

COBB COUNTY SCHOOL DISTRICT
FY2026 OTHER FUNDS

April 24, 2025

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.

			FY2024 FUND BALANCE 6/30/2024	FY2025 PROJECTED REVENUE	FY2025 PROJECTED EXPENDITURES	FY2025 PROJECTED FUND BALANCE 6/30/2025	FY2026 PROPOSED REVENUE	FY2026 PROPOSED EXPENDITURES	FY2026 PROJECTED FUND BALANCE 6/30/2026	POSITIONS FY2025 FY2026	
SPECIAL REVENUE			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	Title I	Provides specified remedial education for educationally disadvantaged children in identified economically deficient elementary, middle, and high school attendance areas.	Tiffany Honoré Cynthia Nichols	\$0	\$21,919,034	\$21,919,034	\$0	\$21,872,050	\$21,872,050	\$0	187.49 181.00
404	Special Education	Provides direct and related support services for children with disabilities. Special Ed - Preschool - Regular; Special Ed - Flowthrough; Parent Mentor.	Brenda Carter	\$0	\$23,568,097	\$23,568,097	\$0	\$23,493,097	\$23,493,097	\$0	314.95 257.35
406	Career, Technical, Agricultural Education (CTAE)	Provides career training for students.	Arthur O'Neill	\$0	\$835,401	\$835,401	\$0	\$835,401	\$835,401	\$0	- 0.00
414	Title II-A	Provides funds for improving teacher quality in Science, Mathematics, Social Studies, English and Language Arts.	Tracy Matthews	\$0	\$2,881,793	\$2,881,793	\$0	\$2,881,793	\$2,881,793	\$0	10.98 10.98
432	Homeless	Provides grant funds for educational services to homeless children.	Tiffany Honoré	\$0	\$111,935	\$111,935	\$0	\$94,535	\$94,535	\$0	0.00 0.00
448	American Rescue Plan (ARP) Act	The third installment of CARES funds to provide education funding for Elementary and Secondary School Emergency Relief to help with response to COVID-19.		\$0	\$2,413,475	\$2,413,475	\$0	\$0	\$0	\$0	0.00 0.00
458	Safer Georgia Schools Round 2 Grant	Provides grant funds for safe and healthy learning environments for all students.	Josh Morreale	\$0	\$149,715	\$149,715	\$0	\$0	\$0	\$0	0.00 0.00
460	Title III-A	Language instruction for English learners and immigrant students to attain English proficiency.	Dr. Elizabeth Webb	\$0	\$2,049,390	\$2,049,390	\$0	\$1,672,172	\$1,672,172	\$0	6.05 6.05
462	Title IV	21st Century Learning Student Support and Academic Enrichment	Dr. Ehsan Kattoula Brenda Carter	\$0	\$1,987,118	\$1,987,118	\$0	\$1,970,107	\$1,970,107	\$0	4.34 1.31
475	E-Rate	A federal communications program to enhance access to advanced telecommunications and information services for public elementary and secondary schools.	Catherine Hardy	\$0	\$10,235,348	\$10,235,348	\$0	\$0	\$0	\$0	0.00 0.00
478	USDA Fresh Fruits & Vegetables	Provides specific schools with nutritious snacks during the school day.	Emily Hanlin	\$0	\$141,033	\$141,033	\$0	\$141,033	\$141,033	\$0	0.00 0.00
510	Adult Education	A national effort to ensure that all adults are literate and able to compete in the global economy.	Dr. Ehsan Kattoula	\$0	\$1,282,450	\$1,282,450	\$0	\$1,260,450	\$1,260,450	\$0	8.00 7.00
532	Georgia Network for Educational and Therapeutic Support (GNETS)	Provides students identified as severely emotionally disturbed with an appropriate education.	Jessica Coleman	\$120,977	\$2,829,674	\$2,829,674	\$120,977	\$2,736,993	\$2,736,993	\$120,977	29.31 34.00
549	Donations	Funds donated to the school system by individuals or organizations for specific purposes.		\$853,012	\$366,557	\$248,381	\$971,188	\$0	\$0	\$971,188	0.00 0.00
550	Venue Management	Organizes the rental of school facilities during non-instructional hours.	John Stafford	\$984,421	\$1,500,000	\$1,500,000	\$984,421	\$1,500,000	\$1,500,000	\$984,421	0.00 0.00
551	After School Program	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	\$3,931,083	\$9,777,334	\$9,808,949	\$3,899,468	\$9,481,118	\$9,481,118	\$3,899,468	3.85 3.85
552	Performing Arts	Offers an opportunity for student learning experience through live performances of music, drama and dance; it is funded by voluntary student contributions.	Sara Womack	\$601,249	\$475,210	\$475,210	\$601,249	\$452,200	\$452,200	\$601,249	0.00 0.00
553	Tuition School	Provides the opportunity for students to make up school classes and provides enrichment and remedial work at various instructional levels (Summer School/Cobb Virtual Academy).	Ryan Fuller Andrew Kutscher	\$2,627,045	\$1,396,702	\$2,696,702	\$1,327,045	\$1,396,702	\$1,396,702	\$1,327,045	1.00 1.00
556	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 toward high school completion. <i>Funding and related positions for Adult High School were transferred to the General Fund in FY2025 and Fund 0556 will be closed at the FY2025 year-end.</i>	Dr. Ehsan Kattoula	\$366,908	\$300,470	\$667,378	\$0	\$0	\$0	\$0	3.00 0.00
557	Art Career and Cultural Exploration	Provides local artist compensation for workshops held in the schools.	Laura LaQuaglia	\$9,525	\$9,600	\$9,600	\$9,525	\$9,600	\$9,600	\$9,525	0.00 0.00
560	Pre-Kindergarten Lottery	Coordinates and provides services to eligible four-year old children and their families for 178 instructional days.	Ashley Kennedy	\$0	\$564,619	\$564,619	\$0	\$542,409	\$542,409	\$0	10.00 10.00
580	Miscellaneous Grants	A compilation of grants required to be accounted for separately.		\$77,665	\$345,665	\$345,665	\$77,665	\$57,500	\$57,500	\$77,665	0.00 0.00
600	School Nutrition Service	Provides breakfast and lunch to students during the school day.	Emily Hanlin	\$32,440,223	\$67,623,915	\$74,337,122	\$25,727,016	\$72,273,482	\$81,097,638	\$16,902,860	1,216.00 1,216.00
Total Special Revenue Funds				\$42,012,108	\$152,764,535	\$161,058,089	\$33,718,554	\$142,670,642	\$151,494,798	\$24,894,398	1,794.97 1,728.54

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CAPITAL PROJECTS		Accounts for financial resources to be used for the acquisition or construction of major capital facilities.										
Fund	Fund Name	Description	Administrator									
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)	\$23,445,299	\$835,958	\$300,430	\$23,980,827	\$3,161,968	\$2,016,468	\$25,126,327	0.00	0.00
Total Capital Projects Funds				\$23,445,299	\$835,958	\$300,430	\$23,980,827	\$3,161,968	\$2,016,468	\$25,126,327	0.00	0.00
INTERNAL SERVICE		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.										
Fund	Fund Name	Description	Administrator									
691	Unemployment	Accounts for the cost of compensation for unemployment for previous employees. <i>Administration is authorized to use self-insurance fund balance to pay additional unemployment expenses.</i>	Keeli Bowen	\$293,670	\$300,000	\$300,000	\$293,670	\$300,000	\$300,000	\$293,670	0.00	0.00
692	Self Insurance	General liability, workers' compensation and insurance policies for catastrophic events. <i>Administration is authorized to use self-insurance fund balance to pay additional risk management expenses.</i>	Keeli Bowen	\$4,090,264	\$12,100,000	\$12,131,012	\$4,059,252	\$12,100,000	\$12,100,000	\$4,059,252	7.69	7.00
693	School Nutrition Service Catered Food Service	Self-supporting catering services performed by School Nutrition Service staff for schools and school-related organizations.	Emily Hanlin	\$17,101	\$150,000	\$150,000	\$17,101	\$150,000	\$150,000	\$17,101	0.00	0.00
Total Internal Service Funds				\$4,401,035	\$12,550,000	\$12,581,012	\$4,370,023	\$12,550,000	\$12,550,000	\$4,370,023	7.69	7.00
Total All Other Funds				\$69,858,442	\$166,150,493	\$173,939,531	\$62,069,404	\$158,382,610	\$166,061,266	\$54,390,748	1,802.66	1,735.54