

## **Executive Summary: Board Interactions Through Traditional Media**

Cobb County School Board policies BH and BBBA include direction for the Board of Education to include governance structure, conduct as a Board member, communication with news media, and interaction with the public.

Included as evidence for this special review are all Board member interactions captured by traditional media since August 2019.

- The District is not aware of any interactions captured by traditional media of Brad Wheeler's which potentially violate CCSD policy.
- The District is aware of 30 interactions captured by traditional media of Charisse Davis's which potentially violate CCSD policy.
- The District is aware of 1 interaction captured by traditional media of David Banks's which potentially violate CCSD policy.
- The District is not aware of any interactions captured by traditional media of David Chastain's which potentially violate CCSD policy.
- The District is aware of 60 interactions captured by traditional media of Jaha Howard's which potentially violate CCSD policy.
- The District is not aware of any interactions captured by traditional media of Randy Scamihorn's which potentially violate CCSD policy.
- The District is aware of 12 interactions captured by traditional media of Tre Hutchins's which potentially violate CCSD policy.

## **Executive Summary: Allocation of Resources for Every Student**

Allocation of financial resources, by post, is provided as evidence for this special review. Financial resources, allocated by Board post, are aggregated as per-pupil-expenditures and also include ED-SPLOST funds.

In addition, financial resources including elementary/middle/high school allotment formulas for all schools, school supplies and equipment, school custodial supplies, salary and benefits, and all approved budgets for the last 10 years are included.

A review of Cobb's allocation of financial resources shows students and schools in high need areas receive more funding than students and schools in lower need areas.

Since its inception, ED-SPLOST dollars have benefitted all Board posts. Post 2 (Howard) has received 21% of all ED-SPLOST dollars, Post 1 (Scamihorn) has received 17.5% of all ED-SPLOST dollars, Post 3 (Hutchins) has received 14.5% of all ED-SPLOST dollars, Post 6 (Davis) has received 16% of all ED-SPLOST dollars, Post 4 (Chastain) has received 10.5% of all ED-SPLOST dollars, Post 7 (Wheeler) has received 10.5% of all ED-SPLOST dollars, and Post 5 (Banks) has received 10% of all ED-SPLOST dollars.

Cobb's per-pupil-expenditure, by post, shows post 3 (Hutchins) receives \$11,998.53 per student, post 2 (Howard) receives \$11,137.35 per student, post 4 (Chastain) receives \$10,996.36 per student, post 1 (Scamihorn) receives \$10,846.23 per student, post 5 (Banks) receives \$10,721.65 per student, post 6 (Davis) receives \$10,547.04 per student, and post 7 (Wheeler) receives \$10,510.77 per student.

## **Executive Summary: Board Interactions Through Social Media**

Cobb County School Board policies BH and BBBA include direction for the Board of Education which includes governance structure, conduct as a Board member, communication with news media, and interaction with the public.

Included as evidence for this special review are all available Board member social media feeds which represent CCSD and interactions with the public/news media through social media.

- The District is aware of one social media account for Brad Wheeler which represents the District.
- The District is aware of one social media account for Charisse Davis which represents the District and is aware of 10 examples of social media posts which potentially violate CCSD policy.
- The District is aware of zero social media accounts for David Banks which represents the District and is aware of one email newsletter distributed monthly by David Banks.
- The District is aware of zero social media accounts for David Chastain which represents the District.
- The District is aware of one social media account for Jaha Howard which represents the District and is aware of 51 examples of social media posts which potentially violate CCSD policy.
- The District is aware of zero social media accounts for Randy Scamihorn which represents the District and is aware of a weekly video series published by Mr. Scamihorn in his role as spokesperson for the Board.
- The District is aware of one social media account for Tre Hutchins which represents the District and is aware of 1 example of a social media post which potentially violates CCSD policy.

## **Executive Summary: Board Meeting Video Clips**

This folder includes five sets of video clips pertaining to:

- 1) Cobb Board Policy BBA
- 2) Cobb Board Policy BH
- 3) Cobb Board Training Video
- 4) Cognia Standard 2.1
- 5) Cognia Standard 3.8

Cobb County School Board policies BH and BBA include direction for the Board of Education regarding conduct between Board members and Board meeting content. Included as evidence for this special review are examples of policy adherence and known potential policy violations of CCSD Board Policy BBA and CCSD Board Policy BH. The Executive Summaries in each policy folder provide the pertinent text of the board policies and a summary of the video clips.

The Board Training Video included in this folder provides an example of one of the collective trainings for the Board.

The Cognia Standard folders (2.1 and 3.8) provide clips from Board meetings as examples of the District's adherence to these specific Cognia standards.

# Executive Summary: CCSD Policy Adherence & Potential Violations

Examples of policy adherence, and known potential policy violations of CCSD Board policies, are included as evidence for this review.

- Adherence to CCSD Board Policy AB (Legal School Status)
  - Adherence to CCSD Board Policy ABB (Board Powers and Duties)
  - Adherence to CSD Board Policy BA (Goals and Objectives)
  - Adherence to CCSD Board Policy BBA (Board Officers)
  - Adherence to CCSD Board Policy BBBA (Board Member Duties)
  - Adherence to CCSD Board Policy BBD (Board/School Superintendent Relations)
  - Adherence to CCSD Board Policy BH (Board Ethics)
  - Potential violations of CCSD Board Policy AB (Legal School Status)
  - Potential violations of CCSD Board Policy ABB (Board Powers and Duties)
  - Potential violations of CCSD Board Policy BA (Goals and Objectives)
  - Potential violations of CCSD Board Policy BBA (Board Officers)
  - Potential violations of CCSD Board Policy BBBA (Board Member Duties)
  - Potential violations of CCSD Board Policy BBD (Board/School Superintendent Relations)
  - Potential violations of CCSD Board Policy BH (Board Ethics)
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- The District is not aware of any Board policy violations by Randy Scamihorn (Post One) through social media, traditional media, or other interactions with the public or the District.
  - The District is aware of 113 potential Board policy violations by Jaha Howard (Post Two) through social media, traditional media, or other interactions with the public or the District.
  - The District is aware of 13 potential Board policy violations by Tre Hutchins (Post Three) through social media, traditional media, or other interactions with the public or the District.
  - The District is not aware of any Board policy violations by David Chastain (Post Four) through social media, traditional media, or other interactions with the public or the District.
  - The District is aware of 2 potential Board policy violations by David Banks (Post Five) through social media, traditional media, or other interactions with the public or the District.
  - The District is aware of 41 potential Board policy violations by Charisse Davis (Post Six) through social media, traditional media, or other interactions with the public or the District.
  - The District is not aware of any Board policy violations by Brad Wheeler (Post Seven) through social media, traditional media, or other interactions with the public or the District.

## **Executive Summary: Board Member Training**

The Cobb County School District Board is trained on a yearly basis in compliance with state and local policy. Trainings include Georgia School Board Association conferences, online trainings, workshops, and local orientations for new Board members. The following trainings are included:

- 2018-2019 New Board Member Orientation
- 2018-2019 Local Board Training Plan
- 2018-2019 Local Board Training Report
- 2018-2019 Whole Board Governance Training Log (Signed)
- 2019-2020 Local Board Training Report
- 2019-2020 Local Board Training Hours Log
- 2020-2021 Local Board Training Plan
- 2020-2021 Local Board Training Hours Log
- 2020-2021 New Board Member Orientation (Strategy and Accountability Division)
- 2020-2021 New Board Member Orientation (Communications Supports and Training for All Staff)

## **Executive Summary: Cobb's Strategic Plan Draft**

Cobb's Strategic Plan draft, which shows Cobb's commitment to every individual student.

This 5-year Strategic Plan was built based on twelve months of work and feedback from over 9,000 Cobb citizens and staff members including students, teachers, assistant principals, principals, senior staff, the Board, parents, and other members of the Cobb community.

It was ready to be presented to the Cobb Board in April of 2020 and, given the COVID-19 pandemic, has been held from being formally adopted to make sure every possible voice and consideration has been included. As public health conditions allow, it will be formally presented to our Board.

## **Executive Summary: District Overview and Student Outcomes**

When compared on the basis of all students in all grade levels, Cobb compares well and generally outperforms similar districts in the metro area and across the country. When compared on the basis of student groups in a single grade level, Cobb overperforms for some grade levels and student groups and underperforms for some grade levels and student groups.

Cobb's performance tends to improve compared to similar districts as the grade level increases.

### **Enrollment**

- 107,379\*
- 2nd largest district in Georgia
- 25th largest in United States

*Source: Georgia DOE October 2020 FTE Count*

### **Student Demographics**

- White - 34.9%
- Black - 30.6%
- Hispanic - 23.9%
- Asian - 6.0%
- Multi-Racial – 4.4%
- American Indian - <1%
- Pacific Islander - <1%

*Source: CCSD internal report as of 10/6/2020*

### **Graduation Rate**

- 89%

*Source: GaDOE CCRPI FY2020*

### **Percentage of Students Qualifying for Free/Reduced Lunch**

- 40.7%

## **Transiency Rate**

- 17.8% (5/20/2020)

## **Total number of schools - 111**

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

CCSD also has 7 high school magnet programs for advanced studies in:

- Math, Science & Technology
- International Studies
- Engineering & Biotechnology
- International Baccalaureate
- Performing Arts
- Medical Sciences & Research

36 Cobb County STEM Certified Schools

2 Cobb County STEAM Certified School

6 Georgia STEM Certified Schools

2 Georgia STEAM Certified Schools

13 Cognia (formerly AdvancED) STEM Certified Schools

29 National Blue Ribbon Schools

56 Georgia Schools of Excellence

## **Faculty & Staff**

The Cobb County School District is the largest employer in Cobb County.

66% of Cobb Teachers have earned advanced degrees.

## **Academic Success and Progress**

- Cobb County Schools received a score of 86.1 on the 2019 Georgia College and Career Ready Performance Index (CCRPI). This is 10.2 points higher than the state average of 75.9 and is the highest of the large districts in the state of Georgia.
- The CCSD Class of 2020 posted an average score of 1107 on the SAT (Scholastic Assessment Test) which is 64 points higher than the state average (1043), 77 points higher than the national average (1030), and is the highest of the large districts in the state of Georgia.
- For the 15th straight year, Cobb County School District students achieved record-high scores on the ACT college entrance exam. The Class of 2020's average score of 23.2 is 2.6 points higher than the national average (20.6), is 1.5 points higher the state average (21.7), and is the highest of the large districts in the state of Georgia.
- The Cobb County School District graduation rate rose to a new high of 88.6%, part of a nearly decade-long upward trend that once again

surpasses the state average. The CCSD graduation rate for the class of 2020 increased by 1.6 percentage points from the previous year, is 4.8% higher than the state graduation rate (83.8%), and is the highest of the large districts in the state of Georgia.

- 68 students district-wide qualified as semifinalists in the National Merit Scholarship Program.
  
- Three Cobb high schools rank among Georgia's top 20 high schools, according to a U.S. News and World Report's list of best high schools. Walton and Lassiter high schools achieved 4th and 10th on the list, respectively. Pope High School rounds out the list at 20. An additional five schools rank in the top 50: Allatoona High School, Harrison High School, Hillgrove High School, Kennesaw Mountain High School, and Wheeler High School.

A total of 12 Cobb schools scored in the top 100 Georgia high schools including Kell High School, McEachern High School, North Cobb High School, and Sprayberry High School and the schools above.

The U.S. News rankings include data on nearly 24,000 public high schools in 50 states and the District of Columbia. The scorecards for Cobb included six high schools with ratings of 90+. Those schools include Allatoona High School, Harrison High School, Hillgrove High School, Lassiter High School, Pope High School, and Walton High School.

## **Executive Summary: Community Feedback About the Cognia Review**

Since the Cognia special review was announced, the District has received 31 emails from various community members about the Cognia review. Those emails were received through an email address designated by the District to receive special review related feedback and as publicized on the District's website.

All emails received by the District are included:

- Twenty-seven (27) emails used language indicating they were angry or concerned with the review and the potential negative impact of the review on the District
- Ten (10) of the emails expressed a positive view of the District
- Three (3) of the emails supported the review
- One (1) of the emails includes 2200 signatures and expressed support for the District

**COBB COUNTY SCHOOL DISTRICT  
FINANCIAL SERVICES DIVISION  
EXECUTIVE SUMMARY OF DIVISION OPERATIONS**



The Financial Services Division includes the functions of Accounting, Financial Planning & Analysis, Accounts Payable, Capital Projects Accounting, Local School Accounting, Payroll, Cash Management & Investments, Financial Systems & Fixed Assets.

The Procurement Department is a department inside of the Operations Division.

## **Procurement Process and Resources**

The Cobb County School District (CCSD) Procurement Services Department recognizes purchasing as a profession and adopts the Code of Ethics promulgated by the National Institute of Governmental Purchasing (NIGP).

The CCSD Procurement Services Department recognizes that the Code of Ethics sets appropriate standards for purchasing and the CCSD Procurement Services Department expects adherence to the Code of Ethics by all employees of the Department.

The CCSD Procurement Services Department recognizes that employees of the Procurement Services Department are public employees. As such, these employees have the responsibility to uphold the public trust and to refrain from using their position for private benefit.

Therefore, it is the policy of the CCSD Procurement Services Department that employees shall, in addition to all other expectations and job requirements, refrain from conflicts of interest and avoid the appearance of unethical or compromising practices in business relationships, actions and communications.

## **Awards**

The Cobb County School District (CCSD) Procurement Services Department received the following awards for "Best Practices" in governmental purchasing:

The Outstanding Agency Accreditation Achievement Award (OA4) - 6 consecutive three-year certifications: 2003, 2006, 2009, 2012, 2015 & 2018. CCSD is 1 of 5 government agencies in Georgia, 1 of 8 school districts nationwide, and 1 of 62 total government agencies currently accredited.

The Achievement of Excellence in Procurement (AEP) - annual award for Sixteen consecutive years: 2005, 2006, 2007, 2008, 2009, 2010, 2011, 2012, 2013, 2014, 2015, 2016, 2017, 2018, 2019 & 2020. CCSD is 1 of 11 agencies in Georgia and 1 of 22 School Districts in the United States and Canada to receive this award.

Pareto is the most prestigious and highest award of agency achievement in our profession. Pareto may be earned only by agencies that have achieved OA4 accreditation and successfully completed a prescribed peer review process.

NGIP (The Institute for Public Procurement) accreditation for quality public procurement (QPPD). The accreditation “represents a testament to Cobb’s procurement team’s commitment to professional practice and demonstrated abilities. Cobb Schools belongs to an elite group of procurement organizations. Only 159 government agencies have attained this distinction and represents the pinnacle achievement for public procurement entities.”

## Finance’s Process and Resources

### **(1) COBB COUNTY SCHOOL DISTRICT CREDIT RATINGS**

Moody’s Investor Service (“Moody’s”, New York, NY) & Standard & Poor's assigned the Cobb County School District the highest Long Term (**Aaa**) and Short Term (**MIG1**) credit ratings for FY2021 in December, 2020. The district is one of only 23 school districts in the country (out of 14,000 United States public school districts) to hold both highest credit ratings in the industry concurrently. The district has continued to hold the Aaa credit rating since December, 2015.

#### General Credit Ratings Comments

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.

Credit Rating Metrics:

- a. The district received the Aaa rating for the first time in district in December, 2015
- b. Only 2 US Companies have an **Aaa** Credit Rating (Microsoft and Johnson & Johnson)
- c. Only 15 States (30%) have an **Aaa** Credit Rating
- d. Only 0.50% Public School Districts (23) have an **Aaa** Credit Rating

**(2) COBB SCHOOLS DISTRICT ANNUAL INDEPENDENT FINANCIAL/COMPLIANCE AUDITS**

- a. FY2020 Cobb County School District Annual External Financial Audit - The Cobb County School District was audited (Financial Audit) by the firm of Mauldin & Jenkins LLC, Atlanta, Georgia for the time period July 1, 2019 – June 30, 2020.

**Annual Financial Audit Results from Professional, Independent Audit Firm:**

**(1) Unmodified "Clean" Audit Opinion**

**(2) No Financial Statement Audit Findings & No Internal Compliance Audit Findings.**

**(3) Financial Internal Controls/Financial Procedures Reviewed with no Findings.**

- b. Calendar Year 2019 Cobb County School District SPLOST Performance Audit - The Cobb County School District SPLOST operation was audited by the firm of Williamson & Co. CPAs, Cartersville, Georgia for the time period January 1, 2019 – December 31, 2019.

**Annual SPLOST Performance Audit Results:**

**(1) Unmodified "Clean" Audit Opinion.**

**(3) SCHOOL DISTRICT RECOGNITION FOR PROFESSIONAL FINANCIAL PROCEDURES AND INTERNAL CONTROLS**

- a. **Accounting Department Recognitions**

The Accounting Department has received the Certificate for Excellence in Financial Reporting from the Government Finance Officers Association (GFOA) for 2020 and **has received this award each year since 1980**. The department has also received the Certificate for Excellence in Financial Reporting from the Association of School Business Officials International for 2020 and **has received this award each year since 1984**.

- b. **Financial Analysis and Planning (Budget) Recognitions**

The Financial Analysis and Planning Department has received the Meritorious Budget Award from the Association of School Business Officials International for 2020 and **has received this award each year since 2004**.

- c. **FY2013 International Association of School Business Officials (ASBO) Pinnacle Award for Financial Innovation for Financial Procedures and Internal Controls** – Created the **Cobb Schools Financial Online University (CCFU)** for School District Financial Procedures & Internal Controls.

CCFU was enhanced in FY2019 to include live and on-line financial training for Principals, Assistant Principals, Bookkeepers and Secretary Payroll Timekeepers.

- d. **PCard Rebate Expansion Program** – Payment to approved vendors via Credit Card that generates in excess of \$350,000 per year in rebate revenue for the school district. FY2015 Rebate revenue was the highest revenue generator in the State of Georgia and in the top ten every year in Georgia.

**(4) COBB COUNTY SCHOOL DISTRICT – NO LONG-TERM DEBT**

The district eliminated all district long term in 2007 and has **maintained NO long term debt since 2007**.

## **(5) Financial Services Division Projects**

- a. **Major New Payroll/Financial System ERP Software Implementation Program** – The district has successfully implemented the “State of the Art” Tyler Technologies “Munis” Financial Software. This software is designed to professionally handle and report on taxpayer money.
  - FY2013 – Munis Payroll System to support 19,000 employees
  - FY2014 – Munis Total Employee Compensation Statement
  - FY2019 – Munis Financial System and Financial Reporting to support \$1.3 Billion budget
  - FY2019 – Munis Employee Self Serve System for Payroll Documents. User friendly via personal computer and telephone app.
- b. **Implemented Employee Payroll Direct Deposit – FY2014** – Employees receive paychecks via direct deposit or employee payroll cards for employees that do not have a bank account.
- c. **Financial Services Division Operational Expansion** – Expansion provides employees the ability to work at the district office and at home.
- d. **Employee Payroll Travel Card** – Currently testing employee use of a district credit card for travel to enhance the efficiency of employee travel costs and reimbursement.
- e. **Credit Card Program for Parents, Students and Community** – FY2018 Implementation of credit cards for use at Elementary Schools, Middle Schools and High Schools. Parents no longer have to personally visit the school to make check and/or cash payments.

## **(6) Cobb County School District Financial Safety Net – FY2021 Budget**

Current General Fund Millage Rate	18.900 Mills
State of Georgia Legal Millage Rate Cap	20.000 Mills
Mills Under the State 20 Mill Cap	1.100 Mills
Estimated Value of 1.0 Mill	\$29,000,000
Estimated Value of 1.1 Mills	\$31,000,000
Unassigned Fund Balance – June 30, 2020	\$139,677,544

## **(7) General Fund Budget Summary – FY2021 Budget**

FY2021 Revenue Appropriations	\$1,137,279,882
Utilization of Board Approved Fund Balance	\$31,256,123
FY2021 Revenue & Budgeted Use of Fund Balance	<b>\$1,168,536,005</b>
FY2021 Expenditure Appropriations	<b>\$1,168,536,005</b>
<b>Note: Board Approved Balanced Budget</b>	
<b>FY2021 Revenue Highlights</b>	
Local Revenue (Property Tax and Miscellaneous)	\$605,687,836
State Revenue (QBE Revenue & State Grants)	\$524,459,963
Federal Revenue (Indirect, ROTC, ERate)	\$7,132,083
Total Revenue	\$1,137,279,882
<b>FY2021 Expenditure Total Highlights</b>	
Full Salary Step for Eligible Employees	\$1,168,536,005
No Employee Furlough Days or Employee Pay Cuts	
Salary/Fringe Benefits – 92.01% of the General Fund	

Instruction – 72.30% of the General Fund Budget	
General Administration – 1.09% of the General Fund Budget	

**(8) General Fund Expenditure Per Pupil Metro Atlanta Comparison**

Per Student Cost Categories	Atlanta	Cobb	DeKalb	Fulton	Gwinnett
<b>Instructional</b>	\$9,874	\$6,758	\$7,150	\$6,892	\$5,899
Media	\$126	\$145	\$139	\$163	\$125
Instructional Support	\$1,139	\$371	\$387	\$814	\$507
Pupil Services	\$863	\$244	\$676	\$691	\$296
<b>General Administration</b>	\$308	\$177	\$253	\$261	\$207
School Administration	\$769	\$624	\$694	\$640	\$773
Transportation	\$649	\$485	\$656	\$599	\$612
Maintenance/Operations	\$1,550	\$628	\$1,121	\$969	\$664
Debt Services	\$19	\$0	\$0	\$0	\$0
<b>Total</b>	\$15,297	\$9,452	\$11,076	\$11,029	\$9,083

Note 1: Low Cobb County School District Property Taxes coupled with High Student Test Scores

Note 2: Low Cobb County School District Administrative and Support Costs

Note 3: High Percentage of the Budget focused on Instruction (Classroom Teachers and Students)

**(9) Special Purpose Local Option Sale Tax (SPLOST) Program**

One Cent Sales Tax Program to build new schools, facilities, technology and provide instructional support. The program is voted on by Cobb County Citizens. Cobb County Citizens have consistently supported the school administration and district operations relating to this program.

SPLOST	Year	Referendum Amount	Amount Collected As of 6/30/20	Collection Percentage	Debt Service Retired	Maturity	Action	Approval Percentage
1	1999	\$626,722,687	\$529,885,149	84.55%	\$117,500,000	2003	Passed	57.98%
2	2004	\$636,504,317	\$613,719,675	96.42%	\$135,137,762	2008	Passed	77.85%
3	2009	\$797,656,675	\$634,513,240	79.55%	\$0	2013	Passed	60.74%
4	2014	\$717,844,707	\$658,642,180	91.75%	\$0	2018	Passed	57.26%
5	2019	\$797,022,000	\$215,033,565	26.98	\$0	2023	Passed	73.87%

Note 1: SPLOST Voter approval rates have been consistent and high signaling Cobb Citizen Approval.

Note 2: SPLOST 5 passed on March 21, 2017 with **all Cobb Citizen Voter precincts voting "YES" for SPLOST**

**(10) Financial Operations Management Information – Financial Practice & Operations**

### Financial Division Management Practices

- **Organizational Depth** – The division strives for organizational depth where departments are “two-deep” in critical processes.
- **Internal Control Environment** (Financial Procedures) – The division has developed an award winning tool entitled *Cobb Schools Finance University* where all District administrative and school staff have online access to financial procedures 24/7. The tool is evolving as online testing will soon be implemented to ensure content mastery of training modules.

### Financial Services Staff Training

- **Professional Development** – All Financial Services Division staff are encouraged to take financial courses and attend financial seminars related to their position. Additionally, the District funds continuing education requirements for financial staff who have professional certifications. Leadership and teambuilding skills are emphasized in multi-level division and department staff meetings.

### Financial Monitoring and Analysis

- **Recurring compilation of monthly and annual key financial indicators.**
- Quarterly Board financial report.
- Monthly cash flow reporting and projections.
- Capital Project/SPLOST project tracking status.
- Monthly Budget Adjustment tracking status.
- Continuous Position Control tracking and reporting – Budget compared to Actual.

### Finance Division Customer Service and Communication

- **Formal customer service standards for the Financial Services Division.**
- Elaborate internet presence as a part of the main school district website where financial data and reporting information is available to internal and external users.
- Division and Department Internet, Intranet & Videos to communicate financial procedures and financial information.

## **(11) Financial Services Division – Professional Annual Budget Development**

The Cobb County School District budget is professionally prepared utilizing a strict budget preparation timeline of tasks and responsibilities. Administration prepares a budget and the Board is responsible for review and approval. **All stakeholders together with citizens in Cobb County have the opportunity for budget input and comments.**

The annual budget is prepared with professional documentation, transparency, and accountability. The main school District website is updated on a recurring basis with budget information and videos of the budget presentation for review by citizens and stakeholders.

The Following chart outlines the FY2021 Budget Development 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

## **(12) Fiscal Monitoring and Accountability**

The Financial Services Division maintains strict accountability to the Superintendent, the Board and Cobb County Citizens. The main school district website maintains an array of financial information (Budget, Financial Reports, Audit Reports, Board Financial Reports and Video presentations).

### **The Following information is contained on the school district website:**

- A. **Cobb Schools Financial Dashboard** – The dashboard is provided as a user-friendly tool for citizens to review the financial and data aspects of the school district.
- B. **Financial Planning & Analysis** – The Financial Planning & Analysis section provides extreme detail for the current year budget as well as an archived set of budgets going back 10 years.
- C. **Financial Reporting and Audits** – The Financial Reporting and Audits section provides:
  - SPLOST Audit Reports for all SPLOST Programs  
(SPLOST 1, SPLOST 2, SPLOST 3, SPLOST 4 and SPLOST 5)
  - Comprehensive Annual Financial Reports going back 10 years
  - Annual School District Independent Audit Reports going back 10 years
  - Quarterly Board Financial Reports going back 10 years
- D. **Long Term Credit Rating Information** – The District has maintained a AAA Credit rating since 2015
- E. **Short Term Credit Rating Information** – the district has maintained a MIG-1 Credit rating for 40 years

## **(13) Financial Services Division Strategic Guidelines (The Detailed Financial Services Division Strategic Management Plan is Updated/Reviewed by Moody's and Standard & Poor's every fiscal year as part of the Credit Rating Agency Financial Services Division Operational Review)**

### **District Vision**

A School District of Excellence where all Students Succeed

### **District Mission**

**One Team, One Goal, Student Success**

### **Financial Services Division Mission**

Manage financial resources **PROFESSIONALLY, ETHICALLY AND LEGALLY**

### **Financial Services Division Values**

Honesty, Hard Work, Accountability, Dedication & Dependability

### **Financial Services Division Expectations**

Customer Service – Helpful, Courteous, Accurate, Timely

Assignments – Compile/Analyze Data, Draw Conclusions, Make Recommendations

Meetings – Be prepared and on-time

Problems – Develop Solutions

Work Ethic for all Finance Employees – "Perfect Effort"

### **Financial Directors Expectations**

Organizational Depth – Departments are Two-Deep in critical department processes

Quality Control – Redundant review of all data/analysis/reports prior to distribution

Communication – Communicate often with CFO – Report to CFO rather than CFO checking on you

Conflict – Handle conflict promptly/strive to identify potential problems before they become problems

## Executive Summary: Initiative Overview for all Cobb Students

This section includes examples of initiatives that provide opportunities for learning for all students and that demonstrate CCSD's prioritized allocation of resources for targeted intervention and support.

### Opportunities for Learning for All Students

INITIATIVE EXAMPLE	DESCRIPTION
Academic Division Newsletters	The Academic Division provides weekly newsletters to ensure that all 114 schools have consistent information and access to learning opportunities for all students.
Arts Integration	K-12 Arts Integration promotes diverse learning approaches to meet the needs of all students while incorporating a more integrated and engaging approach to teaching and learning.
Balanced Literacy and Math	Cobb's K-12 Balanced Documents and Instructional Frameworks clearly articulate teaching and learning standards, high quality instructional resources, and effective and engaging instructional strategies to provide rigorous learning opportunities for all students.
Career, Technical, and Agricultural Education (CTAE)	<p>The CTAE department provides learning opportunities to all students through:</p> <ul style="list-style-type: none"> <li>• Increased enrollment opportunities for Work-Based Learning</li> <li>• Increased enrollment of special populations</li> <li>• Increased number of programs available in high demand career fields</li> <li>• Encouraging Pathway completion</li> <li>• Teacher recruitment and retention, especially in high demand industry pathways</li> <li>• Increased opportunities to participate in Career Technical Student Organizations (CTSOs)</li> <li>• Opening of the Cobb Innovation and Technology Academy (CITA)</li> </ul>
Cobb Collaborative Communities	<p>Cobb Collaborative Communities foster collective responsibility for the success of all students through the development and support of high performing teams. The teams answer four Essential questions:</p> <ol style="list-style-type: none"> <li>1. What is it we want our students to learn?</li> <li>2. How will we know if each student has learned it?</li> <li>3. How will we respond when students do not learn it?</li> <li>4. How will we respond when students do learn it?</li> </ol>
Cobb Teaching and Learning System (CTLS)	The Cobb Teaching and Learning System fosters and supports asynchronous and synchronous learning in all schools to maintain continuity of learning, ensure health and safety of students, monitor progress and performance,

	personalize the learning experience to best meet students' differentiated needs, and increase student engagement.
Early Learning	CCSD's Early Learning initiative ensures that young learners thrive and are kindergarten ready, through programs such as: <ul style="list-style-type: none"> <li>• South Cobb Early Learning Center</li> <li>• Georgia Pre-K</li> <li>• Early Kindergarten</li> </ul>
Literacy	To increase reading proficiency and student achievement for all students, CCSD implemented balanced literacy instruction (reading, speaking/listening, writing, and reading foundational skills) and targeted literacy programs such as: <ul style="list-style-type: none"> <li>• Writing Residency</li> <li>• Public Library Partnership</li> <li>• Early Literacy</li> <li>• Birth to Five: Ready, Set, Read!</li> </ul>
Math	To increase math proficiency and student achievement for all students, CCSD implemented balanced math instruction and targeted math programs such as: <ul style="list-style-type: none"> <li>• 360 Math Classroom</li> <li>• Math Fluency Initiative</li> </ul>
STEM Certification	CCSD's STEM Certification encourages all schools to integrate multiple STEM disciplines and to encourage learners to work collaboratively to find creative solutions to complex problems, conduct investigative research and connect with the community and post-secondary partnerships to promote awareness of STEM careers.

## Prioritized Allocation of Resources for Targeted Intervention and Support

INITIATIVE EXAMPLE	DESCRIPTION
Academic Interventions	<p>CCSD has prioritized allocation of resources for the purchase and maintenance of digital intervention tools such as:</p> <ul style="list-style-type: none"> <li>• Read 180</li> <li>• System 44</li> <li>• Dreambox Learning</li> <li>• Headsprout</li> <li>• Gradpoint</li> </ul>
Culture of Care	<p>CCSD has prioritized allocation of resources to provide supports for academic and non-academic needs and to foster an inclusive culture through initiatives such as:</p> <ul style="list-style-type: none"> <li>• Officer and Bus Driver Training</li> <li>• Positive Behaviors Interventions and Supports (PBIS)</li> <li>• Second Step</li> <li>• Student Success Annual Conference</li> </ul>
Extended Learning	<p>CCSD has prioritized allocation of resources to extend learning through summer and other breaks through a variety of learning opportunities and resources for families such as:</p> <ul style="list-style-type: none"> <li>• Summer Lit Camp</li> <li>• Summer Link</li> <li>• Summer Learning Quest</li> <li>• Summer Enrichment Academy</li> <li>• Cobb Course Refresher</li> <li>• Summer School</li> <li>• Imagine Learning</li> </ul>
Leadership Development	<p>CCSD has prioritized allocation of resources to develop leaders to fit the needs of each of our schools. Leadership allotments are distributed and filled based on the specific needs of each school.</p>
Support and Services Administrators	<p>CCSD has prioritized allocation of resources to align the support of special education experts more closely with the local school.</p>
Universal Screeners for Reading and Math	<p>CCSD has prioritized allocation of resources for Universal Screening - the systematic assessment of all students on academic indicators for the purpose of identifying students who are at-risk and may require support that varies in terms of level, intensity, and duration.</p>

## **Executive Summary: Staff Interaction with the Board (Email Samples)**

The Cobb County School District executive staff interact and communicate with the Board regularly. Per CCSD Board policy, CCSD staff report to the Superintendent and direct the operations of the school district in various areas of responsibility. Board emails from staff can be directed to specific Board members but all Board members are CC'd.

Examples of staff communication with the Board are included:

- Superintendent's Weekly Update
- Superintendent Re-Directing Board Member Behavior to Board Policy
- Superintendent Re-Directing Board Member Behavior to Board Policy example #2
- Response to Board Information Requests
- Executive Summary of District Data and Student Outcomes
- Request for Board Input
- Facts and Figures for Board Interaction with Media
- Notification of Media Questions and District Responses

## **Executive Summary: CCSD Student Outcomes in Comparison to National and Metro Atlanta Peers**

The Stanford Educational Data Archive (SEDA, <https://edopportunity.org>) was used to identify school districts in the USA that are comparable to CCSD in size and student demographics (race/ethnicity, English Learners, Economically Disadvantaged, etc.).

SEDA allows comparisons of ELA and math student academic performance across different states. SEDA reconciles the state assessments in different states by developing a common scale benchmarked to NAEP assessments (National Assessment of Education Progress).

CCSD is being compared to five districts from Georgia. Five out-of-state districts that are accredited by COGNIA and five out-of-state districts accredited by a different accrediting agency.

The data from SEDA was supplemented with four-year cohort graduation rates, ACT scores, and SAT scores where available.

### **Student Performance Highlights**

Compared on the basis of all students across all grade levels (3-8), CCSD students perform above the national average and generally better than similar districts.

Compared on single grade levels, CCSD student performance tends to improve as students progress through grade levels in both math and reading language arts.

CCSD student group performance at each grade level is consistent with the national peer districts in both mathematics and reading language arts.

In a grade-level analysis for scores from two recent school years, CCSD students performed above the national average for every grade level in reading language arts and for every grade level except third for mathematics.

In math, CCSD students performed one-half a grade level above the national average and students learned 10% more than the national average per year.

In reading language arts, CCSD students performed 0.7 grade levels above the national average and learned 9% more than the national average per year.

### **Additional Information about the Comparison Districts and Student Performance Data from the Stanford Educational Data Archive**

Average Score (GCS) is the average test score on state assessment converted to common grade-level scale (for grades 3–8). A value of 3.0 is equal to the national average test score for students in third grade. A value of 4.0 is the national average for fourth grade.

For the average scores for grades 3–8, the national average is 5.5. A score of 6.0 indicates that students in that district are scoring one-half a grade level above the national average.

Learning rate is the average amount that students are learning in one year as demonstrated on state assessments.

A learning rate of 1.0 is the national average. A learning rate of 1.10 indicates that students in that district are learning 10% more in a grade level than students nationally. A learning rate of 0.8 indicates that students in that district are learning 20% less than the national average in one year.

GCS stands for Grade (within cohort) Standardized scale and is the average test score on state assessments converted to a common scale that allows performance on different state assessments to be compared.

On this scale, a GCS of 4.0 corresponds to the national average test score at the end of fourth grade.

A district's 4th graders with a GCS of 4.5 means that students in that district are scoring about half a grade level above the national average for 4th graders.

### **SEDA's Common Assessment Scale**

Scores available in reading/language arts and math

Scores available in grades 3 to 8

Based on federally mandated annual assessments (mandated by ESSA)

In Georgia, the Milestones (EOG and EOC) are the state assessments used

Annual assessments vary from state to state – each state's scores are converted to common scale using the National Assessments of Educational Progress (NAEP) conducted by United States Education Department.

Sophisticated statistical techniques were employed to create the common scale for state assessments and learning rate.

The statistical techniques were published in the peer-reviewed scientific literature

Average scores for specific student subgroups are computed on the same scale as all students. In other words, a GCS of 5.5 for a district's 6th-grade economically disadvantaged students means that those students are scoring half a grade level below the national average for all students not the national average for economically disadvantaged students.

# **Executive Summary: Community and Staff Surveys**

## **Georgia Health Survey Responses**

Yearly, a survey is delivered to Cobb students, teachers, parents, and community members. Since 2019, 188,185 people have responded to the survey which contains questions about instruction, operations, culture, health, safety, etc. at the District and local school levels.

### **Georgia Health Survey (Parent) Responses**

A total of twenty-four (24) questions were surveyed.

All twenty-four (24) questions had the same or higher percentage of the “Strongly Agree” responses from 2019 to 2020.

In 2020, 92% of parents felt welcome at their student’s school (up from 91%).

Also, 74% of parents responded “I am involved in the decision-making process at my student’s school” which is up from 72% in 2019.

In both 2019 and 2020, 92% of parents responded “Teachers at my student’s school have high standards for achievement.”

In addition, 91% of parents felt “Teachers at my student’s school work hard to make sure that students do well.”

Remaining consistent from 2019 to 2020, 73% of parents responded “My student feels safe at school.

### **Georgia Health Survey (Staff) Responses**

Thirty-one (31) questions were on the survey.

90% of personnel had positive responses to “I feel like I am an important part of my school” in both 2019 and 2020.

Additionally, in 2020, 94% of personnel had positive responses to “I feel supported by other teachers at my school.”

Personnel remained consistent in 2019 and 2020 with 95% positive responses to “Teachers at my school have high standards for achievement.”

They were also consistently positive with 86% responding “Teachers at my school work hard to make sure that students do well.”

94% of personnel had positive responses to “I feel safe at my school.”

Also, in 2020, 91% had positive responses to “If I report unsafe or dangerous behaviors, I can be sure the problem will be taken care of.”

## **Georgia Health Survey (MS-HS Student) Responses**

The middle and high school student survey consisted of ninety-one (91) questions. Forty (40) questions represented the following domains: school climate, peer social support, cultural acceptance, social/civic learning, school safety, and peer victimization. This executive summary represents the forty questions.

In 2020, 67% of students had positive responses to “I feel safe in my school.” Additionally, 69% responded positively to “I like school.” In 2019, positive responses were 76% and 75%, respectively.

76% of students responded positively to “Students at this school are treated fairly by other students regardless of race, ethnicity, or culture” in 2020 – an increase since 2019 where 66% of students responded positively.

In 2020, 61% of students gave positive responses to “Adults in the school treat all students with respect” and in 2019 73% responded positively.

In 2019, 86% of students had positive responses to “I feel my school has high standards for achievement.” In 2020, student positive responses dipped to 73%.

When asked “I know an adult at school that I can talk with if I need help,” students responded positively at 74% in 2019 and at 63% in 2020.

## **Georgia Health Survey (ES Student) Responses**

Fifteen (15) questions were on the survey.

82% of students had positive responses to “I feel safe at my school” in 2020 which is up from 75% in 2019.

In 2020, 65% of students gave positive responses to “I like school.”

In 2020, gave 80% in positive responses to “I get along well with other students” an increase from 60% in 2019.

In 2020, 96% of students had positive responses to “My school wants me to do well.”

Additionally, in 2020, 90% of students had positive responses to “There is an adult at my school who will help me if I need it”.

## **Executive Summary: Time Spent Talking in Board Meetings by Board Member**

In accordance with Cobb Board Policy BC, all Cobb Board members have equal opportunities to contribute to Board meetings, affect policy, make motions, vote, and other Board duties as specified in Board policy and regulated through Roberts Rules of Order Newly Revised. Since this Board was elected (January 2019), the total time each Board member has spoken has been calculated.

- Board member Jaha Howard (Post Two) has spoken for 13 hours, 44 minutes since taking his seat on the Board in January 2019.
- Board member Randy Scamihorn (Post One) has spoken for 8 hours, 18 minutes since January 2019.
- Board member David Banks (Post Five) has spoken for 7 hours, 56 minutes since January 2019.
- Board member David Morgan (Post Three) spoke for 6 hours, 56 minutes until his term ended in January 2021.
- Board member Charisse Davis (Post Six) has spoken for 5 hours, 01 minutes since taking her seat on the Board in January 2019.
- Board member Brad Wheeler (Post Seven) has spoken for 2 hours, 06 minutes since January 2019.
- Board member David Chastain (Post Four) has spoken for 1 hour, 29 minutes since January 2019.