School	% Levels 2-4	School	% Levels 2-4	1-Year Trend	School	% Levels 2-4	3-Year Trend
Timber Ridge ES	98.8	Milford ES	79.4	+10.1	Milford ES	79.4	+18.0
Murdock ES	98.3	Sanders ES	70.3	+9.0	Pebblebrook HS	70.9	+13.9
Dodgen MS	98.0	Norton Park ES	71.5	+8.6	Sanders ES	70.3	+13.6
Mountain View ES	97.6	Green Acres ES	60.3	+7.8	South Cobb HS	77.8	+12.9
Dickerson MS	97.4	LaBelle ES	76.6	+7.6	Smyrna ES	71.6	+11.6
Walton HS	97.2	Daniell MS	84.7	+7.3	Green Acres ES	60.3	+10.2
Mount Bethel ES	97.0	Belmont Hills ES	62.4	+7.2	Cooper MS	81.5	+9.8
Tritt ES	97.0	Hendricks ES	74.8	+6.8	Austell ES	72.2	+9.7
Hightower Trail MS	96.8	Smitha MS	74.5	+6.5	Norton Park ES	71.5	+9.4
Lassiter HS	96.8	Argyle ES	72.9	+6.3	Fair Oaks ES	69.2	+9.4

Topping the list of the best 3-year trends, six Cobb schools saw the percentage of students who scored levels 2-4 increase by more than 10 points.

As the highest performing schools, **Timber Ridge Elementary School, Murdock Elementary School, and Dodgen Middle School** students achieved levels 2-4 on at least 98% of test scores.

Principal Lynn Hamblett said there are three reasons Murdock students succeed:

1. *We have wonderful parents who give their children and the school their time, talent, and treasure.*
2. *Our students understand the value of education and come to Murdock ready to learn.*
3. *We have a very dedicated staff who truly love working with children and measures their success by the success of their children.*

“It is this winning combination and partnership that allows our students to perform at their highest levels,” Principal Hamblett added.

Five schools scored in the 97% range: **Mountain View Elementary School, Dickerson Middle School, Walton High School, Mount Bethel Elementary School, and Tritt Elementary School.**

**Hightower Trail Middle School** and **Lassiter High School** rounded the list of top 10 highest performing schools. Principals from both schools agree that their students’ success on the Georgia Milestones reflect the collaborative work of the entire school community.

“Teacher collaboration and examination of individual students is the platform from which our Guiding Coalition addresses the personal growth potential for each student,” explained Hightower Trail Principal Laura Montgomery.

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

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

Principal Dr. Chris Richie credited Lassiter teachers with providing the necessary support systems to help ensure all students at the school are successful.

“Our students and parents are highly engaged in the learning process. Our teachers are truly dedicated professionals, and it’s truly rewarding for the entire Lassiter community to be recognized. This is something that we will celebrate as we start the school year,” said Dr. Richie.

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)



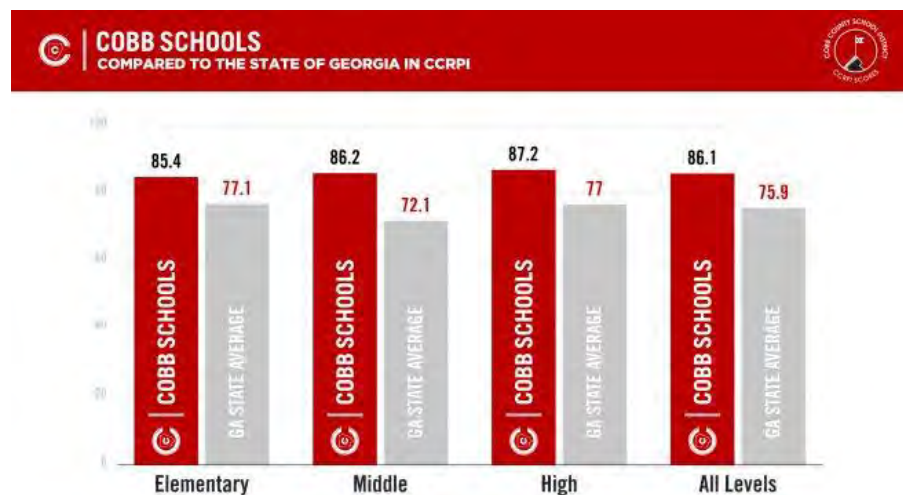
COBB SCHOOLS STUDENTS EXCEL ON CCRPI, OUTPERFORM GEORGIA PEERS



Students in Cobb Schools are more proficient, are progressing faster, and are demonstrating college-readiness at a higher rate than their peers across the state of Georgia. That's what the results show in the College and Career Ready Performance Index (CCRPI) for the 2018-2019 school year. Cobb Schools

scored **86.1** out of a possible 100 points on the CCRPI, which is **10.2 points higher** than the 75.9 posted by Cobb's Georgia peers.

The Georgia Department of Education uses the CCRPI to rate schools and school systems, like a report card. Not only did Cobb Schools increase their grade by 6.5 points over the prior year, but the district's increase also surpassed the state's growth of less than 1 point.



“The success of Cobb students on the CCRPI is not limited to one level or one area. Although we believe there are significant opportunities to better reflect what students know, CCRPI scores show students across the District and across all grade levels are finding success,”

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

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

said Superintendent Chris Ragsdale. “Our teachers deserve credit for the growth their students demonstrated because they are using better student data to tailor instruction to meet the needs of each student.”

Cobb students outperformed their Georgia peers at every level—elementary, middle, and high—on all components. In fact, Cobb high school students demonstrated content mastery at a rate of 17.3 points higher than students across the state. Middle school and elementary students were also more proficient than their Georgia peers by 13.9 points for middle and 8.7 points for elementary.

The highest-scoring elementary schools include **Timber Ridge Elementary**, with a near-perfect score of 99.3; **Mountain View Elementary School** (98.6), and **Murdock Elementary School** (96.4).

Mountain View Elementary students posted 100s for content mastery, progress, and closing the gap. Content mastery of 100% means all students tested are proficient, and progress means the students are demonstrating academic growth from year-to-year. The closing the gap score explains how the school helps members of subgroups improve from one year to the next.

“Every day, our students learn through the highest quality instruction provided by our world-class teachers. Lessons are planned to engage, involve, and enrich every child. Each morning, enrichment and acceleration occur in every classroom, at every grade level, with every single student in our building. We aim to not only meet, but exceed, our own expectations for achievement, growth, and acceleration,” explained Dr. Renee Garriss, Mountain View principal.

With scores of 96.4 and 95.9 respectively, **Hightower Trail Middle School** and **Simpson Middle School** returned the highest grades for middle schools. The combined score for all middle schools is 14.1 points above the state.

**Harrison High School** and **Walton High School** tied for first at the high school level with a score of 96.3. **Lassiter High School’s** score of 96.2 almost made it a three-way tie. Overall, Cobb high schools surpassed the state score by 10.2 points.

“Thank you to our faculty and staff for maintaining a strong academic culture at Harrison and to our students for keeping their learning at the forefront while also balancing other parts of their high school experience,” said Harrison principal Ashlynn Campbell. “Thank you as well to our parents and to our feeder schools for helping prepare our students.”

Twenty-seven Cobb schools earned scores above 90, and twenty-one schools increased their success on the CCRPI by more than ten points.



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

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

**Green Acres Elementary School** scored 21.9 points higher than the prior year, and **Kincaid Elementary School** was a close second with a 21.4-point growth.

**Daniell Middle School** saw a jump of 20.3 points, followed by a 15.6 point and a 14.6 point increase at **East Cobb Middle School** and **Garrett Middle School**.

“The administrative team, faculty, and staff share a belief that all students can achieve academic success,” explained Principal Kristie Brown. “The teachers are committed to implementing common assessments, and during their collaborative meetings, they analyze data to select instructional strategies and create relevant learning experiences. Teachers are intentional in using the intervention period to meet the needs of the varied learning levels represented in their classroom.”

The following high schools saw the most growth: **McEachern High School** (6.3), **South Cobb High School** (5.1), and **Kennesaw Mountain High School** (5.0).

The success of Cobb Schools on the CCRPI is no surprise. A large percentage of the CCRPI calculation is based on how students fared on the Georgia Milestones. **Cobb students outpaced their Georgia peers on the Georgia Milestones**, including their metro Atlanta peers.

Another component of the CCRPI score for high schools is the graduation rate—an additional example where **Cobb students bested the state** and demonstrated increased success.

“Once again, the community has confirmation that our children are in good hands. Our schools and our teachers stand above the rest and are equipped with the skills and tools needed to properly assess students and then help them reach the next academic milestone,” said Board Vice-Chair Brad Wheeler.

Recognizing that yearly standardized tests do not always tell the story of each child, Cobb Schools began developing the **Cobb Teaching and Learning System (CTLs)** more than five years ago. CTLs provides teachers with instant feedback on what their students know and what they do not know so the teachers have the opportunity throughout the year to align instruction with the individual student’s needs. The student-focused assessment has the capability to replace Georgia Milestones and overhaul the CCRPI accountability system.

“We look forward to the work being led at the state level to first refine standards, then build a state assessment and accountability system that will tell teachers more about what their students know and parents more about how our schools are doing. That’s how we use the Cobb Teaching and Learning System (CTLs) and the data proves our system is working,” said Superintendent Ragsdale.

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

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

**CCSD Elementary Schools (K-Z)**

School	CCRPI Scores			2018/19 CCRPI Components			
	2017/18	2018/19	1-Year Change	Content Mastery (30%)	Progress (35%)	Closing Gaps (15%)	Readiness (20%)
Cobb ES	76.1	85.4	+9.3	76.3	87.3	100.0	84.8
Georgia ES	77.8	77.1	-0.7	67.6	84.4	73.8	80.9
Keheley	78.1	72.2	-5.9	78.3	78.0	25.0	88.4
Kemp	93.5	95.8	+2.3	98.4	94.2	100.0	91.4
Kennesaw	57.1	85.7	+28.6	77.3	100.0	100.0	83.3
Kennesaw CS	72.2	77.2	+5.0	71.5	81.3	72.5	81.9
Kincaid	70.8	92.2	+21.4	91.5	91.1	100.0	89.1
King Springs	79.5	74.6	-4.9	79.7	79.1	36.5	87.5
LaBelle	70.6	78.2	+7.6	58.9	84.4	100.0	79.8
Lewis	84.6	78.4	-6.2	75.1	93.2	42.9	84.0
Mableton	71.0	75.5	+4.5	50.2	89.1	95.0	74.8
McCall	71.6	82.1	+10.5	72.0	98.2	100.0	78.8
Milford	69.1	85.6	+16.5	66.8	99.2	100.0	79.4
Mount Bethel	95.6	95.6	0.0	100.0	90.4	100.0	94.6
Mountain View	91.9	98.6	+6.7	100.0	100.0	100.0	93.1
Murdock	92.0	96.4	+4.4	99.7	93.0	100.0	94.5
Nicholson	73.9	71.5	-2.4	74.5	72.7	45.5	84.6
Nickajack	74.8	81.7	+6.9	71.2	94.7	69.6	83.7
Norton Park	64.0	80.2	+16.2	58.9	91.9	100.0	76.9
Pickett's Mill	90.1	91.4	+1.3	88.5	100.0	79.6	89.5
Pitner	79.1	81.7	+2.6	78.2	81.4	82.1	87.2
Powder Springs	61.9	77.3	+15.4	58.0	82.8	100.0	79.6
Powers Ferry	65.0	75.3	+10.3	53.0	88.0	89.6	76.0
Riverside Intermediate	62.6	66.7	+4.1	43.0	77.3	81.3	72.5
Riverside Primary	66.9	61.4	-5.5	48.3	82.9	70.0	69.1
Rocky Mount	82.7	84.6	+1.9	94.4	77.5	70.8	92.7
Russell	72.3	71.4	-0.9	56.6	87.1	55.4	78.1
Sanders	69.8	77.4	+7.6	54.4	88.2	96.2	79.0
Sedalia Park	71.0	76.5	+5.5	65.2	79.9	84.6	81.3
Shallowford Falls	83.7	94.7	+11.0	95.3	99.5	84.1	93.4
Smyrna	70.8	74.7	+3.9	61.8	80.3	80.4	80.0
Sope Creek	92.2	94.5	+2.3	100.0	95.3	82.7	93.6
Still	71.2	80.5	+9.3	81.4	80.3	67.3	89.4
Teasley	71.2	82.3	+11.1	80.2	81.8	79.2	88.4
Timber Ridge	93.3	99.3	+6.0	100.0	100.0	100.0	96.4
Tritt	84.7	90.2	+5.5	98.1	82.5	86.1	95.0
Varner	72.1	74.7	+2.6	65.6	91.7	42.9	82.4
Vaughan	80.1	89.2	+9.1	88.6	87.5	92.3	90.8

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

**CCSD Middle Schools**

School	CCRPI Scores			2018/19 CCRPI Components			
	2017/18	2018/19	1-Year Change	Content Mastery (30%)	Progress (35%)	Closing Gaps (15%)	Readiness (20%)
Cobb MS	78.6	86.2	+7.6	80.2	84.8	100.0	87.1
Georgia MS	76.2	72.1	-4.1	66.3	80.3	50.0	82.8
Awtrey	79.3	76.6	-2.7	75.5	84.2	45.3	88.3
Barber	75.8	84.9	+9.1	74.8	91.0	90.0	85.5
Campbell MS	71.1	72.1	+1.0	59.6	79.1	70.3	79.7
Cooper	78.2	84.9	+6.7	69.9	91.8	98.2	85.5
Daniell	66.0	86.3	+20.3	77.7	87.3	98.5	88.2
Dickerson	90.9	94.3	+3.4	99.8	94.0	81.3	96.3
Dodgen	91.8	95.3	+3.5	100.0	91.9	93.8	95.3
Durham	84.5	87.9	+3.4	93.8	85.5	75.0	92.7
East Cobb	67.1	82.7	+15.6	70.5	86.2	100.0	82.1
Floyd	71.5	71.9	+0.4	54.6	80.9	78.3	77.3
Garrett	60.0	74.6	+14.6	53.4	83.1	91.7	78.5
Griffin	71.0	78.5	+7.5	64.6	80.5	95.3	83.2
Hightower Trail	91.8	96.4	+4.6	100.0	92.7	100.0	94.9
Lindley 6	63.4	77.0	+13.6	56.4	85.6	100.0	75.8
Lindley MS	65.5	63.9	-1.6	51.2	69.4	58.9	77.2
Lost Mountain	85.0	90.8	+5.8	98.5	78.5	100.0	93.7
Lovinggood	79.6	82.4	+2.8	87.4	81.0	63.2	91.7
Mabry	84.7	91.7	+7.0	97.1	87.7	87.5	93.5
McCleskey	83.0	81.0	-2.0	79.6	74.2	90.0	88.2
McClure	90.7	88.1	-2.6	90.7	89.3	76.6	90.7
Palmer	83.6	85.9	+2.3	84.2	86.0	86.7	87.8
Pine Mountain	69.4	79.4	+10.0	72.6	76.0	90.6	87.1
Simpson	94.7	95.9	+1.2	99.8	92.7	100.0	92.4
Smitha	72.6	79.8	+7.2	59.6	88.6	98.4	80.8
Tapp	75.5	78.5	+3.0	68.4	88.5	67.9	84.1

**CCSD High Schools**

School	CCRPI Scores			2018/19 CCRPI Components				
	2017/18	2018/19	1-Year Change	Content Mastery (30%)	Progress (30%)	Closing Gaps (10%)	Readiness (15%)	Graduation Rate (15%)
Cobb HS	85.4	87.2	+1.8	86.7	88.8	95.0	79.7	87.2
Georgia HS	75.3	77.0	+1.7	69.4	82.1	80.0	74.5	82.6
Allatoona	89.7	91.8	+2.1	94.1	90.9	92.4	87.7	92.9
Campbell HS	76.1	77.1	+1.0	74.8	76.9	73.6	74.5	87.3
Cobb Horizon		49.1		34.3	78.6		32.6	36.5
Harrison	94.0	96.3	+2.3	100.0	94.7	100.0	88.8	97.1
Hillgrove	91.8	94.3	+2.5	97.5	95.5	94.3	85.7	93.8
Kell	80.4	79.8	-0.6	82.3	83.2	53.0	77.1	88.7
Kennesaw Mountain	86.6	91.6	+5.0	96.0	89.1	100.0	84.0	90.0
Lassiter	95.8	96.2	+0.4	100.0	94.6	93.8	91.8	97.5
McEachern	75.2	81.5	+6.3	71.7	90.8	90.6	68.2	89.7
North Cobb	79.8	84.6	+4.8	80.8	90.3	80.6	78.5	89.6
Osborne	65.5	63.6	-1.9	50.4	75.6	58.6	62.3	70.6
Pebblebrook	69.9	69.6	-0.3	55.6	86.8	70.0	59.4	73.0
Pope	91.5	91.6	+0.1	100.0	81.6	95.3	88.5	95.5
South Cobb	75.3	80.4	+5.1	68.9	93.2	100.0	69.2	76.2
Sprayberry	83.9	83.0	-0.9	79.0	93.0	63.9	76.5	89.9
Walton	96.3	96.3	0.0	100.0	93.5	98.6	92.2	97.1
Wheeler	87.8	88.8	+1.0	90.4	95.6	88.9	74.9	85.5

**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, **2017-2018**, 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**

	<b>COBB COUNTY</b>		<b>STATE OF GEORGIA</b>	
	Percent	Per FTE	Percent	Per FTE
<b>Instruction</b>	<b>71.29%</b>	<b>\$6,383</b>	<b>66.22%</b>	<b>\$6,019</b>
Media	1.55%	\$139	1.58%	\$144
Instructional Support	3.24%	\$290	4.55%	\$414
Pupil Services	2.87%	\$257	3.85%	\$350
General Admin	1.82%	\$163	2.37%	\$215
School Admin	7.39%	\$662	7.02%	\$638
Transportation	5.03%	\$450	5.68%	\$516
Maint & Operation	6.76%	\$605	8.51%	\$773
Capital Projects	0%	\$0	0.03%	\$3
School Food Svcs	0.04%	\$4	0.07%	\$6
Debt Services	0%	\$0	0.13%	\$12
<b>Total</b>	<b>100%</b>	<b>\$8,953</b>	<b>100%</b>	<b>\$9,090</b>

Data Source: Governor's Office of Student Achievement **2017-2018** Report Card as latest available

**SCHOOL DISTRICT AND STUDENT PERFORMANCE  
COBB CLASS 2019 GRADUATES EARN \$118 MILLION IN SCHOLARSHIPS**



As the more than 8,000 **Cobb County School District** graduates walk across the stage this week, a record 94% of graduates who have been enrolled with Cobb since their freshman year are graduating on time. Not only are a record percentage of students graduating on time, 75% are stepping toward the next phase in their educational journey as they enroll in a university or technical college. Most of the remaining 25% are directly entering the workforce thanks to Cobb’s Career, Technology, and Agricultural Program (CTAE).

Those Cobb graduates who are continuing their education will do so with approximately \$118 million in scholarship offers which doesn’t include the HOPE and Zell Miller Scholarships available to qualifying students. Hillgrove High School graduates earned more than \$12.6 million. Pope High School seniors also topped \$12 million.

Other graduates will further their knowledge-base with on the job-training, like the 10 Kennesaw Mountain High School students who already signed with career tech employers to start putting to work what they learned in the classroom in high-earning careers.

“Seeing the look on each of our 8,000 graduates faces as they walk across graduation stages this week is how I know we’re successful. More than numbers, more than percentages, more than programs. Preparing each of our students to be ready for the world of college and career is why we exist, I couldn’t be more proud of the class of 2019. They are equipped with the skills and knowledge they need as they enter college, technical school, the military, or go straight into the workforce,” said **Cobb Schools Superintendent Chris Ragsdale**.



**SCHOOL DISTRICT AND STUDENT PERFORMANCE**  
**COBB SCHOOLS 8000 GRADUATES EARN \$118 MILLION IN SCHOLARSHIPS**

The Class of 2019 includes [19 Georgia Scholars](#), a Presidential Scholar, a host of National Merit Scholars and Finalists. Almost 200 graduates plan to join the U.S. military and will represent Cobb in all four branches of the armed forces.

Leading the Cobb Class of 2019, the average Cobb valedictorian graduates with a 4.68 GPA. Walton High School's valedictorian William Ellsworth leads the group of high-achieving students with a staggering 4.875 GPA. North Cobb High School, Kennesaw Mountain High School, and Campbell High School's valedictorians are also graduating with GPAs above 4.8. With an average of a 4.66 GPA, Cobb salutatorians are not far behind.

Several of the valedictorians and salutatorians are attending the Georgia Institute of Technology and the University of Georgia. The elite group also includes students headed to Harvard University, Yale University, Stanford University, and Cornell University.

“Congratulations, 2019 Cobb Schools graduates! As you move into the future, I’m proud of what you have and will accomplish. You are why we exist and we look forward to hearing what you will do to make this community, state, and country a better place,” Superintendent Ragsdale said.

## SCHOOL DISTRICT AND STUDENT PERFORMANCE COBB TEACHERS RANK AMONG THE BEST IN GEORGIA



Recent test scores, **like the SAT and ACT**, show Cobb students leading their peers across the state of Georgia and even across the nation. There's a reason why Cobb students continue to excel year after year. Some of Georgia's Best Teachers work in the **Cobb County School District**.

According to Niche.com, about 25 percent of the state's best elementary teachers support Cobb students. There are 23 Cobb County schools on Niche's list of the top 100 Elementary Schools with [the "Best Teachers in Georgia" for 2019](#). That's more than twice as many as any other school district in the state. Cobb middle school and high school teachers also rank among the best with 14 middle schools and nine high schools making the top 100 lists. Niche ranks **Walton High School** as the #1 charter high school in Georgia. At #14, Walton is also one of the best charter schools in the country.

Cobb schools, teachers, and students not only rank among the best in Georgia, but Niche also puts Cobb's cost per student below the other metro Atlanta school districts. Essentially, Cobb does more with less. Niche.com rankings are based on rigorous analysis of academic and teacher data from the U.S.

Department of Education along with millions of reviews from students and parents. Some of the information considered includes; student and parent ratings of teachers, teacher salaries, teacher absenteeism, teacher tenure, student-teacher ratio, and the Niche Academics Grade for the school. Because of the way Niche.com calculates its list of outstanding teachers, it doesn't give a complete picture of how Cobb teachers, across the District, impact students each and every day. Their students know it. Their fellow teachers know it. The community knows it, and that's why the District celebrates Cobb teachers with events, like the [Teachers of the Year Pep Rally](#) and #PhenomenalFriday surprise recognitions. Cobb also fosters the teachers' creativity and praises their ingenuity with events like [CobbTank](#). Those may be some of the reasons that Cobb teachers #LovetoTeachHere.

**SCHOOL DISTRICT AND STUDENT PERFORMANCE  
COBB TEACHERS RANK AMONG THE BEST IN GEORGIA (Continued)**

**Here's what some Cobb students said about their teachers on Niche:**

*"The teaching staff and resources were phenomenal in preparing me for a rigorous college curriculum..."*

*"The teachers were amazing and really take the time to try to help you and allow you to succeed."*

*"I love Cobb County Schools because I know that I have received a great education. I have made many wonderful friends and have loved my high school experience. I have also had amazing teachers that care about me and my education."*

*"I love Cobb County! I have always loved learning and thriving in this community. There is tons of diversity, caring teachers and staff, and a safe and secure environment. Everyone cares about each other."*

*"My teachers encourage me to strive for the best each and every single day no matter how stressful life can get. They remind me that I am more than just a student or a GPA, but that I am the future of our society and I must always keep myself going."*

In August, Niche ranked Cobb as the [Best Big School District in Georgia](#)



## SCHOOL DISTRICT AND STUDENT PERFORMANCE GEORGIA'S BEST LARGE SCHOOL DISTRICT



Cobb Schools Superintendent Chris Ragsdale often says, “Cobb is the best place to teach, lead, and learn.” A recent national study by **Niche** provides the Cobb Superintendent with more evidence in support of his statement.

For the second year, Niche ranked the Cobb County School District as the best large school district in Georgia. So, for districts with more than 50,000 students, Cobb Schools is number one according to Niche.

“In Cobb, we consistently provide the quality of service that leads to student success. Our teachers know it. Our parents know it. Our students know it, and even nationwide, Cobb carries a reputation for being the best,” said Superintendent Chris Ragsdale.

Cobb outranked the next closest large district for academics, teachers, and college prep, scoring an A or A-minus in all three categories. Cobb also scored an A+ in diversity and sports and an A for clubs and activities.

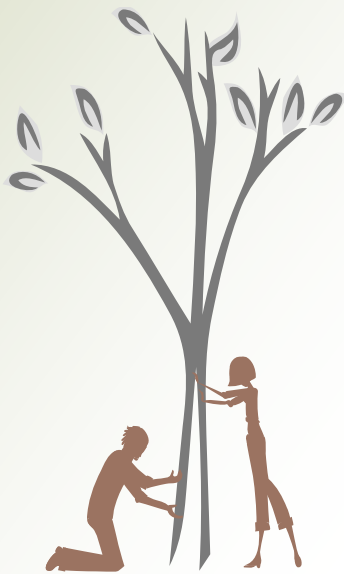
Cobb Schools is one of the most diverse in Georgia and the nation, as well. As evidence, Cobb students speak more than 40 languages and **hundreds of Cobb 2019 graduates earned a Georgia Department of Education World Language Seal.** The wide range of ethnic backgrounds within the student population closely resembles the diverse national workforce that the students will join after graduation.

One reason the Cobb County School District stands out as the best large district in Georgia is because Cobb teachers focus on helping each and every student succeed.

**SCHOOL DISTRICT AND STUDENT PERFORMANCE  
GEORGIA'S BEST LARGE SCHOOL DISTRICT (Continued)**

Cobb students recently demonstrated their high achievement with the results of the **Georgia Milestones** from Spring 2019. Cobb ranked first in the metro in all Milestones content areas, in all high schools. The District also topped the list in 75 out 84 subject areas for grades 3-8.

Cobb's focus on students may be one of the reasons **Forbes Magazine ranked Cobb as one of America's best employers in Georgia.**



# Informational & Statistical Data

## **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, 2010	June 30, 2011	June 30, 2012	June 30, 2013
Investment in Capital Assets	\$ 1,054,911	\$ 1,066,545	\$ 1,230,853	\$ 1,262,788
Restricted for:				
Debt Service Fund	1,356	-	-	-
Capital Projects Fund	-	163,602	56,155	49,860
School Nutrition Service Fund	-	21,676	20,200	20,924
Miscellaneous Grants	-	-	-	20
GNETS	-	-	-	-
Unrestricted (Deficit)	<u>285,849</u>	<u>171,646</u>	<u>147,483</u>	<u>149,881</u>
Total Net Position	<u>\$ 1,342,116</u>	<u>\$ 1,423,469</u>	<u>\$ 1,454,691</u>	<u>\$ 1,483,473</u>

(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, 2014</u>	<u>June 30, 2015 (1)</u>	<u>June 30, 2016</u>	<u>June 30, 2017</u>	<u>June 30, 2018 (2)</u>	<u>June 30, 2019</u>
\$ 1,256,656	\$ 1,329,345	\$ 1,371,599	\$ 1,444,579	\$ 1,463,720	\$ 1,534,914
-	-	-	-	-	-
110,228	92,760	117,940	96,550	123,455	104,559
19,213	19,295	19,200	19,198	18,910	18,247
3	43	64	-	-	33
-	-	-	-	-	311
<u>157,363</u>	<u>(710,349)</u>	<u>(701,830)</u>	<u>(731,265)</u>	<u>(1,625,362)</u>	<u>(1,536,928)</u>
<u>\$ 1,543,463</u>	<u>\$ 731,094</u>	<u>\$ 806,973</u>	<u>\$ 829,062</u>	<u>\$ (19,277)</u>	<u>\$ 121,136</u>

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

(amounts expressed in thousands)

	Fiscal Year			
	June 30, 2010	June 30, 2011	June 30, 2012	June 30, 2013
<b><u>Governmental Activities</u></b>				
<b>Expenses:</b>				
Instruction	\$ 737,900	\$ 689,680	\$ 682,212	\$ 685,671
Pupil Services	31,584	30,563	30,031	27,093
Instructional Services	46,721	48,853	51,475	53,389
School and Administrative Services	165,345	152,083	175,717	156,481
Student Transportation	46,513	43,563	44,698	46,888
Maintenance and Operations	60,912	56,608	60,143	70,437
School Nutrition Program	-	-	-	-
Student Activities	-	28,930	29,746	28,525
Interest and Fiscal Charges	-	93	118	-
Total Governmental Expenses	<u>\$ 1,088,975</u>	<u>\$ 1,050,373</u>	<u>\$ 1,074,140</u>	<u>\$ 1,068,484</u>
<b><u>Program Revenues</u></b>				
<b>Charges For Services:</b>				
Instruction	\$ 1,184	\$ 1,241	\$ 1,068	\$ 1,101
Pupil Services	10	13	11	10
Instructional Services				
School and Administrative Services	41,142	27,312	27,921	29,104
Maintenance and Operations	1,332	909	983	1,842
Student Activities	-	28,721	29,402	28,608
Operating Grants and Contributions	491,465	518,300	478,937	504,819
Capital Grants and Contributions	199	541	30,832	7,524
Total Governmental Expenses	<u>\$ 535,332</u>	<u>\$ 577,037</u>	<u>\$ 569,154</u>	<u>\$ 573,008</u>
Governmental Net Expenses	<u>\$ (553,643)</u>	<u>\$ (473,336)</u>	<u>\$ (504,986)</u>	<u>\$ (495,476)</u>
<b><u>General Revenues and Other Changes in Net Position</u></b>				
<b>General Revenues</b>				
<b>Taxes:</b>				
Property Taxes Levied for General Purposes	\$ 470,456	\$ 423,694	\$ 405,965	\$ 400,271
Property Taxes Levied for Debt Service	52	43	-	-
Sales Tax	112,395	113,739	122,557	121,008
Intergovernmental	2,323	1,475	1,079	-
Interest Income	2,979	3,070	2,076	1,632
Gain on Sale of Capital Assets	-	-	516	-
Other	953	2,962	4,015	1,347
Total General Revenues	<u>\$ 589,158</u>	<u>\$ 544,983</u>	<u>\$ 536,208</u>	<u>\$ 524,258</u>
<b>Extraordinary Item:</b>				
Gain after Insurance Recovery	<u>512</u>	<u>-</u>	<u>-</u>	<u>-</u>
Change in Net Position	<u>\$ 36,027</u>	<u>\$ 71,647</u>	<u>\$ 31,222</u>	<u>\$ 28,782</u>

Source: District Records

Fiscal Year					
June 30, 2014	June 30, 2015	June 30, 2016	June 30, 2017	June 30, 2018	June 30, 2019
\$ 677,187	\$ 704,451	\$ 754,427	\$ 834,731	\$ 842,846	\$ 833,448
26,938	27,468	31,201	36,683	37,822	37,209
45,115	47,475	45,668	49,846	49,754	53,378
161,460	173,717	186,859	202,694	207,198	196,042
49,563	49,975	52,503	56,325	61,737	61,112
63,398	53,469	59,762	66,763	73,717	74,614
419	-	-	397	-	-
30,780	32,164	31,116	31,075	30,691	31,664
-	-	-	-	167	871
<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>	<u>\$ 1,288,338</u>
\$ 913	\$ 1,121	\$ 1,192	\$ 1,187	\$ 1,239	\$ 1,286
13	10	11	11	9	-
28,035	27,963	29,008	29,135	37,472	39,668
2,004	1,830	1,127	898	2,401	2,329
30,970	31,193	31,169	30,977	31,664	32,246
512,800	545,592	579,489	614,312	632,068	634,436
8,085	5,867	18,902	9,714	2,658	5,650
<u>\$ 582,820</u>	<u>\$ 613,576</u>	<u>\$ 660,898</u>	<u>\$ 686,234</u>	<u>\$ 707,511</u>	<u>\$ 715,615</u>
<u>\$ (472,040)</u>	<u>\$ (475,143)</u>	<u>\$ (500,638)</u>	<u>\$ (592,280)</u>	<u>\$ (596,421)</u>	<u>\$ (572,723)</u>
\$ 404,759	\$ 421,043	\$ 443,533	\$ 473,864	\$ 504,117	\$ 546,318
-	-	-	-	-	-
121,712	126,923	128,980	132,036	137,708	144,769
-	-	-	-	-	-
1,697	1,352	1,242	1,754	3,741	6,832
175	-	-	1,694	-	12,335
3,687	1,769	2,762	5,021	1,964	2,882
<u>\$ 532,030</u>	<u>\$ 551,087</u>	<u>\$ 576,517</u>	<u>\$ 614,369</u>	<u>\$ 647,530</u>	<u>\$ 713,136</u>
-	-	-	-	-	-
<u>\$ 59,990</u>	<u>\$ 75,944</u>	<u>\$ 75,879</u>	<u>\$ 22,089</u>	<u>\$ 51,109</u>	<u>\$ 140,413</u>



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

(amounts expressed in thousands)

	Fiscal Year			
	June 30, 2010	June 30, 2011 (a)	June 30, 2012	June 30, 2013
<b>General Fund</b>				
Reserved	\$ 5,823	\$ -	\$ -	\$ -
Unreserved	79,783	-	-	-
Nonspendable	-	324	353	674
Restricted	-	-	-	-
Committed	-	-	-	-
Assigned	-	46,256	34,396	59,272
Unassigned	-	99,863	98,637	75,349
<b>Total General Fund</b>	<u>\$ 85,606</u>	<u>\$ 146,443</u>	<u>\$ 133,386</u>	<u>\$ 135,295</u>
<b>All Other Governmental Funds</b>				
Reserved	\$ 67,008	\$ -	\$ -	\$ -
Unreserved, reported in:				
Special Revenues Funds	22,966	-	-	-
Capital Projects Funds	108,716	-	-	-
Nonspendable	-	1,365	1,706	1,848
Restricted	-	136,076	76,355	70,804
Committed	-	11,646	11,883	12,577
Assigned	-	11,893	4,737	2,289
Unassigned	-	-	-	-
<b>Total All Other Governmental Funds</b>	<u>\$ 198,690</u>	<u>\$ 160,980</u>	<u>\$ 94,681</u>	<u>\$ 87,518</u>

(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.

(b) General Fund assigned fund balance increased due to the sale of assets and allocated for future

Source: District Records

Fiscal Year

June 30, 2014	June 30, 2015	June 30, 2016	June 30, 2017	June 30, 2018	June 30, 2019 (b)
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-
676	844	1,004	2,151	980	828
-	-	-	-	-	-
5,000	10,000	8,200	-	-	-
47,596	31,050	20,342	15,023	30,535	66,131
89,510	90,588	74,840	96,064	109,206	120,705
<u>\$ 142,782</u>	<u>\$ 132,482</u>	<u>\$ 104,386</u>	<u>\$ 113,238</u>	<u>\$ 140,721</u>	<u>\$ 187,664</u>
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-
-	-	-	-	-	-
1,464	1,844	1,922	1,993	2,228	2,965
129,444	110,264	135,367	113,764	120,492	96,409
14,790	14,990	16,169	16,531	17,042	18,030
1,557	1,468	1,487	786	390	296
-	(9)	(5)	(556)	(24)	-
<u>\$ 147,255</u>	<u>\$ 128,557</u>	<u>\$ 154,940</u>	<u>\$ 132,518</u>	<u>\$ 140,128</u>	<u>\$ 117,700</u>

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

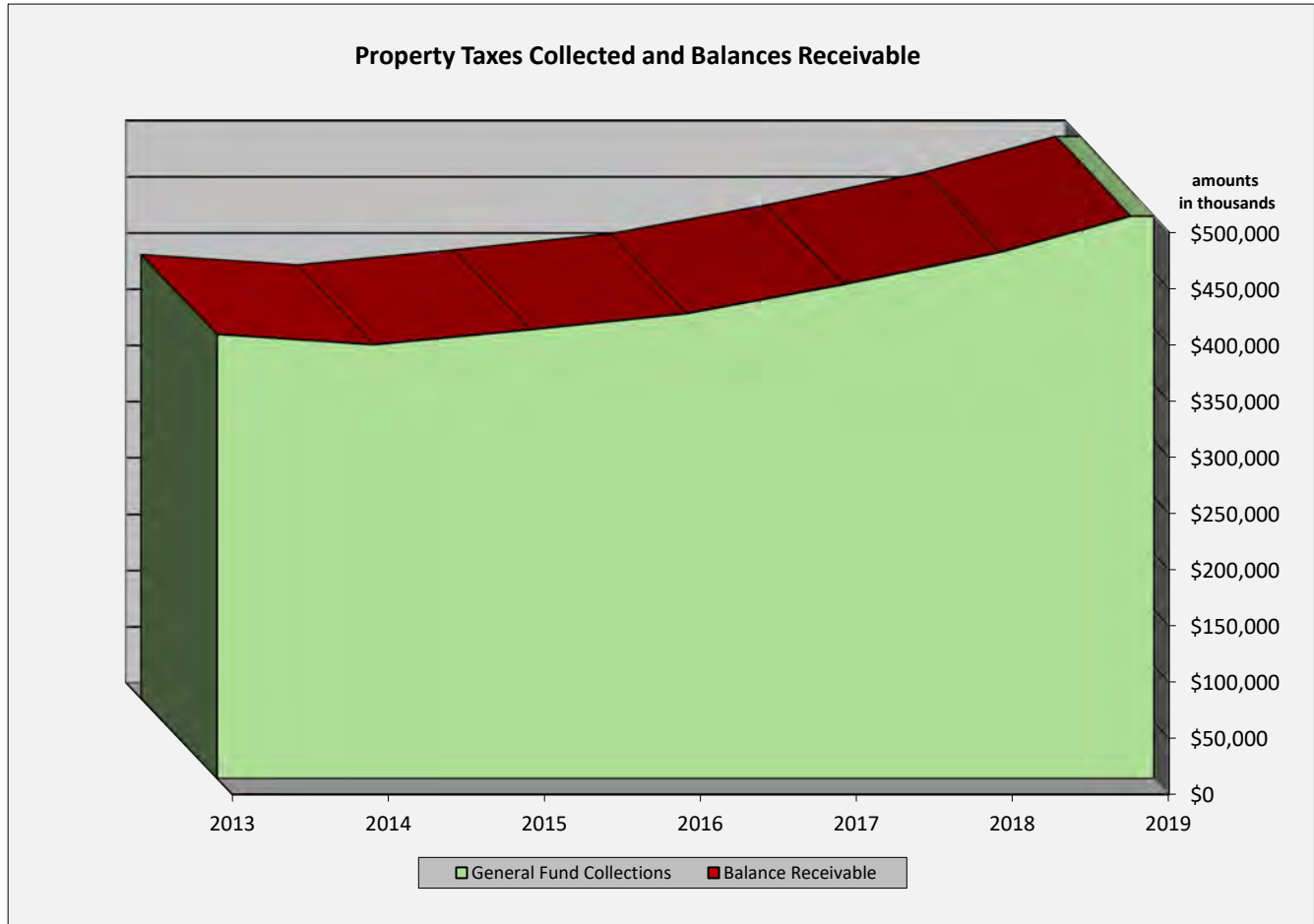
(amounts expressed in thousands)

	Fiscal Year			
	2010	2011	2012	2013
<b>REVENUES:</b>				
Taxes	\$ 574,944	\$ 540,938	\$ 530,686	\$ 518,604
Intergovernmental	493,883	520,316	510,582	512,258
Tuition and Fees	31,684	54,410	55,448	56,088
Interest Income	2,979	3,070	2,325	1,717
Insurance and Damage Recoveries	3	-	-	-
Rentals	897	466	526	1,383
Athletic Ticket Sales	-	3,320	3,410	3,194
Other	1,060	2,753	4,016	1,347
Total Revenues	<u>1,105,450</u>	<u>1,125,273</u>	<u>1,106,993</u>	<u>1,094,591</u>
<b>EXPENDITURES:</b>				
Current:				
Instruction	675,152	634,684	634,330	628,513
Pupil Services	26,636	25,611	25,740	23,067
Instructional Services	43,890	47,255	49,700	51,492
School and Administrative Services	142,959	148,066	169,535	152,266
Student Transportation	41,949	40,509	41,469	43,674
Maintenance and Operations	59,112	56,584	56,514	59,473
School Nutrition Program	-	-	-	-
Student Activities	-	28,930	29,746	28,525
Interest and Fiscal Charges	-	93	118	-
Capital Outlay	75,261	128,890	179,490	113,346
Debt Service:				
Principal Retirement	-	-	-	-
Interest and Fiscal Charges	-	-	-	-
Total Expenditures	<u>1,064,959</u>	<u>1,110,622</u>	<u>1,186,642</u>	<u>1,100,356</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>40,491</u>	<u>14,651</u>	<u>(79,649)</u>	<u>(5,765)</u>
Other Financing Sources (Uses):				
Transfers-In	3,492	27,953	24,930	21,448
Transfers-Out	(4,271)	(29,451)	(25,424)	(21,942)
Proceeds from Sale of Capital Assets	114	268	787	458
Total Other Financing Sources (Uses)	<u>(665)</u>	<u>(1,230)</u>	<u>293</u>	<u>(36)</u>
Extraordinary Item:				
Proceeds from Insurance Recovery	<u>3,952</u>	-	-	-
Net Change in Fund Balances	<u>\$ 43,778</u>	<u>\$ 13,421</u>	<u>\$ (79,356)</u>	<u>\$ (5,801)</u>
Non-Capitalized Expenditures	\$ 1,019,111	\$ 994,729	\$ 1,010,754	\$ 997,944
Capitalized Expenditures	45,848	115,893	175,888	102,412
Total Expenditures	<u>\$ 1,064,959</u>	<u>\$ 1,110,622</u>	<u>\$ 1,186,642</u>	<u>\$ 1,100,356</u>
Debt Service as a Percentage of Non-Capitalized Expenditures	-	-	-	-

(a) General Fund assigned fund balance increased due to the sale of three District properties.  
Source: District Records

Fiscal Year						
2014	2015	2016	2017	2018	2019 (a)	
\$ 527,683	\$ 548,738	\$ 572,621	\$ 607,871	\$ 640,509	\$ 690,882	
520,737	552,431	599,546	623,018	633,454	635,892	
57,170	57,750	59,022	58,844	59,179	61,670	
1,846	1,578	1,516	2,335	4,997	10,658	
-	-	-	-	-	-	
1,545	1,353	647	438	1,932	1,861	
3,219	3,013	2,749	2,925	3,528	3,576	
3,687	1,769	2,481	4,393	2,875	2,882	
<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>	<u>1,407,421</u>	
625,644	675,310	720,608	742,594	754,423	790,474	
23,572	25,373	29,098	32,321	33,709	36,064	
43,083	46,245	44,343	46,318	46,397	55,056	
157,034	172,304	185,351	189,124	188,486	190,102	
45,961	45,583	47,943	49,963	52,463	55,815	
60,286	63,466	66,190	68,023	69,767	71,635	
419	458	465	-	-	-	
30,780	32,164	31,116	31,075	30,691	31,664	
-	-	-	-	-	-	
61,466	134,408	115,357	157,248	135,180	170,419	
-	-	-	-	-	-	
-	-	-	-	167	871	
<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>1,402,100</u>	
<u>67,642</u>	<u>(28,679)</u>	<u>(1,889)</u>	<u>(16,842)</u>	<u>35,191</u>	<u>5,321</u>	
1,218	1,993	4,041	4,908	7,882	3,582	
(2,013)	(2,438)	(4,486)	(6,103)	(8,255)	(3,955)	
377	126	621	4,467	275	19,567	
<u>(418)</u>	<u>(319)</u>	<u>176</u>	<u>3,272</u>	<u>(98)</u>	<u>19,194</u>	
-	-	-	-	-	-	
<u>\$ 67,224</u>	<u>\$ (28,998)</u>	<u>\$ (1,713)</u>	<u>\$ (13,570)</u>	<u>\$ 35,093</u>	<u>\$ 24,515</u>	
\$ 989,861	\$ 1,051,784	\$ 1,119,674	\$ 1,157,363	\$ 1,176,768	\$ 1,233,971	
58,384	143,527	120,797	159,303	134,515	168,130	
<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>\$ 1,402,101</u>	
-	-	-	-	-	-	

**COBB COUNTY SCHOOL DISTRICT  
PROPERTY TAX LEVIES AND COLLECTIONS  
JUNE 30, 2019**



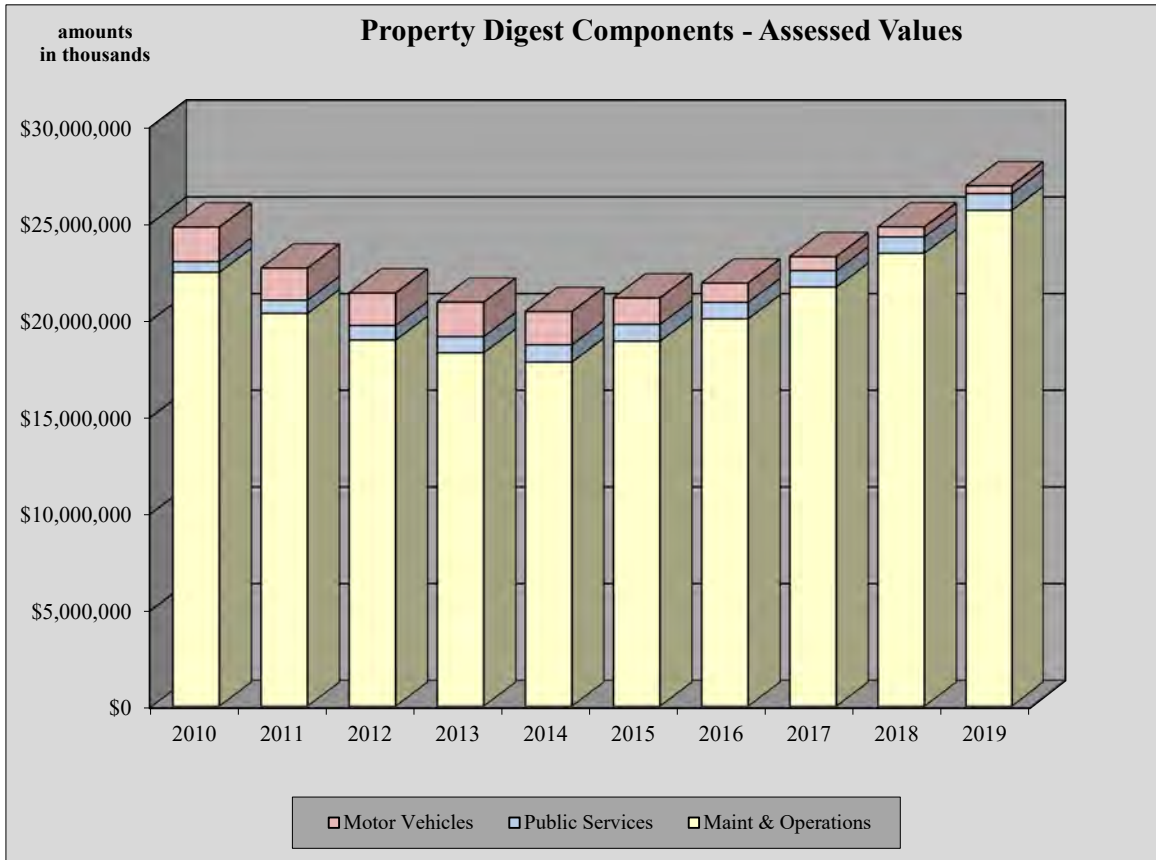
Balances as of June 30, 2019 (amounts expressed in thousands)

	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>Total</u>
<b>General Fund:</b>								
Total Taxes Levied	\$ 394,842	\$ 385,590	\$ 398,979	\$ 413,425	\$ 439,272	\$ 468,387	\$ 508,461	\$ 3,008,956
Collected Current Year	391,485	383,051	397,194	411,807	437,484	466,239	505,912	2,993,172
Percent of Taxes Collected	99.15%	99.34%	99.55%	99.61%	99.59%	99.54%	99.50%	99.48%
Subsequent Years Collected	\$ 3,302	\$ 2,480	\$ 1,692	\$ 1,483	\$ 1,557	\$ 1,525	\$ -	\$ 12,039
Total Collected All Years	<u>394,787</u>	<u>385,531</u>	<u>398,886</u>	<u>413,290</u>	<u>439,041</u>	<u>467,764</u>	<u>505,912</u>	<u>3,005,211</u>
Balance Receivable	\$ 55	\$ 59	\$ 93	\$ 135	\$ 231	\$ 623	\$ 2,549	\$ 3,745
Percent of Taxes Collected	99.99%	99.98%	99.98%	99.97%	99.95%	99.87%	99.50%	99.88%

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>							
<u>For Maintenance &amp; Operations of Schools</u>							
<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>
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
2019	23,677,091	1,963,114	869,266	393,218	26,902,689	1.890%	67,256,723

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**



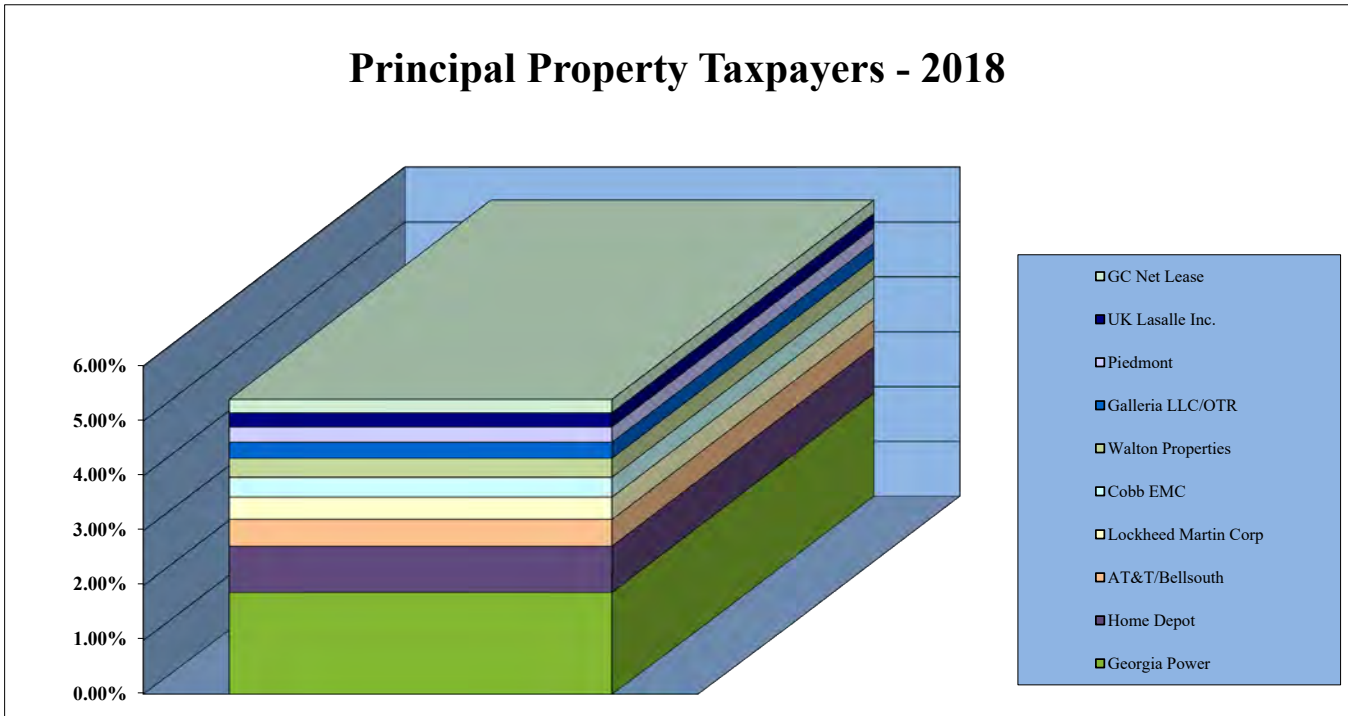
(all tax rates are per \$1000 assessed valuation)

<u>Fiscal Year</u>	<u>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>	<u>2019</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	7.72	7.72	7.52	7.32	7.12	6.66	6.76	8.46
Fire District	2.56	2.56	3.06	3.06	3.06	3.06	3.06	2.96	2.96	2.86
Debt Service	0.22	0.22	0.33	0.33	0.33	0.33	0.33	0.23	0.13	0.13
<b>Total County Rate</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>	<b>11.45</b>
State of Georgia	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>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>11.45</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	4.00	4.00	3.06	3.06	3.06	3.25	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, 2018 AND NINE YEARS AGO**



Taxpayer	Type of Business	Rank	December 31, 2018		December 31, 2009		
			Taxes Levied	Percent of Total Taxes Levied	Rank	Taxes Levied	Percent of Total Taxes Levied
Georgia Power	Utilities	1	\$ 9,565,110	1.881%	2	\$ 2,865,929	0.612%
Home Depot	Retail	2	4,275,232	0.841%	1	3,857,834	0.824%
AT&T/Bellsouth	Telecommunications	3	2,475,575	0.487%	5	1,756,440	0.375%
Lockheed Martin Corp	Aircraft	4	2,075,010	0.408%	7	1,629,013	0.348%
Cobb EMC	Utilities	5	1,828,729	0.360%	4	1,901,473	0.406%
Walton Properties	Real Estate	6	1,767,449	0.348%			
Galleria LLC/OTR	Real Estate	7	1,479,960	0.291%			
Piedmont	Medical	8	1,424,909	0.280%			
UK Lasalle Inc.	Real Estate	9	1,312,459	0.258%			
GC Net Lease	Real Estate	10	1,234,608	0.243%			
SP4 Windy Ridge LP	Real Estate				3	2,113,636	0.451%
Ohio Teacher Retirement Fund	Investment				6	1,718,236	0.367%
Wells REIT II Wildwood Properties	Real Estate				8	1,471,884	0.314%
Diversity Development Properties	Real Estate				9	1,304,260	0.279%
Diamondrock Waverly Owner, LLC	Real Estate				10	1,201,984	0.257%
<b>TOTAL</b>			<b>\$ 27,439,041</b>	<b>5.397%</b>		<b>\$ 19,820,689</b>	<b>4.233%</b>

Note: School millage rate is 62% of total county rate.  
Total taxes levied are multiplied by 62% to arrive at amount of school taxes.

Information is available only by calendar year; therefore, data reported is for December 31, 2018 and nine years earlier, December 31, 2009  
Source: Office of Tax Commissioner, Cobb County, GA



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

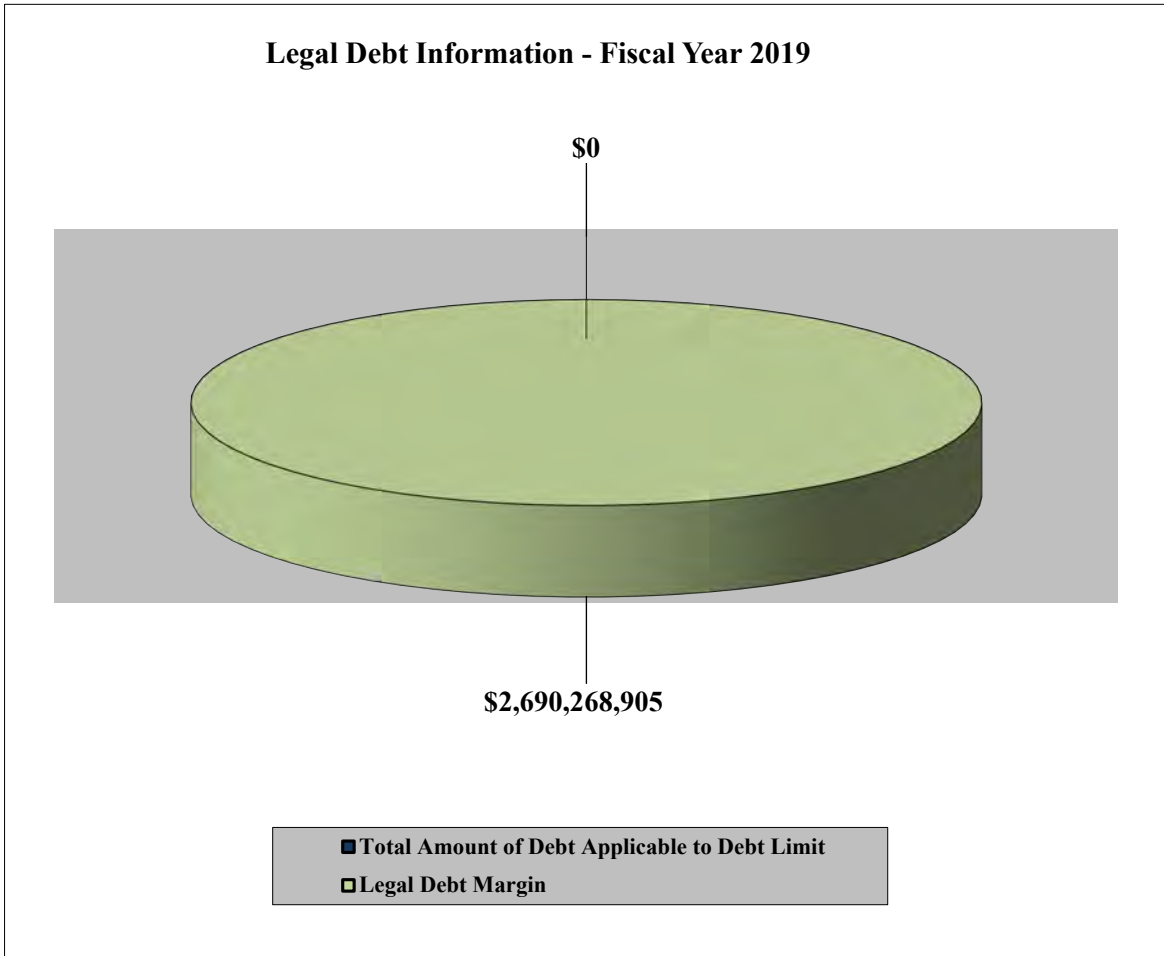
(amounts expressed in thousands)

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

	Fiscal Year				
	2015	2016	2017	2018	2019
Debt Limit	\$ 2,110,997	\$ 2,187,433	\$ 2,324,189	\$ 2,478,240	\$ 2,690,269
Total debt applicable to limit	-	-	-	-	-
Legal Debt Margin	<u>\$ 2,110,997</u>	<u>\$ 2,187,433</u>	<u>\$ 2,324,189</u>	<u>\$ 2,478,240</u>	<u>\$ 2,690,269</u>
Total debt applicable as a percentage of debt limit	-	-	-	-	-

Source: District Records

**COBB COUNTY SCHOOL DISTRICT  
 LEGAL DEBT MARGIN INFORMATION  
 FISCAL YEAR 2019**

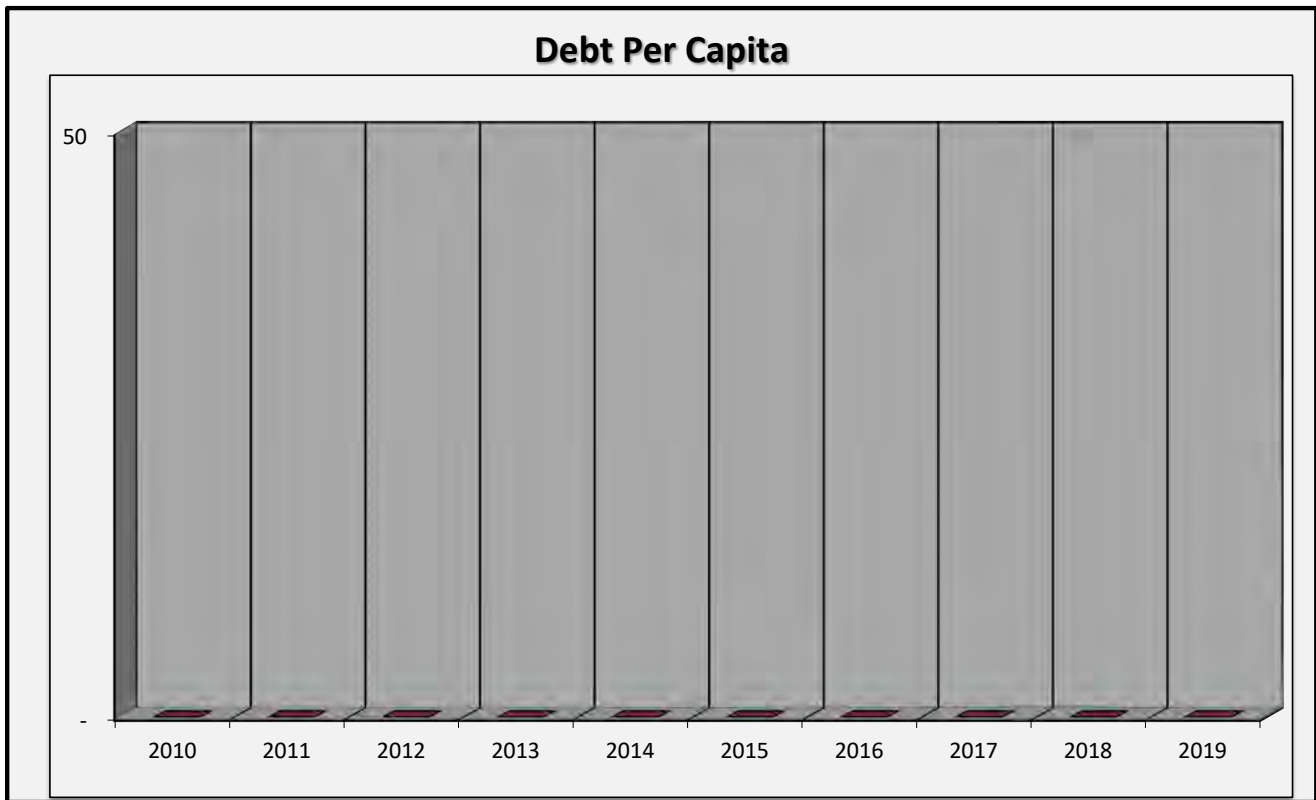


(amounts expressed in thousands)

<b>Net Assessed Valuation, Cobb County School District, January 1, 2018</b>	<b>\$ 26,902,689,045</b>
<b>Debt Limit - 10% of Assessed Value</b>	<b>\$ 2,690,268,905</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>\$ 2,690,268,905</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
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	-	-
2019	-	-	-	43,263,716	696,059	-	-

**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.

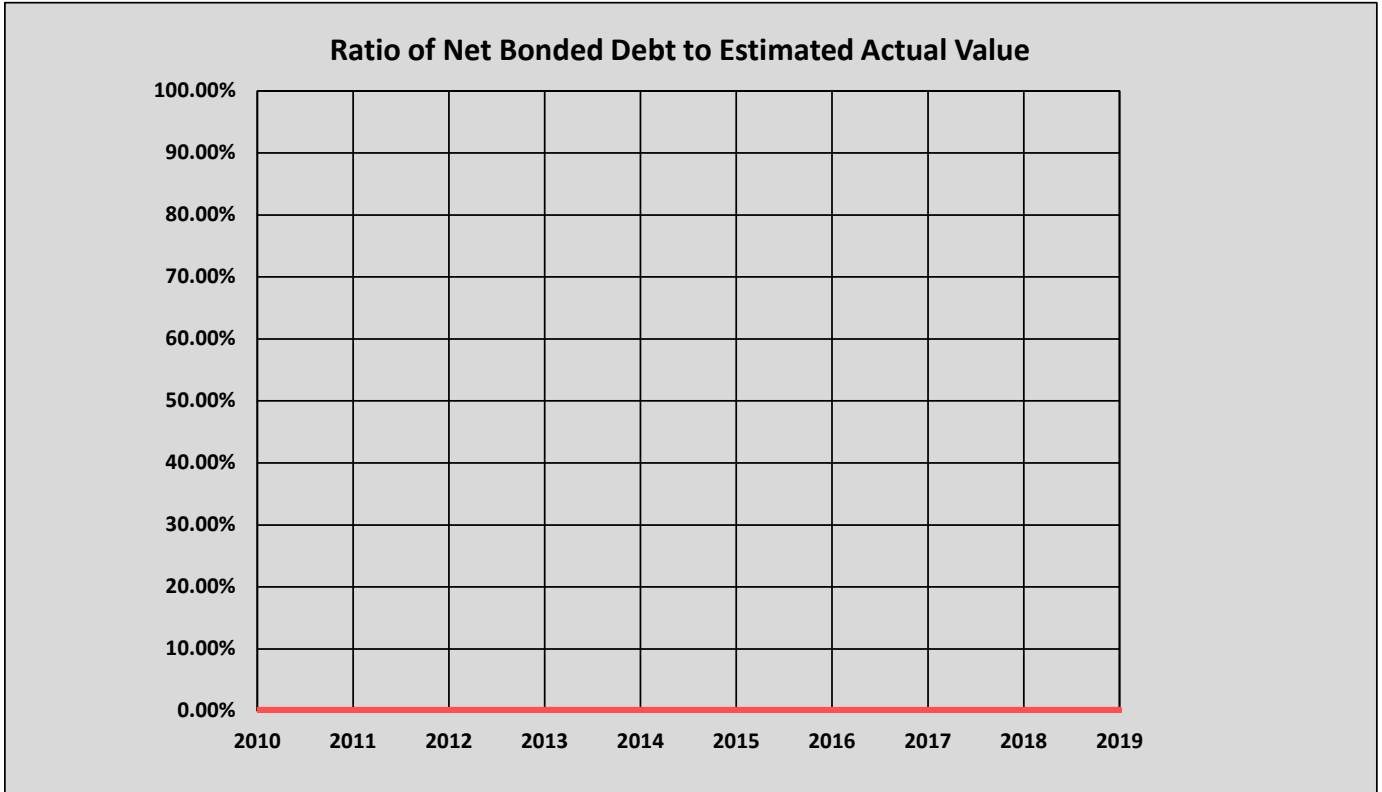
Population of 696,059 provided by the US Census Bureau (July 1, 2018 estimate); excludes the City of Marietta.

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.

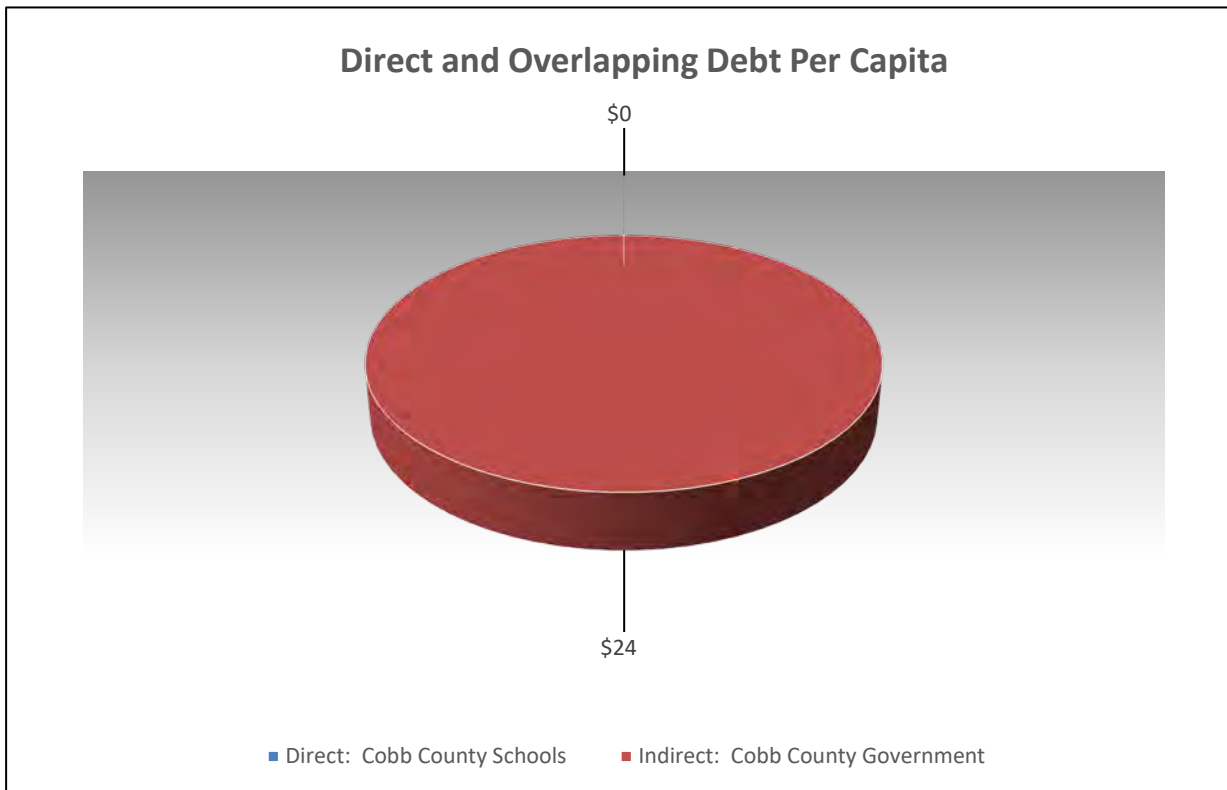
**COBB COUNTY SCHOOL DISTRICT  
RATIO OF NET GENERAL BONDED DEBT TO ESTIMATED ACTUAL VALUE  
AND NET BONDED DEBT PER CAPITA  
LAST TEN FISCAL YEARS**



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
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	-	-	-	-	-
2019	696,059	67,256,722,613	-	-	-	-	-

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, 2019**

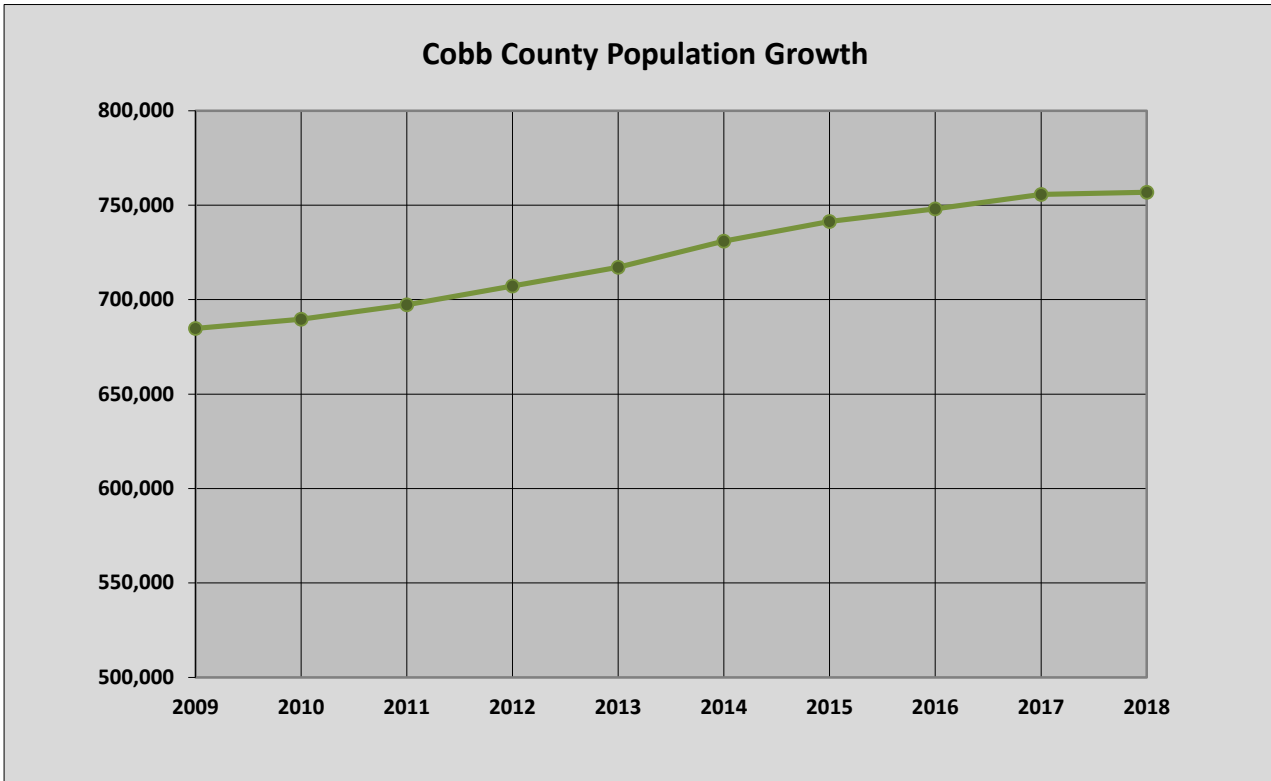


<b>Direct General Obligation Debt:</b>			
Gross Bonded Debt	\$	-	\$ -
<b>Overlapping General Obligation Debt:</b>			
Cobb County Government (98% of \$17,290,000)	\$	16,944,200	
			<u>\$ 16,944,200</u>
<b>Total Direct and Overlapping General Obligation Debt</b>			<u><u>\$ 16,944,200</u></u>
<b>Debt Per Capita:*</b>			
Direct General Obligation Debt	\$		-
Overlapping General Obligation Debt			<u>24</u>
<b>Total</b>	<b>\$</b>		<b><u>24</u></b>

\*Population of 696,059 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
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%
2018	756,865	43,263,716	57,162	78,894	36.7	111,386	3.7%

**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.

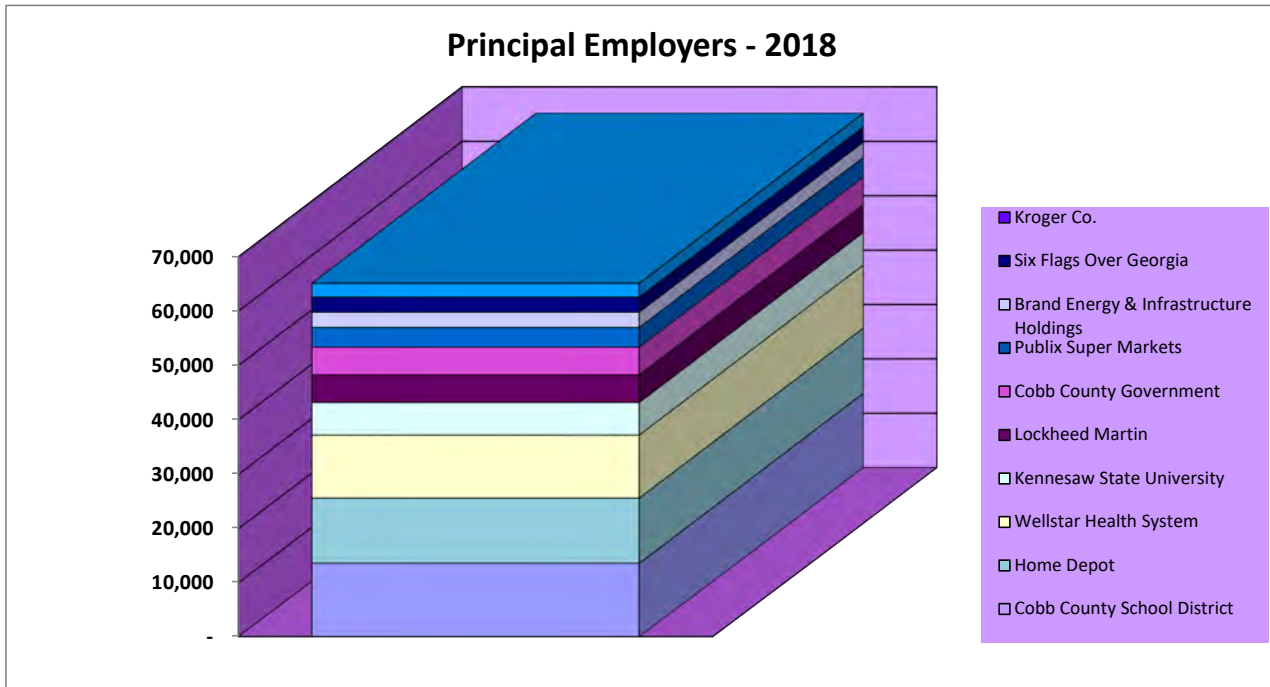
**Sources:**

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**



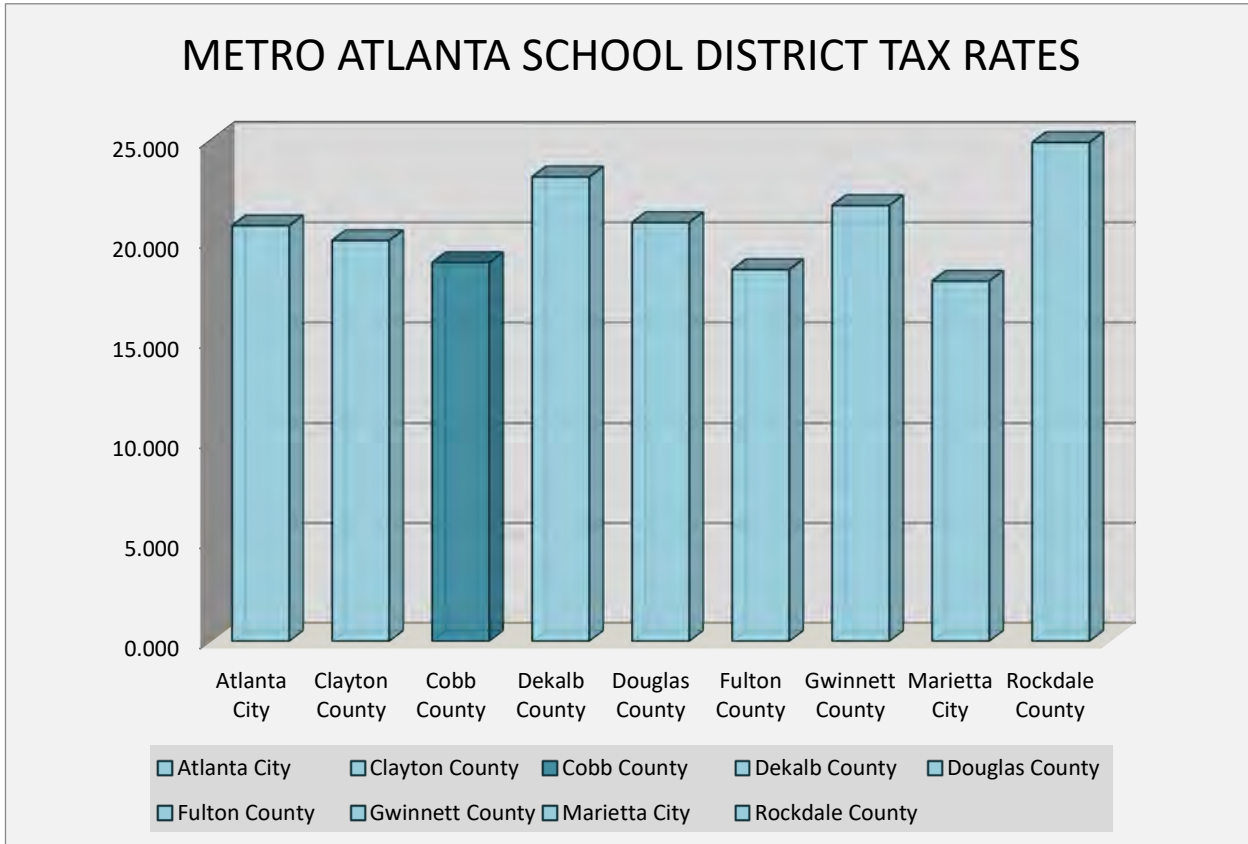
Employer	2018			2009		
	Rank	Employees	Percentage of Total County Employment	Rank	Employees	Percentage of Total County Employment
Cobb County School District	1	13,640	3.31%	1	15,653	4.58%
Home Depot	2	12,000	2.91%	5	6,400	1.87%
Wellstar Health System	3	11,596	2.81%	2	9,142	2.68%
Kennesaw State University	4	5,980	1.45%	7	3,107	0.91%
Lockheed Martin	5	5,100	1.24%	3	7,028	2.06%
Cobb County Government	6	5,086	1.23%	4	5,288	1.55%
Publix Super Markets	7	3,619	0.88%	5	4,207	1.23%
Brand Energy & Infrastructure Holdings	8	2,803	0.68%			
Six Flags Over Georgia	9	2,772	0.67%	10	2,506	0.73%
Kroger Co.	10	2,523	0.61%			
Ryla Teleservices Inc				6	3,932	1.15%
Dobbins Air Force Base				9	2,521	0.74%
Walmart				8	2,750	0.80%
<b>Total</b>		<b>65,119</b>	<b>15.79%</b>		<b>62,534</b>	<b>18.30%</b>

Information is available by calendar year; therefore, data reported is for years ended December 31, 2018, and nine years earlier, December 31, 2009. Principal Employers within the county provided by 2018 and 2009 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, 2019**



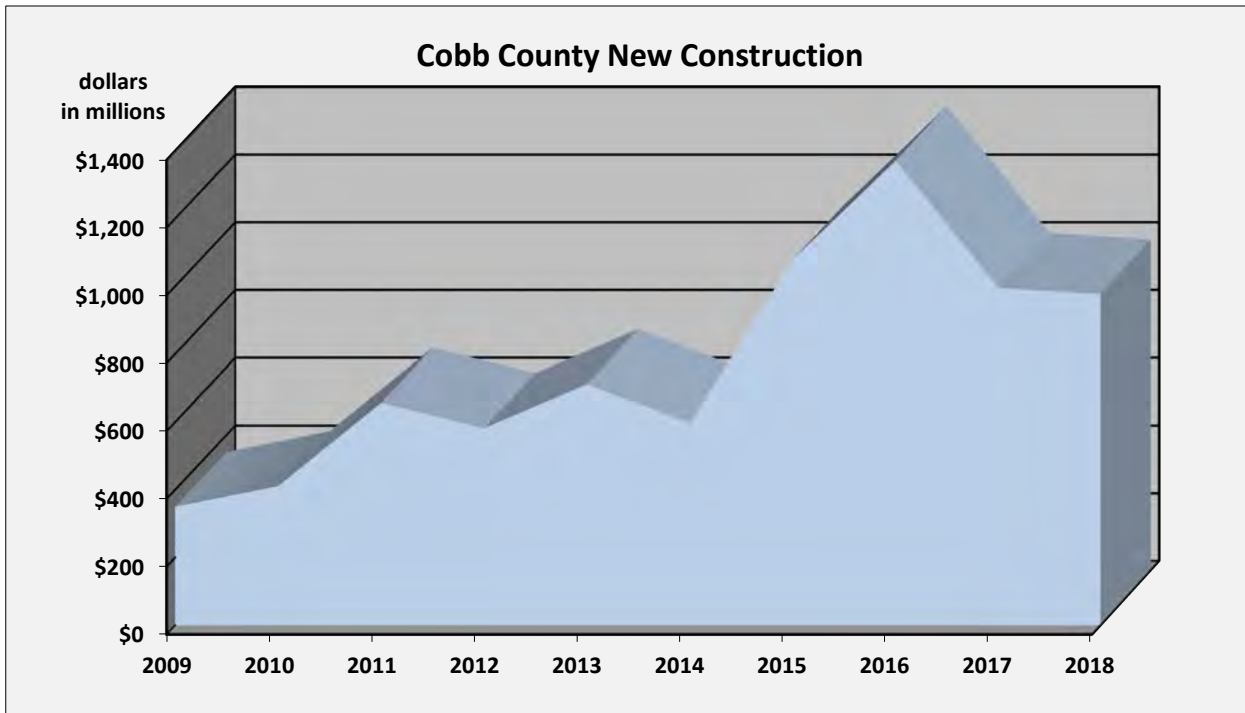
(all tax rates are per \$1000 assessed valuation)

<u>School District</u>	<u>Total Rate</u>	<u>Maintenance &amp; Operations</u>	<u>Debt Service</u>
Atlanta City	20.740	20.740	0.000
Clayton County	20.000	20.000	0.000
Cobb County	18.900	18.900	0.000
Dekalb County	23.180	23.180	0.000
Douglas County	20.900	19.700	1.200
Fulton County	18.546	18.546	0.000
Gwinnett County	21.750	19.800	1.950
Marietta City	17.970	17.970	0.000
Rockdale County	24.900	24.900	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)

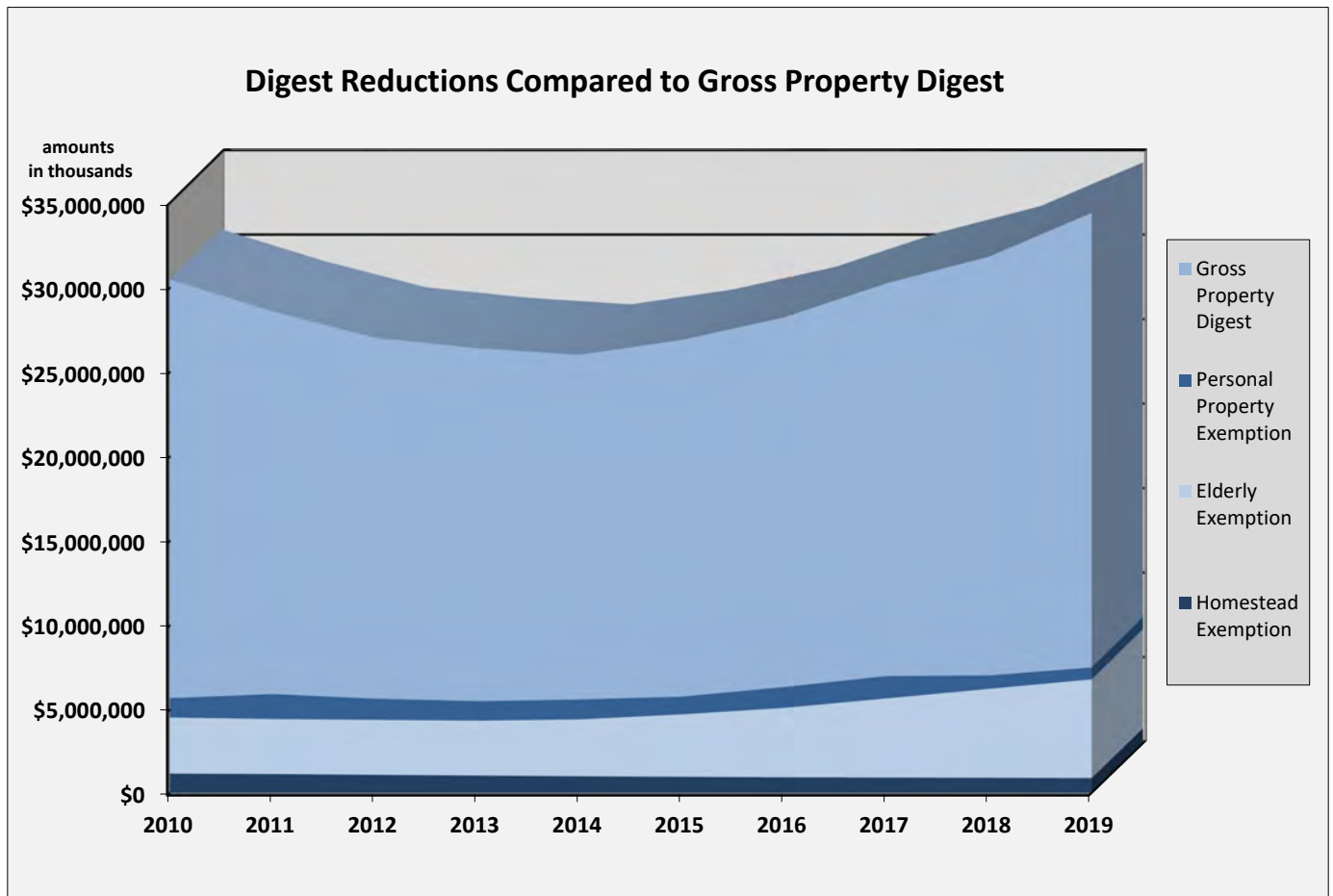
Calendar Year Ended	Bank Deposits (a)	Single-Family Residences (b)		Total New Construction (b)		Estimated Actual Value of Taxable Property (c)
		Number of Units	Market Value	Number of Permits	Market Value	
2009	10,542	434	99	5,102	349	61,936
2010	9,468	491	114	5,594	410	56,624
2011	9,490	597	161	5,587	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
2018	15,633	982	297	10,758	976	67,257

(a) Bank deposits as of June 30, 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**

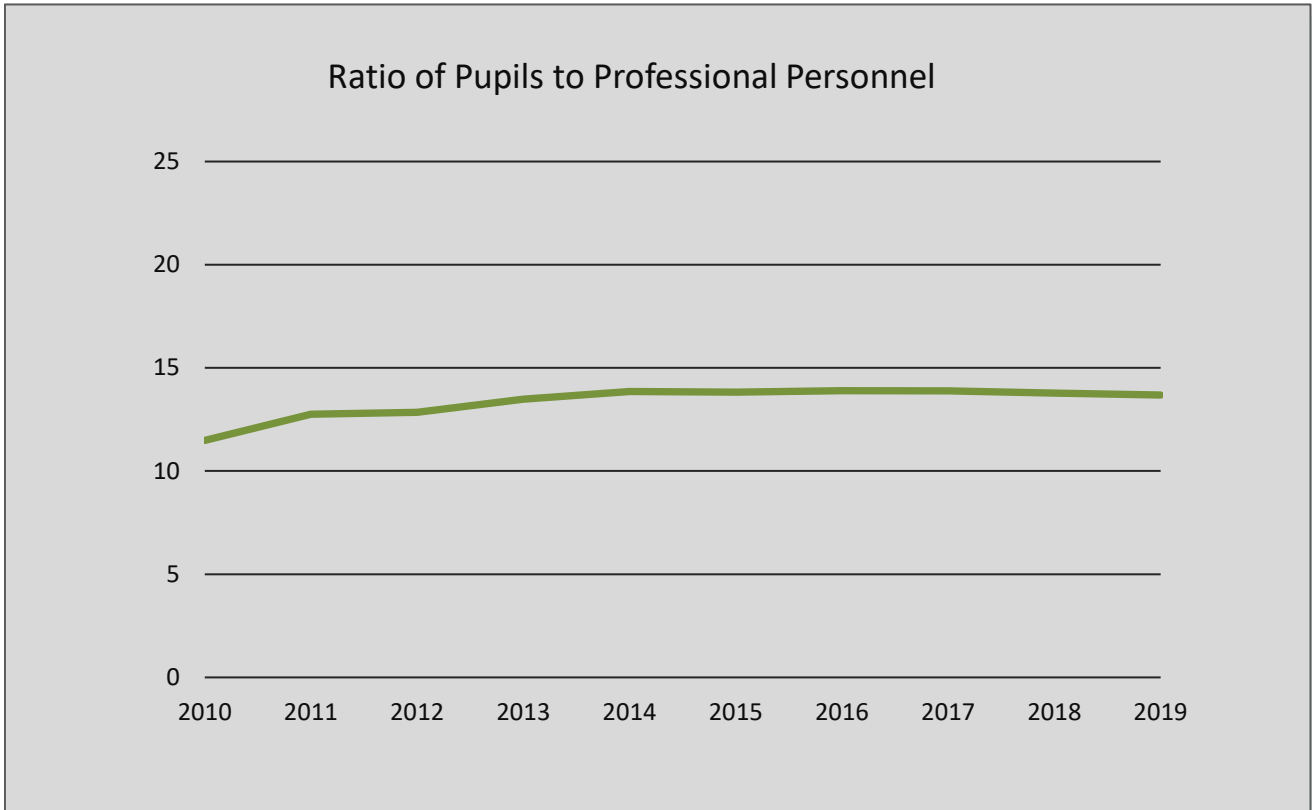


(amounts expressed in thousands)

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
2010	1,160,256	3,374,955	15,389	1,159,876	82,041	5,792,517	30,566,792	18.95%
2011	1,133,942	3,308,523	15,208	1,501,213	66,204	6,025,090	28,674,677	21.01%
2012	1,086,141	3,305,864	14,608	1,274,139	53,464	5,734,216	27,098,067	21.16%
2013	1,041,831	3,299,172	15,660	1,175,141	52,676	5,584,480	26,475,609	21.09%
2014	999,067	3,420,226	16,281	1,196,382	53,574	5,685,530	26,087,102	21.79%
2015	965,937	3,755,620	18,132	1,068,067	53,146	5,860,902	26,970,876	21.73%
2016	935,568	4,177,064	21,587	1,249,680	54,339	6,438,238	28,312,566	22.74%
2017	918,620	4,764,134	26,027	1,330,396	59,702	7,098,879	30,340,771	23.40%
2018	903,943	5,350,772	31,221	793,748	66,325	7,146,009	31,928,409	22.38%
2019	889,782	5,921,610	40,762	704,910	72,640	7,729,704	34,632,393	22.32%

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
2010	9,272	3,046	2,994	15,312	106,488	11.5 to 1
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
2019	8,141	2,604	2,895	13,640	111,386	13.7

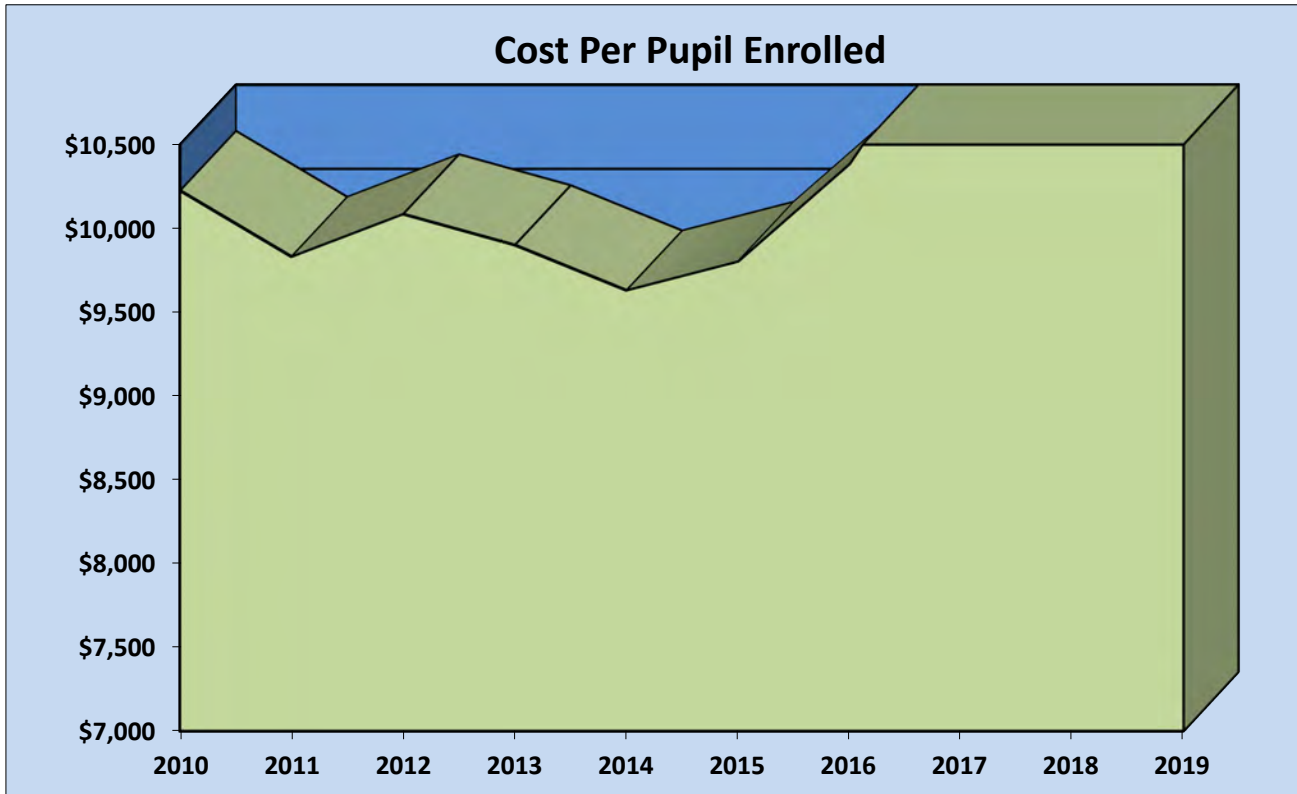
(a) Professional personnel consists of all certified personnel including teachers, librarians, counselors, supervisors, consultants, coordinators, principals, assistant principals and other leadership personnel.

(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**

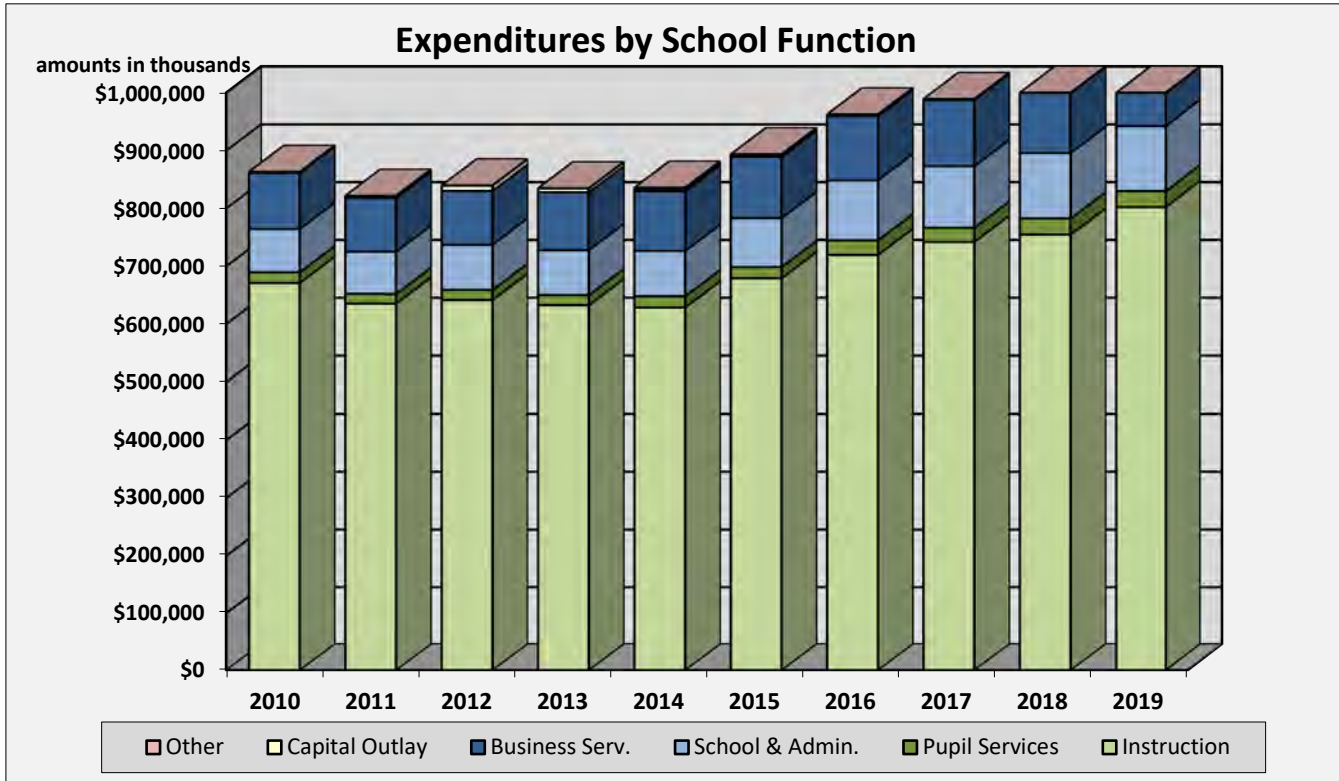


Fiscal Year	Expenses	Active Student Enrollment	Cost Per Pupil Enrolled	Percentage of Change	Professional Personnel	Ratio of Pupils to Professional Personnel
2010	1,088,975,000	106,488	10,226	-	9,272	11.5 to 1
2011	1,050,373,000	106,836	9,832	-3.86%	8,378	12.8
2012	1,074,140,000	106,502	10,086	2.58%	8,290	12.8
2013	1,068,484,000	107,914	9,901	-1.83%	8,008	13.5
2014	1,054,860,000	109,529	9,631	-2.73%	7,907	13.9
2015	1,088,719,000	111,060	9,803	1.79%	8,036	13.8
2016	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
2019	1,288,338,000	111,386	11,566	-1.11%	8,141	13.7

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 &					Other	Total
	Instruction	Pupil Services	Administrative Services	Business Services	Capital Outlay		
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
2019	802,325	27,645	112,484	124,249	6,474	-	1,073,177

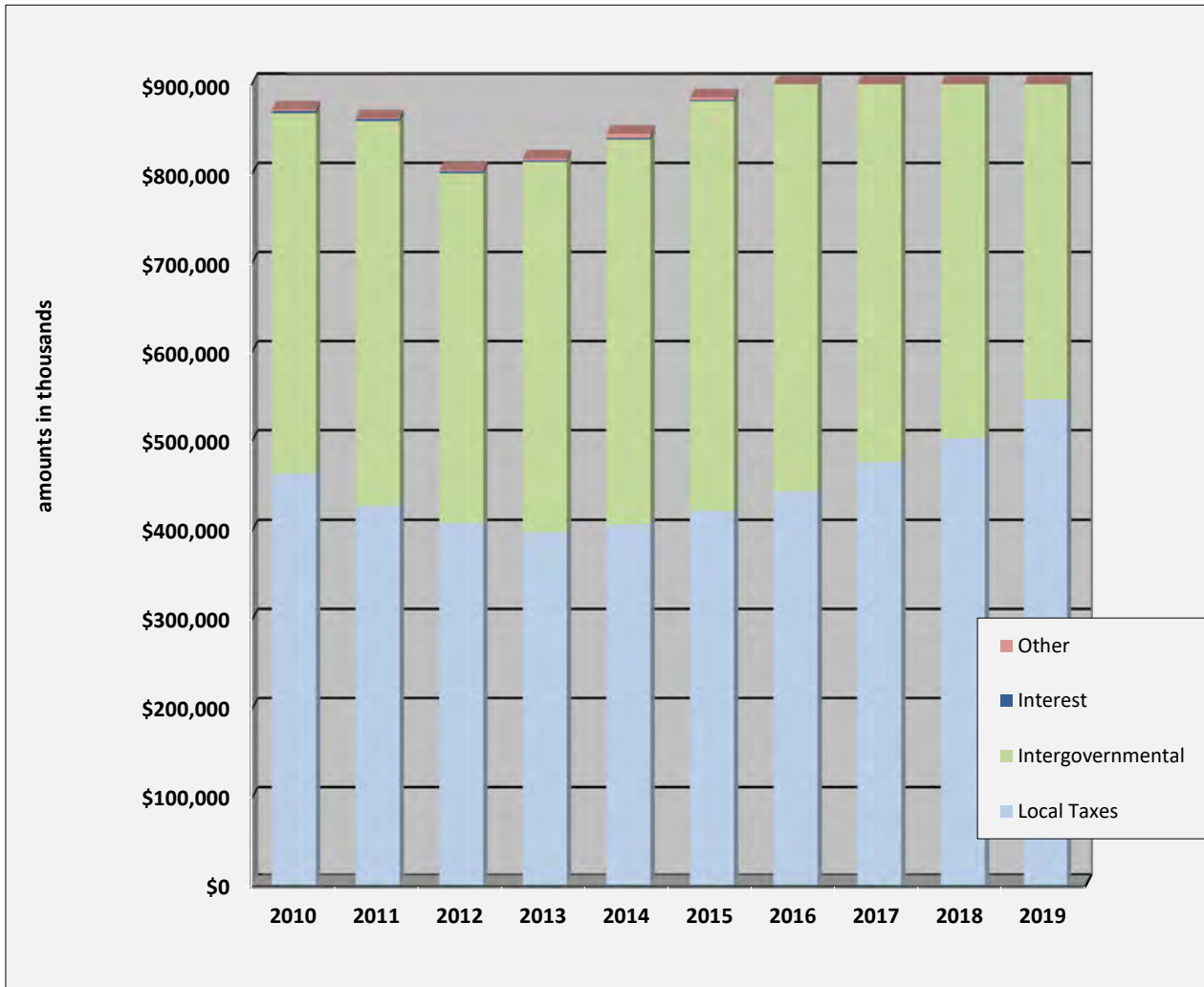
Instruction includes expenditures for Instruction and Instructional Services.

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)

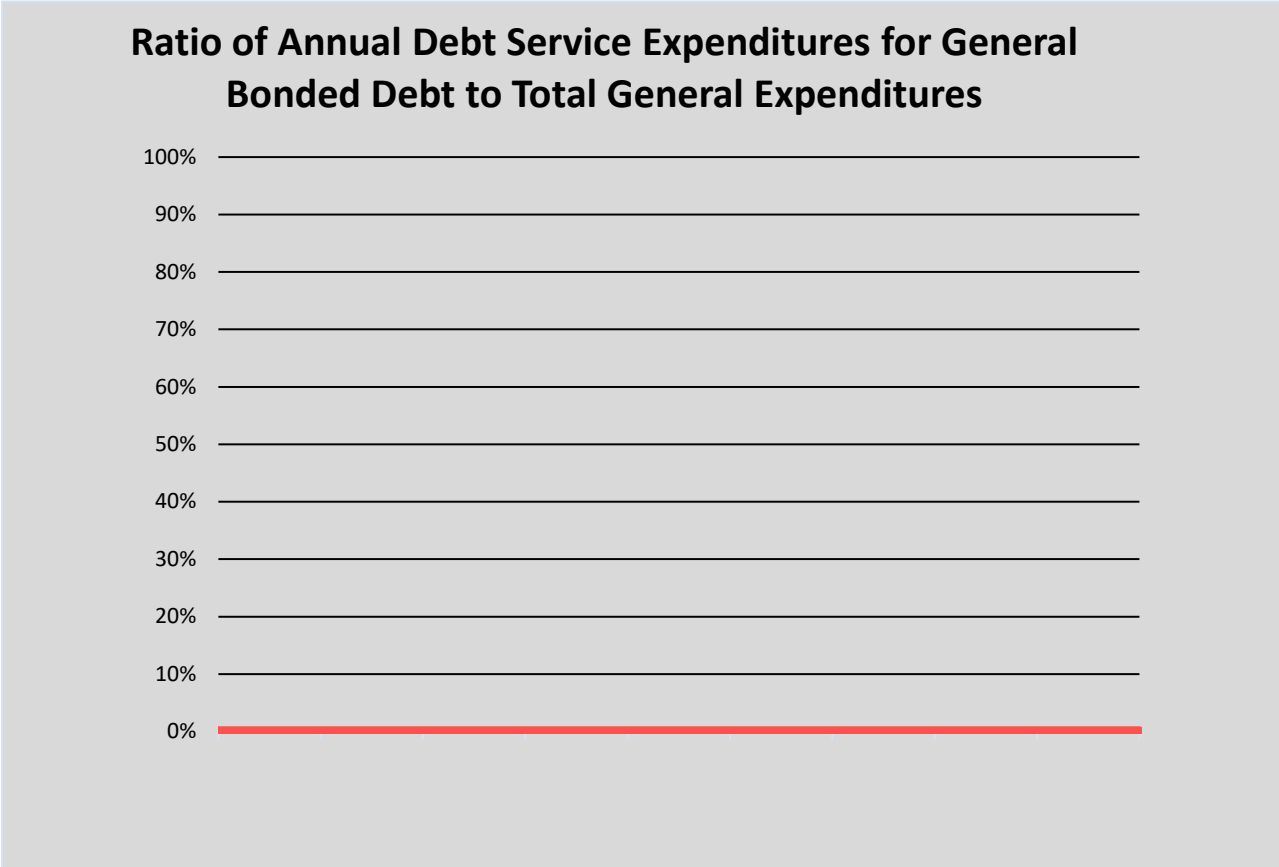
Fiscal Year	Local Taxes	Intergovernmental	Interest Income	Other	Total
2010	\$ 462,518	\$ 404,856	\$ 2,475	\$ 1,830	\$ 871,679
2011	427,174	431,352	2,410	1,091	862,027
2012	408,123	391,997	1,981	1,092	803,193
2013	397,592	415,168	1,562	2,406	816,728
2014	405,970	431,907	1,637	4,991	844,505
2015	421,814	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
2019	546,113	545,342	6,473	4,161	1,102,089

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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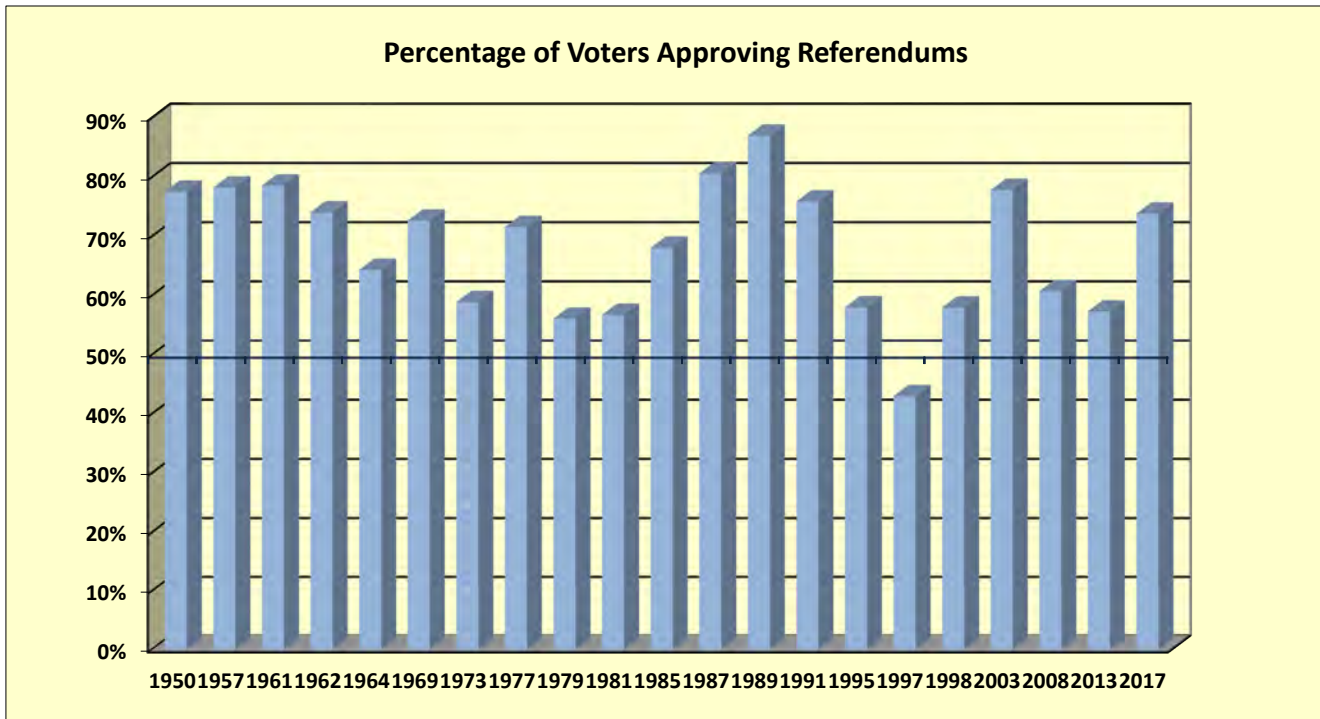
<u>Fiscal Year</u>	<u>Debt Service Fund Expenditures</u>	<u>General Fund Expenditures</u>	<u>Ratio of Debt Service Fund to General Fund Expenditures</u>
2010	-	863,036,000	0.00%
2011	-	821,638,000	0.00%
2012	-	839,615,000	0.00%
2013	-	834,752,000	0.00%
2014	-	835,694,000	0.00%
2015	-	893,446,000	0.00%
2016	-	962,567,000	0.00%
2017	-	989,135,000	0.00%
2018	-	1,017,805,000	0.00%
2019	-	1,073,177,000	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>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>	<u>2019</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	913	913	913	913	913	913	913	913
Enrollment	853	830	821	832	776	732	697	717	671	662
<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	662	662	662	662	662	662	662	662
Enrollment	557	587	594	596	587	615	619	610	631	604
<b>Argyle (1961)</b>										
Square Feet	61,503	61,503	56,238	56,238	56,904	56,904	56,904	56,904	56,904	56,904
Capacity	562	562	537	537	537	537	537	537	537	537
Enrollment	662	652	647	641	480	454	410	452	427	364
<b>Austell (2005)</b>										
Square Feet	85,236	85,236	85,236	85,236	85,236	85,236	85,236	85,236	85,326	85,326
Capacity	512	512	562	562	562	562	562	562	562	562
Enrollment	309	320	314	470	532	553	569	518	486	464
<b>Baker (1988)</b>										
Square Feet	106,668	106,668	106,694	106,694	106,694	106,694	106,694	106,694	106,694	106,694
Capacity	962	962	987	987	987	987	987	987	987	987
Enrollment	819	809	789	761	756	782	774	789	791	863
<b>Bells Ferry (1963)</b>										
Square Feet	54,862	54,862	83,098	83,098	83,098	83,098	83,098	83,098	83,098	83,098
Capacity	462	462	712	712	712	712	712	712	712	712
Enrollment	586	604	590	585	593	738	702	697	717	768
<b>Belmont Hills (1952)</b>										
Square Feet	67,106	67,106	68,409	68,409	68,409	68,409	68,409	68,049	68,049	68,049
Capacity	562	562	562	562	562	562	562	562	562	562
Enrollment	619	534	496	481	307	360	340	356	348	358
<b>Big Shanty (1968)</b>										
Square Feet	83,417	83,417	84,461	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	859	825	789	759	771	753	702	617	600	530
<b>Birney (1973)</b>										
Square Feet	106,180	106,180	105,886	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	710	750	755	768	775	732	792	893	854	822
<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	722	735	703	703	730	723	721	744	747	697
<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	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	-
Capacity	912	912	912	912	912	912	912	912	912	-
Enrollment	954	963	952	1,000	1,051	1,024	1,002	942	910	-
<b>Brumby Replacement (2018)</b>										
Square Feet	-	-	-	-	-	-	-	-	-	168,576
Capacity	-	-	-	-	-	-	-	-	-	1,062
Enrollment	-	-	-	-	-	-	-	-	-	942
<b>Bryant (1991)</b>										
Square Feet	114,090	114,090	116,071	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	802	771	825	962	953	980	993	1,015	1,013	1,031
<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	987	987	987	987	987	987	987	987
Enrollment	1,046	997	971	933	894	910	873	805	835	827
<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	963	963	963	963	963	963	963	963
Enrollment	849	816	743	683	675	707	673	656	644	673

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

<u>School Name</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>	<u>2019</u>
<b>Cheatham Hill (1997)</b>										
Square Feet	122,260	122,260	137,108	137,108	137,108	137,108	137,108	137,108	137,108	137,108
Capacity	937	937	1,063	1,063	1,063	1,063	1,063	1,063	1,063	1,063
Enrollment	1,084	1,115	1,123	1,149	1,112	1,094	1,110	1,131	1,116	1,087
<b>Clarkdale (1963) (a)</b>										
Square Feet	-	-	-	-	-	-	-	-	-	-
Capacity	-	-	-	-	-	-	-	-	-	-
Enrollment	407	394	391	-	-	-	-	-	-	-
<b>Clarkdale Replacement (2012)</b>										
Square Feet	-	-	-	129,988	129,988	129,988	129,988	129,988	129,988	129,988
Capacity	-	-	-	862	862	862	862	863	863	863
Enrollment	-	-	-	587	631	724	726	798	813	811
<b>Clay (1961)</b>										
Square Feet	51,930	51,930	55,412	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	535	543	510	351	381	396	407	395	391	406
<b>Compton (1969)</b>										
Square Feet	100,586	100,586	99,427	99,427	99,427	99,427	99,427	88,079	88,079	88,079
Capacity	912	912	937	937	937	937	937	788	788	788
Enrollment	485	485	453	556	559	590	576	559	546	497
<b>Davis (1987)</b>										
Square Feet	87,763	87,763	86,131	86,131	86,131	86,131	86,131	86,131	86,131	86,131
Capacity	787	787	788	788	788	788	788	788	788	788
Enrollment	557	540	543	559	584	578	568	572	573	608
<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	963	963	963	963	963	963	963	963
Enrollment	996	1,019	980	968	922	942	1,013	973	980	992
<b>Due West (1957)</b>										
Square Feet	71,112	71,112	70,367	70,367	70,367	70,367	70,367	70,367	70,367	70,367
Capacity	612	612	587	587	587	587	587	587	587	587
Enrollment	538	536	553	547	594	626	627	635	617	576
<b>East Side (1952)</b>										
Square Feet	77,918	77,918	-	-	-	-	-	-	-	-
Capacity	787	787	-	-	-	-	-	-	-	-
Enrollment	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	149,764
Capacity	-	-	1,087	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	1,256
<b>Eastvalley (1960)</b>										
Square Feet	58,150	58,150	60,029	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	619	622	638	661	692	691	693	720	727	709
<b>Fair Oaks (1957)</b>										
Square Feet	98,789	98,789	97,993	97,993	97,993	97,993	97,993	97,993	97,993	97,993
Capacity	862	862	863	863	863	863	863	863	863	863
Enrollment	839	824	837	831	898	960	956	961	894	841
<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	862	862	862	862	862	862	862	862
Enrollment	863	831	753	713	681	717	723	805	838	842
<b>Frey (1996)</b>										
Square Feet	124,148	124,148	125,717	125,717	125,717	125,717	125,717	125,717	125,717	125,717
Capacity	962	962	963	963	963	963	963	963	963	963
Enrollment	670	677	693	737	742	746	783	817	805	830
<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	688	688	688	688	688	688	688	688
Enrollment	724	706	723	716	675	690	672	674	698	699
<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	688	688	688	688	688	688	688	688
Enrollment	712	738	785	866	767	732	737	706	704	628

Continued--

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

<u>School Name</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>	<u>2019</u>
<b>Harmony Leland (1951)</b>										
Square Feet	85,764	85,764	65,127	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	544	582	591	678	699	721	686	672	642	616
<b>Hayes (1993)</b>										
Square Feet	117,579	117,579	119,189	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	1,116	1,078	1,020	985	961	934	883	850	900	923
<b>Hendricks (2001)</b>										
Square Feet	123,000	123,000	123,025	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	576	565	603	584	531	529	568	584	645	585
<b>Hollydale (1968)</b>										
Square Feet	89,995	89,995	89,012	89,012	89,012	89,012	89,012	89,012	89,012	89,012
Capacity	812	812	862	862	862	862	862	862	862	862
Enrollment	764	727	735	693	693	687	667	649	616	615
<b>Keheley (1986)</b>										
Square Feet	68,030	68,030	70,537	70,537	70,537	70,537	70,537	70,537	70,537	70,537
Capacity	587	587	588	588	588	588	588	588	588	588
Enrollment	465	468	470	473	484	538	529	508	509	489
<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	926	931	929	964	1,031	1,035	995	953	988	972
<b>Kennesaw (1991)</b>										
Square Feet	113,828	113,828	116,400	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	915	848	824	714	712	667	639	601	627	652
<b>Kincaid (1972)</b>										
Square Feet	81,752	81,752	83,969	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	675	687	670	730	740	726	702	699	714	683
<b>King Springs (1956)</b>										
Square Feet	58,785	58,785	59,658	59,658	59,658	59,658	59,658	59,658	59,658	59,658
Capacity	562	562	587	587	587	587	587	587	587	587
Enrollment	617	676	692	792	832	859	913	944	1,047	1,097
<b>LaBelle (1955)</b>										
Square Feet	80,655	80,655	82,912	82,912	82,912	82,912	82,912	82,912	82,912	82,912
Capacity	687	687	688	688	688	688	688	688	688	688
Enrollment	486	449	456	476	576	539	530	480	430	438
<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	885	885	800	749	763	703	656	597	547	556
<b>Mableton (1950)</b>										
Square Feet	47,426	47,426	47,426	-	-	-	-	-	-	-
Capacity	412	412	412	-	-	-	-	-	-	-
Enrollment	399	437	457	-	-	-	-	-	-	-
<b>Mableton Replacement (2012)</b>										
Square Feet	-	-	-	148,523	148,523	148,523	148,523	148,523	148,523	148,523
Capacity	-	-	-	962	962	962	962	962	962	962
Enrollment	-	-	-	943	950	953	1,023	1,064	1,034	1,047
<b>McCall Primary (2005)</b>										
Square Feet	88,217	88,217	88,158	88,158	88,158	88,158	88,158	88,158	88,158	88,158
Capacity	512	512	562	562	562	562	562	562	562	562
Enrollment	459	506	451	431	407	396	407	375	360	359
<b>Milford (1954)</b>										
Square Feet	69,776	69,776	73,352	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	650	635	658	559	466	458	467	461	424	374
<b>Mount Bethel (1978)</b>										
Square Feet	105,016	105,016	110,096	110,096	110,096	110,096	110,096	110,096	110,096	110,096
Capacity	912	912	937	937	937	937	937	937	937	937
Enrollment	1,029	996	1,006	984	1,011	1,040	1,119	1,132	1,118	1,122

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<b>Mountain View (1986)</b>										
Square Feet	102,725	102,725	102,725	102,725	102,725	102,725	102,725	102,725	144,362	144,362
Capacity	862	862	887	887	887	887	887	887	962	962
Enrollment	833	848	853	840	837	853	837	755	772	848
<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	861	823	825	830	859	896	937	1,019	1,012	973
<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	527	497	513	511	500	516	544	538	534	520
<b>Nickajack (1998)</b>										
Square Feet	114,350	114,350	122,342	122,342	122,342	122,342	122,342	122,342	122,342	122,342
Capacity	837	837	937	937	937	937	937	937	937	937
Enrollment	815	904	960	1,055	1,130	1,115	1,054	1,068	1,104	1,151
<b>Norton Park (1961)</b>										
Square Feet	87,301	87,301	87,935	87,935	87,935	87,935	87,935	87,935	87,935	87,935
Capacity	787	787	837	837	837	837	837	837	837	837
Enrollment	674	730	708	788	808	916	950	917	901	870
<b>Pickett's Mill (2008)</b>										
Square Feet	136,261	136,261	139,090	139,090	139,090	139,090	139,090	139,090	139,090	139,090
Capacity	962	962	963	963	963	963	963	987	987	987
Enrollment	742	717	707	723	736	750	732	761	764	751
<b>Pitner (2003)</b>										
Square Feet	135,800	135,800	136,261	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	977	945	942	937	909	888	892	966	913	876
<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	888	888	888	888	888	888	888	888
Enrollment	866	811	802	783	807	824	815	838	777	770
<b>Powers Ferry (1951)</b>										
Square Feet	56,104	56,104	59,190	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	483	490	468	467	448	436	446	437	482	464
<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	562	562	562	562	562	562	562	562
Enrollment	465	491	561	681	710	671	639	613	534	551
<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	841	871	925	1,107	1,101	1,182	1,220	1,221	1,147	1,109
<b>Rocky Mount (1977)</b>										
Square Feet	78,720	78,720	71,408	71,408	71,408	72,896	72,896	72,896	72,896	72,896
Capacity	587	587	612	612	612	612	612	612	612	612
Enrollment	592	629	613	614	602	622	613	584	610	595
<b>Russell (1961)</b>										
Square Feet	101,862	101,862	103,369	103,369	104,362	104,362	104,362	104,362	104,362	104,362
Capacity	962	962	962	962	962	962	962	962	962	962
Enrollment	725	703	693	728	704	697	699	688	666	648
<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	926	872	903	829	809	827	774	747	732	727
<b>Sedalia Park (1956)</b>										
Square Feet	101,125	101,125	99,735	99,735	99,735	99,735	99,735	99,735	99,735	99,735
Capacity	887	887	888	888	888	888	888	912	912	912
Enrollment	782	804	816	828	815	845	866	868	850	755
<b>Shallowford Falls (1990)</b>										
Square Feet	112,947	112,947	112,620	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	710	690	674	658	654	669	640	663	713	728

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<b>Sky View (1957) (b)</b>										
Square Feet	50,270	50,270	50,270	-	-	-	-	-	-	-
Capacity	462	462	462	-	-	-	-	-	-	-
Enrollment	399	373	400	-	-	-	-	-	-	-
<b>Smyrna (2013)</b>										
Square Feet	-	-	-	-	143,107	143,107	143,107	143,107	143,107	143,107
Capacity	-	-	-	-	962	962	962	962	962	962
Enrollment	-	-	-	-	863	954	962	991	1,004	1,051
<b>Sope Creek (1978)</b>										
Square Feet	106,348	106,348	133,344	133,344	133,344	133,344	133,344	133,344	133,344	133,344
Capacity	962	962	1,162	1,162	1,162	1,162	1,162	1,162	1,162	1,162
Enrollment	1,142	1,159	1,142	1,157	1,181	1,150	1,164	1,166	1,216	1,165
<b>Still (1978)</b>										
Square Feet	121,289	121,289	116,074	116,074	116,074	117,539	117,539	117,539	117,539	117,539
Capacity	962	962	963	963	963	963	963	963	963	963
Enrollment	775	776	764	768	814	789	784	783	768	756
<b>Teasley (1961)</b>										
Square Feet	56,810	56,810	55,944	55,944	55,944	52,764	107,837	108,100	108,100	108,100
Capacity	462	462	487	487	487	487	812	837	837	837
Enrollment	578	670	689	718	720	777	804	874	871	892
<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	612	612	612	612	612	612	612	612
Enrollment	590	589	650	615	610	612	616	606	573	563
<b>Tritt (1979)</b>										
Square Feet	109,912	109,912	109,769	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	936	909	908	926	918	900	907	912	906	915
<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	963	963	963
Enrollment	833	791	774	742	703	674	714	719	787	789
<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	817	742	721	676	659	690	666	722	772	764
<b>Awtrey (1965)</b>										
Square Feet	143,704	143,704	149,860	156,660	156,660	156,660	156,660	156,660	156,660	156,660
Capacity	1,012	1,012	1,037	1,037	1,037	1,037	1,037	1,037	1,037	1,037
Enrollment	920	863	881	848	850	823	838	861	818	794
<b>Barber (2005)</b>										
Square Feet	175,345	175,345	178,465	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	914	954	967	966	979	938	936	903	915	922
<b>Campbell (1951)</b>										
Square Feet	205,911	205,911	207,172	207,172	220,228	220,228	220,228	220,228	220,228	220,228
Capacity	1,337	1,337	1,338	1,338	1,338	1,338	1,338	1,338	1,338	1,338
Enrollment	1,106	1,146	1,201	1,278	1,286	1,409	1,407	1,426	1,495	1,552
<b>Cooper (2001)</b>										
Square Feet	175,345	175,345	170,905	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	827	832	851	942	936	939	942	1,001	1,044	1,068
<b>Daniell (1966)</b>										
Square Feet	165,011	165,011	163,526	177,356	177,356	177,356	177,356	177,356	177,356	177,356
Capacity	1,162	1,162	1,163	1,163	1,163	1,163	1,163	1,163	1,163	1,163
Enrollment	981	1,017	972	977	978	962	945	989	1,055	1,068
<b>Dickerson (1981)</b>										
Square Feet	165,953	165,953	166,048	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	1,119	1,142	1,212	1,212	1,237	1,254	1,271	1,271	1,293	1,315
<b>Dodgen (1975)</b>										
Square Feet	182,985	182,985	183,798	183,798	183,798	183,798	183,798	183,798	183,798	183,798
Capacity	1,162	1,162	1,212	1,212	1,212	1,212	1,212	1,212	1,212	1,212
Enrollment	1,104	1,132	1,190	1,185	1,157	1,227	1,249	1,268	1,242	1,261

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<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	1,111	1,103	1,101	1,093	1,025	1,058	1,030	1,061	1,039	1,101
<b>East Cobb (1963)</b>										
Square Feet	181,573	181,573	186,961	186,961	186,961	186,961	186,961	186,961	186,961	222,963
Capacity	1,212	1,212	1,362	1,362	1,362	1,362	1,362	1,362	1,362	1,387
Enrollment	1,241	1,294	1,281	1,273	1,310	1,243	1,225	1,198	1,284	1,392
<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	1,112	1,112	1,112	1,112	1,112	1,112	1,112	1,112
Enrollment	819	821	870	865	969	933	943	933	930	968
<b>Garrett (1972)</b>										
Square Feet	122,329	122,329	122,329	152,212	152,212	152,212	152,212	152,212	152,212	152,212
Capacity	812	812	812	963	963	963	963	963	963	963
Enrollment	862	901	853	854	779	838	916	885	876	895
<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	916	959	1,064	1,154	1,201	1,180	1,237	1,282	1,379	1,415
<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	964	963	956	992	1,014	1,068	1,076	1,125	1,074	1,063
<b>Lindley 6th Grade Academy (1962)</b>										
Square Feet	114,635	114,635	111,260	111,260	111,260	111,260	111,260	111,260	111,260	111,260
Capacity	787	787	788	788	788	788	788	788	788	788
Enrollment (b)	470	493	523	542	589	530	532	501	584	620
<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	832	916	1,041	1,072	1,089	1,161	1,139	1,005	1,022	1,112
<b>Lost Mountain (1992)</b>										
Square Feet	164,107	164,107	165,107	165,107	165,107	165,107	165,107	165,107	165,107	165,107
Capacity	1,162	1,162	1,137	1,137	1,137	1,137	1,137	1,137	1,137	1,137
Enrollment	1,131	1,105	1,016	939	943	962	1,058	1,103	1,090	1,051
<b>Lovinggood (2006)</b>										
Square Feet	178,465	178,465	175,345	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	1,185	1,182	1,214	1,339	1,406	1,426	1,354	1,413	1,368	1,401
<b>Mabry (1978)</b>										
Square Feet	158,434	158,434	160,581	160,581	160,581	160,581	160,581	165,479	165,479	165,479
Capacity	1,137	1,137	1,162	1,162	1,162	1,162	1,162	1,162	1,162	1,162
Enrollment	892	864	849	847	893	893	889	881	930	938
<b>McCleskey (1983)</b>										
Square Feet	113,525	113,525	113,525	149,577	149,577	149,577	149,577	149,577	149,577	149,577
Capacity	837	837	937	937	937	937	937	937	937	937
Enrollment	765	692	668	678	715	677	696	676	672	692
<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	1,163	1,163	1,163	1,163	1,163	1,162	1,162	1,162
Enrollment	1,165	1,167	1,138	1,092	1,090	1,137	1,198	1,234	1,217	1,111
<b>Palmer (2001)</b>										
Square Feet	175,345	175,345	175,974	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	1,069	1,042	999	963	990	1,024	1,019	942	923	888
<b>Pine Mountain (1979)</b>										
Square Feet	131,459	131,459	131,399	169,809	169,809	169,809	169,809	169,809	169,809	169,809
Capacity	887	887	887	912	912	912	912	912	912	912
Enrollment	772	738	725	706	710	691	616	597	625	696
<b>Simpson (1988)</b>										
Square Feet	110,000	110,000	110,000	138,902	143,888	143,888	143,888	143,888	143,888	143,888
Capacity	837	837	837	962	962	962	962	962	962	962
Enrollment	889	843	862	876	895	913	935	960	944	912

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<b>Smitha (1993)</b>										
Square Feet	167,815	167,815	169,345	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	817	907	968	995	1,001	988	969	991	1,012	1,036
<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	737	661	724	761	805	769	808	859	939	953
<b>Allatoona (2008)</b>										
Square Feet	328,370	328,370	325,200	325,200	325,200	325,200	330,289	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	1,341	1,554	1,762	1,717	1,724	1,773	1,717	1,670	1,704	1,692
<b>Campbell (1963)</b>										
Square Feet	370,042	370,042	374,180	374,180	374,180	374,180	374,180	374,180	374,180	427,488
Capacity	2,637	2,637	2,637	2,637	2,637	2,637	2,637	2,638	2,638	2,662
Enrollment	2,144	2,224	2,105	2,188	2,258	2,380	2,509	2,600	2,731	2,743
<b>Cobb Horizon (1944)(Oakwood)(e)</b>										
Square Feet	93,612	93,612	93,858	93,858	93,858	93,858	93,858	93,858	93,858	93,858
Capacity	462	462	462	462	462	462	462	462	462	462
Enrollment	156	175	79	70	78	91	63	55	68	227
<b>Harrison (1991)</b>										
Square Feet	235,445	235,445	243,215	243,215	337,584	337,584	337,584	337,584	337,584	333,954
Capacity	1,837	1,837	1,837	1,837	2,587	2,587	2,587	2,587	2,587	2,538
Enrollment	2,169	2,094	1,973	1,918	1,927	1,926	1,949	2,024	2,165	2,315
<b>Hillgrove (2006)</b>										
Square Feet	323,023	323,023	319,000	319,000	319,000	319,000	319,000	319,000	319,000	319,000
Capacity	1,912	1,912	1,987	1,987	1,987	1,987	1,987	1,987	1,962	1,962
Enrollment	2,011	2,003	2,020	2,065	2,115	2,213	2,334	2,371	2,395	2,343
<b>Kell (2002)</b>										
Square Feet	323,000	323,000	321,068	321,068	321,068	321,068	321,068	321,068	321,068	321,068
Capacity	1,912	1,912	1,987	1,987	1,987	1,987	1,987	1,987	2,013	2,013
Enrollment	1,753	1,688	1,606	1,526	1,509	1,499	1,437	1,484	1,451	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	2,147	1,955	2,034	2,121	2,080	2,090	2,120	2,099	2,001	1,878
<b>Lassiter (1981)</b>										
Square Feet	274,704	274,704	278,986	310,950	310,950	310,950	310,950	310,950	310,950	300,195
Capacity	2,137	2,137	2,112	2,112	2,112	2,112	2,112	2,112	2,112	2,062
Enrollment	1,932	1,990	1,971	1,944	2,010	2,086	2,121	2,179	2,145	2,087
<b>McEachern (1930)</b>										
Square Feet	436,728	436,728	504,107	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	2,166	2,127	2,098	2,174	2,168	2,137	2,199	2,227	2,289	2,312
<b>North Cobb (1957)</b>										
Square Feet	287,276	287,276	406,817	406,817	406,817	406,817	406,817	406,817	406,817	485,833
Capacity	1,933	1,933	2,787	2,787	2,787	2,787	2,787	2,787	2,787	2,838
Enrollment	2,460	2,524	2,566	2,533	2,651	2,750	2,755	2,810	2,762	2,730
<b>Osborne (1961)</b>										
Square Feet	332,614	332,614	328,000	328,000	328,000	328,000	328,000	328,000	328,000	220,696
Capacity	2,062	2,062	2,062	2,062	2,062	2,062	2,062	2,062	2,062	2,062
Enrollment	1,722	1,671	1,558	1,701	1,798	1,812	1,821	1,977	1,973	2,004
<b>Pebblebrook (1963)</b>										
Square Feet	318,655	318,655	319,768	319,768	319,768	319,768	319,768	319,768	319,768	319,768
Capacity	1,862	1,862	1,788	1,788	1,788	1,788	1,788	1,788	1,788	1,788
Enrollment	1,988	1,957	1,824	1,990	2,029	2,173	2,377	2,375	2,438	2,353
<b>Pope (1987)</b>										
Square Feet	246,365	246,365	260,606	260,606	260,606	260,606	260,606	260,606	336,955	336,955
Capacity	1,862	1,862	1,912	1,912	1,912	1,912	1,912	1,912	1,912	1,912
Enrollment	1,792	1,773	1,718	1,725	1,787	1,868	1,919	1,990	1,957	1,915
<b>South Cobb (1951)</b>										
Square Feet	271,378	271,378	395,332	388,425	388,425	388,425	388,425	388,425	388,425	420,443
Capacity	1,718	1,718	2,612	2,612	2,612	2,612	2,612	2,612	2,612	2,638
Enrollment	1,969	1,957	1,863	1,898	1,911	1,954	1,906	1,899	1,796	1,891
<b>Sprayberry (1973)</b>										
Square Feet	281,542	281,542	297,400	297,400	297,400	297,400	297,400	297,400	297,400	297,400
Capacity	2,153	2,153	2,062	2,062	2,062	2,062	2,062	2,062	2,062	2,062
Enrollment	1,693	1,754	1,727	1,741	1,700	1,701	1,703	1,610	1,643	1,698

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

<u>School Name</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>	<u>2019</u>
<b>Walton (1975)</b>										
Square Feet	308,814	308,814	307,655	307,655	307,655	307,655	307,655	307,655	373,256	342,656
Capacity	2,362	2,362	2,312	2,312	2,312	2,312	2,312	2,312	2,312	2,312
Enrollment	2,561	2,649	2,569	2,574	2,639	2,582	2,616	2,615	2,603	2,643
<b>Wheeler (1964)</b>										
Square Feet	318,504	318,504	318,504	318,504	361,490	341,594	440,214	434,631	434,631	434,631
Capacity	1,837	1,837	1,837	1,837	2,162	2,112	2,187	2,187	2,187	2,187
Enrollment	1,981	2,020	1,955	1,948	2,049	2,008	2,075	2,076	2,063	2,125
<b>Performance Learning Center (located at Oakwood)(e)</b>										
Enrollment	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	-	-	-	-
Capacity	312	312	312	312	312	312	-	-	-	-
Enrollment	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	-	-	-	-
Capacity	312	312	312	312	312	312	-	-	-	-
Enrollment	-	42	43	39	33	37	-	-	-	-
<b>Kennesaw Charter (d)</b>										
Enrollment	437	515	614	782	871	858	838	778	558	464
<b>Mableton Charter (d)</b>										
Enrollment	472	529	526	-	-	-	-	-	-	-
<b>International Academy of Smyrna (d)</b>										
Enrollment	580	744	793	943	944	966	1,033	993	-	-
<b>Devereux Georgia (d)</b>										
Enrollment	105	96	62	75	87	88	78	86	89	79
<b>Sky View (1957) (b) (Haven - 2016)</b>										
Square Feet	-	-	-	-	-	-	50,270	50,270	50,270	50,270
Capacity	-	-	-	-	-	-	462	462	462	462
Enrollment	-	-	-	-	-	-	119	102	86	66

*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.

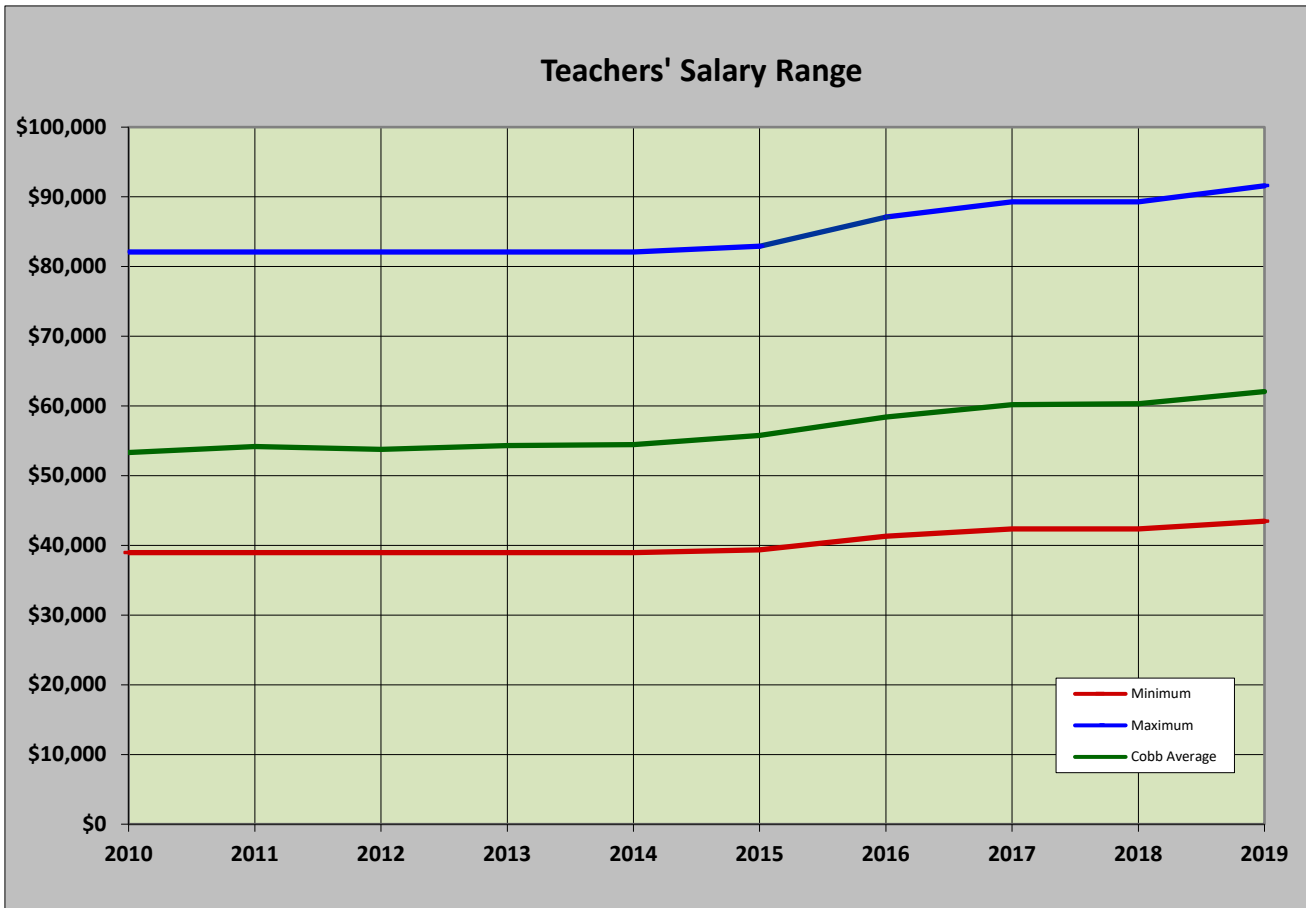
(d) Operated by a nonprofit, enrollment reported by CCSD; buildings do not belong to CCSD. Mableton Charter closed May 2012.

(e) Oakwood and the Performance Learning Center opened as Cobb Horizon High School on the Oakwood campus August 2018.

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.



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

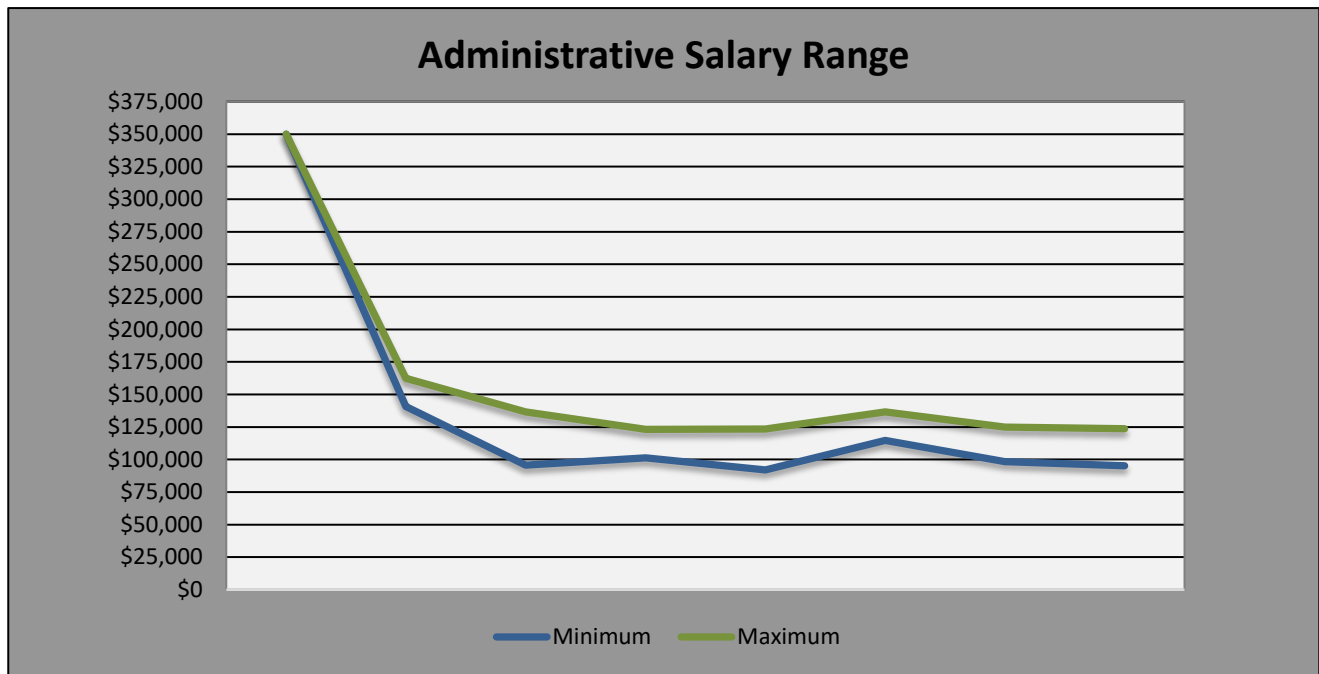


Fiscal Year	Minimum	Maximum	Cobb Average	State-wide Average
2010	\$ 38,958	\$ 82,088	\$ 53,320	\$ 53,155
2011	38,958	82,088	54,168	52,830
2012	38,958	82,088	53,770	53,002
2013	38,958	82,088	54,323	52,956
2014	38,958	82,088	54,435	52,973
2015	39,347	82,908	55,773	53,424
2016	41,330	87,087	58,425	54,215
2017	42,364	89,264	60,185	55,530
2018	42,364	89,264	60,309	56,333
2019	43,465	91,585	62,066	57,066

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, 2019**



<u>Administrative Position Title</u>	<u>Minimum</u>	<u>Maximum</u>
Superintendent	\$ 350,000	\$ 350,000
Chief Officers/Asst Superintendents	140,782	162,504
Executive Directors	95,778	136,682
Instructional Directors	101,326	123,176
Classified Directors	92,000	123,387
High School Principals	114,642	136,682
Middle School Principals	98,317	124,947
Elementary School Principals	95,266	123,601

Source: District Records

**COBB COUNTY SCHOOL DISTRICT  
SCHEDULE OF INSURANCE IN FORCE  
JUNE 30, 2019**

<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	8/1/2018	8/1/2019	\$7,500,000	\$22,878
General Liability	Self Insured	6/1/1994	Ongoing	\$500,000	N/A
Property Boiler (Includes Insurance)	Travelers KTJ-CMB-1G46706-9-15	7/1/2018	7/1/2019	\$500,000,000	\$501,516
Student Athletic	T.W. Lord & Associates	8/1/2018	8/1/2019	Varies	Student/Parent Funded
Superintendent's Bond	Old Republic Surety Co. APO002121620	5/1/2018	5/1/2019	\$100,000	\$350
Principal's Bond	Old Republic Surety Co. APS1177822	8/1/2018	8/1/2019	\$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	10/1/2018	10/1/2019	\$1,000,000	\$148,283
Disability, Long-Term	The Hartford 402273	1/1/2019	12/31/2019	Benefit Schedule per salary	\$1,249,246
Disability, Short-Term	The Hartford 402273	1/1/2019	12/31/2019		
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	1/1/2019	12/31/2019		The first \$15,000 is paid by CCSD. (smokers and non-smokers)
Dependent Life	The Hartford 402273	1/1/2019	12/31/2019	Coverage options: Child \$10,000 or \$25,000 Spouse up to \$50,000	Employee pays \$1.75 for \$10,000 of coverage of child(ren) or \$4.37 for \$25,000 of coverage; Spousal coverage depends on the age of the spouse.
Optional Life and AD&D	The Hartford 402273	1/1/2019	12/31/2019	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.

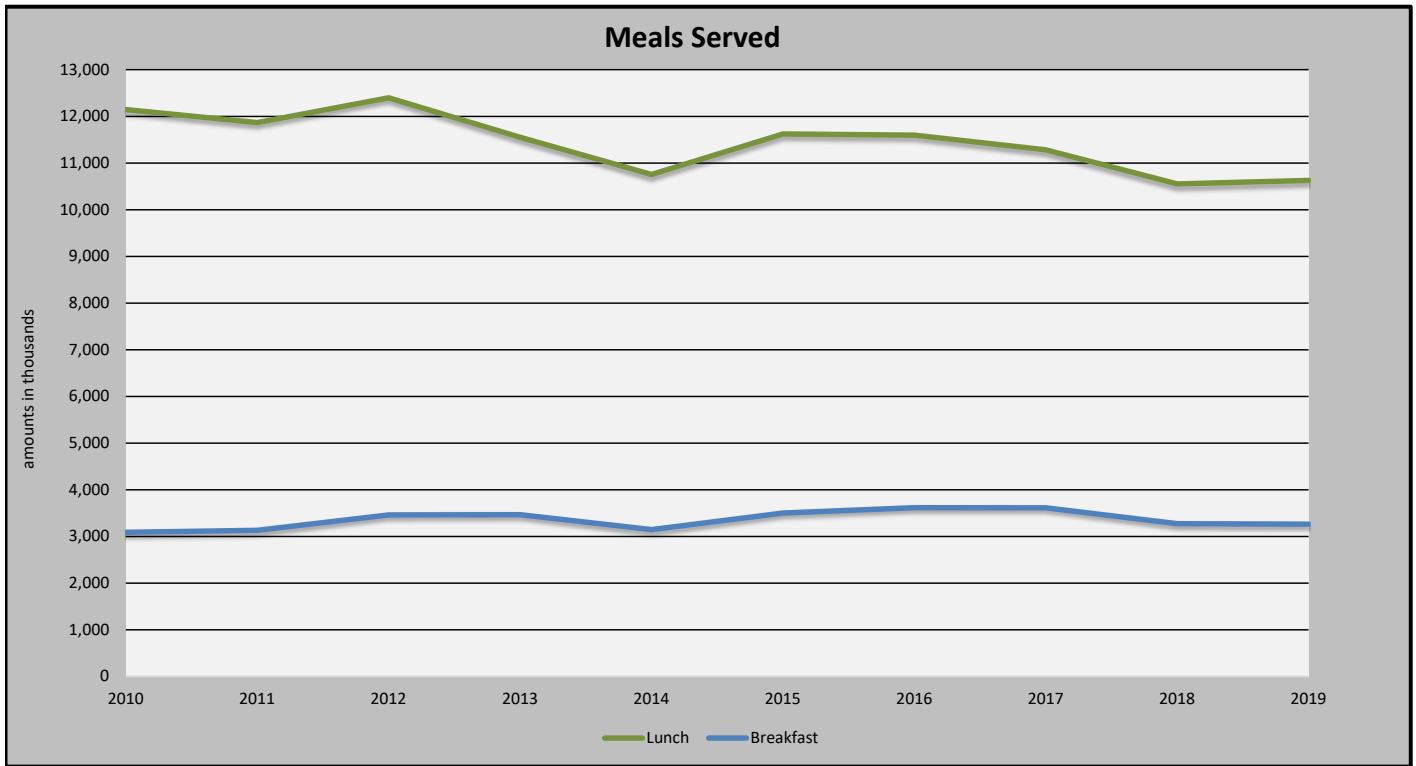
**COBB COUNTY SCHOOL DISTRICT  
SCHEDULE OF INSURANCE IN FORCE  
JUNE 30, 2018**

<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	1/1/2019	12/31/2019	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		1/1/2019	12/31/2019	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	1/1/2019	12/31/2019	Based on Benefit Schedule	Cost is determined based on age and amount of coverage elected by employee.
Vision Insurance Plus Plan	MetLife Vision 158287	1/1/2019	12/31/2019	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	1/1/2019	12/31/2019	Based on Benefit Schedule	Employee pays \$13.52 for single coverage or \$16.88 for family <u>Coverage monthly.</u>
Accident Insurance	Voya 70174	1/1/2019	12/31/2019	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	1/1/2019	12/31/2019	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>

***Concluded.***

**Source: District Records**

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

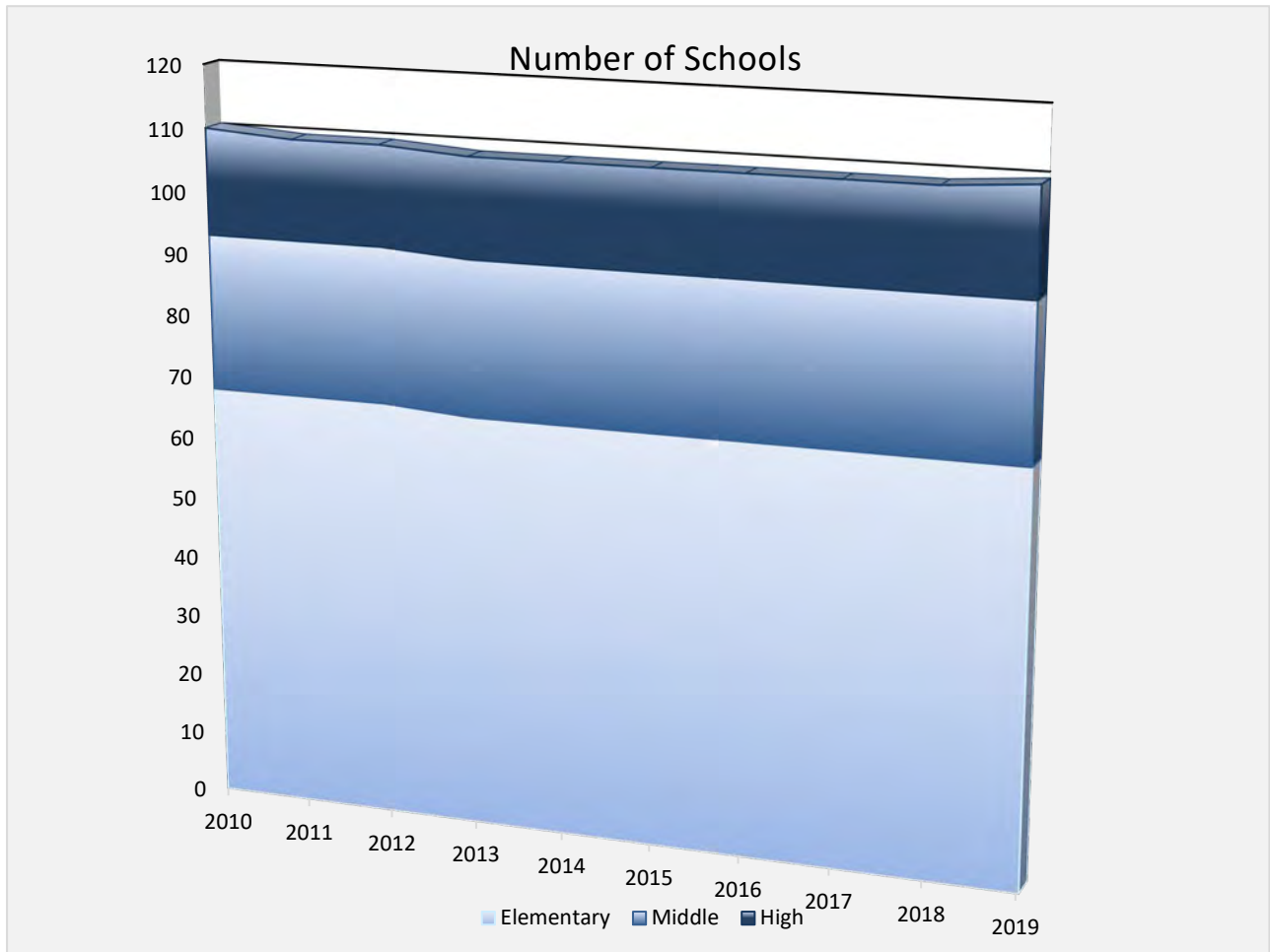


(amounts expressed in thousands)

	<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>	<u>2019</u>
<b>Lunch Meals Served:</b>										
Free	5,431	5,683	6,109	6,259	5,974	6,317	6,360	6,119	5,569	5,430
Reduced	954	783	857	805	748	813	783	868	834	860
Paid	<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>	<u>4,339</u>
<b>Total</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>	<b><u>10,629</u></b>
Daily Average	69	69	70	65	64	66	64	63	61	60
Student Price	\$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	\$2.35-\$2.60
<b>Breakfast Meals Served:</b>										
Free	2,342	2,455	2,732	2,827	2,586	2,850	2,916	2,853	2,527	2,456
Reduced	260	208	237	231	206	239	246	290	275	288
Paid	<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>	<u>517</u>
<b>Total</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>	<b><u>3,261</u></b>
Daily Average	17	19	19	20	19	20	20	20	19	18
Student Price	\$1.00	\$1.00	\$1.00	\$1.25	\$1.25	\$1.25	\$1.25	\$1.25	\$1.25	\$1.25
<b>Total Meals Served:</b>										
Free	7,773	8,138	8,841	9,086	8,560	9,167	9,276	8,972	8,096	7,886
Reduced	1,214	991	1,094	1,036	954	1,052	1,029	1,159	1,109	1,148
Paid	<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>	<u>4,856</u>
<b>Total</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>	<b><u>13,890</u></b>
Daily Average	86	88	89	85	83	86	84	83	80	78

Source: District Records

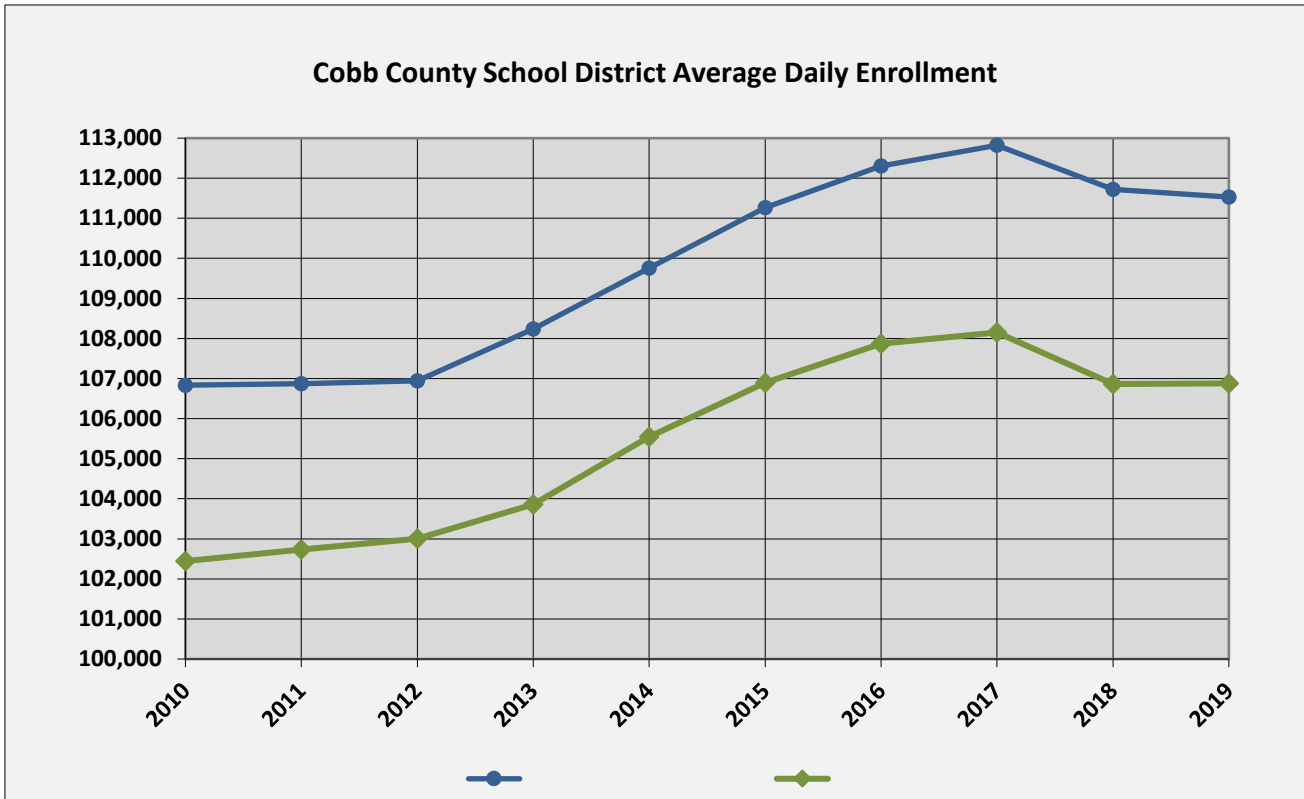
**COBB COUNTY SCHOOL DISTRICT  
NUMBER OF SCHOOLS  
LAST TEN FISCAL YEARS**



<u>Fiscal Year</u>	<u>Elementary</u>	<u>Middle</u>	<u>High</u>	<u>Total</u>
<b>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>
<b>2019</b>	<b>67</b>	<b>25</b>	<b>17</b>	<b>109</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**

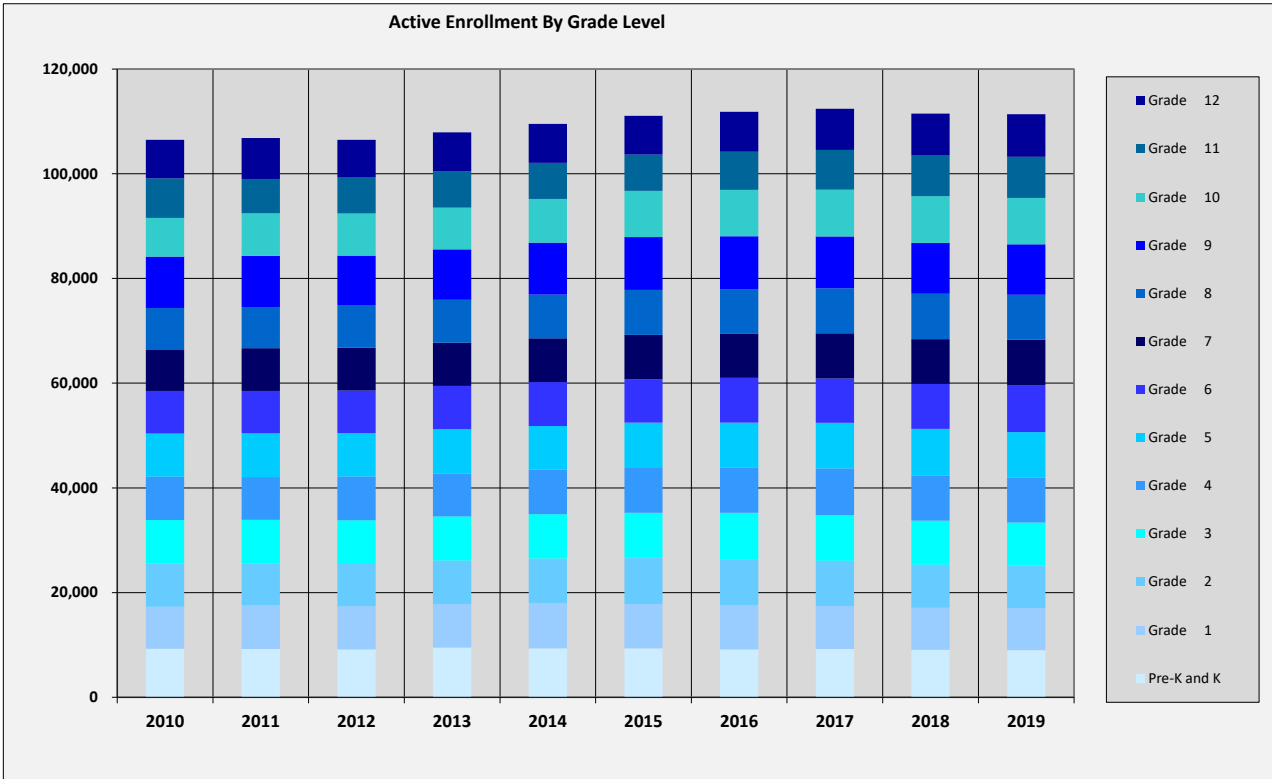


Fiscal Year	Average Daily Enrollment	Average Daily Attendance	Attendance Percentage	Number of Graduates	Graduate Percentage
2010	106,835	102,444	96%	7,177	N/A
2011	106,868	102,732	96%	7,350	N/A
2012	106,944	103,008	96%	7,192	76.00%
2013	108,240	103,857	96%	7,425	76.50%
2014	109,752	105,548	96%	7,313	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%
2019	111,527	106,876	96%	8,261	87.00%

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
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
2019	9,024	7,995	8,154	8,216	8,556	8,700	8,916	8,727	8,616	9,623	8,853	7,873	8,133	111,386

Source: District Records



COBB COUNTY SCHOOL DISTRICT  
CLASSROOM BUILDINGS, GRADE LEVELS AND ACREAGE  
JUNE 30, 2019

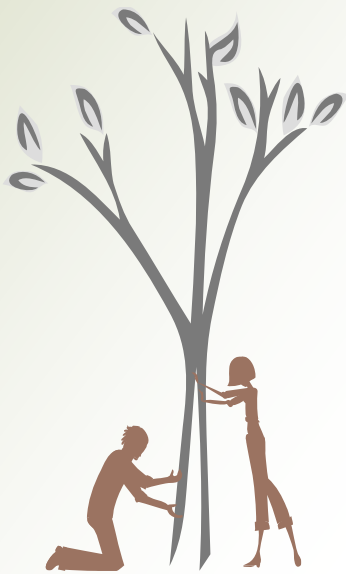
<u>School Name</u>	<u>Grades</u>	<u>Active Enrollment</u>	<u>Size of Site (acres)</u>	<u>Occupied Year (a)</u>	<u>Number of Classrooms</u>	<u>Portable Classrooms</u>	<u>Square Footage</u>	<u>Capacity</u>
Acworth Intermediate	2-5	662	15.0	2001	59	-	131,924	913
Addison	K-5	604	12.5	1989	42	-	81,334	662
Argyle	K-5	364	8.8	1961	36	2	56,904	537
Austell	K-5	464	12.4	2005	36	-	85,236	562
Baker	K-5	863	15.0	1988	63	-	106,694	987
Bells Ferry	K-5	768	10.0	1962	45	-	83,098	712
Belmont Hills	K-5	358	10.2	1952	36	-	68,409	562
Big Shanty	3-5	530	22.3	1969	52	2	84,461	837
Birney	K-5	822	26.8	1973	59	1	105,886	912
Blackwell	K-5	697	16.0	1997	52	-	111,299	837
Brown (b)	K-5	-	6.2	1955	24	-	49,828	412
Brumby	K-5	942	18.0	2018	73	-	168,576	1,162
Bryant	K-5	1,031	22.9	1991	61	4	116,071	962
Bullard	K-5	827	20.0	2003	63	-	136,261	987
Chalker	K-5	673	25.5	1997	62	-	124,148	963
Cheatham Hill	K-5	1,087	19.2	1997	68	3	137,108	1,063
Clarkdale	K-5	811	15.0	2012	54	-	129,988	863
Clay	K-5	406	8.0	1961	29	1	55,412	437
Compton	K-5	497	28.3	1969	50	-	88,079	788
Davis	K-5	608	13.0	1987	50	-	86,131	788
Dowell	K-5	992	28.9	1989	62	2	106,003	963
Due West	K-5	576	10.2	1957	38	-	70,367	587
East Side	K-5	1,256	11.0	2011	69	-	149,764	1,087
Eastvalley	K-5	709	9.6	1960	36	12	60,029	562
Fair Oaks	K-5	841	10.3	1957	54	5	97,993	863
Ford	K-5	842	39.0	1991	53	-	91,129	862
Frey	K-5	830	26.2	1996	62	-	125,717	963
Garrison Mill	K-5	699	14.1	1984	44	-	85,775	688
Green Acres	K-5	628	10.1	1995	44	-	90,915	688
Harmony Leland	K-5	616	8.4	1951	33	11	65,127	512
Hayes	K-5	923	24.2	1994	61	-	119,189	962
Hendricks	K-5	585	23.0	2002	61	-	123,025	962
Hollydale	K-5	615	15.0	1968	53	-	89,012	862
Keheley	K-5	489	20.7	1987	38	-	70,537	588
Kemp	K-5	972	26.2	2003	61	-	123,000	962
Kennesaw	K-2	652	20.7	1992	61	-	116,400	962
Kincaid	K-5	683	24.0	1972	48	2	83,969	762
King Springs	K-5	1,097	9.9	1956	37	5	59,658	587
LaBelle	K-5	438	10.2	1955	44	-	82,912	688
Lewis	K-5	556	10.9	1986	61	-	115,363	962
Mableton	K-5	1,047	12.1	2012	61	-	148,523	962
McCall Primary	K-1	359	6.0	2005	36	-	88,158	562
Milford	K-5	374	8.7	1954	40	-	73,352	612
Mount Bethel	K-5	1,122	25.0	1978	60	3	110,096	937
Mountain View	K-5	848	16.1	2017	61	-	144,362	962
Murdock	K-5	973	15.3	1975	61	1	123,233	962
Nicholson	K-5	520	23.1	1989	40	-	75,800	637
Nickajack	K-5	1,151	16.8	1998	60	7	122,342	937
Norton Park	K-5	870	9.2	1961	52	9	87,935	837
Pickett's Mill	K-5	751	40.9	2008	63	-	139,090	987
Pitner	K-5	876	22.2	2003	61	-	136,261	962
Powder Springs	K-5	770	15.9	1988	57	-	101,870	888
Powers Ferry	K-5	464	10.0	1951	30	4	59,190	462
Riverside Primary	K-1	551	9.0	2005	36	-	85,236	562
Riverside Intermediate	2-5	1,109	18.4	2001	61	-	123,000	962
Rocky Mount	K-5	595	21.8	1977	39	-	72,896	612
Russell	K-5	648	14.1	1961	61	1	104,362	962
Sanders	K-5	727	21.1	1997	53	-	116,302	862
Sedalia Park	K-5	755	10.2	1956	58	2	99,735	912
Shallowford Falls	K-5	728	15.3	1990	61	-	112,620	962
Smyrna	K-5	1,051	11.9	2013	61	-	143,107	962
Sope Creek	K-5	1,165	16.0	1978	73	-	133,344	1,162

**COBB COUNTY SCHOOL DISTRICT  
CLASSROOM BUILDINGS, GRADE LEVELS AND ACREAGE  
JUNE 30, 2019**

<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	756	10.9	1978	62	-	117,539	963
Teasley	K-5	892	12.9	1961	52	4	108,100	837
Timber Ridge	K-5	563	11.5	1990	39	-	73,450	612
Tritt	K-5	915	23.7	1979	60	-	109,769	937
Varner	K-5	789	20.0	1991	62	-	109,827	963
Vaughan	K-5	764	28.0	1996	60	-	122,260	937
Awtrey	6-8	794	26.2	1964	64	-	156,660	1,037
Barber	6-8	922	25.8	2005	71	-	178,465	1,162
Campbell	6-8	1,552	33.2	1951	87	-	220,228	1,338
Cooper	6-8	1,068	75.1	2001	71	-	170,905	1,162
Daniell	6-8	1,068	20.0	1965	72	-	177,356	1,163
Dickerson	6-8	1,315	21.9	1980	73	-	166,048	1,187
Dodgen	6-8	1,261	20.6	1975	74	-	183,798	1,212
Durham	6-8	1,101	43.0	1998	71	-	173,487	1,162
East Cobb	6-8	1,392	17.6	2018	84	-	222,963	1,387
Floyd	6-8	968	20.0	1964	68	-	166,551	1,112
Garrett	6-8	895	36.6	1972	60	-	152,212	963
Griffin	6-8	1,415	24.4	1972	70	3	186,947	1,162
Hightower Trail	6-8	1,063	26.4	1993	62	-	149,038	1,012
Lindley 6th Grade Academy	6	620	28.7	1962	45	-	111,260	788
Lindley	7-8	1,112	33.3	2001	71	-	179,170	1,162
Lost Mountain	6-8	1,051	83.8	1992	70	-	165,107	1,137
Lovinggood	6-8	1,401	29.4	2006	71	-	175,345	1,162
Mabry	6-8	938	22.0	1979	71	-	165,479	1,162
McCleskey	6-8	692	34.8	1980	58	-	149,577	937
McClure	6-8	1,111	38.0	2006	71	-	191,209	1,162
Palmer	6-8	888	43.1	2001	71	-	175,974	1,162
Pine Mountain	6-8	696	39.7	1979	57	-	169,809	912
Simpson	6-8	912	22.0	1988	59	-	143,888	962
Smitha	6-8	1,036	21.8	1993	70	-	169,345	1,137
Tapp	6-8	953	16.9	1975	70	-	157,435	1,137
Allatoona	9-12	1,692	114.7	2008	100	-	330,289	1,912
Campbell	9-12	2,743	47.9	1964	137	8	427,488	2,662
Cobb Horizon	9-12	227	10.0	1944	43	-	93,858	462
Harrison	9-12	2,315	73.0	1991	132	-	333,954	2,587
Hillgrove	9-12	2,343	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	1,878	75.0	2001	102	2	319,000	1,987
Lassiter	9-12	2,087	49.3	1980	107	-	300,195	2,062
McEachern	9-12	2,312	74.9	1930	127	-	504,107	2,362
North Cobb	9-12	2,730	46.8	1957	146	-	485,833	2,838
Osborne	9-12	2,004	50.7	1961	60	-	220,696	2,062
Pebblebrook	9-12	2,353	52.5	1963	94	15	319,768	1,788
Pope	9-12	1,915	47.0	1987	98	-	336,955	1,912
South Cobb	9-12	1,891	54.4	1951	136	-	420,443	2,638
Sprayberry	9-12	1,698	41.3	1973	106	-	297,400	2,062
Walton	9-12	2,643	43.3	1975	144	-	342,656	2,312
Wheeler	9-12	2,125	48.4	1964	112	-	434,631	2,187
Hawthorne (Haven)	6-12	-	6.2	1958	18	-	32,500	312
Skyview (Haven)	K-12	66	10.1	1957	30	1	50,270	462
Kennesaw Charter (d)	K-6	464						
Devereux Georgia (d)	1-12	79						
<b>TOTALS</b>		<b>111,386</b>	<b>2,951.7</b>		<b>7,162</b>	<b>110</b>	<b>17,122,857</b>	<b>120,393</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) Operated by unaffiliated non-profit entities. Enrollment reported by Cobb County School District; buildings do not belong to the district.

Source: District Records



# Glossary

## **GLOSSARY OF TERMS**

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.

## GLOSSARY OF TERMS

### **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.

## **GLOSSARY OF TERMS**

### **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.

## **GLOSSARY OF TERMS**

### **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.

## **GLOSSARY OF TERMS**

### **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.



## **GLOSSARY OF TERMS**

### **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

## **GLOSSARY OF TERMS**

### **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.

### **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.

## GLOSSARY OF TERMS

### **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.

## **GLOSSARY OF TERMS**

### **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.

## **GLOSSARY OF TERMS**

### **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.

## GLOSSARY OF TERMS

### **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.

## GLOSSARY OF TERMS

### **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.

## GLOSSARY OF TERMS

### **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.

### **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.



## **GLOSSARY OF TERMS**

### **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 eighteen (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.

## GLOSSARY OF TERMS

### **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.

## **GLOSSARY OF TERMS**

### **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 Schools, 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.

## **GLOSSARY OF TERMS**

### **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.

### **STRATEGIC WAIVERS SCHOOL SYSTEM (SWSS) PARTNERSHIP CONTRACT**

A contract between the State Board of Education and the local Board of Education that provides flexibility in the form of waivers of certain state laws, rules and guidelines in exchange for greater accountability for increased student performance.

### **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.

## **GLOSSARY OF TERMS**

### **VOCATIONAL PROGRAM**

A school which is separately organized for the primary purpose of offering education and training in one or more semi-skilled, skilled, or technical occupations.



## SCHOOL BOARD MEMBERS

**David Chastain, Chairperson**  
**Brad Wheeler, Vice Chairperson**  
**Randy Scamihorn**  
**Jaha Howard**  
**David Morgan**  
**David Banks**  
**Charisse Davis**  
**Chris Ragsdale, Superintendent**

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