



OFFICIAL BUDGET

FISCAL YEAR
2020-2021

COBB COUNTY SCHOOL DISTRICT
MARIETTA, GEORGIA
www.cobbk12.org





COBB COUNTY
SCHOOL DISTRICT

ONE TEAM

ONE GOAL

STUDENT SUCCESS

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EXECUTIVE SUMMARY

August 20, 2020

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 FY2021.

The FY2021 General Fund Budget is structurally balanced as revenues of \$1,137,279,882 plus utilization of \$31,256,123 in fund balance reserve is equal to recurring expenditures. The expenditure budget is \$1,168,536,005. The budget is based on a predicted enrollment of 111,621 (including Devereux and PreK) students and major highlights include:

- \$59 Million State of Georgia QBE Austerity Reduction
- General Fund Millage Rate 18.90 Mills – No Millage Increase (LT Debt Free since 2007)
- Aaa and MIG1 – Highest Moody’s Investors Service Long Term and Short-Term Credit Rating
- AAA and A-1 – Highest Standard & Poor’s Long Term and Short-Term Credit Rating
- Local Revenue Property Value Digest Growth – 5.15%
- 24 Instructional Support Positions
- Staffing & Operational Cost for the Cobb Innovation & Technology Academy (CITA) – including 12 Positions and the Early Learning Center – including 10 Positions
- 13.00 Custodian Positions (Based on square footage)
- COVID Related Expenditures – \$15 Million
- Budgeted Fund Balance Usage – (\$31,256,123)
- Salary Step Increase for All Eligible Employees
- CARES Act Federal Stimulus One-Time Funding – \$15.7 Million

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**.



We look forward to your discussion and support of the FY2021 Budget.

Respectfully submitted,

A handwritten signature in black 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





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 2019–2020.

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



A handwritten signature in black ink that reads 'Claire Hertz'.

Claire Hertz, SFO
President

A handwritten signature in black ink that reads 'David J. Lewis'.

David J. Lewis
Executive Director



EXECUTIVE SUMMARY MESSAGE

ONE TEAM

ONE GOAL

STUDENT SUCCESS

**COBB COUNTY SCHOOL DISTRICT
ELECTED OFFICIALS AND SUPERINTENDENT OF SCHOOLS
JUNE 30, 2020**



**RANDY
SCAMIHORN**

POST 1

8 Years Served



**DR. JAHA
HOWARD**

POST 2

2 Years Served



DAVID MORGAN

POST 3

12 Years Served



**DAVID
CHASTAIN**

POST 4

6 Years Served



DAVID BANKS

POST 5

12 Years Served



CHARISSE DAVIS

POST 6

2 Years Served



BRAD WHEELER

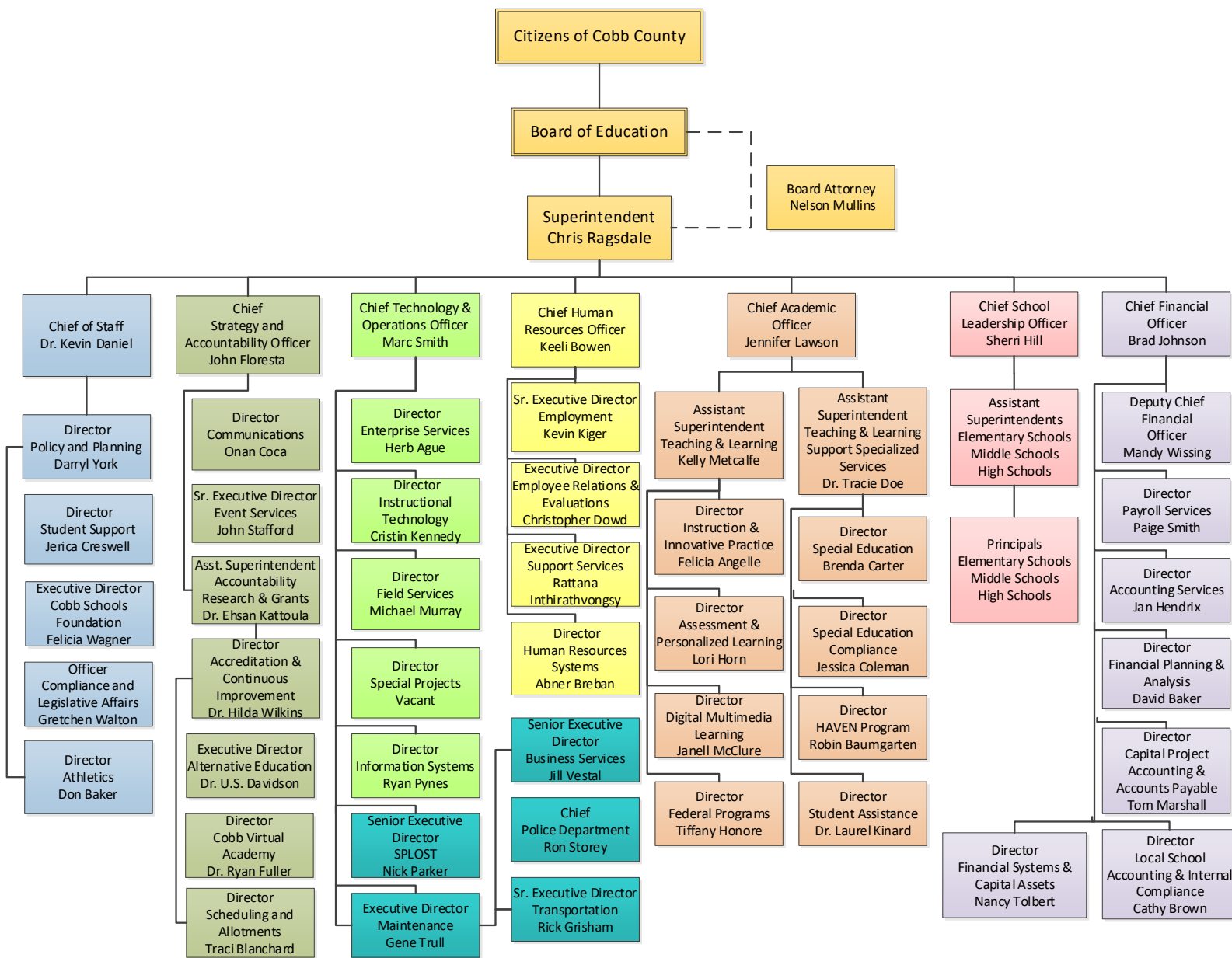
POST 7

8 Years Served



CHRIS RAGSDALE

SUPERINTENDENT



EXECUTIVE SUMMARY
DISTRICT CORE VALUES, 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
FY2021 BOARD OF EDUCATION TENTATIVE BUDGET**

	GENERAL FUND	SPECIAL REVENUE	DEBT SERVICE	CAPITAL PROJECTS	INTERNAL SERVICES	TOTAL ALL FUNDS
Revenues:						
Local Revenue	\$605,564,955	\$35,786,674	\$0	\$4,800	\$7,191,300	\$648,547,729
State Revenue	\$524,459,963	\$6,855,014	\$0	\$225,000	\$0	\$531,539,977
Federal Revenue	\$7,132,083	\$101,084,400	\$0	\$0	\$0	\$108,216,483
Transfer Revenue	\$122,881	\$1,397,383	\$0	\$700,000	\$1,266,133	\$3,486,397
Total Revenue	\$1,137,279,882	\$145,123,471	\$0	\$929,800	\$8,457,433	\$1,291,790,586
Utilize Fund Balance	\$31,256,123	\$1,020,143	\$0	\$48,924	\$0	\$32,325,190
Total Resources	\$1,168,536,005	\$146,143,614	\$0	\$978,724	\$8,457,433	\$1,324,115,776
Appropriations:						
Instruction	\$844,849,865	\$43,058,934	\$0	\$0	\$0	\$887,908,799
Pupil Support Services	\$28,548,677	\$5,774,656	\$0	\$0	\$0	\$34,323,333
Improvement of Instructional Services	\$24,570,929	\$7,710,716	\$0	\$0	\$0	\$32,281,645
Educational Media Services	\$18,854,700	\$7,748	\$0	\$0	\$0	\$18,862,448
Instructional Staff Training	\$0	\$11,008,548	\$0	\$0	\$0	\$11,008,548
Federal Grant Administration	\$0	\$970,020	\$0	\$0	\$0	\$970,020
General Administration	\$12,716,690	\$2,000,665	\$0	\$0	\$0	\$14,717,355
School Administration	\$72,956,562	\$217,045	\$0	\$0	\$0	\$73,173,607
Support Services - Business	\$7,275,628	\$29,859	\$0	\$0	\$8,433,433	\$15,738,920
Maintenance and Operation of Plant Services	\$75,370,521	\$1,961,301	\$0	\$0	\$0	\$77,331,822
Student Transportation	\$56,685,352	\$2,181,275	\$0	\$0	\$0	\$58,866,627
Central Support Services	\$22,522,628	\$382,885	\$0	\$0	\$0	\$22,905,513
Other Support Services	\$770,023	\$16,190	\$0	\$0	\$0	\$786,213
School Nutrition	\$0	\$60,751,016	\$0	\$0	\$0	\$60,751,016
Enterprise Operations	\$0	\$0	\$0	\$0	\$24,000	\$24,000
Community Services	\$97,914	\$9,949,875	\$0	\$0	\$0	\$10,047,789
Capital Outlay	\$0	\$0	\$0	\$4,800,000	\$0	\$4,800,000
Other Outlays	\$3,316,516	\$122,881	\$0	\$0	\$0	\$3,439,397
Debt Service	\$0	\$0	\$0	\$0	\$0	\$0
Total Appropriations	\$1,168,536,005	\$146,143,614	\$0	\$4,800,000	\$8,457,433	\$1,327,937,052

Public forums on the Tentative Budget will be held on July 16, 2020 and August 20, 2020. The FY2021 Budget is scheduled for final adoption by the CCSD Board on August 20, 2020. A copy of the budget is available on the web at <http://www.cobbk12.org/centraloffice/finance/2021Budget/>

Brad Wheeler, Board Chair

Chris Ragsdale, Superintendent

**EXECUTIVE SUMMARY
HIGHLIGHTS OF FY2021 BUDGET**

Cobb Board of Education Approved Fiscal Year 2021 Budget

On August 20, 2020 the Cobb County Board of Education approved a \$1.3 billion budget. This amount includes both General Funds and other funds for Fiscal Year 2021. The budget includes a 180-day school year. Our fiscal year begins July 1 and runs through June 30.

FY2021 General Fund Budget includes \$1,137,279,882 in revenue plus the utilization of \$31,256,123 in fund balance reserve. Our recurring expenditures are \$1,168,536,005.

The budget is based on a predicted enrollment of approximately 111,621 students (including Devereux and PreK). It reflects years of responsible financial management, judicious planning, and some of the lowest central administrative costs in the State. In our FY2021 General Fund Budget, a full Salary Step for eligible employees was approved by the Board.

The District’s carefully implemented budget research along with prudent financial management that has maintained District in a sound financial position. The Cobb County School District has remained debt free since the last principal and interest payment made on January 31, 2007.

Expenditures Budget				(Dollars in Millions)	
Budget Comparison	FY2021	FY2020	Budget Increase (Decrease)	Percent of Change	
General Fund	\$1,168.5	\$1,179.6	(\$11.1)	(0.1%)	
Special Revenue	\$146.1	\$130.1	\$16.0	12.3%	
Debt Service	\$0	\$0	\$0	0%	
Capital Projects	\$4.8	\$0.9	\$3.9	433%	
Internal Services	\$8.5	\$8.4	\$0.1	1.2%	
Total Budget	\$1,327.9	\$1,319.0	\$8.9	0.7%	

In recent years, CCSD has been experiencing stable growth in our two primary revenue sources – state funding and local property tax collections. In FY2021, the State budget was scaled back by the economic impact of the coronavirus pandemic on state tax revenue. The State budget includes 10 percent across the board cuts, resulting in a \$950 million cut for K-12 education. As a result of this budget reduction, CCSD will receive a \$59 million austerity reduction in State Funding. State of Georgia Quality Basic Education (QBE) revenue provides approximately **46.12%** 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 **53.26%** 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.

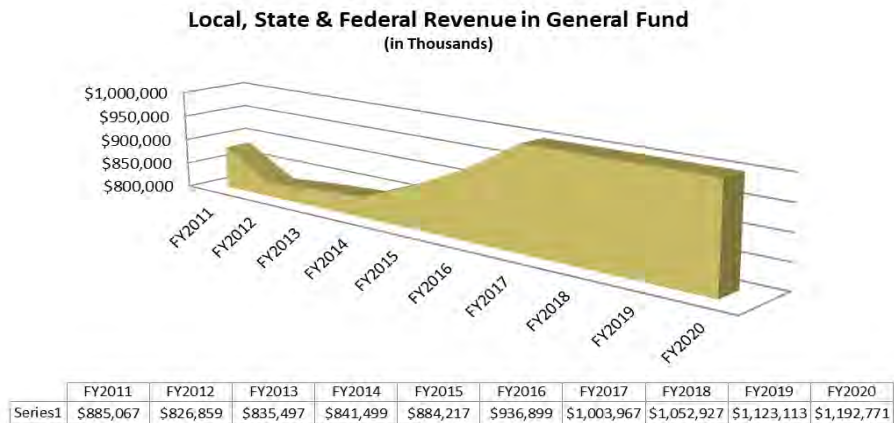
**EXECUTIVE SUMMARY
HIGHLIGHTS OF FY2021 BUDGET (Continued)**

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.

FY2021 Revenue Breakout		FY2021 CCSD Millage Tax Rate	
53.26%	Local Property Tax Funding	18.90 Mills	General Fund Millage
46.12%	State of Georgia QBE Funding	0.00 Mills	Debt Service Millage
0.63%	Federal Program Funding	18.90 Mills	Total Millage
100.00%	Total General Fund Revenue	Note: CCSD is long term debt free and has remained debt free since FY2007.	

Recent Year Economic Impact to District Revenue in the 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. In FY2019 and FY2020, the State legislature has chosen to fully fund the QBE formula. However, in FY2021, Cobb District QBE funding was reduced \$59 million for austerity cuts related to the coronavirus pandemic.
- State-mandated **Local Fair Share** tax contribution has grown from \$70 million in 2000 to \$166 million in 2021. 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.
- Employer **Teacher Retirement System (TRS)** contributions decreased from 21.14% in 2020 to 19.06% in 2021.



EXECUTIVE SUMMARY HIGHLIGHTS OF FY2021 BUDGET (Continued)

Despite the coronavirus pandemic's effect on the national and state economies, 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 **5.15%** in FY2021. Increasing property value is a vital factor in helping to balance CCSD's budget. The State's economy is also strengthening, indicating a positive economic outlook.

The FY2021 General Fund Budget Highlights:

- *\$59 Million State of Georgia QBE Austerity Reduction*
- *General Fund Millage Rate 18.90 Mills – No Millage Increase (LT Debt Free since 2007)*
- *Aaa and MIG1 – Highest Moody's Investors Service Long Term and ShortTerm Credit Rating*
- *AAA and A-1 – Highest Standard & Poor's Long Term and Short Term Credit Rating*
- *Local Revenue Property Value Digest Growth – 5.15%*
- *24 Instructional Support Positions*
- *Staffing & Operational Cost for the Cobb Innovation & Technology Academy (CITA) – including 12 Positions and the Early Learning Center – including 10 Positions*
- *13.00 Custodian Positions (Based on square footage)*
- *COVID Related Expenditures – \$15 Million*
- *Budgeted Fund Balance Usage – (\$31,256,123)*
- *Salary Step Increase for All Eligible Employees*
- *CARES Act Federal Stimulus One-Time Funding – \$15.7 Million*

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 FY2021, the State contributes approximately **46.12%** 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 FY2021 is \$2,775.21 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)

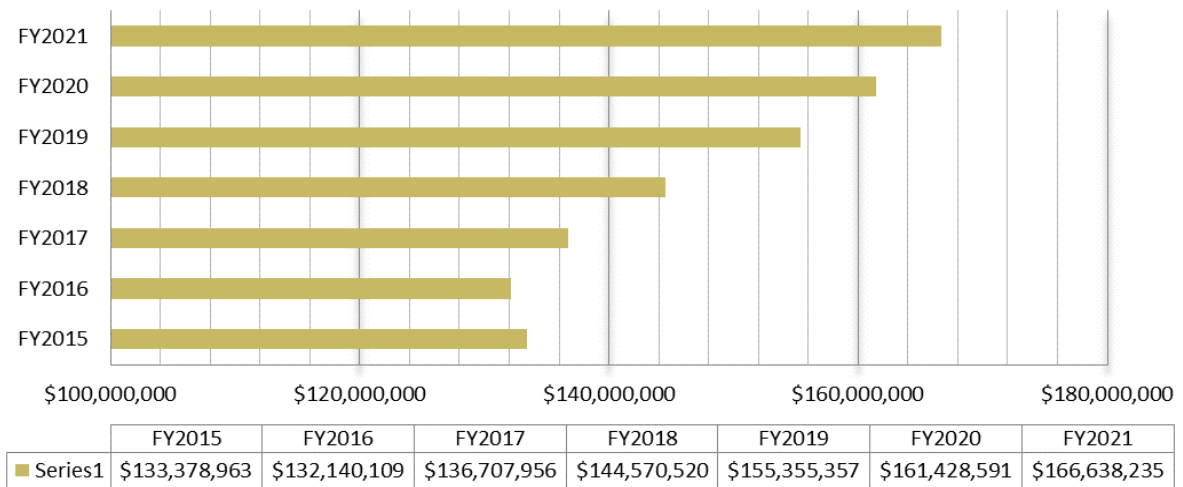
State of Georgia Local Five Mill Share

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 include 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 **\$166.6** million in the FY2021 budget.

CCSD QBE Mandated Local Fair Share



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

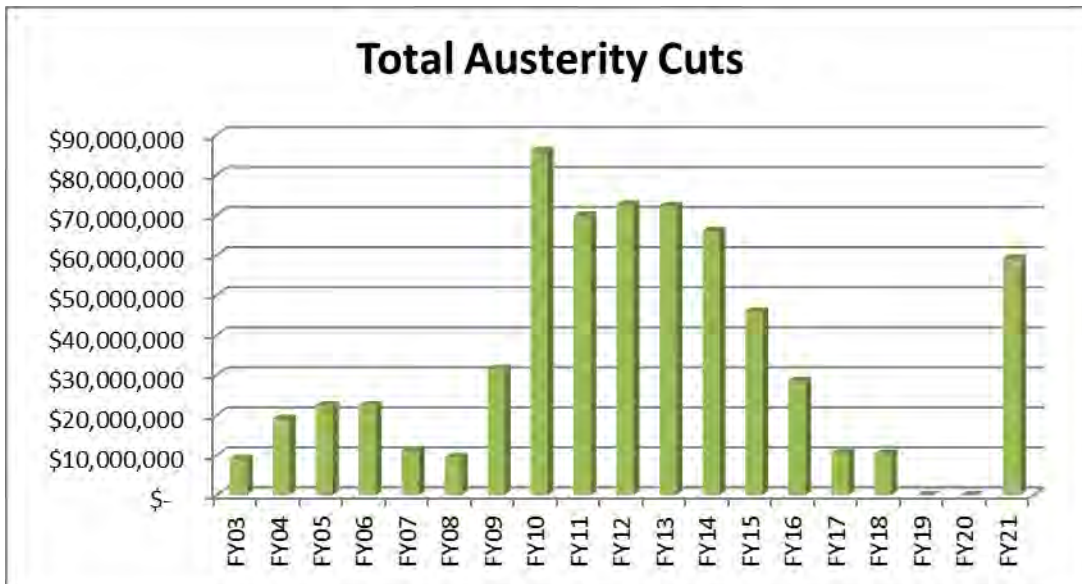
State Austerity Budget Cuts

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

Prior to the FY2018 budget, the State of Georgia faced difficult financial challenges. State revenue growth was not keeping pace with rising expenditures, forcing the State legislature to cut programs and reduce operating costs by enacting austerity budget cuts. Each year, beginning in FY2003, these austerity budget cuts have reduced the amount of state education funding the District receives, with additional, unplanned mid-year austerity budget cuts being applied in fiscal years 2004, 2009, 2010 and 2011. Cobb County ranks as the second largest cumulative QBE cuts to a school district in the State, with 16 years total cumulation amount of **\$586** million.

In the years of FY2019 and FY2020, the State legislature chose to fully fund the QBE formula to support the public school systems across Georgia. However, in response to the COVID-19 pandemic, Cobb School District will receive a \$59 million austerity reduction in State funding.

The historical State austerity reductions to Cobb County School District from FY2003 are shown in the graph below:



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 FY2021 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 years 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 encouraged by the positive and stable trend in property values since 2014, including a solid property tax digest growth of 5.15% in 2020 (FY2021)

Local Revenue - Cobb County Property Tax Digest Trend Analysis

Calendar Year	Net M&O Digest	% Change in Net M&O Digest
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%
2020	\$29,844,457,271	5.15%

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 vary 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.

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-thirds of homeowners’ total property tax bill and equates to **a full 100 percent exemption for the school tax** portion.

The history of revenue loss for the Cobb County School District related to the Age 62 & Over exemption is presented below. The 2020 tax exempt amount is calculated at **\$132** million.

Calendar Year	Age 62 & Older Exemption Revenue Loss
2011	\$ 62,531,078
2012	\$ 62,480,837
2013	\$ 62,354,354
2014	\$ 64,642,279
2015	\$ 70,981,218
2016	\$ 78,946,514
2017	\$ 90,042,136
2018	\$ 101,129,594
2019	\$ 122,730,091
2020	\$ 132,178,610

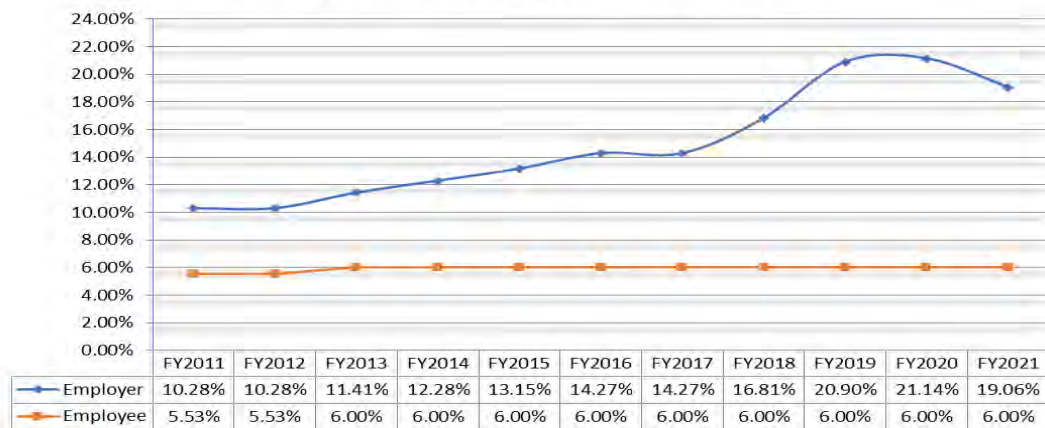
Employee Benefit Cost Impacts

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 in the past years up to 21.14% for FY2020. In FY2021, a rate reduction was passed to the local school districts with the Employer rate lowered to **19.06%**. This rate reduction reduced the District expenditures by **\$14.8** million.

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

TRS Employer and Employee Contribution Rates



How Does COBB Compare?

Metro Atlanta School Tax Comparison

Based on FY2020 (2019 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	\$1,452
Cobb	\$10,000	18.900	0.000	\$2,079
DeKalb	\$12,500	23.080	0.000	\$2,481
Fulton	\$30,000	17.796	0.000	\$1,602
Gwinnett	\$4,000	19.700	1.900	\$2,506

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, \$182 per FTE, is significantly lower than that of other metro Atlanta districts and constitutes only **1.80%** of total expenditures. Cobb has established itself as a Metro Atlanta leader when comparing the expenditures on Instruction at \$7,216 (or **71.45%**) 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)

Comparison of Metro Districts General Fund Expenditures per Student FTE Count					
School District	<u>Atlanta</u>	<u>Cobb</u>	<u>Dekalb</u>	<u>Fulton</u>	<u>Gwinnett</u>
Instructional	\$ 10,400	\$ 7,216	\$ 7,640	\$ 7,267	\$ 6,101
	65.70%	71.45%	65.56%	63.99%	65.17%
<i>Percentage of Expenditures for Instructional Funding</i>					
Media	\$ 112	\$ 155	\$ 142	\$ 164	\$ 128
Instruction Support	\$ 1,039	\$ 352	\$ 372	\$ 866	\$ 538
Pupil Services	\$ 855	\$ 324	\$ 746	\$ 710	\$ 303
General Admin	\$ 314	\$ 182	\$ 263	\$ 199	\$ 187
	1.98%	1.80%	2.26%	1.75%	2.00%
<i>Percentage of Expenditures for General Administration Funding</i>					
School Admin	\$ 775	\$ 674	\$ 743	\$ 644	\$ 798
Transportation	\$ 636	\$ 489	\$ 588	\$ 574	\$ 609
Maint & Operations	\$ 1,678	\$ 703	\$ 1,154	\$ 930	\$ 695
Debt Services	\$ 19	\$ -	\$ 0	\$ -	\$ 0
School Food Service	\$ 1	\$ 4	\$ 3	\$ -	\$ 3
Renovation & Cap Project	\$ 0	\$ -	\$ 0	\$ 1	\$ 0
Total *	\$ 15,830	\$ 10,099	\$11,654	\$ 11,357	\$ 9,362
SAT Scores **	934	1107	990	1078	1097
School Taxes ***	\$ 1,452	\$ 2,079	\$ 2,481	\$ 1,602	\$ 2,506

*Based on 2019-2020 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 2019-2020 high school graduates test results

*** Taxes based on FY2020 (2019 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 & 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	FY2016	FY2017	FY2018	FY2019	FY2020
Enrollment	111,848	112,412	111,482	111,386	111,760
Growth Rate	-	0.05%	(0.08%)	(0.01%)	0.03%

Projection	FY2021	FY2022	FY2023	FY2024
Enrollment	111,621	111,955	112,291	112,628
Growth Rate	(0.01%)	0.03%	0.03%	0.03%

- 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, State waivers of class size requirement (16-1-3-.02 Suspension of Rules and Laws), as well as the Pandemic Planning: Information for Georgia Public School District, that were issued by the State DOE. The formulas also comply with accreditation agency requirements, such as COGNIA.
- C. Economic Factor – With the current stable economic conditions, an 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, but conservative, 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 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 Financial 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 – FY2021 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. Salary improvements in prior years include the salary raise of **2.5%** in FY2017, a **1.1%** bonus in FY2018, a **2.6%** raise in FY2019, a salary increase range of **8.0%-12.6%** (depending on step eligibility) for all non-temporary employees in FY2020, and a full salary step increase in FY2021.
- 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 FY2021

FRINGE BENEFIT	FY2021 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)	19.06% 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 FY2021 Local Five Mill share is budgeted at **\$166.6** million dollars. For FY2021, State Revenue will be further constrained by austerity cuts imposed as a result of the economic impact of the COVID-19 pandemic.

B. **Local Tax Revenue** – For FY2021, the Cobb County School District is estimating a property tax digest with **5.15** percent growth. The Board approved the millage rate **18.9** mills. It is the same rate imposed in FY2020.

C. **Uncommitted Fund Reserve** – For cash flow purposes (Payroll and Vendor Payments), a minimum one month cash reserve is recommended by the Financial Services Division. Current Board Policy ([Policy DI](#)) directs the District to maintain a minimum unassigned fund balance in its General Fund of at least **8.33%** of budgeted expenditures.



LEGISLATIVE PRIORITIES

2020-2021

1

EDUCATIONAL ACCESS

- Strengthen the teacher pipeline
- Sustain Teachers Retirement System
- Maintain or increase Title I allocations

2

FINANCIAL SUSTAINABILITY

- Promote full-funding of the QBE formula
- Base FTE on counts equal or greater than March 2020
- Oppose diversion of funds from public education

3

ACCURACY IN ACCOUNTABILITY

- Reduce impact of standardized testing
- Flexibility around CCRPI
- Apply charter waivers to SWSS systems



107,379
STUDENTS



111
SCHOOLS

28 NATIONAL BLUE RIBBON SCHOOLS

56 GEORGIA SCHOOLS OF EXCELLENCE

DIVERSE STUDENT DEMOGRAPHICS

34.9% CAUCASIAN **30.6% BLACK** **23.9% HISPANIC** **6.0% ASIAN** **4.7% OTHER**

	CCSD	NATIONAL	GA
ACT SCORES	23.2	20.6	21.7
SAT SCORES	1,107	1,030	1,043
GRAD. RATE	88.6%	85%	83.8%



2ND LARGEST
SCHOOL DISTRICT IN GA



23RD LARGEST
SCHOOL DISTRICT IN AMERICA OUT OF MORE THAN 14,000 DISTRICTS

\$100,970,377 IN SCHOLARSHIP MONEY AWARDED TO THE CLASS OF 2020

#1 IN THE METRO ON 2019 GA MILESTONES

AAA
CREDIT RATING



STUDENT SAFETY & SECURITY IS PARAMOUNT



850 BUSES

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 **68 POLICE OFFICERS** DEDICATED TO THE SAFETY OF EACH STUDENT AND SCHOOL IN THE DISTRICT



WORKFORCE DEVELOPMENT

2,945
OVERALL PATHWAY COMPLETERS

CTAE CREDENTIALS ISSUED IN FALL OF 2019
721



HEALTH

OUR AVERAGE HEALTH INSPECTION SCORE WAS
97.88%

130
SCHOOL NURSES WORK FOR THE COBB COUNTY SCHOOL DISTRICT



EMPLOYMENT

LARGEST
EMPLOYER IN COBB COUNTY

17,743 EMPLOYEES

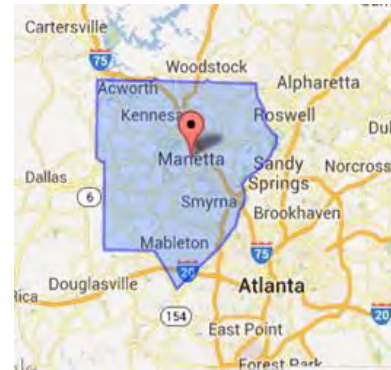
OVER 70%
OF STAFF LIVE IN COBB COUNTY



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 2020

Population

756,417 (2019 estimate)

Race

- White: 55.8%
- African American: 28.7%
- Hispanic: 13.4%
- Asian: 6.1%
- Other: 5.6%
- Two or more Races: 3.4%



Employment and Income

- Civilian employed population 16 Years and over: 431,224
- Median household income: \$81,212
- Per capital income: \$42,008

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: 15.8%
- Associate's Degree: 7.5%
- Bachelor's Degree: 31.2%
- Graduate or Professional degree: 17.7%

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.

EXECUTIVE SUMMARY FY2021 BUDGET DEVELOPMENT TIMELINE AND CALENDAR

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:

PREPARE BUDGET ANALYSIS & GATHER BUDGET-RELATED INFORMATION JULY-JANUARY

- Prepare budget calendar and budget procedures
- Prepare preliminary budget forecast
- Gather budget balancing information (schools & departments)
- Prepare school district personnel allotment projections
- Prepare operational department projections
- Prepare revenue projections
- Prepare revenue/expenditure estimates for other funds

TRACK ACTIVITIES THAT COULD IMPACT BUDGET DEVELOPMENT JULY - JUNE

- Administration tracks and reports legislative activities

SPENDING RESOLUTION BOARD BUDGET APPROVAL JUNE - JULY

- Board of Education adopts a Spending Resolution in order to comply with State law and allow operations to continue in FY2021 until Final Budget is Board approved – June 25, 2020 and July 16, 2020

BUDGET BOARD MEETINGS AND TENTATIVE BOARD BUDGET APPROVAL JULY

- Board of Education/Administrators review proposed budget; Board of Education adopts a Tentative Budget – July 16, 2020

BUDGET INPUT FROM COBB COUNTY CITIZENS JULY - AUGUST

- Board of Education gathers budget input from Citizens FY2021 Budget Public Forums – July 16, 2020 at 9:00 AM & August 20, 2020

FINAL BUDGET APPROVAL BY THE COBB COUNTY BOARD OF EDUCATION AUGUST

- Board of Education approves FY2021 Final Budget – August 20, 2020

EXECUTIVE SUMMARY
FY2021 PERSONNEL RESOURCE CHANGES – GENERAL FUND



(In FTE Basis)

GENERAL FUND	FY2017 Revised Budget	FY2018 Revised Budget	FY2019 Revised Budget	FY2020 Revised Budget	FY2021 Approved Budget
Instructional School Positions					
Kindergarten Teachers	373.00	358.00	355.00	348.00	360.00
Kindergarten Early Intervention Program	121.50	106.50	132.50	129.00	135.00
Grades 1-3	1,076.00	1,044.00	1,027.00	1,016.00	1,022.50
Grades 1-3 Early Intervention Program	295.00	262.50	277.00	286.50	295.00
Grades 4-5	588.00	588.00	589.00	581.00	581.00
Grades 4-5 Early Intervention Program	174.00	178.00	185.00	186.00	194.50
Elementary Specialists	228.00	231.50	229.50	229.00	228.00
Grades 6-8	822.00	823.00	835.00	850.00	864.50
Grades 9-12/Alternative Program	1,065.00	1,081.50	1,083.50	1,074.50	1,070.00
Virtual Learning Teachers	11.00	11.00	11.00	11.00	11.00
Career & Technology	122.50	122.00	117.50	115.00	121.50
ROTC	28.00	28.00	28.00	28.00	28.00
IEL Intensive English Language Teacher	31.50	31.50	32.50	31.50	31.50
In School Suspension Teacher	41.00	0.00	0.00	0.00	0.00
Discretionary Staff - Certified	115.11	101.11	59.11	163.11	31.11
Discretionary Staff - Certified	00.00	00.00	20.00	20.00	20.00
Magnet Coordinators & Teachers	18.00	18.00	18.00	18.00	18.00
English as a Second Language - ESOL	186.00	191.00	191.50	190.00	209.50
Gifted	493.00	517.00	541.00	547.00	563.50
Remedial Education Teachers	193.50	214.00	223.50	240.00	250.50
PBIS Positive Behavior Intervention	0.00	1.00	1.00	0.00	0.00
Special Ed - Teachers	1,197.00	1,254.00	1,255.00	1,255.00	1,300.00
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	41.00	41.00	41.00	41.00
Kindergarten Parapro	373.00	358.00	355.00	348.00	360.00
Other Instructional Parapro	234.10	232.60	230.60	228.10	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	125.00
Discretionary Staffs - Classified	3.00	3.00	1.50	1.50	1.50
Total Instructional School Positions	8,599.71	8,606.71	8,650.21	8,747.71	8,775.21
Other School Support Positions					
Principals	109.00	109.00	109.00	109.00	108.00
Assistant Principals	211.00	227.00	229.00	228.00	229.00
Cobb Horizon Parent Facilitator	0.00	0.00	1.00	0.00	0.00
Coordinator	0.00	0.00	1.00	2.00	2.00
Counselors (Elementary, Middle, High)	255.00	256.50	257.50	258.50	259.00
Local School Secretary	110.00	110.00	109.00	109.00	110.00

EXECUTIVE SUMMARY
FY2021 PERSONNEL RESOURCE CHANGES – GENERAL FUND (Continued)

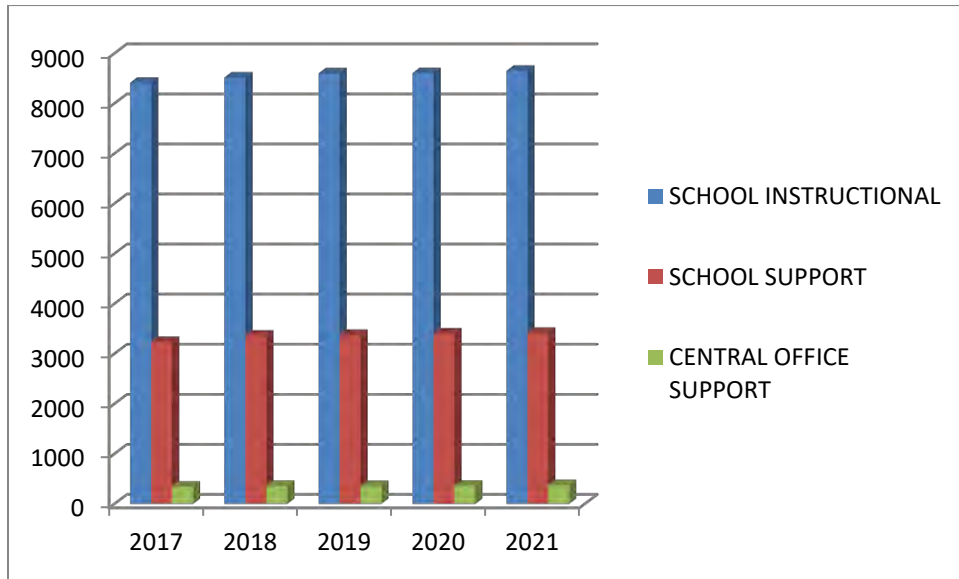


(In FTE Basis)

GENERAL FUND	FY2017 Revised Budget	FY2018 Revised Budget	FY2019 Revised Budget	FY2020 Revised Budget	FY2021 Approved Budget
Local School Bookkeeper	110.00	110.50	111.50	111.00	111.00
Local School Clerical	272.50	272.00	274.00	270.50	272.50
Interpreters – ESOL/ Foreign Language	12.00	12.00	12.00	12.00	12.00
Interpreters – Special Ed	7.00	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	12.38	12.50	12.50
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	103.68	103.68	102.80	116.00	117.00
Hospital / Homebound	2.00	2.00	2.00	3.00	3.00
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	33.00	33.00	33.00
Campus Officers	44.00	45.00	47.00	49.00	49.00
Custodians	576.85	583.35	591.35	598.85	615.85
Bus Monitors	60.00	60.00	60.00	60.00	60.00
Bus Drivers (Regular & Sp Ed)	854.00	854.00	849.00	849.00	859.00
Maintenance	138.00	138.00	139.00	139.00	139.00
Mechanics – Fleet Maintenance	49.00	49.00	49.00	49.00	49.00
Total Other School Support Positions	3,376.78	3,401.78	3,415.78	3,435.60	3,467.10
Central Office Support Positions					
Division 1 – General Administration	28.50	31.00	19.00	16.00	16.00
Division 2 – Operational Support	49.25	48.25	53.25	53.25	53.25
Division 2 – Human Resources	45.10	45.10	45.10	45.50	45.50
Division 3 – Technology	61.00	61.00	60.50	59.50	59.50
Division 3 – Accountability & Research	28.45	27.30	35.50	36.50	36.50
Division 4 – Academics-Teach & Learn	58.48	60.48	66.78	66.78	66.78
Division 4 – Academics-Special Ed Svcs	17.00	18.00	19.00	24.00	24.00
Division 5 – Leadership	17.00	18.00	18.00	17.00	17.00
Division 6 – Financial Services	51.70	52.70	54.70	54.65	54.65
Total Central Office Support Positions	356.48	361.83	371.83	373.18	373.18
Grand Total – General Fund Positions	12,332.97	12,370.32	12,437.82	12,556.49	12,615.49

EXECUTIVE SUMMARY
FY2021 PERSONNEL RESOURCE CHANGES – GENERAL FUND (Continued)

PERSONNEL RESOURCE CHANGES – GENERAL FUND



STAFF/STUDENT ENROLLMENT RATIO – GENERAL FUND

School Year	FY2017	FY2018	FY2019	FY2020	FY2021 Projection
General Fund Positions	12,332	12,370	12,437	12,556	12,615
Student Enrollment	112,412	111,482	111,386	111,760	111,621
Staff/Student Ratio	1: 9.11	1: 9.01	1: 8.87	1: 8.90	1: 8.85

EXECUTIVE SUMMARY
FY2021 PERSONNEL RESOURCE CHANGES – GENERAL FUND (Continued)

FY2017

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

FY2018

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

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 236 Day Work Year (with no decrease in salary) for 238 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 Steps
4. Campus Officer competitive salary adjustment

FY2021

1. Full Salary Step Increase for All Eligible Employees
2. 24 Instructional Support Positions
3. Staffing for Cobb Innovation & Technology Academy (CITA) – 12 Positions, and for the Early Learning Center – 10 Positions
4. 13 Custodian Positions (Based on square footage)



**EXECUTIVE SUMMARY
FY2021 PERSONNEL RESOURCE CHANGES – OTHER FUNDS**



(In FTE Basis)

OTHER FUNDS	FY2017 Revised Budget	FY2018 Revised Budget	FY2019 Revised Budget	FY2020 Revised Budget	FY2021 Approved Budget
SPLOST 4	37.74	36.65	0.00	0.00	0.00
SPLOST 5	0.00	0.00	34.62	34.12	34.12
Title I	198.77	194.35	194.35	179.60	179.60
IDEA	310.90	310.90	310.90	333.40	333.40
CTAE	0.00	0.00	0.00	0.00	0.00
Title II - A	12.50	10.98	10.98	10.99	10.99
CARES Act Relief Fund	0.00	0.00	0.00	0.00	0.00
Homeless Grant	0.00	0.00	0.00	0.00	0.00
ARP Act	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	7.20	7.20	7.50	7.50
Title IV	1.00	1.00	1.00	2.50	2.50
Adult Education	8.00	7.00	7.00	7.00	7.00
GNETS	50.70	56.35	56.35	46.25	46.25
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	1.38	1.38	1.00	1.00
School Nutrition Service	1,218.00	1,218.00	1,218.00	1,216.00	1,216.00
Self Insurance	5.00	5.00	5.00	5.00	5.00
Purchasing	15.90	15.90	15.90	15.90	15.90
Flexible Benefits	1.00	1.00	1.00	1.00	1.00
Grand Total – Other Funds Positions	1,908.66	1,896.41	1,894.38	1,890.96	1,890.96

The District FY2021 Personnel total 14,506.45 (in FTE basis) including General Fund and Other Funds positions.



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

Type	Category	FY2020 Board Approved Revised Budget	FY2021	FY2022	FY2023	FY2024	FY2025	FY2026	Assumptions														
1 Local	Property Tax Revenue	\$ 493,426,651	\$ 541,870,829	\$ 568,964,370	\$ 597,412,589	\$ 627,283,218	\$ 658,647,379	\$ 691,579,748	<table border="1"> <tr> <td colspan="2"><u>Property Digest Information</u></td> </tr> <tr> <td>FY2021 Projected Digest</td> <td>5.15%</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> <tr> <td>FY2026 Projected Digest</td> <td>5.00%</td> </tr> </table>	<u>Property Digest Information</u>		FY2021 Projected Digest	5.15%	FY2022 Projected Digest	5.00%	FY2023 Projected Digest	5.00%	FY2024 Projected Digest	5.00%	FY2025 Projected Digest	5.00%	FY2026 Projected Digest	5.00%
<u>Property Digest Information</u>																							
FY2021 Projected Digest	5.15%																						
FY2022 Projected Digest	5.00%																						
FY2023 Projected Digest	5.00%																						
FY2024 Projected Digest	5.00%																						
FY2025 Projected Digest	5.00%																						
FY2026 Projected Digest	5.00%																						
2	Other Tax Revenue	\$ 62,066,570	\$ 59,421,328	\$ 59,421,328	\$ 59,421,328	\$ 59,421,328	\$ 59,421,328	\$ 59,421,328	Constant														
3	Other Local	\$ 8,291,066	\$ 4,395,679	\$ 4,395,679	\$ 4,395,679	\$ 4,395,679	\$ 4,395,679	\$ 4,395,679	Constant														
4 State	Miscellaneous State Grant	\$ 9,349,165	\$ 6,091,035	\$ 6,091,035	\$ 6,091,035	\$ 6,091,035	\$ 6,091,035	\$ 6,091,035	Constant														
5	QBE	\$ 580,462,101	\$ 518,368,928	\$ 518,368,928	\$ 518,368,928	\$ 518,368,928	\$ 518,368,928	\$ 518,368,928	Constant														
6 Federal	Indirect Cost	\$ 4,534,892	\$ 4,517,147	\$ 4,517,147	\$ 4,517,147	\$ 4,517,147	\$ 4,517,147	\$ 4,517,147	Constant														
7	ROTC	\$ 1,086,505	\$ 1,072,281	\$ 1,072,281	\$ 1,072,281	\$ 1,072,281	\$ 1,072,281	\$ 1,072,281	Constant														
8	MedAce	\$ 963,946	\$ 985,295	\$ 985,295	\$ 985,295	\$ 985,295	\$ 985,295	\$ 985,295	Constant														
9	Medicaid	\$ 748,205	\$ 557,360	\$ 557,630	\$ 557,630	\$ 557,630	\$ 557,630	\$ 557,630	Constant														
10 Revenue Total		\$ 1,160,929,101	\$ 1,137,279,882	\$ 1,164,373,693	\$ 1,192,821,912	\$ 1,222,692,541	\$ 1,254,056,702	\$ 1,286,989,071															
11 Reserve Available	Funds Reserved in Prior Year	\$ 33,379,663	\$ 31,256,123	\$ -	\$ -	\$ -	\$ -	\$ -															
Total Funds Available		\$ 1,194,308,764	\$ 1,168,536,005	\$ 1,164,373,693	\$ 1,192,821,912	\$ 1,222,692,541	\$ 1,254,056,702	\$ 1,286,989,071															
12 Base	FY20 Revised Budget	\$ 1,194,308,764																					
13	FY21 Proposed Budget		\$ 1,168,536,005																				
14	Prior Year Continuation Budget			\$ 1,168,536,005	\$ 1,184,043,005	\$ 1,199,760,110	\$ 1,216,190,472	\$ 1,233,337,289															
15 Salary/Benefits	Annual Step Increase			\$ 14,007,000	\$ 14,217,105	\$ 14,430,362	\$ 14,646,817	\$ 14,866,519	Annual Step Increase for All Eligible Employee Estimated based on historical trends														
16	Increased Benefit Cost			\$ 1,500,000	\$ 1,500,000	\$ 2,000,000	\$ 2,500,000	\$ 3,000,000															
Expenditure Total		\$ 1,194,308,764	\$ 1,168,536,005	\$ 1,184,043,005	\$ 1,199,760,110	\$ 1,216,190,472	\$ 1,233,337,289	\$ 1,251,203,808															
Forecasted (Deficit)/Surplus		\$ -	\$ -	\$ (19,669,312)	\$ (6,938,198)	\$ 6,502,070	\$ 20,719,414	\$ 35,785,263															

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

Fund	Beginning Fund Balance	FY2020			FY2021			FY2022			FY2023			FY2024			Forecast Assumptions and Comments	
		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	Budget Revenue	Budget Expenditures	Ending Fund Balance June 30, 2024		
SPECIAL REVENUE FUNDS																		
Federal Aid																		
402	Title I	\$0	\$21,742,128	\$21,742,128	\$0	\$19,758,047	\$19,758,047	\$0	\$19,758,047	\$19,758,047	\$0	\$19,758,047	\$19,758,047	\$0	\$19,758,047	\$19,758,047	\$0	Grants are initially budgeted with last year amount
404	Special Education IDEA	\$0	\$21,146,704	\$21,146,704	\$0	\$21,146,704	\$21,146,704	\$0	\$21,146,704	\$21,146,704	\$0	\$21,146,704	\$21,146,704	\$0	\$21,146,704	\$21,146,704	\$0	Grants are initially budgeted with last year amount
406	Vocation Education CTAE	\$0	\$733,551	\$733,551	\$0	\$733,551	\$733,551	\$0	\$733,551	\$733,551	\$0	\$733,551	\$733,551	\$0	\$733,551	\$733,551	\$0	Grants are initially budgeted with last year amount
414	Title II - A	\$0	\$2,347,881	\$2,347,881	\$0	\$2,347,881	\$2,347,881	\$0	\$2,347,881	\$2,347,881	\$0	\$2,347,881	\$2,347,881	\$0	\$2,347,881	\$2,347,881	\$0	Grants are initially budgeted with last year amount
420	CARES Act	\$0	\$0	\$0	\$0	\$16,038,221	\$16,038,221	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	COVID 19 Relief Grant of FY2021
432	Homeless	\$0	\$81,280	\$81,280	\$0	\$81,271	\$81,271	\$0	\$81,271	\$81,271	\$0	\$81,271	\$81,271	\$0	\$81,271	\$81,271	\$0	Grants are initially budgeted with last year amount
460	Title III - A	\$0	\$2,144,436	\$2,144,436	\$0	\$1,366,148	\$1,366,148	\$0	\$1,366,148	\$1,366,148	\$0	\$1,366,148	\$1,366,148	\$0	\$1,366,148	\$1,366,148	\$0	Grants are initially budgeted with last year amount
462	Title IV - B	\$0	\$2,332,344	\$2,332,344	\$0	\$2,332,344	\$2,332,344	\$0	\$2,332,344	\$2,332,344	\$0	\$2,332,344	\$2,332,344	\$0	\$2,332,344	\$2,332,344	\$0	Grants are initially budgeted with last year amount
478	USDA Fruit & Vegetable	\$0	\$150,293	\$150,293	\$0	\$150,293	\$150,293	\$0	\$150,293	\$150,293	\$0	\$150,293	\$150,293	\$0	\$150,293	\$150,293	\$0	Grants are initially budgeted with last year amount
600	School Nutrition	\$18,226,547	\$56,234,036	\$59,532,743	\$14,927,840	\$59,580,580	\$60,600,723	\$13,907,697	\$59,580,580	\$60,600,723	\$12,887,554	\$59,580,580	\$60,600,723	\$11,867,411	\$59,580,580	\$60,600,723	\$10,847,268	Project using 0% Student Growth
Special Programs																		
549	Donations	\$301,502	\$223,807	\$406,811	\$118,498	\$0	\$0	\$118,498	\$0	\$0	\$118,498	\$0	\$0	\$118,498	\$0	\$0	\$118,498	Donations are budgeted as received
550	Facility Use	\$772,744	\$823,809	\$823,809	\$772,744	\$823,809	\$823,809	\$772,744	\$823,809	\$823,809	\$772,744	\$500,000	\$500,000	\$772,744	\$500,000	\$500,000	\$772,744	Continue FY2020 Budget (balanced)
551	After School Program	\$4,120,135	\$9,771,729	\$13,088,937	\$802,927	\$9,994,793	\$9,994,793	\$802,927	\$9,994,793	\$9,994,793	\$802,927	\$9,994,793	\$9,994,793	\$802,927	\$9,994,793	\$9,994,793	\$802,927	Project using 0% Student Growth
552	Performing Arts	\$260,983	\$420,177	\$420,177	\$260,983	\$420,177	\$420,177	\$260,983	\$420,177	\$420,177	\$260,983	\$420,177	\$420,177	\$260,983	\$420,177	\$420,177	\$260,983	Continue FY2020 Budget (balanced)
553	Tuition School	\$1,725,010	\$797,721	\$797,721	\$1,725,010	\$1,399,702	\$1,399,702	\$1,725,010	\$1,399,702	\$1,399,702	\$1,725,010	\$725,000	\$725,000	\$1,725,010	\$725,000	\$725,000	\$1,725,010	Continue FY2020 Budget (balanced)
554	Public Safety	\$513,975	\$1,627,469	\$1,627,469	\$513,975	\$1,824,890	\$1,824,890	\$513,975	\$1,824,890	\$1,824,890	\$513,975	\$1,479,843	\$1,479,843	\$513,975	\$1,479,843	\$1,479,843	\$513,975	Continue FY2020 Budget (balanced)
556	Adult High School	\$373,742	\$312,438	\$312,438	\$373,742	\$300,470	\$300,470	\$373,742	\$300,470	\$300,470	\$373,742	\$300,470	\$300,470	\$373,742	\$300,470	\$300,470	\$373,742	Continue FY2020 Budget (balanced)
557	Art Career & Cultural Explore	\$16,055	\$2,600	\$2,600	\$16,055	\$2,600	\$2,600	\$16,055	\$2,600	\$2,600	\$16,055	\$2,600	\$2,600	\$16,055	\$2,600	\$2,600	\$16,055	Continue FY2020 Budget (balanced)
580	Miscellaneous Grants	\$32,753	\$187,667	\$187,667	\$32,753	\$159,415	\$159,415	\$32,753	\$159,415	\$159,415	\$32,753	\$159,415	\$159,415	\$32,753	\$159,415	\$159,415	\$32,753	Misc grants are budgeted as received
State Aid																		
510	Adult Education	\$0	\$1,198,084	\$1,198,084	\$0	\$1,198,084	\$1,198,084	\$0	\$1,198,084	\$1,198,084	\$0	\$1,198,084	\$1,198,084	\$0	\$1,198,084	\$1,198,084	\$0	Grants are initially budgeted using last year's
532	GNETS	\$310,576	\$5,516,555	\$5,516,555	\$310,576	\$5,363,309	\$5,363,309	\$310,576	\$5,363,309	\$5,363,309	\$310,576	\$5,363,309	\$5,363,309	\$310,576	\$5,363,309	\$5,363,309	\$310,576	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)
TOTAL OF SPECIAL REVENUE FUNDS			\$127,895,891	\$134,694,810	\$19,855,103	\$145,123,471	\$146,143,614	\$18,834,960	\$129,085,250	\$130,105,393	\$17,814,817	\$127,741,692	\$128,761,835	\$16,794,674	\$127,741,692	\$128,761,835	\$15,774,531	
DEBT SERVICE FUND																		
200	Debt Service	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	Debt Pavoff Comment School District Bonded Debt was paid off FY2007
INTERNAL SERVICE FUNDS																		
691	Unemployment	\$647,323	\$300,000	\$300,000	\$647,323	\$300,000	\$300,000	\$647,323	\$300,000	\$300,000	\$647,323	\$300,000	\$300,000	\$647,323	\$300,000	\$300,000	\$647,323	Continue FY2020 Budget (balanced)
692	Self Insurance	\$10,438,987	\$6,438,807	\$6,438,807	\$10,438,987	\$6,488,812	\$6,488,812	\$10,438,987	\$6,488,812	\$6,488,812	\$10,438,987	\$6,488,812	\$6,488,812	\$10,438,987	\$6,488,812	\$6,488,812	\$10,438,987	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	\$1,544,038	\$1,544,038	\$0	\$1,544,038	\$1,544,038	\$0	\$1,544,038	\$1,544,038	\$0	\$1,544,038	\$1,544,038	\$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)
TOTAL OF INTERNAL SERVICE FUNDS			\$8,394,297	\$8,394,297	\$11,086,310	\$8,457,433	\$8,457,433	\$11,086,310	\$8,457,433	\$8,457,433	\$11,086,310	\$8,457,433	\$8,457,433	\$11,086,310	\$8,457,433	\$8,457,433	\$11,086,310	
CAPITAL PROJECTS FUNDS																		
353	District Building Fund	\$359,557	\$6,640,264	\$2,124,585	\$4,875,236	\$929,800	\$4,800,000	\$1,005,036	\$929,800	\$929,800	\$1,005,036	\$929,800	\$929,800	\$1,005,036	\$929,800	\$929,800	\$1,005,036	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), SPLOST 4 (2014-2018), SPLOST 5 (2019-2023). SPLOST 4 was approved on March 19, 2013 for another five year plan starting from January 1, 2014, ends on December 31, 2018. SPLOST 5 was approved on March 21, 2017 for another five year plan starting from January 1, 2019, ends on December 31, 2023. SPLOST 5 Tax Revenue Forecast is presented on a separate page in next.



**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



CARLA JACKSON
Tax Commissioner

HEATHER WALKER
Chief Deputy

June 24, 2020

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

Dear Mr. Ragsdale:

This letter is to certify the 2020 School Digest as follows:

Net M & O Digest	
Real Property	\$26,450,073,363
Personal Property	\$2,140,212,523
Motor Vehicle	\$266,071,610
Mobile Homes	\$13,109,955
Public Utilities	\$888,755,947
Timber 100% Value	\$0
Heavy Duty Equipment	\$2,373,911
Net Total	\$29,760,597,309

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 online at www.cobbk12.org on July 16, 2020 at 10:00 AM 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 2020 TAX DIGEST AND 5-YEAR HISTORY OF LEVY - GENERAL FUND

<u>COUNTY SCHOOL</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>
Real & Personal	27,336,976,617	29,624,031,915	31,424,436,506	34,209,208,121	36,305,830,271	38,245,775,536
Motor Vehicles	1,128,274,310	823,712,610	583,963,950	424,772,870	332,095,090	266,071,610
Mobile Homes	12,938,480	12,581,964	12,038,537	11,963,700	12,700,651	13,109,955
Timber - 100%	0	23,000	73,877	117,408	0	0
Heavy Duty Equipment	1,747,848	2,319,221	2,281,434	1,888,857	2,277,113	2,373,911
Gross Digest	28,479,937,255	30,462,668,710	32,022,794,304	34,647,950,956	36,652,903,125	38,527,331,012
LESS M&O Exempt	(6,438,239,118)	(7,098,878,872)	(7,146,009,352)	(7,729,704,572)	(8,270,157,266)	(8,766,733,703)
Net M&O Digest	22,041,698,137	23,363,789,838	24,876,784,952	26,918,246,384	28,382,745,859	29,760,597,309
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	416,588,095	441,575,628	470,171,236	508,754,857	536,433,897	562,475,289
Net Taxes \$ Increase/Decrease	12,981,510	24,987,533	28,595,608	38,583,621	27,679,040	26,041,392
Net Taxes % Increase/Decrease	3.22%	6.00%	6.48%	8.21%	5.44%	4.85%

**EXECUTIVE SUMMARY
COBB COUNTY SCHOOL DISTRICT
MILLAGE RATE TRENDS**

Metro Atlanta Millage Rate Comparison

Metro Atlanta System	General Fund Millage	Bond Millage	Total Millage	Standard Homestead Exemption
Atlanta (APS)	20.740	0.000	20.740	\$50,000
Cobb	18.900	0.000	18.900	\$10,000
Dekalb	23.080	0.000	23.080	\$12,500
Fulton	17.796	0.000	17.796	\$30,000
Gwinnett	19.700	1.900	21.800	\$4,000

Based on FY2020 (2019Digest) millage rates adopted by Metro Atlanta school districts.

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
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
2021	18.90	0.00	18.90





ORGANIZATIONAL SECTION



COBB COUNTY SCHOOL DISTRICT
DISTRICT MISSION STATEMENT



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 once 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, 2020, the members of the Board and years of expiration of their terms are as follows:

<u>Title</u>	<u>Name</u>	<u>Term Expires</u>
Chair	Mr. Brad Wheeler	December 31, 2020
Vice-Chair	Mr. David Banks	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 Chastain	December 31, 2022
Board Member	Mr. Randy Scamihorn	December 31, 2020

**COBB COUNTY SCHOOL DISTRICT
ELECTED OFFICIALS AND SUPERINTENDENT OF SCHOOLS
JUNE 30, 2020**



**RANDY
SCAMIHORN**

POST 1

8 Years Served



**DR. JAHA
HOWARD**

POST 2

2 Years Served



DAVID MORGAN

POST 3

12 Years Served



**DAVID
CHASTAIN**

POST 4

6 Years Served



DAVID BANKS

POST 5

12 Years Served



CHARISSE DAVIS

POST 6

2 Years Served



BRAD WHEELER

POST 7

8 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

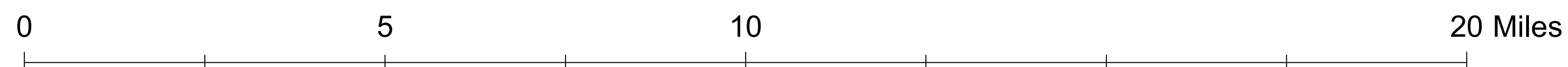
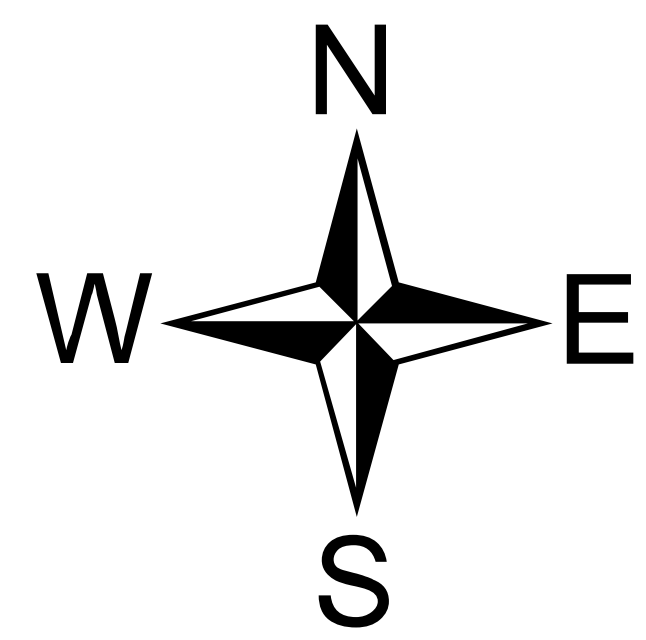
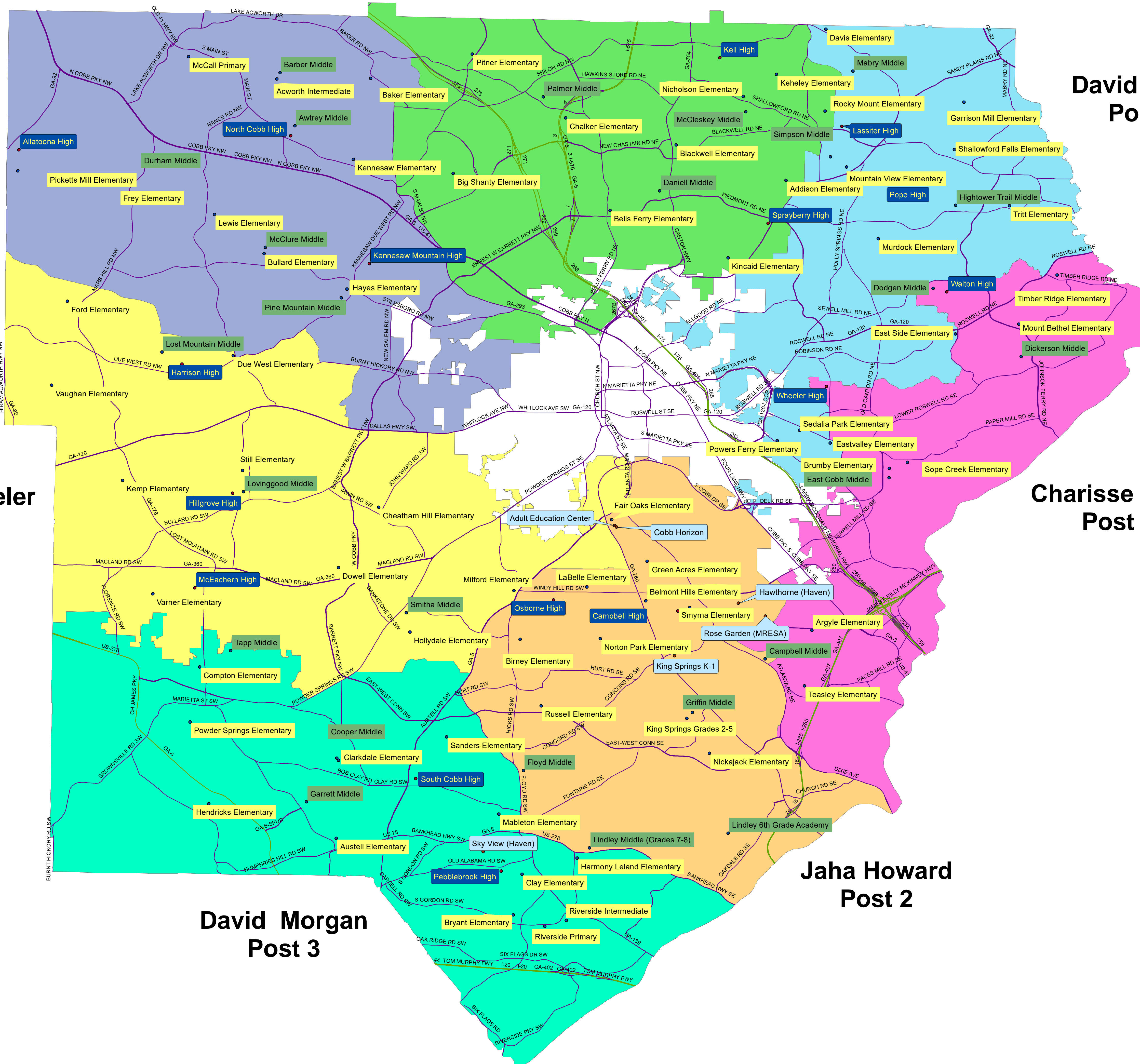
David Banks Post 5

Brad Wheeler Post 7

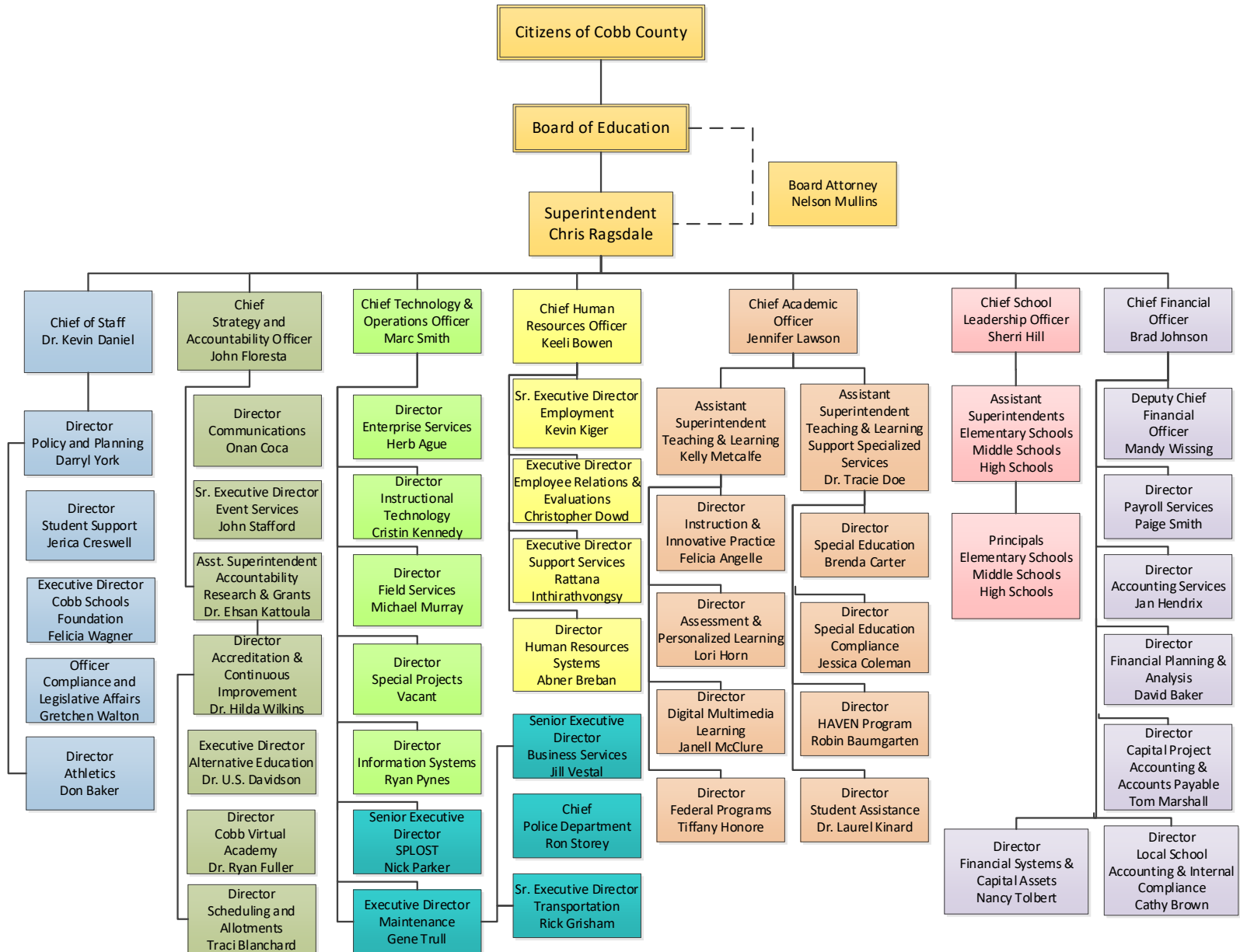
Charisse Davis Post 6

David Morgan Post 3

Jaha Howard Post 2



COBB COUNTY SCHOOL DISTRICT SCHOOL DISTRICT ORGANIZATION CHART



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 23rd 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

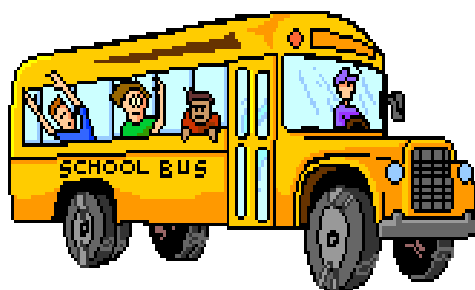
COBB COUNTY SCHOOL DISTRICT SCHOOL DISTRICT ENTITY (Continued)

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 111 schools serving approximately 112,000 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.



COBB COUNTY SCHOOL DISTRICT ABOUT THE DISTRICT

111 Schools

Elementary Schools – 66
Middle Schools - 25
High Schools - 17
Special Education Centers – 1
Early Learning Center– 1
Adult Education Center - 1



2nd Largest School District in the State of Georgia
23rd Largest School District in the nation

Enrollment: 112,000+

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

Employees: 18,000+

CCSD is the Largest Employer in Cobb County



CCSD Financial Credit Ratings

Aaa	Long-Term Rating	Moody's
MIG1	Short-Term Rating	Moody's
AAA	Long-Term Rating	Standard & Poor's
A-1	Short Term Rating	Standard & Poor's



STRATEGIC PLANS

ONE TEAM

ONE GOAL

STUDENT SUCCESS

**COBB COUNTY SCHOOL DISTRICT
DISTRICT CORE VALUES, 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.

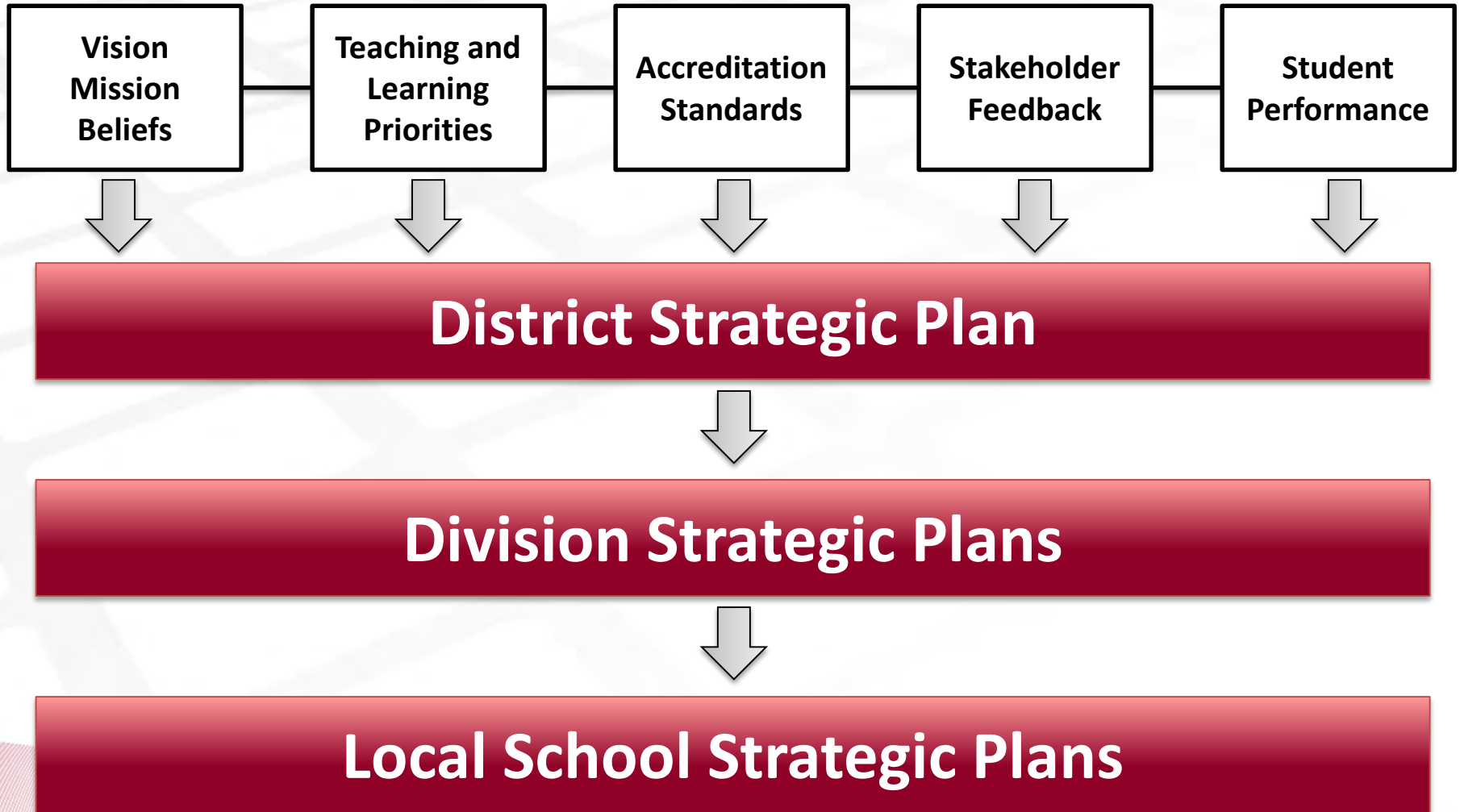
BOARD GOAL 4: *Recruit, hire, support & retain employees for the highest level of excellence.*

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



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 2020-2021 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.



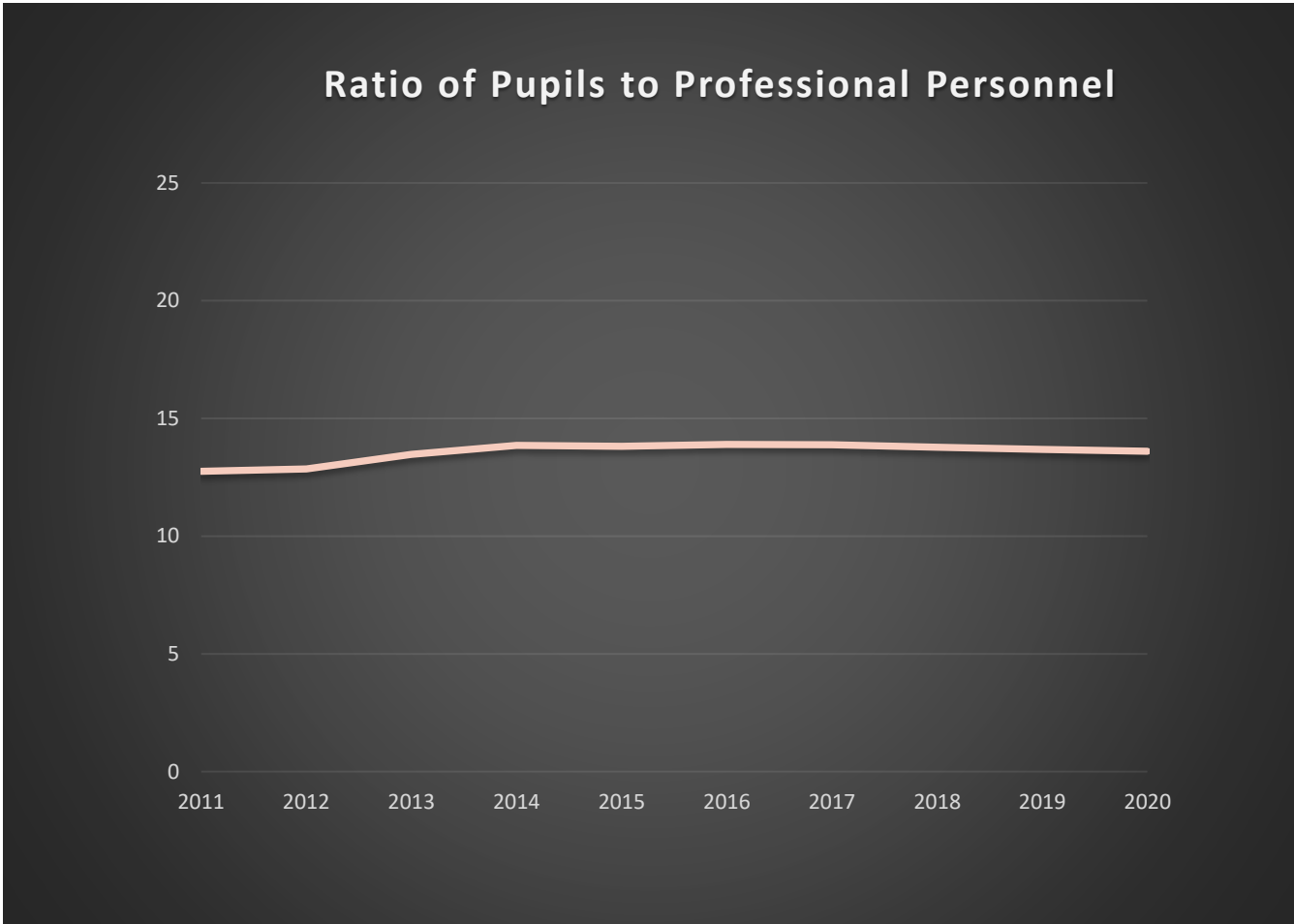
PAY FOR PRIORITIES

ONE TEAM

ONE GOAL

STUDENT SUCCESS

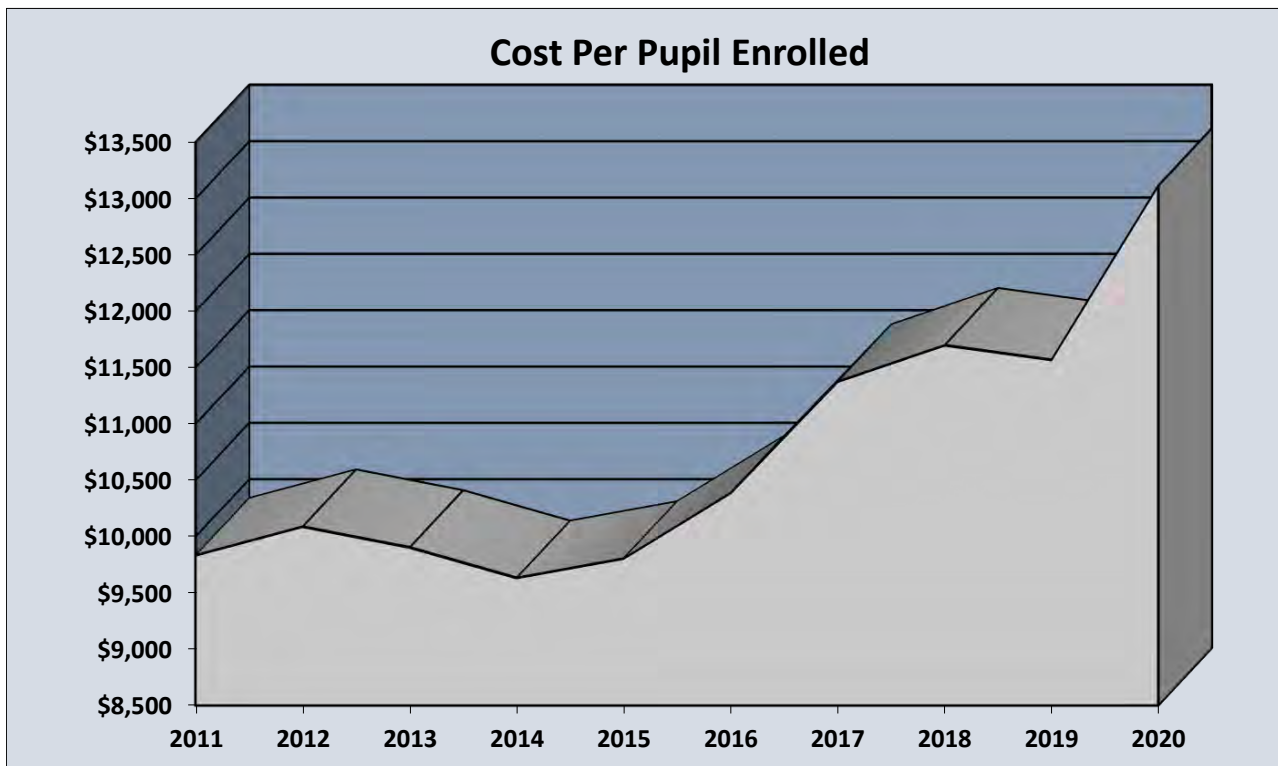
**COBB COUNTY SCHOOL DISTRICT
NUMBER OF PERSONNEL AND RATIO OF PUPILS TO PROFESSIONAL PERSONNEL
LAST TEN FISCAL YEARS**



Fiscal Year	Professional Personnel (a)	Other Operating Personnel (b)	Service Personnel (c)	Total Personnel	Active Student Enrollment	Ratio of Pupils to Professional Personnel
2011	8,378	2,841	2,857	14,076	106,836	12.8 to 1
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
2020	8,217	2,932	2,632	13,781	111,760	13.6

(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	Active Student Enrollment	Cost Per Pupil Enrolled	Percentage of Change	Professional Personnel	Ratio of Pupils to Professional Personnel
2011	106,836	9,832	-	8,378	12.8 to 1
2012	106,502	10,086	2.58%	8,290	12.8
2013	107,914	9,901	-1.83%	8,008	13.5
2014	109,529	9,631	-2.73%	7,907	13.9
2015	111,060	9,803	1.79%	8,036	13.8
2016	111,848	10,385	5.94%	8,050	13.9
2017	112,412	11,373	9.52%	8,099	13.9
2018	111,482	11,696	2.84%	8,092	13.8
2019	111,386	11,566	-1.11%	8,141	13.7
2020	111,760	13,113	13.37%	8,217	13.6

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

Source: District Records

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

	<u>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>	<u>2020</u>
<u>Lunch Meals Served:</u>										
Free	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	4,153,437
Reduced	782,831	856,787	804,816	747,657	813,378	783,085	868,249	833,698	860,125	694,998
Paid	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	3,423,200
Total	11,866,439	12,396,771	11,553,597	10,752,776	11,622,484	11,597,891	11,280,892	10,551,850	10,628,673	8,271,635
Daily Average	69,394	69,645	65,274	63,626	66,414	64,432	63,376	60,993	60,049	61,729
Student Price	\$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	\$2.35 - \$2.60
<u>Breakfast Meals Served:</u>										
Free	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	1,988,077
Reduced	207,989	237,340	231,097	206,095	238,792	245,516	290,280	275,102	288,604	242,202
Paid	466,270	488,977	406,550	354,073	414,343	453,400	468,063	468,694	516,740	460,426
Total	3,129,053	3,458,286	3,464,378	3,146,332	3,503,144	3,614,855	3,610,858	3,271,046	3,260,983	2,690,705
Daily Average	18,625	19,428	19,572	18,617	20,018	20,082	20,286	18,908	18,424	20,080
Student Price	\$1.00	\$1.00	\$1.25	\$1.25	\$1.25	\$1.25	\$1.25	\$1.25	\$1.25	\$1.50
<u>Total Meals Served:</u>										
Free	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	6,141,514
Reduced	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	937,200
Paid	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	3,883,626
Total	14,995,492	15,855,057	15,017,975	13,899,108	15,125,628	15,212,746	14,891,750	13,822,896	13,889,656	10,962,340
Daily Average	88,019	89,073	84,846	82,243	86,432	84,514	83,662	79,901	78,473	81,809

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

**Note: In 2020 - we calculated the daily average using 134 days
based on "regular" meal service days
(Reduced school days due to early school closures related to COVID-19)**

COMPARISON OF COBB AND STATE TEACHER SALARY
FY2020 - 2021

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%

Cobb - No change made from FY2020.

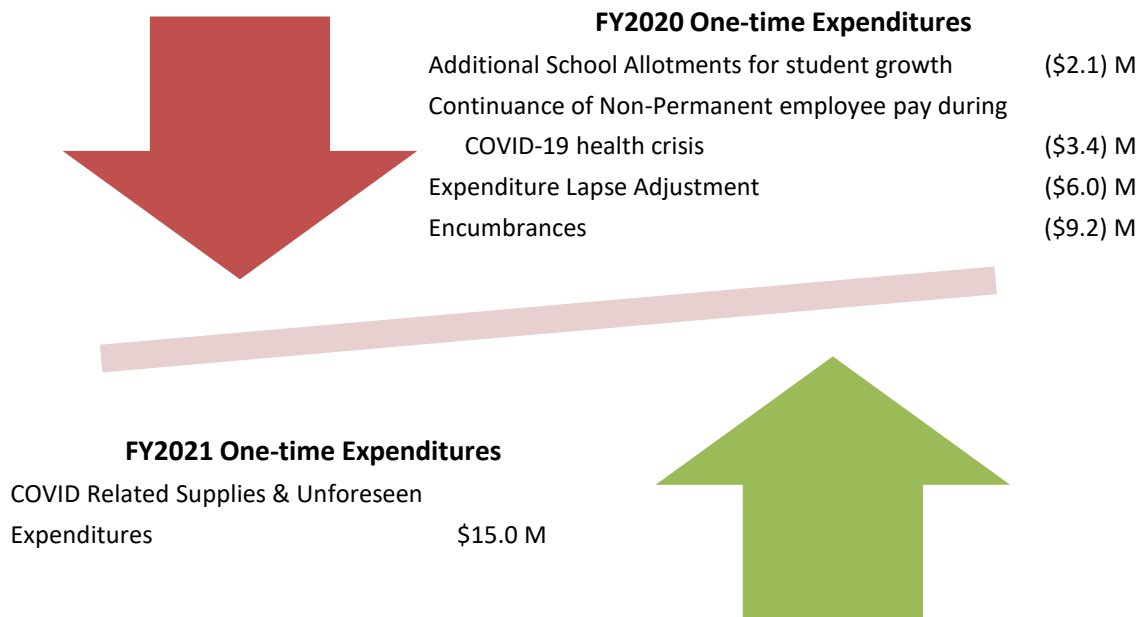
State - No change made from FY2020.

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 FY2021 Budget



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

FY2021 Tentative Budget Rollout Overview General Fund

FY2021 Budget Popular Report

FY2021 Overview General Fund

FY2021 Overview Other Funds

All of the resources are located at <https://www.cobbk12.org/page/22362/financial-planning-analysis>

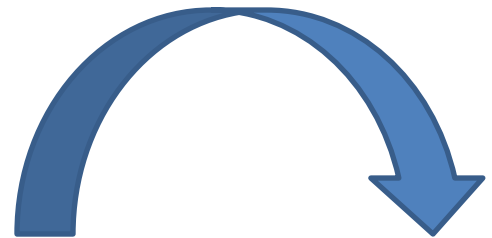
**IMPROVEMENT OPPORTUNITIES IN THE BUDGET PLANNING PROCESS
(Continued)**

FINDING EFFICIENCIES

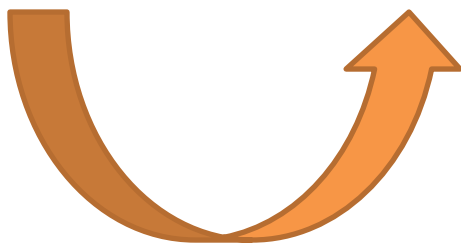
Cobb County School District sees a direct connection between success through continuous improvement and the performance in efficiencies. Miscellaneous expenditure adjustments are included as part of the annual budget process. The evaluation of these miscellaneous expenditures allows the District to focus 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 FY2021 Budget.

Efficiency Identification on Position and Expenditure Adjustments

New School/Program Costs	
Adjustment to Add'l Supply Allot	\$1.2M
Early Learning Center Program	\$0.8M
Cobb Innovation & Technology Academy	\$1.0M
Salary and Position Adjustments	
Additional Instructional Allotments	\$2.3M
Custodians for Add'l Square Footage	\$0.7M



Miscellaneous Expenditure Adjustments	
Expenditure Adjustment Cell Towers	(\$0.7M)
Eliminate Charter School	(\$5.3M)
Expenditure Adjustment MedAce	\$0.02M
Expenditure Adjustment Medicaid	(\$0.2M)
Expenditure Adjustment Miscellaneous State Grants	(\$3.2M)





POLICY, PROCEDURE, & PROCESS

Selected District fiscal management policies and major financial administrative rules

ONE TEAM

ONE GOAL

STUDENT SUCCESS

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.



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)

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:

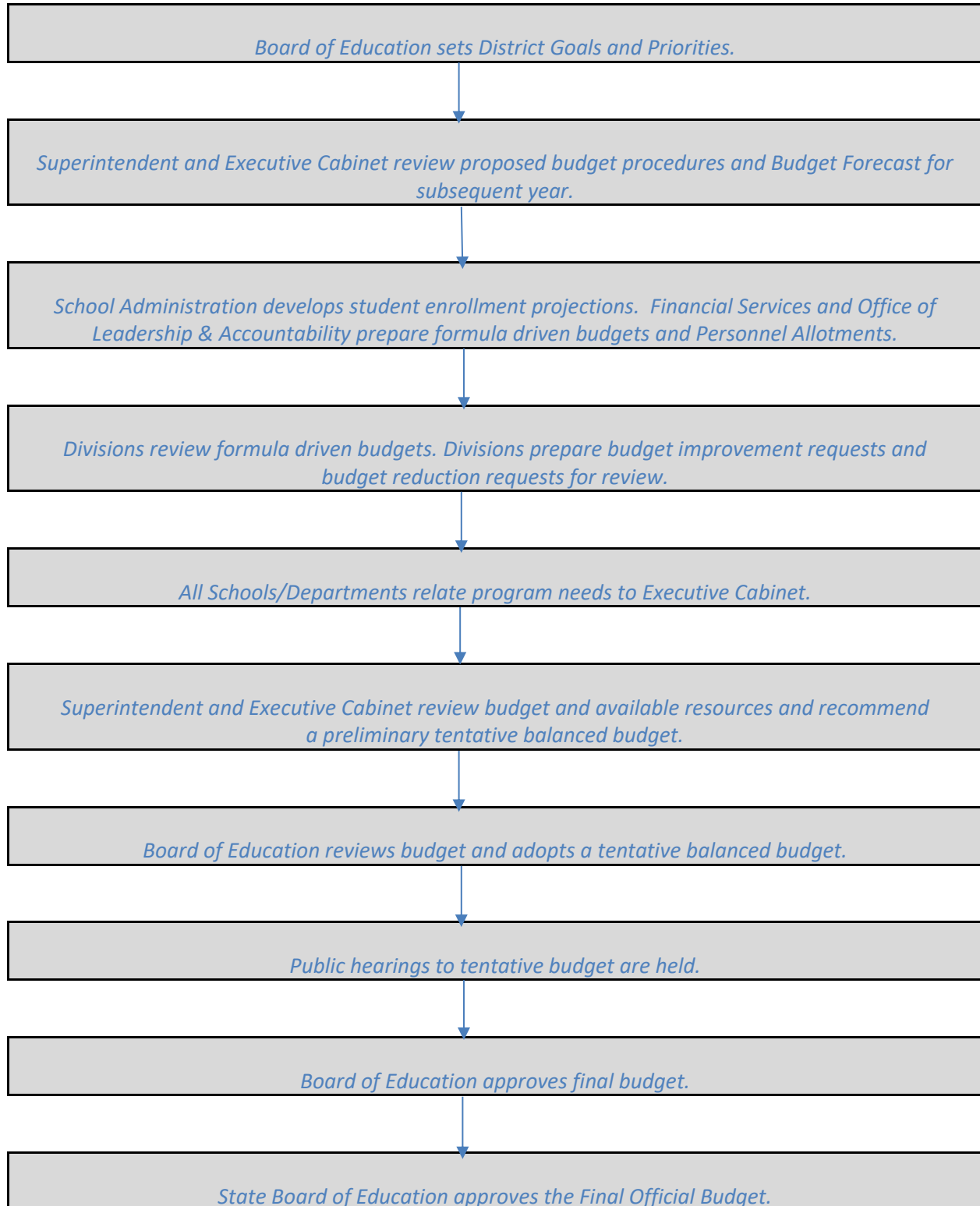
1. Each school participating in the Program collaborate with each of its Partners to develop a Partnership Plan (Plan). The Plan is valid for two years and should:
 - a. Be viewed by both the school and the Partner as a starting point for partnership activities and should not limit the activities of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



FY2021 BUDGET DEVELOPMENT PROCESS



FY2021 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 the required deadline, typically, 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.

FY2021 BUDGET DEVELOPMENT TIMELINE AND CALENDAR

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:

PREPARE BUDGET ANALYSIS & GATHER BUDGET-RELATED INFORMATION JULY-JANUARY

- Prepare budget calendar and budget procedures
- Prepare preliminary budget forecast
- Gather budget balancing information (schools & departments)
- Prepare school district personnel allotment projections
- Prepare operational department projections
- Prepare revenue projections
- Prepare revenue/expenditure estimates for other funds

TRACK ACTIVITIES THAT COULD IMPACT BUDGET DEVELOPMENT JULY - JUNE

- Administration tracks and reports legislative activities

SPENDING RESOLUTION BOARD BUDGET APPROVAL JUNE - JULY

- Board of Education adopts a Spending Resolution in order to comply with State law and allow operations to continue in FY2021 until Final Budget is Board approved – June 25, 2020 and July 16, 2020

BUDGET BOARD MEETINGS AND TENTATIVE BOARD BUDGET APPROVAL JULY

- Board of Education/Administrators review proposed budget; Board of Education adopts a Tentative Budget – July 16, 2020

BUDGET INPUT FROM COBB COUNTY CITIZENS JULY - AUGUST

- Board of Education gathers budget input from Citizens FY2021 Budget Public Forums – July 16, 2020 at 9:00 AM & August 20, 2020

FINAL BUDGET APPROVAL BY THE COBB COUNTY BOARD OF EDUCATION AUGUST

- Board of Education approves FY2021 Final Budget – August 20, 2020

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.

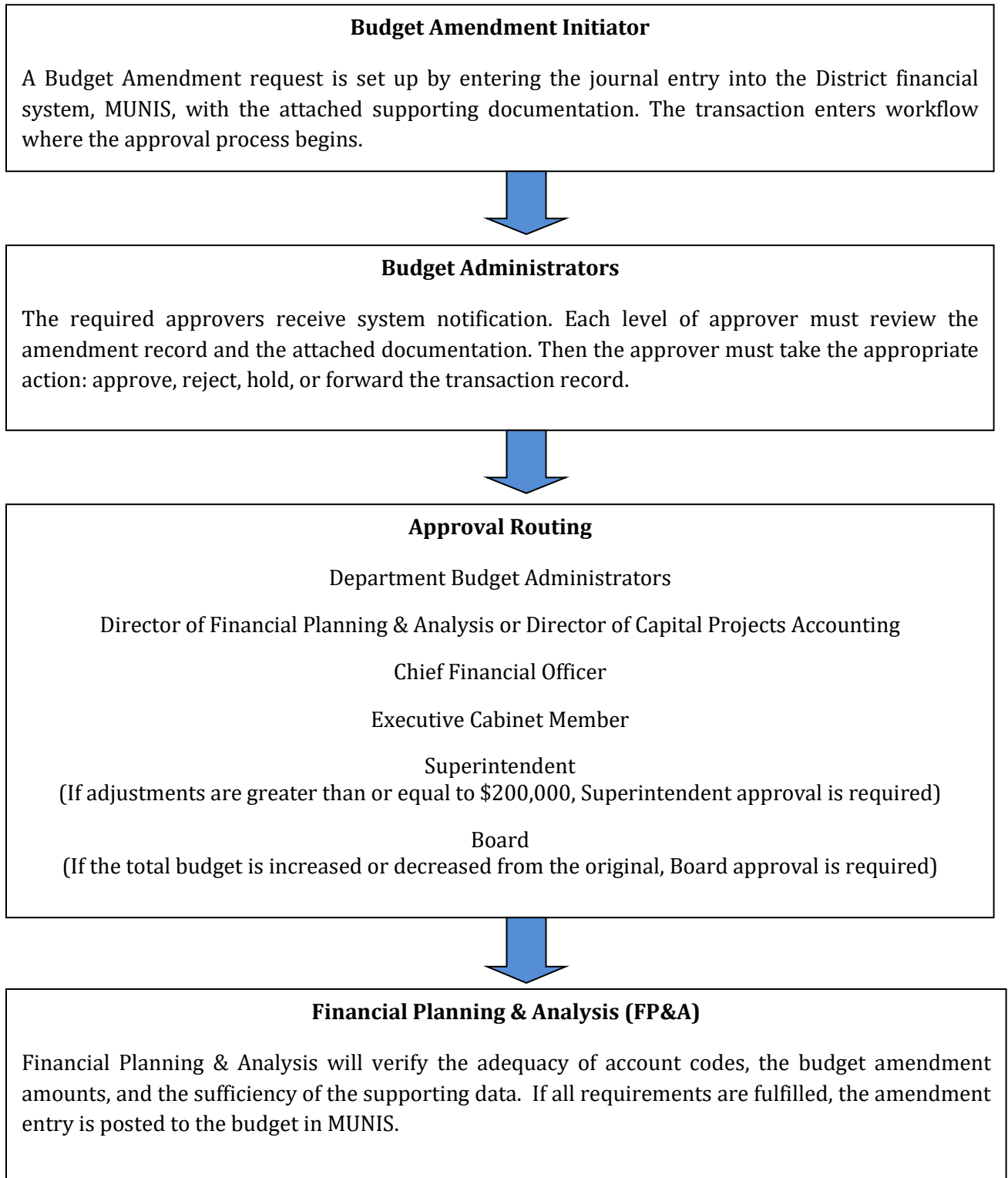
Grant Budget Amendments

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		



DIVISION AND DEPARTMENTAL INFORMATION

ONE TEAM

ONE GOAL

STUDENT SUCCESS

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.

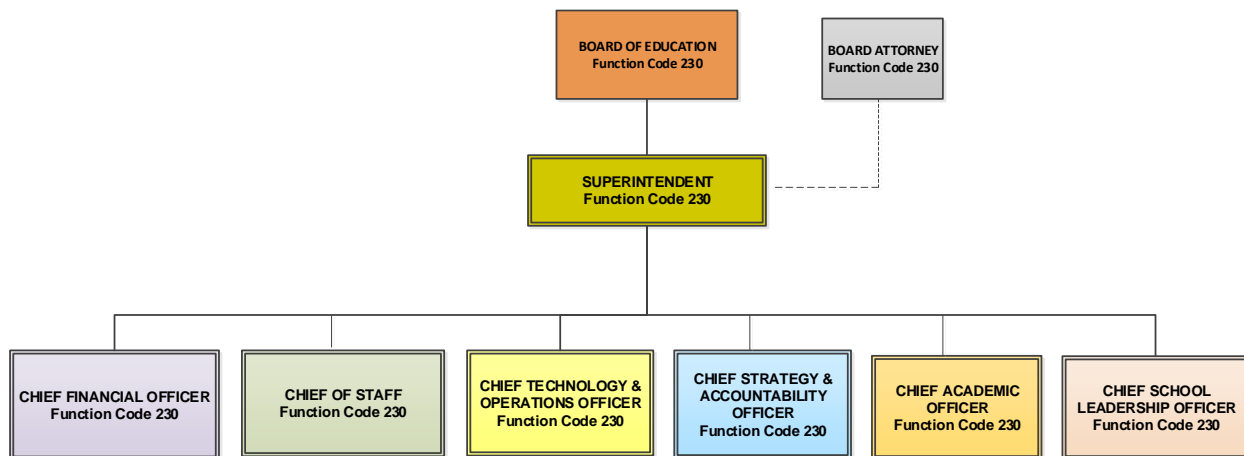
DIVISION ORGANIZATION

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 2018 RESULTS	FY 2019 RESULTS	FY 2020 RESULTS
Board Meetings - Meet once per month, with a day Work Session and an evening Voting Session	14 Board Meetings	12 Board Meetings	12 Board Meetings
School Councils - 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.
Facility & Technology Committee – 15 appointed members (1 by the Superintendent and 2 per Board Member) meet to oversee the SPLOST spending.	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.	4 F&T Committee Meetings were held in FY2020. Meetings are held quarterly.
Superintendent’s Principal Advisory Council – 12 appointed members by level assistant superintendents.	Meetings were held three times a year.	Meetings were held three times a year.	Due to the COVID-19 Pandemic, only 2 meetings were held during FY2020
Superintendent’s Teacher Advisory Council – 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.	Due to the COVID-19 Pandemic, only 2 meetings were held during FY2020
Business and Community Advisory Committee – Members appointed by Superintendent.	Meetings were held three times a year. *15 Members	Meetings were held three times a year. *15 Members	Due to the COVID-19 Pandemic, only 2 meetings were held during FY2020 *14 Members

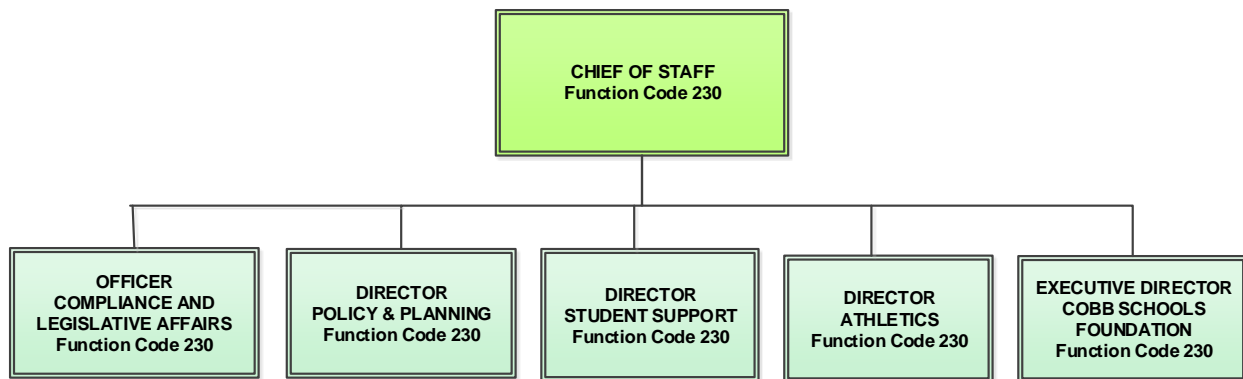
CHIEF OF STAFF DIVISION

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 Polices and Administrative Rules in addition to handling issues such as student transfers, student record requests, subpoenas, and open Records.

Policy Development:

- Development, coordination and distribution of Board Policies and Administrative Rules
- Contact for school administrators for interpretation and implementation of Board Policies and Administrative Rules
- Maintaining on-line policy manual

Planning:

- Calendar Development
- School Choice Transfers
- Hardship Transfers
- Reports to the Board

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 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 2018 RESULTS	FY 2019 RESULTS	FY 2020 RESULTS
<u>Policy & Planning:</u>			
Policy/Rule/Form Revisions/ Creations/Deletions:			
Board Policies	9	2	1
Administrative Rules	15	37	20
Forms/Attachments	23	41	12
House Bill 251 Transfers:			
Requested	3,199	2,362	2,412
Selected/Approved	1,772	1,811	1,652
Administrative Transfers:			
Requested	216	292	327
Approved	92	122	145
Child(ren) of Employee Transfers:			
Requested	1,482	1,480	1,498
Approved	1,203	1,196	1,215
Continuation of Enrollments Transfers:			
Requested	--	441	1,064
Approved	--	346	809
Records/Subpoenas:			
Records Requests	30	30	53
Subpoenas for Records	47	55	40
Directory Information/Verification	100	69	29
Production of Documents	53	41	7
Other Record Requests	2	5	7
Open Records Requests: (9/15/15 – Open Records moved from Communications to Policy, Planning & Student Support)	382	446	382
<u>Student Support:</u>			
Student Discipline:			
Hearings	159	164	122
Hearings Waived by Parent/Guardian	242	256	175
<u>School Health Services:</u>			
Student Visits to the Clinic:			
Illness Visits	353,570	411,435	323,182
Injury Visits	157,849	169,412	130,923
Total Visits	511,419	580,847	454,105
Number of students remaining at School after Clinic Visit	366,990	372,983	292,647
School (Local) Medical Training:			
Total number of trainings provided by Consulting Nurses	60	172	199
Total number of school staff participants	2,296	5,782	5,358

CHIEF OF STAFF DIVISION (Continued)

INDICATOR	FY 2018 RESULTS	FY 2019 RESULTS	FY 2020 RESULTS
District Medical Trainings:			
Total number of trainings provided by Nursing Supervisor and/or Consulting Nurses			
• Online	110	110	56
• Face-to-Face	267	100	109
• Blended	11	12	14
Total number of school staff participants			
• Online	770	770	680
• Face-to-Face	3,330	3,330	2,972
• Blended	N/A	N/A	N/A
Professional Development Trainings:			
Preplanning/PLDs and other training provided by Nursing Supervisor and Consulting Nurses			
• Total of continuing education hours provided	1,582	1,132	2,378
• Total number of Nursing participants	667	1,032	1,972
• Number of Medical Training	28	28	21
Total number of school nurse participants Face-to-Face	328	336	258
Scoliosis Nursing Rescreens Referred to Physician	1,074	1,389	Info not available from Public Health
Medical Healthcare Plans including Medical 504s	1,000	1,266	1,010
Significant Communicable Disease Data	Influenza epidemic Strep – 10 Varicella – 5	Influenza epidemic Pertussis Scabies Varicella Fifth's Disease Strep, Staph Norovirus Impetigo	COVID-19 Pandemic Measles Influenza epidemic Pertussis Scabies Varicella Fifth's Disease Strep, Staph Norovirus Impetigo
School Social Work:			
New Cases Referred	10,560	11,094	8,448
Contracts/Services Rendered	76,821	77,304	58,491
Athletics:			
Number of GHSA Activities Participated	240	266	260
Number of Students Participated GHSA Activities	11,127	12,060	11,682

CHIEF OF STAFF DIVISION (Continued)

INDICATOR	FY 2018 RESULTS	FY 2019 RESULTS	FY 2020 RESULTS
<u>Cobb Schools Foundation:</u>			
Local School Foundation Oversight	35	35	30
Local School Foundation Totals	N/A	\$514,238	\$365,300
Local School Assessment Total	No Info	\$8,200	\$8,100
Senior Scholarships Awarded	\$58,450	\$62,150	\$69,950
Golf Tournament (Net)	\$46,323	\$30,123	Cancelled *
Gimme 5 (Gross)	\$55,745	\$5,995	Discontinued *
Teacher Grants Awarded	\$32,125	\$24,784	\$16,400
ASP Scholarships Awarded	\$18,939	\$18,034	\$5,261
Bullying Prevention Funding	\$1,013	None	Discontinued *
Project 2400 Funding	\$62,400	\$20,010	Discontinued *
Reach for the Stars Funding	No Info	\$46,484	\$141,232
Volunteer of the Year Awards	\$22,880	\$19,018	\$20,297
Total Funds Raised			\$896,185
<u>Compliance & Legislative Affairs:</u>			
Due Process Filings	--	17	7
Resolutions	--	15	7
Hearings	--	2	1
Legislative Priorities			
Bills Requiring Action	--	31	23
Committee Presentations	--	5	6
Education Advocacy Meetings	--	18	21

*Temporarily discontinued or cancelled due to COVID-19 pandemic.

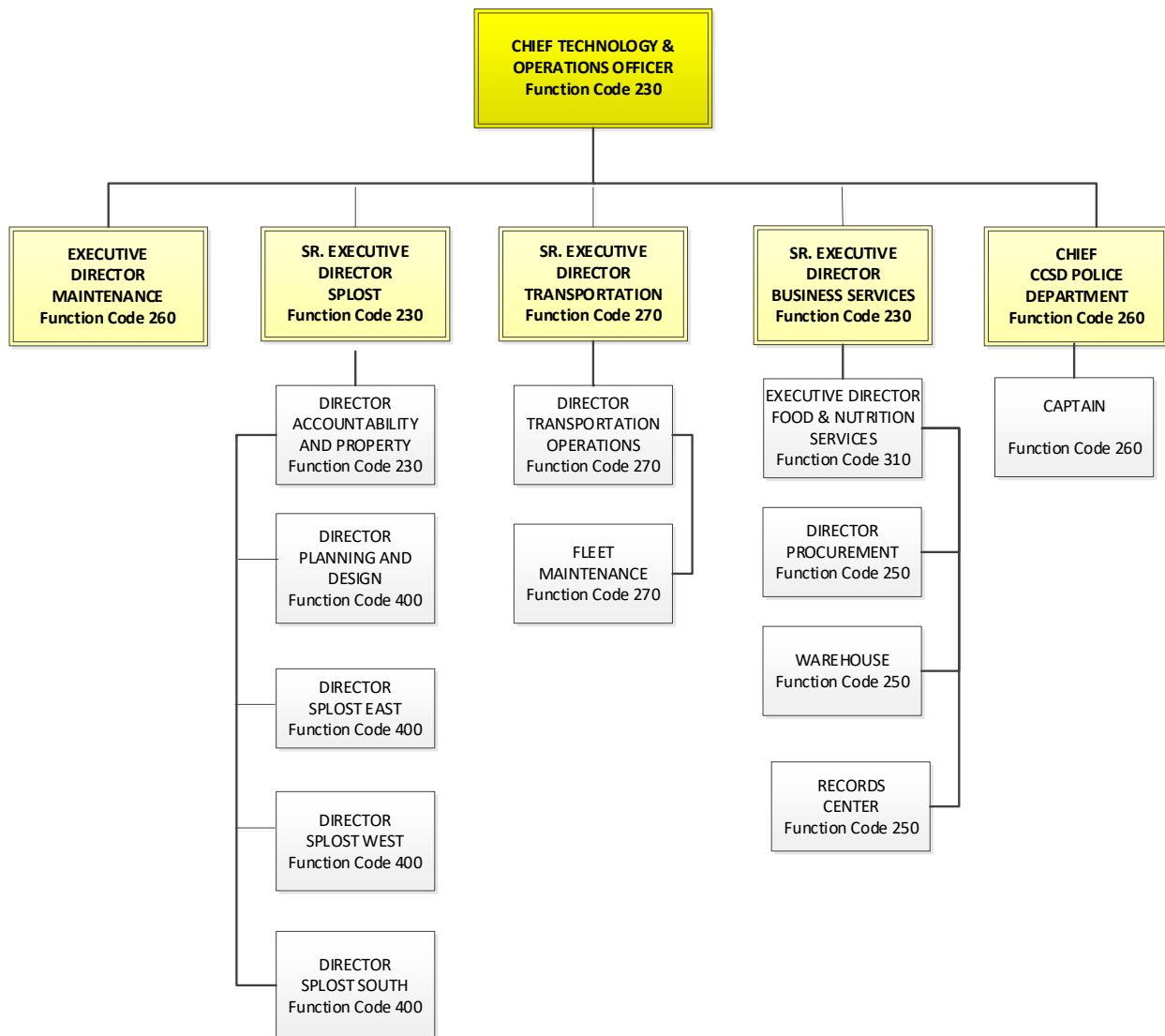
OPERATIONAL SUPPORT DIVISION

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 107,379 students, 17,743 employees, and 111 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.

OPERATIONAL SUPPORT DIVISION (Continued)

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 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 3,090 acres and 18,583,402 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 617 custodians including evaluating their cleaning effectiveness, making equipment purchases, ordering supplies, training and making recommendations in custodial shift staffing.

The **Transportation Services Department** employs over 1100 professional school bus drivers, school bus monitors, fleet technicians and support staff to provide safe and efficient transportation service to more than 70,000 riders of the District's eligible students each day. Our four fleet service centers maintain a fleet of 1522 vehicles. The district has the second largest fleet of school buses in the state covering 38,533 bus stops daily. Our school bus fleet traveled over 8,775,000 miles during an amended and shortened face to face instruction school year.

The district leads the state with our safety education program called S.O.A.R. (Safe, Orderly, And Respectful). The program educates elementary school students in a hands-on program as an at-school field trip, and middle school students in an assembly format. 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.

All buses are equipped with telematics technology and digital video recording devices on the inside. The department will continue to offer air conditioning to all new school bus purchases as well as beginning a new program to embrace alternative fuels. We will utilize our SPLOST budget allocations as well as seek State and Federal funding sources to reduce the over 1,500,000 gallons of diesel fuel used annually. CCSD will not only start to see maintenance costs reductions, but also will reduce the amount of NOx emissions in our area.

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

OPERATIONAL SUPPORT DIVISION (Continued)

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.

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.

Director, Accountability and Property provides leadership and oversight related to the SPLOST department's financial transactions and property matters. Coordinates and oversees the management of the SPLOST budget and cashflow. Administers the management of growth and replacement requests. Participates in long term planning and program development. Assists in the development of school attendance zones. Liaison to the Cobb Board of Elections. Manages the District's communication towers and facilities agreements.

Director, Planning and Design facilitates and oversees the development of a quality management program (QA/QC) for the design phase of projects, as well as establishes and maintains project standards through oversight of CCSD design requirements and educational standards. Participates in long term planning and program development. Oversees and maintains the archive documents for all facilities. Administers the review and approval of FEAE-R projects. Assists in the selection and evaluation of design professionals and promotes communication/coordination across SPLOST departmental teams.

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.

OPERATIONAL SUPPORT DIVISION (Continued)

CCSD Food and Nutrition Services is responsible for providing nutritious meals daily for CCSD students and school staff in compliance with District policies as well as applicable local, state and federal guidelines. Meal service provided by FNS at each location varies, but may include breakfast, lunch and/or After School Program snacks.

Warehouse Operations manages the District’s internal mail collection and distribution as well as the disposal or redistribution of excess and surplus property. Responsibilities also include pick-up and delivery of testing and curriculum materials, maintaining a limited inventory of furniture for growth and replacement needs and assisting with textbook distribution.

The **Office of Records Management** is responsible for providing direction and coordinating the District’s records management plan including maintaining, archiving and appropriately disposing of CCSD student, staff, financial and other records.

Mailroom and Courier Services provide intra-District mailroom and delivery support for all Central Office departments and schools.

WORKLOAD INDICATORS

INDICATOR	FY 2018 RESULTS	FY 2019 RESULTS	FY 2020 RESULTS
Maintenance			
Building space sq. footage	17,846,713 for 127 Facilities	18,153,447 for 127 Facilities	18,583,402 for 127 Facilities
Work Orders (electrical, plumbing, roofing, floors, preventative maint., etc.)	52,274	53,643	51,744
CCSD Police Department			
Fighting	551	614	420
Drugs	164	157	126
Weapons	120	100	76
Gang-Related Incidents	18	18	12

OPERATIONAL SUPPORT DIVISION (Continued)

WORKLOAD INDICATORS

INDICATOR	FY 2018 RESULTS	FY 2019 RESULTS	FY 2020 RESULTS
Transportation			
Number of students transported one - way	73,900	78,000	72,448
Ridership ratio	77%	69%	65%
Regular buses	854	831	821
Special Education buses	288	279	277
Bus stops per day	37,122	37,530	38,533
Field trips	5,448	5,405	3,584
Bus referrals	1,347	1,351	1,012
# of accidents	218	209	184
Fleet Maintenance			
Fleet	1,554 (1,142 buses)	1,526 (1,114 buses)	1,522 (1,098 buses)
Support vehicles	412	412	424
Bus fleet traveled	10,226,610 miles	11,270,954 miles	8,778,221 miles
Fuel usage	1,628,943 gallons	1,838,151 gallons	1,553,146 gallons
Fueling transactions	71,681	71,450	62,343
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	9,948	7,594
SPLOST			
# Projects started	14	7	9
# Projects completed	39	14	11
# ADA Projects	11	5	9
# Portables relocated	18	14	15
# FEAE-R Projects*	106	148	87
*(District property funded by others)			
Planning			
# Population growth survey conducted	0	0	0
# School attendance zone redistricted	0	0	4
# Land purchased (Parcels)	1	2	2
# Approved Easements	3	9	10
# Cell tower sites established	0	0	0

OPERATIONAL SUPPORT DIVISION (Continued)

WORKLOAD INDICATORS

INDICATOR	FY 2018 RESULTS	FY 2019 RESULTS	FY 2020 RESULTS
Food Service Lunches	(173 serving days)	(177 serving days)	(134 serving days) *when students on-site
Full price meals served	4,149,262	4,338,428	3,423,200
Reduced price meals served	833,698	860,125	694,998
Free meals served	5,568,890	5,430,120	4,153,437
Adult & contracted meals served	316,362	318,317	239,827
Equivalent meals from extra sales	3,361,209	3,848,447	3,220,847
Elementary participation	81%	82%	83%*
Middle School participation	82%	84%	86%*
High School participation	63%	67%	68%*
Procurement Services			
Purchase orders processed	13,459	12,164	9,891
Dollar value of purchase orders	\$68,485,819	\$101,152,485	\$91,764,483
Average dollar per purchase order	\$5,088	\$8,316	\$9,277
Requests for Proposals			
Newly Issued and/or Awarded	30	35	18
Requests for Extension	45	27	43
Non-Awarded	2	3	4
Sealed bids			
Newly Issued and/or Awarded	39	33	42
Requests for Extensions	38	40	51
Non-Awarded	6	2	4
Quotes			
Newly Issued and/or Awarded	27	30	32
Requests for Extensions	27	21	25
Non-Awarded	2	7	4
Procurement cards	764	767	751
Dollar value of procurement card purchases	\$11,685,859	\$20,227,059	\$27,458,696
Total number of procurement card transactions	50,225	88,570	75,772
average dollar per purchase	\$233	\$232	\$362
Warehouse Operations			
Total Surplus requests	2,941	2,699	2,116
Items picked up	42,528	39,960	32,953
Items delivered	36,266	35,243	22,480
Surplus Revenue (Net)	\$247,177	\$231,113	\$308,465
New Inventory Requests (OC)	173	106	175
New Inventory Shipped	3,221	3,101	5,419
New Inventory Value	\$247,238	\$190,756	\$371,516

OPERATIONAL SUPPORT DIVISION (Continued)

INDICATOR	FY 2018 RESULTS	FY 2019 RESULTS	FY 2020 RESULTS
Records Management Center			
Record Movement Transactions	1,216	1,229	932
Transcript / Verification Requests	6,009	6,171	6,640
Carton of Records Retained & Managed	4,520	5,585	5,831
Records Center Revenue	\$44,739	\$47,315	\$44,652

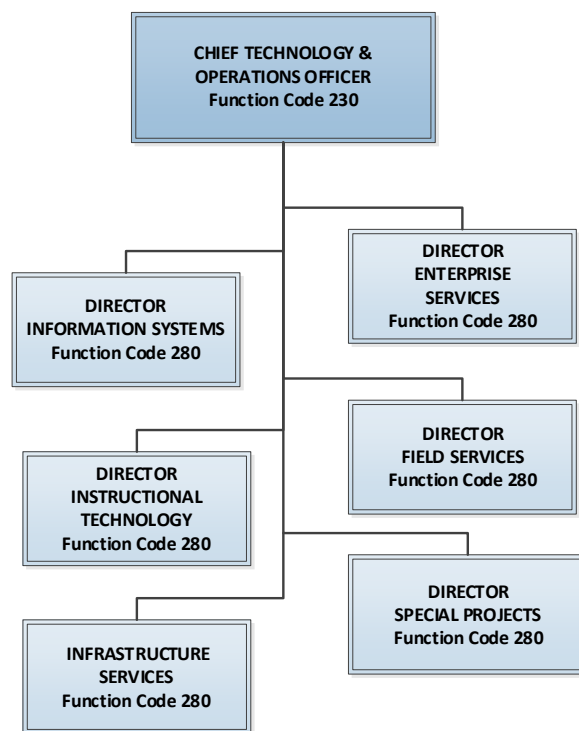
TECHNOLOGY SERVICES DIVISION

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 Special Projects.

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, students and parents 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 VoIP telephones, servers, and Intercom systems at all sites.

Instructional Technology – is responsible for assisting in the implementation and facilitation of District and local school technology initiatives; integrating 21st 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. Information Systems provides custom development resources for web and mobile applications that cannot be served through purchased software. 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’s 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 2018 RESULTS	FY 2019 RESULTS	FY 2020 RESULTS
Technology Services			
<ul style="list-style-type: none"> Total number of instructional computers supported, total number of administrative computers supported (based on Georgia Dept. of Education Report) 	92,136	97,699	102,864
<ul style="list-style-type: none"> Total computers in district 	92,136	97,699	102,864
<ul style="list-style-type: none"> Total servers in district 	1,152	1,144	993
<ul style="list-style-type: none"> Total number of phone lines in schools 	2,077	2,089	2,094
Number of service requests handled by Service Center staff (help desk) annually	59,150	56,820	59,395
Number of e-mail accounts	16,153	16,972	134,947
Average availability for IT Data Center resources	99.99%	99.97%	99.77%
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

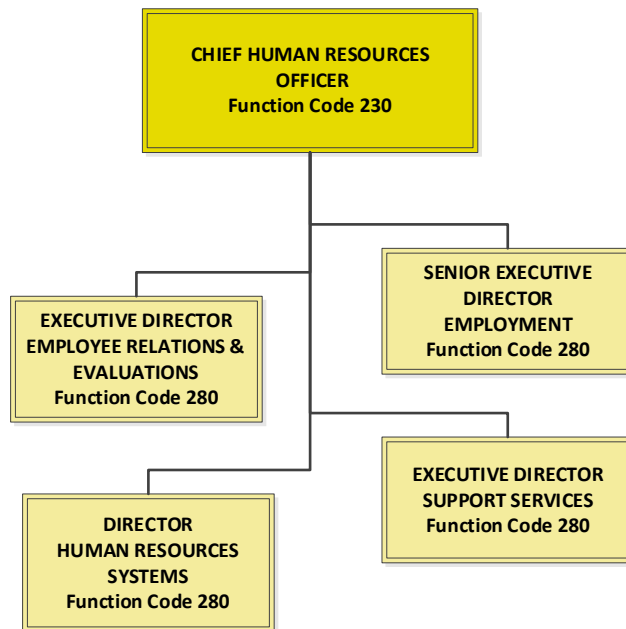
HUMAN RESOURCES DIVISION

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; 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.

HUMAN RESOURCES DIVISION (Continued)

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 absence; and for making payments to insurance companies and state agencies for employee benefits. Currently, the Benefits Office administers the following:

HUMAN RESOURCES DIVISION (Continued)

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 Office of Leadership Management aims to match the available administrative talent (current Cobb employees and out-of-district applicants) to the needs of the District. It further assists the District in meeting the strategic and operational challenges facing it by having the right people in the right places at the right times to do the right things. The vision of Leadership Management is to create a deliberate and systematic effort by the District to ensure leadership continuity in key positions, and encourage individual advancement.

Leadership Management in Human Resources directs the employment activities for all local school and central office administrative positions which include: supervising the application, employment, and orientation of all administrative new hires. It further facilitates the Principal Hiring Process and assists the District Leadership Division with the administrative reassignment process. Leadership Management is further responsible for the following:

- To provide a sufficiently large and diverse number of highly qualified candidates to fill local school and central office administrative openings
- Assist principals and central office administrators in their selection of leaders process
- Assist applicants, both internal and external, in completing administrative applications and understanding the system's leadership selection process
- Provide career counseling and guidance through informal office visits, as needed
- To help individuals realize their career objectives in administration
- Forecast replacement needs as a means of targeting necessary training, employee education, and employee development
- Direct the Leadership Academy application and selection process and coordinate the Educational Leadership Degree Program cohorts and partnerships.

HUMAN RESOURCES DIVISION (Continued)

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. 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. 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

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.

WORKLOAD INDICATORS

INDICATOR	FY 2018 RESULTS	FY 2019 RESULTS	FY 2020 RESULTS
Certified Positions			
High School Hired	399	240	215
Middle School Hired	326	241	245
Art/Counselors/ESOL/Music Hired	120	68	66
Elementary Schools Hired	592	397	356
Special Education Hired	311	173	223
Other Cert (Supervisors, Specialists, Social Workers)	25	24	14

HUMAN RESOURCES DIVISION (Continued)

Other Employment Changes	23,395	17,656	14,870
Resignations / Terminations / RIFs	924	812	800
Supply Teachers	421	68	99
Certified Applications	84,717	72,858	54,102
Classified / Paraprofessional Positions			
ASP Hired	773	326	325
Bus Drivers/Monitors Hired	206	210	232
Custodians Hired	143	129	116
Maintenance/Warehouse Hired	51	15	18
Food Service/Lunchroom Monitors Hired	215	212	239
Classified Subs Hired	749	612	293
Paraprofessionals/Tutors Hired	394	244	270
Clerical Bookkeepers Hired	50	83	70
Professional/Technical Hired	23	34	12
Nurses Hired	9	23	21
Campus Police Hired	12	6	4
Interpreters Hired	7	2	3
Other Employment Changes	11,745	4,650	9,175
Resignations / Terminations / RIFs	977	543	1,082
Parapro Re-elects	160	252	67
Classified/Parapro Applications	64,353	42,548	43,687
Risk Management Claims			
Unemployment	78	98	1,786
Vehicles & general liability	543/70	533/60	544/49
Student/site visitors injuries	1,357	1,552	1,479
Student in transit	131	124	112
Workers Compensation	1,043	1,046	447
Property thefts	184	94	79
Evaluation Systems			
Elementary Summative Assessment TKES	3,728	3,652	N/A due to COVID
Middle Summative Assessment TKES data	1,515	1,553	
High Summative Assessment TKES data	1,884	1,916	
Leadership Management			
# Aspiring Leaders (Note 2019-20 Class)	7	17	19
# Securing Position the following year	4 (57%)	13 (76%)	5 (26%)
<u>Administrative Positions</u>			
New Hire/Rehire	15	11	5
Promotion/Upgrade	66	111	72
Reassign/Transfer	95	156	87
Resign/Retire/Term	42	42	33
Critical Need Subs	23	15	21
Misc/Re-Elect	23	21	25
<u>Applications</u>			
Leadership Academy/New Administrator	5,501	5,231	4,109
Participants	129	185	187

HUMAN RESOURCES DIVISION (Continued)

WORKLOAD INDICATORS

INDICATOR	FY 2018 RESULTS	FY 2019 RESULTS	FY 2020 RESULTS
Insurance Enrollments			
Vol. Life Insurance/Spouse/Child	13,872	14,220	13,053
Dental Insurance:			
Metlife	9,798	10,466	10,062
United Concordia			
Health Insurance:			
Gold	1,172	1,093	1,196
Silver	1,660	1,588	1,542
Bronze	2,268	2,144	1,904
BCBS HMO	4,386	4,197	4,425
UHC HMO	414	383	399
KP HMO	1,361	840	1,513
UHC HDHP	227	239	270
Tricare	8	4	3
HMO w/ HRA		500	
Cancer	n/a	n/a	9,708
Vision	8,022	5,401	8,488
Short-term disability	8,543	2,314	8,922
Legal services	1,573	2,205	2,810
Hospital			2,079
Accident			2,810
Critical Illness/Cancer (Added Benefits)	4,876	Updated Info n/a	Updated Info n/a
Spousal C I/Cancer			
Child C I/Cancer			
Other Benefits			
Short-term leaves			
Long-term leaves			
Flexible Optional spending accounts	3,443	3,443	4,276
Retirements	352	352	352
Hospital Indemnity	1,347	1,347	2,120
SH Advantage	n/a	n/a	n/a
Accident	1,180	1,180	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 21st 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
- Facilitate Math Fluency Initiative to build fact fluency and conceptual understanding in grades K-3
Initiate Early Learning Framework to solidify phonological and phonics knowledge in grades K-3

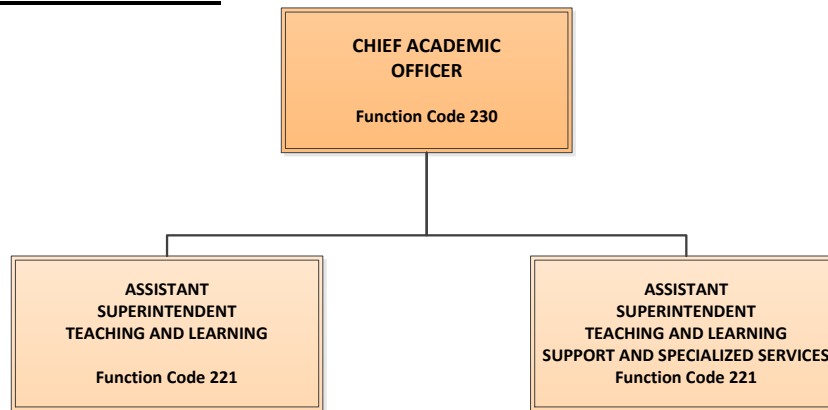
ACADEMIC DIVISION (Continued)

- Identify student performance priorities
 - On-grade-level reading (at every grade)
 - Algebra success
 - HS graduation on time

The Academic Division includes the following two key areas:

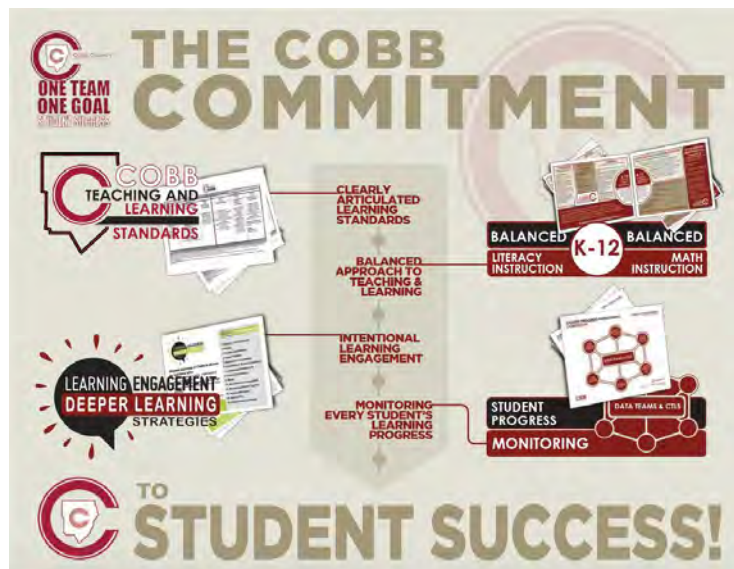
Subdivision of Teaching & Learning and **Subdivision of Teaching & Learning Support and Specialized Services**.

DIVISION ORGANIZATION



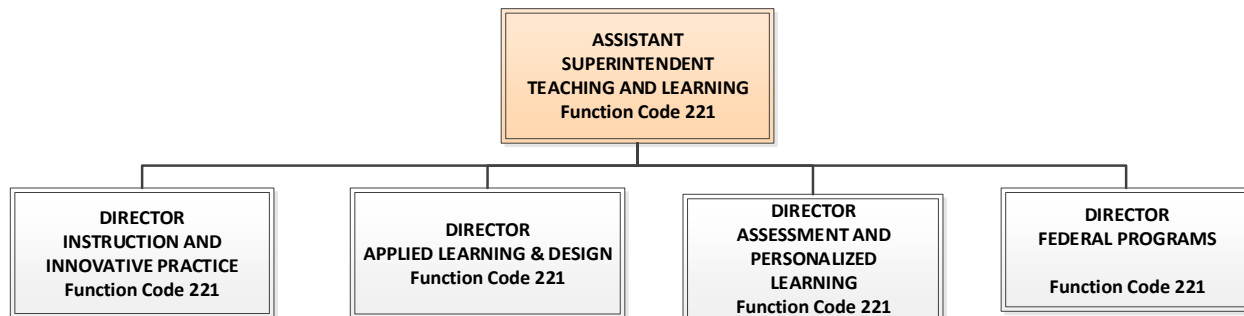
DIVISION RESPONSIBILITIES

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
- IWC

ACADEMIC DIVISION – TEACHING AND LEARNING SUBDIVISION (Continued)

Applied Learning & Design

- Instrumental Music
- General Music, Choral, Theater, Dance
- Learning Design & Visual Arts
- Career, Technology & Agriculture Education
- STEM & Innovation
- Learning Resources
- Digital Transformation
- 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 focuses 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 2018 RESULTS	FY 2019 RESULTS	FY 2020 RESULTS
Professional Learning			
# PL offerings (through portal)	345	374	564
# Participants (through portal)	5,432	8,010	8,606
Teacher Leader Academy # Endorsements earned	165	187	188
- Gifted	177	160	158
- TSC	19	16	29
- TLE	9	10	16
- ESOL	23	31	29
- Math	9	9	12

ACADEMIC DIVISION – TEACHING AND LEARNING SUBDIVISION (Continued)

Office of Assessment & Personalized Learning

The mission of the Office of Assessment and Personalized Learning is to increase personalized learning opportunities, to increase advanced learning opportunities, to facilitate the administration of national, state, and District assessments, and to build leadership capacity of school leaders to advance assessment practices and the use of data to inform instruction. Our current priorities are:

- Local State, and National Standardized Assessments
- Formative Instructional Practices
- Universal Screener
- Cobb Teaching & Learning (CTLS) Assess
- Response to Intervention (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) and 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 2018 RESULTS	FY 2019 RESULTS	FY 2020 RESULTS
AVID	<ul style="list-style-type: none"> • 18 Sections offered • 5 AVID sites • 140 Tutor hrs/week • 100% AVID students on track for 4-year university • 2 AVID sites certified (1st year implementing sites are not up for certification) • 1 AVID National Demonstration School 	<ul style="list-style-type: none"> • 25 Sections offered • 5 AVID sites • 166 Tutor hrs/week • 100% AVID students on track for 4-year university • 2 AVID sites certified (1st year implementing sites are not up for certification) • 1 AVID National Demonstration School 	<ul style="list-style-type: none"> • 25 Sections offered • 6 AVID sites • 117 Tutor hrs/week • 100% AVID students on track for 4-year university • 3 AVID sites certified (1st year implementing sites are not up for certification) • 1 AVID National Demonstration School
<p>Courses available on-line to students</p> <p><i>* Each unit represents ½ credit</i></p>	<p style="text-align: center;">GradPoint</p> <p><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 style="text-align: center;">GradPoint</p> <p><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>	<p style="text-align: center;">GradPoint</p> <p><i>Credit Recovery:</i> 17 High Schools 1 Special Schools 2,927 Seats 2,896 Units earned</p> <p><i>GradPoint as a digital resource:</i> High School Summer School and Cobb Horizon High School 4,476 Seats 3,820 Units</p> <p><i>Course Extension-</i> 15 High Schools utilized GradPoint 2,037 Seats</p> <p><i>Course Refresher-</i> 3,777 total sessions</p>

ACADEMIC DIVISION – TEACHING AND LEARNING SUBDIVISION (Continued)

INDICATOR	FY 2018 RESULTS	FY 2019 RESULTS	FY 2020 RESULTS
Standardized Tests Administered	385,159*	390,318*	236,895*
GKIDS	7,879	7,880	7,839
CogAT	24,727	24,478	24,621
Iowa	25,593	25,065	24,842
EOG (3-8)	51,128	50,816	0***
EOG re-test	6,251	5,452	0***
ACCESS for ELLs	10,684	10,727	11,894
Alt ACCESS ELLs	151	179	144
GAA	785	855	0***
EOC (Winter)	23,523	21,120	21,522
EOC (Spring)	41,285	41,684	492***
EOC (Summer)	381	327	0***
SGMs (formerly SLOs)	192,772	201,735	145,541***
Universal Screener	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**	Reading Inv – 148,199*** Foundational Reading Assessment – 39,851*** Math Inv – 163,246***

* 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.

***Assessments administered in the Spring of 2020 were cancelled due to the COVID-19 shutdowns. This impacted the number of assessments administered over the course of the school year for identified assessments.

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)

In accordance with McKinney-Vento Assistance Act, the Homeless Education Program identifies students living in homeless situations and provides educational stability by eliminating barriers and promoting academic success. With support from the Title I office, the Homeless Education Program assists with transportation to schools, academic support, and school readiness.

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 2018 RESULTS	FY 2019 RESULTS	FY 2020 RESULTS
Title I Program			
# Schools served	46	46	45
# Students served	39,374	39,300	39,415
As reported in Student Record	45 School-wide Title I Targeted Assistance	45 School-wide Title I Targeted Assistance	44 School-wide Title I Targeted Assistance
Homeless Ed Program			
# Applications processed	3,704	3,986	3,516
# Students qualified & served	1,937	1,729	1,441
ESOL/Title III			
# Students served	9,500	11,811	11,726
IWC/TITLE III	497	547	624
# Students served			
IWC- Translation/Interpretation	13,635	14,092	11,953*
# Students served			

*Note: Schools closed March 13, 2020 due to the COVID-19 pandemic, limiting interpreted meetings for the remainder of the year.

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 State Funded CCSD ESOL Program offers research-based English language assistance services to ELs and provides opportunities for these students to become productive, contributing members of the Cobb County Community and global citizens in a diverse world.

ACADEMIC DIVISION – TEACHING AND LEARNING SUBDIVISION (Continued)

The goal of the ESOL program is for CCSD English Learner students to attain full proficiency within five years, master grade level academic content, reach their full academic potential on par with the native English-speaking peers, and become responsible and productive members of society. To accomplish this goal, the CCSD ESOL program:

- Creates a welcoming learning environment that allows students to take risks as they learn a new language and navigate a new culture
- Explicitly values and actively leverages students' home language, culture, and prior learning
- Addresses cultural differences affirmatively, building background knowledge needed for students to understand purpose and context
- Provides both academic and social emotional support
- Build connections between student learning experiences in ESOL and learning experiences in other academic subjects
- Engages the families of English Learners to support the education of their children and become active participants in the school and community
- Foster appreciation of diverse populations within the school and the community

International Welcome Center (IWC)

The International Welcome Center (IWC) mission is two-fold:

1. To welcome culturally and linguistically diverse (CLD) students enrolling in middle or high school and providing services that set them on a trajectory of success.
2. To facilitate high quality, interactive communication between CLD families and CSD schools.

The International Welcome Center (IWC) provides the following:

International student services for new CLD students enrolling in grades 6-12, including screening for proficiency in English and eligibility for ESOL language instructional support, assessing math and native skills, interviewing families, advisement on appropriate services, transcript evaluation, and ongoing support for CLD parents.

Support for effective communication between the district with CLD families, including interpretive services for student evaluations, parent conferences, special education meetings, and hearings as well as translations of written documents.

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

ACADEMIC DIVISION – TEACHING AND LEARNING SUBDIVISION (Continued)

- 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.

INDICATOR	FY 2018 RESULTS	FY 2019 RESULTS	FY 2020 RESULTS
Performing Arts			
# of students in music, theatre, and dance classes	79,238	80,003	6,263
% of CCSD population in music, theatre, and dance	70.1%	70.3%	67.01%
# of theatre performances in HS	96	112	64
# of music performances at ES	227	256	68
# of music performances at MS	476	491	55
# of music performances at HS	650 (includes marching band)	673 (includes marching band)	171 (includes marching band)

ACADEMIC DIVISION – TEACHING AND LEARNING SUBDIVISION (Continued)

INDICATOR	FY 2018 RESULTS	FY 2019 RESULTS	FY 2020 RESULTS
CTAE			
# Students served	34,573	N/A at this time	55,593
CTAE enrollment			
6th – 8th grade	N/A at this time	N/A at this time	6-8 19,758
9th – 12th grade			9-12 35,835
# Career Pathways offered	48	45	50
# CTAE Students who took an End of Pathway Assessment	2,385	2,827	2,945
% Students Passing End of Pathway Assessment	69%	73%	63%*
Graduation Rate for CTAE Concentrators (completed three CTAE courses)	96.3%	N/A at this time	97%
# Professional Development activities completed by CTAE Teachers	130	605	196
Total Perkins grant value	\$693,426	\$708,551	\$733,551

- *EOPAs not administered in S2 of SY20 due to GADOE waiver related to COVID-19 Pandemic.

ACADEMIC DIVISION – TEACHING AND LEARNING SUBDIVISION (Continued)

INDICATOR	FY 2018 RESULTS	FY 2019 RESULTS	FY 2020 RESULTS
Library Media			
Learning Commons Transition participation	89 schools	93 schools	106 schools
Learning Commons Transition completion	12 schools	12 schools	12 schools
Learning Commons visits from other districts	3 districts	2 districts	1 districts
New facilities opening with Learning Commons model	2	0	1
District professional learning activities completed by media specialists	854 (addition of 2 district PL days)	652 (addition of 1 district PL day)	514 (March PL day canceled)
Cobb Digital Library usage	1,586,436	1,204,072	1,051,642
Books and media materials circulated through library media programs	2,545,432	2,197,104	1,813,073
Scholastic Summer Reading Challenge minutes logged by CCSD students	3,518,280 (new platform: Blblionasium)	3,202,720 (Blblionasium)	1,632,477 (Beanstack)
State/national honors recognitions received	1	1	3

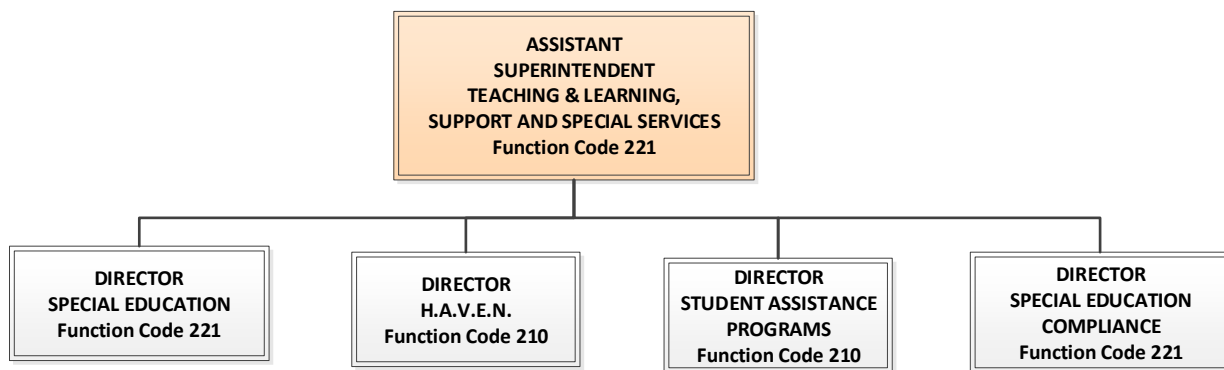
ACADEMIC DIVISION – TEACHING & LEARNING, SUPPORT AND SPECIALIZED SERVICES SUBDIVISION

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.

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.

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

[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.

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. Additionally, this office handles formal complaints through Georgia Department of Education or Office of Civil Rights along with special education legal matters pursuant to IDEA and Section 504.

H.A.V.E.N. Program provides comprehensive special education and support for students with Severe Emotional Behavior Disorders and Autism. The program serves students from Cobb County, Douglas County and the City of Marietta.

H.A.V.E.N. Academy is part of the Georgia Network of Educational and Therapeutic Support (GNETS), comprised of 24 programs statewide that support students with special needs from every school system in Georgia.

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

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

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

Positive School Culture Support: Provides assistance to CCSD schools in 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, they 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. They provide training and support in Trauma-Informed Schools, Sources of Strength, Second Step, Self-Care and Wellness, Restorative Practices, and other customized trainings based on school needs.

GRIP: Gaining Results in Intervention and Prevention, an intervention program for students facing suspension for alcohol and other drug policy violation.

Crisis Response: Provides Crisis Response to schools after a death or emergency and provides training to local school crisis teams.

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.

Social Emotional Learning: The district SEL specialists provide training and curation of resources for schools to integrate SEL practices into their school-wide plan.

Suicide Prevention and Intervention: Training and support in Signs of Suicide and Sources of Strength is provided by district teams as well as training for district personnel in the ASIST model (Applied Suicide Intervention Skills Training).

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

WORKLOAD INDICATORS

INDICATOR	FY 2018 RESULTS	FY 2019 RESULTS	FY 2020 RESULTS
Total number of students with disabilities	15,271	15,355	15,621
Students with Disabilities' Graduation Rate	71.10%	70.84%	79.00%
Discipline reviews for students with disabilities	609	626	318
Use of alternative dispute resolution strategies			
Mediations	21	22	6
Resolution Meetings	23	26	7
Due Process Hearings	1	2	1
GRIP Program (students served)	183	210	101
Number of schools supported with SEL programs:			
Second Step	4	3	12
Sources of Strength	14	14	14
PBIS	40	42	42
Psychological evaluations	2,151	2,100	1,551
Hospital/Homebound students served	227	237	181



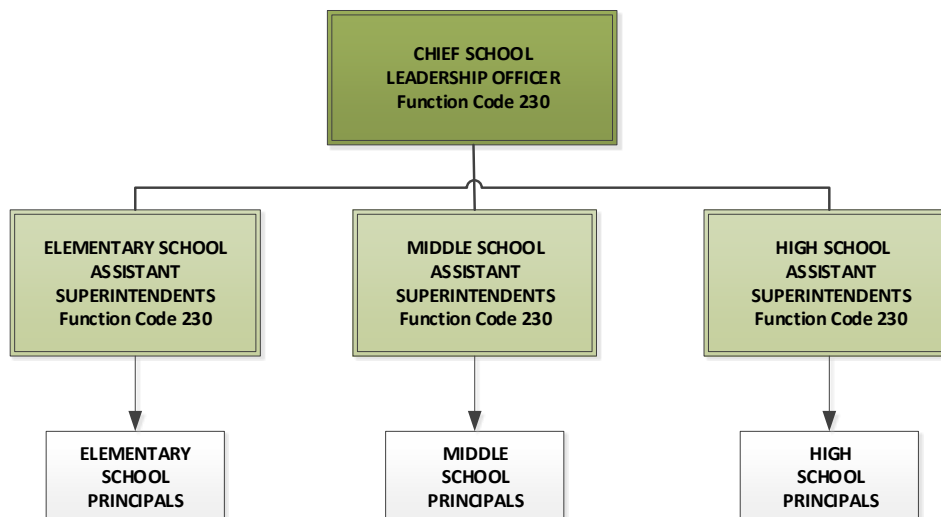
SCHOOL LEADERSHIP DIVISION

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

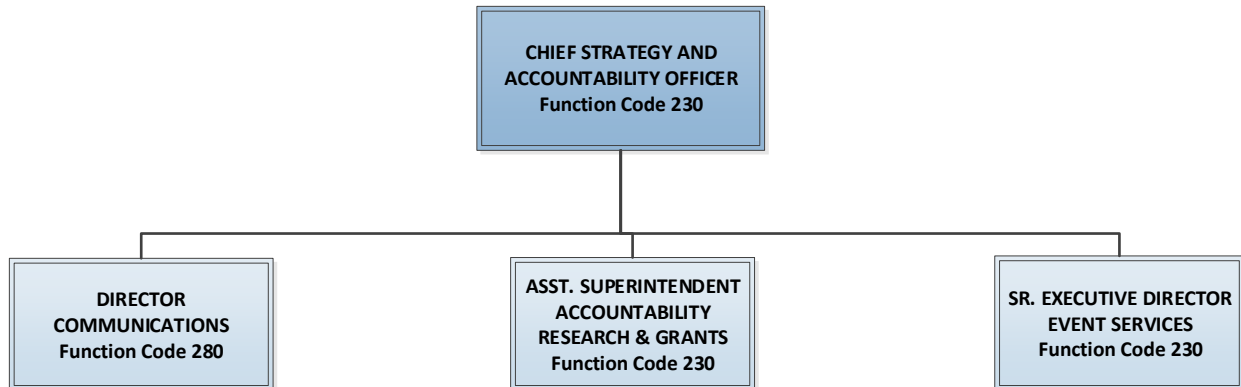
INDICATOR	FY 2018 RESULTS	FY 2019 RESULTS	FY 2020 RESULTS
<p><u>School Operations</u> Oversees the operations and leadership of all schools.</p>	Ongoing daily basis.	Ongoing daily basis.	Ongoing daily basis.
<p><u>Assistant Superintendent Meetings</u> Sets the agenda for weekly meetings based on operational, 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><u>Academic Leadership Meetings</u> Coordinates collaborative meetings that include members from School Leadership and the Academic Divisions.</p>	Met twice a month, schedules permitting.	Met once a month, schedules permitting.	Met once a month, schedules permitting.
<p><u>District Leadership and Learning Meetings</u> Assists with planning the agenda for the leadership of the District.</p>	Met 7 times throughout the year.	Met 6 times throughout the year.	Met 5 times throughout the year.
<p><u>Level Principal Meetings</u> 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><u>Assistant Principal Meetings</u> 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 3 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.

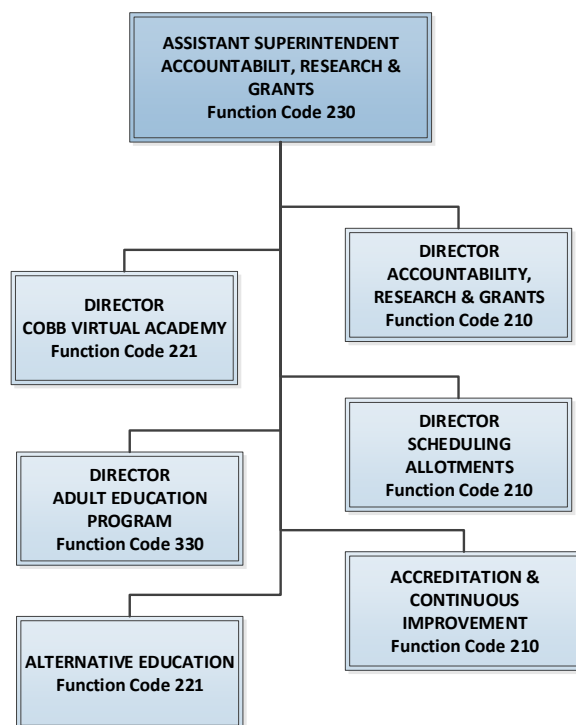
ACCOUNTABILITY, RESEARCH & GRANTS SUBDIVISION

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** – oversees the reporting of 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** – develops and implements 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** – stewards 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 numerous 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, 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** – manages the ongoing strategic planning process that is critical in 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 2018 RESULTS	FY 2019 RESULTS	FY 2020 RESULTS
Adult Education			
Students served	1,899	1,767	1,433
Cobb County	841	740	469
(ESOL)	862	827	743
Paulding County	184	187	216
Cobb County Correctional inmates	12	13	5
Number of students taking GED	146	123	183
Number of students taking GED that received the credential	133	108	85
Alternative Education Program			
Students Served in Oakwood Digital Performance Learning Center	272	Program discontinued	Program discontinued
Enrollment	223	Program discontinued	Program discontinued
ESOL Department (Students Served)	12,023*	10,847*	11,726*
Ombudsman		437	331
Scheduling & Allotments (FTE Growth)			
All EIP		+7%**	+8%
Gifted		+3%**	+4%
REP		+8%**	+7%
Estimated increase in state funds (Cycle 1) for identified programs over Previous SY		\$12,188,826	\$17,913,945
All Calculations based on GADOE Earnings (Allotment) Sheets			

Sources:

*Student Record SR025a 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 2018 RESULTS	FY 2019 RESULTS	FY 2020 RESULTS
<p>Cobb Virtual Academy</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>Cobb Virtual Academy</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>Blended Learning</p> <p>Support for blended learning now under Teaching & Learning/CTLS</p> <p>Georgia Virtual School</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>Cobb Virtual Academy</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>Blended Learning</p> <p>Support for blended learning now under Teaching & Learning/CTLS</p> <p>Georgia Virtual School</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>	<p>Cobb Virtual Academy</p> <p>41 course offerings*</p> <p>4,500 students</p> <p>17 High Schools</p> <p>2 Special Schools</p> <p>23 Middle Schools</p> <p>5,000 FTE units</p> <p>4,450 tuition units</p> <p>Blended Learning</p> <p>Support for blended learning now under Teaching & Learning/CTLS</p> <p>Georgia Virtual School</p> <p>1,891 Students</p> <p>17 High Schools</p> <p>22 Middle Schools</p> <p>1 Special Schools/Programs</p> <p>119 course offerings</p> <p>3,121 FTE units</p> <p>1,201 Tuition Units</p>

ACCOUNTABILITY, RESEARCH & GRANTS SUBDIVISION (Continued)

INDICATOR	FY 2018 RESULTS	FY 2019 RESULTS	FY 2020 RESULTS
SAT Scores ¹			
Cobb	1,107	1,114	1,107
Georgia	1,054	1,048	1,043
National	1,049	1,039	1,030
% Tested	68%	71%	
Number of Seniors Tested	n/a	n/a	5,283
ACT Average Scores			
Cobb	22.8	23.0	23.2
Georgia	21.4	21.4	21.7
National	20.8	20.7	20.6
% Tested	51%	48%	48%
Grants			
# competitive grants processed each year	19	33	23
\$ amount awarded for competitive grants	\$1,946,053	\$4,558,003	\$2,524,815
# Seniors	8,413*	8,514*	8,532*
Number of graduates	8,001**	8,132**	8,360**
Completion ratio	95.10%	95.51%	98%
K-12 dropouts	2,135 ²	2,298 ²	2,192 ²
Research Applications			
# processed each year	85	89	90
Surveys Administered	100,000	100,000	Not Available††
% Schools Meeting CCRPI Requirements			
Elementary	CCRPI	CCRPI	
Middle	(Georgia waiver	86% schools met	
High	to ESSA)	SWSS Targets,	
Total	93%	14%	
Schools Meeting the Strategic Waivers School Systems (SWSS) Evaluation System Requirements on CCRPI			Not Available††

Sources:

¹SAT changed in FY2017; maximum score possible decreased from 2400 to 1600

*FTE Cycle 1 FT002 report

**Student Record SR057A report

²Student Record ENR019B report

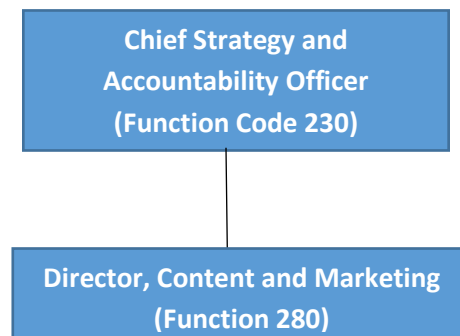
††Surveys not given and CCRPI not calculated in FY 2020 due to pandemic

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.

COMMUNICATION SUBDIVISION

WORKLOAD INDICATORS

INDICATOR	FY 2018 RESULTS	FY 2019 RESULTS	FY 2020 RESULTS
Social Media “Impressions”	4,921,231	10,403,654	17,321,520
Social Media Engagement	300,766	779,437	1,156,069
Media Requests	200+	508	655
School/District Support Requests	230+	700+	1,000+†
Videos Produced	25	63	86
Videos Managed for Others	n/a	n/a	53
Podcasts Produced	28	29	34
Articles Published	100+	270	580
Video Impressions	n/a	989,100	1,197,354
Emails Sent	n/a	n/a	7,605,722
Voice Calls Sent	n/a	n/a	201,422
Text Messages Sent	n/a	n/a	905,706
Blackboard Automated Messaging			
System Trainings	n/a	n/a	80
Attendance Clerk Trainings	n/a	n/a	23

+ New Indicators used for presenting FY2018, FY2019, and FY2020.

†The school/district support requests are estimated to be well over 1,000 in FY2020.



Cobb Schools Communications Department wins State Awards from The Georgia School Public Relations Association (GSPRA)

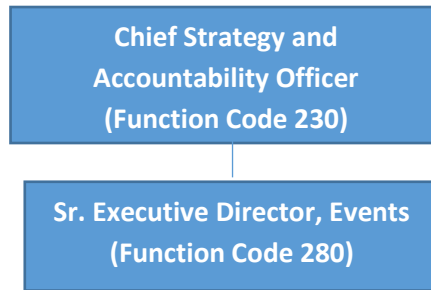
EVENTS SERVICES SUBDIVISION

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 2018 RESULTS	FY 2019 RESULTS	FY 2020 RESULTS ^{1, 2, 3}
Events			
Streaming Events Produced	n/a	42	44
Strategic Events Produced	40	65	34
Virtual Events Produced	n/a	n/a	6
Signature Events Produced	16	20	27
Audience Attendance	87,720 ⁴	77,550	30,504
Streaming Viewership	n/a	n/a	86,634 ⁵
District Events Supported ⁶	n/a	n/a	18
School Events Supported ⁶ (Audience Served)	n/a	n/a	26 (17,084)

EVENTS SERVICES SUBDIVISION

INDICATOR	FY 2018 RESULTS	FY 2019 RESULTS	FY 2020 RESULTS
Facility Use			
Hours used by community organizations	16,871	16,143	11,115
Revenue from facility rentals	\$945,668	\$977,760	\$756,198
Concert Hall			
Hours used by community organizations	195	175 ⁷	118 ⁷
Revenue from community use	\$24,010	\$20,660 ⁷	\$8,080 ⁷
Hours used by school groups	920	702 ⁷	312 ⁷

¹ COVID-19 during FY2020 resulted in the cancellation of some events and a move to virtual delivery of others once it was clear that in-person events could not resume near-term. This also impacted audience attendance numbers.

² COVID-19 during FY2020 forced the closing of school facilities for use by community organizations and school groups beginning March 13 and continuing through the end of the fiscal year.

³ High school commencements for the class of 2020 are included in these numbers even though they were conducted in July.

⁴ FY2018 Audience Attendance included certified staff viewing the District Kickoff Broadcast at remote sites. Those numbers were transitioned to the new “Live Streaming Events” indicator beginning in FY2019. Viewership analytics were not available from the streaming provider used in FY2019.

⁵ Streaming viewership does NOT include content delivered internally over IPTV, except for specific events where the viewers are gathered for viewing (such as the District Kickoff Broadcast) and can be quantified.

⁶ Supported events are those for which assets and/or personnel was provided to execute the event, but the Events Office did not have responsibility for planning and producing the event.

⁷ 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 FY2019 and FY2020 for both school and community groups, reducing revenue as well.



FINANCIAL SERVICES DIVISION

DIVISION RESPONSIBILITIES

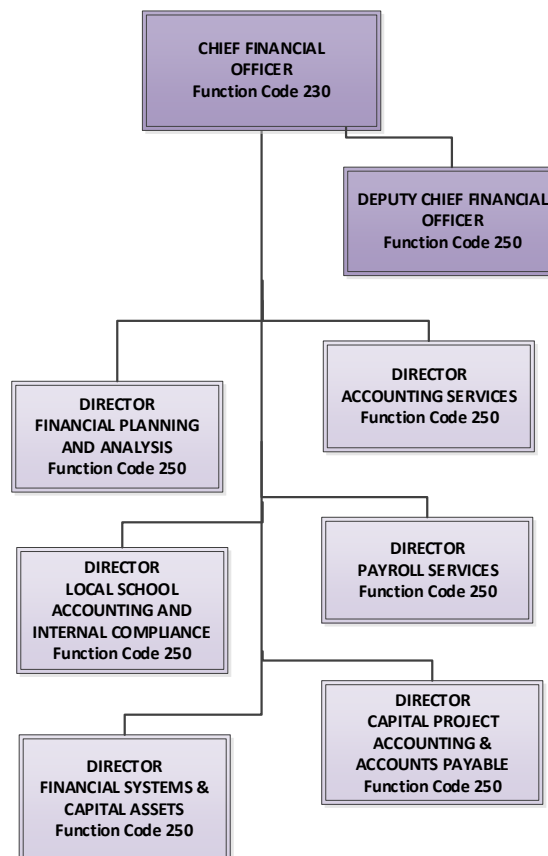
The Mission of the Financial Services Division is to handle the financial resources of the Cobb County School District in the highest legal, ethical, and professional standard practical and respond to our customers in a courteous, accurate, and timely manner. The values the Division holds are honesty, 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 18,000 employees.
2. Process, and account for all payroll deductions.
3. Account for all employees' leave.
4. Annually process employee W-2 forms.
5. Process all employee travel reimbursement.

FINANCIAL SERVICES DIVISION (Continued)

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. Work with project managers and District personnel on new schools, additions/renovations and curriculum and technology projects.
6. Request reimbursement for State funded capital outlay projects and monitor revenues.

Local School Accounting

1. Develops, writes and updates the following local school manuals:
 - “Local School Accounting Standard Operating Procedures Manual”
 - “Chart of Accounts”
 - “ASP Standard Operating Procedures Manual”
2. Reconciles and analyzes 110 school bank accounts each month.
3. Issues monthly financial management reports to Principals at each school.
4. Trains new Bookkeepers on local school accounting operations and procedures.
5. Provides ongoing local school accounting financial training/customer service support to all schools in the District.
6. Provides training and ongoing support to schools regarding the Online Credit Card Program.
7. Provides financial training regarding local school activity funds for all new Principals.
8. Prepares annual local school accounting closing entries for upload to State.
9. Provides Local School Accounting software and hardware support and maintenance for electronically locking safes, and electronic wall safes at schools.
10. Issues control documents to schools and maintains proper number of documents in department inventory.
11. Acts as liaison between the School District, the armored car service, and the District’s banks.
12. Participates in interviews for Bookkeeper openings at all local schools.
13. Manages a staff of Temporary Support Bookkeepers and assigns schools temporary bookkeeping support as needed.
14. Reviews District Staff Coordination Records.

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. Manages the financial operations of the After School Program.
5. Monitors and reports on the budgets and financial status of 62 After School Program.
6. Approves all requisitions using ASP funds.
7. Assists schools with reporting unclaimed property per state requirements.
8. Monitors daily purchase card activity.
9. Conducts periodic reviews of purchase card transactions in Munis.
10. Monitors vendor transactions in Local School Accounting.

FINANCIAL SERVICES DIVISION (Continued)

Financial Systems

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, Maintenance Technicians and Central Office personnel on software and operational procedures.
7. Maintain content on Cobb County School District's SharePoint Intranet sites of the Munis Library, ASP Training, Principal Training, Bookkeeper Training, Backup Bookkeeper Training, Payroll Timekeyer Training, the Financial Services One Team Intranet pages which include Financial Services form bank, Cobb Schools Finance University, 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. Provides ongoing technical support to system end users to troubleshoot system issues, test and validate system issues and configuration and create/manage technical support tickets with software vendors.
10. Recipient of the 2014 Association of School Business Officials International (ASBO) Pinnacle Award for the Financial Services University.
11. Recipient of the 2020 Tyler Technologies National Public Sector Excellence Award for our Munis System Implementation.

Capital Assets

1. Manages the District's Assets including Equipment, Building, Land and Construction in Progress:
2. Processes and posts all Capital Building, Land and Construction in Progress Asset transactions.
3. Conducts monthly reconciliation of the District asset transactions against the financial transactions to ensure assets are appropriately classified for reporting and depreciation.
4. Manages the monthly and annual capital asset depreciation and reconciliation process to ensure all transactions balance to the general ledger and all variances are appropriately documented for auditing purposes.
5. Processes and manages donated assets in accordance with board policy FEAE-R Construction on District Property Funded by Others.
6. Collaborates with Capital Projects to ensure accurate processing of the District's capital assets, including construction projects, architectural fees and land acquisitions
7. Annually reviews Construction in Progress asset values to ensure compliance with capitalization threshold and reclassifies assets as necessary.
8. Assist in the preparation of the annual financial audit and related work papers for the year-end closing process.
9. Tags, adds and identifies all equipment subject to inventory.
10. Prepares property reports for special projects. (Examples: Technology Refresh of SPLOST Purchased Equipment, State Technology Survey).
11. Maintains reports for all equipment subject to inventory.
12. Conducts physical inventories and provides resulting reports for all local schools, special schools, and central office locations.

FINANCIAL SERVICES DIVISION (Continued)

13. Composes, interprets and updates the District's Property Control Users Guide and Munis Capital Assets Procedural Documentation.
14. Transfers excess equipment to the warehouse for surplus utilizing the eqTransfer system.
15. Verifies excess equipment before submitting to the Board for disposal approval.
16. Disposes of surplus equipment approved by the Board.
17. Prepares property reports for schools and departments as requested.
18. Accumulates inventories conducted by Departments throughout the District.
19. Assists with providing support and maintenance for electronically locking primary school safes.



FINANCIAL SERVICES DIVISION (Continued)

WORKLOAD INDICATORS

INDICATOR	FY 2018 RESULTS	FY 2019 RESULTS	FY 2020 RESULTS
Accounting			
Average Yield on Investments			
90 Day T-bill (April through June)	1.84%	2.30%	.14%
School District	1.84%	2.43%	.31%
Number of Central Office deposits (excludes lunchroom depository account)	1,388	1,397	1,711
Total bank transactions	64,707	64,240	48,455
Total number of Journal Vouchers processed	1,590	1,725	1,708
Total number of Procurement card transactions	86,894	91,477	78,979
Total dollar volume	\$20,848,113	\$20,209,326	\$27,921,693
Comprehensive Annual Financial Report Published	Yes	Yes	Yes
Grant dollars collected: Federal, State, & Local Grants Administered	\$56,440,528	\$64,040,937	\$60,577,670
Financial Planning & Analysis			
Budget Document published	Received ASBO and participated GFOA awards	Received ASBO and participated GFOA awards	Submitted ASBO and participated GFOA awards
Credit Rating **			
- Moody's Investor Services	Aaa	Aaa	Aaa
- Standard & Poor's			AAA
Payroll			
Payroll Check Runs Processed	38	38	38
Payroll Checks Issued	240,102	240,102	240,000
Dollar value of payrolls processed	\$736,082,401	\$756,760,070	\$812,363,528
W-2 Forms Issued	19,137	19,348	18,353
Accounts Payable			
Accounts Payable Check Runs Processed	96	95	158
Accounts Payable Checks Issued	19,702	18,613	14,357
Dollar value of checks processed	\$246,435,597	\$271,550,776	\$295,364,461
Local School Accounting			
Bank Reconciliations	1,308	1,320	1,320
Bookkeeper Interview	76	26	36
Ongoing Financial Training and Customer Service Support hours	3,200	3,494	3,470

FINANCIAL SERVICES DIVISION (Continued)

INDICATOR	FY 2018 RESULTS	FY 2019 RESULTS	FY 2020 RESULTS
Internal Compliance			
Elementary School Audits	67	67	53
Middle School Audits	25	25	21
High School Audits	17	17	14
Special School Audits	N/A	N/A	N/A
Operational Audits/Projects	21	5	2
Vendor Transaction Reviews	65	110	110
Monitoring of Procurement Card Transactions	--	4,668	3,961
Consulting/Advisory Services for District	22	6	2
Identification of Inappropriate Use of Procurement Cards	80	115	30
<p>Note: External audit firm hired to perform school audits beginning in fiscal year 2014. RFP for performance of school audits for additional 5 years through 2022.</p>			
Financial Systems			
SharePoint Student Contact Hours	2,032	1,200	900
Financial Services Web Maintenance SharePoint, Cobb Schools Finance University, Form Bank, Intranet & other Web Resources	700	880	800
Financial Analysis & Reporting Hours	223	400	638
Financial Grant/Title I Training/Prep Hours	1	5	121
Other Projects	N/A	150	388
Software Implementation/Upgrade Testing	120	6,737	2,809
Software/Technical Support	N/A	1,000	1,075
Training & Preparation Hours	607	4,500	4,000
Training Video Production Hours	2,718	100	90
Number of Munis End Users Supported	206	N/A	969
Munis Modules Supported	--	--	12
Munis Mobile Applications Supported	--	--	2
Capital Assets			
Property Inventories Completed	53	44	21
Inventory Items Added	12,890	19,776	14,705
Surplus Items Checked	10,000	11,000	18,480
Department Inventories Received	12	13	13
Active Equipment Assets Managed	--	--	134,007
Number of Capital Asset Transactions	--	--	1,384
Number of Land Purchases/Sold	--	--	2
Construction in Progress Assets			
Converted/Capitalized	--	--	14
Converted/Non-Capitalized	--	--	31
Converted Active Assets from FAST to Munis	--	134,389	0
<p>Note: FY20 Inventories were reduced because of closures due to COVID-19</p>			

** Moody's Aaa credit Rating to CCSD since 2015. Standard & Poor's designated AAA in 2020.

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
FY2021 BOARD OF EDUCATION ADOPTED BUDGET
CONSOLIDATED BUDGET STATEMENT**

The FY2021 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)	\$224,166,780	\$17,118,848	\$0	\$36,318,086	\$5,497,394	\$283,101,108
Revenue:						
Local	\$605,564,955	\$35,786,674	\$0	\$157,774,881	\$7,191,300	\$806,317,810
State	\$524,459,963	\$6,855,014	\$0	\$810,679	\$0	\$532,125,656
Federal	\$7,132,083	\$101,084,400	\$0	\$0	\$0	\$108,216,483
Transfers/Other	\$122,881	\$1,397,383	\$0	\$1,607,000	\$1,266,133	\$4,393,397
Total Revenue:	\$1,137,279,882	\$145,123,471	\$0	\$160,192,560	\$8,457,433	\$1,451,053,346
Total Revenue & Fund Balance	\$1,361,446,662	\$162,242,319	\$0	\$196,510,646	\$13,954,827	\$1,734,154,454
Appropriations:						
Instruction	\$844,849,865	\$43,058,934	\$0	\$0	\$0	\$887,908,799
Pupil Support Services	\$28,548,677	\$5,774,656	\$0	\$0	\$0	\$34,323,333
Improvement of Instructional Serv	\$24,570,929	\$7,710,716	\$0	\$0	\$0	\$32,281,645
Educational Media Services	\$18,854,700	\$7,748	\$0	\$0	\$0	\$18,862,448
Instructional Staff Training	\$0	\$11,008,548	\$0	\$0	\$0	\$11,008,548
Federal Grant Administration	\$0	\$970,020	\$0	\$0	\$0	\$970,020
General Administration	\$12,716,690	\$2,000,665	\$0	\$0	\$0	\$14,717,355
School Administration	\$72,956,562	\$217,045	\$0	\$0	\$0	\$73,173,607
Support Services - Business	\$7,275,628	\$29,859	\$0	\$0	\$8,433,433	\$15,738,920
Maintenance and Operation of Plant	\$75,370,521	\$1,961,301	\$0	\$0	\$0	\$77,331,822
Student Transportation	\$56,685,352	\$2,181,275	\$0	\$0	\$0	\$58,866,627
Support Services - Central	\$22,522,628	\$382,885	\$0	\$0	\$0	\$22,905,513
Other Support Services	\$770,023	\$16,190	\$0	\$0	\$0	\$786,213
School Nutrition Program	\$0	\$60,751,016	\$0	\$0	\$0	\$60,751,016
Enterprise Operations	\$0	\$0	\$0	\$0	\$24,000	\$24,000
Community Services Operations	\$97,914	\$9,949,875	\$0	\$0	\$0	\$10,047,789
Facil acquisit and Constr Serv	\$0	\$0	\$0	\$160,042,330	\$0	\$160,042,330
Other Outlays	\$3,316,516	\$122,881	\$0	\$700,000	\$0	\$4,139,397
Debt Service	\$0	\$0	\$0	\$0	\$0	\$0
Total Appropriations	\$1,168,536,005	\$146,143,614	\$0	\$160,742,330	\$8,457,433	\$1,483,879,382
Ending Fund Balance June 30 (Estimated)	\$192,910,657	\$16,098,705	\$0	\$35,768,316	\$5,497,394	\$250,275,072
Total Expenditures & Fund Balanc	\$1,361,446,662	\$162,242,319	\$0	\$196,510,646	\$13,954,827	\$1,734,154,454

FUND DESCRIPTIONS

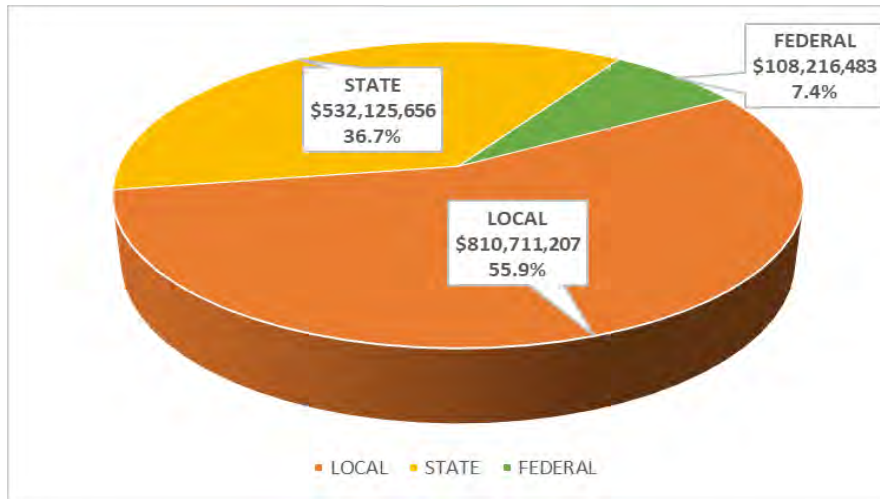
- The **General Fund** is the District's primary operating fund. It accounts for all financial resources of the general government, except those required to be accounted for in another fund.
- The **Special Revenue Fund** is used to account for the proceeds of specific revenue sources that are legally 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**

Description	FY2017 Actual	FY2018 Actual	FY2019 Actual	FY2020 Revised Budget	FY2021 Approved Budget	FY2022 Forecast	FY2023 Forecast	FY2024 Forecast
Beginning Fund Balance July 1 (Estimated)	\$265,743,743	\$256,245,884	\$287,897,079	\$313,779,514	\$290,551,399	\$257,725,363	\$248,939,167	\$270,465,230
Revenue:								
Local	\$656,981,605	\$688,402,386	\$747,352,509	\$749,063,108	\$806,317,810	\$836,305,263	\$867,558,750	\$832,862,172
State	\$531,328,594	\$544,319,666	\$549,113,303	\$615,238,110	\$532,125,656	\$532,372,714	\$531,314,977	\$531,314,977
Federal	\$91,892,320	\$87,274,690	\$88,637,695	\$94,269,918	\$108,216,483	\$92,178,532	\$92,178,532	\$92,178,532
Transfers/Other	\$6,102,531	\$9,060,122	\$25,168,022	\$13,405,733	\$4,393,397	\$3,363,516	\$3,363,516	\$3,363,516
Total Revenue	\$1,286,305,051	\$1,329,056,864	\$1,410,271,529	\$1,471,976,868	\$1,451,053,346	\$1,464,220,025	\$1,494,415,775	\$1,459,719,197
Total Revenue & Fund Balance	\$1,552,048,794	\$1,585,302,748	\$1,698,168,608	\$1,785,756,382	\$1,741,604,745	\$1,721,945,388	\$1,743,354,942	\$1,730,184,427
Appropriations								
Instruction	\$744,631,001	\$755,758,492	\$792,229,907	\$888,150,791	\$887,908,799	\$1,206,060,718	\$1,221,777,823	\$1,238,208,185
Pupil Support Services	\$32,322,951	\$33,708,929	\$36,096,063	\$37,076,028	\$34,323,333	\$5,774,656	\$5,774,656	\$5,774,656
Improvement of Instr Svcs	\$30,406,504	\$21,576,047	\$27,975,043	\$30,929,663	\$32,281,645	\$7,710,716	\$7,710,716	\$7,710,716
Educational Media Services	\$15,675,612	\$15,833,796	\$16,509,872	\$18,945,508	\$18,862,448	\$7,748	\$7,748	\$7,748
Instructional Staff Training	\$0	\$8,809,103	\$10,970,947	\$11,975,495	\$11,008,548	\$11,008,548	\$11,008,548	\$11,008,548
Federal Grant Administration	\$852,753	\$808,326	\$822,828	\$978,491	\$970,020	\$970,020	\$970,020	\$970,020
General Administration	\$12,509,422	\$12,597,430	\$13,907,079	\$18,423,729	\$14,717,355	\$2,000,665	\$2,000,665	\$2,000,665
School Administration	\$71,521,277	\$75,470,683	\$70,951,774	\$77,869,550	\$73,173,607	\$217,045	\$217,045	\$217,045
Support Services-Business	\$13,878,658	\$14,792,663	\$15,844,112	\$16,281,189	\$15,738,920	\$8,463,292	\$8,463,292	\$8,463,292
Maint. & Oper of Plant Svcs	\$68,164,583	\$70,328,439	\$72,507,260	\$79,834,990	\$77,331,822	\$1,961,301	\$1,961,301	\$1,961,301
Student Transportation	\$49,963,719	\$53,159,070	\$56,583,688	\$57,502,172	\$58,866,627	\$2,181,275	\$2,181,275	\$2,181,275
Support Services - Central	\$17,246,549	\$19,358,825	\$21,461,583	\$23,625,180	\$22,905,513	\$382,885	\$382,885	\$382,885
Other Support Services	\$680,788	\$127,088	\$508,920	\$853,436	\$786,213	\$16,190	\$16,190	\$16,190
School Nutrition Program	\$55,636,959	\$53,733,371	\$57,019,410	\$59,707,036	\$60,751,016	\$60,751,016	\$60,751,016	\$60,751,016
Enterprise Operations	\$0	\$0	\$0	\$0	\$24,000	\$24,000	\$24,000	\$24,000
Community Services	\$10,304,017	\$11,336,148	\$9,128,884	\$12,650,556	\$10,047,789	\$9,949,875	\$9,949,875	\$9,949,875
Capital Outlay	\$165,461,067	\$141,193,781	\$174,974,295	\$221,915,664	\$160,042,330	\$154,703,390	\$138,869,776	\$94,582,473
Transfers	\$6,547,048	\$8,813,481	\$6,897,428	\$7,277,777	\$4,139,397	\$822,881	\$822,881	\$822,881
Debt Service	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total Appropriations	\$1,295,802,910	\$1,297,405,670	\$1,384,389,094	\$1,563,997,256	\$1,483,879,382	\$1,473,006,221	\$1,472,889,712	\$1,445,032,771
Ending Fund Balance June 30 (Estimated)	\$256,245,884	\$287,897,079	\$313,779,514	\$221,759,126	\$257,725,363	\$248,939,167	\$270,465,230	\$285,151,656
Total Expenditures & Fund Balance	\$1,552,048,794	\$1,585,302,748	\$1,698,168,608	\$1,785,756,382	\$1,741,604,745	\$1,721,945,388	\$1,743,354,942	\$1,730,184,427

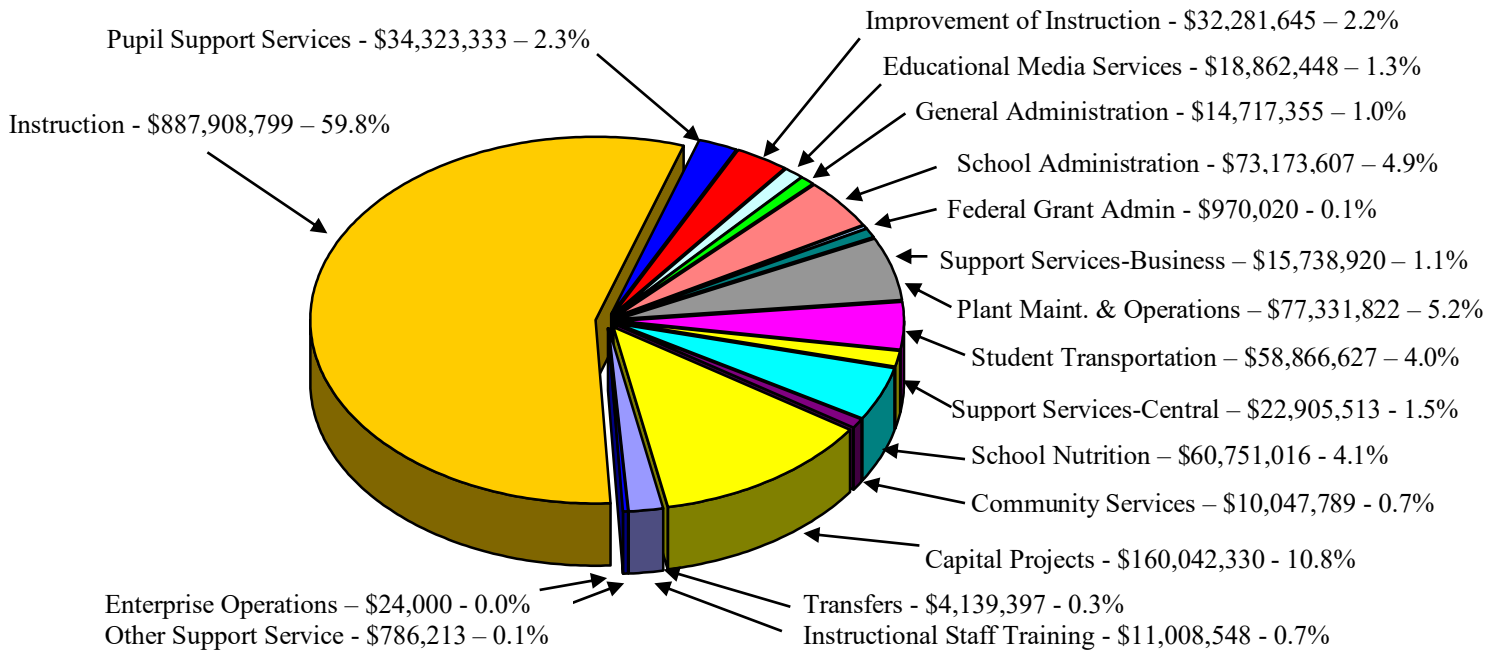
Note A: The Board of Education approved Fiscal Year 2021 Budget that includes the use of \$31.2 Million General Fund fund balance to help offset one-time cost and balance the budget.
Note B: The expenditure forecasts of FY2022, FY2023, FY2024 have not yet been break down by appropriations; therefore is presented as a total amount.

**COBB COUNTY SCHOOL DISTRICT
FISCAL YEAR 2021 REVENUE – ALL FUNDS**



TOTAL REVENUE - \$1,451,053,346

**COBB COUNTY SCHOOL DISTRICT
FISCAL YEAR 2021 EXPENDITURES – ALL FUNDS**



TOTAL EXPENDITURES - \$1,483,879,382

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

Type	Category	FY2020 Board Approved		FY2021	FY2022	FY2023	FY2024	FY2025	FY2026	Assumptions														
		Revised	Budget																					
1 Local	Property Tax Revenue	\$	493,426,651	\$ 541,870,829	\$ 568,964,370	\$ 597,412,589	\$ 627,283,218	\$ 658,647,379	\$ 691,579,748	<table border="1"> <tr> <td colspan="2"><u>Property Digest Information</u></td> </tr> <tr> <td>FY2021 Projected Digest</td> <td>5.15%</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> <tr> <td>FY2026 Projected Digest</td> <td>5.00%</td> </tr> </table>	<u>Property Digest Information</u>		FY2021 Projected Digest	5.15%	FY2022 Projected Digest	5.00%	FY2023 Projected Digest	5.00%	FY2024 Projected Digest	5.00%	FY2025 Projected Digest	5.00%	FY2026 Projected Digest	5.00%
<u>Property Digest Information</u>																								
FY2021 Projected Digest	5.15%																							
FY2022 Projected Digest	5.00%																							
FY2023 Projected Digest	5.00%																							
FY2024 Projected Digest	5.00%																							
FY2025 Projected Digest	5.00%																							
FY2026 Projected Digest	5.00%																							
2	Other Tax Revenue	\$	62,066,570	\$ 59,421,328	\$ 59,421,328	\$ 59,421,328	\$ 59,421,328	\$ 59,421,328	\$ 59,421,328	Constant														
3	Other Local	\$	8,291,066	\$ 4,395,679	\$ 4,395,679	\$ 4,395,679	\$ 4,395,679	\$ 4,395,679	\$ 4,395,679	Constant														
4 State	Miscellaneous State Grant	\$	9,349,165	\$ 6,091,035	\$ 6,091,035	\$ 6,091,035	\$ 6,091,035	\$ 6,091,035	\$ 6,091,035	Constant														
5	QBE	\$	580,462,101	\$ 518,368,928	\$ 518,368,928	\$ 518,368,928	\$ 518,368,928	\$ 518,368,928	\$ 518,368,928	Constant														
6 Federal	Indirect Cost	\$	4,534,892	\$ 4,517,147	\$ 4,517,147	\$ 4,517,147	\$ 4,517,147	\$ 4,517,147	\$ 4,517,147	Constant														
7	ROTC	\$	1,086,505	\$ 1,072,281	\$ 1,072,281	\$ 1,072,281	\$ 1,072,281	\$ 1,072,281	\$ 1,072,281	Constant														
8	MedAce	\$	963,946	\$ 985,295	\$ 985,295	\$ 985,295	\$ 985,295	\$ 985,295	\$ 985,295	Constant														
9	Medicaid	\$	748,205	\$ 557,360	\$ 557,630	\$ 557,630	\$ 557,630	\$ 557,630	\$ 557,630	Constant														
10 Revenue Total		\$	1,160,929,101	\$ 1,137,279,882	\$ 1,164,373,693	\$ 1,192,821,912	\$ 1,222,692,541	\$ 1,254,056,702	\$ 1,286,989,071															
11 Reserve Available	Funds Reserved in Prior Year	\$	33,379,663	\$ 31,256,123	\$ -	\$ -	\$ -	\$ -	\$ -															
Total Funds Available		\$	1,194,308,764	\$ 1,168,536,005	\$ 1,164,373,693	\$ 1,192,821,912	\$ 1,222,692,541	\$ 1,254,056,702	\$ 1,286,989,071															
12 Base	FY20 Revised Budget	\$	1,194,308,764																					
13	FY21 Proposed Budget			\$ 1,168,536,005																				
14	Prior Year Continuation Budget				\$ 1,168,536,005	\$ 1,184,043,005	\$ 1,199,760,110	\$ 1,216,190,472	\$ 1,233,337,289															
15 Salary/Benefits	Annual Step Increase				\$ 14,007,000	\$ 14,217,105	\$ 14,430,362	\$ 14,646,817	\$ 14,866,519	Annual Step Increase for All Eligible Employee														
16	Increased Benefit Cost				\$ 1,500,000	\$ 1,500,000	\$ 2,000,000	\$ 2,500,000	\$ 3,000,000	Estimated based on historical trends														
Expenditure Total		\$	1,194,308,764	\$ 1,168,536,005	\$ 1,184,043,005	\$ 1,199,760,110	\$ 1,216,190,472	\$ 1,233,337,289	\$ 1,251,203,808															
Forecasted (Deficit)/Surplus		\$	-	\$ -	\$ (19,669,312)	\$ (6,938,198)	\$ 6,502,070	\$ 20,719,414	\$ 35,785,263															

**COBB COUNTY SCHOOL DISTRICT
OTHER FUNDS FORECAST**

Fund	Beginning Fund Balance	FY2020			FY2021			FY2022			FY2023			FY2024			Forecast Assumptions and Comments	
		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	Budget Revenue	Budget Expenditures	Ending Fund Balance June 30, 2024		
SPECIAL REVENUE FUNDS																		
Federal Aid																		
402	Title I	\$0	\$21,742,128	\$21,742,128	\$0	\$19,758,047	\$19,758,047	\$0	\$19,758,047	\$19,758,047	\$0	\$19,758,047	\$19,758,047	\$0	\$19,758,047	\$19,758,047	\$0	Grants are initially budgeted with last year amount
404	Special Education IDEA	\$0	\$21,146,704	\$21,146,704	\$0	\$21,146,704	\$21,146,704	\$0	\$21,146,704	\$21,146,704	\$0	\$21,146,704	\$21,146,704	\$0	\$21,146,704	\$21,146,704	\$0	Grants are initially budgeted with last year amount
406	Vocation Education CTAE	\$0	\$733,551	\$733,551	\$0	\$733,551	\$733,551	\$0	\$733,551	\$733,551	\$0	\$733,551	\$733,551	\$0	\$733,551	\$733,551	\$0	Grants are initially budgeted with last year amount
414	Title II - A	\$0	\$2,347,881	\$2,347,881	\$0	\$2,347,881	\$2,347,881	\$0	\$2,347,881	\$2,347,881	\$0	\$2,347,881	\$2,347,881	\$0	\$2,347,881	\$2,347,881	\$0	Grants are initially budgeted with last year amount
420	CARES Act	\$0	\$0	\$0	\$0	\$16,038,221	\$16,038,221	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	COVID 19 Relief Grant of FY2021
432	Homeless	\$0	\$81,280	\$81,280	\$0	\$81,271	\$81,271	\$0	\$81,271	\$81,271	\$0	\$81,271	\$81,271	\$0	\$81,271	\$81,271	\$0	Grants are initially budgeted with last year amount
460	Title III - A	\$0	\$2,144,436	\$2,144,436	\$0	\$1,366,148	\$1,366,148	\$0	\$1,366,148	\$1,366,148	\$0	\$1,366,148	\$1,366,148	\$0	\$1,366,148	\$1,366,148	\$0	Grants are initially budgeted with last year amount
462	Title IV - B	\$0	\$2,332,344	\$2,332,344	\$0	\$2,332,344	\$2,332,344	\$0	\$2,332,344	\$2,332,344	\$0	\$2,332,344	\$2,332,344	\$0	\$2,332,344	\$2,332,344	\$0	Grants are initially budgeted with last year amount
478	USDA Fruit & Vegetable	\$0	\$150,293	\$150,293	\$0	\$150,293	\$150,293	\$0	\$150,293	\$150,293	\$0	\$150,293	\$150,293	\$0	\$150,293	\$150,293	\$0	Grants are initially budgeted with last year amount
600	School Nutrition	\$18,226,547	\$56,234,036	\$59,532,743	\$14,927,840	\$59,580,580	\$60,600,723	\$13,907,697	\$59,580,580	\$60,600,723	\$12,887,554	\$59,580,580	\$60,600,723	\$11,867,411	\$59,580,580	\$60,600,723	\$10,847,268	Project using 0% Student Growth
Special Programs																		
549	Donations	\$301,502	\$223,807	\$406,811	\$118,498	\$0	\$0	\$118,498	\$0	\$0	\$118,498	\$0	\$0	\$118,498	\$0	\$0	\$118,498	Donations are budgeted as received
550	Facility Use	\$772,744	\$823,809	\$823,809	\$772,744	\$823,809	\$823,809	\$772,744	\$823,809	\$823,809	\$772,744	\$823,809	\$823,809	\$772,744	\$823,809	\$823,809	\$772,744	Continue FY2021 Budget (balanced)
551	After School Program	\$4,120,135	\$9,771,729	\$13,088,937	\$802,927	\$9,994,793	\$9,994,793	\$802,927	\$9,994,793	\$9,994,793	\$802,927	\$9,994,793	\$9,994,793	\$802,927	\$9,994,793	\$9,994,793	\$802,927	Project using 0% Student Growth
552	Performing Arts	\$260,983	\$420,177	\$420,177	\$260,983	\$420,177	\$420,177	\$260,983	\$420,177	\$420,177	\$260,983	\$420,177	\$420,177	\$260,983	\$420,177	\$420,177	\$260,983	Continue FY2021 Budget (balanced)
553	Tuition School	\$1,725,010	\$797,721	\$797,721	\$1,725,010	\$1,399,702	\$1,399,702	\$1,725,010	\$1,399,702	\$1,399,702	\$1,725,010	\$1,399,702	\$1,399,702	\$1,725,010	\$1,399,702	\$1,399,702	\$1,725,010	Continue FY2021 Budget (balanced)
554	Public Safety	\$513,975	\$1,627,469	\$1,627,469	\$513,975	\$1,824,890	\$1,824,890	\$513,975	\$1,824,890	\$1,824,890	\$513,975	\$1,824,890	\$1,824,890	\$513,975	\$1,824,890	\$1,824,890	\$513,975	Continue FY2021 Budget (balanced)
556	Adult High School	\$373,742	\$312,438	\$312,438	\$373,742	\$300,470	\$300,470	\$373,742	\$300,470	\$300,470	\$373,742	\$300,470	\$300,470	\$373,742	\$300,470	\$300,470	\$373,742	Continue FY2021 Budget (balanced)
557	Art Career & Cultural Explore	\$16,055	\$2,600	\$2,600	\$16,055	\$2,600	\$2,600	\$16,055	\$2,600	\$2,600	\$16,055	\$2,600	\$2,600	\$16,055	\$2,600	\$2,600	\$16,055	Continue FY2021 Budget (balanced)
580	Miscellaneous Grants	\$32,753	\$187,667	\$187,667	\$32,753	\$159,415	\$159,415	\$32,753	\$159,415	\$159,415	\$32,753	\$159,415	\$159,415	\$32,753	\$159,415	\$159,415	\$32,753	Misc grants are budgeted as received
State Aid																		
510	Adult Education	\$0	\$1,198,084	\$1,198,084	\$0	\$1,198,084	\$1,198,084	\$0	\$1,198,084	\$1,198,084	\$0	\$1,198,084	\$1,198,084	\$0	\$1,198,084	\$1,198,084	\$0	Grants are initially budgeted using last year's
532	GNETS	\$310,576	\$5,516,555	\$5,516,555	\$310,576	\$5,363,309	\$5,363,309	\$310,576	\$5,363,309	\$5,363,309	\$310,576	\$5,363,309	\$5,363,309	\$310,576	\$5,363,309	\$5,363,309	\$310,576	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 FY2021 Budget (balanced)
TOTAL OF SPECIAL REVENUE FUNDS			\$127,895,891	\$134,694,810	\$19,855,103	\$145,123,471	\$146,143,614	\$18,834,960	\$129,085,250	\$130,105,393	\$17,814,817	\$129,085,250	\$130,105,393	\$16,794,674	\$129,085,250	\$130,105,393	\$15,774,531	
DEBT SERVICE FUND																		
200	Debt Service	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	Debt Pavoff Comment School District Bonded Debt was paid off FY2007
INTERNAL SERVICE FUNDS																		
691	Unemployment	\$647,323	\$300,000	\$300,000	\$647,323	\$300,000	\$300,000	\$647,323	\$300,000	\$300,000	\$647,323	\$300,000	\$300,000	\$647,323	\$300,000	\$300,000	\$647,323	Continue FY2021 Budget (balanced)
692	Self Insurance	\$10,438,987	\$6,438,807	\$6,438,807	\$10,438,987	\$6,488,812	\$6,488,812	\$10,438,987	\$6,488,812	\$6,488,812	\$10,438,987	\$6,488,812	\$6,488,812	\$10,438,987	\$6,488,812	\$6,488,812	\$10,438,987	Continue FY2021 Budget (balanced)
693	FNS Catered Food Services	\$19,526	\$24,000	\$24,000	\$19,526	\$24,000	\$24,000	\$19,526	\$24,000	\$24,000	\$19,526	\$24,000	\$24,000	\$19,526	\$24,000	\$24,000	\$19,526	Continue FY2021 Budget (balanced)
696	Purchasing/ Warehouse	\$0	\$1,540,907	\$1,540,907	\$0	\$1,544,038	\$1,544,038	\$0	\$1,544,038	\$1,544,038	\$0	\$1,544,038	\$1,544,038	\$0	\$1,544,038	\$1,544,038	\$0	Continue FY2021 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 FY2021 Budget (balanced)
TOTAL OF INTERNAL SERVICE FUNDS			\$8,394,297	\$8,394,297	\$11,105,836	\$8,457,433	\$8,457,433	\$11,105,836	\$8,457,433	\$8,457,433	\$11,105,836	\$8,457,433	\$8,457,433	\$11,105,836	\$8,457,433	\$8,457,433	\$11,105,836	
CAPITAL PROJECTS FUNDS																		
353	District Building Fund	\$359,557	\$6,640,264	\$2,124,585	\$4,875,236	\$929,800	\$4,800,000	\$1,005,036	\$929,800	\$929,800	\$1,005,036	\$929,800	\$929,800	\$1,005,036	\$929,800	\$929,800	\$1,005,036	Continue FY2021 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), SPLOST 4 (2014-2018), SPLOST 5 (2019-2023). SPLOST 4 was approved on March 19, 2013 for another five year plan starting from January 1, 2014, ends on December 31, 2018. SPLOST 5 was approved on March 21, 2017 for another five year plan starting from January 1, 2019, ends on December 31, 2023. SPLOST 5 Tax Revenue Forecast is presented on a separate page in next.



**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

ONE TEAM

ONE GOAL

STUDENT SUCCESS



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**

	FY2017	FY2018	FY2019	FY2020	FY2021	FY2022	FY2023	FY2024
Description	Actual	Actual	Actual	Revised Budget	Approved Budget	Forecast	Forecast	Forecast
Beginning Fund Balance July 1 (Estimated)	\$104,385,552	\$113,237,739	\$140,225,197	\$187,684,309	\$224,166,780	\$192,910,657	\$173,241,345	\$166,303,147
Revenue:								
Local	\$483,921,559	\$509,679,368	\$556,557,341	\$562,046,757	\$605,564,955	\$632,781,377	\$661,229,596	\$691,100,225
State	\$514,010,683	\$536,628,338	\$539,399,971	\$590,921,206	\$524,459,963	\$524,459,963	\$524,459,963	\$524,459,963
Federal	\$5,912,338	\$5,963,613	\$6,435,056	\$7,333,548	\$7,132,083	\$7,132,353	\$7,132,353	\$7,132,353
Transfers/Other	\$122,881	\$655,297	\$20,720,653	\$627,590	\$122,881	\$0	\$0	\$0
Total Revenue	\$1,003,967,460	\$1,052,926,616	\$1,123,113,021	\$1,160,929,101	\$1,137,279,882	\$1,164,373,693	\$1,192,821,912	\$1,222,692,541
Total Revenue & Fund Balance	\$1,108,353,012	\$1,166,164,355	\$1,263,338,218	\$1,348,613,410	\$1,361,446,662	\$1,357,284,350	\$1,366,063,257	\$1,388,995,688
Appropriations								
Instruction	\$715,249,922	\$726,735,735	\$767,179,590	\$858,448,613	\$844,849,865	\$1,184,043,005	\$1,199,760,110	\$1,216,190,472
Pupil Support Services	\$24,385,432	\$27,891,117	\$27,644,624	\$30,783,550	\$28,548,677	\$0	\$0	\$0
Improvement of Instr Svcs	\$12,518,424	\$13,896,856	\$20,555,846	\$22,636,546	\$24,570,929	\$0	\$0	\$0
Educational Media Services	\$15,675,612	\$15,833,796	\$16,509,872	\$18,937,760	\$18,854,700	\$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	\$10,747,991	\$10,769,297	\$12,099,852	\$16,256,004	\$12,716,690	\$0	\$0	\$0
School Administration	\$71,356,076	\$75,311,525	\$70,788,630	\$77,662,564	\$72,956,562	\$0	\$0	\$0
Support Services-Business	\$7,077,433	\$7,774,771	\$8,047,140	\$7,875,508	\$7,275,628	\$0	\$0	\$0
Maint. & Oper of Plant Svcs	\$66,604,137	\$68,796,555	\$70,851,266	\$78,010,791	\$75,370,521	\$0	\$0	\$0
Student Transportation	\$47,984,008	\$51,150,338	\$55,013,442	\$55,491,877	\$56,685,352	\$0	\$0	\$0
Support Services - Central	\$16,920,952	\$19,064,045	\$21,140,072	\$23,021,458	\$22,522,628	\$0	\$0	\$0
Other Support Services	\$98,992	\$87,108	\$475,394	\$806,787	\$770,023	\$0	\$0	\$0
School Nutrition Program	\$418,880	\$408,954	\$385,774	\$0	\$0	\$0	\$0	\$0
Enterprise Operations	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Community Services	\$82,113	\$86,872	\$90,314	\$98,789	\$97,914	\$0	\$0	\$0
Capital Outlay	\$15,648	\$552	\$2,371,745	\$40,000	\$0	\$0	\$0	\$0
Transfers	\$5,979,650	\$8,131,636	\$2,500,349	\$4,238,516	\$3,316,516	\$0	\$0	\$0
Debt Service	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total Appropriations	\$995,115,273	\$1,025,939,158	\$1,075,653,909	\$1,194,308,764	\$1,168,536,005	\$1,184,043,005	\$1,199,760,110	\$1,216,190,472
Ending Fund Balance June 30 (Estimated)	\$113,237,739	\$140,225,197	\$187,684,309	\$154,304,646	\$192,910,657	\$173,241,345	\$166,303,147	\$172,805,216
Total Expenditures & Fund Balance	\$1,108,353,012	\$1,166,164,355	\$1,263,338,218	\$1,348,613,410	\$1,361,446,662	\$1,357,284,350	\$1,366,063,257	\$1,388,995,688

Note A: The Board of Education approved Fiscal Year 2021 Budget that includes the use of \$31.2 Million General Fund fund balance to help offset one-time cost and balance the budget.

Note B: The expenditure forecasts of FY2022, FY2023, FY2024 have not yet been fully broken down by appropriations; therefore are presented as a total amount.

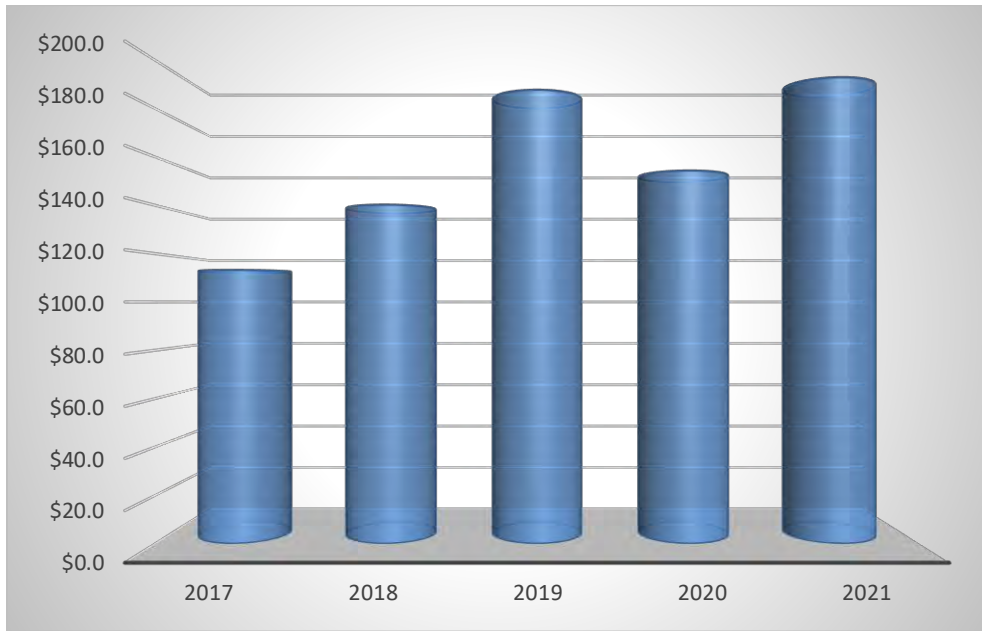
**GENERAL FUND BUDGET
REVENUE AND APPROPRIATIONS (OBJECT)
EIGHT YEAR COMPARISON**

Description	FY2017	FY2018	FY2019	FY2020	FY2021	FY2022	FY2023	FY2024
	Actual	Actual	Actual	Revised Budget	Approved Budget	Forecast	Forecast	Forecast
Beginning Fund Balance July 1 (Estimated)	\$104,385,552	\$113,237,739	\$140,225,197	\$187,684,309	\$224,166,780	\$192,910,657	\$173,241,345	\$166,303,147
Revenue:								
Local	\$483,921,559	\$509,679,368	\$556,557,341	\$562,046,757	\$605,564,955	\$632,781,377	\$661,229,596	\$691,100,225
State	\$514,010,683	\$536,628,338	\$539,399,971	\$590,921,206	\$524,459,963	\$524,459,963	\$524,459,963	\$524,459,963
Federal	\$5,912,338	\$5,963,613	\$6,435,056	\$7,333,548	\$7,132,083	\$7,132,353	\$7,132,353	\$7,132,353
Transfers/Other	\$122,881	\$655,297	\$20,720,653	\$627,590	\$122,881	\$0	\$0	\$0
Total Revenue	\$1,003,967,460	\$1,052,926,616	\$1,123,113,021	\$1,160,929,101	\$1,137,279,882	\$1,164,373,693	\$1,192,821,912	\$1,222,692,541
Total Revenue & Fund Balance	\$1,108,353,012	\$1,166,164,355	\$1,263,338,218	\$1,348,613,410	\$1,361,446,662	\$1,357,284,350	\$1,366,063,257	\$1,388,995,688
Appropriations								
51 Salaries	\$659,730,802	\$669,460,399	\$693,740,784	\$765,088,206	\$755,416,524	\$769,423,524	\$783,640,629	\$798,070,991
52 Employee Benefits	\$246,917,832	\$269,692,382	\$293,315,423	\$327,252,033	\$318,810,729	\$320,310,729	\$321,810,729	\$323,810,729
53 Contract Services	\$11,956,003	\$11,497,637	\$13,115,191	\$6,651,986	\$6,526,210	\$0	\$0	\$0
54 Repair and Rental w Water	\$0	\$0	\$9,359,674	\$8,315,556	\$8,340,556	\$0	\$0	\$0
55 Other Purchases w Telephone	\$0	\$0	\$13,681,853	\$16,124,007	\$10,671,675	\$0	\$0	\$0
56 Supplies and Equipments w Utilitie	\$42,524,251	\$49,287,455	\$40,553,519	\$58,724,873	\$61,471,173	\$0	\$0	\$0
58 Dues and Other Fees	\$0	\$0	\$2,121,207	\$1,468,414	\$1,617,266	\$0	\$0	\$0
59 Transfers	\$0	\$0	\$2,500,349	\$4,238,516	\$3,316,516	\$0	\$0	\$0
66 Fixed Assets Equipt	\$0	\$0	\$1,957,423	\$1,583,251	\$818,946	\$0	\$0	\$0
67 Fixed Assets CIP w Bldgs/Land	\$688,567	\$2,787,311	\$4,336,475	\$3,374,776	\$50,500	\$0	\$0	\$0
68 Other	\$33,297,818	\$23,213,974	\$972,011	\$1,487,146	\$1,495,910	\$94,308,752	\$94,308,752	\$94,308,752
Total Appropriations	\$995,115,273	\$1,025,939,158	\$1,075,653,909	\$1,194,308,764	\$1,168,536,005	\$1,184,043,005	\$1,199,760,110	\$1,216,190,472
Ending Fund Balance June 30 (Estimated)	\$113,237,739	\$140,225,197	\$187,684,309	\$154,304,646	\$192,910,657	\$173,241,345	\$166,303,147	\$172,805,216
Total Expenditures & Fund Balance	\$1,108,353,012	\$1,166,164,355	\$1,263,338,218	\$1,348,613,410	\$1,361,446,662	\$1,357,284,350	\$1,366,063,257	\$1,388,995,688

Note A: The Board of Education approved Fiscal Year 2021 Budget that includes the use of \$31.2 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 2021 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 FY2021, local revenue contributes approximately **53.26%** 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. Fi.Fa 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 FY2011:

Fiscal Year	Property Digest Growth
FY2021	4.85%
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%)

FISCAL YEAR 2021 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 \$18.9 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 FY2021 Cobb County School Taxes are calculated for a \$300,000 home:

<u>M & O Millage</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	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 \$273.60 in 2020.

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 2021 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 2021 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 FY2021, the State contributes approximately **46.12%** 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

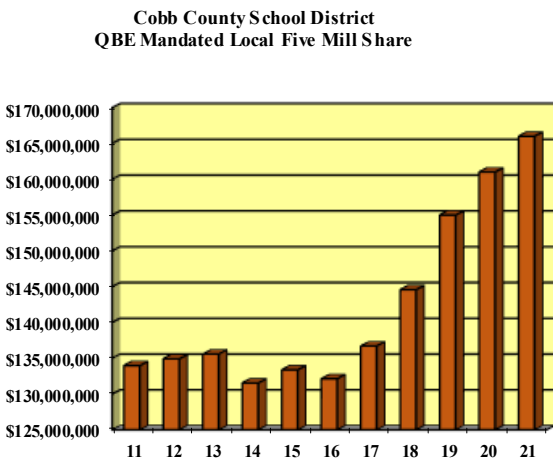
2. **Program Weights** - Since different programs (kindergarten, primary grades 1-3, middle school grades 6-8, etc) vary in their cost of operation, each program is assigned a program weight. The Governor is authorized to appoint a task force every three years to recommend to the General Assembly any needed changes in the program weights. The following are the FY2021 Program Weights:

<u>Programs</u>	<u>Weights</u>	<u>Programs</u>	<u>Weights</u>
Kindergarten	1.6712	Remedial	1.3568
Kindergarten EIP	2.0659	Alternative	1.4872
Grades 1-3	1.2942	Special Ed Cat I	2.4100
Grades 1-3 EIP	1.8166	Special Ed Cat II	2.8373
Grades 4-5	1.0388	Special Ed Cat III	3.6150
Grades 4-5 EIP	1.8110	Special Ed Cat IV	5.8844
Grades 6-8	1.0314	Special Ed Cat V	2.4725
Middle School	1.1376	Gifted	1.6783
Grades 9-12	1.0000	ESOL Program	2.5864
Vocational Lab	1.1835		

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 2021 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 FY2021 is \$166.6 million.



<u>YEAR</u>	<u>LOCAL SHARE</u>
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
2021	\$166,638,238

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 FY2021 is \$2,775.21 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 2021 REVENUE EXPLANATIONS AND PROJECTIONS (Continued)

FEDERAL REVENUE

The Cobb County School District receives a small portion of its revenue from the Federal Government. In FY2021, 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

Revenue Type	FY2021 Original Budget	Comments:
LOCAL REVENUE		
Property Tax Revenue	\$541,870,829	5.15% Projected Digest increase; 95% Collection Rate; 1.6% Cobb Collection Fee
Property Tag Revenue (Ad Valorem & TAVT)	\$37,759,796	Property tax collected for registering and titling motor vehicles
Delinquent Tax Revenue	\$2,580,448	Reflects collection rate from the most recently completed fiscal year
Intangible Tax Revenue	\$11,551,385	Reflects collection rate from the most recently completed fiscal year
Real Estate Transfer Revenue	\$4,798,355	Reflects collection rate from the most recently completed fiscal year
Alcoholic Beverage Revenue	\$1,029,090	Reflects collection rate from the most recently completed fiscal year
Liquor by the Drink	\$889,691	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	\$812,563	Reflects collection rate from the most recently completed fiscal year
Interest Income	\$1,950,224	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	\$464,248	Budget based on cell tower agreements
Local Revenue – Other	\$1,677,968	Reflects collection rate from the most recently completed fiscal year
Sale of Assets	\$137,358	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
STATE REVENUE		
State QBE Revenue	\$518,368,928	Quality Basic Education (QBE) revenue received from the State of Georgia based on student Full Time Equivalent (FTE) counts
Miscellaneous State Grants	\$6,091,035	Revenue received from miscellaneous State Grants

MAJOR CATEGORIES OF GENERAL FUND BUDGET (Continued)

Major General Fund Revenue Balancing Items

FEDERAL REVENUE		
Indirect Cost Revenue	\$4,517,147	Revenue estimate for Indirect Cost revenue – reimbursement of overhead costs involved in operating various school district programs
ROTC Instructor Reimbursement	\$1,072,281	Estimated revenue reimbursement from the Federal Government for ROTC instructor salaries
MedACE Revenue	\$985,295	Estimated revenue for reimbursement for costs incurred for providing school-based health services
Medicaid Revenue	\$557,360	Estimated revenue for reimbursement for costs incurred for Medicaid eligible students through the IEP (Individualized Education Program)
TOTAL REVENUE	\$1,137,279,882	

Major General Fund Expenditure Balancing Items

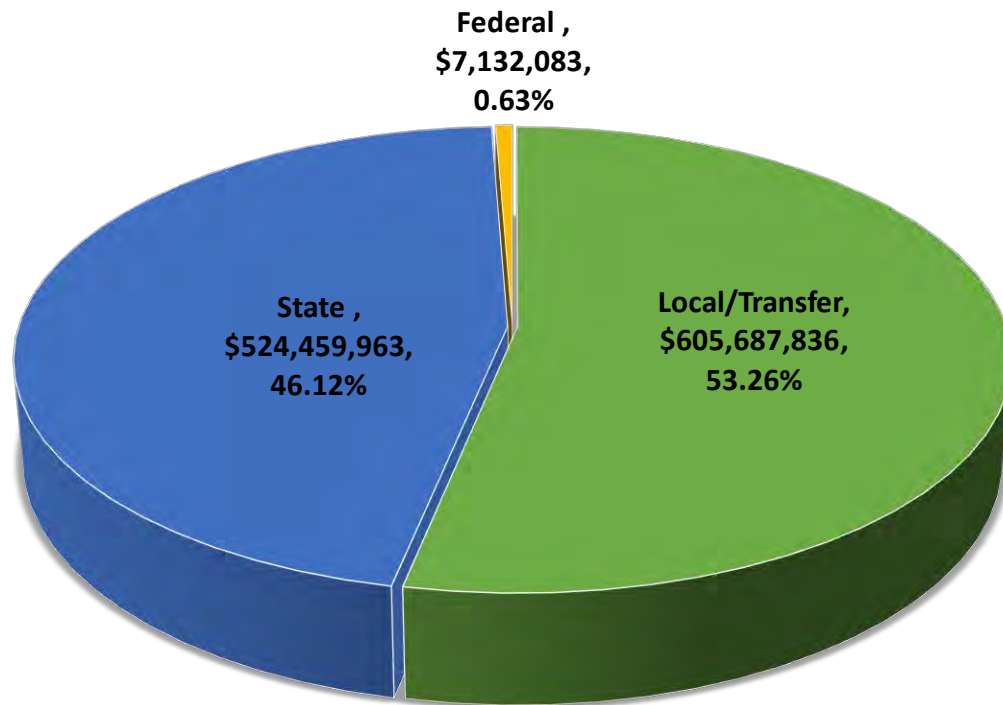
Expenditure Type	FY2021 Original Budget	Comments:
FY2020 Original Budget	\$1,179,629,045	Original Budget for FY2020
FY2021 Expenditure Changes:		
FY2020 General Fund Expenditure Budget Adjustments	\$14,679,719	FY2020 Board Approved General Fund Expenditure Budget Adjustments (Includes \$2,100,000 Additional school allotments to accommodate student growth (approved 11/14/19); \$3,400,000 Continuance of Non-Permanent Employee pay during COVID-19 health crisis (approved 3/19/20); and \$9,179,719 Encumbrances
FY2020 One-Time Expenditures	(\$20,679,719)	Subtract FY2020 One-Time Expenditures – \$2,100,000 Additional School Allotments; \$3,400,000 Continuance of Non-Permanent Employee pay during COVID-19; \$6,000,000 Expenditure Lapse Adjustment; \$9,179,719 Encumbrances

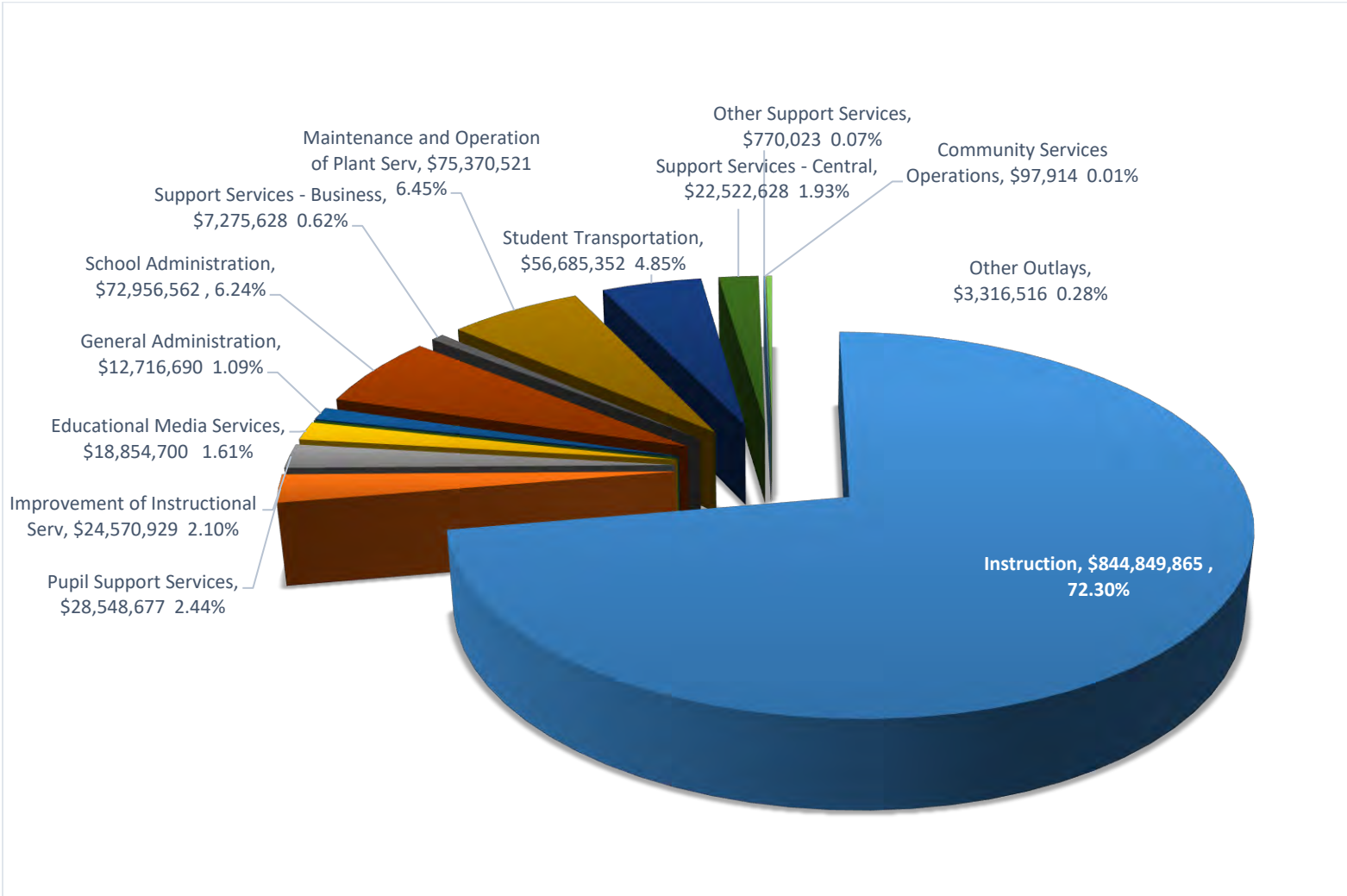
MAJOR CATEGORIES OF GENERAL FUND BUDGET (Continued)

Major General Fund Expenditure Balancing Items

New School/ Addition Costs	\$3,022,578	New school/addition costs: \$1,205,802 Additional Supply Allotment; \$841,248 Early Learning Center; \$975,528 Cobb Innovation & Technology Academy
Salary/ Benefit Changes	(\$1,000,000)	\$13,800,000 Full Salary Step for All Eligible Employees; (\$14,800,000) Decrease in Employer TRS (from 21.14% to 19.06%)
Salary/ Position Adjustments	\$3,031,000	\$2,352,000 for 24 Additional Instructional Allotment; \$676,000 Custodians for additional square footage; \$3,000 Salary adjustments
Miscellaneous Expenditure Adjustments	(\$9,432,369)	Miscellaneous Expenditure Adjustments for Cell Tower, Eliminate Charter School, Expenditure adjustment MedACE and Medicaid, Miscellaneous State Grants, etc.
COVID Related Supplies & Expenditures	\$15,000,000	COVID Related Supplies & Unforeseen Expenditures
	(\$15,714,249)	FY2021 Federal CARES Funds (Transfer of General Fund Expenditures)
TOTAL EXPENDITURES	\$1,168,536,005	

BUDGET SUMMARY	FY2021 BUDGET
Budgeted Revenue	\$1,137,279,882
Budgeted Recurring Expenditures	\$(1,168,536,005)
Utilize Funds Reserved from Prior Year	\$31,256,123
Total Balanced Budget	\$0





TOTAL GENERAL FUND EXPENDITURES \$1,168,536,005

**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 2020 **long-term obligations** are as follows:

	Balance			Amounts		
	6/30/2019	Increase	Decrease	Balance 6/30/2020	Due Within One Year	Amounts Due After One Year
Accrued						
Vacation Pay	11,202,000	6,303,000	4,446,000	13,059,000	5,183,000	7,876,000
Net OPEB Liab	786,663,000	68,278,000	99,218,000	755,723,000	-	755,723,000
Net Pension Liab	996,094,000	300,195,000	137,776,000	1,158,513,000	-	1,158,513,000
Total LT Debt	\$1,793,959,000	\$374,776,000	\$241,440,000	\$1,927,295,000	\$5,183,000	1,922,112,000

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



GENERAL FUND BUDGET
BOND DEBT AND LONG-TERM OBLIGATION (Continued)

Other Post Employment Benefits (OPEB)

Plan Description

The District participates in the State of Georgia School Employees Postemployment Benefit Fund (the School OPEB Fund) which is another postemployment benefit (OPEB) plan administered by the State of Georgia Department of Community Health (DCH). Certified teachers and non-certified employees of the District as defined in §20-2-875 of the *Official Code of Georgia Annotated* (O.C.G.A.) are provided OPEB through the School OPEB Fund - a cost-sharing multiple-employer defined benefit postemployment healthcare plan, reported as an employee trust fund of the State of Georgia and administered by a Board of Community Health (DCH Board). Title 20 of the *O.C.G.A.* assigns the authority to establish and amend the benefit terms of the group health plan to the DCH Board. The School OPEB Fund is included in the State of Georgia Comprehensive Annual Financial Report which is publicly available and can be obtained at <https://sao.georgia.gov/comprehensive-annual-financialreports>.

Benefits

The School OPEB Fund provides healthcare benefits for retirees and their dependents due under the group health plan for public school teachers, including librarians, other certified employees of public schools, regional educational service agencies, and non-certified public school employees. Retiree medical eligibility is attained when an employee retires and is immediately eligible to draw a retirement annuity from Employees' Retirement System (ERS), Georgia Judicial Retirement System (JRS), Legislative Retirement System (LRS), Teachers Retirement System (TRS) or Public School Employees Retirement System (PSERS). If elected, dependent coverage starts on the same day as retiree coverage. Medicare-eligible retirees are offered Standard and Premium Medicare Advantage plan options. Non-Medicare eligible retiree plan options include Health Reimbursement Arrangement (HRA), Health Maintenance Organization (HMO) and a High Deductible Health Plan (HDHP). The School OPEB Fund also pays for administrative expenses of the fund. By law, no other use of the assets of the School OPEB Fund is permitted.

Contributions

As established by the Board of Community Health, the School OPEB Fund is substantially funded on a pay-as-you-go basis; that is, annual cost of providing benefits will be financed in the same year as claims occur. Contributions required and made to the School OPEB Fund from the District were \$20,940,906 for the year ended June 30, 2020. Active employees are not required to contribute to the School OPEB Fund.

OPEB Liabilities, OPEB Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to OPEB

At June 30, 2020, the District reported a liability of \$755,722,646 for its proportionate share of the net OPEB liability. The net OPEB liability was measured as of June 30, 2019. The total OPEB liability used to calculate the net OPEB liability was based on an actuarial valuation as of June 30, 2018. An expected total OPEB liability as of June 30, 2019 was determined using standard roll-forward techniques. The District's proportion of the net OPEB liability was actuarially determined based on employer contributions to the School

**GENERAL FUND BUDGET
BOND DEBT AND LONG-TERM OBLIGATION (Continued)**

OPEB Fund during the fiscal year ended June 30, 2019. At June 30, 2019, the District's proportion was 6.158032%, which was a decrease of 0.031439% from its proportion measured as of June 30, 2018.

For the year ended June 30, 2020, the District recognized OPEB expense of \$14,719,925. At June 30, 2020, the District reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$0	\$ 82,214,757
Changes of Assumptions	26,244,771	106,533,029
Net difference between projected and actual earnings on OPEB plan investments	1,645,732	0
Changes in proportion and differences between District contributions and proportionate share of contributions	0	13,752,483
District contributions subsequent to the measurement date	20,940,906	0
Total	\$48,831,409	\$202,500,269



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**

	FY2017	FY2018	FY2019	FY2020	FY2021	FY2022	FY2023	FY2024
Description	Actual	Actual	Actual	Revised Budget	Approved Budget	Forecast	Forecast	Forecast
Beginning Fund Balance July 1 (Estimated)	\$27,290,843	\$27,700,888	\$26,947,320	\$26,654,023	\$17,118,848	\$16,098,705	\$15,078,562	\$14,058,419
Revenue:								
Local	\$32,920,882	\$31,440,544	\$33,665,422	\$34,508,299	\$35,786,674	\$35,786,674	\$35,786,674	\$35,786,674
State	\$8,183,984	\$7,655,609	\$6,524,199	\$6,879,133	\$6,855,014	\$6,855,014	\$6,855,014	\$6,855,014
Federal	\$85,979,982	\$81,311,077	\$82,202,640	\$86,936,370	\$101,084,400	\$85,046,179	\$85,046,179	\$85,046,179
Transfers/Other	\$1,220,067	\$1,433,265	\$1,443,910	\$1,551,383	\$1,397,383	\$1,397,383	\$1,397,383	\$1,397,383
Total Revenue	\$128,304,914	\$121,840,495	\$123,836,171	\$129,875,185	\$145,123,471	\$129,085,250	\$129,085,250	\$129,085,250
Total Revenue & Fund Balance	\$155,595,757	\$149,541,383	\$150,783,491	\$156,529,209	\$162,242,319	\$145,183,955	\$144,163,812	\$143,143,669
Appropriations								
Instruction	\$29,381,079	\$29,022,757	\$25,050,317	\$29,702,178	\$43,058,934	\$27,020,713	\$27,020,713	\$27,020,713
Pupil Support Services	\$7,937,519	\$5,817,812	\$8,451,439	\$6,292,478	\$5,774,656	\$5,774,656	\$5,774,656	\$5,774,656
Improvement of Instr Svcs	\$17,888,080	\$7,679,191	\$7,419,197	\$8,293,117	\$7,710,716	\$7,710,716	\$7,710,716	\$7,710,716
Educational Media Services	\$0	\$0	\$0	\$7,748	\$7,748	\$7,748	\$7,748	\$7,748
Instructional Staff Training	\$0	\$8,809,103	\$10,970,947	\$11,975,495	\$11,008,548	\$11,008,548	\$11,008,548	\$11,008,548
Federal Grant Administration	\$852,753	\$808,326	\$822,828	\$978,491	\$970,020	\$970,020	\$970,020	\$970,020
General Administration	\$1,761,430	\$1,828,132	\$1,803,601	\$2,167,725	\$2,000,665	\$2,000,665	\$2,000,665	\$2,000,665
School Administration	\$165,201	\$159,158	\$163,144	\$206,986	\$217,045	\$217,045	\$217,045	\$217,045
Support Services-Business	\$21,275	\$20,516	\$18,725	\$31,884	\$29,859	\$29,859	\$29,859	\$29,859
Maint. & Oper of Plant Svcs	\$1,560,445	\$1,531,884	\$1,655,994	\$1,824,199	\$1,961,301	\$1,961,301	\$1,961,301	\$1,961,301
Student Transportation	\$1,979,710	\$2,008,731	\$1,570,246	\$2,010,295	\$2,181,275	\$2,181,275	\$2,181,275	\$2,181,275
Support Services - Central	\$325,597	\$294,779	\$321,511	\$603,722	\$382,885	\$382,885	\$382,885	\$382,885
Other Support Services	\$581,796	\$39,981	\$33,526	\$46,649	\$16,190	\$16,190	\$16,190	\$16,190
School Nutrition Program	\$55,218,079	\$53,324,417	\$56,598,368	\$59,683,036	\$60,751,016	\$60,751,016	\$60,751,016	\$60,751,016
Enterprise Operations	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Community Services	\$10,221,904	\$11,249,276	\$9,038,570	\$12,551,767	\$9,949,875	\$9,949,875	\$9,949,875	\$9,949,875
Capital Outlay	\$0	\$0	\$88,173	\$0	\$0	\$0	\$0	\$0
Transfers	\$0	\$0	\$122,881	\$122,881	\$122,881	\$122,881	\$122,881	\$122,881
Debt Service	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total Appropriations	\$127,894,869	\$122,594,063	\$124,129,468	\$136,498,651	\$146,143,614	\$130,105,393	\$130,105,393	\$130,105,393
Ending Fund Balance June 30 (Estimated)	\$27,700,888	\$26,947,320	\$26,654,023	\$20,030,557	\$16,098,705	\$15,078,562	\$14,058,419	\$13,038,276
Total Expenditures & Fund Balance	\$155,595,757	\$149,541,383	\$150,783,491	\$156,529,209	\$162,242,319	\$145,183,955	\$144,163,812	\$143,143,669

Note: FY2021 approved budget including Federal CARES Act relief fund \$16M for COVID-19.

Note: The grant fund budget projections of FY2022, FY2023, FY2024 do not include the CARES related funds.

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

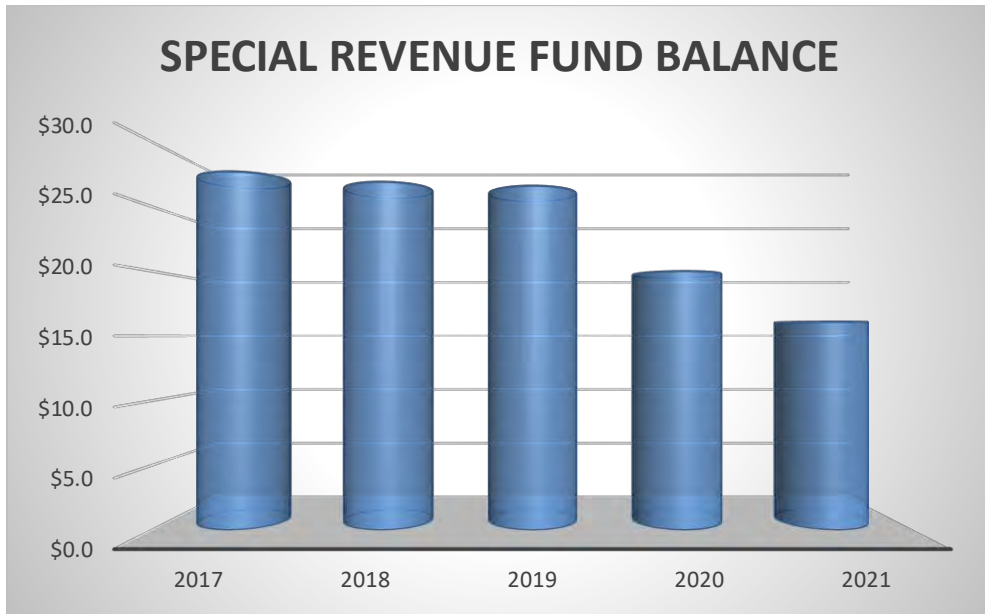
Description	FY2017 Actual	FY2018 Actual	FY2019 Actual	FY2020 Revised Budget	FY2021 Approved Budget	FY2022 Forecast	FY2023 Forecast	FY2024 Forecast
Beginning Fund Balance July 1 (Estimated)	\$27,290,842	\$27,700,887	\$26,947,320	\$26,654,023	\$17,118,848	\$16,098,705	\$15,078,562	\$14,058,419
Revenue:								
Local	\$32,920,882	\$31,440,544	\$33,665,422	\$34,508,299	\$35,786,674	\$35,786,674	\$35,786,674	\$35,786,674
State	\$8,183,984	\$7,655,609	\$6,524,199	\$6,879,133	\$6,855,014	\$6,855,014	\$6,855,014	\$6,855,014
Federal	\$85,979,982	\$81,311,077	\$82,202,640	\$86,936,370	\$101,084,400	\$85,046,179	\$85,046,179	\$85,046,179
Transfers/Other	\$1,220,067	\$1,433,265	\$1,443,910	\$1,570,162	\$1,397,383	\$1,397,383	\$1,397,383	\$1,397,383
Total Revenue	\$128,304,914	\$121,840,495	\$123,836,171	\$129,893,964	\$145,123,471	\$129,085,250	\$129,085,250	\$129,085,250
Total Revenue & Fund Balance	\$155,595,756	\$149,541,382	\$150,783,491	\$156,547,987	\$162,242,319	\$145,183,955	\$144,163,812	\$143,143,669
Appropriations								
51 Salaries	\$61,928,815	\$60,108,267	\$58,600,167	\$58,090,276	\$57,847,029	\$57,847,029	\$57,847,029	\$57,847,029
52 Employee Benefits	\$22,786,892	\$24,087,013	\$23,384,063	\$25,414,507	\$26,559,189	\$26,559,189	\$26,559,189	\$26,559,189
53 Contract Services	\$1,499,389	\$2,197,927	\$1,885,367	\$2,011,713	\$1,828,220	\$1,828,220	\$1,828,220	\$1,828,220
54 Repair and Rental w Water			\$496,165	\$445,695	\$392,636	\$392,636	\$392,636	\$392,636
55 Other Purchases w Telephone			\$3,680,152	\$4,310,476	\$3,700,526	\$3,700,526	\$3,700,526	\$3,700,526
56 Supplies and Equipments w Utilities	\$11,420,507	\$28,245,946	\$29,056,082	\$39,383,850	\$49,661,636	\$33,623,415	\$33,623,415	\$33,623,415
58 Dues and Other Fees			\$4,555,662	\$5,291,619	\$5,367,412	\$5,367,412	\$5,367,412	\$5,367,412
59 Transfers			\$122,881	\$546,286	\$122,881	\$122,881	\$122,881	\$122,881
66 Fixed Assets Equipt			\$336,616	\$232,973	\$336,751	\$336,751	\$336,751	\$336,751
67 Fixed Assets CIP w Bldgs/Land	\$1,637,272	\$574,119	\$1,824,864	\$350	\$0	\$0	\$0	\$0
68 Other	\$28,621,995	\$7,380,791	\$187,449	\$770,906	\$327,334	\$327,334	\$327,334	\$327,334
Total Appropriations	\$127,894,869	\$122,594,063	\$124,129,468	\$136,498,651	\$146,143,614	\$130,105,393	\$130,105,393	\$130,105,393
Ending Fund Balance June 30 (Estimated)	\$27,700,887	\$26,947,320	\$26,654,023	\$20,049,336	\$16,098,705	\$15,078,562	\$14,058,419	\$13,038,276
Total Expenditures & Fund Balance	\$155,595,756	\$149,541,382	\$150,783,491	\$156,547,987	\$162,242,319	\$145,183,955	\$144,163,812	\$143,143,669

Note: FY2021 approved budget including Federal CARES Act relief fund \$16M for COVID-19.

Note: The grant fund budget projections of FY2022, FY2023, FY2024 do not include the CARES related funds.

**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
420	CARES Act Relief Fund	Provides grant education funding for Elementary and Secondary School Emergency Relief to help with response to COVID-19
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 st 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
FY2021 BUDGET**

Description	Special Program	State Aid	Federal Aid	Total
Beginning Fund Balance (Estimate)				
July 1, 2020	\$8,482,983	\$306,425	\$8,329,441	\$17,118,848
Revenue:				
Local	\$13,446,034	\$114,000	\$22,226,640	\$35,786,674
State	\$82,439	\$5,422,575	\$1,350,000	\$6,855,014
Federal	\$0	\$1,126,000	\$99,958,400	\$101,084,400
Transfers/Other	\$1,397,383	\$0	\$0	\$1,397,383
Total Revenue	<u>\$14,925,856</u>	<u>\$6,662,575</u>	<u>\$123,535,040</u>	<u>\$145,123,471</u>
Appropriations				
Instruction	\$3,136,068	\$4,714,331	\$35,107,353	\$42,957,752
Pupil Support Services	\$82,439	\$897,651	\$4,895,748	\$5,875,838
Improvement of Instr Svcs	\$144,874	\$297,952	\$7,267,890	\$7,710,716
Educational Media Services	\$7,748	\$0	\$0	\$7,748
Instructional Staff Training	\$0	\$0	\$11,008,548	\$11,008,548
Federal Grant Administratic	\$0	\$0	\$970,020	\$970,020
General Administration	\$16,976	\$52,745	\$1,930,944	\$2,000,665
School Administration	\$23,245	\$167,972	\$25,828	\$217,045
Support Services-Business	\$0	\$0	\$29,859	\$29,859
Maint. & Oper of Plant Svc	\$1,926,266	\$31,408	\$3,627	\$1,961,301
Student Transportation	\$0	\$16,000	\$2,165,275	\$2,181,275
Support Services - Central	\$0	\$0	\$382,885	\$382,885
Other Support Services	\$0	\$0	\$16,190	\$16,190
School Nutrition Program	\$0	\$0	\$60,751,016	\$60,751,016
Enterprise Operations	\$0	\$0	\$0	\$0
Community Services	\$9,465,359	\$484,516	\$0	\$9,949,875
Capital Outlay	\$0	\$0	\$0	\$0
Transfers	\$122,881	\$0	\$0	\$122,881
Debt Service	\$0	\$0	\$0	\$0
Total Appropriations	<u>\$14,925,856</u>	<u>\$6,662,575</u>	<u>\$124,555,183</u>	<u>\$146,143,614</u>
Ending Fund Balance (Estimate)				
June 30, 2021	<u>\$8,482,983</u>	<u>\$306,425</u>	<u>\$7,309,298</u>	<u>\$16,098,705</u>

**SPECIAL REVENUE FUNDS
SPECIAL PROGRAMS
FY2021 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, 2020 (Estimated)	\$365,877	\$713,939	\$4,303,269	\$369,782	\$1,918,907
Revenue:					
Local	\$0	\$823,809	\$9,994,793	\$420,177	\$1,399,702
State	\$0	\$0	\$0	\$0	\$0
Federal	\$0	\$0	\$0	\$0	\$0
Transfers/Other	\$0	\$0	\$0	\$0	\$0
Total Revenue	\$0	\$823,809	\$9,994,793	\$420,177	\$1,399,702
Appropriations					
Instruction	\$0	\$0	\$1,359,148	\$420,177	\$1,222,389
Pupil Support Services	\$0	\$0	\$0	\$0	\$0
Improvement of Instr Svcs	\$0	\$0	\$0	\$0	\$144,874
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	\$99,930	\$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	\$600,998	\$8,635,645	\$0	\$0
Capital Outlay	\$0	\$0	\$0	\$0	\$0
Transfers	\$0	\$122,881	\$0	\$0	\$0
Debt Service	\$0	\$0	\$0	\$0	\$0
Total Appropriations	\$0	\$823,809	\$9,994,793	\$420,177	\$1,399,702
Ending Fund Balance					
June 30, 2021 (Estimated)	\$365,877	\$713,939	\$4,303,269	\$369,782	\$1,918,907

**SPECIAL REVENUE FUNDS
SPECIAL PROGRAMS (Continued)
FY2021 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, 2020 (Estimated)	\$339,243	\$405,640	\$16,325	\$50,000	\$8,482,983
Revenue:					
Local	\$706,842	\$21,135	\$2,600	\$76,976	\$13,446,034
State	\$0	\$0	\$0	\$82,439	\$82,439
Federal	\$0	\$0	\$0	\$0	\$0
Transfers/Other	\$1,118,048	\$279,335	\$0	\$0	\$1,397,383
Total Revenue	\$1,824,890	\$300,470	\$2,600	\$159,415	\$14,925,856
Appropriations					
Instruction	\$0	\$71,754	\$2,600	\$60,000	\$3,136,068
Pupil Support Services	\$0	\$0	\$0	\$82,439	\$82,439
Improvement of Instr Svcs	\$0	\$0	\$0	\$0	\$144,874
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	\$16,976	\$16,976
School Administration	\$0	\$0	\$0	\$0	\$23,245
Support Services-Business	\$0	\$0	\$0	\$0	\$0
Maint. & Oper of Plant Svc	\$1,824,890	\$0	\$0	\$0	\$1,926,266
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	\$228,716	\$0	\$0	\$9,465,359
Capital Outlay	\$0	\$0	\$0	\$0	\$0
Transfers	\$0	\$0	\$0	\$0	\$122,881
Debt Service	\$0	\$0	\$0	\$0	\$0
Total Appropriations	\$1,824,890	\$300,470	\$2,600	\$159,415	\$14,925,856
Ending Fund Balance					
June 30, 2021 (Estimated)	\$339,243	\$405,640	\$16,325	\$50,000	\$8,482,983

**SPECIAL REVENUE FUNDS
STATE AID
FY2021 BUDGET**

Description	Fund 510 Adult Education	Fund 532 GNETS	Fund 560 Pre-K Lottery	Total
Beginning Fund Balance (Estimate)				
July 1, 2020	\$0	\$306,425	\$0	\$306,425
Revenue:				
Local	\$0	\$114,000	\$0	\$114,000
State	\$487,084	\$4,834,309	\$101,182	\$5,422,575
Federal	\$711,000	\$415,000	\$0	\$1,126,000
Transfers/Other	\$0	\$0	\$0	\$0
Total Revenue	<u>\$1,198,084</u>	<u>\$5,363,309</u>	<u>\$101,182</u>	<u>\$6,662,575</u>
Appropriations				
Instruction	\$683,431	\$4,030,900	\$0	\$4,714,331
Pupil Support Services	\$0	\$796,469	\$101,182	\$897,651
Improvement of Instr Svcs	\$0	\$297,952	\$0	\$297,952
Educational Media Services	\$0	\$0	\$0	\$0
Instructional Staff Training	\$0	\$0	\$0	\$0
Federal Grant Administratic	\$0	\$0	\$0	\$0
General Administration	\$0	\$52,745	\$0	\$52,745
School Administration	\$0	\$167,972	\$0	\$167,972
Support Services-Business	\$0	\$0	\$0	\$0
Maint. & Oper of Plant Svc	\$30,137	\$1,271	\$0	\$31,408
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	\$484,516	\$0	\$0	\$484,516
Capital Outlay	\$0	\$0	\$0	\$0
Transfers	\$0	\$0	\$0	\$0
Debt Service	\$0	\$0	\$0	\$0
Total Appropriations	<u>\$1,198,084</u>	<u>\$5,363,309</u>	<u>\$101,182</u>	<u>\$6,662,575</u>
Ending Fund Balance (Estimate)				
June 30, 2021	<u>\$0</u>	<u>\$306,425</u>	<u>\$0</u>	<u>\$306,425</u>

**SPECIAL REVENUE FUNDS
FEDERAL AID
FY2021 BUDGET**

Description	Fund 402 Title I	Fund 404 IDEA	Fund 406 Vocational Education	Fund 414 Title II	Fund 420 CARES Act Relief	Fund 432 Homeless Grant
Beginning Fund Balance July 1, 2020 (Estimated)	\$0	\$0	\$0	\$0	\$0	\$0
Revenue:						
Local	\$0	\$0	\$0	\$0	\$0	\$0
State	\$0	\$0	\$0	\$0	\$0	\$0
Federal	\$19,758,047	\$21,146,704	\$733,551	\$2,347,881	\$16,038,221	\$81,271
Transfers/Other	\$0	\$0	\$0	\$0	\$0	\$0
Total Revenue	<u>\$19,758,047</u>	<u>\$21,146,704</u>	<u>\$733,551</u>	<u>\$2,347,881</u>	<u>\$16,038,221</u>	<u>\$81,271</u>
Appropriations						
Instruction	\$7,579,693	\$9,777,532	\$690,151	\$0	\$16,038,221	\$1,521
Pupil Support Services	\$2,003,207	\$1,822,033	\$0	\$0	\$0	\$9,240
Improvement of Instr Svcs	\$168,926	\$6,289,298	\$22,000	\$3,000	\$0	\$0
Educational Media Services	\$0	\$0	\$0	\$0	\$0	\$0
Instructional Staff Training	\$8,679,073	\$0	\$0	\$1,780,760	\$0	\$0
Federal Grant Administratic	\$701,090	\$0	\$9,400	\$116,434	\$0	\$39,827
General Administration	\$516,709	\$1,263,855	\$12,000	\$64,802	\$0	\$2,183
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	\$109,349	\$1,993,986	\$0	\$0	\$0	\$28,500
Support Services - Central	\$0	\$0	\$0	\$382,885	\$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	\$0
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	<u>\$19,758,047</u>	<u>\$21,146,704</u>	<u>\$733,551</u>	<u>\$2,347,881</u>	<u>\$16,038,221</u>	<u>\$81,271</u>
Ending Fund Balance June 30, 2021 (Estimated)	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>

**SPECIAL REVENUE FUNDS
FEDERAL AID (Continued)
FY2021 BUDGET**

Description	Fund 460 Title III	Fund 462 Title IV	Fund 478 USDA Fruits and Vegetables	Fund 600 School Nutrition	Total
Beginning Fund Balance July 1, 2020 (Estimated)	\$0	\$0	\$0	\$8,329,441	\$8,329,441
Revenue:					
Local	\$0	\$0	\$0	\$22,226,640	\$22,226,640
State	\$0	\$0	\$0	\$1,350,000	\$1,350,000
Federal	\$1,366,148	\$2,332,344	\$150,293	\$36,003,940	\$99,958,400
Transfers/Other	\$0	\$0	\$0	\$0	\$0
Total Revenue	\$1,366,148	\$2,332,344	\$150,293	\$59,580,580	\$123,535,040
Appropriations					
Instruction	\$274,255	\$745,980	\$0	\$0	\$35,107,353
Pupil Support Services	\$313,360	\$747,908	\$0	\$0	\$4,895,748
Improvement of Instr Svcs	\$560,074	\$224,592	\$0	\$0	\$7,267,890
Educational Media Services	\$0	\$0	\$0	\$0	\$0
Instructional Staff Training	\$193,012	\$355,703	\$0	\$0	\$11,008,548
Federal Grant Administratic	\$25,447	\$77,822	\$0	\$0	\$970,020
General Administration	\$0	\$71,395	\$0	\$0	\$1,930,944
School Administration	\$0	\$25,828	\$0	\$0	\$25,828
Support Services-Business	\$0	\$29,859	\$0	\$0	\$29,859
Maint. & Oper of Plant Svc	\$0	\$3,627	\$0	\$0	\$3,627
Student Transportation	\$0	\$33,440	\$0	\$0	\$2,165,275
Support Services - Central	\$0	\$0	\$0	\$0	\$382,885
Other Support Services	\$0	\$16,190	\$0	\$0	\$16,190
School Nutrition Program	\$0	\$0	\$150,293	\$60,600,723	\$60,751,016
Enterprise Operations	\$0	\$0	\$0	\$0	\$0
Community Services	\$0	\$0	\$0	\$0	\$0
Capital Outlay	\$0	\$0	\$0	\$0	\$0
Transfers	\$0	\$0	\$0	\$0	\$0
Debt Service	\$0	\$0	\$0	\$0	\$0
Total Appropriations	\$1,366,148	\$2,332,344	\$150,293	\$60,600,723	\$124,555,183
Ending Fund Balance June 30, 2021 (Estimated)	\$0	\$0	\$0	\$7,309,298	\$7,309,298



DEBT SERVICE FUND

DEBT SERVICE FUND BUDGET

The Debt Service fund is established to account for the accumulation of resources for and the payment of general long-term debt principal and interest. The District is now debt free.

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

Description	FY2017 Actual	FY2018 Actual	FY2019 Actual	FY2020 Revised Budget	FY2021 Approved Budget	FY2022 Forecast	FY2023 Forecast	FY2024 Forecast
Beginning Fund Balance July 1 (Estimated)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<u>Revenue:</u>								
Local	\$0	\$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	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total Revenue & Fund Balance	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<u>Appropriations</u>								
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	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Debt Service	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total Appropriations	\$0	\$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	\$0	\$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.

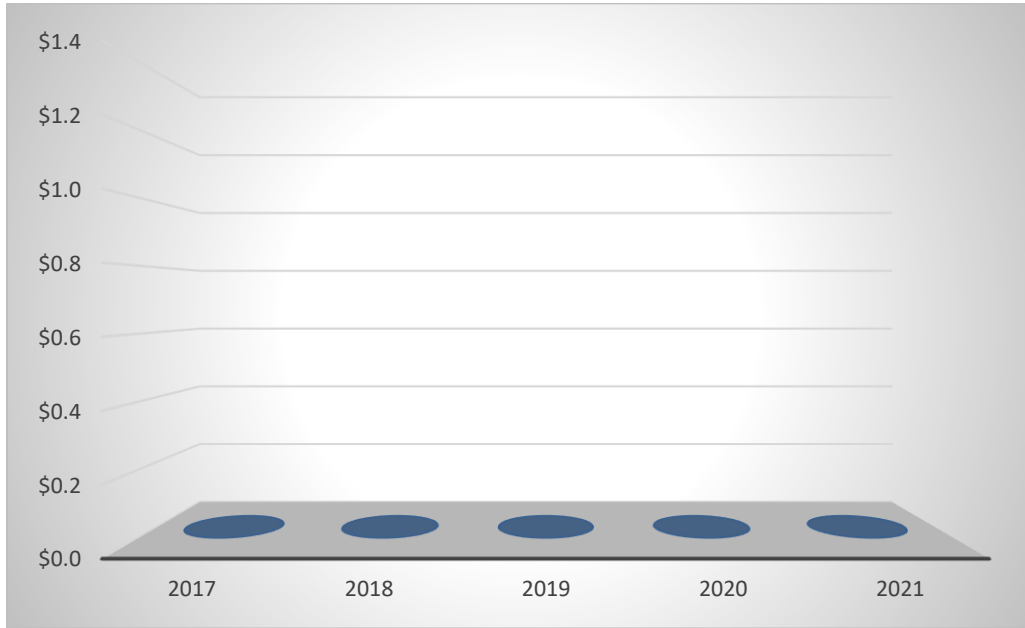
**DEBT SERVICE FUND
REVENUE AND APPROPRIATIONS (OBJECT)
EIGHT YEAR COMPARISON**

Description	FY2017 Actual	FY2018 Actual	FY2019 Actual	FY2020 Revised Budget	FY2021 Approved Budget	FY2022 Forecast	FY2023 Forecast	FY2024 Forecast
Beginning Fund Balance July 1 (Estimated)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Revenue:								
Local	\$0	\$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	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total Revenue & Fund Balance	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Appropriations								
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	\$0	\$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	\$0	\$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	\$0	\$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.

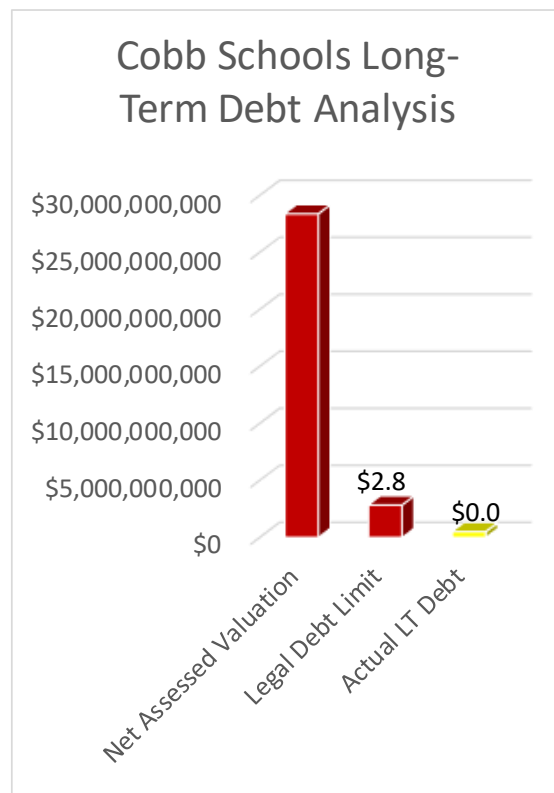
Debt Administration

In fiscal year 2007, the District paid off all its outstanding general obligation bonds. The District'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, 2020, the District's net general obligation bonded debt of \$0 was well below the legal limit of \$2,836,968,182 (10% of District Net Assessed Value). Net bonded debt per capita equaled \$0. With capital leases, debt per capita is \$0.

The District has maintained its highest Short-Term Credit Rating for governmental entity from both **Moody's Investor's Service** and **Standard & Poor's Corporation**. On December 17, 2015, Moody's reviewed the business fundamentals and financial condition of the District and assigned CCSD a Triple A **Aaa** Credit. In December 2020, Standard & Poor's assigned **AAA** to the District. This exceptional credit rate is reaffirmed for 2021.

DISTRICT IS LONG-TERM DEBT FREE

The Cobb County School District has an extremely conservative approach to long-term debt. The District has a well-developed multi-year capital plan where the funding source methodology is a pay-as-you-go philosophy that associates with the Special Purpose Local Option Sales Tax (SPLOST) revenues and State of Georgia Capital Project funding.



**DEBIT SERVICE FUND
BUND DEBT ISSUES (Continued)**

DEBT MANAGEMENT

Debt Service to General Fund Ratios –

Fiscal Year	Debt Service Expenditures	General Fund Expenditures	Ratio of Debt Service Fund to General Fund Expenditures
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	\$0	\$839,615,000	0.00%
FY2013	\$0	\$834,752,000	0.00%
FY2014	\$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	\$1,075,653,909	0.00%
FY2020	\$0	\$1,156,288,445	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 currently has three funds used for that purpose: the District Building Fund, SPLOST 4 and SPLOST 5.

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

Description	FY2017 Actual	FY2018 Actual	FY2019 Actual	FY2020 Estimated Actual	FY2021 Approved Budget	FY2022 Forecast	FY2023 Forecast	FY2024 Forecast
Beginning Fund Balance July 1 (Estimated)	\$126,258,945	\$106,758,465	\$110,654,317	\$88,335,346	\$36,318,087	\$35,768,317	\$42,668,576	\$67,149,980
Revenue:								
Local	\$133,813,688	\$139,136,464	\$148,649,830	\$146,017,478	\$157,774,881	\$160,545,912	\$163,351,180	\$98,783,973
State	\$9,133,928	\$35,719	\$3,189,132	\$17,437,771	\$810,679	\$1,057,737	\$0	\$0
Bond Proceeds	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Transfers/Other	\$3,564,721	\$6,598,743	\$2,630,642	\$9,319,536	\$1,607,000	\$700,000	\$700,000	\$700,000
Total Revenue	\$146,512,337	\$145,770,926	\$154,469,604	\$172,774,785	\$160,192,560	\$162,303,649	\$164,051,180	\$99,483,973
Total Revenue & Fund Balance	\$272,771,282	\$252,529,391	\$265,123,921	\$261,110,131	\$196,510,647	\$198,071,966	\$206,719,756	\$166,633,953
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	\$165,445,419	\$141,193,229	\$172,514,377	\$221,875,664	\$160,042,330	\$154,703,390	\$138,869,776	\$94,582,473
Transfers/Other	\$567,398	\$681,845	\$4,274,198	\$2,916,380	\$700,000	\$700,000	\$700,000	\$700,000
Total Appropriations	\$166,012,817	\$141,875,074	\$176,788,575	\$224,792,044	\$160,742,330	\$155,403,390	\$139,569,776	\$95,282,473
Ending Fund Balance June 30 (Estimated)	\$106,758,465	\$110,654,317	\$88,335,346	\$36,318,087	\$35,768,317	\$42,668,576	\$67,149,980	\$71,351,480
Total Expenditures & Fund Balance	\$272,771,282	\$252,529,391	\$265,123,921	\$261,110,131	\$196,510,647	\$198,071,966	\$206,719,756	\$166,633,953

Note:

- Several construction projects and technology initiatives have been accelerated in FY2019, FY2020, & FY2021 resulting in increased expenditures and temporarily decreased fund balance.
- Forecasts on FY2022, FY2023, FY2024: 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**

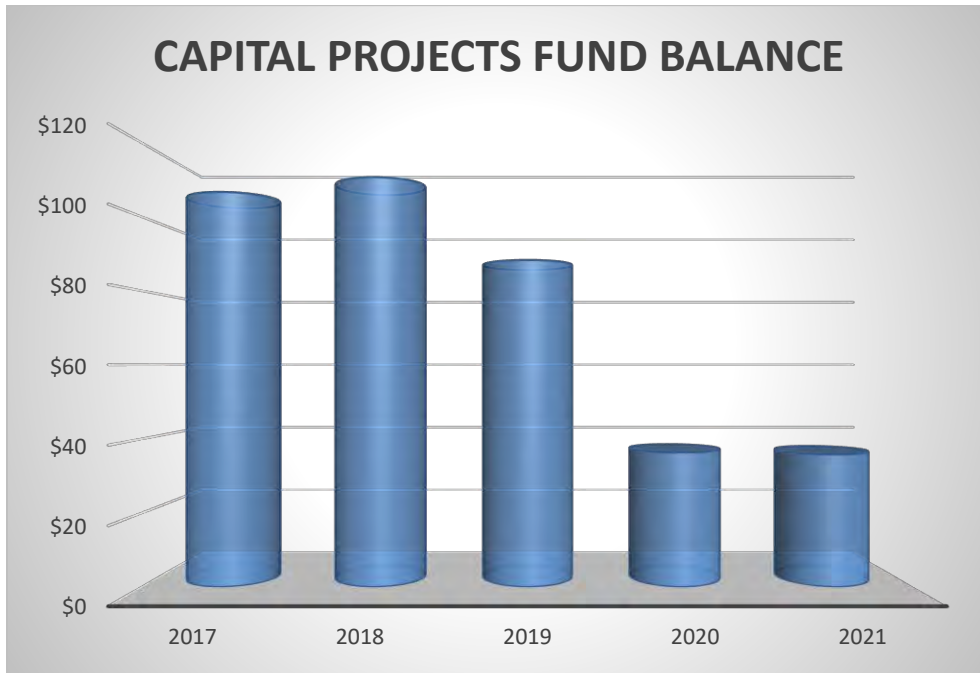
Description	FY2017 Actual	FY2018 Actual	FY2019 Actual	FY2020 Estimated Actual	FY2021 Approved Budget	FY2022 Forecast	FY2023 Forecast	FY2024 Forecast
Beginning Fund Balance July 1 (Estimated)	\$126,258,945	\$106,758,465	\$110,654,317	\$88,335,346	\$36,318,087	\$35,768,497	\$42,668,756	\$67,150,160
Revenue:								
Local	\$133,813,688	\$139,136,464	\$148,649,830	\$146,017,478	\$157,774,881	\$160,545,912	\$163,351,180	\$98,783,973
State	\$9,133,928	\$35,719	\$3,189,132	\$17,437,771	\$810,859	\$1,057,737	\$0	\$0
Bond Proceeds	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Transfers/Other	\$3,564,721	\$6,598,743	\$2,630,642	\$9,319,536	\$1,607,000	\$700,000	\$700,000	\$700,000
Total Revenue	\$146,512,337	\$145,770,926	\$154,469,604	\$172,774,785	\$160,192,740	\$162,303,649	\$164,051,180	\$99,483,973
Total Revenue & Fund Balance	\$272,771,282	\$252,529,391	\$265,123,921	\$261,110,131	\$196,510,827	\$198,072,146	\$206,719,936	\$166,634,133
Appropriations								
Salaries	\$2,821,825	\$2,882,168	\$2,725,448	\$2,996,934	\$3,037,516	\$3,098,267	\$3,160,232	\$3,223,437
Employee Benefits	\$896,207	\$1,028,893	\$1,076,429	\$1,197,365	\$1,216,175	\$1,240,499	\$1,265,309	\$1,290,615
Contract Services	\$936,562	\$1,714,177	\$1,962,031	\$1,366,648	\$1,965,108	\$1,841,430	\$1,472,118	\$1,010,414
Supplies	\$20,223,330	\$20,799,762	\$17,696,133	\$14,763,233	\$11,790,650	\$10,243,041	\$10,304,832	\$7,072,903
Utilities	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Equipment/Bldgs/Land	\$140,567,495	\$114,768,229	\$149,054,336	\$202,105,316	\$142,032,881	\$138,280,153	\$122,667,285	\$81,985,104
Transfers/Other	\$567,398	\$681,845	\$4,274,198	\$2,362,548	\$700,000	\$700,000	\$700,000	\$700,000
Total Appropriations	\$166,012,817	\$141,875,074	\$176,788,575	\$224,792,044	\$160,742,330	\$155,403,390	\$139,569,776	\$95,282,473
Ending Fund Balance June 30 (Estimated)	\$106,758,465	\$110,654,317	\$88,335,346	\$36,318,087	\$35,768,497	\$42,668,756	\$67,150,160	\$71,351,660
Total Expenditures & Fund Balance	\$272,771,282	\$252,529,391	\$265,123,921	\$261,110,131	\$196,510,827	\$198,072,146	\$206,719,936	\$166,634,133

Note:

- Several construction projects and technology initiatives have been accelerated in FY2019, FY2020, & FY2021 resulting in increased expenditures and temporarily decreased fund balance.
- Forecasts on FY2022, FY2023, FY2024: 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 SPLOST 5 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 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 also began in FY2019. 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)**

In FY2020, SPLOST 4 funds were used to continue construction of Walton High, Osborne High, and Cobb Innovation and Technology Academy. SPLOST 5 funds were used to build two replacement schools, Clay Harmony Leland and King Springs Elementary School.

Capital Projects Planned for FY2020 and Beyond

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.

CAPITAL PROJECT FUNDS
CAPITAL PROJECTS DESCRIPTION (Continued)

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.

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.

Capital Project Highlights of FY2020

Major Non-Construction Projects

The following non-construction projects accounted for major expenditures in FY2020:

- 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, 2020 included additions and modifications at Campbell and Pebblebrook High Schools and the Instructional Support Facility. New replacement schools included two replacement elementary schools, one replacement high school and the Cobb Career Academy. As of June 30, 2020, the contract price and expenditures to date for the largest projects were as follows:

CAPITAL PROJECT FUNDS
CAPITAL PROJECTS DESCRIPTION (Continued)

<u>Project</u>	<u>Contract Price</u>	<u>Expenditures To Date</u>
Additions/Modifications Instructional Support Facility	\$ 26,354,433	\$ 19,068,447
Additions/Modifications Campbell HS	42,451,462	9,187,252
Additions/Modifications Pebblebrook HS	51,445,775	2,149,895
New Replacement School Clay Harmony Leland ES	29,450,919	29,272,311
New Replacement School King Springs ES	37,332,082	31,076,131
New Replacement School Cobb I&T Academy	15,894,881	15,077,079
New Replacement School Osborne HS	57,666,212	44,874,940
	\$ 260,595,764	\$ 150,706,055

Capital Project Highlights of FY2019

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
	\$ 209,155,341	\$ 79,838,285

**CAPITAL PROJECTS FUND
REVENUES AND APPROPRIATIONS
FY2021 BUDGET**

Description	District Building	SPLOST 4	SPLOST 5	Total
Beginning Fund Balance July 1 (Estimated)	\$4,431,161	\$31,575,804	\$311,121	\$36,318,086
Revenue:				
Local	\$0	\$130,098	\$157,644,783	\$157,774,881
State	\$0	\$166,751	\$643,928	\$810,679
Federal	\$0	\$0	\$0	\$0
Transfers/Other	\$1,607,000	\$0	\$0	\$1,607,000
Total Revenue	\$1,607,000	\$296,849	\$158,288,711	\$160,192,560
Appropriations				
Instruction	\$0	\$0	\$0	\$0
Pupil Support Services	\$0	\$0	\$0	\$0
Improvement of Instr Svcs	\$0	\$0	\$0	\$0
General Administration	\$0	\$0	\$0	\$0
School Administration	\$0	\$0	\$0	\$0
Support Services-Business	\$0	\$0	\$0	\$0
Maint. & Oper. Of Plant Svcs	\$0	\$0	\$0	\$0
Student Transportation	\$0	\$0	\$0	\$0
Central Support Services	\$0	\$0	\$0	\$0
Facilities Acquisitions & Construction Svcs	\$0	\$23,810,467	\$136,231,863	\$160,042,330
Transfers/Other	\$700,000	\$0	\$0	\$700,000
Total Appropriations	\$700,000	\$23,810,467	\$136,231,863	\$160,742,330
Ending Fund Balance June 30 (Estimated)	\$5,338,161	\$8,062,186	\$22,367,969	\$35,768,316

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

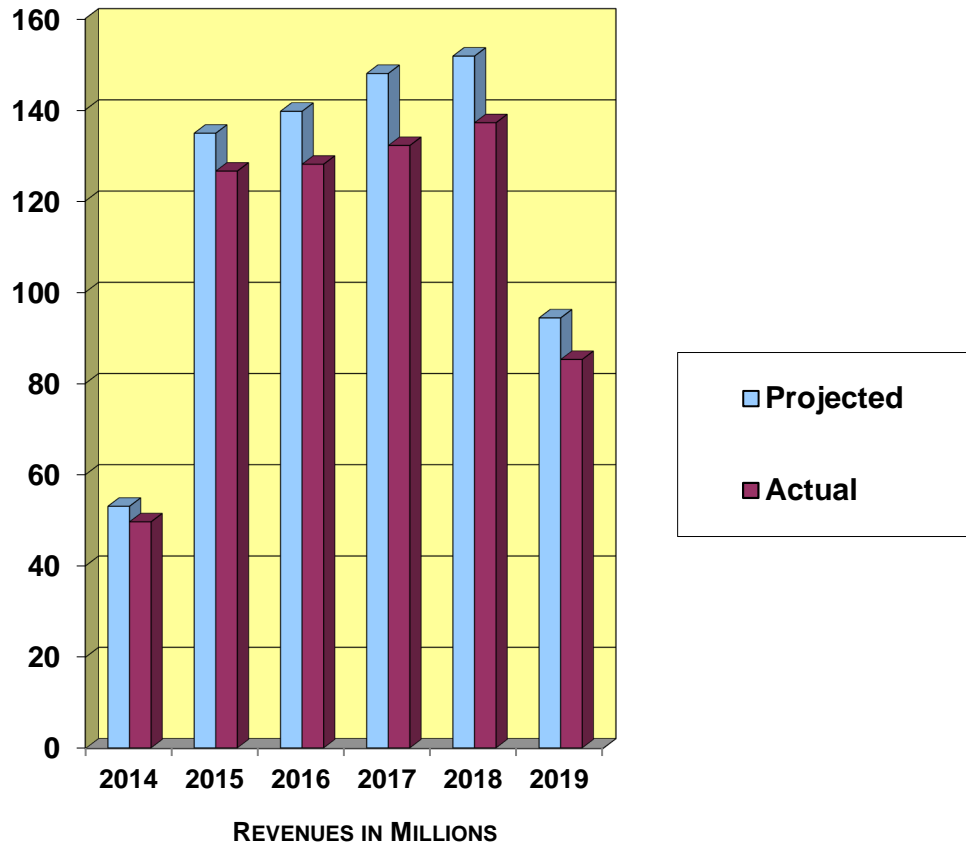
On March 19, 2013, Cobb County citizens voted to approve another five year 1% sales tax to improve our school system facilities and programs. Tax receipts were projected to be \$717,844,707 with additional funding from the State of Georgia. The tax became effective January, 1, 2014, and expired on December 31, 2019. 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.



Cobb Innovation and Technology Academy

- **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 Cobb Innovation and Technology Academy. A total of \$245,248,723 has been expended on new school construction as of June 30, 2020.
- **LAND:** A total of \$10,026,846 has been spent for expenses relating to land acquisitions as of June 30, 2020.
- **ADDITIONS/MODIFICATIONS:** Major additions/modifications/renovations have been completed at the following schools: Campbell HS, Harrison HS, Lassiter HS, North Cobb HS, Pope HS, and South Cobb HS. . A total of \$147,470,233 has been expended on additions and modifications as of June 30, 2020.
- **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 \$55,883,609 has been expended on infrastructure and individual school needs as of June 30, 2020.
- **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 \$84,777,113 has been expended on safety and support improvements as of June 30, 2020.
- **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 \$131,262,498 has been expended on curriculum, instruction and technology initiatives as of June 30, 2020.

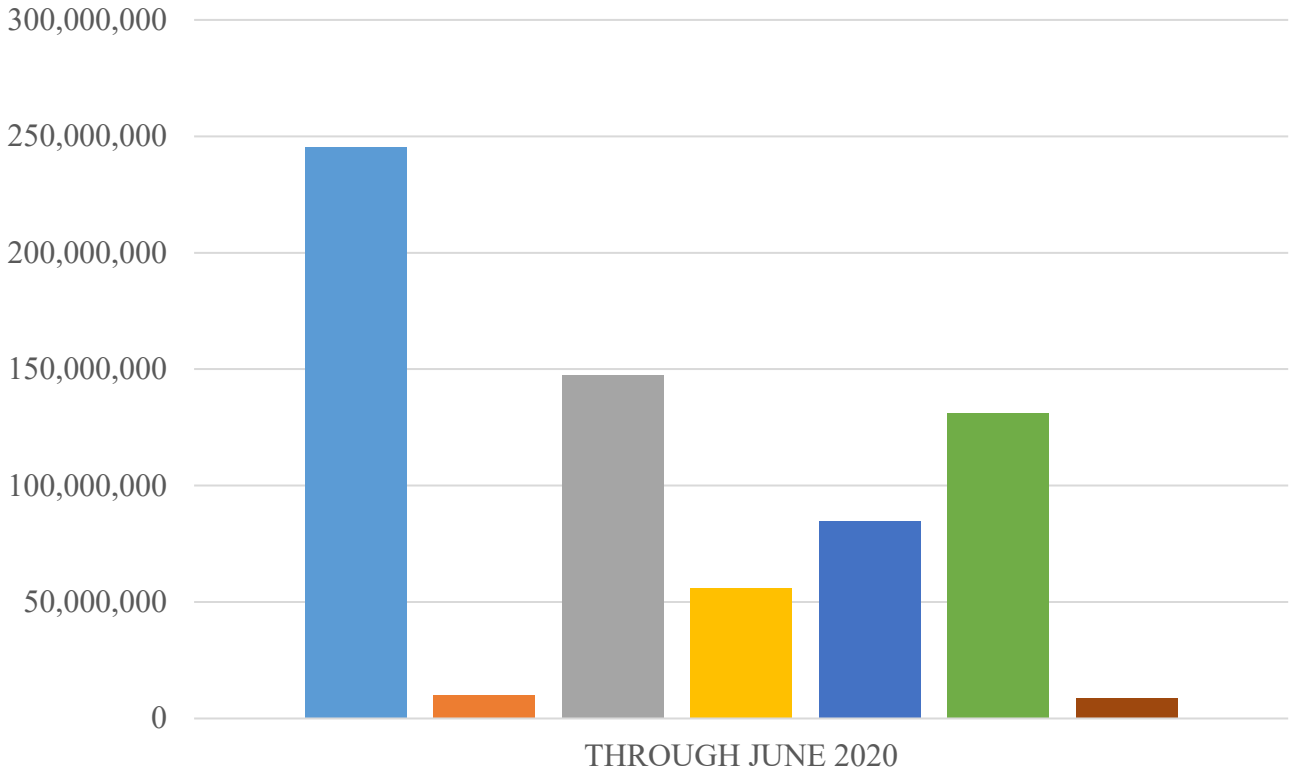
SPLOST 4 REVENUES



SPLOST REVENUES BY FISCAL YEAR				
YEAR	PROJECTED	ACTUAL	OVER / UNDER	% CHANGE
BUDGET				
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%
TOTALS	\$717,844,707	\$658,642,180	-\$59,202,527	-8.2%

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

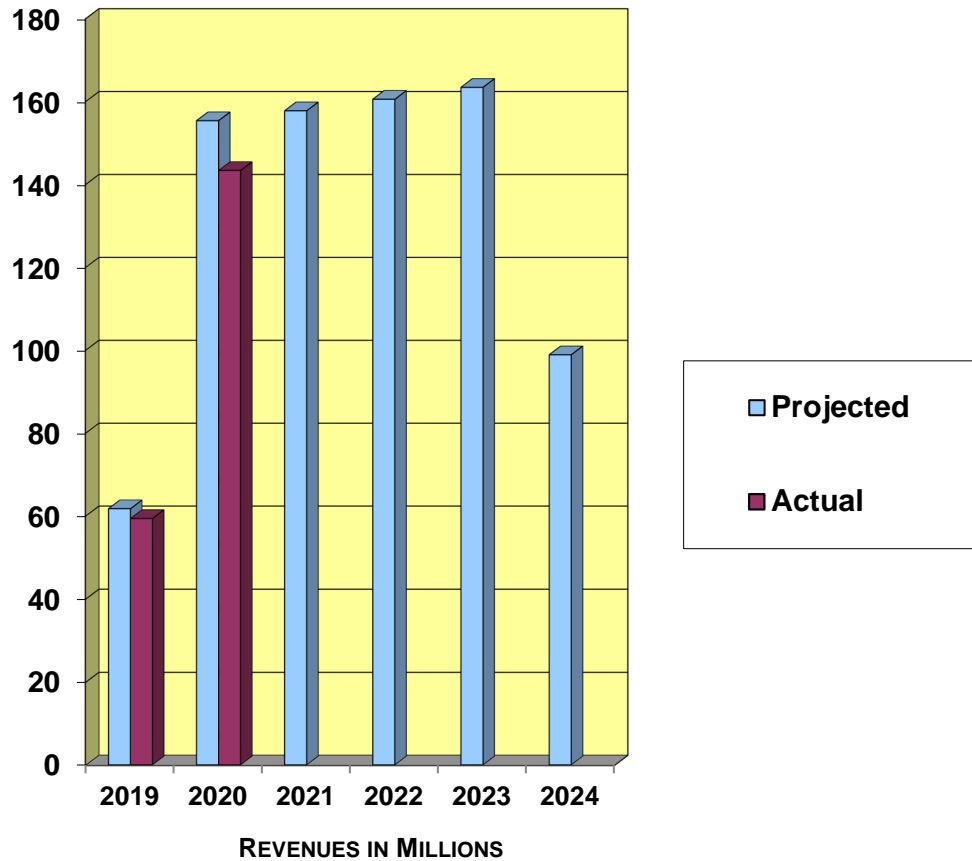
On March 21, 2017, Cobb County citizens voted to approve another five year 1% sales tax to improve our school system facilities and programs. Tax receipts are projected to be \$797,022,000 with additional funding from the State of Georgia. The tax became effective January 1, 2019, and will expire on 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.



Clay Harmony Leland 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 \$70,094,296 has been expended on elementary replacement facilities and the new Smyrna area middle school as of June 30, 2020.
- **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 \$36,303,273 has been expended on Additions/Modifications as of June 30, 2020.
- **INFRASTRUCTURE/INDIVIDUAL SCHOOL NEEDS:** Funds will be used for site work including high school turf replacement, thermal and moisture protection, doors, windows, hardware, finishes, specialties, mechanical conveying systems, toilet room renovation and electrical upgrades. A total of \$11,902,225 has been expended on Infrastructure/Individual School Needs as of June 30, 2020.
- **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 \$16,401,191 has been expended on Safety, Security and Support as of June 30, 2020.
- **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. A total of \$84,078,650 has been expended on Academic/Technology as of June 30, 2020.

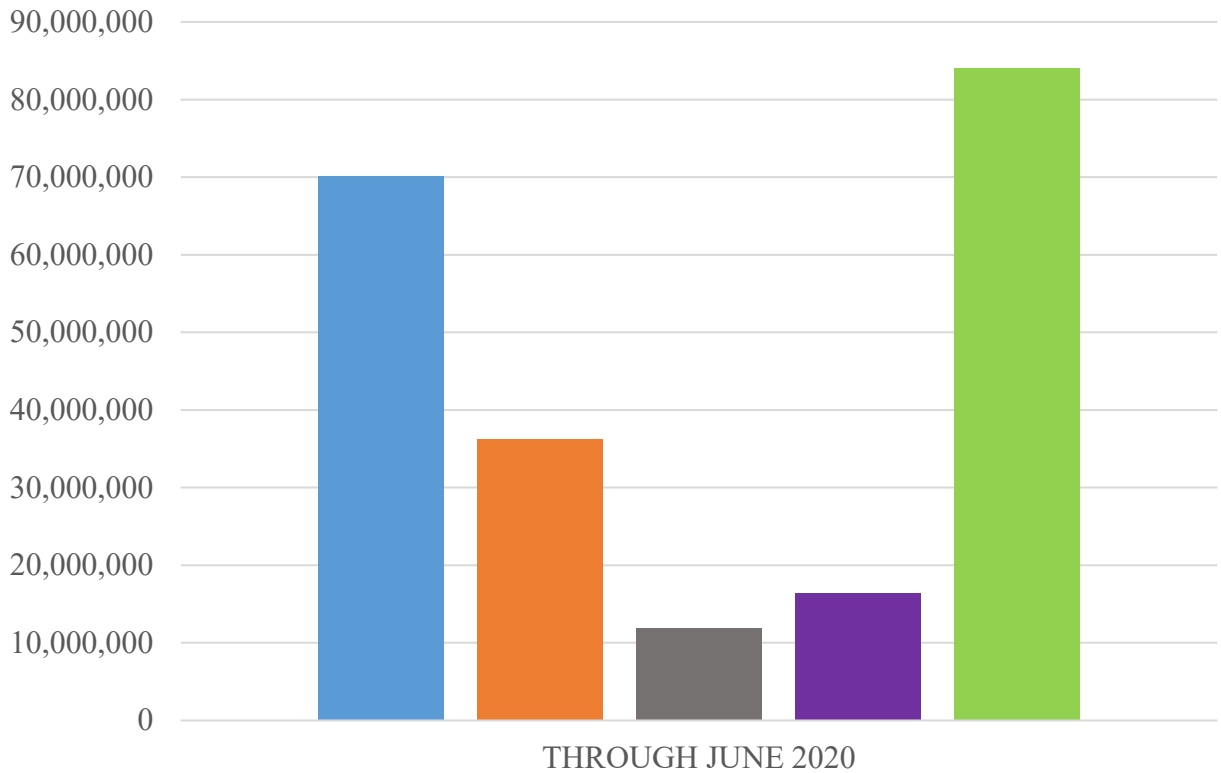
SPLOST 5 REVENUES



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	\$143,241,932	-\$12,006,278	-7.7%
FISCAL YEAR 2021	\$157,637,092			
FISCAL YEAR 2022	\$160,416,655			
FISCAL YEAR 2023	\$163,303,454			
FISCAL YEAR 2024	\$98,783,973			
TOTALS	\$797,022,000	\$202,526,494	-\$594,495,506	-74.6%

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. Catered Food Services provides catering services by school nutrition staff for schools and school-related organizations.

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

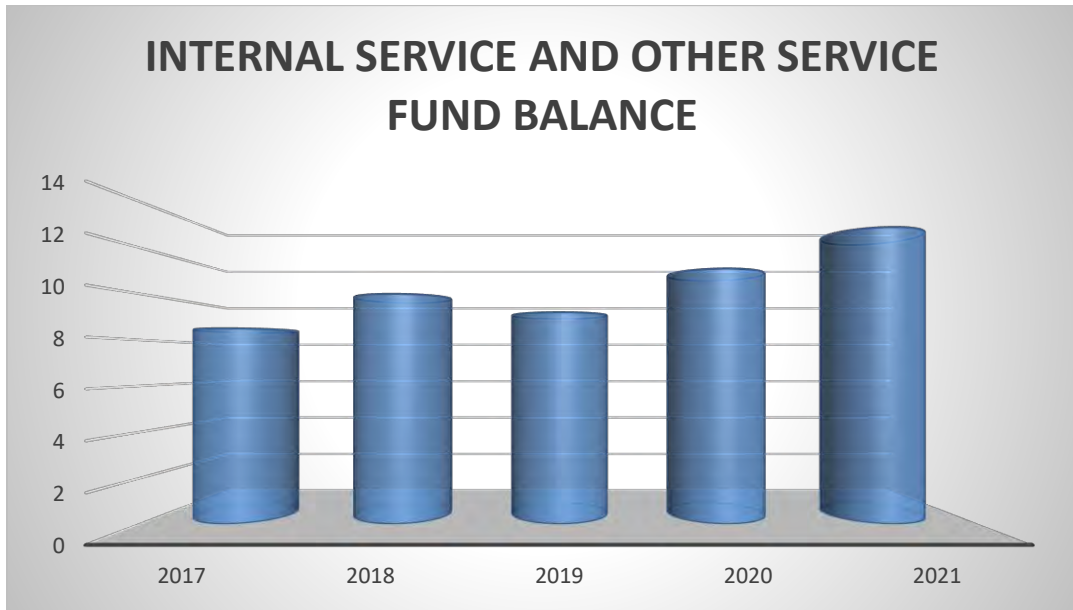
Description	FY2017 Actual	FY2018 Actual	FY2019 Actual	FY2020 Revised Budget	FY2021 Approved Budget	FY2022 Forecast	FY2023 Forecast	FY2024 Forecast
Beginning Fund Balance July 1 (Estimated)	\$7,808,404	\$8,548,793	\$10,070,244	\$11,105,836	\$12,947,684	\$12,947,684	\$12,947,684	\$12,947,684
Revenue:								
Local	\$6,325,477	\$8,146,010	\$8,479,916	\$6,490,573	\$7,191,300	\$7,191,300	\$7,191,300	\$7,191,300
State Revenue	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Federal Revenue	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Transfer In	\$1,194,862	\$372,817	\$372,817	\$1,907,224	\$1,266,133	\$1,266,133	\$1,266,133	\$1,266,133
Total Revenue	\$7,520,339	\$8,518,827	\$8,852,733	\$8,397,797	\$8,457,433	\$8,457,433	\$8,457,433	\$8,457,433
Total Revenue & Fund Balance	\$15,328,743	\$17,067,620	\$18,922,977	\$19,503,633	\$21,405,117	\$21,405,117	\$21,405,117	\$21,405,117
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
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	\$3,626	\$0	\$0	\$0	\$0	\$0
School Administration	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Support Services-Business	\$6,779,950	\$6,997,376	\$7,778,247	\$8,373,797	\$8,433,433	\$8,433,433	\$8,433,433	\$8,433,433
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	\$35,268	\$24,000	\$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	\$6,779,950	\$6,997,376	\$7,817,141	\$8,397,797	\$8,457,433	\$8,457,433	\$8,457,433	\$8,457,433
Ending Fund Balance June 30 (Estimated)	\$8,548,793	\$10,070,244	\$11,105,836	\$11,105,836	\$12,947,684	\$12,947,684	\$12,947,684	\$12,947,684
Total Expenditures & Fund Balance	\$15,328,743	\$17,067,620	\$18,922,977	\$19,503,633	\$21,405,117	\$21,405,117	\$21,405,117	\$21,405,117

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

	FY2017	FY2018	FY2019	FY2020	FY2021	FY2022	FY2023	FY2024
Description	Actual	Actual	Actual	Revised Budget	Approved Budget	Forecast	Forecast	Forecast
Beginning Fund Balance July 1 (Estimated)	\$7,808,404	\$8,548,793	\$10,070,244	\$11,105,836	\$12,947,684	\$12,947,684	\$12,947,684	\$12,947,684
Revenue:								
Local	\$6,325,477	\$8,146,010	\$8,479,916	\$6,490,573	\$7,191,300	\$7,191,300	\$7,191,300	\$7,191,300
State Revenue	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Federal Revenue	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Transfer In	\$1,194,862	\$372,817	\$372,817	\$1,907,224	\$1,266,133	\$1,266,133	\$1,266,133	\$1,266,133
Total Revenue	\$7,520,339	\$8,518,827	\$8,852,733	\$8,397,797	\$8,457,433	\$8,457,433	\$8,457,433	\$8,457,433
Total Revenue & Fund Balance	\$15,328,743	\$17,067,620	\$18,922,976	\$19,503,633	\$21,405,117	\$21,405,117	\$21,405,117	\$21,405,117
Appropriations								
51 Salaries	\$444,097	\$379,830	\$447,071	\$1,668,453	\$1,658,668	\$1,658,668	\$1,658,668	\$1,658,668
52 Employee Benefits	\$233,781	\$208,624	\$240,312	\$470,374	\$544,733	\$544,733	\$544,733	\$544,733
53 Contract Services	\$39,405	\$45,896	\$60,424	\$44,027	\$44,027	\$44,027	\$44,027	\$44,027
54 Repair and Rental w Water	\$0	\$0	\$17,502	\$91,207	\$91,207	\$91,207	\$91,207	\$91,207
55 Other Purchases w Telephone	\$0	\$0	\$6,357,857	\$4,880,787	\$4,880,787	\$4,880,787	\$4,880,787	\$4,880,787
56 Supplies and Equipments w Utili	\$172,982	\$219,156	\$158,181	\$338,687	\$333,749	\$333,749	\$333,749	\$333,749
58 Dues and Other Fees	\$0	\$0	\$385,708	\$898,476	\$898,476	\$898,476	\$898,476	\$898,476
59 Transfers	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
66 Fixed Assets Equipt	\$0	\$0	\$39,763	\$5,786	\$5,786	\$5,786	\$5,786	\$5,786
67 Fixed Assets CIP w Bldgs/Land	\$0	\$0	\$110,324	\$0	\$0	\$0	\$0	\$0
68 Other	\$5,889,685	\$6,143,870	\$0	\$0	\$0	\$0	\$0	\$0
Total Appropriations	\$6,779,950	\$6,997,376	\$7,817,141	\$8,397,797	\$8,457,433	\$8,457,433	\$8,457,433	\$8,457,433
Ending Fund Balance June 30 (Estimated)	\$8,548,793	\$10,070,244	\$11,105,836	\$11,105,836	\$12,947,684	\$12,947,684	\$12,947,684	\$12,947,684
Total Expenditures & Fund Balance	\$15,328,743	\$17,067,620	\$18,922,976	\$19,503,633	\$21,405,117	\$21,405,117	\$21,405,117	\$21,405,117

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

\$ Millions



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

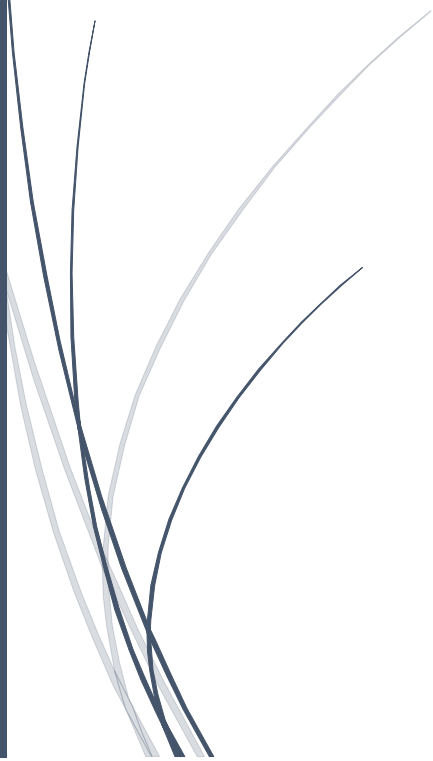
FUND #	FUND NAME	INTERNAL SERVICE FUND DESCRIPTION	REVENUE SOURCES
691	Unemployment	Employer contributions to Georgia Unemployment Compensation Fund are used to pay Unemployment Benefits. This fund accounts for the cost of compensation for unemployment for previous employees that separated involuntary	Unemployment rates are determined by employer experience. Lower rates are earned by employers whose unemployment experience costs are less, and higher rates are assigned to employers whose experience indicates greater cost
692	Self-Insurance	The Board of Education provides the total cost of a worker's compensation program that pays for employee claims for injuries resulting from performance of their duties. This fund also provides insurance for General Liability and Auto	Workers Compensation revenue is developed based on past and current claims history. General Liability and Auto revenue is based on past and current year insurance payments
FUND #	FUND NAME	OTHER SERVICE FUND DESCRIPTION	REVENUE SOURCES
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
FY2021 BUDGET

Description	Fund 691	Fund 692	Fund 693	Fund 696	Fund 697	Total
	Unemployment	Self-Insurance	Catered Food Services	Purchasing/Warehouse	Flexible Benefits	
Beginning Fund Balance						
July 1 (Estimated)	\$647,323	\$10,438,987	\$19,526	\$0	\$0	\$11,105,836
<u>Revenue:</u>						
Local	\$300,000	\$6,115,995	\$24,000	\$650,722	\$100,583	\$7,191,300
State Revenue	\$0	\$0	\$0	\$0	\$0	\$0
Federal Revenue	\$0	\$0	\$0	\$0	\$0	\$0
Transfer In	\$0	\$372,817	\$0	\$893,316	\$0	\$1,266,133
Total Revenue	\$300,000	\$6,488,812	\$24,000	\$1,544,038	\$100,583	\$8,457,433
<u>Appropriations</u>						
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	\$6,488,812	\$0	\$1,544,038	\$100,583	\$8,433,433
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	\$6,488,812	\$24,000	\$1,544,038	\$100,583	\$8,457,433
Ending Fund Balance						
June 30 (Estimated)	\$647,323	\$10,438,987	\$19,526	\$0	\$0	\$11,105,836



INFORMATIONAL SECTION



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

FY2021 Metro Atlanta Millage Rate Comparison

Metro Atlanta System	General Fund Millage	Bond Millage	Total Millage	School Homestead Exemption
Atlanta (APS)	20.740	0.000	20.740	\$50,000
Cobb	18.900	0.000	18.900	\$10,000
Dekalb	23.080	0.000	23.080	\$12,500
Fulton	17.796	0.000	17.796	\$30,000
Gwinnett	19.700	1.900	21.800	\$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
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
2021	18.90	0.00	18.90



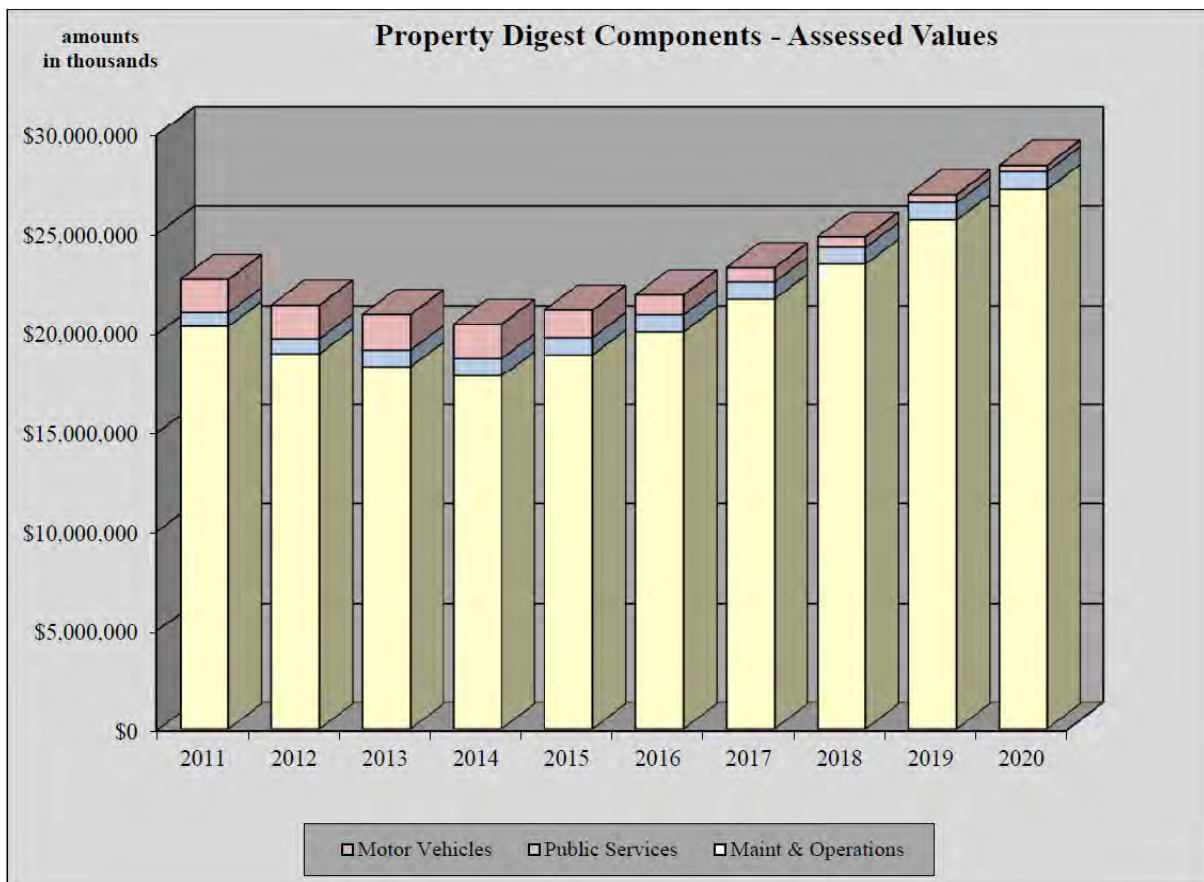
**COBB COUNTY SCHOOL DISTRICT
MILLAGE RATE AND PROPERTY TAX CALCULATION (Continued)**

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

The following is an example of how FY2021 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>	<u>Millage Rate 18.90</u>
\$ 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 \$2,268 in school district taxes on a residence valued at \$325,000 in 2021. 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.

Average Estimated Value for Homesteaded Property:					
	2017	2018	2019	2020	2021
				(Estimated)	
	Actual	Actual	Actual	Actual	Projected
Fair Market Value Assessment	\$ 270,322	\$ 289,474	\$ 308,515	\$ 322,373	\$ 325,000
40% Assessed Rate	x 0.40	x 0.40	x 0.40	0.40	x 0.40
Assessed Value for Tax Purposes	\$ 108,129	\$ 115,790	\$ 123,406	\$ 128,949	\$ 130,000
Homestead Exemption	(10,000)	(10,000)	(10,000)	(10,000)	(10,000)
Tax Base for Property Tax	98,129	105,790	113,406	118,949	120,000
Millage Rate @ 18.90	x 0.01890	x 0.01890	x 0.01890	0.01890	x 0.01890
Property Tax	\$ 1,854.63	\$ 1,999.42	\$ 2,143.37	\$ 2,248.14	\$ 2,268.00

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 2021, the average taxpayer would pay approximately \$3,402 in school district taxes on Non-Homestead Property valued at \$450,000. 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.

Average Estimated Value for Non-Homesteaded Property:					
	2017	2018	2019	2020	2021
				(Estimated)	
	Actual	Actual	Actual	Actual	Projected
Fair Market Value Assessment	\$ 367,890	\$ 407,539	\$ 429,845	\$ 451,467	\$ 450,000
40% Assessed Rate	x 0.40	x 0.40	x 0.40	0.40	x 0.40
Assessed Value for Tax Purposes	\$ 147,156	\$ 163,016	\$ 171,938	\$ 180,587	\$ 180,000
Homestead Exemption	-	-	-	-	-
Tax Base for Property Tax	147,156	163,016	171,938	180,587	180,000
Millage Rate @ 18.90	x 0.01890	x 0.01890	x 0.01890	0.01890	x 0.01890
Property Tax	\$ 2,781.25	\$ 3,080.99	\$ 3,249.63	\$ 3,413.09	\$ 3,402.00

COBB COUNTY SCHOOL DISTRICT 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 (count in Full-Time Equivalents FTE basis) and a projection for future years:

Five Year History	FY2016	FY2017	FY2018	FY2019	FY2020
Enrollment	111,848	112,412	111,482	111,386	111,760
Growth Rate	-	0.05%	(0.08%)	(0.01%)	0.03%

Projection	FY2021	FY2022	FY2023	FY2024
Enrollment	111,621	111,955	112,291	112,628
Growth Rate	(0.01%)	0.03%	0.03%	0.03%



FY2021 PERSONNEL RESOURCE CHANGES – GENERAL FUND



(In FTE Basis)

GENERAL FUND	FY2017 Revised Budget	FY2018 Revised Budget	FY2019 Revised Budget	FY2020 Revised Budget	FY2021 Approved Budget
Instructional School Positions					
Kindergarten Teachers	373.00	358.00	355.00	348.00	360.00
Kindergarten Early Intervention Program	121.50	106.50	132.50	129.00	135.00
Grades 1-3	1,076.00	1,044.00	1,027.00	1,016.00	1,022.50
Grades 1-3 Early Intervention Program	295.00	262.50	277.00	286.50	295.00
Grades 4-5	588.00	588.00	589.00	581.00	581.00
Grades 4-5 Early Intervention Program	174.00	178.00	185.00	186.00	194.50
Elementary Specialists	228.00	231.50	229.50	229.00	228.00
Grades 6-8	822.00	823.00	835.00	850.00	864.50
Grades 9-12/Alternative Program	1,065.00	1,081.50	1,083.50	1,074.50	1,070.00
Virtual Learning Teachers	11.00	11.00	11.00	11.00	11.00
Career & Technology	122.50	122.00	117.50	115.00	121.50
ROTC	28.00	28.00	28.00	28.00	28.00
IEL Intensive English Language Teacher	31.50	31.50	32.50	31.50	31.50
In School Suspension Teacher	41.00	0.00	0.00	0.00	0.00
Discretionary Staff - Certified	115.11	101.11	59.11	163.11	31.11
Discretionary Staff - Certified	00.00	00.00	20.00	20.00	20.00
Magnet Coordinators & Teachers	18.00	18.00	18.00	18.00	18.00
English as a Second Language - ESOL	186.00	191.00	191.50	190.00	209.50
Gifted	493.00	517.00	541.00	547.00	563.50
Remedial Education Teachers	193.50	214.00	223.50	240.00	250.50
PBIS Positive Behavior Intervention	0.00	1.00	1.00	0.00	0.00
Special Ed - Teachers	1,197.00	1,254.00	1,255.00	1,255.00	1,300.00
Special Ed - Preschool Teachers	79.50	79.50	79.50	79.50	79.50
Special Ed - Paraprofessionals	452.00	452.00	452.00	452.00	452.00
Special Ed - Preschool Paraprofessionals	137.00	137.00	137.00	137.00	137.00
In School Suspension Paraprofessionals	0.00	41.00	41.00	41.00	41.00
Kindergarten Paraprofessionals	373.00	358.00	355.00	348.00	360.00
Other Instructional Paraprofessionals	234.10	232.60	230.60	228.10	228.10
Virtual Learning Paraprofessionals	16.00	16.00	16.00	16.00	16.00
Media Specialists	126.00	126.00	126.00	126.00	125.00
Discretionary Staffs - Classified	3.00	3.00	1.50	1.50	1.50
Total Instructional School Positions	8,599.71	8,606.71	8,650.21	8,747.71	8,775.21
Other School Support Positions					
Principals	109.00	109.00	109.00	109.00	108.00
Assistant Principals	211.00	227.00	229.00	228.00	229.00
Cobb Horizon Parent Facilitator	0.00	0.00	1.00	0.00	0.00
Coordinator	0.00	0.00	1.00	2.00	2.00
Counselors (Elementary, Middle, High)	255.00	256.50	257.50	258.50	259.00
Local School Secretary	110.00	110.00	109.00	109.00	110.00

FY2021 PERSONNEL RESOURCE CHANGES – GENERAL FUND (Continued)



(In FTE Basis)

GENERAL FUND	FY2017 Revised Budget	FY2018 Revised Budget	FY2019 Revised Budget	FY2020 Revised Budget	FY2021 Approved Budget
Local School Bookkeeper	110.00	110.50	111.50	111.00	111.00
Local School Clerical	272.50	272.00	274.00	270.50	272.50
Interpreters – ESOL/ Foreign Language	12.00	12.00	12.00	12.00	12.00
Interpreters – Special Ed	7.00	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	12.38	12.50	12.50
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	103.68	103.68	102.80	116.00	117.00
Hospital / Homebound	2.00	2.00	2.00	3.00	3.00
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	33.00	33.00	33.00
Campus Officers	44.00	45.00	47.00	49.00	49.00
Custodians	576.85	583.35	591.35	598.85	615.85
Bus Monitors	60.00	60.00	60.00	60.00	60.00
Bus Drivers (Regular & Sp Ed)	854.00	854.00	849.00	849.00	859.00
Maintenance	138.00	138.00	139.00	139.00	139.00
Mechanics – Fleet Maintenance	49.00	49.00	49.00	49.00	49.00
Total Other School Support Positions	3,376.78	3,401.78	3,415.78	3,435.60	3,467.10
Central Office Support Positions					
Division 1 – General Administration	28.50	31.00	19.00	16.00	16.00
Division 2 – Operational Support	49.25	48.25	53.25	53.25	53.25
Division 2 – Human Resources	45.10	45.10	45.10	45.50	45.50
Division 3 – Technology	61.00	61.00	60.50	59.50	59.50
Division 3 – Accountability & Research	28.45	27.30	35.50	36.50	36.50
Division 4 – Academics-Teach & Learn	58.48	60.48	66.78	66.78	66.78
Division 4 – Academics-Special Ed Svcs	17.00	18.00	19.00	24.00	24.00
Division 5 – Leadership	17.00	18.00	18.00	17.00	17.00
Division 6 – Financial Services	51.70	52.70	54.70	54.65	54.65
Total Central Office Support Positions	356.48	361.83	371.83	373.18	373.18
Grand Total – General Fund Positions	12,332.97	12,370.32	12,437.82	12,556.49	12,615.49

FY2021 PERSONNEL RESOURCE CHANGES – OTHER FUNDS



(In FTE Basis)

OTHER FUNDS	FY2017 Revised Budget	FY2018 Revised Budget	FY2019 Revised Budget	FY2020 Revised Budget	FY2021 Approved Budget
SPLOST 4	37.74	36.65	0.00	0.00	0.00
SPLOST 5	0.00	0.00	34.62	34.12	34.12
Title I	198.77	194.35	194.35	179.60	179.60
IDEA	310.90	310.90	310.90	333.40	333.40
CTAE	0.00	0.00	0.00	0.00	0.00
Title II - A	12.50	10.98	10.98	10.99	10.99
CARES Act Relief Fund	0.00	0.00	0.00	0.00	0.00
Homeless Grant	0.00	0.00	0.00	0.00	0.00
ARP Act	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	7.20	7.20	7.50	7.20
Title IV	1.00	1.00	1.00	2.50	1.00
Adult Education	8.00	7.00	7.00	7.00	7.00
GNETS	50.70	56.35	56.35	46.25	46.25
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	1.38	1.38	1.00	1.00
School Nutrition Service	1,218.00	1,218.00	1,218.00	1,216.00	1,216.00
Self Insurance	5.00	5.00	5.00	5.00	5.00
Purchasing	15.90	15.90	15.90	15.90	15.90
Flexible Benefits	1.00	1.00	1.00	1.00	1.00
Grand Total – Other Funds Positions	1,908.66	1,896.41	1,894.38	1,890.96	1,890.96

The District FY2021 Personnel total 14,506.45 (in FTE basis) including General Fund and Other Funds positions.



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

	<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>	<u>2020</u>
<u>Lunch Meals Served:</u>										
Free	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	4,153,437
Reduced	782,831	856,787	804,816	747,657	813,378	783,085	868,249	833,698	860,125	694,998
Paid	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	3,423,200
Total	11,866,439	12,396,771	11,553,597	10,752,776	11,622,484	11,597,891	11,280,892	10,551,850	10,628,673	8,271,635
Daily Average	69,394	69,645	65,274	63,626	66,414	64,432	63,376	60,993	60,049	61,729
Student Price	\$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	\$2.35 - \$2.60
<u>Breakfast Meals Served:</u>										
Free	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	1,988,077
Reduced	207,989	237,340	231,097	206,095	238,792	245,516	290,280	275,102	288,604	242,202
Paid	466,270	488,977	406,550	354,073	414,343	453,400	468,063	468,694	516,740	460,426
Total	3,129,053	3,458,286	3,464,378	3,146,332	3,503,144	3,614,855	3,610,858	3,271,046	3,260,983	2,690,705
Daily Average	18,625	19,428	19,572	18,617	20,018	20,082	20,286	18,908	18,424	20,080
Student Price	\$1.00	\$1.00	\$1.25	\$1.25	\$1.25	\$1.25	\$1.25	\$1.25	\$1.25	\$1.50
<u>Total Meals Served:</u>										
Free	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	6,141,514
Reduced	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	937,200
Paid	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	3,883,626
Total	14,995,492	15,855,057	15,017,975	13,899,108	15,125,628	15,212,746	14,891,750	13,822,896	13,889,656	10,962,340
Daily Average	88,019	89,073	84,846	82,243	86,432	84,514	83,662	79,901	78,473	81,809

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

**Note: In 2020 - we calculated the daily average using 134 days
based on "regular" meal service days
(Reduced school days due to early school closures related to COVID-19)**

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

Type	Category	FY2020 Board Approved		FY2021	FY2022	FY2023	FY2024	FY2025	FY2026	Assumptions														
		Revised	Budget																					
1 Local	Property Tax Revenue	\$	493,426,651	\$ 541,870,829	\$ 568,964,370	\$ 597,412,589	\$ 627,283,218	\$ 658,647,379	\$ 691,579,748	<table border="1"> <tr> <td colspan="2"><u>Property Digest Information</u></td> </tr> <tr> <td>FY2021 Projected Digest</td> <td>5.15%</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> <tr> <td>FY2026 Projected Digest</td> <td>5.00%</td> </tr> </table>	<u>Property Digest Information</u>		FY2021 Projected Digest	5.15%	FY2022 Projected Digest	5.00%	FY2023 Projected Digest	5.00%	FY2024 Projected Digest	5.00%	FY2025 Projected Digest	5.00%	FY2026 Projected Digest	5.00%
<u>Property Digest Information</u>																								
FY2021 Projected Digest	5.15%																							
FY2022 Projected Digest	5.00%																							
FY2023 Projected Digest	5.00%																							
FY2024 Projected Digest	5.00%																							
FY2025 Projected Digest	5.00%																							
FY2026 Projected Digest	5.00%																							
2	Other Tax Revenue	\$	62,066,570	\$ 59,421,328	\$ 59,421,328	\$ 59,421,328	\$ 59,421,328	\$ 59,421,328	\$ 59,421,328	Constant														
3	Other Local	\$	8,291,066	\$ 4,395,679	\$ 4,395,679	\$ 4,395,679	\$ 4,395,679	\$ 4,395,679	\$ 4,395,679	Constant														
4 State	Miscellaneous State Grant	\$	9,349,165	\$ 6,091,035	\$ 6,091,035	\$ 6,091,035	\$ 6,091,035	\$ 6,091,035	\$ 6,091,035	Constant														
5	QBE	\$	580,462,101	\$ 518,368,928	\$ 518,368,928	\$ 518,368,928	\$ 518,368,928	\$ 518,368,928	\$ 518,368,928	Constant														
6 Federal	Indirect Cost	\$	4,534,892	\$ 4,517,147	\$ 4,517,147	\$ 4,517,147	\$ 4,517,147	\$ 4,517,147	\$ 4,517,147	Constant														
7	ROTC	\$	1,086,505	\$ 1,072,281	\$ 1,072,281	\$ 1,072,281	\$ 1,072,281	\$ 1,072,281	\$ 1,072,281	Constant														
8	MedAce	\$	963,946	\$ 985,295	\$ 985,295	\$ 985,295	\$ 985,295	\$ 985,295	\$ 985,295	Constant														
9	Medicaid	\$	748,205	\$ 557,360	\$ 557,630	\$ 557,630	\$ 557,630	\$ 557,630	\$ 557,630	Constant														
10 Revenue Total		\$	1,160,929,101	\$ 1,137,279,882	\$ 1,164,373,693	\$ 1,192,821,912	\$ 1,222,692,541	\$ 1,254,056,702	\$ 1,286,989,071															
11 Reserve Available	Funds Reserved in Prior Year	\$	33,379,663	\$ 31,256,123	\$ -	\$ -	\$ -	\$ -	\$ -															
Total Funds Available		\$	1,194,308,764	\$ 1,168,536,005	\$ 1,164,373,693	\$ 1,192,821,912	\$ 1,222,692,541	\$ 1,254,056,702	\$ 1,286,989,071															
12 Base	FY20 Revised Budget	\$	1,194,308,764																					
13	FY21 Proposed Budget			\$ 1,168,536,005																				
14	Prior Year Continuation Budget				\$ 1,168,536,005	\$ 1,184,043,005	\$ 1,199,760,110	\$ 1,216,190,472	\$ 1,233,337,289															
15 Salary/Benefits	Annual Step Increase				\$ 14,007,000	\$ 14,217,105	\$ 14,430,362	\$ 14,646,817	\$ 14,866,519	Annual Step Increase for All Eligible Employee														
16	Increased Benefit Cost				\$ 1,500,000	\$ 1,500,000	\$ 2,000,000	\$ 2,500,000	\$ 3,000,000	Estimated based on historical trends														
Expenditure Total		\$	1,194,308,764	\$ 1,168,536,005	\$ 1,184,043,005	\$ 1,199,760,110	\$ 1,216,190,472	\$ 1,233,337,289	\$ 1,251,203,808															
Forecasted (Deficit)/Surplus		\$	-	\$ -	\$ (19,669,312)	\$ (6,938,198)	\$ 6,502,070	\$ 20,719,414	\$ 35,785,263															



SCHOOL DISTRICT AND STUDENT PERFORMANCE

ONE TEAM

ONE GOAL

STUDENT SUCCESS

THE COBB COMMITMENT

COBB
TEACHING AND
LEARNING
STANDARDS

**CLEARLY
ARTICULATED
LEARNING
STANDARDS**

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

**BALANCED
APPROACH TO
TEACHING &
LEARNING**

LEARNING ENGAGEMENT
DEEPER LEARNING
STRATEGIES

**INTENTIONAL
LEARNING
ENGAGEMENT**

**STUDENT
PROGRESS
MONITORING**
DATA TEAMS & CTLs

**MONITORING
EVERY STUDENT'S
LEARNING
PROGRESS**



TO
STUDENT SUCCESS!

SCHOOL DISTRICT AND STUDENT PERFORMANCE

COBB SCHOOLS EARN EVERFI'S "CHAMPION DISTRICT" SEAL



EVERFI has recognized the Cobb County School District as a "Champion District" for 2020. The Champion Seal is an annual award given by the company, and Cobb Schools is proud to be one of the top 5% of school districts in the country to have received this distinction.

According to EVERFI's website, the Champion Seal is a "designation awarded to K-12 school districts and individual schools that have demonstrated an exemplary commitment to whole-child education through the use of EVERFI's comprehensive, evidence-informed digital programs."

EVERFI is a digital education organization focused on helping educators address the most challenging issues affecting society, including financial literacy, social-emotional learning, health and wellness, inclusion, and college and career readiness. The Champion Seal acknowledges Cobb Schools' dedication to transformational change in the interest of equity and the well-being of all students.

Cobb Schools is honored to be one of fewer than five percent of districts across the nation to earn this designation. Cobb educators remain dedicated to teaching the whole child because of the impact it makes on students during their time in school and contributes to their well-being and success long after their K-12 years.

"We often say that Cobb is the best place to teach, lead, and learn," said Cobb Board of Education Chairman Brad Wheeler. "We sincerely appreciate this recognition from EVERFI because it confirms that we are moving in the right direction and putting the education of our students first and foremost."

SCHOOL DISTRICT AND STUDENT PERFORMANCE

FORBES RANKS COBB SCHOOLS AS “BEST PLACE TO WORK”



On August 24, 2020, Forbes announced that the Cobb County School District was being recognized as one of America's "Best-in-State Employers." Cobb Schools has been on the list both years since Forbes began the award in conjunction with Statista in 2019.

"We know teachers are the most important part of any student's experience and this is another confirmation that we are putting our Team first, " said Superintendent Chris Ragsdale. "Our motto of 'One Team, One Goal, Student Success,' is only possible when our employees actually believe it and get the support they need to achieve it. We are grateful for the back-to-back recognition because it shows that we are keeping the main thing, the main thing."

Cobb Schools moved up one position from 2019—from #23 to #22 in the state. It is one of only two school districts to make the Top 25 in Georgia and landed ahead of notable Georgia companies such as The Home Depot, UPS, and Coca-Cola.

Forbes and Statista select Best-In-State Employers based on an independent survey of more than 80,000 working for companies of at least 500 employees. The surveys are administered using a series of online panels and provide a representative sample of the U.S. workforce.

SCHOOL DISTRICT AND STUDENT PERFORMANCE

COBB SCHOOLS LONG TERM CREDIT RATING MOODY'S Aaa AND S&P AAA

CREDIT RATING INFORMATION

Moody's Investor's Service ("Moody's") & Standard & Poor's "S&P" reviewed for indicative credit purposes the business fundamentals and financial condition of the Cobb County School District. **In December, 2019, BOTH of these credit rating agencies assigned a "Triple A" (Aaa and AAA) Credit Rating to the Cobb County School District (CCSD). These ratings are the highest rating available to governmental entities.**

CCSD has previously held the Aaa Crediting rating from Moody's since 2015. The additional AAA credit rating designation this year from Standard & Poor's further underscores CCSD's excellence in financial operations. Very few entities in the entire country and the world hold both of these designations.

This rating is the highest credit rating available for a government entity and the first time in history that the district has received the highest rating from both of the major credit rating agencies. The Aaa rating reflects the district's sizable and diverse tax base, sound reserve position characterized by conservative budgeting and formal financial policies and an above average pension burden, mitigated by the absence of any long-term debt.

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

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

The Credit rating industry is highly concentrated with the two largest rating agencies, Moody's Investors Service and Standard & Poor's having roughly 80% market share globally.

It is extraordinarily difficult to achieve an Aaa rating. As has been widely reported in the business press, the 2008-2009 crash was so bad that by the end of the economic downturn period, there were only TWO S&P 500 companies left that could boast a AAA credit rating. An evaluation of state governments reveals that out of the 50 states in the US, only 15 states (30%) currently hold a AAA Credit Rating.

SCHOOL DISTRICT AND STUDENT PERFORMANCE

COBB SCHOOLS LONG TERM CREDIT RATING MOODY'S Aaa AND S&P AAA (Continued)

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

Credit Ratings are assigned using letter designations which represent the quality of investments and organization financial management. The following chart provides a listing of rating designations:

RATING TIER DEFINITIONS:

Moody's	Standard & Poor's	Fitch	Credit Rating Description
Highest Prime Grade			
Aaa	AAA	AAA	An Obligor has Extremely Strong capacity to meet its financial commitments.
High Grade			
Aa1	AA+	AA+	An obligor has Very Strong Capacity to meet its financial commitments
Aa2	AA	AA	An obligor has Very Strong Capacity to meet its financial commitments
Aa3	AA-	AA-	An obligor has Very Strong Capacity to meet its financial commitments
Upper Medium Grade			
A1	A+	A+	An obligor has Strong Capacity to meet its financial commitments
A2	A	A	An obligor has Strong Capacity to meet its financial commitments
A3	A-	A-	An obligor has Strong Capacity to meet its financial commitments

Lower Medium Grade			
Baa1	BBB+	BBB+	An obligor has Adequate capacity to meet its financial commitments
Baa2	BBB	BBB	An obligor has Adequate capacity to meet its financial commitments
Baa3	BBB-	BBB-	An obligor has Adequate capacity to meet its financial commitments
Non-investment Grade Speculative			
Ba1	BB+	BB+	An obligor is Less Vulnerable in the near term than other lower-rate obligors
Ba2	BB	BB	An obligor is Less Vulnerable in the near term than other lower-rate obligors
Ba3	BB-	BB-	An obligor is Less Vulnerable in the near term than other lower-rate obligors
Highly Speculative			
B1	B+	B+	An obligor is More Vulnerable than obligors rate BB
B2	B	B	An obligor is More Vulnerable than obligors rate BB
B3	B-	B-	An obligor is More Vulnerable than obligors rate BB
Caa1	CCC+	CCC+	Substantial Risks
Caa2	CCC	CCC	Extremely Speculative
Caa3	CCC-	CCC-	Default Imminent with little prospect for recovery
C	D	D	In Default

SCHOOL DISTRICT AND STUDENT PERFORMANCE

COBB SCHOOLS SHORT TERM CREDIT RATING MOODY'S MIG1 AND S&P A-1

SHORT TERM CREDIT RATING INFORMATION

Moody's Investor's Service ("Moody's") & Standard & Poor's "S&P" reviewed for indicative credit purposes the business fundamentals and financial condition of the Cobb County School District. **In December, 2019, BOTH of these credit rating agencies assigned the highest Short Term Credit Rating (Respectively) to the Cobb County School District (CCSD):**

Moody's – MIG1 (Municipal Investment Grade)

Standard & Poor's - A-1 (Highest ST Rating from S&P)

These Short Term ratings are the highest ratings available for a governmental entity. This designation denotes superior credit quality. Excellent protection is afforded by established cash flows, highly reliable liquidity support, or demonstrated broad-based access to the market for refinancing.

MOODY'S RATING TIER DEFINITIONS:

Category	Category Description
MIG 1	Municipal Investment Grade 1 – Highest Rating This designation denotes superior credit quality. Excellent protection is afforded by established cash flows, highly reliable liquidity support, or demonstrated broad-based access to the market for refinancing.
MIG 2	Municipal Investment Grade 2 This designation denotes strong credit quality. Margins of protection are ample, although not as large as in the preceding group.
MIG 3	Municipal Investment Grade 3 This designation denotes acceptable credit quality. Liquidity and cash-flow protection may be narrow, and market access for refinancing is likely to be less well-established.
MIG 4	Municipal Investment Grade 4 This designation denotes speculative-grade credit quality. Debt instruments in this category may lack sufficient margins of protection.

SCHOOL DISTRICT AND STUDENT PERFORMANCE

**COBB SCHOOLS SHORT TERM CREDIT RATING
MOODY'S MIG1 AND S&P A-1 (Continued)**

STANDARD & POOR'S RATING TIER DEFINITIONS:

Category	Category Description
A-1	S&P Global Rating A-1 Highest Short Term Rating. Strong Capacity to meet financial commitments.
A-2	S&P Global Rating A-2 Second Highest Short Term Rating. Satisfactory Capacity to meet financial commitments.
A-3	S&P Global Rating A-3 Third Highest Short Term Rating. Adequate Capacity to meet financial commitments.
B	S&P Global Rating B Vulnerable Capacity to meet financial commitments.
C	S&P Global Rating C Vulnerable Capacity to meet financial commitments and dependent upon favorable economic conditions.
D	S&P Global Rating D In default or in breach of financial commitments.

SCHOOL DISTRICT AND STUDENT PERFORMANCE

ANNOUNCING A BIG COBB TEACHING & LEARNING SYSTEM (CTLS) UPDATE



NEW FEATURES

ADDED TO CTLS

CTLS Learn 1.5

From the beginning, District educators created the innovative Cobb Teaching and Learning System (CTLS) with input from the school community. They designed the online platform with Cobb students, teachers, and families in mind. When CTLS launched as the District's solution to remote learning in 2020, the CTLS team continued to listen and make user-focused improvements based on community feedback.

Students will soon see more of those feedback-inspired improvements when the CTLS Learn platform undergoes a major facelift in January 2021. The changes include a new student dashboard, an upgraded calendar feature, and the ability for students to access all their live sessions and classroom assignments from a single page.

The redesigned dashboard gives students direct access to announcements, upcoming events, assignments due, available assessments, and live meetings compiled from all their classrooms on one screen.

Thanks to the new CTLS rollout, students will no longer have to navigate to each classroom to access a live digital session. The dashboard will give students quick access to any session that is currently in progress. They will see live classes or sessions and click "Join" to immediately join the live meeting.

Clicking the join button will also auto-select the Classroom associated with the live meeting, so the student gains access to all the classroom menus while in the meeting.

Students will see and will be able to easily access a list of the next 10 assignments, which are sorted by the due date. They will also be able to hide specific assignments so that they can move on to the next one once complete.

When students need to take an assessment, they will be able to see all their available assessments and launch the online testing portal for each directly from CTLS. The new student dashboard will also feature a list of the top 20 announcements and 20 upcoming events sorted by date. An event could be an upcoming Assignment (due or available), a posted digital session, or custom events that teachers add to the classroom calendars. Just as they can for assignments, students will have the ability to hide and unhide specific events from their dashboard.

SCHOOL DISTRICT AND STUDENT PERFORMANCE

ANNOUNCING A BIG COBB TEACHING & LEARNING SYSTEM (CTLs) UPDATE (Continued)

Students will always be able to access the top announcements and events via the new alarm icon at the top of every screen. Upcoming events will be clickable and will change the selected classroom and navigate to the associated resource automatically.

As requested, students will now have access to digital classroom calendars. Teachers will be able to customize the calendar for their classroom, which will be available to students under their new calendar navigation menu. Calendar events that are generated automatically when a teacher adds an Assignment or schedules a Lesson are clickable by the student, which navigates them directly to the associated resource.

To better help students connect with the information they need, Classroom level resources will always be visible to students and instructors regardless of whether they are in a digital session or on the classroom resources menu.

In addition to the top updates to CTLs Learn, the general navigation into classrooms will also include some new features. Students will always be able to access “My Classes” using an icon at the top of their screen. This will allow students to quickly change classrooms without leaving their current screen. Additionally, the student will always see their last active classroom at the top of the screen and in a hover-over on the Classroom menus (Board, Sessions, Resources, Assignments, Discussions). Students will also see other adjustments to navigation labels and be able to navigate to specific sections, like Home, Calendar, My Classes, and Assessments, faster without selecting a specific classroom first.

The CTLs team sorted through thousands of requests from parents and teachers to help determine which improvements would be included in the January upgrade to the platform. However, they are not going to stop listening.

The next CTLs upgrade will be geared toward teachers with a more student-focused update possibly planned for late Spring 2021.

CTLs
COBB TEACHING & LEARNING SYSTEM

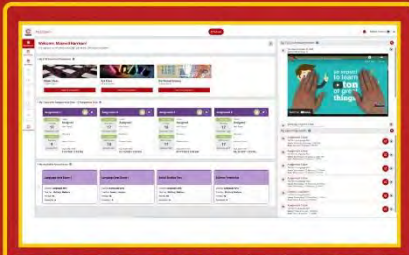
FULL FEATURE LIST

CTLs LEARN 1.5

- New Student Dashboard
- Welcome Widget
- My Live Sessions/Classrooms
- My Classroom Assignments
- My Available Assessments
- My Top 20 Announcements
- My Upcoming Events
- Classroom Calendars
- Navigation Improvements
- Notification Improvements
- New Digital Classroom Access Menu

CITLS

STUDENT DASHBOARD



Introducing a new student dashboard that gives students direct access to announcements, upcoming events, assignments due, assessments accessible and live meetings all on one screen.

CITLS

CLASSROOM CALENDAR

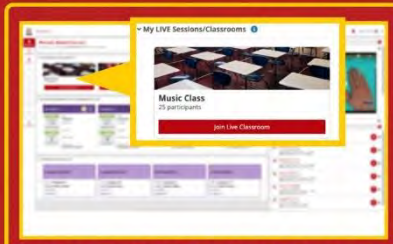


Introducing Digital Classroom calendars!

Students can access all of their calendars at once. Now events are clickable, navigating students directly to the associated resource.

CITLS

MY LIVE SESSIONS



Gives students quick access to any session that is currently in progress.

Students can see LIVE classes or sessions and click "Join" to immediately join the meeting.

By clicking the join button, students gain access to all the classroom menus while in the meeting.

CITLS

MY CLASS ASSIGNMENTS



This widget displays assignment tiles for the next 10 assignments a student has due.

Clicking one of the tiles will take the student into their assignment and the corresponding classroom where the assignment exists.

SCHOOL DISTRICT AND STUDENT PERFORMANCE
DISTRICT PROVIDES OVER \$10M IN DIGITAL DEVICES



When Superintendent Chris Ragsdale announced that the district would be learning remotely for the start of the 2020-21 school year, questions began to arise about devices for students. Concerns were voiced about students and families that might not have access to devices for their students in a fully online, remote learning environment.

While Mr. Ragsdale promised that the District would provide as many devices as possible for families that required one, it wasn't clear just how many devices would be needed.

In late July and early August, Cobb Schools' Technology Services team responded to well-over 30,000 requests for devices district-wide. This represents more than \$10 million worth of electronics provided by the district to students and families. Working with individual schools and principals, Technology Services put in long hours, ensuring that electronic devices were available for all.

The Cobb Schools Foundation also contributed nearly \$1 million in devices and resources to the collection and distribution effort. "These devices will connect our students to their classrooms," said Felicia Wagner, Executive Director of the foundation.

"The partnered response from staff and our community, working together to meet a variety of additional needs this year, continues to show that we are one team dedicated to each student's success," said Ms. Wagner enthusiastically.

SCHOOL DISTRICT AND STUDENT PERFORMANCE

PARENTS PRAISE COBB TEACHERS FOR SUCCESSFUL TRANSITION TO DIGITAL CLASSROOM



The extended closure of schools across the country may be unprecedented, but it is something Cobb teachers have spent years planning and training for thanks to the help of Cobb Schools 28-member team of technology training and integration specialists.

From annual conferences to one-on-one instruction, the #CobbInTech specialists have helped Cobb teachers learn how to incorporate digital tools into their lesson plans. Their investment is now paying off as teachers across the Cobb County School District successfully rolled out digital lessons to their students, starting Monday.

“Cobb teachers have the training and the digital tools they need to continue delivering high-quality digital instruction to students. The classroom setting may have changed, but our teachers still have the same dedication, resources, and supports to accomplish our mission of One Team. One Goal. Student Success,” said Marc Smith, Cobb Schools Chief Technology and Operations Officer.

As soon as the digital lessons and detailed guidance started hitting their inboxes, parents were quick to praise Cobb teachers.

“My child’s teacher has been keeping us updated from the very beginning and throughout the weekend,” one parent praised. “She even sent home supplies to help my child complete work at home. All the information and guidance she has provided will really help me continue my child’s learning at home!”

PARENTS PRAISE COBB TEACHERS FOR SUCCESSFUL TRANSITION TO DIGITAL CLASSROOM (Continued)

Other parents offered similar accolades:

“I have been incredibly impressed with the communication from my child’s teachers... all of them. Homeroom, art, STEM, even his P.E. teacher posted a blog this morning with activities to do.”

“Thank you Lost Mountain Middle School teachers and staff for all your hard work to get our kids up and learning at home!!”

“My daughter’s teachers at Lassiter have done a good job disseminating information so she knows what she needs to do. It’s a good start for day one!”

“Durham has been great. All the teachers have updated blogs and assignments, and I have received emails from several as well. Thanks, Durham!”

Our teachers and school leaders have not stopped meeting and collaborating on how to increase student success. They are now just doing it virtually. Some may think the teachers feel disconnected from their students, but that’s not the case.

“I know we are apart right now, but I have never felt closer to my students, families, and teammates,” remarked one Cobb teacher.

Apart from daily lessons, schools are finding creative ways to keep students connected to their schools. Watch and see:

Even those parents who are new to Cobb Schools are impressed with how Cobb educators have been so supportive during the transition to digital learning.

“This is our first year in public school after homeschooling the last two years. I already loved our school, Hayes, prior to all of this. But, I’m even more appreciative and thankful for the school and the district now. I love how both district and Hayes are trying to keep kids connected and engaged,” one Cobb parent wrote.

Just as Cobb teachers do every day inside the classroom, they are working hard to help each and every Cobb student succeed.

Like one parent said, “We are so thankful to be in such a great school district! The teachers have been awesome through this whole situation!”

If you really appreciate something one of your child’s teachers is doing, please let them know. We are all in this together!

Thank you to all our parents for working with our teachers to make this transition to digital learning so successful.

SCHOOL DISTRICT AND STUDENT PERFORMANCE

COBB INSTRUCTIONAL TECHNOLOGY TEAMS: TRANSFORMING CLASSROOMS AND PREPARING STUDENTS FOR THE FUTURE



In one classroom, kindergarten students may be creating a Microsoft PowerPoint presentation while students in another elementary class use Sway software for digital storytelling.

Down the hall, a teacher may be reviewing data collected during a classroom assessment to determine how best to tailor instruction for each student. Later that day, the same teacher may encourage students to use apps like Flipgrid or Popplet to demonstrate what they have learned.

Cobb classrooms continue to transform into digital classrooms that are preparing today's students for success in a global and ever-changing society. The transformation is led by the Cobb Schools Technology Services Instructional Technology team.

The 28-member team of technology training and integration specialists spend their days inside schools and inside classrooms working directly with teachers on how to incorporate digital tools into their lesson plans. They demonstrate how technology enhances student learning and readies them for tomorrow's jobs.

Beyond one-on-one training, the Instructional Technology team provides collaborative opportunities for the teachers to brush up on the digital tools and skills that they can pass on to their students. From monthly [Twitter chat sessions](#) and [frequent blog posts](#) to the monthly [InTech newsletter](#), the Cobb InTech team keeps teachers and leaders updated on the latest news and ideas related to digital classrooms.

SCHOOL DISTRICT AND STUDENT PERFORMANCE

COBB INSTRUCTIONAL TECHNOLOGY TEAMS: TRANSFORMING CLASSROOMS AND PREPARING STUDENTS FOR THE FUTURE (Continued)

They also host an [immersive tech conference](#) over the summer for hundreds of Cobb educators.

Cobb teachers are not the only ones who turn to the District's Instructional Technology team for help. Cobb has become a model for best practices. The training resources provided on the [Cobb InTech page](#) are used by educators around the world.

No other school district in Georgia has a front-facing website with resources, like those available via the Cobb InTech page. That's why thank you from around the state and nation roll in. The information Cristin Kennedy and her team offer are impacting students beyond Cobb.

"We want to have a very strong learning network, not just with Cobb teachers and Cobb leaders," the Director of Instructional Technology explained. "We are supposed to be living in a global world where we can collaborate with anyone, anywhere."

As evidence of the global impact of the Cobb InTech team, Kennedy was recently named one of the [top 10 Innovative School District Tech Directors](#) by Education Technology Insights.

"I think we won the award because nationally we are recognized for the big shifts and changes that we are doing in Cobb Schools. There are a lot of districts in Georgia and nationally that are watching what we do and reach out to learn how we are making such a great impact on students," added the award-winning School District Tech Director.

One area where school leaders in Georgia and beyond are watching is the District's [Cobb Teaching and Learning System](#). The revolutionary platform allows teachers to see exactly what a student knows and shows them how to tailor instruction to strengthen skills in the areas where the data shows the student needs help. With the individualized learned approach, Cobb Schools continue to see their scores on [state and national assessments](#) rise.

Kennedy and her team of tech-savvy educators spend time with teachers around the District ensuring that they understand how to use the District-created CTLS platform. Her team is available to walk teachers through how to assess students and use the resources to help each student achieve their next level of success.

They were responsible for the initial training of CTLS and are now working on training Cobb educators on the updates to the CTLS Assess section of the platform. They even have a blog for that, too.

"My team has been very busy with really educating the staff members and leaders about this great enhancement to the CTLS Assess program," Kennedy said.

**COBB INSTRUCTIONAL TECHNOLOGY TEAMS:
TRANSFORMING CLASSROOMS AND PREPARING STUDENTS FOR THE FUTURE
(Continued)**

In addition to the large CTLS training initiative, the Instructional Technology team is also leading the metro area in preparing Cobb staff to earn their Microsoft Innovator Educator certification. More than 3,300 Cobb teachers and leaders have the Microsoft certification thanks to Kennedy and her team's work.

The Cobb InTech team breaks down each Microsoft tool and shows educators how to use the different tools in the classroom. Some teachers are hesitant, but the InTech team works beside them in their classrooms to show the teachers how it is possible for even young students to master the digital tools.

Before earning the certification, the teachers must demonstrate that they know how to use the Microsoft tools in the classroom, which means their students also must complete a task using the same digital tools.

“We really need to get [students] to be very comfortable with these tools because we want them to be future-ready,” Kennedy added.

All Cobb students have access to Microsoft Office 365, at no cost, whether they are at school or at home. The information parents and students need to get started is available, again, on a [**Cobb InTech resource page.**](#)

Part of the InTech's team training of Cobb educators revolves around promoting and teaching [**digital citizenship**](#), so the teachers can guide students on proper usage. That means that teachers will be able to help students understand how to stay safe in the digital world

There is a reason that the Cobb InTech team has had such success at moving classrooms into the digital age. They have concentrated on educating Cobb school leaders on why preparing students for the technology skillsets of the future are crucial to preparing them for success.

“Our heart is the integration of technology in the classroom,” Kennedy said. “When students graduate, they need to know how they are going to communicate their skills, how they are going to market their skills, and how they are going to collaborate with others.”

SCHOOL DISTRICT AND STUDENT PERFORMANCE

DISTRICT TO SEND BUSES AS WIFI HOTSPOTS AROUND COBB COUNTY



A creative plan is being implemented by Cobb Schools' Technology and Transportation departments. With the school district learning remotely and internet connectivity being an essential link in the educational supply chain, the district decided to turn buses into mobile wifi hotspots for the areas that need it most.

Twenty-seven buses have been fitted with wifi transmitters and will be parked in neighborhoods around the District for use during the school week. Beginning on Wednesday, September 16, the buses will be heading out to 23 separate locations (four areas require two buses for coverage) and will be available for internet access from 7 AM–5 PM, Monday through Friday. The project is being made possible thanks to Cobb's partnership with the Department of Education, who provided the devices to make this all possible.

The District has already distributed more than 300 wifi hotspots to Cobb Schools families, as well as nearly 40,000 electronic devices for remote learning. Approximately 38,000 device requests have been made this school year alone, and approximately 35,000 have been picked up. Currently, there are about 3,400 devices still waiting to be picked up. The needs are great, but Cobb Schools support staff is working night and day to ensure that every student has what they need to learn.

Having a device, however, doesn't solve the problem of unreliable internet access. The goal of the bus wifi program is to serve the maximum number of students who currently may not be participating in remote classes due to limited or no internet connectivity. Ideal locations around the county were determined by examining CTLS use and access.

Connectivity instructions for Windows 10 laptops, Chromebooks, and iOS (tablets and phones), as well as bus locations, were also provided to students and their families. Bus wifi will be available starting at 7 AM on September 16, 2020.

SCHOOL DISTRICT AND STUDENT PERFORMANCE

COBB SCHOOLS AND “MUST” EXTENDED PARTNERSHIP TO FEED STUDENTS



During week two of Cobb Schools’ partnership with MUST Ministries, the District and non-profit have built a long-term solution to provide students with a 5-day supply of breakfasts and lunches at 8 school locations on Mondays from 11 a.m. to 1 p.m. The first day of the meal distributions will be Monday, March 23, 2020.

The school locations selected for the meal distributions include schools with more than 50% Free and Reduced Lunch populations.

Not knowing how long this public health crisis will last, the District and MUST are balancing staff and student safety in a way that will last until Cobb Schools are able to re-open. District staff will prepare food, purchased by the District, and MUST volunteers will distribute that food to students in a “socially distant” manner.

“This partnership is a great example of the appropriate balance between student health & well-being, staff safety, and compliance with state and federal guidance. In this way, needy students can be served and staff doesn’t feel any kind of pressure to put themselves or their families in a harmful situation,” said Superintendent Chris Ragsdale. “It wouldn’t be possible without a partner in MUST ministries whose leadership in this area is a true example for the entire metropolitan area.”

“I am proud that Cobb educators are always looking for creative ways to serve our students, especially those with the highest needs. Cobb really cares about the needs of our students and this partnership is a great way to support those physical needs our needy students have right now. We appreciate that we have such a supportive and caring partner like MUST, we couldn’t do it without them,” praised Board Chair Brad Wheeler.

Cobb Schools Food Service staff will make the food as it is provided by the District and MUST volunteers will distribute to students curbside. According to Federal guidelines, the meals can only be served to Cobb County students under 18 years of age, and students must be physically present.

The weekly breakfast and lunch distributions can be sustained through the rest of the 2019-2020 school year or until Cobb Schools re-opens. However, MUST needs volunteers to help by giving food donations and to help with food distributions at schools. Please join us as we help our community in need.

SCHOOL DISTRICT AND STUDENT PERFORMANCE
COBB SCHOOLS COVID-19 RESPONSE



OUR RESPONSE TO COVID-19 FROM THE START

Over the past year, the specific needs of our students, staff, families, and community have changed. However, our commitment to the health, safety, and overall well-being of our school communities has never wavered. The ultimate goal has always been to keep students learning no matter the obstacles.

From before schools even shut their doors in March, the Cobb Schools response to COVID-19 has focused on five areas:

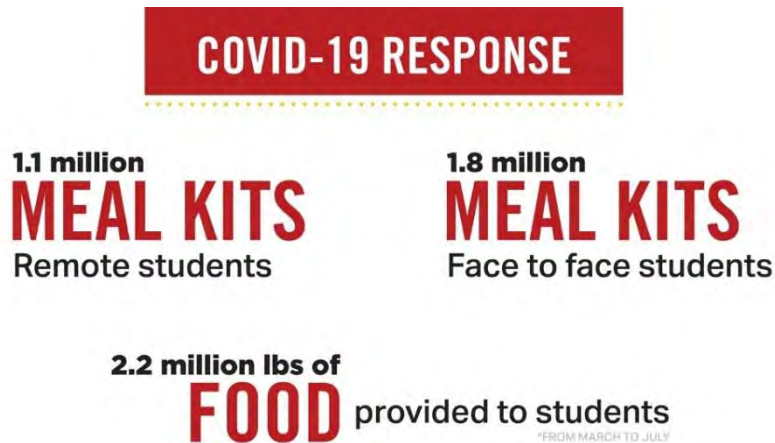
1. What students need
2. What staff need
3. What families need
4. What the community needs
5. How we get through this together

Responding with What Students Need

When our school doors closed in March, our students' need for food did not stop. So, the Cobb Schools teamed up with community organizations to open food pantries, hold food drive-bys, and pack meal kits for students across the district. The food was available at no cost. When schools ended for summer break, the food-service continued. In fact, the Cobb Schools Food and Nutrition Services provided students with more than **2.2 million pounds** of food from March through July 2020.

SCHOOL DISTRICT AND STUDENT PERFORMANCE
COBB SCHOOLS COVID-19 RESPONSE (Continued)

For the first semester of the new school year, the Cobb team packed about **1.1 million meal kits** for remote students on top of the meals served to face-to-face learners, totaling more than **1.8 million meals**. Again, all the food was provided at no cost to students or their families.



To keep students learning everywhere, a team of Cobb educators spent the first several months of the pandemic working overtime to build an innovative, feature-rich, and easy-to-use digital classroom dubbed CTLS Learn, which is part of the overarching Cobb Teaching and Learning System (CTLS). After CTLS Learn rolled out to students, Cobb's educators did not stop working to improve the digital learning platform. They listened to students, parents, and teachers and updated the CTLS Learn system with their feedback. The updates are not going to stop. Our educators are still listening. After the most recent CTLS Learn update, another one is planned for late spring.

To enable students to learn remotely, the district worked with local community organizations over the past nine months to provide laptops and digital devices to about 45,000 students in need. Additionally, the district deployed 27 school buses equipped with WIFI transmitters to areas around the county deemed to have connectivity issues.

During a time of unprecedented change and uncertainty, students need to be able to look to their school counselors even more for support. Cobb school counselors continued to guide students and developed new ways to support students in a remote environment. For example, to help students cope with the grief process, Cobb Counselors instituted a virtual crisis response plan, which they shared with colleagues across Georgia and beyond. Students also continue to look to counselors to help them navigate the new norms like college applications in the COVID era.

SCHOOL DISTRICT AND STUDENT PERFORMANCE COBB SCHOOLS COVID-19 RESPONSE (Continued)

Testing looks different these days. There is an additional social distancing requirement that did not exist in past years. That is why to keep students and staff safe when the PSAT was given in January, the district rearranged the Instructional Support Day, swapping Tuesday for Wednesday. The day change allowed students learning remotely to come into a school building to take the test in a safe environment. Testing locations were expanded beyond high schools to safely accommodate the remote students.

As the conversation around end of course testing was debated around the state, [District leadership advocated for students and what was best while students and families faced the unprecedented pandemic.](#)

To maintain a safe and healthy learning environment, fundamental changes were made to the instructional day once students returned to in-person learning. Examples include a phased-in return to learning, wearing masks, limiting class size, physical distancing, eliminating large group gatherings, limiting volunteers and non-essential visitors, providing hand sanitizer, and eliminating activities that involve sharing communal items. A complete list is available under the district's health and safety protocols.

"Coming back in-person to learn my senior year was important to me, but engaging in safe face-to-face learning was even more important. The teachers and staff have worked hard to make that happen and provide the best opportunity for us," said Harrison High School senior Ethan Perlakowski.

Providing What Staff Need

Many Cobb Schools teachers were already prepared to transition to remote learning back in March, thanks to the Cobb Schools Instructional Technology Team. The educators on the team have long been training teachers on how to transform to digital classrooms.

However, once the entire district switched to remote learning, the Instructional Technology Team jumped in to provide training to teachers on a larger scale. They also made sure teachers were ready to teach remotely via Cobb's one-stop learning platform—CTLS. Before students logged on to CTLS in August, teachers completed extensive training on the new platform. In fact, **1,098 training sessions** took place, accounting for more **than 42,000 hours of general and specialized instruction**. The training has not stopped. The trainers also respond to individual teachers who need help navigating the new technologies, and they provide daily professional learning opportunities.

SCHOOL DISTRICT AND STUDENT PERFORMANCE
COBB SCHOOLS COVID-19 RESPONSE (Continued)

COVID-19 RESPONSE

1,098
TRAINING SESSIONS
preparing teachers for digital learning

42,000
HOURS OF
general and specialized instruction for teachers

The Cobb educators behind CTLS continue to implement feedback from District staff to make the platform more user friendly and capable of helping teachers teach and students learn. More features are frequently added as the district's response to COVID-19 and remote learning continues.

While the district was working with public health officials to develop [our health and safety protocols](#), all schools went remote in March 2020, with staff members teaching and working from home. [Staff continued to get paid during the school closures](#) thanks to a vote by the Cobb Board of Education.

There is no doubt that [our school staff deserves a big thank you](#) for all that they have accomplished despite the pandemic impacting the world around them. That is why the district recently supported Georgia Governor Brian Kemp's and State School Superintendent Richard Woods' plan to provide [a one-time \\$1,000 bonus payment](#) to every K-12 public-school teacher and school-level staff member in the state.

"It is honestly a blessing to be a Cobb County teacher. Being a teacher during COVID is no easy task, but I'm so thankful for the understanding that our superintendent has for all our educational needs. I know it's far easier to criticize, but I'm thankful for where I work," said Phil Attard, Osborne High School teacher.

SCHOOL DISTRICT AND STUDENT PERFORMANCE COBB SCHOOLS COVID-19 RESPONSE (Continued)

Beyond all the enhanced health and safety protocols and new technologies (detailed more in sections below), District leaders also wanted to take steps to protect staff long term. So, as soon as public health began offering vaccines, Cobb leaders signed up to distribute the vaccine to eligible staff who wanted to be vaccinated. Eligible staff members began receiving the vaccine in early January. Simultaneously, the Cobb leaders took steps to prepare for a wider distribution of vaccines once more staff were eligible. To plan for how many vaccines might be needed, Cobb staff were surveyed on who is interested in receiving a vaccine. District leaders also arranged for representatives from Cobb & Douglas Public Health to hold a virtual town hall with staff to discuss the vaccine and answer any questions staff members may have about it.

Additionally, Superintendent Chris Ragsdale advocated for Cobb staff members by joining other metro-area school superintendents to [request that Georgia Governor Brian Kemp add teachers to the Priority Group for Vaccines.](#)

Cobb School leaders will continue to advocate and work to get staff what they need to continue teaching in a safe and healthy environment. After all, [Forbes continues to rank Cobb as one of the "Best Place to Work" for a reason.](#)

COVID-19 RESPONSE

8.4 million
ASSIGNMENTS
created

73,271
DIGITAL
classrooms

1.5 million
ZOOM
sessions

510,613
DIGITAL
sessions

Offering Families What They Need

Choice—That is what District leaders remain committed to offering families. We understand that COVID-19 has impacted families in many ways. So, giving families the option to choose what type of learning environment is best for their family is an essential part of our COVID-19 response. Just as in past years, District leaders have listened to families.

SCHOOL DISTRICT AND STUDENT PERFORMANCE COBB SCHOOLS COVID-19 RESPONSE (Continued)

They even surveyed families to see what their wishes were about returning face-to-face. District leaders understand that families' circumstances change, which is why families have had more than one opportunity to choose the learning environment that best supports their needs.

Most families chose Face-to-Face - [with more families choosing this option each time the choice is offered.](#)

"During this pandemic, I have witnessed Cobb children, families, and educators evolve and bond in a way we never thought was possible. Learning how to reach the minds and hearts of my Kindergarten students in this new way of teaching caused me to grow in ways I never thought possible. The kids thought they were growing the most... but it was really me," said Jessica Banta, Davis Elementary kindergarten teacher.

Thanks to CTLS Learn and CTLS Parent, families can be assured that their students will be learning whichever option they choose. One advantage to CTLS for parents is that [CTLS Parent](#) increases parents' access to their students' teachers, who are just a quick chat message away.

Cobb parents can submit suggestions for new updates to CTLS by emailing CTLSParent.Support@cobbk12.org. The CTLS team compiles requests and makes updates that improve the platform as a classroom and communication tool.

Like all new technologies, there are sometimes technical issues that arise, especially when more than 100,000 students and thousands of teachers are logged on at the same. Sometimes the problem is not with the digital learning platform but the digital devices being used to access the learning platform, or it could be the WiFi connection or an external platform like Zoom. To help families know how to begin troubleshooting, the district launched the [CTLS Status Monitor](#).

If parents cannot solve an issue they are experiencing with the digital platform, Cobb's CTLS team is available to help. Learn more [here](#).

COVID-19 has not just impacted the way students learn. It has also caused increased financial hardships on many Cobb families. So as part of Cobb's response to COVID is to help families take care of basic needs. Our school social workers have worked with individual family members to ensure they have access to [the resources they need](#). They continued to work over the summer break to help families. At the beginning of the school year, Cobb's team of dedicated school social workers responded to an increased number of families needing financial assistance and access to food due to the loss of employment. They also heard from more families needing help obtaining laptops and hotspots. They responded to increased requests from families for support ranging from afterschool care and car repairs to mental health. Cobb social workers continue to collaborate with MUST Ministries and provide families opportunities to access food at neighborhood food pantries located at schools throughout the district. They have also increased

SCHOOL DISTRICT AND STUDENT PERFORMANCE COBB SCHOOLS COVID-19 RESPONSE (Continued)

the Blessings in a Backpack program, which offers students a backpack of food to take home every Friday. All that is on top of the work they do to help the Food and Nutrition team put free meal kits in the hands of students in Cobb.

Our [Food and Nutrition team](#) has made it easier for families to pick up the free student meal kits from locations across the district with no reservations required. Parents looking to cross one more to-do item off their list can purchase dinner kits on [MyPaymentsPlus.com](#) for the whole family.

Creating What the Community Needs

In addition to keeping our students, staff, and families informed through various communication channels, District leadership has also aimed to keep the general Cobb community updated on our response to COVID-19.

The [Learning Everywhere page](#) is designed as a one-stop source for all the information related to the Cobb Schools response to the ongoing pandemic.

The page includes:

1. [Frequently Asked Questions](#)
2. [Cobb Schools Health and Safety Protocols](#)
3. [Resources for Learning, Public Health Guidance, and Student Meals](#)
4. [News Related to COVID and How Students Are Learning](#)

One common question in the community relates to the number of COVID cases. Cobb's leadership team listened and created the [COVID Case Notification page](#). When the community asked for more details beyond active totals, the district added another column to show the cumulative totals. Following the Cobb & Douglas Public Health Department's guidance, the district updates the page every Friday.

To be transparent, we also wanted to provide the community with the data related to how many families have chosen to return to face to face or stay remote. The first-semester choice data was shared [here](#), while the updated data for the second-semester choice was posted [here](#).

When a student or staff member is unfortunately diagnosed with COVID, our team helps our partners at Cobb & Douglas Public Health contact trace. This enables the public health department to better inform those who may be a close contact and need to quarantine—preventing further spread of the virus.

Education is also a crucial part of the Cobb Schools COVID response. We have helped share information from public health to educate staff, students, and families on stopping the spread.

SCHOOL DISTRICT AND STUDENT PERFORMANCE COBB SCHOOLS COVID-19 RESPONSE (Continued)

We have written articles, created videos, and released podcasts to help educate the public. We have shared the information via email, social media, the District website, CTLS, Board meetings, and public signage posted throughout school buildings.

We will continue our public education campaign, providing the answers the public needs through a variety of communication channels.



How We Get Through This Together

From the beginning, District leaders have looked to the public health experts for guidance on how to keep students and safe during the pandemic.

Following guidance from public health and Georgia leaders, Cobb Schools transitioned to full remote learning in March 2020 to slow the spread of COVID-19. As soon as school doors closed to in-person learning, our Cobb community showed why this is one of the best places to live. From food to digital devices, our community members immediately jumped in to help our school leaders provide for those in need. Support from community groups and Partners in Education has continued throughout the pandemic. One recent example is the February donation of 30 new chrome books for Milford Elementary School students to keep.

Beyond the community's donations to those in need, District leadership knew that reopening schools in the Fall and maintaining the health and safety of students, staff, and ultimately the community would require the district to take significant steps and make changes to the learning environment: Some of those steps and changes include:

SCHOOL DISTRICT AND STUDENT PERFORMANCE COBB SCHOOLS COVID-19 RESPONSE (Continued)

1. Require masks for students and staff
2. Enhance health and safety protocols
3. Institute daily disinfecting procedures
4. Invest in adding new sanitizing technology to schools
5. Adopt a fogging and disinfecting system that will allow students and staff to safely return immediately after the fogging procedure is complete
6. Launch a phased-in return to face-to-face learning
7. Continue the 4-day school week to allow for deep cleaning of schools mid-week
8. Invest in the further build-out of CTLS, a digital learning platform to support teaching and learning long after the pandemic ends
9. Install Personal Protective Equipment (PPE) in schools
10. Add new procedures to keep bus drivers and riders safe
11. Distribute vaccines to staff who want to get vaccinated
12. Close schools when public health guidance advises
13. Remain in constant contact with the Cobb & Douglas Public Health

Part of the PPE provided includes more than **750,000 face masks for children and staff** plus about **20,000 gallons of hand sanitizer**. The PPE supply also includes protective desk shields, foggers, multiple hand sanitizer stations for every building. In fact, to maintain social distancing inside classrooms, the district has more than **63,000 student desk shields**. Other PPE items include isolation gowns, thermometers, and transparent administrative shields. Community partners and individual schools may have supplied additional PPE items.

The district did not stop with the standard PPE items. District leaders began testing new technologies that would help make Cobb Schools not only the best place to teach, lead, and learn but also the safest.

When Superintendent Ragsdale spoke about the new sanitizing technologies, he said, "These technologies which could keep students and teachers safe were necessary before and definitely are now. One day, COVID-19 will be in the rearview mirror, but health and safety will remain a priority in our schools and classrooms."

The district's response to COVID has earned praise from people like Representative Bert Reeves who commended Cobb Schools and Superintendent Ragsdale for implementing the new sanitizing technology.

"I am proud of Superintendent Ragsdale and his vision on this [new technology]," Representative Reeves said. "The commitment that Cobb has given to safely reopening is inspiring. Cobb has handled this perhaps the best in the entire state, and I am very proud of all the work that has gone into this."

SCHOOL DISTRICT AND STUDENT PERFORMANCE COBB SCHOOLS COVID-19 RESPONSE (Continued)

The Cobb Schools response to COVID-19 and includes more specifics than can be included in one article. Bookmark the [District's Learning Everywhere page](#) for an even more expansive and updated list of how we have responded to COVID over the past year.

In addition to the district's steps to keep school campuses safe, we can all help prevent the spread of COVID-19 by self-screening before work or school and following the District well-being checklist. We can also look to information provided by public health and District sources instead of relying on hearsay from social media and unverified sources.

We continue to ask the community to join us in following public health guidance—wear masks and social distance. Together, we can keep our school doors open, our students learning, and our community safe and healthy.

COBB COUNTY SCHOOL DISTRICT STUDENT PERFORMANCE RESULTS

IOWA ASSESSMENTS

Cobb County School District students in grades 3, 5, and 7 took the Iowa Assessments in last Fall. 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

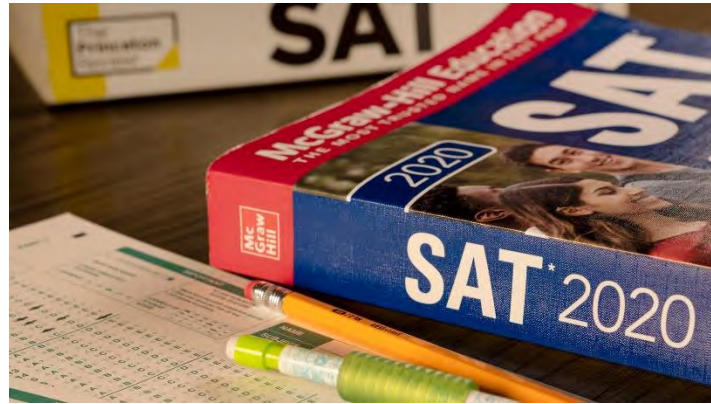
COBB SCHOOLS IOWA ASSESSMENTS ON GRADE 3, 5, 7

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**



For the fifth year in a row, Cobb Schools students have surpassed the national and the state average on the SAT. Nationwide mean score on the college-entrance test was 1030 out of a possible 1600. Statewide, Georgia students beat the national score by 13 points with an average score of 1043. Cobb students easily beat both with an average score of **1107**.

Despite challenges with limited testing opportunities due to COVID restrictions in the Spring, the Class of 2020 found ways to get it done anyway.

“The class of 2020 has faced unprecedented adversity and uncertainty due to the COVID-19 pandemic,” State School Superintendent Richard Woods said. “Given all they have overcome, I am so proud of these students for becoming the third graduating class in Georgia history to beat the national average on the SAT. I continue to be optimistic about the future of Georgia public schools as our students, teachers, and schools continue to surpass expectations and outperform their peers nationally.”

Scores were down slightly across the entire country in 2020. Cobb Schools slipped a mere 7 points compared to 2019’s score of **1114**. Three hundred fifteen fewer tests were taken in 2020, which probably largely accounted for the small step back.

The District averaged **564** on the verbal sections of the test and **544** on math. By contrast, the national average was 520 on verbal and 510 on math, while the state average was 532 and 511.

5,283 Cobb Schools students took the test, which was the second-largest group of test-takers behind Gwinnett School District. With an 1107 mean score overall, Cobb Schools was the best performing school district among the five largest in the state (including Gwinnett, Dekalb, Fulton, and Clayton).

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

SCHOLASTIC ASSESSMENT TEST (SAT) SCORES

Within the District, Walton was the top-performing school with an impressive 1272 overall (635 verbal/637 math). Pope and Lassiter tied with 1195 overall (Pope: 606/589, Lassiter: 602/593), and Wheeler with an 1160 overall (581/579).

Seven District schools averaged at or above 1100. Six schools increased or stayed the same compared to 2019. Of particular note is Osborne High School, which raised its overall average by 25 points compared to 2019.

You can see a breakdown of all the school and district scores at the GADOE site, [here](#)

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

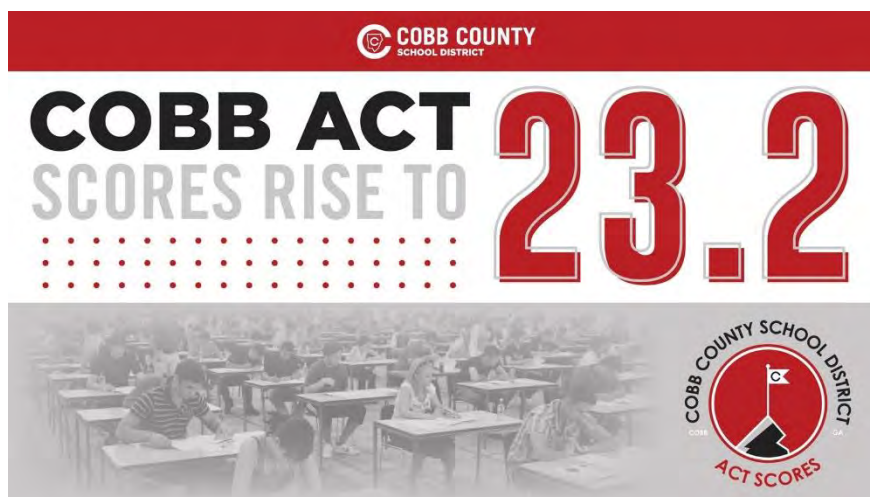
YEAR		NATIONAL	GEORGIA	COBB
2020	Number of Test Takers	N/A	N/A	5,283
2019				5,596
2018				5,472
2020	Evidence-Based Reading & Writing	520	532	564
2019		524	533	565
2018		536	542	563
2020	Math	510	511	544
2019		515	515	549
2018		531	522	544
2020	SAT Total	1030	1043	1107
2019		1039	1048	1114
2018		1068	1064	1107



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

AMERICAN COLLEGE TESTING (ACT) SCORES

CLASS OF 2020 CONTINUES COBB'S ACT TREND



Cobb Schools showed up strong again on ACT testing. Beating the national average by 2.6 points and the Georgia average by 1.5 points, Cobb's Class of 2020 revealed that even a pandemic couldn't stop progress in Cobb County. Across the District, 3276 students took the ACT, with an average composite score of 23.2. This score is a .2 increase over 2019's average composite of 23.

With these scores, the state of Georgia has now beaten the national ACT composite score for half a decade. The percentage of Georgia students in the class of 2020 meeting all four of ACT's College Readiness benchmarks—30 percent—was also higher than the national average of 26 percent and increased in all subject areas.

"Our students continue to show resilience and determination," said Cobb Superintendent Chris Ragsdale. "2020 has been a difficult year for many reasons, but Cobb teachers and students have continued to excel. I have the utmost appreciation for how our teachers have gone above and beyond during the pandemic, and this is another example that proves Cobb is the best place to teach, lead, and learn."

More impressively, Cobb County School District has routinely bested the state average and has the second-highest score of the metropolitan area districts. It is a testament to the quality of education that Cobb students receive daily and another example of what makes Cobb County one of the best places to learn, work, and live in the country.

Walton had the third-highest average in the state, with an impressive 27.4 out of a possible 36 points. Lassiter and Pope tied for second in the District with 25.9. Wheeler had the third-best

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

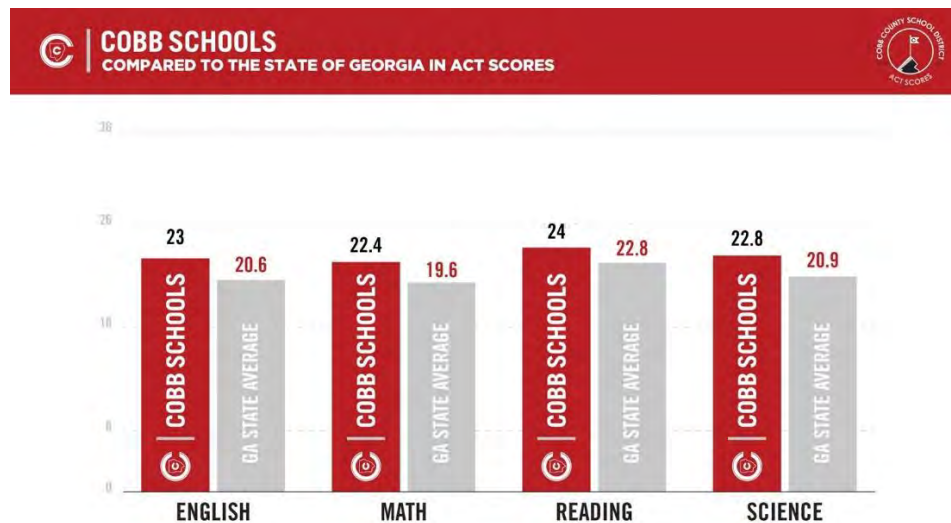
AMERICAN COLLEGE TESTING (ACT) SCORES

average in the District with a 24.7, and Harrison and Kennesaw Mountain also cracked the 23-point mark with averages of 23.7 and 24.1, respectively.

Campbell's Principal, Dr. Jeanne Walker, praised her students and staff for the progress they've made: "These scores reflect the hard work of our students and teachers, even in the face of the challenges of the pandemic. The Campbell High School staff's commitment to fulfilling our vision of "Every Student Every Day" has remained steadfast. The ACT gains mirror similar improvements on other academic measures such as SAT scores, EOC scores, and graduation rate experienced at Campbell in past years." In 2019, Campbell's composite score was 21.3, but in 2020 they jumped their average nearly three full points to 24.1. Great job, Spartans!

State School Superintendent Richard Woods was pleased with the news. "These students," he said, "who saw their senior year come to an abrupt halt due to a global pandemic, have now outscored their peers across the nation on both the SAT and ACT. To say I'm proud of them would be an understatement."

To see the school-by-school results, [click here](#).



**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.

Three-Year Trends of Scores for the Three Sections of the ACT (Test Scale: 1- 36)

YEAR	SUBJECT	NATIONAL	GEORGIA	COBB
2020	ENGLISH	19.9	21.3	23.0
2019		20.1	20.9	22.8
2018		20.2	20.9	22.6
2020	MATHEMATICS	20.2	21.0	22.4
2019		20.4	20.7	22.3
2018		20.5	20.7	22.0
2020	READING	21.2	22.5	24.0
2019		21.2	22.2	23.8
2018		21.3	22.1	23.5
2020	SCIENCE	20.6	21.6	22.8
2019		20.6	21.2	22.6
2018		20.7	21.2	22.4
2020	COMPOSITE	20.6	21.7	23.2
2019		20.7	21.4	23.0
2018		20.8	21.4	22.8



COBB COUNTY SCHOOL DISTRICT STUDENT PERFORMANCE RESULTS (Continued)

FOUR-YEAR GRADUATION RATE

COBB SCHOOLS POST GRADUATION RATE, OUTSHINE STATE



The Class of 2020 made history for more than how they wrapped up their final high school semester. Students in Cobb’s Class of 2020 graduated at a higher rate than past Cobb graduates. Thanks to the continued support and leadership of the Cobb County Board of Education and Superintendent Chris Ragsdale, the Class of 2020 earned a graduation rate of 88.6 %—a 1.6 percentage point increase from 2019. This is the highest rate since the current method of measuring the graduation rate began in 2012.

Cobb’s graduates also topped the state’s graduation rate of 83.8% by 4.8 percentage points.

"No matter the challenges this year, our teachers and principals have helped a record number of Cobb students reach the graduation stage. The highest graduation rate in District history is evidence of our One Team’s commitment to student success, even during a school year when our students, staff, and communities were faced with every possible obstacle," said Cobb Schools Superintendent Chris Ragsdale.

Cobb Schools was one of only two large metro District's to outpace the State’s graduation rate: Atlanta (80.3%), Clayton (76.6%), Cobb (88.6%), DeKalb (76%), Fulton (85.5%), Gwinnett (83.2%), and Marietta City (83.7%). Cobb led the large metro districts by as much as 12.6 points. Cobb topped the next closest district by 4.9 points. While Cobb once again increased its rate at which students graduate, some metro districts slipped backward.

Harrison High School posted the highest graduation rate of 98.3%. Four other Cobb high schools were close behind: Lassiter High School (97.6%), Walton High School (97.5%), Hillgrove High School (96.4%), and Pope High School (95.8%). In total, ten Cobb high schools earned a graduate rate of 91% or higher.

“Our graduation rate is a testament to our culture here at Harrison and the relationships that we have with our students. Our entire faculty and staff, as well as our parents, are all deeply committed to the well-being and academic success of every student. We are also very thankful to our feeder schools who send us students who are well-prepared for the challenges of high school.

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

FOUR-YEAR GRADUATION RATE

No matter what is going on in the outer world, we promise to uphold our entire community’s unwavering commitment to student success,” said Harrison Principal Ashlynn Campbell.

Lassiter principal, Dr. Chris Richie, also praised Cobb’s elementary and middle schools for their contributions to preparing students for success. “Over the years, we’ve had a focused collaborative effort to make sure all of our students are working toward their academic goals. The message begins in our feeder schools and is reinforced throughout our community. Setting college and career-ready goals is a consistent theme that our students, parents, teachers, and community embrace. Graduation rate is a tremendous reflection of the great work and values that our entire learning community places on education,” Dr. Richie said.

The Cobb Schools graduation rate has risen by 7.2 points since 2015, and the graduation rate for five schools increased by more than 10 points over the same period, with Sprayberry High School posting the highest increase of 17 points. Campbell High School and McEachern High School pushed up their graduation rate by 16.5 and 13.8 points, respectively. Osborne High School’s rate rose by 12.8 points while Wheeler High School jumped by 10.1-points overall, including a 2.8-point jump from 2019.

Fifteen schools in Cobb increased their graduation rate compared to 2019. The highest increases went to South Cobb High School (7.4 points), North Cobb High School (4.5 points), Pebblebrook High School (3.4 points), Kell High School (3.1 points), and Osborne High School (3 points).

As federally mandated, the Cobb Schools graduation rate of 88.6% includes students who were expected to graduate in 2020 and were enrolled for even a single day in the District. However, if the graduation rate were calculated based on students who were enrolled a minimum of two years in the District, the “real graduation rate” would increase to 94% and soar to 99.1% for students enrolled all four years in a Cobb School.

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
Cobb	9,017	88.6	8,554	91.4	8,154	94.0	7,364	96.5	6,236	99.1
Allatoona	373	94.4	354	97.2	344	97.7	298	98.7	270	99.6
Campbell	709	88.6	663	91.7	624	94.1	519	97.5	414	99.8
Cobb Horizon	228	32.9	33	66.7						
Harrison	575	98.3	560	99.3	555	99.5	496	99.6	466	99.6
Hillgrove	608	96.4	586	97.4	572	98.2	520	98.6	473	99.8
Kell	393	92.4	372	94.3	363	95.0	328	97.6	281	98.6
Kennesaw Mtn	476	91.0	449	94.0	430	96.7	399	98.2	364	99.4
Lassiter	532	97.6	515	98.4	507	98.8	478	99.2	461	99.3
McEachern	617	91.2	573	93.9	526	96.4	438	98.0	337	99.1
North Cobb	716	93.4	683	95.5	649	97.2	589	97.4	532	98.5
Osborne	538	74.2	479	81.0	410	90.0	333	95.8	263	98.9
Pebblebrook	704	74.3	620	81.4	558	88.0	450	95.6	365	98.1
Pope	504	95.8	489	97.1	483	97.7	452	98.7	435	99.3
South Cobb	507	83.6	444	89.6	403	93.0	340	95.3	272	98.2
Sprayberry	427	89.0	392	92.9	368	95.6	310	97.1	248	99.2
Walton	598	97.5	587	98.0	574	99.1	538	99.4	514	100.0
Wheeler	497	89.5	452	93.1	422	96.0	358	98.3	313	99.4

The count is the number of students included in the calculation. The rate of 99.1% in the first row of the last column of the table means that 99.1% of the 6,236 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

Group	2015-16	2016-17	2017-18	2018-2019	2019-2020
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)**

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, 2019-2020*, Cobb County spent **71.45%** of its total General Fund expenditures on instruction. The Georgia State system average is 66.41%. The following table is the presentation of K-12 expenditures in category details, by percent and per FTE (student full-time equivalency).

K – 12 Expenditures in General Fund

	COBB COUNTY		STATE OF GEORGIA	
	Percent	Per FTE	Percent	Per FTE
Instruction	71.45%	\$7,216	66.00%	\$6,591
Media	1.54%	\$155	1.52%	\$152
Instructional Support	3.49%	\$352	4.74%	\$473
Pupil Services	3.21%	\$324	4.24%	\$423
General Admin	1.80%	\$182	2.32%	\$232
School Admin	6.67%	\$674	7.01%	\$700
Transportation	4.85%	\$489	5.37%	\$536
Maint & Operation	6.96%	\$703	8.59%	\$858
Capital Projects	0%	\$0	0.05%	\$5
School Food Svcs	0.03%	\$4	0.06%	\$6
Debt Services	0%	\$0	0.10%	\$10
Total	100%	\$10,099	100%	\$9,986

Data Source: Governor’s Office of Student Achievement **2019-2020** State Report Card as latest available.



INFORMATION & STATISTICAL DATA

ONE TEAM

ONE GOAL

STUDENT SUCCESS

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**

(amounts expressed in thousands)

Net Position Components	Fiscal Year			
	June 30, 2011	June 30, 2012	June 30, 2013	June 30, 2014
Investment in Capital Assets	\$ 1,066,545	\$ 1,230,853	\$ 1,262,788	\$ 1,256,656
Restricted for:				
Debt Service Fund	-	-	-	-
Capital Projects Fund	163,602	56,155	49,860	110,228
School Nutrition Service Fund	21,676	20,200	20,924	19,213
Miscellaneous Grants	-	-	20	3
GNETS	-	-	-	-
Unrestricted (Deficit)	<u>171,646</u>	<u>147,483</u>	<u>149,881</u>	<u>157,363</u>
Total Net Position	<u>\$ 1,423,469</u>	<u>\$ 1,454,691</u>	<u>\$ 1,483,473</u>	<u>\$ 1,543,463</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

Fiscal Year					
<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>	<u>June 30, 2020</u>
\$ 1,329,345	\$ 1,371,599	\$ 1,444,579	\$ 1,463,720	\$ 1,535,405	\$ 1,604,839
-	-	-	-		
92,760	117,940	96,550	123,455	104,068	92,605
19,295	19,200	19,198	18,910	18,247	8,347
43	64	-	-	33	50
-	-	-	-	311	306
<u>(710,349)</u>	<u>(701,830)</u>	<u>(731,265)</u>	<u>(1,625,362)</u>	<u>(1,536,928)</u>	<u>(1,530,921)</u>
<u>\$ 731,094</u>	<u>\$ 806,973</u>	<u>\$ 829,062</u>	<u>\$ (19,277)</u>	<u>\$ 121,136</u>	<u>\$ 175,226</u>

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

(amounts expressed in thousands)

	Fiscal Year			
	June 30, 2011	June 30, 2012	June 30, 2013	June 30, 2014
<u>Governmental Activities</u>				
Expenses:				
Instruction	\$ 689,680	\$ 682,212	\$ 685,671	\$ 677,187
Pupil Services	30,563	30,031	27,093	26,938
Instructional Services	48,853	51,475	53,389	45,115
School and Administrative Services	152,083	175,717	156,481	161,460
Student Transportation	43,563	44,698	46,888	49,563
Maintenance and Operations	56,608	60,143	70,437	63,398
School Nutrition Program	-	-	-	419
Student Activities	28,930	29,746	28,525	30,780
Interest and Fiscal Charges	93	118	-	-
Total Governmental Expenses	\$ 1,050,373	\$ 1,074,140	\$ 1,068,484	\$ 1,054,860
<u>Program Revenues</u>				
Charges For Services:				
Instruction	\$ 1,241	\$ 1,068	\$ 1,101	\$ 913
Pupil Services	13	11	10	13
Instructional Services				
School and Administrative Services	27,312	27,921	29,104	28,035
Maintenance and Operations	909	983	1,842	2,004
Student Activities	28,721	29,402	28,608	30,970
Operating Grants and Contributions	518,300	478,937	504,819	512,800
Capital Grants and Contributions	541	30,832	7,524	8,085
Total Governmental Expenses	\$ 577,037	\$ 569,154	\$ 573,008	\$ 582,820
Governmental Net Expenses	\$ (473,336)	\$ (504,986)	\$ (495,476)	\$ (472,040)
<u>General Revenues and Other Changes in Net Position</u>				
General Revenues				
Taxes:				
Property Taxes Levied for General Purposes	\$ 423,694	\$ 405,965	\$ 400,271	\$ 404,759
Property Taxes Levied for Debt Service	43	-	-	-
Sales Tax	113,739	122,557	121,008	121,712
Intergovernmental	1,475	1,079	-	-
Interest Income	3,070	2,076	1,632	1,697
Gain on Sale of Capital Assets	-	516	-	175
Other	2,962	4,015	1,347	3,687
Total General Revenues	\$ 544,983	\$ 536,208	\$ 524,258	\$ 532,030
Change in Net Position	\$ 71,647	\$ 31,222	\$ 28,782	\$ 59,990

Source: District Records

Fiscal Year						
June 30, 2015	June 30, 2016	June 30, 2017	June 30, 2018	June 30, 2019	June 30, 2020	
\$ 704,451	\$ 754,427	\$ 834,731	\$ 842,846	\$ 833,448	\$ 976,197	
27,468	31,201	36,683	37,822	37,209	47,402	
47,475	45,668	49,846	49,754	53,378	59,389	
173,717	186,859	202,694	207,198	196,042	198,713	
49,975	52,503	56,325	61,737	61,112	62,984	
53,469	59,762	66,763	73,717	74,614	90,260	
-	-	397	-	-	-	
32,164	31,116	31,075	30,691	31,664	29,450	
-	-	-	167	871	1,084	
<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>	<u>\$ 1,465,479</u>	
\$ 1,121	\$ 1,192	\$ 1,187	\$ 1,239	\$ 1,286	\$ 1,605	
10	11	11	9	-	-	
27,963	29,008	29,135	37,472	39,668	34,674	
1,830	1,127	898	2,401	2,329	1,507	
31,193	31,169	30,977	31,664	32,246	29,661	
545,592	579,489	614,312	632,068	634,436	687,696	
5,867	18,902	9,714	2,658	5,650	26,356	
<u>\$ 613,576</u>	<u>\$ 660,898</u>	<u>\$ 686,234</u>	<u>\$ 707,511</u>	<u>\$ 715,615</u>	<u>\$ 781,499</u>	
<u>\$ (475,143)</u>	<u>\$ (500,638)</u>	<u>\$ (592,280)</u>	<u>\$ (596,421)</u>	<u>\$ (572,723)</u>	<u>\$ (683,980)</u>	
\$ 421,043	\$ 443,533	\$ 473,864	\$ 504,117	\$ 546,318	\$ 580,281	
-	-	-	-	-	-	
126,923	128,980	132,036	137,708	144,769	147,488	
-	-	-	-	-	-	
1,352	1,242	1,754	3,741	6,832	5,522	
-	-	1,694	-	12,335	-	
1,769	2,762	5,021	1,964	2,882	3,132	
<u>\$ 551,087</u>	<u>\$ 576,517</u>	<u>\$ 614,369</u>	<u>\$ 647,530</u>	<u>\$ 713,136</u>	<u>\$ 736,423</u>	
<u>\$ 75,944</u>	<u>\$ 75,879</u>	<u>\$ 22,089</u>	<u>\$ 51,109</u>	<u>\$ 140,413</u>	<u>\$ 52,443</u>	

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

(amounts expressed in thousands)

	Fiscal Year			
	June 30, 2011	June 30, 2012	June 30, 2013	June 30, 2014
General Fund				
Nonspendable	\$ 324	\$ 353	\$ 674	\$ 676
Restricted	-	-	-	-
Committed	-	-	-	5,000
Assigned	46,256	34,396	59,272	47,596
Unassigned	<u>99,863</u>	<u>98,637</u>	<u>75,349</u>	<u>89,510</u>
Total General Fund	<u>\$ 146,443</u>	<u>\$ 133,386</u>	<u>\$ 135,295</u>	<u>\$ 142,782</u>
All Other Governmental Funds				
Nonspendable	\$ 1,365	\$ 1,706	\$ 1,848	\$ 1,464
Restricted	136,076	76,355	70,804	129,444
Committed	11,646	11,883	12,577	14,790
Assigned	11,893	4,737	2,289	1,557
Unassigned	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total All Other Governmental Funds	<u>\$ 160,980</u>	<u>\$ 94,681</u>	<u>\$ 87,518</u>	<u>\$ 147,255</u>

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

Source: District Records

Fiscal Year					
June 30, 2015	June 30, 2016	June 30, 2017	June 30, 2018	June 30, 2019 (a)	June 30, 2020
\$ 844	\$ 1,004	\$ 2,151	\$ 980	\$ 828	\$ 1,227
-	-	-	-	-	-
10,000	8,200	-	-	-	-
31,050	20,342	15,023	30,535	66,131	83,681
<u>90,588</u>	<u>74,840</u>	<u>96,064</u>	<u>109,206</u>	<u>120,705</u>	<u>139,657</u>
<u>\$ 132,482</u>	<u>\$ 104,386</u>	<u>\$ 113,238</u>	<u>\$ 140,721</u>	<u>\$ 187,664</u>	<u>\$ 224,565</u>
\$ 1,844	\$ 1,922	\$ 1,993	\$ 2,228	\$ 2,965	\$ 3,085
110,264	135,367	113,764	120,492	96,409	33,738
14,990	16,169	16,531	17,042	18,030	20,245
1,468	1,487	786	390	296	4,164
<u>(9)</u>	<u>(5)</u>	<u>(556)</u>	<u>(24)</u>	<u>-</u>	<u>-</u>
<u>\$ 128,557</u>	<u>\$ 154,940</u>	<u>\$ 132,518</u>	<u>\$ 140,128</u>	<u>\$ 117,700</u>	<u>\$ 61,232</u>

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

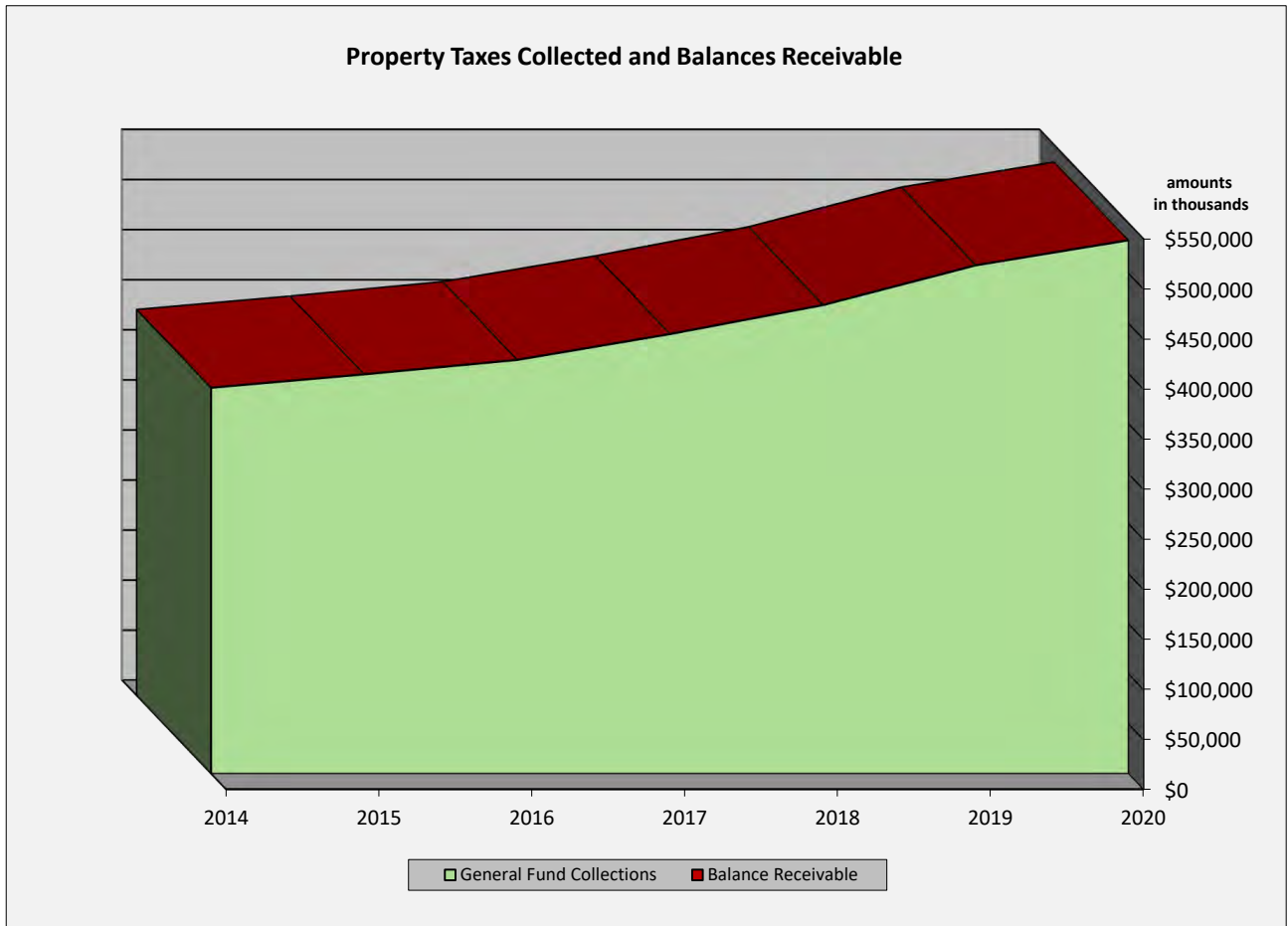
(amounts expressed in thousands)

	Fiscal Year			
	2011	2012	2013	2014
REVENUES:				
Taxes	\$ 540,938	\$ 530,686	\$ 518,604	\$ 527,683
Intergovernmental	520,316	510,582	512,258	520,737
Tuition and Fees	54,410	55,448	56,088	57,170
Interest Income	3,070	2,325	1,717	1,846
Insurance and Damage Recoveries	-	-	-	-
Rentals	466	526	1,383	1,545
Athletic Ticket Sales	3,320	3,410	3,194	3,219
Other	<u>2,753</u>	<u>4,016</u>	<u>1,347</u>	<u>3,687</u>
Total Revenues	<u>1,125,273</u>	<u>1,106,993</u>	<u>1,094,591</u>	<u>1,115,887</u>
EXPENDITURES:				
Current:				
Instruction	634,684	634,330	628,513	625,644
Pupil Services	25,611	25,740	23,067	23,572
Instructional Services	47,255	49,700	51,492	43,083
School and Administrative Services	148,066	169,535	152,266	157,034
Student Transportation	40,509	41,469	43,674	45,961
Maintenance and Operations	56,584	56,514	59,473	60,286
School Nutrition Program	-	-	-	419
Student Activities	28,930	29,746	28,525	30,780
Interest and Fiscal Charges	93	118	-	-
Capital Outlay	128,890	179,490	113,346	61,466
Debt Service:				
Interest and Fiscal Charges	-	-	-	-
Total Expenditures	<u>1,110,622</u>	<u>1,186,642</u>	<u>1,100,356</u>	<u>1,048,245</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>14,651</u>	<u>(79,649)</u>	<u>(5,765)</u>	<u>67,642</u>
Other Financing Sources (Uses):				
Transfers-In	27,953	24,930	21,448	1,218
Transfers-Out	(29,451)	(25,424)	(21,942)	(2,013)
Proceeds from Sale of Capital Assets	<u>268</u>	<u>787</u>	<u>458</u>	<u>377</u>
Total Other Financing Sources (Uses)	<u>(1,230)</u>	<u>293</u>	<u>(36)</u>	<u>(418)</u>
Net Change in Fund Balances	<u>\$ 13,421</u>	<u>\$ (79,356)</u>	<u>\$ (5,801)</u>	<u>\$ 67,224</u>
Non-Capitalized Expenditures	\$ 994,729	\$ 1,010,754	\$ 997,944	\$ 989,861
Capitalized Expenditures	<u>115,893</u>	<u>175,888</u>	<u>102,412</u>	<u>58,384</u>
Total Expenditures	<u>\$ 1,110,622</u>	<u>\$ 1,186,642</u>	<u>\$ 1,100,356</u>	<u>\$ 1,048,245</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						
	2015	2016	2017	2018	2019 (a)	2020
\$	548,738	\$ 572,621	\$ 607,871	\$ 640,509	\$ 690,882	\$ 724,173
	552,431	599,546	623,018	633,454	635,892	710,427
	57,750	59,022	58,844	59,179	61,670	54,203
	1,578	1,516	2,335	4,997	10,658	7,912
	-	-	-	-	-	-
	1,353	647	438	1,932	1,861	1,010
	3,013	2,749	2,925	3,528	3,576	3,034
	1,769	2,481	4,393	2,875	2,882	3,132
	<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>	<u>1,503,891</u>
	675,310	720,608	742,594	754,423	790,474	852,123
	25,373	29,098	32,321	33,709	36,064	43,607
	46,245	44,343	46,318	46,397	55,056	57,279
	172,304	185,351	189,124	188,486	190,102	183,696
	45,583	47,943	49,963	52,463	55,815	58,285
	63,466	66,190	68,023	69,767	71,635	82,368
	458	465	-	-	-	-
	32,164	31,116	31,075	30,691	31,664	29,450
	-	-	-	-	-	-
	134,408	115,357	157,248	135,180	170,419	217,527
	-	-	-	167	871	1,084
	<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>1,525,419</u>
	<u>(28,679)</u>	<u>(1,889)</u>	<u>(16,842)</u>	<u>35,191</u>	<u>5,321</u>	<u>(21,528)</u>
	1,993	4,041	4,908	7,882	3,582	4,310
	(2,438)	(4,486)	(6,103)	(8,255)	(3,955)	(4,310)
	126	621	4,467	275	19,567	314
	<u>(319)</u>	<u>176</u>	<u>3,272</u>	<u>(98)</u>	<u>19,194</u>	<u>314</u>
\$	<u>(28,998)</u>	<u>(1,713)</u>	<u>(13,570)</u>	<u>35,093</u>	<u>24,515</u>	<u>(21,214)</u>
\$	1,051,784	\$ 1,119,674	\$ 1,157,363	\$ 1,176,768	\$ 1,233,970	\$ 1,313,891
	143,527	120,797	159,303	134,515	168,130	211,528
\$	<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>1,525,419</u>
	-	-	-	-	-	-

**COBB COUNTY SCHOOL DISTRICT
PROPERTY TAX LEVIES AND COLLECTIONS
JUNE 30, 2020**

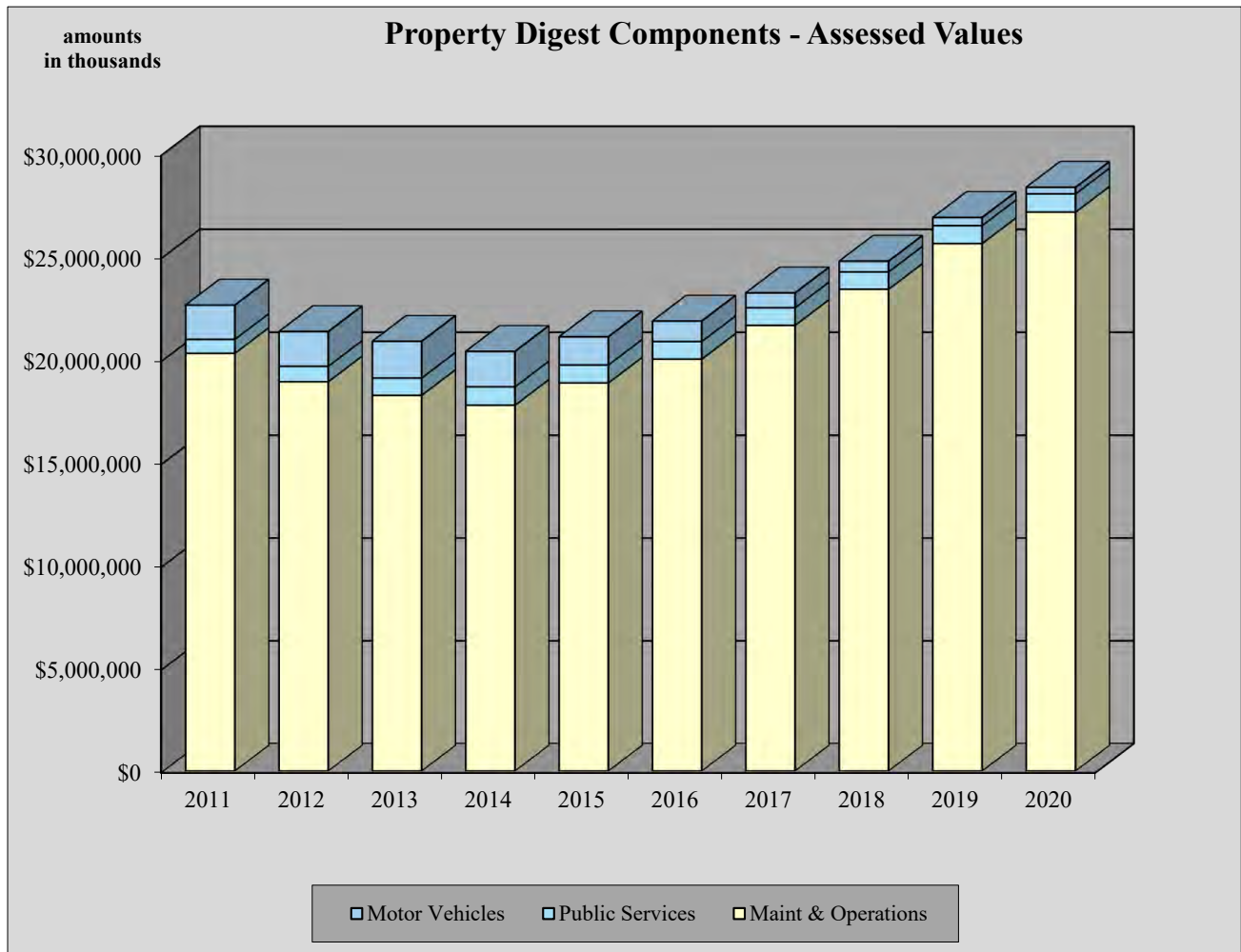


Balances as of June 30, 2020 (amounts expressed in thousands)

	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>Total</u>
General Fund:								
Total Taxes Levied	\$ 385,590	\$ 398,979	\$ 413,425	\$ 439,272	\$ 468,387	\$ 508,461	\$ 536,187	\$ 3,150,301
Collected Current Year	383,051	397,194	411,807	437,484	466,239	505,912	532,737	3,134,424
Percent of Taxes Collected	99.34%	99.55%	99.61%	99.59%	99.54%	99.50%	99.36%	99.50%
Subsequent Years Collected	\$ 2,490	\$ 1,710	\$ 1,506	\$ 1,614	\$ 1,815	\$ 1,815	\$ -	\$ 10,950
Total Collected All Years	<u>385,541</u>	<u>398,904</u>	<u>413,313</u>	<u>439,098</u>	<u>468,054</u>	<u>507,727</u>	<u>532,737</u>	<u>3,145,374</u>
Balance Receivable	\$ 49	\$ 75	\$ 112	\$ 174	\$ 333	\$ 734	\$ 3,450	\$ 4,927
Percent of Taxes Collected	99.99%	99.98%	99.97%	99.96%	99.93%	99.86%	99.36%	99.84%

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.

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



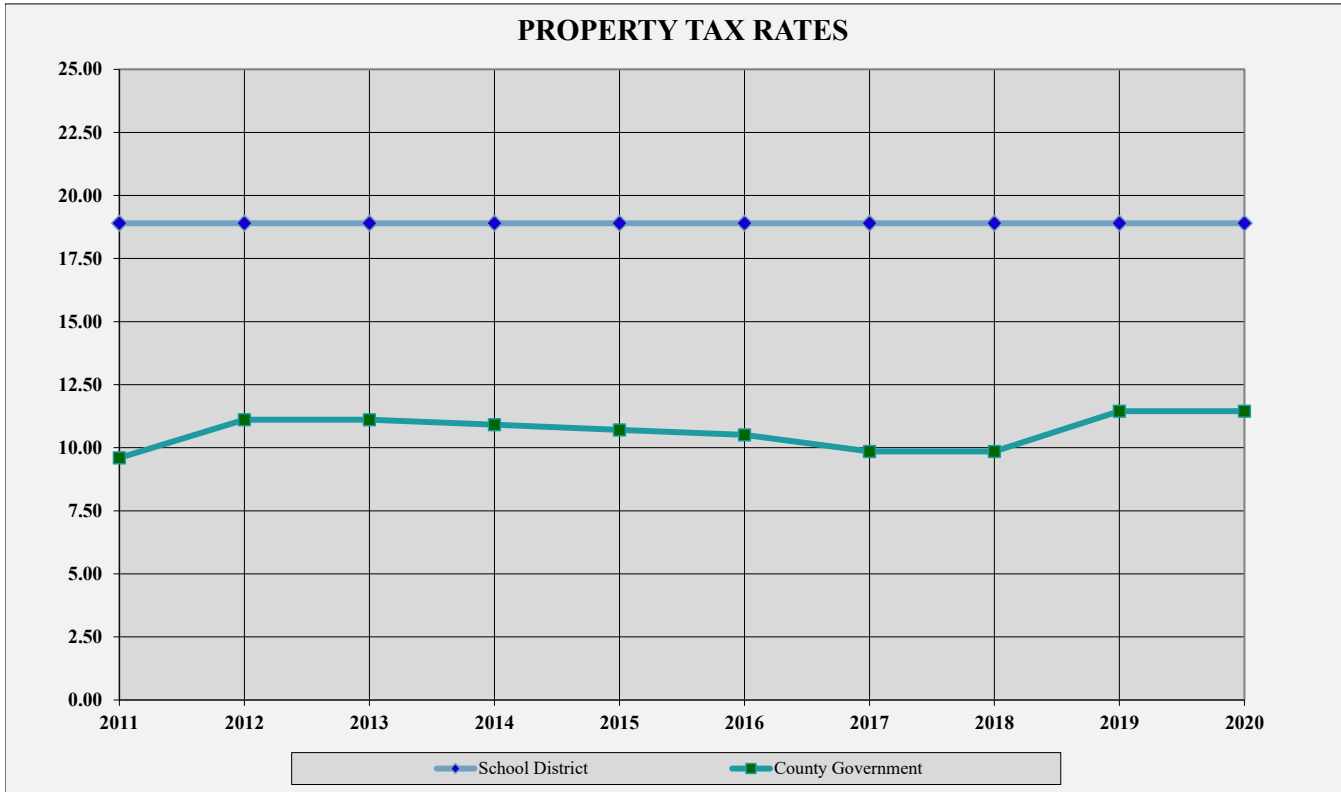
(amounts expressed in thousands)

Net M&O							
For Maintenance & Operations of Schools							
<u>Fiscal Year</u>	<u>Real Property</u>	<u>Personal Property</u>	<u>Public Services</u>	<u>Motor Vehicle</u>	<u>Total Assessed Value</u>	<u>Direct Rate</u>	<u>Estimated Actual Value</u>
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
2020	25,105,013	2,061,394	888,756	314,519	28,369,682	1.890%	70,924,205

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**



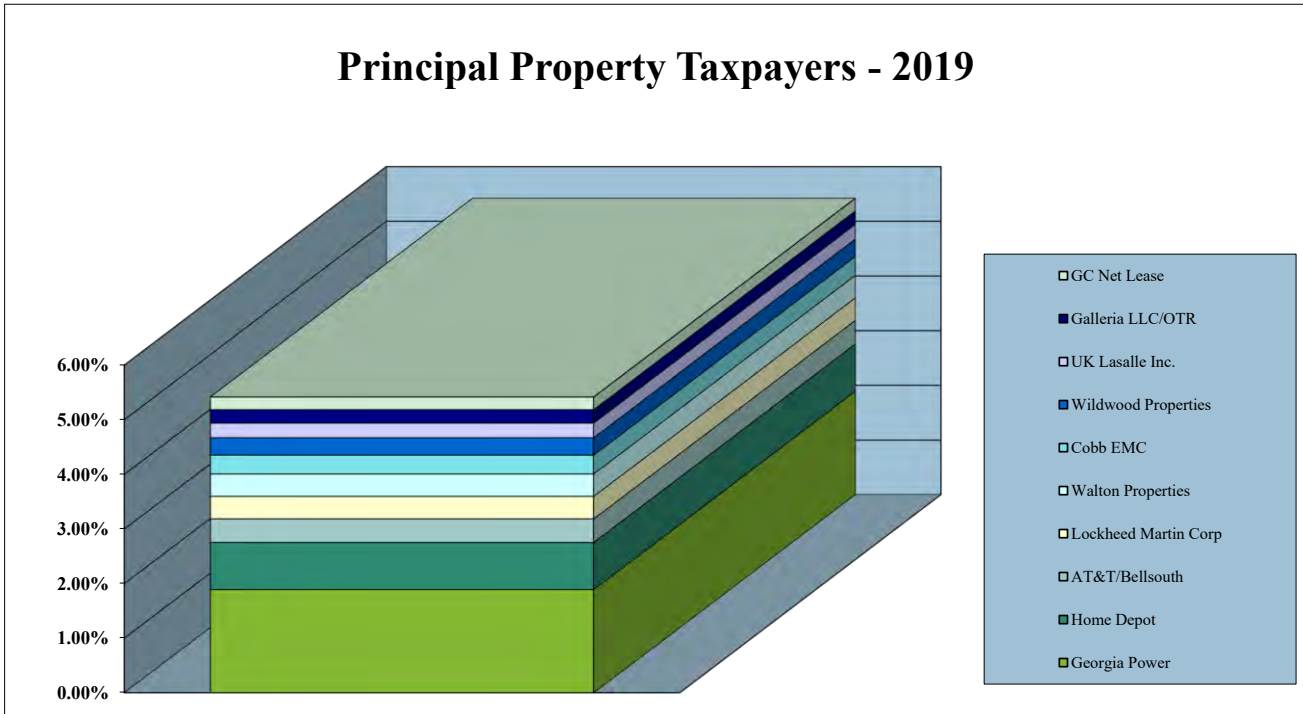
(all tax rates are per \$1000 assessed valuation)

<u>Fiscal Year</u>	<u>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>	<u>2020</u>
School District										
Maint & Operations	18.90	18.90	18.90	18.90	18.90	18.90	18.90	18.90	18.90	18.90
Total Direct Rate	18.90	18.90	18.90	18.90	18.90	18.90	18.90	18.90	18.90	18.90
County Government										
General	6.82	7.72	7.72	7.52	7.32	7.12	6.66	6.76	8.46	8.46
Fire District	2.56	3.06	3.06	3.06	3.06	3.06	2.96	2.96	2.86	2.86
Debt Service	0.22	0.33	0.33	0.33	0.33	0.33	0.23	0.13	0.13	0.13
Total County Rate	9.60	11.11	11.11	10.91	10.71	10.51	9.85	9.85	11.45	11.45
State of Georgia	0.25	0.25	0.20	0.15	0.10	0.05	-	-	-	-
Total Overlapping Rate	9.85	11.36	11.31	11.06	10.81	10.56	9.85	9.85	11.45	11.45
Additional Overlapping Rates										
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	4.00	4.00	3.06	3.06	3.06	3.25	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	9.50	9.50
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, 2019 AND NINE YEARS AGO**



Taxpayer	Type of Business	December 31, 2019			December 31, 2010		
		Rank	Taxes Levied	Percent of Total Taxes Levied	Rank	Taxes Levied	Percent of Total Taxes Levied
Georgia Power	Utilities	1	\$ 10,149,090	1.893%	1	\$ 5,388,594	1.259%
Home Depot	Retail	2	4,624,225	0.862%	2	3,448,511	0.806%
AT&T/Bellsouth	Telecommunications	3	2,315,967	0.432%	6	1,636,353	0.382%
Lockheed Martin Corp	Aircraft	4	2,206,576	0.412%	7	1,635,099	0.382%
Walton Properties	Real Estate	5	2,203,050	0.411%	9	1,254,591	0.293%
Cobb EMC	Utilities	6	1,849,949	0.345%	5	1,955,944	0.457%
Wildwood Properties	Real Estate	7	1,704,831	0.318%			
UK Lasalle Inc.	Real Estate	8	1,436,940	0.268%			
Galleria LLC/OTR	Real Estate	9	1,320,337	0.246%			
GC Net Lease	Real Estate	10	1,241,156	0.231%			
SP4 Windy Ridge LP	Real Estate				4	1,995,730	0.466%
Ohio Teacher Retirement Fund	Investment				3	2,173,174	0.508%
Wells REIT II Wildwood Properties	Real Estate				8	1,471,885	0.344%
Diversity Development Properties	Real Estate						0.000%
Diamondrock Waverly Owner, LLC	Real Estate				10	1,201,984	0.281%
TOTAL			\$ 29,052,121	5.418%		\$ 22,161,865	5.178%

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, 2019 and nine years earlier, December 31, 2010
Source: Office of Tax Commissioner, Cobb County, GA

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

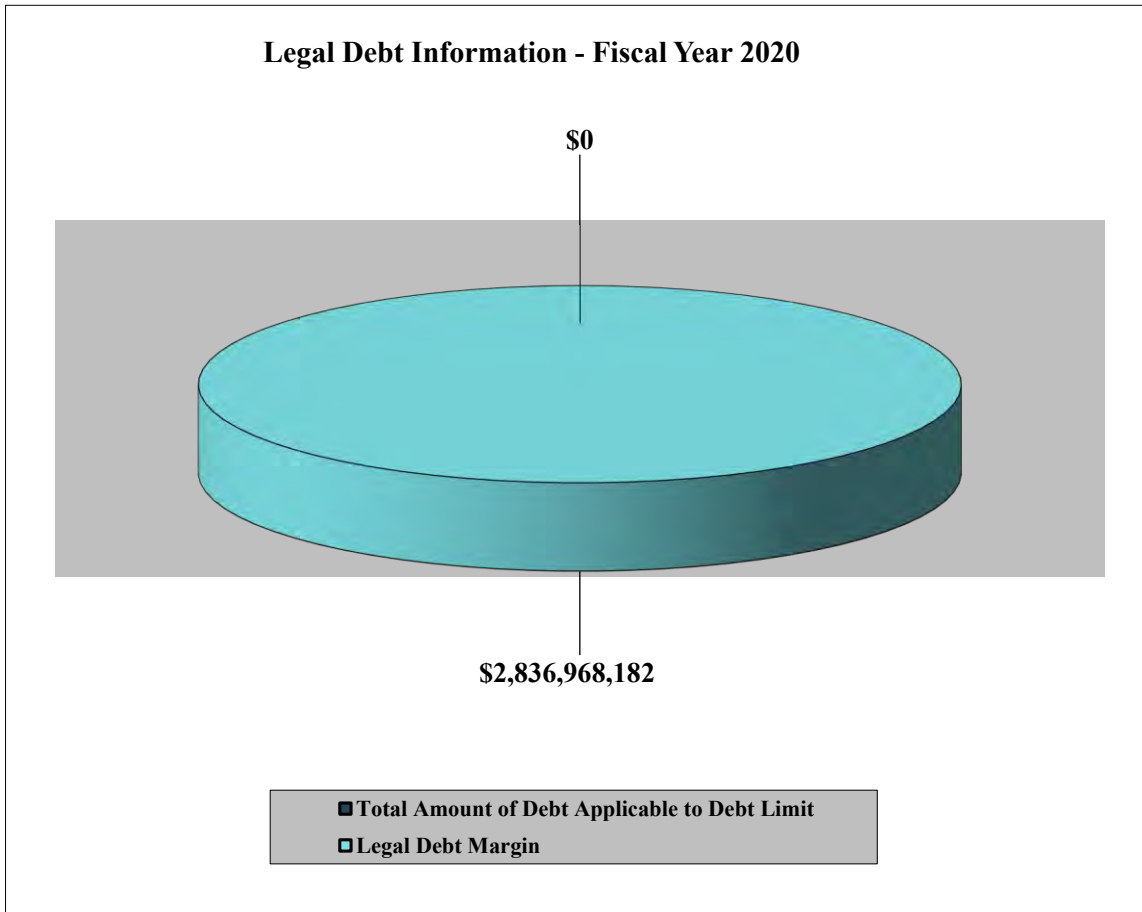
(amounts expressed in thousands)

	Fiscal Year				
	2011	2012	2013	2014	2015
Debt Limit	\$ 2,264,959	\$ 2,136,385	\$ 2,089,113	\$ 2,040,157	\$ 2,110,997
Total debt applicable to limit	-	-	-	-	-
Legal Debt Margin	<u>\$ 2,264,959</u>	<u>\$ 2,136,385</u>	<u>\$ 2,089,113</u>	<u>\$ 2,040,157</u>	<u>\$ 2,110,997</u>
Total debt applicable as a percentage of debt limit	-	-	-	-	-

	Fiscal Year				
	2016	2017	2018	2019	2020
Debt Limit	\$ 2,187,433	\$ 2,324,189	\$ 2,478,240	\$ 2,690,269	\$ 2,836,968
Total debt applicable to limit	-	-	-	-	-
Legal Debt Margin	<u>\$ 2,187,433</u>	<u>\$ 2,324,189</u>	<u>\$ 2,478,240</u>	<u>\$ 2,690,269</u>	<u>\$ 2,836,968</u>
Total debt applicable as a percentage of debt limit	-	-	-	-	-

Source: District Records

**COBB COUNTY SCHOOL DISTRICT
 LEGAL DEBT MARGIN INFORMATION
 FISCAL YEAR 2020**

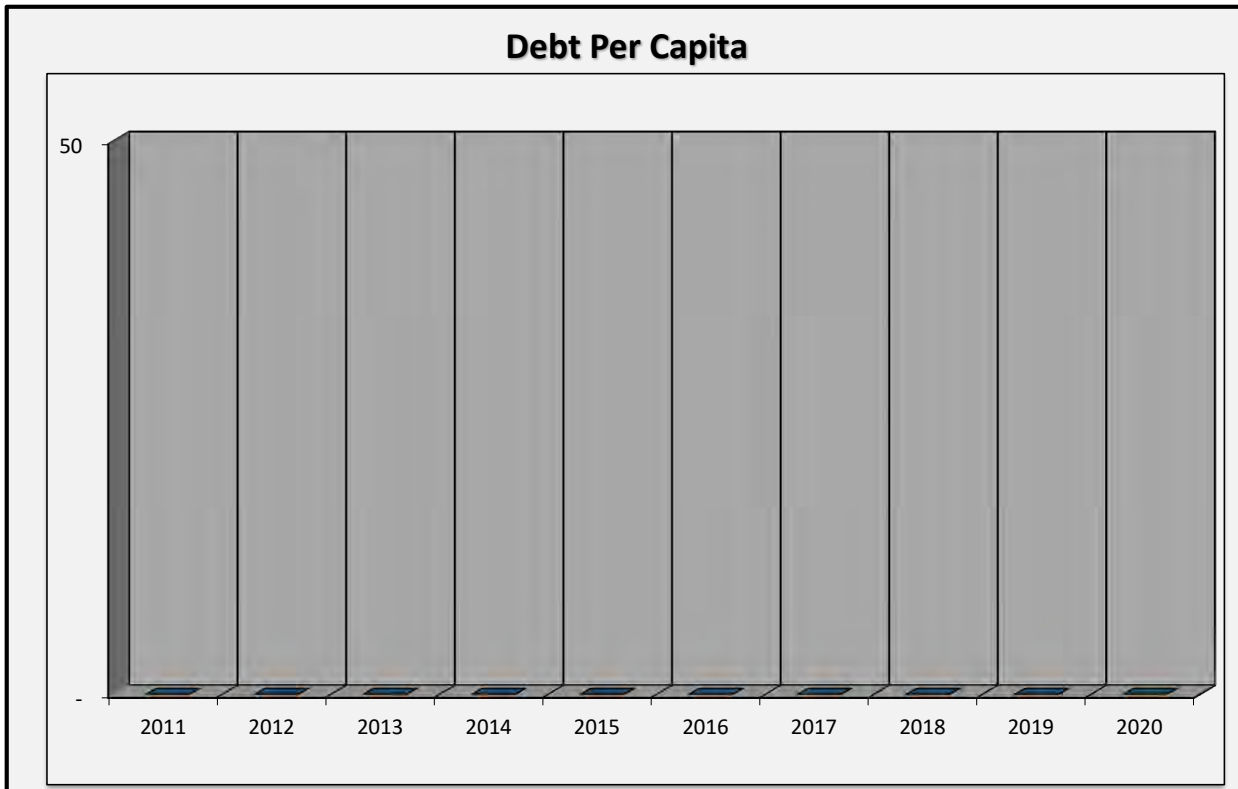


(amounts expressed in thousands)

Net Assessed Valuation, Cobb County School District, January 1, 2019	\$ 28,369,681,822
Debt Limit - 10% of Assessed Value	\$ 2,836,968,182
Amount of Debt Applicable to Debt Limit:	
Total Bonded Debt	\$ -
Total Amount of Debt Applicable to Debt Limit	\$ -
Legal Debt Margin	\$ 2,836,968,182

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
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	-	-
2020	-	-	-	44,995,411	699,274	-	-

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.

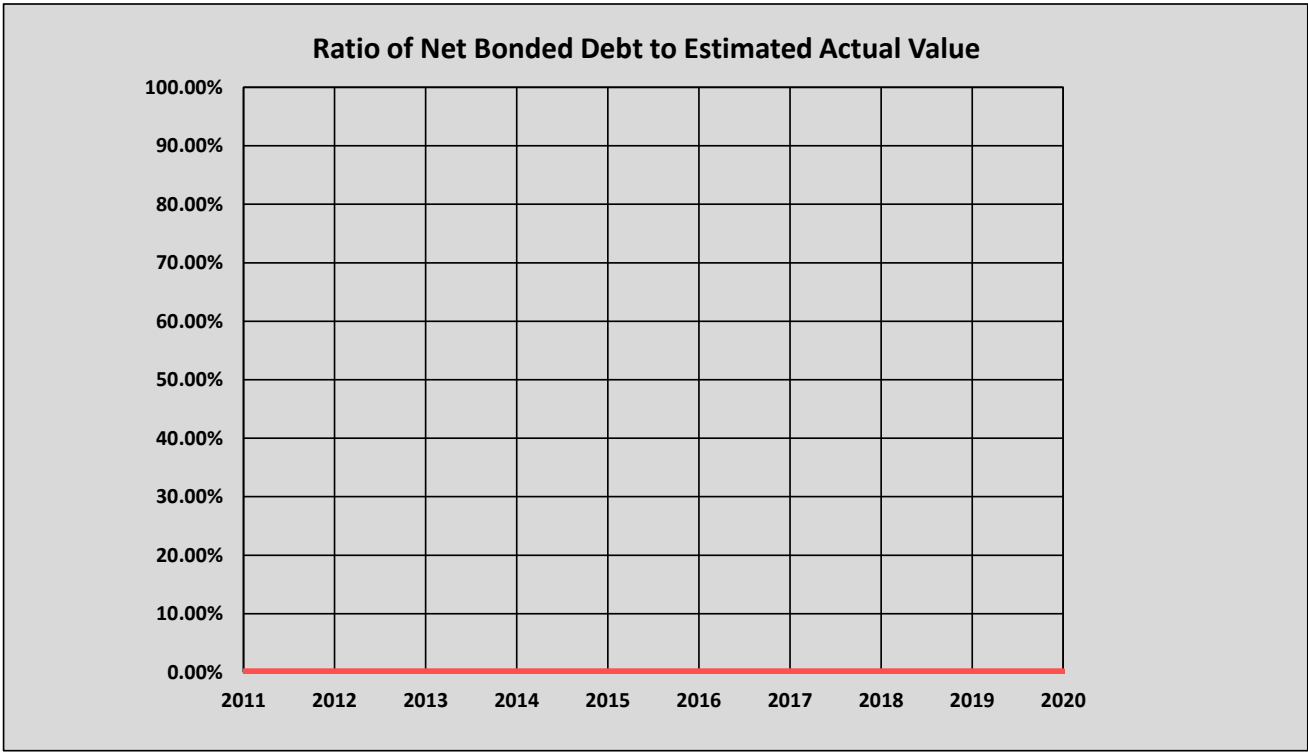
Population of 699,274 provided by the US Census Bureau (July 1, 2019 estimate); excludes the City of Marietta.

Annual Personal Income data is as of December 31st 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.

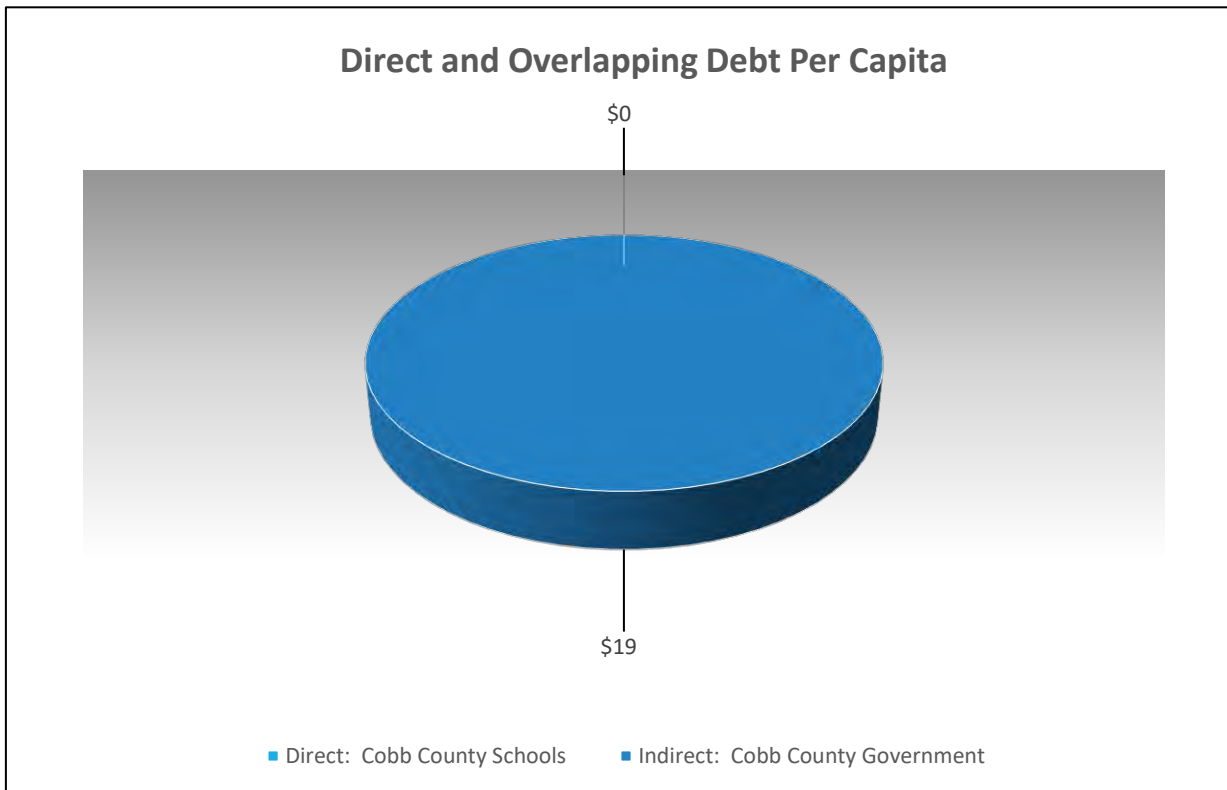
**COBB COUNTY SCHOOL DISTRICT
 RATIO OF NET GENERAL BONDED DEBT TO ESTIMATED ACTUAL VALUE
 AND NET BONDED DEBT PER CAPITA
 LAST TEN FISCAL YEARS**



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
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	-	-	-	-	-
2020	699,274	70,924,204,555	-	-	-	-	-

Note:
 All general obligation bonds were retired in fiscal year 2007.
 Population provided by US Census Bureau (2019 estimate); excludes the City of Marietta.

**COBB COUNTY SCHOOL DISTRICT
 COMPUTATION OF DIRECT AND OVERLAPPING GENERAL OBLIGATION DEBT
 JUNE 30, 2020**

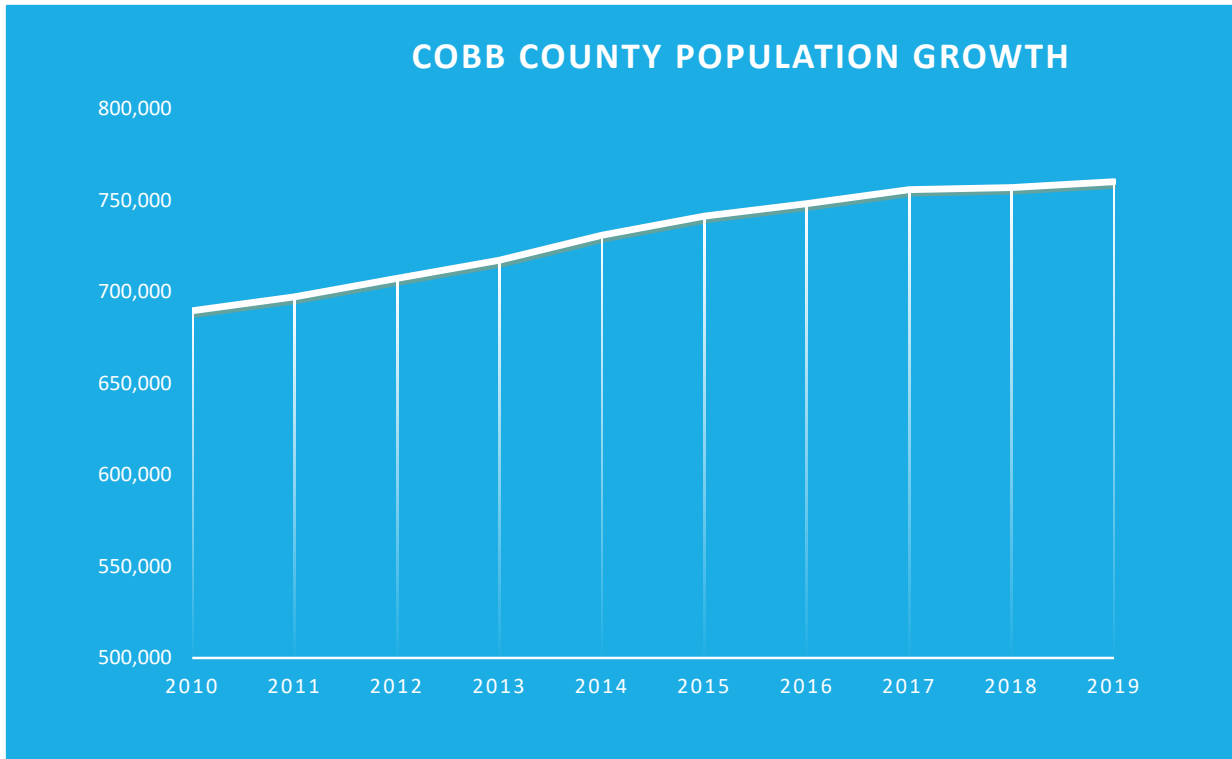


Direct General Obligation Debt:			
Gross Bonded Debt	\$	-	-
Overlapping General Obligation Debt:			
Cobb County Government (99% of \$13,290,000)	\$	13,157,100	
			<u>\$ 13,157,100</u>
Total Direct and Overlapping General Obligation Debt			<u><u>\$ 13,157,100</u></u>
Debt Per Capita:*			
Direct General Obligation Debt	\$		-
Overlapping General Obligation Debt			<u>19</u>
Total	\$		<u><u>19</u></u>

*Population of 699,274 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
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%
2019	760,141	44,995,411	59,194	79,601	37.3	111,760	3.0%

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.

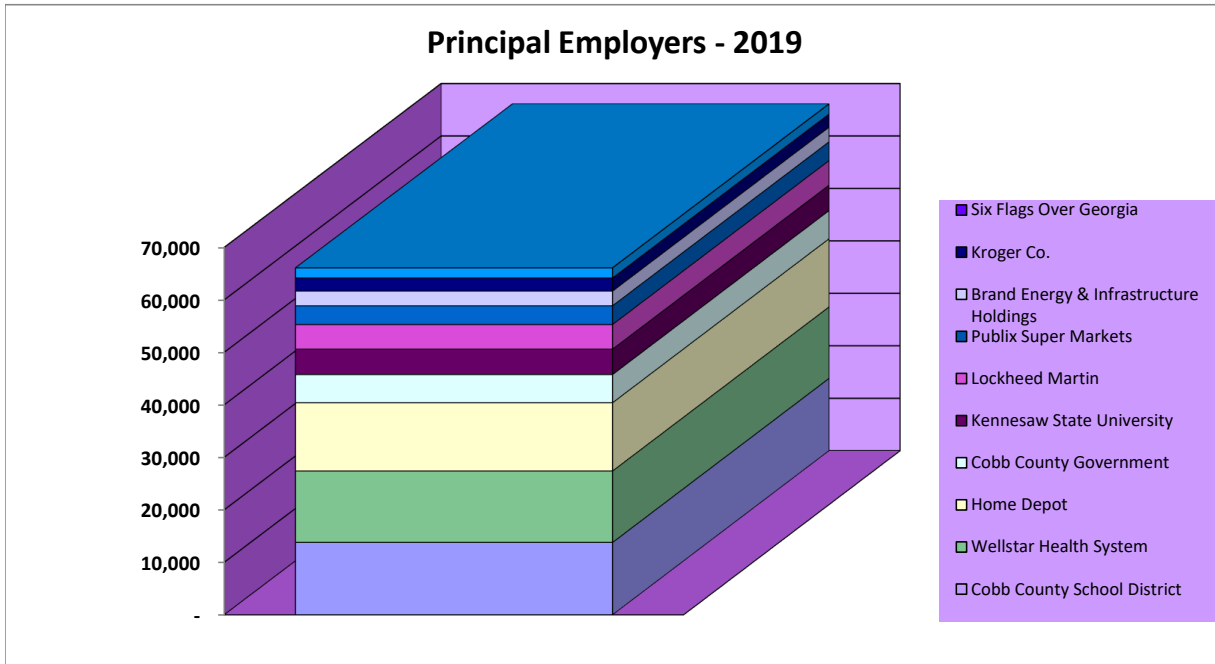
Sources:

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**



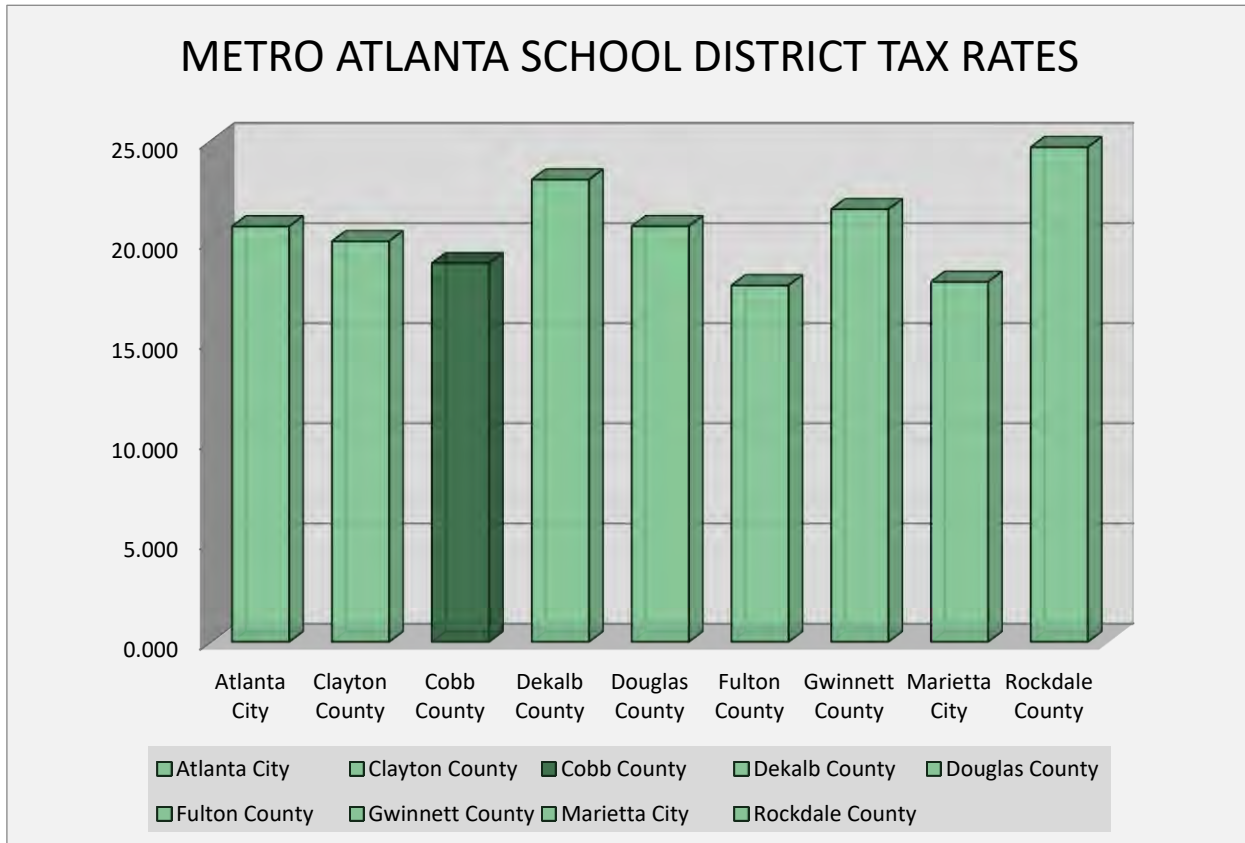
Employer	2019			2010		
	Rank	Employees	Percentage of Total County Employment	Rank	Employees	Percentage of Total County Employment
Cobb County School District	1	13,781	3.42%	1	15,312	4.42%
Wellstar Health System	2	13,610	3.37%	2	11,840	3.42%
Home Depot	3	13,000	3.22%	3	11,784	3.40%
Cobb County Government	4	5,375	1.33%	6	5,103	1.47%
Kennesaw State University	5	4,834	1.20%	7	3,400	0.98%
Lockheed Martin	6	4,700	1.17%	4	7,568	2.18%
Publix Super Markets	7	3,569	0.88%	8	2,905	0.84%
Brand Energy & Infrastructure Holdings	8	2,800	0.69%			
Kroger Co.	9	2,500	0.62%			
Six Flags Over Georgia	10	1,926	0.48%			
Ryla Teleservices Inc				5	6,011	1.73%
Walmart				9	2,750	0.79%
Dobbins Air Force Base				10	2,547	0.73%
Total		66,095	16.38%		69,220	19.96%

Information is available by calendar year; therefore, data reported is for years ended December 31, 2019, and nine years earlier, December 31, 2010. Principal Employers within the county provided by 2019 and 2010 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, 2020**

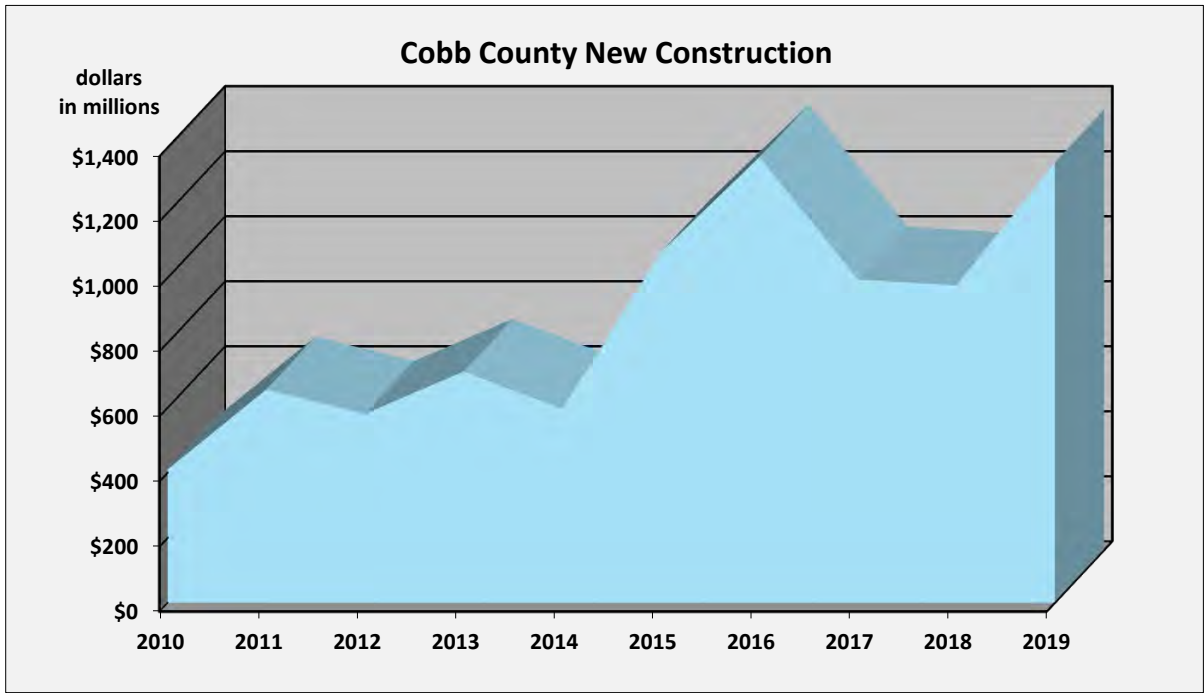


(all tax rates are per \$1000 assessed valuation)

<u>School District</u>	<u>Total Rate</u>	<u>Maintenance & 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	23.080	23.080	0.000
Douglas County	20.750	19.650	1.100
Fulton County	17.796	17.796	0.000
Gwinnett County	21.600	19.700	1.900
Marietta City	17.970	17.970	0.000
Rockdale County	24.700	24.700	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)

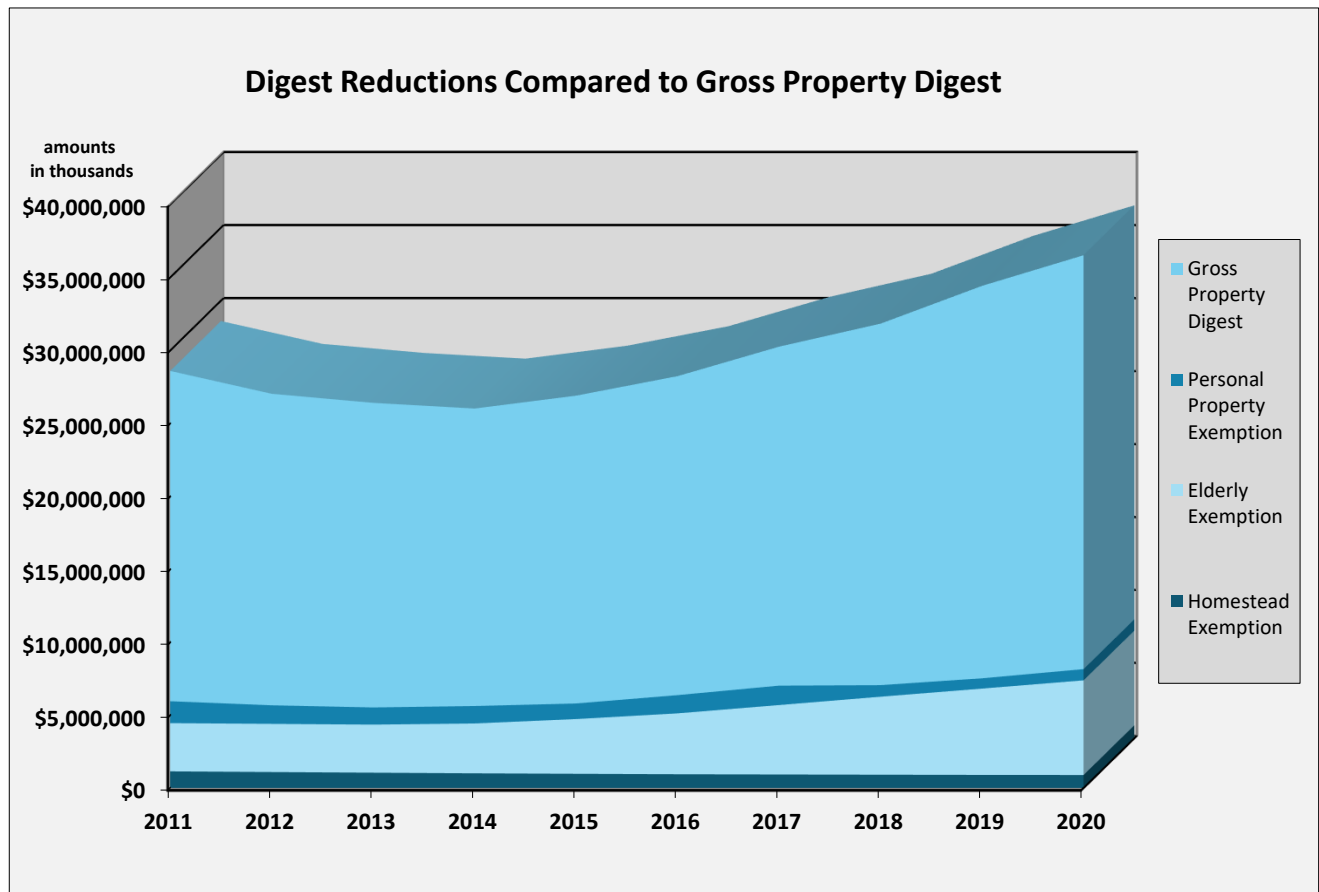
Calendar Year Ended	Bank Deposits (a)	Single-Family Residences (b)		Total New Construction (b)		Estimated Actual Value of Taxable Property (c)
		Number of Units	Market Value	Number of Permits	Market Value	
2010	9,468	491	114	5,594	410	56,624
2011	9,490	597	161	5,587	656	53,410
2012	10,269	734	204	5,667	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
2019	18,247	875	257	10,915	1,355	70,924

(a) 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.

(c) Source: Cobb County Tax Commissioner.

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

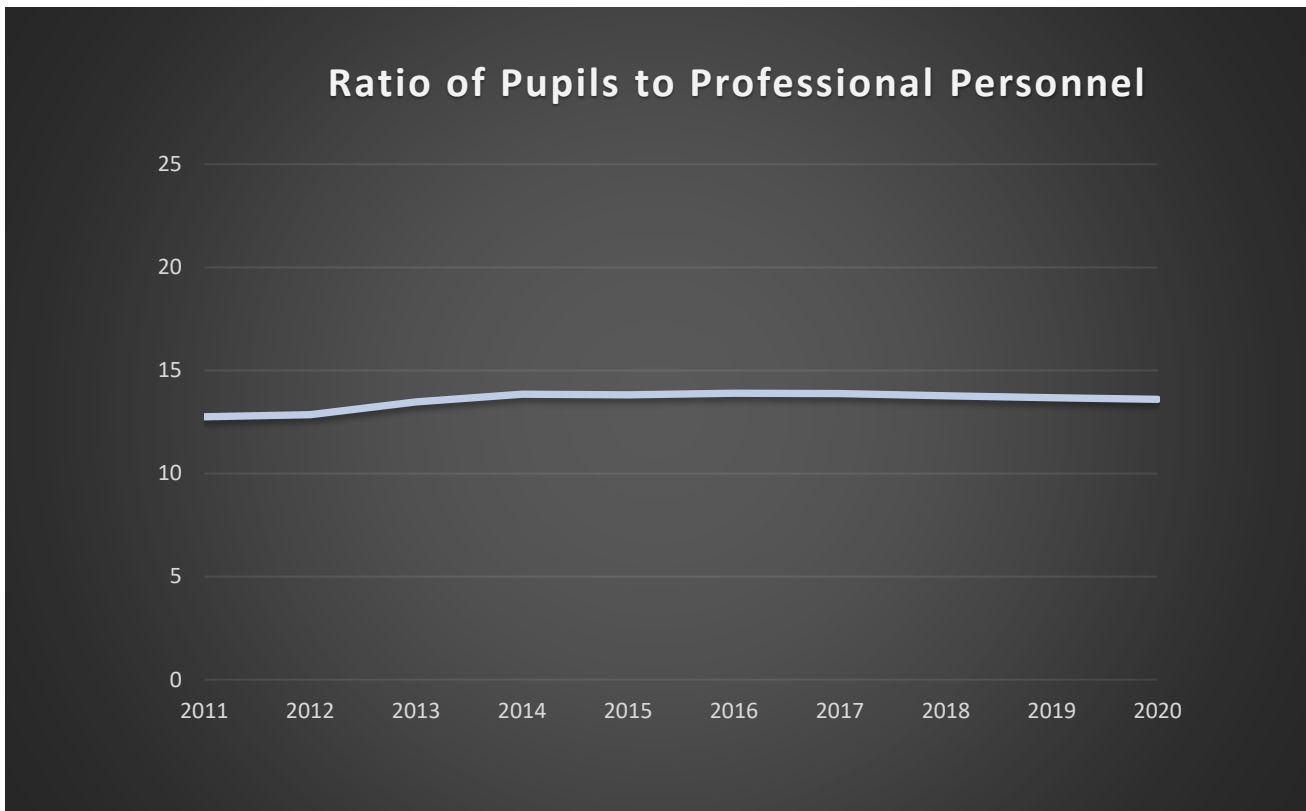


(amounts expressed in thousands)

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
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%
2020	882,981	6,493,656	49,265	769,184	75,071	8,270,157	36,639,839	22.57%

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
2011	8,378	2,841	2,857	14,076	106,836	12.8 to 1
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
2020	8,217	2,932	2,632	13,781	111,760	13.6

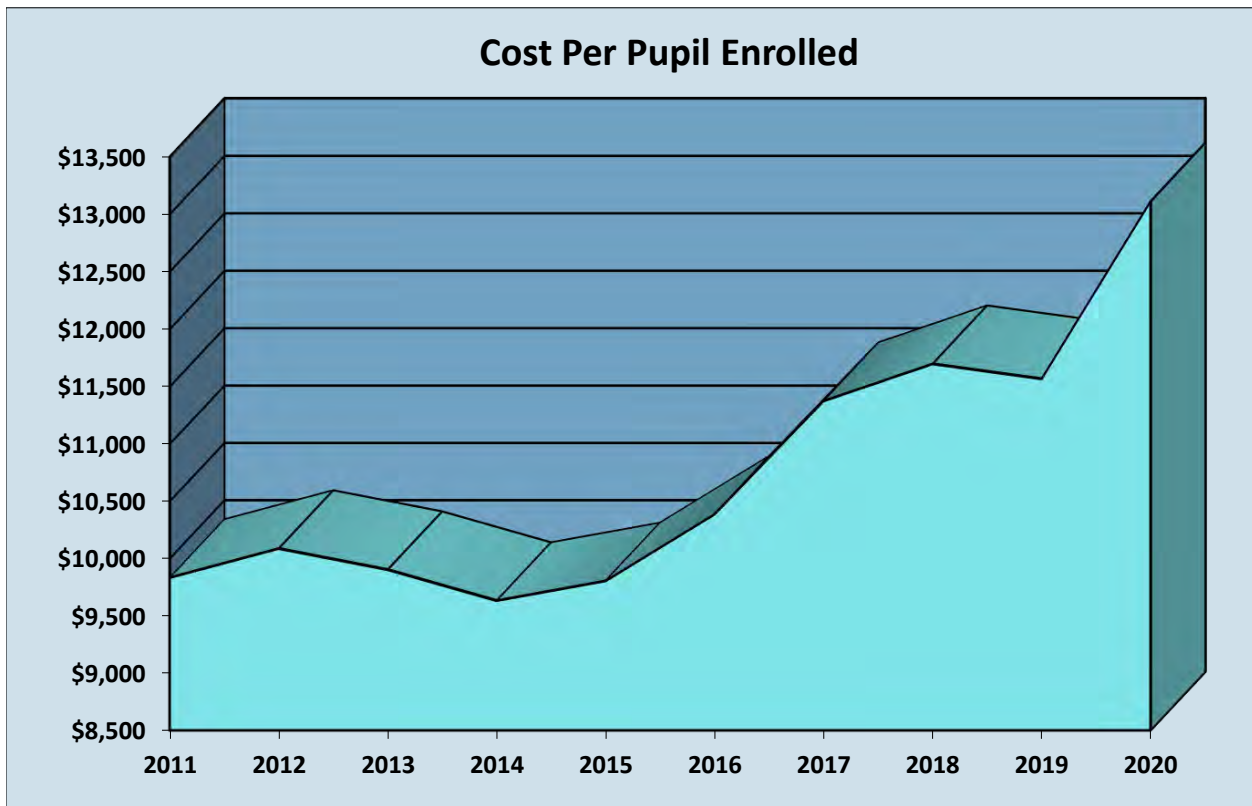
(a) Professional personnel consists of all certified personnel including teachers, librarians, counselors, supervisors, consultants, coordinators, principals, assistant principals and other leadership personnel.

(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**

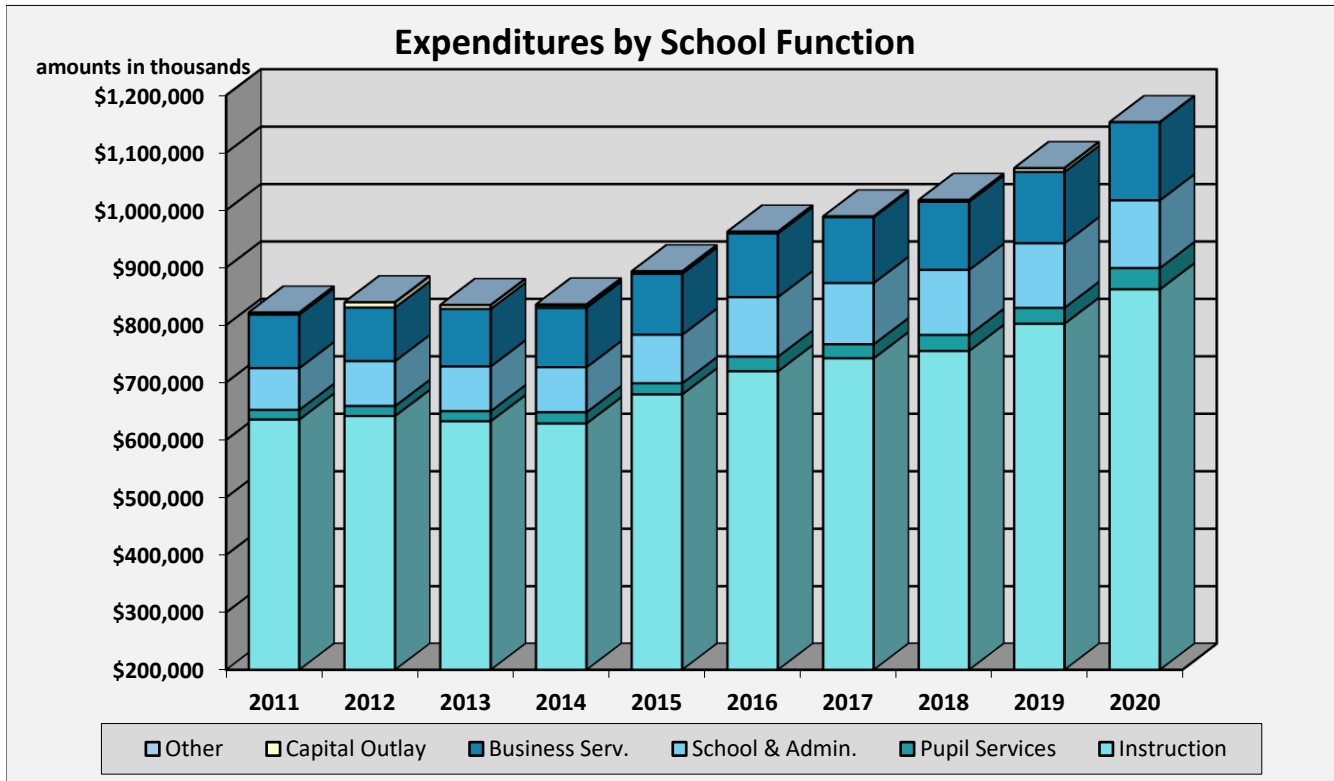


Fiscal Year	Expenses	Active Student Enrollment	Cost Per Pupil Enrolled	Percentage of Change	Professional Personnel	Ratio of Pupils to Professional Personnel
2011	1,050,373,000	106,836	9,832	-	8,378	12.8 to 1
2012	1,074,140,000	106,502	10,086	2.58%	8,290	12.8
2013	1,068,484,000	107,914	9,901	-1.83%	8,008	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
2020	1,465,479,000	111,760	13,113	13.37%	8,217	13.6

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

Source: District Records

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



(amounts expressed in thousands)

Fiscal Year	School &						Total
	Instruction	Pupil Services	Administrative Services	Business Services	Capital Outlay	Other	
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
2020	862,210	36,978	117,988	136,059	14	-	1,153,249

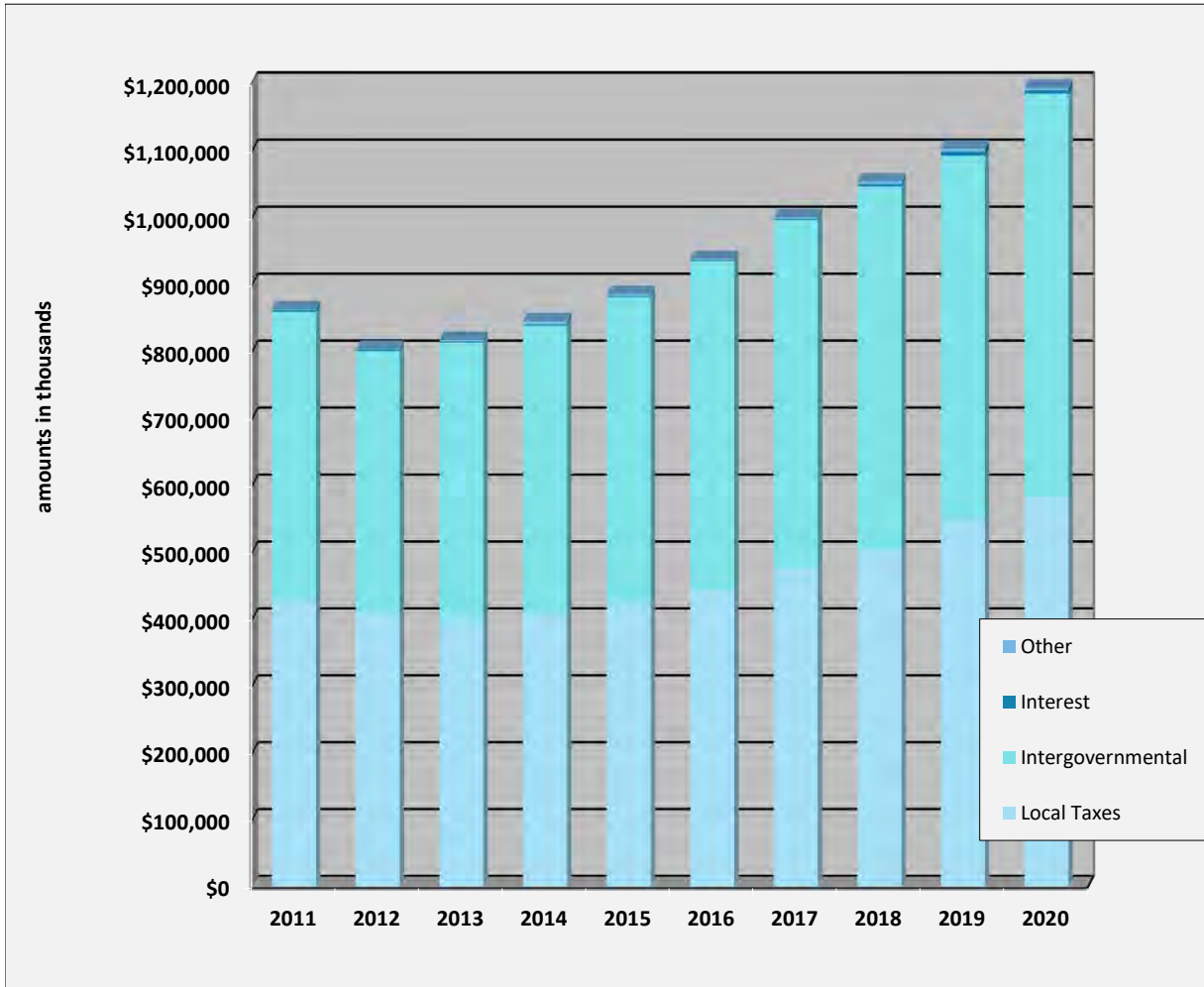
Instruction includes expenditures for Instruction and Instructional Services.

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

Other includes expenditures for School Nutrition Program and Student Activities.

Source: District Records

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



(amounts expressed in thousands)

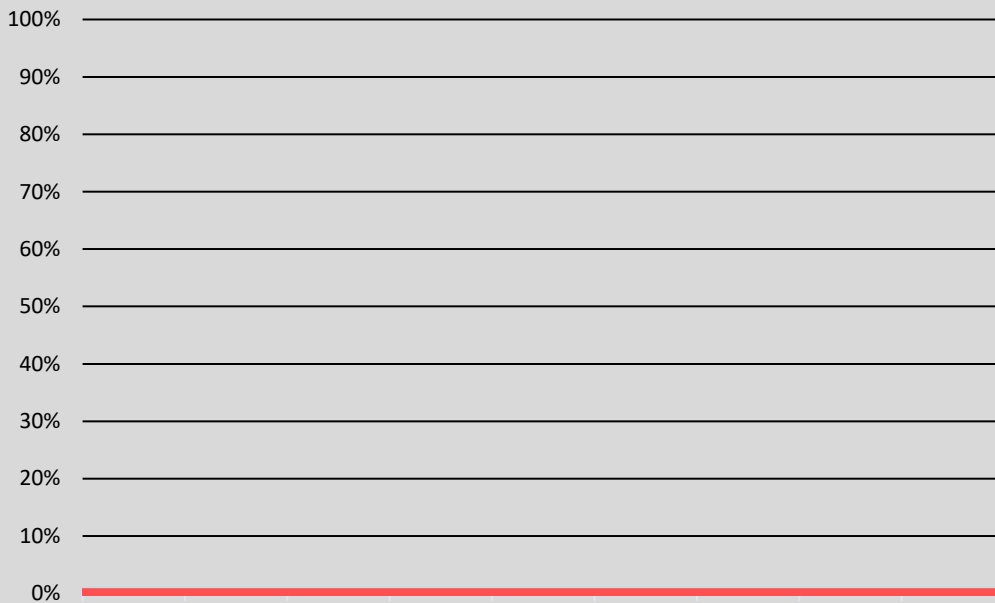
<u>Fiscal Year</u>	<u>Local Taxes</u>	<u>Intergovernmental</u>	<u>Interest Income</u>	<u>Other</u>	<u>Total</u>
2011	\$ 427,174	\$ 431,352	\$ 2,410	\$ 1,091	\$ 862,027
2012	408,123	391,997	1,981	1,092	803,193
2013	397,592	415,168	1,562	2,406	816,728
2014	405,970	431,907	1,637	4,991	844,505
2015	421,814	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
2020	580,813	603,286	5,298	3,346	1,192,743

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**

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

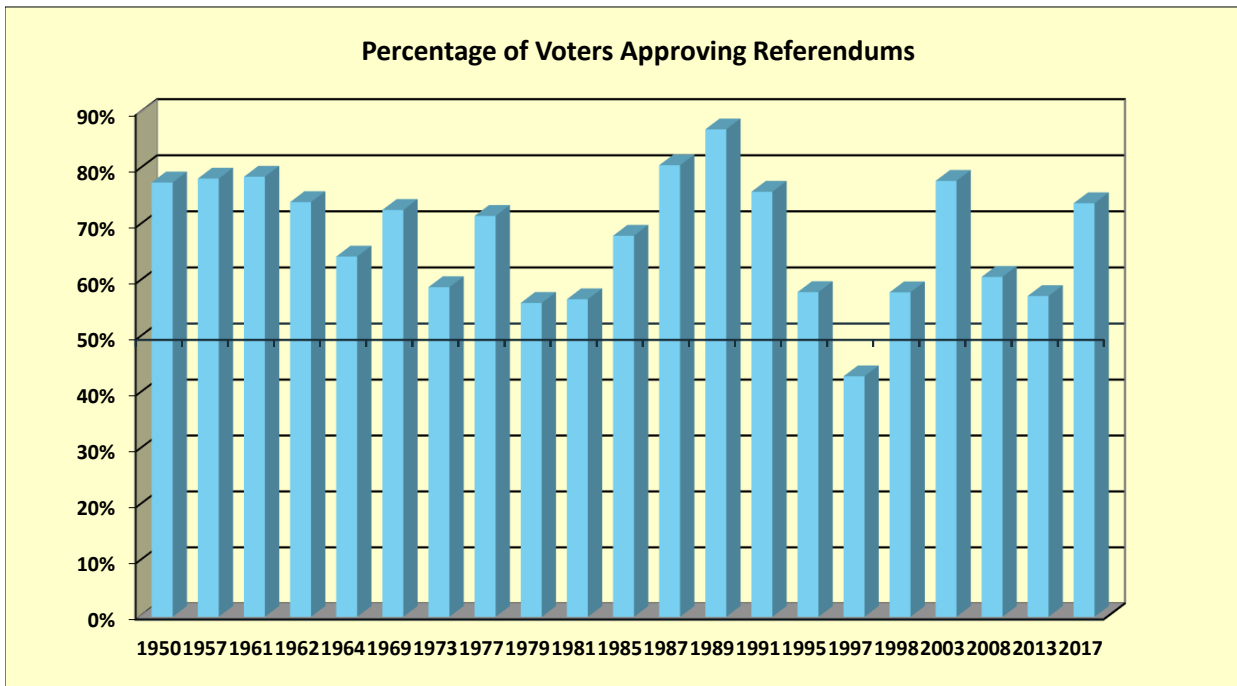


<u>Fiscal Year</u>	<u>Debt Service Fund Expenditures</u>	<u>General Fund Expenditures</u>	<u>Ratio of Debt Service Fund to General Fund Expenditures</u>
2011	-	\$ 821,638,000	0.00%
2012	-	839,615,000	0.00%
2013	-	834,752,000	0.00%
2014	-	835,694,000	0.00%
2015	-	893,446,000	0.00%
2016	-	962,567,000	0.00%
2017	-	989,135,000	0.00%
2018	-	1,017,805,000	0.00%
2019	-	1,073,177,000	0.00%
2020	-	1,153,249,000	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:							Total	Approval
Year	Amount	Maturity	Action	Pro	Con	Void	Votes	Percentage
1950	\$ 1,500,000	1970	Passed	2,907	841	17	3,765	77.56%
1957	1,750,000	1977	Passed	2,023	562	31	2,616	78.26%
1961	2,500,000	1980	Passed	3,187	868	38	4,093	78.59%
1962	3,000,000	1983	Passed	2,816	986	36	3,838	74.07%
1964	4,000,000	1994	Passed	2,942	1,629	63	4,634	64.36%
1969	15,000,000	1990	Passed	7,769	2,922	5	10,696	72.67%
1973	16,500,000	1994	Passed	7,405	5,165	10	12,580	58.91%
1977	22,000,000	1996	Passed	10,694	4,241	22	14,957	71.60%
1979	20,000,000	1997	Passed	9,725	7,611	219	17,555	56.10%
1981	8,000,000	1997	Passed	9,858	7,511	103	17,472	56.76%
1985	27,000,000	1997	Passed	24,476	11,481	-	35,957	68.07%
1987	58,500,000	2001	Passed	10,716	2,573	65	13,354	80.64%
1989	59,500,000	2002	Passed	15,510	2,311	126	17,947	87.03%
1991	39,600,000	2004	Passed	20,197	6,409	268	26,874	75.91%
1995	220,865,000	2007	Passed	18,140	13,124	142	31,406	58.02%
1997	609,200,000	2002	Failed	14,204	18,820	177	33,201	43.01%
1998	626,773,000	2003	Passed	36,433	26,403	545	63,381	57.98%
2003	636,504,000	2008	Passed	36,078	10,262	-	46,340	77.85%
2008	797,657,000	2013	Passed	21,873	14,137	-	36,010	60.74%
2013	717,845,000	2018	Passed	23,273	17,325	44	40,642	57.33%
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>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>	<u>2020</u>
Acworth Intermediate (2001)										
Square Feet	131,924	131,924	131,924	131,924	131,924	131,924	131,924	131,924	131,924	131,924
Capacity	962	913	913	913	913	913	913	913	913	925
Enrollment	830	821	832	776	732	697	717	671	662	639
Addison (1989)										
Square Feet	81,334	81,334	81,334	81,334	81,334	81,334	81,334	81,334	81,334	81,334
Capacity	637	662	662	662	662	662	662	662	662	662
Enrollment	587	594	596	587	615	619	610	631	604	635
Argyle (1961)										
Square Feet	61,503	56,238	56,238	56,904	56,904	56,904	56,904	56,904	56,904	56,904
Capacity	562	537	537	537	537	537	537	537	537	562
Enrollment	652	647	641	480	454	410	452	427	364	369
Austell (2005)										
Square Feet	85,236	85,236	85,236	85,236	85,236	85,236	85,236	85,326	85,326	85,326
Capacity	512	562	562	562	562	562	562	562	562	562
Enrollment	320	314	470	532	553	569	518	486	464	469
Baker (1988)										
Square Feet	106,668	106,694	106,694	106,694	106,694	106,694	106,694	106,694	106,694	106,694
Capacity	962	987	987	987	987	987	987	987	987	1,025
Enrollment	809	789	761	756	782	774	789	791	863	871
Bells Ferry (1963)										
Square Feet	54,862	83,098	83,098	83,098	83,098	83,098	83,098	83,098	83,098	83,098
Capacity	462	712	712	712	712	712	712	712	712	737
Enrollment	604	590	585	593	738	702	697	717	768	751
Belmont Hills (1952)										
Square Feet	67,106	68,409	68,409	68,409	68,409	68,409	68,409	68,409	68,409	68,409
Capacity	562	562	562	562	562	562	562	562	562	562
Enrollment	534	496	481	307	360	340	356	348	358	355
Big Shanty (1968)										
Square Feet	83,417	84,461	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	825	789	759	771	753	702	617	600	530	520
Birney (1973)										
Square Feet	106,180	105,886	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	925
Enrollment	750	755	768	775	732	792	893	854	822	777
Blackwell (1998)										
Square Feet	111,299	111,299	111,299	111,299	111,299	111,299	111,299	111,299	111,299	111,299
Capacity	837	837	837	837	837	837	837	837	837	837
Enrollment	735	703	703	730	723	721	744	747	697	743
Brown (1955)										
Square Feet	49,828	49,828	49,828	49,828	49,828	49,828	49,828	49,828	49,828	49,828
Capacity	412	412	412	412	412	412	412	412	412	412
Enrollment	297	302	285	-	-	-	-	-	-	-
Brumby (1966)										
Square Feet	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	-	-
Enrollment	963	952	1,000	1,051	1,024	1,002	942	910	-	-
Brumby Replacement (2018)										
Square Feet	-	-	-	-	-	-	-	-	168,576	168,576
Capacity	-	-	-	-	-	-	-	-	1,062	1,162
Enrollment	-	-	-	-	-	-	-	-	942	962
Bryant (1991)										
Square Feet	114,090	116,071	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	771	825	962	953	980	993	1,015	1,013	1,031	977
Bullard (2003)										
Square Feet	136,261	136,261	136,261	136,261	136,261	136,261	136,261	136,261	136,261	136,261
Capacity	962	987	987	987	987	987	987	987	987	987
Enrollment	997	971	933	894	910	873	805	835	827	838
Chalker (1997)										
Square Feet	124,148	124,148	124,148	124,148	124,148	124,148	124,148	124,148	124,148	124,148
Capacity	962	963	963	963	963	963	963	963	963	975
Enrollment	816	743	683	675	707	673	656	644	673	686

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Cheatham Hill (1997)										
Square Feet	122,260	137,108	137,108	137,108	137,108	137,108	137,108	137,108	137,108	137,108
Capacity	937	1,063	1,063	1,063	1,063	1,063	1,063	1,063	1,063	1,063
Enrollment	1,115	1,123	1,149	1,112	1,094	1,110	1,131	1,116	1,087	1,110
Clarkdale (1963) (a)										
Square Feet	-	-	-	-	-	-	-	-	-	-
Capacity	-	-	-	-	-	-	-	-	-	-
Enrollment	394	391	-	-	-	-	-	-	-	-
Clarkdale Replacement (2012)										
Square Feet	-	-	129,988	129,988	129,988	129,988	129,988	129,988	129,988	129,988
Capacity	-	-	862	862	862	862	863	863	863	887
Enrollment	-	-	587	631	724	726	798	813	811	792
Clay (1961)										
Square Feet	51,930	55,412	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	450
Enrollment	543	510	351	381	396	407	395	391	406	387
Compton (1969)										
Square Feet	100,586	99,427	99,427	99,427	99,427	99,427	88,079	88,079	88,079	88,079
Capacity	912	937	937	937	937	937	788	788	788	800
Enrollment	485	453	556	559	590	576	559	546	497	526
Davis (1987)										
Square Feet	87,763	86,131	86,131	86,131	86,131	86,131	86,131	86,131	86,131	86,131
Capacity	787	788	788	788	788	788	788	788	788	800
Enrollment	540	543	559	584	578	568	572	573	608	602
Dowell (1989)										
Square Feet	106,003	106,003	106,003	106,003	106,003	106,003	106,003	106,003	106,003	106,003
Capacity	962	963	963	963	963	963	963	963	963	975
Enrollment	1,019	980	968	922	942	1,013	973	980	992	980
Due West (1957)										
Square Feet	71,112	70,367	70,367	70,367	70,367	70,367	70,367	70,367	70,367	70,367
Capacity	612	587	587	587	587	587	587	587	587	600
Enrollment	536	553	547	594	626	627	635	617	576	588
East Side (1952)										
Square Feet	77,918	-	-	-	-	-	-	-	-	-
Capacity	787	-	-	-	-	-	-	-	-	-
Enrollment	1,059	-	-	-	-	-	-	-	-	-
East Side Replacement (2011)										
Square Feet	-	149,764	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	1,087
Enrollment	-	1,119	1,221	1,304	1,268	1,266	1,298	1,288	1,256	1,226
Eastvalley (1960)										
Square Feet	58,150	60,029	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	622	638	661	692	691	693	720	727	709	800
Fair Oaks (1957)										
Square Feet	98,789	97,993	97,993	97,993	97,993	97,993	97,993	97,993	97,993	97,993
Capacity	862	863	863	863	863	863	863	863	863	875
Enrollment	824	837	831	898	960	956	961	894	841	820
Ford (1991)										
Square Feet	91,129	91,129	91,129	91,129	91,129	91,129	91,129	91,129	91,129	91,129
Capacity	837	862	862	862	862	862	862	862	862	862
Enrollment	831	753	713	681	717	723	805	838	842	890
Frey (1996)										
Square Feet	124,148	125,717	125,717	125,717	125,717	125,717	125,717	125,717	125,717	125,717
Capacity	962	963	963	963	963	963	963	963	963	975
Enrollment	677	693	737	742	746	783	817	805	830	852
Garrison Mill (1984)										
Square Feet	85,775	85,775	85,775	85,775	85,775	85,775	85,775	85,775	85,775	85,775
Capacity	687	688	688	688	688	688	688	688	688	700
Enrollment	706	723	716	675	690	672	674	698	699	700
Green Acres (1996)										
Square Feet	90,915	90,915	90,915	90,915	90,915	90,915	90,915	90,915	90,915	90,915
Capacity	687	688	688	688	688	688	688	688	688	700
Enrollment	738	785	866	767	732	737	706	704	628	603

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Harmony Leland (1951)										
Square Feet	85,764	65,127	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	582	591	678	699	721	686	672	642	616	605
Hayes (1993)										
Square Feet	117,579	119,189	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	1,078	1,020	985	961	934	883	850	900	923	958
Hendricks (2001)										
Square Feet	123,000	123,025	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	565	603	584	531	529	568	584	645	585	590
Hollydale (1968)										
Square Feet	89,995	89,012	89,012	89,012	89,012	89,012	89,012	89,012	89,012	89,012
Capacity	812	862	862	862	862	862	862	862	862	862
Enrollment	727	735	693	693	687	667	649	616	615	593
Keheley (1986)										
Square Feet	68,030	70,537	70,537	70,537	70,537	70,537	70,537	70,537	70,537	70,537
Capacity	587	588	588	588	588	588	588	588	588	600
Enrollment	468	470	473	484	538	529	508	509	489	479
Kemp (2002)										
Square Feet	123,000	123,000	123,000	123,000	123,000	123,000	123,000	123,000	123,000	123,000
Capacity	962	962	962	962	962	962	962	962	962	962
Enrollment	931	929	964	1,031	1,035	995	953	988	972	955
Kennesaw (1991)										
Square Feet	113,828	116,400	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	975
Enrollment	848	824	714	712	667	639	601	627	652	654
Kincaid (1972)										
Square Feet	81,752	83,969	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	687	670	730	740	726	702	699	714	683	672
King Springs (1956)										
Square Feet	58,785	59,658	59,658	59,658	59,658	59,658	59,658	59,658	59,658	59,658
Capacity	562	587	587	587	587	587	587	587	587	587
Enrollment	676	692	792	832	859	913	944	1,047	1,097	1,083
LaBelle (1955)										
Square Feet	80,655	82,912	82,912	82,912	82,912	82,912	82,912	82,912	82,912	82,912
Capacity	687	688	688	688	688	688	688	688	688	700
Enrollment	449	456	476	576	539	530	480	430	438	432
Lewis (1986)										
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	800	749	763	703	656	597	547	556	568
Mableton (1950)										
Square Feet	47,426	47,426	-	-	-	-	-	-	-	-
Capacity	412	412	-	-	-	-	-	-	-	-
Enrollment	437	457	-	-	-	-	-	-	-	-
Mableton Replacement (2012)										
Square Feet	-	-	148,523	148,523	148,523	148,523	148,523	148,523	148,523	148,523
Capacity	-	-	962	962	962	962	962	962	962	962
Enrollment	-	-	943	950	953	1,023	1,064	1,034	1,047	1,045
McCall Primary (2005)										
Square Feet	88,217	88,158	88,158	88,158	88,158	88,158	88,158	88,158	88,158	88,158
Capacity	512	562	562	562	562	562	562	562	562	512
Enrollment	506	451	431	407	396	407	375	360	359	346
Milford (1954)										
Square Feet	69,776	73,352	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	637
Enrollment	635	658	559	466	458	467	461	424	374	356
Mount Bethel (1978)										
Square Feet	105,016	110,096	110,096	110,096	110,096	110,096	110,096	110,096	110,096	110,096
Capacity	912	937	937	937	937	937	937	937	937	937
Enrollment	996	1,006	984	1,011	1,040	1,119	1,132	1,118	1,122	1,100

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Mountain View (1986)										
Square Feet	102,725	102,725	102,725	102,725	102,725	102,725	102,725	144,362	144,362	144,362
Capacity	862	887	887	887	887	887	887	962	962	962
Enrollment	848	853	840	837	853	837	755	772	848	857
Murdock (1975)										
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	823	825	830	859	896	937	1,019	1,012	973	1,002
Nicholson (1990)										
Square Feet	75,800	75,800	75,800	75,800	75,800	75,800	75,800	75,800	75,800	75,800
Capacity	637	637	637	637	637	637	637	637	637	637
Enrollment	497	513	511	500	516	544	538	534	520	492
Nickajack (1998)										
Square Feet	114,350	122,342	122,342	122,342	122,342	122,342	122,342	122,342	122,342	122,342
Capacity	837	937	937	937	937	937	937	937	937	937
Enrollment	904	960	1,055	1,130	1,115	1,054	1,068	1,104	1,151	1,186
Norton Park (1961)										
Square Feet	87,301	87,935	87,935	87,935	87,935	87,935	87,935	87,935	87,935	87,935
Capacity	787	837	837	837	837	837	837	837	837	837
Enrollment	730	708	788	808	916	950	917	901	870	827
Pickett's Mill (2008)										
Square Feet	136,261	139,090	139,090	139,090	139,090	139,090	139,090	139,090	139,090	139,090
Capacity	962	963	963	963	963	963	987	987	987	987
Enrollment	717	707	723	736	750	732	761	764	751	755
Pitner (2003)										
Square Feet	135,800	136,261	136,261	136,261	136,261	136,261	136,261	136,261	136,261	136,261
Capacity	962	962	962	962	962	962	962	962	962	962
Enrollment	945	942	937	909	888	892	966	913	876	877
Powder Springs (1988)										
Square Feet	101,870	101,870	101,870	101,870	101,870	101,870	101,870	101,870	101,870	101,870
Capacity	887	888	888	888	888	888	888	888	888	900
Enrollment	811	802	783	807	824	815	838	777	770	801
Powers Ferry (1951)										
Square Feet	56,104	59,190	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	490	468	467	448	436	446	437	482	464	414
Riverside Primary (2005)										
Square Feet	85,236	85,236	85,236	85,236	85,236	85,236	85,236	85,236	85,236	85,236
Capacity	512	562	562	562	562	562	562	562	562	562
Enrollment	491	561	681	710	671	639	613	534	551	537
Riverside Intermediate (2001)										
Square Feet	123,000	123,000	123,000	123,000	123,000	123,000	123,000	123,000	123,000	123,000
Capacity	962	962	962	962	962	962	962	962	962	962
Enrollment	871	925	1,107	1,101	1,182	1,220	1,221	1,147	1,109	1,049
Rocky Mount (1977)										
Square Feet	78,720	71,408	71,408	71,408	72,896	72,896	72,896	72,896	72,896	72,896
Capacity	587	612	612	612	612	612	612	612	612	612
Enrollment	629	613	614	602	622	613	584	610	595	614
Russell (1961)										
Square Feet	101,862	103,369	103,369	104,362	104,362	104,362	104,362	104,362	104,362	104,362
Capacity	962	962	962	962	962	962	962	962	962	962
Enrollment	703	693	728	704	697	699	688	666	648	638
Sanders (1997)										
Square Feet	116,302	116,302	116,302	116,302	116,302	116,302	116,302	116,302	116,302	116,302
Capacity	862	862	862	862	862	862	862	862	862	862
Enrollment	872	903	829	809	827	774	747	732	727	693
Sedalia Park (1956)										
Square Feet	101,125	99,735	99,735	99,735	99,735	99,735	99,735	99,735	99,735	99,735
Capacity	887	888	888	888	888	888	912	912	912	912
Enrollment	804	816	828	815	845	866	868	850	755	739
Shallowford Falls (1990)										
Square Feet	112,947	112,620	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	690	674	658	654	669	640	663	713	728	684

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Sky View (1957) (b)										
Square Feet	50,270	50,270	-	-	-	-	-	-	-	-
Capacity	462	462	-	-	-	-	-	-	-	-
Enrollment	373	400	-	-	-	-	-	-	-	-
Smyrna (2013)										
Square Feet	-	-	-	143,107	143,107	143,107	143,107	143,107	143,107	143,107
Capacity	-	-	-	962	962	962	962	962	962	962
Enrollment	-	-	-	863	954	962	991	1,004	1,051	1,028
Sope Creek (1978)										
Square Feet	106,348	133,344	133,344	133,344	133,344	133,344	133,344	133,344	133,344	133,344
Capacity	962	1,162	1,162	1,162	1,162	1,162	1,162	1,162	1,162	1,162
Enrollment	1,159	1,142	1,157	1,181	1,150	1,164	1,166	1,216	1,165	1,178
Still (1978)										
Square Feet	121,289	116,074	116,074	116,074	117,539	117,539	117,539	117,539	117,539	117,539
Capacity	962	963	963	963	963	963	963	963	963	975
Enrollment	776	764	768	814	789	784	783	768	756	769
Teasley (1961)										
Square Feet	56,810	55,944	55,944	55,944	52,764	107,837	108,100	108,100	108,100	108,100
Capacity	462	487	487	487	487	812	837	837	837	837
Enrollment	670	689	718	720	777	804	874	871	892	952
Timber Ridge (1990)										
Square Feet	73,450	73,450	73,450	73,450	73,450	73,450	73,450	73,450	73,450	73,450
Capacity	587	612	612	612	612	612	612	612	612	612
Enrollment	589	650	615	610	612	616	606	573	563	575
Tritt (1979)										
Square Feet	109,912	109,769	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	909	908	926	918	900	907	912	906	915	920
Varner (1990)										
Square Feet	109,827	109,827	109,827	109,827	109,827	109,827	109,827	109,827	109,827	109,827
Capacity	962	962	962	962	962	962	963	963	963	975
Enrollment	791	774	742	703	674	714	719	787	789	876
Vaughan (1996)										
Square Feet	122,260	122,260	122,260	122,260	122,260	122,260	122,260	122,260	122,260	122,260
Capacity	937	937	937	937	937	937	937	937	937	937
Enrollment	742	721	676	659	690	666	722	772	764	735
Awtrey (1965)										
Square Feet	143,704	149,860	156,660	156,660	156,660	156,660	156,660	156,660	156,660	156,660
Capacity	1,012	1,037	1,037	1,037	1,037	1,037	1,037	1,037	1,037	1,037
Enrollment	863	881	848	850	823	838	861	818	794	729
Barber (2005)										
Square Feet	175,345	178,465	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	954	967	966	979	938	936	903	915	922	894
Campbell (1951)										
Square Feet	205,911	207,172	207,172	220,228	220,228	220,228	220,228	220,228	220,228	220,228
Capacity	1,337	1,338	1,338	1,338	1,338	1,338	1,338	1,338	1,338	1,437
Enrollment	1,146	1,201	1,278	1,286	1,409	1,407	1,426	1,495	1,552	1,619
Cooper (2001)										
Square Feet	175,345	170,905	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	832	851	942	936	939	942	1,001	1,044	1,068	1,122
Daniell (1966)										
Square Feet	165,011	163,526	177,356	177,356	177,356	177,356	177,356	177,356	177,356	177,356
Capacity	1,162	1,163	1,163	1,163	1,163	1,163	1,163	1,163	1,163	1,175
Enrollment	1,017	972	977	978	962	945	989	1,055	1,068	1,017
Dickerson (1981)										
Square Feet	165,953	166,048	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	1,142	1,212	1,212	1,237	1,254	1,271	1,271	1,293	1,315	1,305
Dodgen (1975)										
Square Feet	182,985	183,798	183,798	183,798	183,798	183,798	183,798	183,798	183,798	183,798
Capacity	1,162	1,212	1,212	1,212	1,212	1,212	1,212	1,212	1,212	1,187
Enrollment	1,132	1,190	1,185	1,157	1,227	1,249	1,268	1,242	1,261	1,294

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

<u>School Name</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>	<u>2020</u>
Durham (1998)										
Square Feet	173,487	173,487	173,487	173,487	173,487	173,487	173,487	173,487	173,487	173,487
Capacity	1,162	1,162	1,162	1,162	1,162	1,162	1,162	1,162	1,162	1,162
Enrollment	1,103	1,101	1,093	1,025	1,058	1,030	1,061	1,039	1,101	1,104
East Cobb (1963)										
Square Feet	181,573	186,961	186,961	186,961	186,961	186,961	186,961	186,961	222,963	222,963
Capacity	1,212	1,362	1,362	1,362	1,362	1,362	1,362	1,362	1,387	1,387
Enrollment	1,294	1,281	1,273	1,310	1,243	1,225	1,198	1,284	1,392	1,495
Floyd (1964)										
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	1,112	1,112	1,112	1,112	1,112	1,112	1,112	1,112	1,112
Enrollment	821	870	865	969	933	943	933	930	968	974
Garrett (1972)										
Square Feet	122,329	122,329	152,212	152,212	152,212	152,212	152,212	152,212	152,212	152,212
Capacity	812	812	963	963	963	963	963	963	963	975
Enrollment	901	853	854	779	838	916	885	876	895	963
Griffin (1972)										
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	1,137
Enrollment	959	1,064	1,154	1,201	1,180	1,237	1,282	1,379	1,415	1,465
Hightower Trail (1993)										
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	963	956	992	1,014	1,068	1,076	1,125	1,074	1,063	1,070
Lindley 6th Grade Academy (1962)										
Square Feet	114,635	111,260	111,260	111,260	111,260	111,260	111,260	111,260	111,260	111,260
Capacity	787	788	788	788	788	788	788	788	788	700
Enrollment (b)	493	523	542	589	530	532	501	584	620	629
Lindley (2001)										
Square Feet	179,170	179,170	179,170	179,170	179,170	179,170	179,170	179,170	179,170	179,170
Capacity	1,162	1,162	1,162	1,162	1,162	1,162	1,162	1,162	1,162	1,162
Enrollment	916	1,041	1,072	1,089	1,161	1,139	1,005	1,022	1,112	1,180
Lost Mountain (1992)										
Square Feet	164,107	165,107	165,107	165,107	165,107	165,107	165,107	165,107	165,107	165,107
Capacity	1,162	1,137	1,137	1,137	1,137	1,137	1,137	1,137	1,137	1,137
Enrollment	1,105	1,016	939	943	962	1,058	1,103	1,090	1,051	1,066
Lovinggood (2006)										
Square Feet	178,465	175,345	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	1,182	1,214	1,339	1,406	1,426	1,354	1,413	1,368	1,401	1,352
Mabry (1978)										
Square Feet	158,434	160,581	160,581	160,581	160,581	160,581	165,479	165,479	165,479	165,479
Capacity	1,137	1,162	1,162	1,162	1,162	1,162	1,162	1,162	1,162	1,162
Enrollment	864	849	847	893	893	889	881	930	938	956
McCleskey (1983)										
Square Feet	113,525	113,525	149,577	149,577	149,577	149,577	149,577	149,577	149,577	149,577
Capacity	837	937	937	937	937	937	937	937	937	937
Enrollment	692	668	678	715	677	696	676	672	692	696
McClure (2006)										
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	1,163	1,163	1,163	1,163	1,163	1,162	1,162	1,162	1,162
Enrollment	1,167	1,138	1,092	1,090	1,137	1,198	1,234	1,217	1,111	1,070
Palmer (2001)										
Square Feet	175,345	175,974	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	1,042	999	963	990	1,024	1,019	942	923	888	905
Pine Mountain (1979)										
Square Feet	131,459	131,399	169,809	169,809	169,809	169,809	169,809	169,809	169,809	169,809
Capacity	887	887	912	912	912	912	912	912	912	900
Enrollment	738	725	706	710	691	616	597	625	696	694
Simpson (1988)										
Square Feet	110,000	110,000	138,902	143,888	143,888	143,888	143,888	143,888	143,888	143,888
Capacity	837	837	962	962	962	962	962	962	962	962
Enrollment	843	862	876	895	913	935	960	944	912	898

Continued---

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

<u>School Name</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>	<u>2020</u>
Smitha (1993)										
Square Feet	167,815	169,345	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	907	968	995	1,001	988	969	991	1,012	1,036	1,050
Tapp (1975)										
Square Feet	157,435	157,435	157,435	157,435	157,435	157,435	157,435	157,435	157,435	157,435
Capacity	1,137	1,137	1,137	1,137	1,137	1,137	1,137	1,137	1,137	1,137
Enrollment	661	724	761	805	769	808	859	939	953	924
Allatoona (2008)										
Square Feet	328,370	325,200	325,200	325,200	325,200	330,289	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	1,937
Enrollment	1,554	1,762	1,717	1,724	1,773	1,717	1,670	1,704	1,692	1,784
Campbell (1963)										
Square Feet	370,042	374,180	374,180	374,180	374,180	374,180	374,180	374,180	427,488	376,451
Capacity	2,637	2,637	2,637	2,637	2,637	2,637	2,638	2,638	2,662	2,562
Enrollment	2,224	2,105	2,188	2,258	2,380	2,509	2,600	2,731	2,743	2,820
Cobb Horizon (1944)(Oakwood)(e)										
Square Feet	93,612	93,858	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	175	79	70	78	91	63	55	68	227	334
Harrison (1991)										
Square Feet	235,445	243,215	243,215	337,584	337,584	337,584	337,584	337,584	333,954	444,830
Capacity	1,837	1,837	1,837	2,587	2,587	2,587	2,587	2,587	2,538	2,587
Enrollment	2,094	1,973	1,918	1,927	1,926	1,949	2,024	2,165	2,315	2,314
Hillgrove (2006)										
Square Feet	323,023	319,000	319,000	319,000	319,000	319,000	319,000	319,000	319,000	319,000
Capacity	1,912	1,987	1,987	1,987	1,987	1,987	1,987	1,962	1,962	1,987
Enrollment	2,003	2,020	2,065	2,115	2,213	2,334	2,371	2,395	2,343	2,317
Kell (2002)										
Square Feet	323,000	321,068	321,068	321,068	321,068	321,068	321,068	321,068	321,068	321,068
Capacity	1,912	1,987	1,987	1,987	1,987	1,987	1,987	2,013	2,013	2,025
Enrollment	1,688	1,606	1,526	1,509	1,499	1,437	1,484	1,451	1,451	1,451
Kennesaw Mountain (2000)										
Square Feet	319,000	319,000	319,000	319,000	319,000	319,000	319,000	319,000	319,000	319,000
Capacity	1,987	1,987	1,987	1,987	1,987	1,987	1,987	1,987	1,987	1,987
Enrollment	1,955	2,034	2,121	2,080	2,090	2,120	2,099	2,001	1,878	1,824
Lassiter (1981)										
Square Feet	274,704	278,986	310,950	310,950	310,950	310,950	310,950	310,950	300,195	376,835
Capacity	2,137	2,112	2,112	2,112	2,112	2,112	2,112	2,112	2,062	2,087
Enrollment	1,990	1,971	1,944	2,010	2,086	2,121	2,179	2,145	2,087	2,051
McEachern (1930)										
Square Feet	436,728	504,107	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	2,450
Enrollment	2,127	2,098	2,174	2,168	2,137	2,199	2,227	2,289	2,312	2,345
North Cobb (1957)										
Square Feet	287,276	406,817	406,817	406,817	406,817	406,817	406,817	406,817	485,833	485,833
Capacity	1,933	2,787	2,787	2,787	2,787	2,787	2,787	2,787	2,838	2,862
Enrollment	2,524	2,566	2,533	2,651	2,750	2,755	2,810	2,762	2,730	2,769
Osborne (1961)										
Square Feet	332,614	328,000	328,000	328,000	328,000	328,000	328,000	328,000	220,696	220,696
Capacity	2,062	2,062	2,062	2,062	2,062	2,062	2,062	2,062	2,062	2,062
Enrollment	1,671	1,558	1,701	1,798	1,812	1,821	1,977	1,973	2,004	2,102
Pebblebrook (1963)										
Square Feet	318,655	319,768	319,768	319,768	319,768	319,768	319,768	319,768	319,768	264,915
Capacity	1,862	1,788	1,788	1,788	1,788	1,788	1,788	1,788	1,788	1,537
Enrollment	1,957	1,824	1,990	2,029	2,173	2,377	2,375	2,438	2,353	2,313
Pope (1987)										
Square Feet	246,365	260,606	260,606	260,606	260,606	260,606	260,606	336,955	336,955	336,955
Capacity	1,862	1,912	1,912	1,912	1,912	1,912	1,912	1,912	1,912	1,912
Enrollment	1,773	1,718	1,725	1,787	1,868	1,919	1,990	1,957	1,915	1,921
South Cobb (1951)										
Square Feet	271,378	395,332	388,425	388,425	388,425	388,425	388,425	388,425	420,443	420,443
Capacity	1,718	2,612	2,612	2,612	2,612	2,612	2,612	2,612	2,638	2,612
Enrollment	1,957	1,863	1,898	1,911	1,954	1,906	1,899	1,796	1,891	1,919
Sprayberry (1973)										
Square Feet	281,542	297,400	297,400	297,400	297,400	297,400	297,400	297,400	297,400	297,400
Capacity	2,153	2,062	2,062	2,062	2,062	2,062	2,062	2,062	2,062	2,087
Enrollment	1,754	1,727	1,741	1,700	1,701	1,703	1,610	1,643	1,698	1,728

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

<u>School Name</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>	<u>2020</u>
Walton (1975)										
Square Feet	308,814	307,655	307,655	307,655	307,655	307,655	307,655	373,256	342,656	466,505
Capacity	2,362	2,312	2,312	2,312	2,312	2,312	2,312	2,312	2,312	2,837
Enrollment	2,649	2,569	2,574	2,639	2,582	2,616	2,615	2,603	2,643	2,614
Wheeler (1964)										
Square Feet	318,504	318,504	318,504	361,490	341,594	440,214	434,631	434,631	434,631	434,631
Capacity	1,837	1,837	1,837	2,162	2,112	2,187	2,187	2,187	2,187	2,187
Enrollment	2,020	1,955	1,948	2,049	2,008	2,075	2,076	2,063	2,125	2,153
Performance Learning Center (located at Oakwood)(e)										
Enrollment	76	57	59	70	93	148	147	122	-	-
Hawthorne (Haven) (1958) (c)										
Square Feet	32,500	32,500	32,500	32,500	32,500	-	-	-	-	-
Capacity	312	312	312	312	312	-	-	-	-	-
Enrollment	99	88	77	69	77	-	-	-	-	-
Fitzhugh Lee (Haven) (1935)(c)										
Square Feet	35,684	35,684	35,684	35,684	35,684	-	-	-	-	-
Capacity	312	312	312	312	312	-	-	-	-	-
Enrollment	42	43	39	33	37	-	-	-	-	-
Kennesaw Charter (d)										
Enrollment	515	614	782	871	858	838	778	558	464	287
Mableton Charter (d)										
Enrollment	529	526	-	-	-	-	-	-	-	-
International Academy of Smyrna (d)										
Enrollment	744	793	943	944	966	1,033	993	-	-	-
Devereux Georgia (d)										
Enrollment	96	62	75	87	88	78	86	89	79	66
Sky View (1957) (b) (Haven - 2016)										
Square Feet	-	-	-	-	-	50,270	50,270	50,270	50,270	50,270
Capacity	-	-	-	-	-	462	462	462	462	462
Enrollment	-	-	-	-	-	119	102	86	66	75

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.

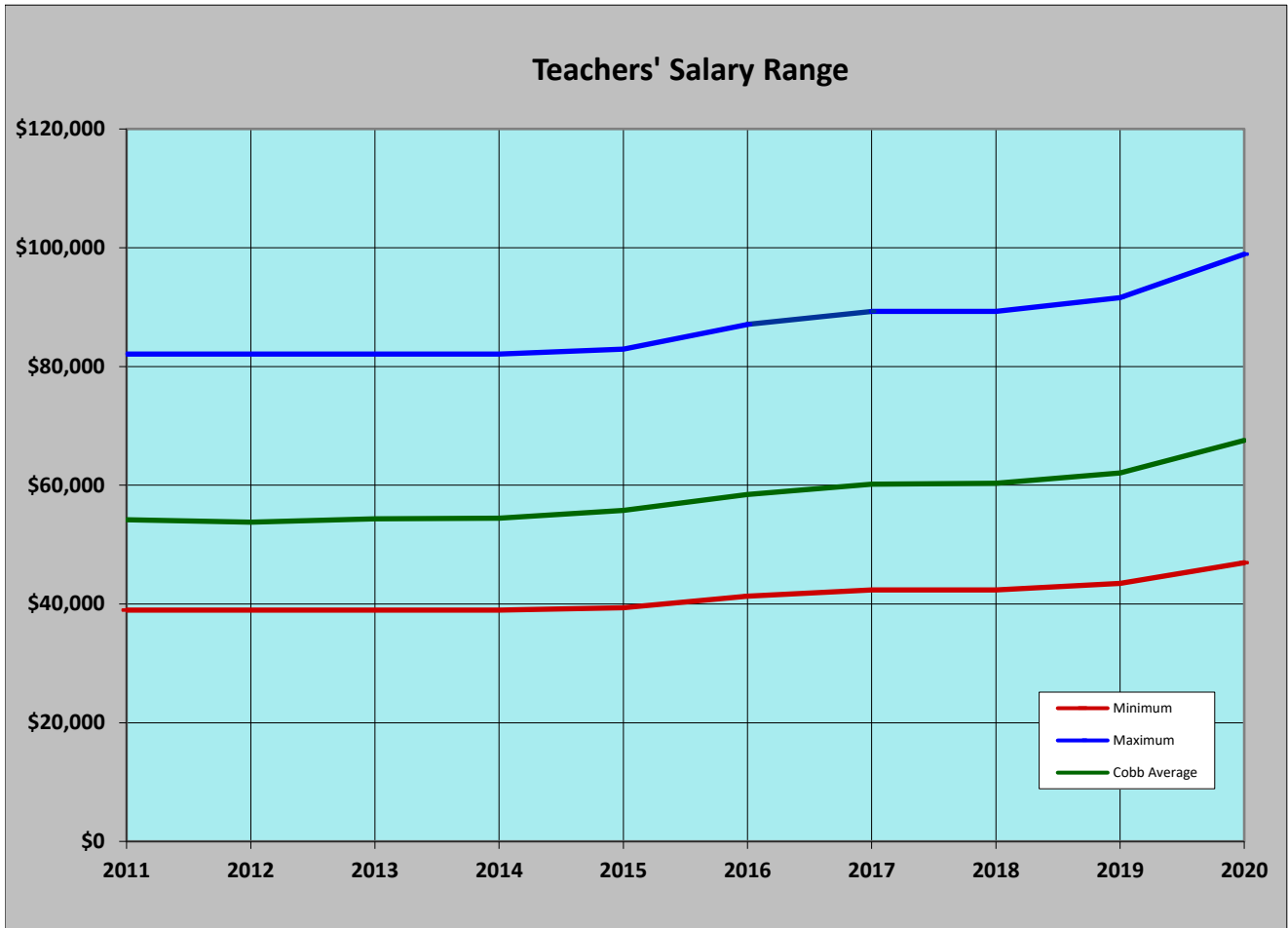
(c) Haven @ Fitzhugh Lee enrollment is included with Hawthorne until school year 2010-11.

(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**

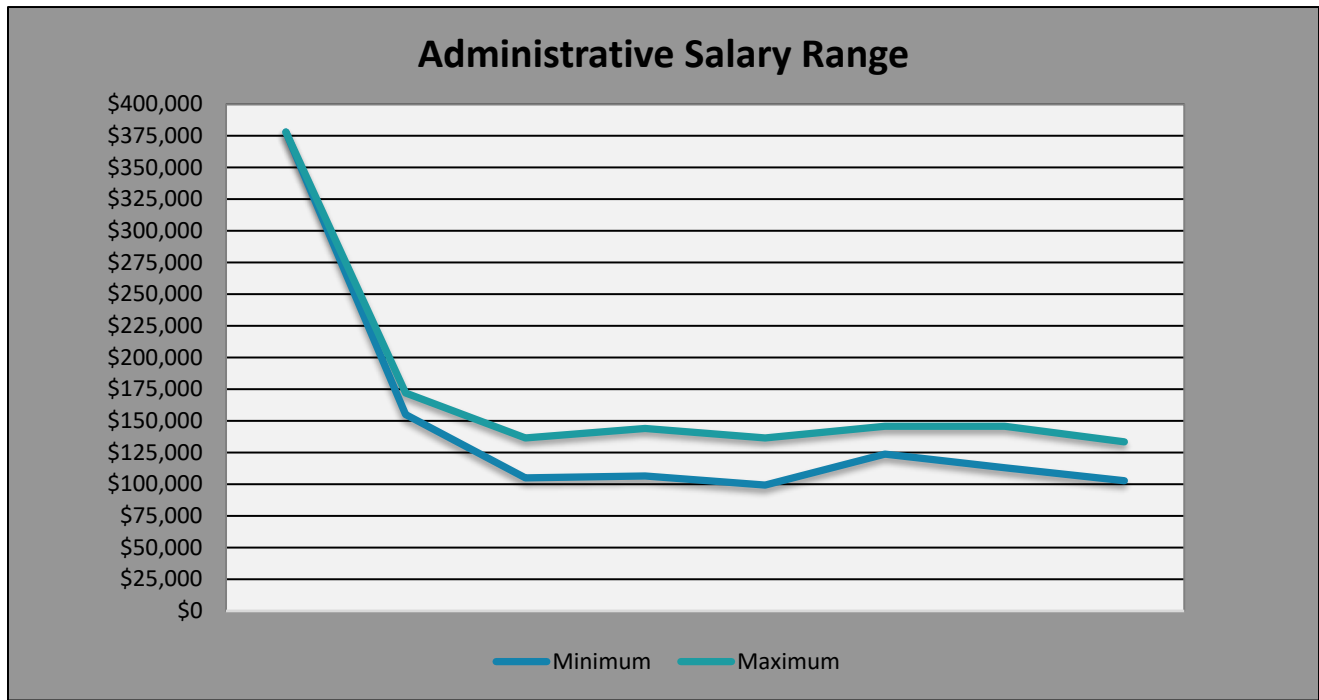


Fiscal Year	Minimum	Maximum	Cobb Average	State-wide Average
2011	\$ 38,958	\$ 82,088	\$ 54,168	\$ 52,830
2012	38,958	82,088	53,770	53,002
2013	38,958	82,088	54,323	52,956
2014	38,958	82,088	54,435	52,973
2015	39,347	82,908	55,773	53,424
2016	41,330	87,087	58,425	54,215
2017	42,364	89,264	60,185	55,530
2018	42,364	89,264	60,309	56,333
2019	43,465	91,585	62,066	57,066
2020	46,942	98,912	67,545	60,552

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, 2020**



<u>Administrative Position Title</u>	<u>Minimum</u>	<u>Maximum</u>
Superintendent	\$ 378,000	\$ 378,000
Chief Officers/Asst Superintendents	155,086	171,984
Executive Directors	105,071	136,465
Instructional Directors	106,605	144,050
Classified Directors	99,360	136,465
High School Principals	123,813	145,774
Middle School Principals	112,982	145,774
Elementary School Principals	102,888	133,490

Source: District Records

**COBB COUNTY SCHOOL DISTRICT
SCHEDULE OF INSURANCE IN FORCE
JUNE 30, 2020**

<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-45002366-23	8/1/2019	8/1/2020	\$7,500,000	\$22,878
General Liability	Self Insured	6/1/1994	Ongoing	\$500,000	N/A
Property Boiler (Includes Insurance)	Travelers KTJ-CMB-1G46706-9-19	7/1/2019	7/1/2020	\$500,000,000	\$609,510
Student Athletic	T.W. Lord & Associates	8/1/2019	8/1/2020	Varies	Student/Parent Funded
Superintendent's Bond	Old Republic Surety Co. APO002121620	5/1/2019	5/1/2020	\$100,000	\$350
Principal's Bond	Old Republic Surety Co. APS1177822	8/1/2019	8/1/2020	\$10,000	\$3,990
Worker's Compensation	Self Insured	N/A	N/A	Statutory	N/A
Excess Worker's Compensation	Star Insurance WCE-0693519719	10/1/2019	10/1/2020	\$1,000,000	\$154,922
Parking Lot GL Policy	Atain Speciality CIP400068	11/30/2019	11/30/2020	\$1,000,000	\$2,947
Excess Flood Garrett Middle School	Lloyd's of London DEF11670005304	07/01/2019	06/30/2020	\$15,453,434	\$16,435
Drone Insurance	Old Republic Surety Co. AVC00410301	1/18/2019	1/17/2020	\$1,000,000	\$1,332
Disability, Long-Term	The Hartford 402273	1/1/2020	12/31/2020	Benefit Schedule per salary	\$1,201,131
Disability, Short-Term	The Hartford 402273	1/1/2020	12/31/2020		
STD Plan Option 1				14 Day Elimination Period. 66.67% of standard income up to \$1,200 per week.	Employee pays \$.23 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 \$.132 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 \$.231 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 \$.145 per \$10 of weekly benefit.
Life Insurance and AD&D	The Hartford 402273	1/1/2020	12/31/2020		The first \$15,000 is paid by CCSD. (smokers and non-smokers)
Dependent Life	The Hartford 402273	1/1/2020	12/31/2020	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	1/1/2020	12/31/2020	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.

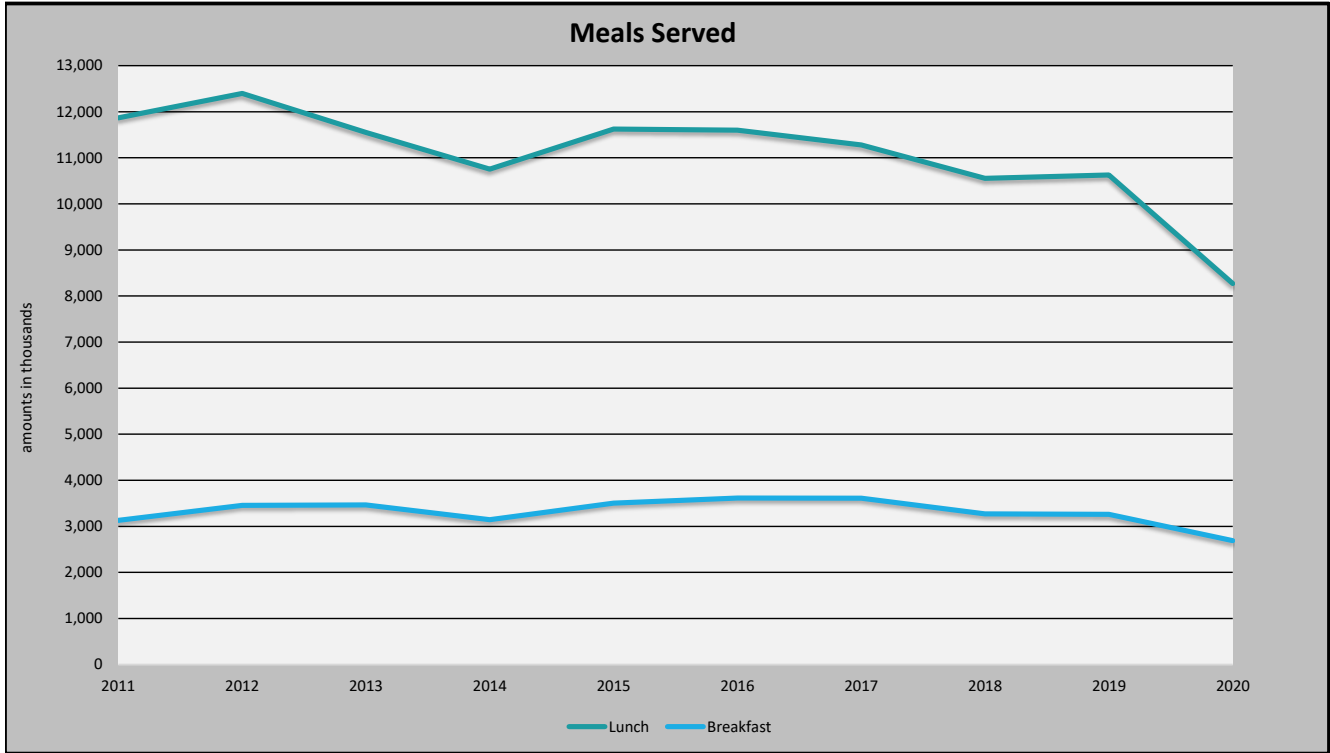
**COBB COUNTY SCHOOL DISTRICT
SCHEDULE OF INSURANCE IN FORCE
JUNE 30, 2020**

<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	1/1/2020	12/31/2020	Plus Plan provides preferred rates with a maximum coverage of \$1,000 per participant per calendar	Employee pays \$45.01 for single coverage, \$84.17 for employee plus one, or \$137.28 for family coverage monthly.
Base Option		1/1/2020	12/31/2020	Base Plan has co-pays for Preventative and Diagnostic services with a maximum of \$750 coverage per participant per calendar year.	Employee pays \$17.20 for single coverage, \$32.16 for employee plus one, or \$55.08 for family coverage monthly.
Critical Illness with Cancer Insurance	Voya 70174	1/1/2020	12/31/2020	Based on Benefit Schedule	Cost is determined based on age and amount of coverage elected by employee.
Vision Insurance Plus Plan	MetLife Vision 158287	1/1/2020	12/31/2020	Based on Benefit Schedule	Employee pays rates monthly depending on chosen plan. Single coverage is \$6.58; coverage for employee plus one family member is \$12.29, and family coverage is \$18.26 each month.
Base Plan					Single coverage is \$5.45; coverage for employee plus one family member is \$10.19, and family coverage is \$15.15 each month.
Legal Insurance	ARAG Group 17840-001	1/1/2020	12/31/2020	Based on Benefit Schedule	Employee pays \$13.52 for single coverage or \$16.88 for family Coverage monthly.
Accident Insurance	Voya 70174	1/1/2020	12/31/2020	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 family.
Hospital Indemnity	Voya 70174	1/1/2020	12/31/2020	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 family.

Concluded.

Source: District Records

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

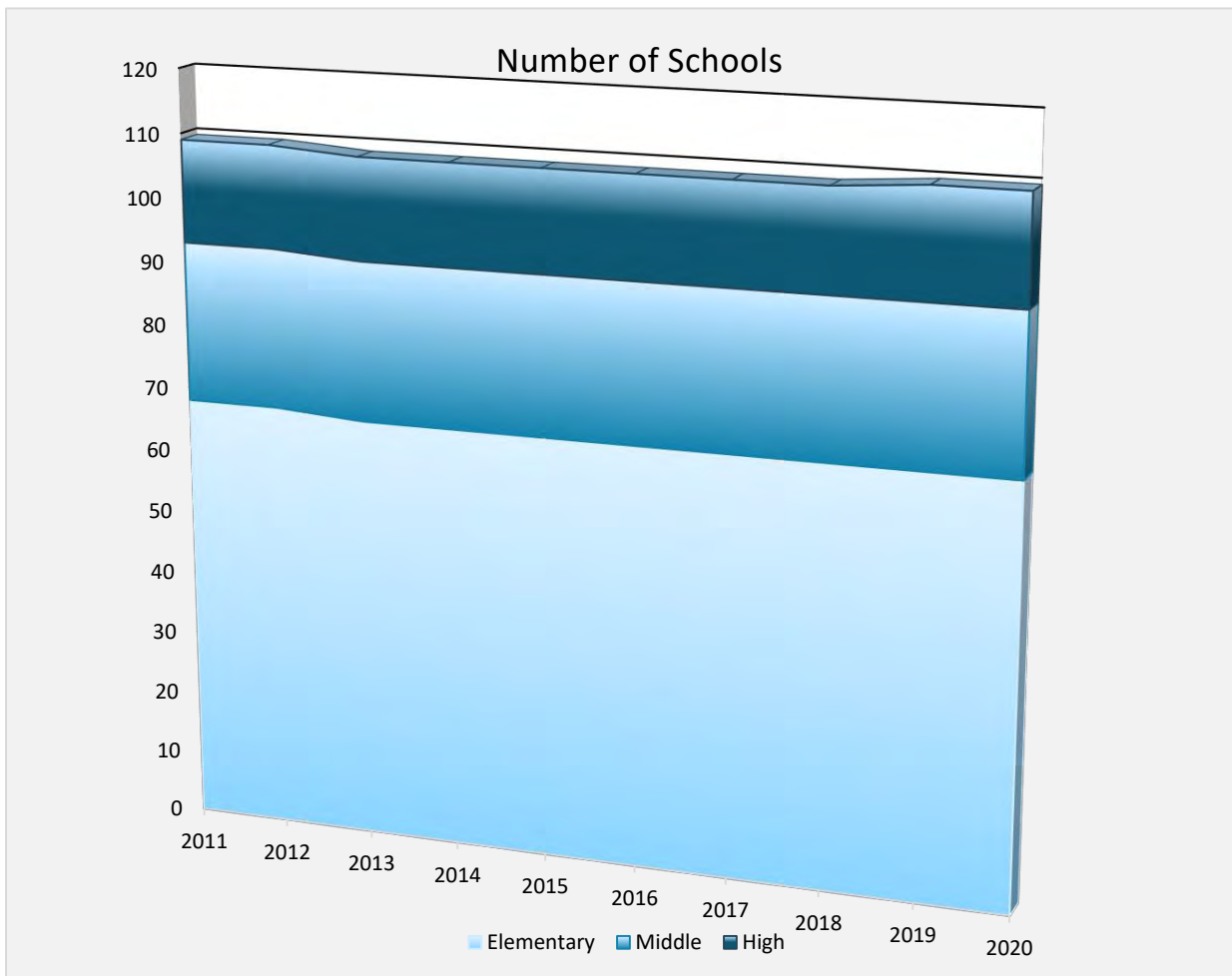


(amounts expressed in thousands)

	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020
Lunch Meals Served:										
Free	5,683	6,109	6,259	5,974	6,317	6,360	6,119	5,569	5,430	4,153
Reduced	783	857	805	748	813	783	868	834	860	695
Paid	5,400	5,431	4,489	4,031	4,492	4,455	4,293	4,149	4,339	3,423
Total	11,866	12,397	11,553	10,753	11,622	11,598	11,280	10,552	10,629	8,271
Daily Average	69	70	65	64	66	64	63	61	60	62
Student Price	\$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	\$2.35-\$2.60
Breakfast Meals Served:										
Free	2,455	2,732	2,827	2,586	2,850	2,916	2,853	2,527	2,456	1,988
Reduced	208	237	231	206	239	246	290	275	288	242
Paid	466	489	407	354	414	453	468	469	517	460
Total	3,129	3,458	3,465	3,146	3,503	3,615	3,611	3,271	3,261	2,690
Daily Average	19	19	20	19	20	20	20	19	18	20
Student Price	\$1.00	\$1.00	\$1.25	\$1.25	\$1.25	\$1.25	\$1.25	\$1.25	\$1.25	\$1.50
Total Meals Served:										
Free	8,138	8,841	9,086	8,560	9,167	9,276	8,972	8,096	7,886	6,141
Reduced	991	1,094	1,036	954	1,052	1,029	1,158	1,159	1,109	937
Paid	5,866	5,920	4,896	4,385	4,906	4,908	4,761	4,762	4,618	3,883
Total	14,995	15,855	15,018	13,899	15,125	15,213	14,891	13,823	13,890	10,961
Daily Average	88	89	85	83	86	84	83	80	78	82

Source: District Records

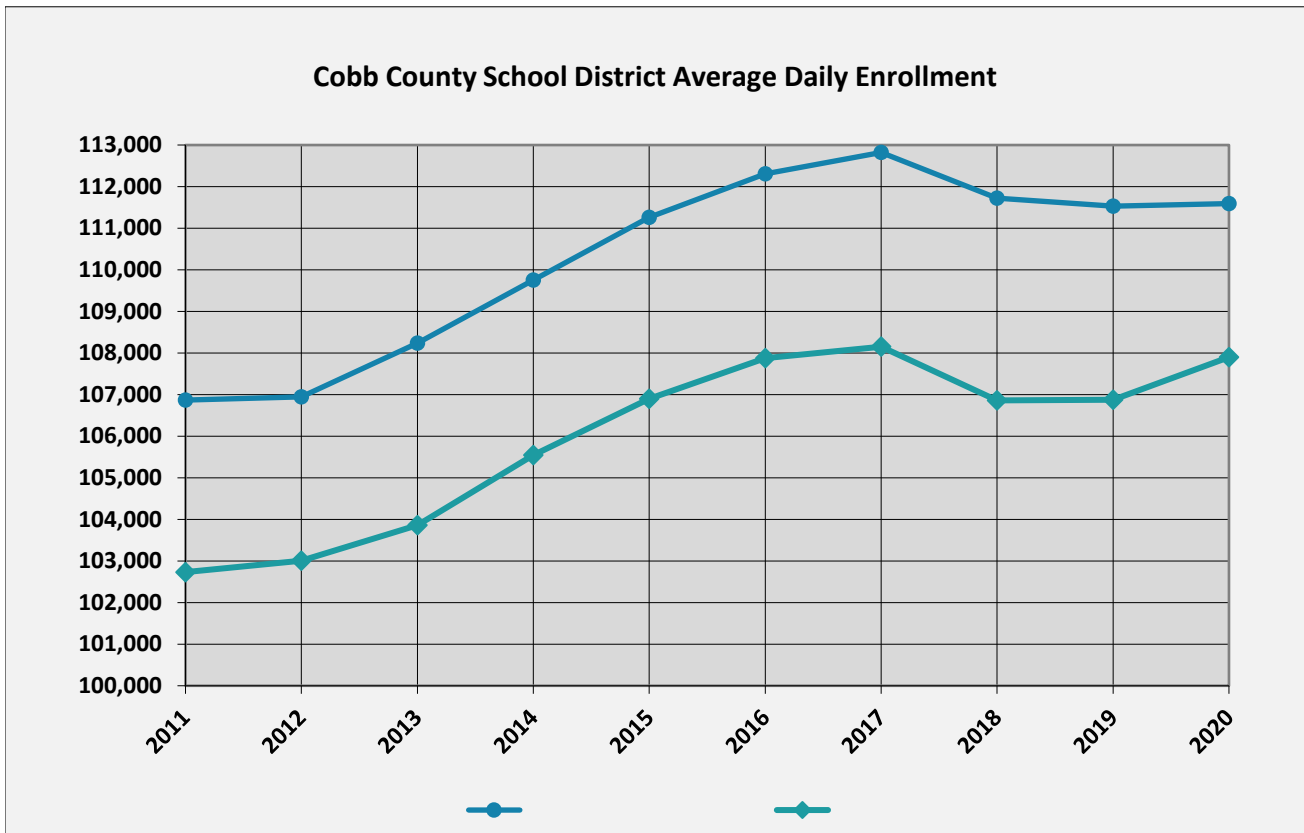
**COBB COUNTY SCHOOL DISTRICT
NUMBER OF SCHOOLS
LAST TEN FISCAL YEARS**



<u>Fiscal Year</u>	<u>Elementary</u>	<u>Middle</u>	<u>High</u>	<u>Total</u>
2011	68	25	16	109
2012	68	25	16	109
2013	67	25	16	108
2014	67	25	16	108
2015	67	25	16	108
2016	67	25	16	108
2017	67	25	16	108
2018	67	25	16	108
2019	67	25	17	109
2020	67	25	17	109

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

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

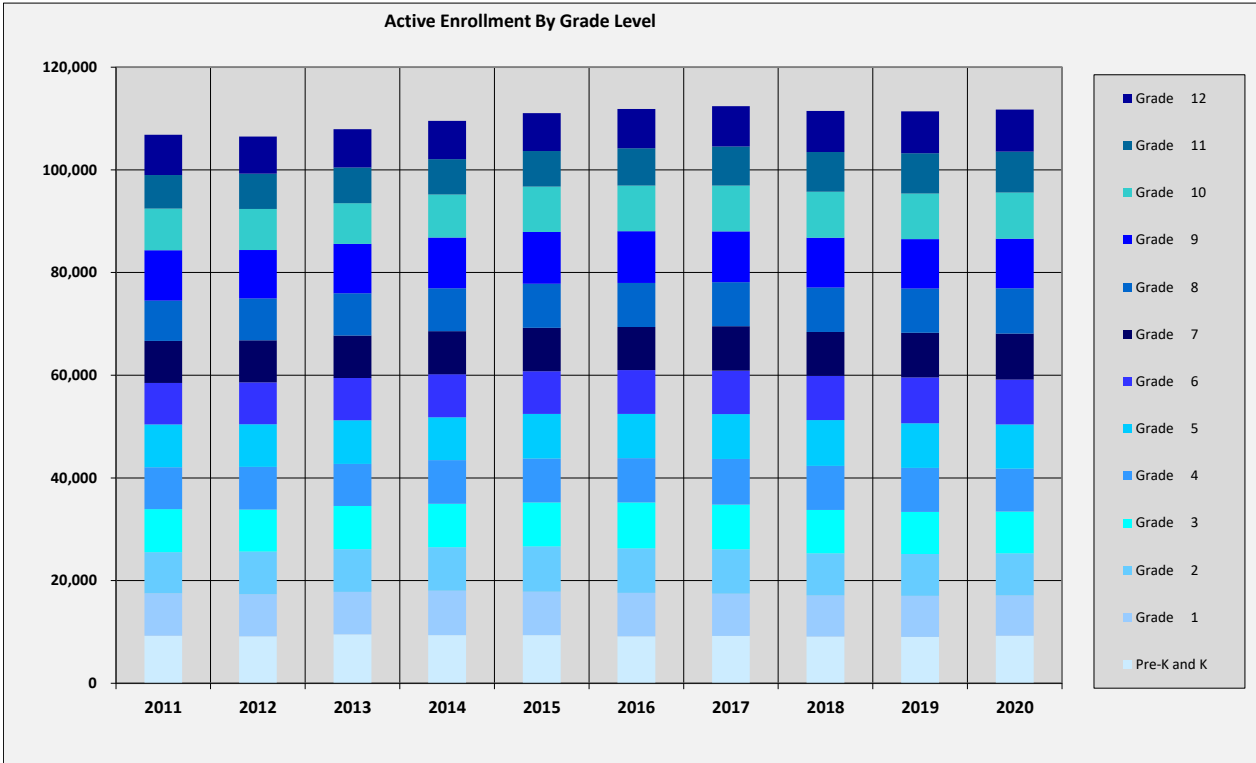


<u>Fiscal Year</u>	<u>Average Daily Enrollment</u>	<u>Average Daily Attendance</u>	<u>Attendance Percentage</u>	<u>Number of Graduates</u>	<u>Graduate Percentage</u>
2011	106,868	102,732	96%	7,350	N/A
2012	106,944	103,008	96%	7,192	76.00%
2013	108,240	103,857	96%	7,425	76.50%
2014	109,752	105,548	96%	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%
2020	111,593	107,899	97%	8,379	88.60%

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
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
2020	9,256	7,838	8,186	8,178	8,347	8,613	8,740	8,949	8,816	9,684	9,001	7,945	8,207	111,760

Source: District Records

COBB COUNTY SCHOOL DISTRICT
CLASSROOM BUILDINGS, GRADE LEVELS AND ACREAGE
JUNE 30, 2020

<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	639	15.0	2001	59	-	131,924	925
Addison	K-5	635	12.5	1989	42	-	81,334	662
Argyle	K-5	369	8.8	1961	36	2	56,904	562
Austell	K-5	469	12.4	2005	36	-	85,236	562
Baker	K-5	871	15.0	1988	65	-	106,694	1,025
Bells Ferry	K-5	751	10.0	1962	46	6	83,098	737
Belmont Hills	K-5	355	10.2	1952	36	-	68,409	562
Big Shanty	3-5	520	22.3	1969	52	2	84,461	837
Birney	K-5	777	26.8	1973	59	1	105,886	925
Blackwell	K-5	743	16.0	1997	52	-	111,299	837
Brown (b)	K-5	-	6.2	1955	24	-	49,828	412
Brumby	K-5	962	18.0	2018	73	-	168,576	1,162
Bryant	K-5	977	22.9	1991	61	4	116,071	962
Bullard	K-5	838	20.0	2003	63	-	136,261	987
Chalker	K-5	686	25.5	1997	62	-	124,148	975
Cheatham Hill	K-5	1,110	19.2	1997	68	3	137,108	1,063
Clarkdale	K-5	792	15.0	2012	55	-	129,988	887
Clay	K-5	387	8.0	1961	29	-	55,412	450
Compton	K-5	526	28.3	1969	50	-	88,079	800
Davis	K-5	602	13.0	1987	50	-	86,131	800
Dowell	K-5	980	28.9	1989	62	-	106,003	975
Due West	K-5	588	10.2	1957	38	-	70,367	600
East Side	K-5	1,226	11.0	2011	69	-	149,764	1,087
Eastvalley	K-5	800	9.6	1960	36	13	60,029	562
Fair Oaks	K-5	820	10.3	1957	54	5	97,993	875
Ford	K-5	890	39.0	1991	53	-	91,129	862
Frey	K-5	852	26.2	1996	62	-	125,717	975
Garrison Mill	K-5	700	14.1	1984	44	-	85,775	700
Green Acres	K-5	603	10.1	1995	44	-	90,915	700
Harmony Leland	K-5	605	8.4	1951	33	10	65,127	512
Hayes	K-5	958	24.2	1994	61	1	119,189	962
Hendricks	K-5	590	23.0	2002	61	-	123,025	962
Hollydale	K-5	593	15.0	1968	53	-	89,012	862
Keheley	K-5	479	20.7	1987	38	-	70,537	600
Kemp	K-5	955	26.2	2003	61	-	123,000	962
Kennesaw	K-2	654	20.7	1992	62	-	116,400	975
Kincaid	K-5	672	24.0	1972	48	-	83,969	762
King Springs	K-5	1,083	9.9	1956	37	3	59,658	587
LaBelle	K-5	432	10.2	1955	44	-	82,912	700
Lewis	K-5	568	10.9	1986	61	-	115,363	962
Mableton	K-5	1,045	12.1	2012	61	-	148,523	962
McCall Primary	K-1	346	6.0	2005	36	-	88,158	512
Milford	K-5	356	8.7	1954	40	-	73,352	637
Mount Bethel	K-5	1,100	25.0	1978	60	4	110,096	937
Mountain View	K-5	857	16.1	2017	61	-	144,362	962
Murdock	K-5	1,002	15.3	1975	61	1	123,233	962
Nicholson	K-5	492	23.1	1989	40	-	75,800	637
Nickajack	K-5	1,186	16.8	1998	60	7	122,342	937
Norton Park	K-5	827	9.2	1961	52	9	87,935	837
Pickett's Mill	K-5	755	40.9	2008	63	-	139,090	987
Pitner	K-5	877	22.2	2003	61	-	136,261	962
Powder Springs	K-5	801	15.9	1988	57	-	101,870	900
Powers Ferry	K-5	414	10.0	1951	30	4	59,190	462
Riverside Primary	K-1	537	9.0	2005	36	-	85,236	562
Riverside Intermediate	2-5	1,049	18.4	2001	61	-	123,000	962
Rocky Mount	K-5	614	21.8	1977	39	-	72,896	612
Russell	K-5	638	14.1	1961	61	1	104,362	962
Sanders	K-5	693	21.1	1997	53	-	116,302	862
Sedalia Park	K-5	739	10.2	1956	58	2	99,735	912
Shallowford Falls	K-5	684	15.3	1990	61	-	112,620	962
Smyrna	K-5	1,028	11.9	2013	61	-	143,107	962
Sope Creek	K-5	1,178	16.0	1978	73	-	133,344	1,162
Still	K-5	769	10.9	1978	62	-	117,539	975
Teasley	K-5	952	12.9	1961	52	6	108,100	837
Timber Ridge	K-5	575	11.5	1990	39	-	73,450	612
Tritt	K-5	920	23.7	1979	60	-	109,769	937
Varner	K-5	876	20.0	1991	62	-	109,827	975

**COBB COUNTY SCHOOL DISTRICT
CLASSROOM BUILDINGS, GRADE LEVELS AND ACREAGE
JUNE 30, 2020**

School Name	Grades	Active	Size of	Occupied	Number of	Portable	Square	Capacity
		Enrollment	Site (acres)	Year (a)	Classrooms	Classrooms	Footage	
Vaughan	K-5	735	28.0	1996	60	-	122,260	937
Awtrey	6-8	729	26.2	1964	64	-	156,660	1,037
Barber	6-8	894	25.8	2005	71	-	178,465	1,162
Campbell	6-8	1,619	33.2	1951	87	2	220,228	1,437
Cooper	6-8	1,122	75.1	2001	71	-	170,905	1,162
Daniell	6-8	1,017	20.0	1965	72	-	177,356	1,175
Dickerson	6-8	1,305	21.9	1980	73	-	166,048	1,187
Dodgen	6-8	1,294	20.6	1975	73	-	183,798	1,187
Durham	6-8	1,104	43.0	1998	71	-	173,487	1,162
East Cobb	6-8	1,495	17.6	2018	84	-	222,963	1,387
Floyd	6-8	974	20.0	1964	68	-	166,551	1,112
Garrett	6-8	963	36.6	1972	60	2	152,212	975
Griffin	6-8	1,465	24.4	1972	70	6	186,947	1,137
Hightower Trail	6-8	1,070	26.4	1993	62	-	149,038	1,012
Lindley 6th Grade Academy	6	629	28.7	1962	44	-	111,260	700
Lindley	7-8	1,180	33.3	2001	71	-	179,170	1,162
Lost Mountain	6-8	1,066	83.8	1992	70	-	165,107	1,137
Lovinggood	6-8	1,352	29.4	2006	71	-	175,345	1,162
Mabry	6-8	956	22.0	1979	71	-	165,479	1,162
McCleskey	6-8	696	34.8	1980	58	-	149,577	937
McClure	6-8	1,070	38.0	2006	71	-	191,209	1,162
Palmer	6-8	905	43.1	2001	71	-	175,974	1,162
Pine Mountain	6-8	694	39.7	1979	56	-	169,809	900
Simpson	6-8	898	22.0	1988	59	-	143,888	962
Smitha	6-8	1,050	21.8	1993	70	-	169,345	1,137
Tapp	6-8	924	16.9	1975	70	-	157,435	1,137
Allatoona	9-12	1,784	114.7	2008	100	-	330,289	1,937
Campbell	9-12	2,820	47.9	1964	132	8	376,451	2,562
Cobb Horizon	9-12	334	10.0	1944	43	-	93,858	462
Harrison	9-12	2,314	73.0	1991	133	-	444,830	2,587
Hillgrove	9-12	2,317	95.0	2006	100	-	319,000	1,937
Kell	9-12	1,451	63.1	2002	104	-	321,068	2,025
Kennesaw Mountain	9-12	1,824	75.0	2001	102	-	319,000	1,987
Lassiter	9-12	2,051	49.3	1980	107	-	376,835	2,087
McEachern	9-12	2,345	74.9	1930	126	-	504,107	2,450
North Cobb	9-12	2,769	46.8	1957	147	-	485,833	2,862
Osborne	9-12	2,102	50.7	1961	60	-	220,696	2,062
Pebblebrook	9-12	2,313	52.5	1963	80	14	264,915	1,537
Pope	9-12	1,921	47.0	1987	98	-	336,955	1,912
South Cobb	9-12	1,919	54.4	1951	134	-	420,443	2,612
Sprayberry	9-12	1,728	41.3	1973	107	-	297,400	2,087
Walton	9-12	2,614	58.6	1975	145	-	466,505	2,837
Wheeler	9-12	2,153	48.4	1964	112	-	434,631	2,187
Hawthorne (Haven)	6-12	-	6.2	1958	18	-	32,500	312
Skyview (Haven)	K-12	75	10.1	1957	30	-	50,270	462
Kennesaw Charter (d)	K-6	287						
Devereux Georgia (d)	1-12	66						
TOTALS		111,760	2,967.0		7,145	116	17,328,332	120,995

- (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

This glossary contains definitions of selected terms used in this document and additional terms and interpretative data, including abbreviations and acronyms, as necessary for common understandings concerning financial accounting procedures of the Cobb County School District. Several terms, which are not primarily financial accounting terms, have been included because of their significance in the budgeting process. The glossary is arranged alphabetically with appropriate cross-referencing where necessary.

ACCOUNTING SYSTEM

The recording and reporting of activities and events affecting the money of an administrative unit and its programs. Specifically, it describes: (1) what accounting records are to be maintained, how they will be maintained, and the procedures, methods, and forms to be used; (2) data recording, classifying, and summarizing activities or events; (3) analyzing and interpreting recorded data; and (4) preparing and initiating reports and statements which reflect conditions as of a given date, the results of operations for a specific period, and the evaluation of status and results of operation in terms of established objectives.

ACCRUE

To record revenues when earned, or when levies are made, and to record expenditures as soon as they result in liabilities, regardless of when the revenue is actually received or the payment is actually made. Sometimes, the term is used in a restricted sense to denote the recording of revenues earned but not yet due, such as accrued interest on investments and the recording of expenditures which result in liabilities that are payable in another accounting period, such as accrued interest on bonds. See also **ACCRUAL BASIS**.

ACCRUAL BASIS ACCOUNTING

The basis of accounting under which revenues are recorded when levies are made and expenditures are recorded as soon as they result in liabilities, regardless of when the revenue is actually received or the payment is actually made. See also **REVENUE** and **EXPENDITURES**.

ACT

American College Testing. One of the American college entrance examinations.

ADA

American with Disabilities Act.

ADMINISTRATION

Activities that have as their purpose the general regulation, direction, and control of the affairs of the local education agency.

AD VALOREM TAXES

Taxes levied on the assessed valuation (less exemptions) of real and personal property, including automobiles. See also **TAX DIGEST** and **ASSESSED VALUATION**.

AGENCY FUND

A fund normally used to account for assets held by a government as an agent for individuals, private organizations or other governments and/or other funds.

ALLOTMENT, TEACHER

The teachers are allotted to the schools on the basis of active enrollment. The formulae used for allocations meet the provisions of the State Board of Education and accrediting standards.

AP

Advanced Placement.

APPROPRIATION

An authorization granted by a legislative body to make expenditures and to incur obligations for specific purposes. Note: An appropriation is usually limited in amount and as to the time when it may be expended.

APPROPRIATION UNIT

A budgetary unit set up to record specific authorizations to spend. The account is credited with original, and any supplemental, appropriations and is charged with expenditures and encumbrances.

AMERICAN RESCUE PLAN ACT of 2021 (ARPA)

Sign into the law on March 11, 2021, the ARPA provides \$350 billion in additional relief funding for state and local governments, for COVID-19 expenditures or negative economic impacts of COVID-19.

AMERICAN RECOVERY AND REINVESTMENT ACT (ARRA)

A federal Act approved by the House of Representatives and Senate on February 13, 2009 to help the nation's economic recovery, create and save jobs, and provided services to people affected by the recession.

ASBO

Association of School Business Officials International.

ASSESSED VALUATION

A valuation set upon real estate or other property by a government as a basis for levying taxes. Forty percent of full-assessed value is used as the tax basis in Georgia.

AVERAGE DAILY ATTENDANCE, ADA

In a given school year, the average daily attendance for a given school is the aggregate days attendance of the school divided by the number of days school was actually in session. Only the pupils were under the guidance and direction of teachers in the teaching process should be considered as days in session.

AVID

Advancement via Individual Determination

AYP

Adequate Yearly Progress

BALANCE SHEET

A financial statement disclosing the assets, liabilities and equity of an entity at a specified date in conformity with GAAP.

BALANCED BUDGET

A balanced budget is a financial plan in which projected income and other revenues, combined with unrestricted fund balance, equals, or exceeds, the amount proposed to be spent.

BOARD OF EDUCATION, DISTRICT

The elected or appointed body which has been created according to State law and vested with

responsibilities for educational activities in a given geographical area. These bodies are sometimes called school boards, governing boards, boards of directors, school committees, school trustees, etc. This definition relates to the general term and covers State boards, intermediate administrative unit boards, and local basic administrative unit boards.

BOND

A written promise, generally under seal, to pay a specified sum of money, called the face value, at a fixed time in the future, called the date of maturity, and carrying interest at a fixed rate, usually payable periodically. The difference between a note and a bond is that the latter usually runs for a longer period of time and requires greater legal formality.

BOND PROPERTY DIGEST

Property digest that the taxes collected for paying off the bond debt.

BONDED DEBT

The part of the School District debt that is covered by outstanding bonds of the district. Sometimes this is called "Funded Debt."

BONDS PAYABLE

The face value of bonds issued and unpaid.

BUDGET

A plan of financial operation embodying an estimate of proposed expenditures for a given period or purpose and the proposed means of financing them. The budget usually consists of three parts. The first part contains a message from the budget-making authority together with a summary of the proposed expenditures and the means of financing them. The second part is composed of drafts of the appropriation, revenue, and borrowing measures necessary to put the budget into effect. The third part consists of schedules supporting the summary. These schedules show in detail the proposed expenditures and means of financing them together with information as to past years' actual revenues and expenditures and other data used in making the estimates.

BUDGET ADJUSTMENTS

An administrative procedure used to revise a budgeted amount after the Annual Budget has been adopted by the Board of Education and approved by the State Board of Education.

BUDGET CALENDAR

The schedule of key dates used in the preparation and adoption of the Annual Budget.

BUDGET CONTROL

The control or management of the business affairs of the school district in accordance with an approved budget with a responsibility to keep expenditures within the authorized amounts.

BUDGET DOCUMENT

The instrument used as a comprehensive financial plan of operations of the Board of Education.

BUILDINGS

A fixed asset account that reflects the acquisition value of permanent structures used to house persons and property owned by the local education agency. If buildings are purchased or constructed, this account

includes the purchase or contract price of all permanent buildings and fixtures attached to, and forming a permanent part of such buildings. If buildings are acquired by gift, the account reflects their appraised value at time of acquisition.

CAFR

A Comprehensive Annual Financial Report (CAFR) is a set of U.S. government financial statements comprising the financial report of a state, municipal or other governmental entity that complies with the accounting requirements promulgated by the Governmental Accounting Standards Board (GASB).

CAPITAL BUDGET

A plan of proposed capital outlay with the accompanying finance method for the current fiscal period, which is usually a part of the current year budget. If a Capital Program exists it will consist of the first capital program year. A CAPITAL PROGRAM may also be referred to as a Capital Budget.

CAPITAL OUTLAYS

Expenditures that result in the acquisition of, or addition to, land, buildings, machinery, furniture, and other equipment which the School District intends to hold or continue in use over a long period of time.

CAPITAL PROGRAM

A plan for capital expenditures to be incurred each year over a fixed period of years to meet capital needs arising from the long term work program or otherwise. It sets forth each project or other contemplated expenditure in which the local education agency is to have a part and specifies the full resources estimated to be available to finance the projected expenditures.

CARES ACT

The Coronavirus Aid, Relief, and Economic Security (CARE) Act (2020) was passed by Congress on March 25, 2020 and signed into law on March 27, 2020. The Act implemented a variety of programs to address issues related to the onset of the COVID-19 pandemic.

CASH BASIS ACCOUNTING

A basis of accounting in which transactions are recorded when cash is either received or expended.

CBST

Community-Based Skills Training (CBST). An instructional model used in the Transition Academies which uses community settings as an extension of the classroom.

CCRPI

College and Career Ready Performance Index.

CCSD

Cobb County School District.

CERTIFIED TAX DIGEST

An annual property tax digest certified by the tax receiver or tax commissioner of a county to the Department of Revenue and approved by the State Revenue Commissioner.

CLASSIFICATION, FUNCTION

As applied to expenditures, this term has reference to an activity or service aimed at accomplishing a

certain purpose or end; for example, Instruction, School Administration, Plant Maintenance and Operation.

CLASSIFICATION, OBJECT

As applied to expenditures, this term has reference to an article or service received; for example, payroll costs, purchased and contracted services, materials, and supplies.

CODING

A system of numbering, or otherwise designating, accounts, entries, invoices, vouchers, etc., in such a manner that the symbol used reveals quickly certain required information.

COLLECTION RATE

A collection rate of 99% is used to approximate the revenue to be collected from ad valorem taxes. This rate accounts for uncollectible taxes and tax releases made by County tax assessors.

COMMITTEE OF 100

An organization of certified employees representing faculties of each school and administrative groups. The committee meets periodically with the Superintendent and Cabinet to address issues and receives information concerning all operations of the School District. Three meetings are scheduled each year.

COVID-19

Novel Coronavirus Disease 2019.

CLASSIFIED COMMITTEE

An organization of classified employees representing classified employees at each school and central office division. The committee meets periodically with the Superintendent and Cabinet to address issues and receives information concerning all operations of the School District. Three meetings are scheduled each year.

CONTRACT SERVICES

Labor, material and other costs for services rendered by personnel who are not on the payroll of the local education agency.

COST PER STUDENT

Financial data (either budget or expenditures) for a given period of time divided by a pupil unit of measure (average daily membership, average daily attendance, etc.).

CRCT

Criterion Reference Competency Test.

CTAE

Career, Technology, and Agricultural Education.

CTLS

Cobb Teaching and Learning System.

DEBT

An obligation resulting from the borrowing of money or from the purchase of goods and services. Debts of local education agencies include bonds, warrants and notes, etc.

DEBT LIMIT

The maximum amount of gross or net debt which is legally permitted.

DEBT SERVICE FUND

A fund established to account for the accumulation of resources for, and the payment of, long-term debt principal and interest.

DELINQUENT TAXES

Taxes that remain unpaid on or after the date on which a penalty for non-payment is attached.

DEVEREUX

Devereux is a program uniquely focused on children, teens, and young adults with special medical, psychological, social, emotional needs. Within Cobb County School District, students at Devereux Ackerman Academy receive educational support and services for their growth.

DISBURSEMENTS

Payments for goods and services.

DONATIONS (PRIVATE SOURCES)

Money received from a philanthropic foundation, private individuals, or private organizations for which no repayment or special service to the contractor is expected. Separate accounts may be maintained.

EIP

Early Identification Program.

ELA

English/ Langue Arts.

ELEMENTARY SCHOOL

A school classified as elementary by state and local statutes or practice and composed of kindergarten through grade five.

EMPLOYEE BENEFITS (FRINGE BENEFITS)

Amounts paid by the school system on behalf of employees; these amounts are not included in the gross salary, but are over and above. Such payments are, in a sense, overhead payments. They are fringe benefit payments, and while not paid directly to employees, are part of the cost of salaries and benefits. Examples are: (a) group health or life insurance, (b) contribution to employee retirement, (c) Social Security/Medicare, and (d) Worker's Compensation.

ENCUMBRANCE ACCOUNTING

A system or procedure which involves giving recognition in the accounting budgetary expenditure control records for the issuance of purchase orders, statements, or other commitments chargeable to an appropriation in advance of any liability or payment.

ENCUMBRANCES

Purchase orders, contracts, and/or other commitments which are chargeable to an appropriation and for

which a part of the appropriation is reserved. They cease to be encumbrances when paid, as in accounts payable, or when actual liability is established or when canceled.

EQUIPMENT

Those moveable items used for school operations that are of a non-expendable and mechanical nature and perform a specific operation. Typewriters, projectors, computers, lathes, machinery, and vehicles, etc., are classified as equipment. (Heating and air conditioning systems, lighting fixtures and similar items permanently fixed to or within a building are considered as part of the building.)

ESOL

English for Speakers of Other Languages.

ESSER

Under the **Elementary and Secondary School Emergency Relief Fund** (ESSER Fund), The US Department of Education awards grants to State educational agencies for the purpose of providing local educational agencies (LEAs) with emergency relief funds to address the impact that COVID-19 has had.

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.

FTE (FULL-TIME EQUIVALENCY - STATE FUNDING)

Local school systems in Georgia must report enrollment two times during the school year for funding purposes. This reporting reflects the school day being divided into six parts (periods). The student is counted six times, according to which programs he or she participates in during the day. Students may not be counted for the portion of the day that they are in the following programs or under the following conditions:

1. Study Hall
2. Non-credit courses
3. Driver's education
4. Enrichment courses as defined by QBE or the State Board (generally one that does not devote a major portion of time to the competencies adopted by the State Board)
5. Courses that require complete participation in an extracurricular activity
6. Serving as a student assistant, unless this activity is an approved career or vocational education work program
7. Individual study courses that have no outline of course objectives available
8. Other courses designated by the State Board
9. The student is not enrolled in a program or not attending regularly
10. A resident student paying tuition or fees in excess of the local cost per student
11. A non-resident student paying tuition or fees in excess of the local cost per student
12. A student who has not attended within 10 days of the count

Each student is counted for each one-sixth of the school day for the eligible program in which he or she is enrolled. The resulting total, when divided by six, is known as the full-time equivalent (FTE) program count. An average of the counts reported at two different times during the year are used in the funding formula. See also **QBE**.

FUNCTION

An accounting term relating to both the budget and the financial report. A "function" is a grouping of activities being performed for which salaries and other types of direct costs are expended and accounted. Functions and subfunctions consist of activities that have somewhat the same general operational

objectives. Furthermore, categories of activities comprising each of these divisions and subdivisions are grouped according to the principle that the activities should be combinable, comparable, relatable and mutually exclusive. Both the budget and the financial reports group activities within "functions".

FUND

A fiscal and accounting entity which is comprised of a self-balancing set of accounts which reflect all assets, liabilities, equity, revenue, and expenditures (or expenses) necessary to disclose financial position and the results of operations. Funds are established as individual entities in order to segregate financial records for purposes of legal compliance, different natures of the activities performed, measurement of different objectives, and to facilitate management control.

FUND BALANCE

The excess of assets of a fund over its liabilities and reserves. During the fiscal year prior to closing, it represents the excess of the fund's assets and estimated revenues for the period over its liabilities, reserves and appropriations for the period.

FUND BALANCE, UNRESERVED

The portion of Fund Balance that is not reserved for encumbrances, debt service or similar items.

FUND, CAPITAL PROJECTS

Used to account for all resources used for acquiring capital sites, buildings, and equipment as specified by the related bond issue. Capital project funds are designated to account for acquisition or construction of capital outlay assets that are not acquired directly by the general fund, special revenue funds, or enterprise funds. Capital project funds have been developed to account for the proceeds of a specific bond issue and revenue from other possible sources which is designated for capital outlay, i.e., for land, buildings, and equipment.

FUND, DEBT SERVICE

Used to finance and account for payment of principal and interest on all long-term general obligation debts. Debt service funds are used to accumulate resources over the outstanding life of the bond issue in an amount equal to the maturity value. Cash of the debt service may be invested in income-producing securities that are converted back into cash at the maturity date for use in retiring bonds.

FUND, ENTERPRISE

Used to finance and account for the acquisition, operations, and maintenance of School District facilities and services which are entirely or predominantly self-supportive by user charges. Budgetary accounts and formal budgetary accounting are recommended for Enterprise Funds. The accounting consists primarily of proper recording of receipts and disbursements.

FUND, GENERAL

The fund used to finance the ordinary operations of the local education agency. It is available for a legally authorized purpose and consists of money not specifically designated for some other particular purpose.

FUND, INTERNAL SERVICE

A fund established to finance and account for services and commodities furnished by a designated department or agency to other departments and agencies within a single governmental unit. Amounts expended by the fund are restored thereto either from operating earnings or by transfer from other funds so that the original fund capital is kept intact.

FUND, SPECIAL REVENUE

A fund used to account for the proceeds of specific revenue sources (other than special assessments, expendable trusts, or for major capital projects) that are legally restricted to expenditures for specific purposes.

FUND, TRUST AND AGENCY - FIDUCIARY

A fund used to account for money and property held in trust by a school system for individuals, government entities, or non-public organizations. A Trust Fund is usually in existence over a longer period of time than an Agency Fund. Primarily, Agency Funds function as a clearing mechanism for cash resources collected by the District held for a short period, and then disbursed to authorized recipients.

GAAP

General Accepted Accounting Principles.

GASB

The Governmental Accounting Standards Board (GASB) is the source of generally accepted accounting principles (GAAP) used by State and Local governments in the United States. As with most of the entities involved in creating GAAP in the United States, it is a private, non-governmental organization.

GED

General Education Development.

GENERAL FUND

The fund used to account for all financial resources except those required to be accounted for in another fund.

GENERAL LONG-TERM DEBT

Liability for general obligations bonds. The general long-term debt of a state or local government is secured by the general credit and revenue-raising powers of the government rather than by the assets acquired or specific fund resources.

GFOA

Government Finance Officers Association.

GHS GT

Georgia High School Graduation Test.

GOVERNMENTAL FUNDS

Those funds through which most government functions are financed. The category includes general fund, special revenue funds, capital projects fund, debt service fund, etc.

GRANT

Contributions of either money or material goods given by a contributing unit (public or private) to another receiving unit and for which the contributing unit expects no repayment. Grants may be for a specific or general purpose.

H.A.V.E.N.

The abbreviation stands for Hope, Achievement, Victory, Encouragement, Nobility. H.A.V.E.N Academy in Cobb County School District provides comprehensive special education and support for students with severe emotional behavior disorders and autism.

HIGH SCHOOL

A school classified as high school by state and local statutes or practices and composed of grades nine through twelve.

HOMESTEAD EXEMPTION

A Tax relief measure whereby state law permits local governments to exempt a fixed dollar amount of appraised value of qualifying residential property.

HOUSE BILL 251

HB 251 – Public School Choice. A law signed by Georgia Governor Perdue in 2009 that allows parents of K-12 public school students in Georgia the opportunity to enroll their child in designated schools within the local school district in which they now reside.

HVAC

Heating, ventilation and air conditioning.

IB

International Baccalaureate.

IDEA

Individuals with Disabilities Education Act.

IEL

Intensive English Language.

IEP

Individualized Education Program.

INSTRUCTION

Direct interaction between students and classroom teachers, paraprofessionals and/or related staff involving teaching students in a teaching/learning environment in a systematic program designed to assist students in acquiring competency in knowledge, skills, and understanding.

INSTRUCTIONAL MATERIALS - SUPPLIES

An object of expenditure related to amounts paid for the acquisition of devices, content materials, methods or experiences used for teaching and learning purposes. These include printed and non-printed sensory materials.

INTER-FUND TRANSFERS

Amounts transferred from one fund to another fund except loans, interfund services provided and used, and reimbursements.

INVOICE

An itemized statement of merchandise shipped or sent to a purchaser, consignee, etc., with the quantity, value or prices, and charges annexed.

IT

Information Technology

KINDERGARTEN

A group or class that is organized to provide educational experience for children for the year immediately preceding the first grade and conducted during the regular school year.

LAND

A fixed asset account that reflects the acquisition value of land owned by a school system. If land is purchased, this account includes the purchase costs and other associated improvement costs which are incurred to put the land in condition for its intended use. If land is acquired by gift, the account reflects its appraised value at time of acquisition.

LAPSE

The difference between budgeted revenue and expenses and actual revenue and expenses.

LEP

Limited English Proficiency.

LEVY

(Verb) To impose taxes or special assessments. (Noun) The total of taxes or special assessments imposed by a governmental unit.

LIABILITY (INSURANCE)

Expenditures for insurance coverage of the school system, or its officers, against losses resulting from judgments awarded against the system. Also recorded here are any expenditures (not judgments) made in lieu of liability insurance.

LOCAL FAIR SHARE

Each local board of education is required to provide and use local funds in support of the QBE Act. A minimum of the equivalent of 5 mills must be provided. The Local Fair Share is computed by the Georgia Department of Education and identified on the allotment sheet provided to each school system following actions of the Georgia General Assembly. The Local Fair Share equates to five effective mills on the equalized, adjusted tax digest as certified by the Department of Audits and adjusted for exemptions. Local Fair Share is subtracted from the total QBE revenue entitlements.

LOST AND DAMAGED TEXTBOOKS

The cost of replacing textbooks, lost or damaged, so that inventories are maintained at prescribed levels.

LONG-TERM DEBT

Debt with a maturity of more than one year after the date of issuance.

LUA

Local Units of Administration.

M & O

The abbreviation “M&O” stands for “Maintenance and Operations”, the term used in state or local taxes levied for this purpose.

MAINTENANCE OF PLANT

Those activities which are concerned with keeping the grounds, buildings, and equipment at their original condition of completeness or efficiency, either through repairs or by replacements of property (anything less than replacement of a total building).

MIDDLE SCHOOL

A school classified as middle by state and local statutes or practices and composed of grades six through eight.

MILL

The rate of taxation based on dollars per thousand of taxable assessed value. A mill is one-tenth of a cent (\$.001).

MILLAGE RATE

The ad valorem tax rate expressed in terms of the levy per thousand dollars of taxable assessed value established by the governing authority each fiscal year.

MODIFIED ACCRUAL BASIS ACCOUNTING

The basis of accounting which recognizes revenue when measurable and available. Measurable means the amount of the transaction can be determined; and available means collectible within the current period or soon enough thereafter to pay liabilities of the current period. The District considers revenues available if they are collected within 60 days after year-end.

NBCT

National Board Certified Teachers.

OBJECT

An accounting term used to describe the service or commodity obtained as a result of a specific expenditure or to describe a specific revenue source.

OPERATING BUDGET

The operating budget is typically organized by department, providing details on line items such as supplies, services, travel, utilities, and office equipment. Non-salary and non-fringe benefit accounts.

PAYROLL (COSTS)

All costs covered under the following objects of expenditure: Certified Salaries, Classified Salaries and Employee Benefits.

PER PUPIL (ALLOTMENT)

An allotment to each school for supplies and equipment initially based on the first FTE count of the fiscal year.

PER STUDENT (EXPENDITURE)

An accepted and commonly used norm to compare expenditures between school districts, state spending and national spending.

PERSONNEL, ADMINISTRATIVE

Personnel on the school payroll who are primarily engaged in activities which have as their purpose the general regulation, direction, and control of the affairs of the School District that are system-wide and not confined to one school, subject, or narrow phase of school activity; for example, superintendent of schools.

PERSONNEL, CLERICAL

Personnel occupying positions which have as their major responsibilities the preparing, transferring, transcribing, systematizing, or preserving of written communications and records.

PERSONNEL, INSTRUCTIONAL

Those who render services dealing directly with the instruction of pupils. Included here are: teachers, paraprofessionals.

PERSONNEL, MAINTENANCE

Personnel on the school payroll who are primarily engaged in the repairing and upkeep of grounds, buildings, and equipment.

PROGRAM

The definition of an effort to accomplish a specific objective or objectives consistent with funds or resources available. Budgets and actual revenue and expenditure records may be maintained per program.

PROGRAM BUDGET

A budget wherein expenditures are based primarily on programs of work and secondarily on character and object. A program budget is a transitional type of budget between the traditional character and object budget on the one hand, and the performance budget, on the other.

PROGRAM WEIGHTS

Since different programs vary in their cost to operate, each of the nineteen (19) QBE programs is assigned a different program weight. These weights reflect the cost of teachers, paraprofessionals, and other instructional personnel; instructional materials; facility maintenance and operation (M & O) costs; media center personnel and materials costs; school and central office administration costs and staff development. The Grade 9-12 program is defined as the "Base" program for the purpose of determining relative program costs. The cost of Base Grade 9-12 program is given a weight of "1.0000". The other 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.

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:

Program Name

- Kindergarten
- Kindergarten EIP
- Primary Grades (1-3)
- Primary Grades EIP
- Upper Elementary Grades (4-5)
- Upper Elementary EIP
- Middle Grade (6-8)
- Middle School (6-8)
- High School General Education (9-12)
- Vocational Labs (9-12)

Program Name

- Special Education Category I
- Special Education Category II
- Special Education Category III
- Special Education Category IV
- Special Education Category V
- Gifted Student Category VI
- Remedial Education
- Alternative Program
- ESOL Program

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 – 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.

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.

REIMBURSEMENT

Cash or other assets received as a repayment of the cost of work or services performed, or of other expenditures made for or on behalf of another governmental unit or department, or for an individual, firm, or corporation.

RENTALS

Expenditures for the lease or rental of land, buildings, and equipment for the temporary or long-range use of the local education agency.

RESERVE

An account used to indicate that a portion of fund balance is restricted for a specific purpose.

RESERVE FOR ENCUMBRANCES

A reserve representing the designation of a portion of a fund balance to provide for unliquidated encumbrances. Separate accounts may be maintained for current and prior-year encumbrances.

REVENUE

Additions to the assets of a fund during a fiscal period that are available to finance the fund's expenditures during the fiscal period.

REVISED BUDGET

An increase or decrease to the initial budget (original amount as adopted by the governing body) amount.

RTI2

Response to Instruction & Intervention.

SACS

Southern Association of Colleges and 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.

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.

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

COBB COUNTY SCHOOL DISTRICT
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