Overview of the System & Management
CCSD: An IE² District

What is an Investing in Educational Excellence (IE²) System?
In exchange for increased accountability, Cobb will be relieved of some state rules in order to incorporate innovative practices. The system flexibility granted through IE² will allow strategies proven to improve student performance to be implemented on a larger scale. The waivers have very positive financial implications:

• The District can choose its own class sizes providing significant expenditure flexibility.
• Utilize state funding based on the District’s priorities instead of the state’s requirements.
• The District no longer is bound by state salary schedule requirements and restrictions
• The District no longer bond by state expenditure tests & requirements

What additional waivers could enhance financial flexibility for the District?
The State of Georgia includes a 15% budgeted expenditure guideline for Fund Balances. However, the State also provides flexibility for this guideline:

• Per Georgia State Law §20-2-167, districts can establish a separate capital accumulation fund to allocate fund balance in excess of 15% to this Fund. This option provides great flexibility in that funds can be transferred back-and-forth between the capital accumulation fund and the general fund.
• For even greater flexibility, districts in the IE² program have the option to completely waive the 15% guideline. CCSD received permanent State approval for this waiver on February 19, 2020.

To view CCSD’s IE² program, visit our Website: https://www.cobbk12.org/page/6650/ccsd-an-ie2-district