

# COBB COUNTY SCHOOL DISTRICT FY2025 OTHER FUNDS

April 18, 2024

After Board approval, Administration has the authorization to make budget changes to Other Funds throughout the fiscal year to match grant awards and available funding.

			FY2023 FUND BALANCE 6/30/2023	FY2024 PROJECTED REVENUE	FY2024 PROJECTED EXPENDITURES	FY2024 PROJECTED FUND BALANCE 6/30/2024	FY2025 PROPOSED REVENUE	FY2025 PROPOSED EXPENDITURES	FY2025 PROJECTED FUND BALANCE 6/30/2025	POSITIONS FY2024    FY2025			
<b>SPECIAL REVENUE</b>		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.											
Fund	Fund Name	Description	Administrator										
402	<b>Title I</b>	Provides specified remedial education for educationally disadvantaged children in identified economically deficient elementary, middle and high school attendance areas	Tiffany Honoré		\$0	\$26,286,062	\$26,286,062	\$0	\$23,632,419	\$23,632,419	\$0	201.09	187.49
		Title I-A - Academic Achievement; School Improvement	Cynthia Nichols										
404	<b>Special Education</b>	Provides direct and related support services for handicapped children Special Ed - Preschool - Regular; Special Ed - Flow-through, Parent Mentor	Brenda Carter		\$0	\$23,563,248	\$23,563,248	\$0	\$23,446,851	\$23,446,851	\$0	324.35	314.95
406	<b>Career, Technical, Agricultural Education (CTAE)</b>	Provides career training and opportunities to students	Arthur O'Neill		\$0	\$893,022	\$893,022	\$0	\$836,029	\$836,029	\$0	0.00	0.00
414	<b>Title II-A</b>	Provides funds for improving teacher quality in Science, Mathematics, Social Studies, English and Language Arts	Tracy Matthews Lori Horn		\$0	\$4,678,391	\$4,678,391	\$0	\$3,217,599	\$3,217,599	\$0	10.99	10.98
420	<b>CARES Act Relief Fund</b>	Provides funding for secondary emergency relief			\$0	\$600,353	\$600,353	\$0	\$0	\$0	\$0	0.00	0.00
432	<b>Homeless</b>	Provides grant funds for educational services to homeless children	Tiffany Honoré		\$0	\$959,180	\$959,180	\$0	\$211,032	\$211,032	\$0	2.00	0.00
448	<b>American Rescue Plan (ARP) Act</b>	Provides funding for secondary emergency relief			\$0	\$679,326	\$679,326	\$0	\$0	\$0	\$0	0.00	0.00
458	<b>Safer Georgia Schools Round 2 Grant</b>	To create safe and healthy learning environments for all students.	Josh Morreale		\$0	\$149,715	\$149,715	\$0	\$0	\$0	\$0	0.00	0.00
460	<b>Title III-A</b>	Limited English Proficient, Immigrant	Dr. Elizabeth Webb		\$0	\$2,321,360	\$2,321,360	\$0	\$1,681,537	\$1,681,537	\$0	6.05	6.05
462	<b>Title IV-A &amp; B</b>	Student Support and Academic Enrichment 21st Century Learning - Baker ES, Big Shanty ES, Kennesaw ES	Brenda Carter Dr. Ehsan Kattoula		\$0	\$3,107,316	\$3,107,316	\$0	\$2,409,518	\$2,409,518	\$0	4.34	4.34
475	<b>E-Rate</b>	Federal Communications Program - Universal Service Fund - Schools & Libraries	Catherine Hardy		\$0	\$0	\$0	\$0	\$10,235,348	\$10,235,348	\$0	0.00	0.00
478	<b>USDA Fresh Fruits &amp; Vegetables</b>	Provides students with nutritious snacks during the school day	Emily Hanlin		\$0	\$158,890	\$158,890	\$0	\$158,890	\$158,890	\$0	0.00	0.00
510	<b>Adult Education</b>	A national effort to ensure that all adults are literate and able to compete in the global economy	Dr. Ehsan Kattoula		\$0	\$1,164,700	\$1,164,700	\$0	\$1,164,700	\$1,164,700	\$0	8.00	8.00
532	<b>Georgia Network for Educational and Therapeutic Support (GNETS)</b>	Provides students identified as severely emotionally disturbed with an appropriate education	Jessica Coleman		\$189,449	\$2,789,551	\$2,855,201	\$123,799	\$2,739,354	\$2,739,354	\$123,799	49.00	29.31
549	<b>Donations</b>	Funds donated to the school system for specific purposes by individuals or organizations			\$912,017	\$415,530	\$472,281	\$855,266	\$0	\$0	\$0	0.00	0.00
550	<b>Venue Management</b>	Organizes the rental of school facilities during non-instructional hours	John Stafford		\$641,254	\$1,650,000	\$1,454,965	\$836,289	\$1,500,000	\$1,500,000	\$836,289	0.00	0.00
551	<b>After School Program</b>	Utilizes designated school facilities to provide supervision and enrichment to children in elementary schools from school release time until 6:00 p.m.	Dr. Ehsan Kattoula		\$3,677,383	\$8,908,439	\$8,066,441	\$4,519,381	\$9,777,334	\$9,777,334	\$4,519,381	3.85	3.85
552	<b>Performing Arts</b>	Offers an opportunity for student learning experience through live performances of music, drama and dance; it is funded by voluntary student contributions	Sara Womack		\$560,266	\$321,522	\$321,522	\$560,266	\$475,210	\$475,210	\$560,266	0.00	0.00
553	<b>Tuition School</b>	Provides the opportunity for students to make up school classes and provides enrichment and remedial work at various instructional levels	Ryan Fuller Andrew Kutscher		\$2,665,903	\$1,399,702	\$1,399,702	\$2,665,903	\$1,396,702	\$1,396,702	\$2,665,903	1.00	1.00
556	<b>Adult High School</b>	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 toward high school completion	Dr. Ehsan Kattoula		\$460,136	\$300,470	\$300,470	\$460,136	\$300,470	\$300,470	\$460,136	3.00	3.00
557	<b>Art Career and Cultural Exploration</b>	Provides local artist compensation for workshops held in the schools	Laura LaQuaglia		\$13,725	\$2,600	\$6,200	\$10,125	\$9,600	\$9,600	\$10,125	0.00	0.00
560	<b>Pre-Kindergarten Lottery</b>	Coordinates and provides services to eligible four-year old children and their families for 178 instructional days	Denise Osborn		\$0	\$316,148	\$316,148	\$0	\$301,148	\$301,148	\$0	10.00	10.00
580	<b>Miscellaneous Grants</b>	Compilation of several grants			\$205,098	\$366,479	\$366,479	\$205,098	\$0	\$0	\$205,098	0.00	0.00
600	<b>School Nutrition Service</b>	Provides breakfast and lunch to students during the school day	Emily Hanlin		\$33,743,372	\$59,141,000	\$70,587,735	\$22,296,637	\$67,310,775	\$73,999,674	\$15,607,738	1,216.00	1,216.00
<b>Total Special Revenue Funds</b>					<b>\$43,068,603</b>	<b>\$140,173,004</b>	<b>\$150,708,707</b>	<b>\$32,532,900</b>	<b>\$150,804,516</b>	<b>\$157,493,415</b>	<b>\$24,988,735</b>	<b>1,839.67</b>	<b>1,794.97</b>

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<b>CAPITAL PROJECTS</b>		Accounts for financial resources to be used for the acquisition or construction of major capital facilities.										
<b>Fund</b>	<b>Fund Name</b>	<b>Description</b>	<b>Administrator</b>									
353	District Building Fund	The District Building Fund is a capital outlay fund. Revenues include interest income, state grants for construction-type projects, and construction projects not included in SPLOST. Expenditures in the District Building Fund include leased portable classrooms, small construction projects or large capital needs.	James Wilson (Interim)	\$30,686,218	\$2,725,866	\$11,025,330	\$22,386,754	\$2,637,008	\$21,307,008	\$3,716,754	0.00	0.00
<b>Total Capital Projects Funds</b>				<b>\$30,686,218</b>	<b>\$2,725,866</b>	<b>\$11,025,330</b>	<b>\$22,386,754</b>	<b>\$2,637,008</b>	<b>\$21,307,008</b>	<b>\$3,716,754</b>	<b>0.00</b>	<b>0.00</b>
<b>INTERNAL SERVICE</b>		Internal Service Funds are used to account for the financing of goods or services provided by one department to other departments of the District on a cost-reimbursement basis.										
<b>Fund</b>	<b>Fund Name</b>	<b>Description</b>	<b>Administrator</b>									
691	Unemployment	Accounts for the cost of compensation for unemployment	Keeli Bowen	\$180,158	\$300,000	\$300,000	\$180,158	\$300,000	\$300,000	\$180,158	0.00	0.00
692	Self Insurance	Cobb County School District has elected to self-insure in certain areas of liability	Keeli Bowen	\$5,813,451	\$7,500,000	\$7,500,000	\$5,813,451	\$12,100,000	\$12,100,000	\$5,813,451	5.69	7.69
693	School Nutrition Service Catered Food Service	Self-supporting catering services performed by FNS staff for schools and school-related organizations	Emily Hanlin	\$38,698	\$150,000	\$150,000	\$38,698	\$150,000	\$150,000	\$38,698	0.00	0.00
<b>Total Internal Service Funds</b>				<b>\$6,032,307</b>	<b>\$7,950,000</b>	<b>\$7,950,000</b>	<b>\$6,032,307</b>	<b>\$12,550,000</b>	<b>\$12,550,000</b>	<b>\$6,032,307</b>	<b>5.69</b>	<b>7.69</b>
<b>Total All Other Funds</b>				<b>\$79,787,128</b>	<b>\$150,848,870</b>	<b>\$169,684,037</b>	<b>\$60,951,961</b>	<b>\$165,991,524</b>	<b>\$191,350,423</b>	<b>\$34,737,796</b>	<b>1,845.36</b>	<b>1,802.66</b>