

## COBB COUNTY SCHOOL DISTRICT FY2024 OTHER FUNDS

April 13, 2023

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.

Fund	Fund Name	Description	Administrator	FY2022 FUND BALANCE 6/30/2022	FY2023 PROJECTED REVENUE	FY2023 PROJECTED EXPENDITURES	FY2023 PROJECTED FUND BALANCE 6/30/2023	FY2024 PROPOSED REVENUE	FY2024 PROPOSED EXPENDITURES	FY2024 PROJECTED FUND BALANCE 6/30/2024	FY2023	FY2024
<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.										
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	\$26,038,441	\$26,038,441	\$0	\$22,628,514	\$22,628,514	\$0	201.09	200.60
		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	\$22,093,322	\$22,093,322	\$0	\$21,655,483	\$21,655,483	\$0	324.35	324.35
406	<b>Career, Technical, Agricultural Education</b>	Provides career training and opportunities to students	Arthur O'Neill	\$0	\$831,130	\$831,130	\$0	\$779,451	\$779,451	\$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	Stephanie Sanders Lori Horn	\$0	\$4,413,213	\$4,413,213	\$0	\$2,994,048	\$2,994,048	\$0	10.99	10.99
432	<b>Homeless</b>	Provides grant funds for educational services to homeless children	Tiffany Honoré	\$0	\$97,482	\$97,482	\$0	\$94,478	\$94,478	\$0	0.00	0.00
448	<b>American Rescue Plan (ARP) Act</b>	Provides funding for secondary emergency relief		\$0	\$92,614,588	\$92,614,588	\$0	\$0	\$0	\$0	215.00	0.00
460	<b>Title III-A</b>	Limited English Proficient, Immigrant	Tiffany Honoré	\$0	\$2,066,099	\$2,066,099	\$0	\$1,657,714	\$1,657,714	\$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, Riverside ES	Brenda Carter Dr. Ehsan Kattoula	\$0	\$3,095,125	\$3,095,125	\$0	\$2,108,483	\$2,108,483	\$0	4.34	4.34
478	<b>USDA Fresh Fruits &amp; Vegetables</b>	Provides students with nutritious snacks during the school day	Emily Hanlin	\$0	\$180,194	\$180,194	\$0	\$180,194	\$180,194	\$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	7.00	7.00
532	<b>Georgia Network for Educational and Therapeutic Support (GNETS)</b>	Provides students identified as severely emotionally disturbed with an appropriate education	Robin Baumgarten	\$189,307	\$3,187,569	\$3,187,569	\$189,307	\$3,102,146	\$3,102,146	\$189,307	49.00	49.00
549	<b>Donations</b>	Funds donated to the school system for specific purposes by individuals or organizations		\$826,175	\$458,515	\$477,360	\$807,330	\$0	\$0	\$0	0.00	0.00
550	<b>Venue Management</b>	Organizes the rental of school facilities during non-instructional hours	John Stafford	\$347,749	\$1,500,000	\$1,500,000	\$347,749	\$1,500,000	\$1,500,000	\$347,749	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	\$2,970,028	\$9,057,432	\$8,375,255	\$3,652,205	\$10,355,314	\$10,355,314	\$3,652,205	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	Dr. Joseph Woodruff	\$467,123	\$422,760	\$422,760	\$467,123	\$422,760	\$422,760	\$467,123	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	Lori Horn Ryan Fuller Andrew Kutscher	\$2,444,793	\$1,399,702	\$1,399,702	\$2,444,793	\$1,399,702	\$1,399,702	\$2,444,793	1.00	1.00
554	<b>Public Safety</b>	Funded by parking decals sold to students to pay for campus safety officers	Ronald Storey	\$321,816	\$1,759,614	\$2,081,430	\$0	\$0	\$0	\$0	21.00	0.00
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	\$482,511	\$300,470	\$300,470	\$482,511	\$300,470	\$300,470	\$482,511	3.00	3.00
557	<b>Art Career and Cultural Exploration</b>	Provides local artist compensation for workshops held in the schools	Laura LaQuaglia	\$16,325	\$2,600	\$2,600	\$16,325	\$2,600	\$2,600	\$16,325	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	6.00	6.00
580	<b>Miscellaneous Grants</b>	Compilation of several grants		\$278,385	\$366,479	\$366,479	\$278,385	\$58,800	\$58,800	\$278,385	0.00	0.00
600	<b>School Nutrition Service</b>	Provides breakfast and lunch to students during the school day	Emily Hanlin	\$30,080,574	\$58,345,000	\$62,859,167	\$25,566,407	\$59,141,000	\$70,587,735	\$14,119,672	1,216.00	1,216.00
<b>Total Special Revenue Funds</b>				<b>\$38,424,786</b>	<b>\$229,710,583</b>	<b>\$233,883,234</b>	<b>\$34,252,135</b>	<b>\$129,847,005</b>	<b>\$141,293,740</b>	<b>\$21,998,070</b>	<b>2,068.67</b>	<b>1,832.18</b>

## COBB COUNTY SCHOOL DISTRICT FY2024 OTHER FUNDS

April 13, 2023

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.

Fund	Fund Name	Description	Administrator	FY2022 FUND BALANCE 6/30/2022	FY2023 PROJECTED REVENUE	FY2023 PROJECTED EXPENDITURES	FY2023 PROJECTED FUND BALANCE 6/30/2023	FY2024 PROPOSED REVENUE	FY2024 PROPOSED EXPENDITURES	FY2024 PROJECTED FUND BALANCE 6/30/2024	FY2023 FY2024	
				<b>CAPITAL PROJECTS</b>		Accounts for financial resources to be used for the acquisition or construction of major capital facilities.						
353	<b>District Building Fund</b>	The District Building Fund is a capital outlay fund. Revenues include interest income, state capital outlay funds, extraordinary income such as catastrophic insurance claims, and state grants for construction-type projects from the State Dept. of Community Affairs. Expenditures in the District Building Fund include leased portable classrooms, small construction projects of an emergency nature or large capital needs resulting from catastrophic events.	Nick Parker	\$6,267,366	\$1,123,228	\$1,130,183	\$6,260,411	\$2,322,000	\$2,000,000	\$6,582,411	0.00	0.00
<b>Total Capital Projects Funds</b>				<b>\$6,267,366</b>	<b>\$1,123,228</b>	<b>\$1,130,183</b>	<b>\$6,260,411</b>	<b>\$2,322,000</b>	<b>\$2,000,000</b>	<b>\$6,582,411</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.										
691	<b>Unemployment</b>	Accounts for the cost of compensation for unemployment for previous employees	Keeli Bowen	\$72,825	\$300,000	\$300,000	\$72,825	\$300,000	\$300,000	\$72,825	0.00	0.00
692	<b>Self Insurance</b>	Cobb County School District has elected to self-insure in certain areas of liability	Keeli Bowen	\$7,541,551	\$7,500,000	\$7,500,000	\$7,541,551	\$7,500,000	\$7,500,000	\$7,541,551	5.69	5.69
693	<b>School Nutrition Service Catered Food Service</b>	Self-supporting catering services performed by FNS staff for schools and school-related organizations	Emily Hanlin	\$27,466	\$85,000	\$85,000	\$27,466	\$100,000	\$100,000	\$27,466	0.00	0.00
<b>Total Internal Service Funds</b>				<b>\$7,641,842</b>	<b>\$7,885,000</b>	<b>\$7,885,000</b>	<b>\$7,641,842</b>	<b>\$7,900,000</b>	<b>\$7,900,000</b>	<b>\$7,641,842</b>	<b>5.69</b>	<b>5.69</b>
<b>Total All Other Funds</b>				<b>\$52,333,994</b>	<b>\$238,718,811</b>	<b>\$242,898,417</b>	<b>\$48,154,388</b>	<b>\$140,069,005</b>	<b>\$151,193,740</b>	<b>\$36,222,323</b>	<b>2,074.36</b>	<b>1,837.87</b>