Cherokee County School District

Work Session Meeting | 09/12/2024 – 5:15 PM

Dr. Frank R. Petruzielo Educational Services Facility | 1205 Bluffs Parkway, Canton, GA 30114

I. **CALL TO ORDER WORK SESSION**

II. **SUPERINTENDENT WELCOME**

1. Key Priorities Quarterly Update

III. **SCHOOL BOARD WHOLE BOARD TRAINING SUMMARY**

IV. **SUPERINTENDENT REPORTS**

1. Academics and Accountability:
    a. School Board Core Beliefs and Student Performance Goals
    Mike McGowan, Chief of Staff
    Dr. Debra Murdock, Chief Leadership & Operations Officer
2. Finance:
    a. Monthly Finance Report
    Kenneth Owen, Chief Financial Officer
    b. American Rescue Plan Final Close-Out Report
    Kenneth Owen, Chief Financial Office
3. Capital Outlay:
    a. Monthly Capital Outlay Report
    Trey Moores, Chief Support Services Officer

V. **ACTION ITEMS**

For Discussion only: Consent agenda items for action at the 7 p.m. meeting will be determined during the Work Session.

1. Proclamation to Honor Constitution Week
2. Partnership Agreement Renewals
3. Human Resources Employment Recommendations

VI. **EXECUTIVE SESSION** (as needed)

VII. **ADJOURNMENT**

2024-26 Key Priorities and Action Steps



ELEVATE THE EXCELLENCE

From classroom to classroom, school to school, and throughout every corner of the county, there is a pervasive eagerness for CCSD to be the highest performing district in the state of Georgia where students thrive, families are connected, and the community remains proud.

The following priorities are designed to build on the tradition of excellence for which the Cherokee County School District is widely known; and they are grounded in the insights and perspectives most-commonly shared by teachers, leaders, staff, students, families, and community members.

These priorities will drive our work as an organization over the next 18-months to two years. Progress will be regularly reported to our community through the School Board meetings, and success delivering on these priorities will pave the way to the future development of a long-range strategic plan.

SEPTEMBER 2024 QUARTERLY REPORT #1

1 Elevate the Excellence in academics and achievement for all students.

A. Clarify an aligned academic focus grounded in standards, tightly aligned resources, monitoring/assessing student learning, and targeted intervention.

- [x] Re-package and customize GADOE Standards into CCSD-specific standards.
- [x] Make CCSD standards accessible on district website and to teachers and school.
- [ ] Build professional development resources to support teacher understanding of the standards and what students need to know and be able to do with the standards.
- [x] Roll-out conversion from RTI to MTSS.
- [ ] Develop standards-aligned checkpoints to monitor student learning.

B. Unify the current literacy investments into a cohesive K-12 CCSD Literacy Model.

- [x] Audit current status of literacy investments. Identify strengths, weaknesses, and gaps.
- [ ] Research district solutions across the U.S.
- [ ] Prepare for the roll-out of new ELA standards.
- [ ] Connect the district's investments of the past, the ELA standards, and solutions to fill the gaps in preparation for the 2025-26 school year.

C. Clarify the cohesive literacy model with a focus on highly effective practices for students with disabilities.

- [ ] Audit current status of literacy investments aligned to meeting the needs of students with disabilities. Identify strengths, weaknesses, and gaps.
- [ ] Research district solutions for advancing reading proficiency for students served in special education across the U.S.
- [ ] Prepare for the roll-out of new ELA standards with companion guides for students with disabilities.
- [ ] Connect the district's investments of the past, the ELA standards, and solutions to fill the gaps in preparation for the 2025-26 school year that includes serving students with disabilities.

D. Clarify the cohesive literacy model with a focus on highly effective practices for students with a home language other than English.

1

- [ ] Audit current status of literacy investments for students served in EL. Identify strengths, weaknesses, and gaps.
- [ ] Research district solutions across the US for advancing reading proficiency for students served in EL.
- [ ] Prepare for the roll-out of new ELA standards.
- [ ] Connect the district's investments of the past, the ELA standards, and solutions to fill the gaps in preparation for the 2025-26 school year including a high-impact companion literacy approach for EL students.

E. Audit all current teacher resources to determine most effective investments, gaps in investments, and develop a resource management, replacement, and growth plan. (Audit, Assess, Abandon, then Acquire)

1

- [x] Audit current landscape of resources (print and digital) and in the categories of core resources, supplemental resources, assessment resources, and intervention resources.
- [ ] Identify Resource gaps and redundancies. Identify what to discontinue and construct a plan to fill the gaps.
- [x] Audit current student device landscape.

F. Establish shared student achievement goals that narrow our focus and unify our organization's efforts/resources and grant schools the resources and balanced autonomy to achieve these goals.

1

- [x] Provide School Board Members with district-wide and school-specific Milestones data notebooks.
- [x] Develop district goals for Milestones performance in ELA and Reading Proficiency.
- [x] Carry-out School Board-set goals to aligned school goals.

G. Improve the communication of student learning to parents.

1

- [x] Print report cards in ES and MS.
- [x] Distribute Reading Proficiency performance to families three times a year.

2 Elevate the Excellence in effective School Board-Superintendent Governance.

A. Develop a cohesive, high-performing School Board Governance Model based on shared core beliefs, aligned through the superintendent's evaluation, defined by core policies that advance excellence, and focused on clear accountability for student outcomes.

- [x] School Board and Superintendent established norms & protocols to ensure consistency of communication between Superintendent and School Board Members.
- [x] School Board and Superintendent/Cabinet participated in three Whole Board Trainings.
- [x] School Board Members collectively drafted four core beliefs.
- [x] School Board Members collectively drafted 14 student performance goals.
- [x] School Board Members and Board Attorney collectively drafted the Superintendent's Evaluation (inclusive of the 14 student performance goals).
- [ ] School Board Members develop core policies in the areas of accountability, teaching & learning, and literacy.

B. Structure school board meetings to promote meaningful discussion and public transparency around the business of the board (i.e., Finance, Capital Outlay, Academics, & Accountability).

- [x] Introduce a Work Session with standing reports on Academics & Accountability, Finance, and Capital Outlay.
- [x] Introduce a Work Session that provides a staff briefing on any item requiring the School Board's action in the evening Board Meeting.
- [x] Introduce Agenda Study & Review with each board member with a preview of the board agenda and board materials in advance.
- [x] Begin live-streaming of both Work Sessions and Board Meeting.
- [x] Begin archiving all videos of Work Sessions and Board Meetings.
- [x] Update the district website to include a webpage that houses all materials associated with the School Board Meeting (including archived videos).

3 Elevate the Excellence in the district's coordination and alignment of goals, systems, and processes.

A. Establish performance indicators for district support systems.

- [x] Establish regular Cabinet meetings, Extended Cabinet Meetings, and Instructional Cabinet Meetings.
- [x] Establish regular cadence of 1:1s with Division Chiefs.
- [x] Establish and monitored first-day readiness metrics.
- [x] Develop Key Performance Indicators for each Division's operations.
- [x] Developing Organizational Work Plans for SY2025-26 (due November 1).

B. Align the organization's district office to ensure resources are as close to the classroom as possible and services/supports amplify the effectiveness and balanced autonomy of schools.

- [x] Re-organization of district's centralized departments and decrease of district allotment count by 4.
- [x] Re-define the role of School Leadership & Operations.
- [x] Clarify the roles and responsibilities of School Leadership & Operations and Academics & Accountability.
- [x] Post full organizational chart on the district website.

C. Develop an Accountability & Performance team that monitors progress toward goals, makes data readily available to school leaders, informs school improvement, and makes school and district performance data readily accessible on the website.

- [x] Institute an Accountability Department in Academics & Accountability.
- [x] Develop an accountability website to house comprehensive student performance data.
- [x] Provide advanced PowerBI tools to make data readily available to school leaders and inform school improvement.

D. Evaluate the impact of financial investments to overcome future revenue strain and aggressively position CCSD to be a competitive employer so that students continue to have access to the best professionals in public education.

3

- [x] Engage in state-wide work regarding Tax Digest Cap implications.
- [x] Evaluate all re-occurring expenditures for redundancies to sunset.
- [ ] Evaluate efficiencies to gain and evaluate student reporting process for services.

4 Elevate the Excellence by embracing a pervasive high-quality school environment defined by high standards, effective supports, and consistent practices.

4

A. Explore strategies to elevate student course/grade achievement, student skills, and student motivation in middle school.

- [x] Introduce clarity and consistency for appropriate use of cell phones.

4

B. Develop each student's capacity to reach his or her own academic potential and develop a healthy sense of academic ownership.

- [x] Introduce clarity and consistency for appropriate student attire and workplace readiness skills.
- [x] Introduce clarity and consistency for timely submission of student work.

4

C. Review facility conditions and maintenance processes.

- [x] Complete transition to in-house custodians.
- [x] Evaluate current facility incident process for continuous improvement.
- [ ] Evaluate pro-active facility monitoring and management approach.
- [ ] Complete a classroom utilization study that encompasses city and county residential development insights into long-range student enrollment estimates.

D. Review furniture and equipment condition (classroom furniture, learning rugs, band equipment*).*

4

- [ ] Evaluate current Basic Equipment list for every academic and operational space in a school setting.
- [ ] Evaluate current age and condition of all furniture, fixtures, and equipment in every academic and operational space.

Execute on Mission Critical Objectives

- CCSD Kronos – paused due to assessment of capabilities.
- CCSD Employee Benefits – successful launch for 235 new employees; ready for Open Enrollment in Fall of 2024
- CCSD Sub-Finder – successful launch with more than 800 subs. The sub fill rate average for August was 97.8%
- CCSD Student Information System- successful and safe migration of student information; all students could access a schedule on Day 1; attendance could be entered on Day 1. Nearly 60% of families had at least one account in ParentVue on Day 1. Implementation strains initiated the appointment of a Project Manager, deployment of additional staff support to manage help desk tickets and merge disconnected family accounts, scheduling of a daily issue and resolution review and prioritization meeting, issue resolution tracking, assembling test groups, and bringing solution-provider to campus. Progress has been made on the volume of issues requiring a resolution, but work to arrive at full and complete resolution continues.
- CCSD Custodian Transition – successful transition with 2.5 allotments remaining on day 1. All equipment and supplies in place and all head custodians trained on equipment.



Cherokee County School District

Board Report – Academics & Accountability
School Board Core Beliefs and Student Performance Goals

Mike McGowan/Dr. Debra Murdock

September 12, 2024

Key Priorities

1. **Elevate the Excellence** in academics and achievement for all students.
2. **Elevate the Excellence** in effective School Board-Superintendent Governance.
3. **Elevate the Excellence** in the district's coordination and alignment of goals, systems, and processes.
4. **Elevate the Excellence** by embracing a pervasive high-quality school environment defined by high standards, effective supports, and consistent practices.

A high performing school district starts with a high performing Board of Education.

High Performing Boards of Education create clarity, alignment, and accountability in an organization in four ways:

1) Core Beliefs
2) Student Performance Goals incorporated into the Superintendent's Evaluation
3) Core Policies that clarify the expectations of the School Board
4) Long-range Strategic Plan and Local Accountability System

High Performing Boards of Education concentrate on teaching, learning, and student performance as a priority in board meetings that also promote public transparency and board discussion.

Key Priority 2: Elevate the Excellence in effective School Board-Superintendent Governance.

Work Completed:

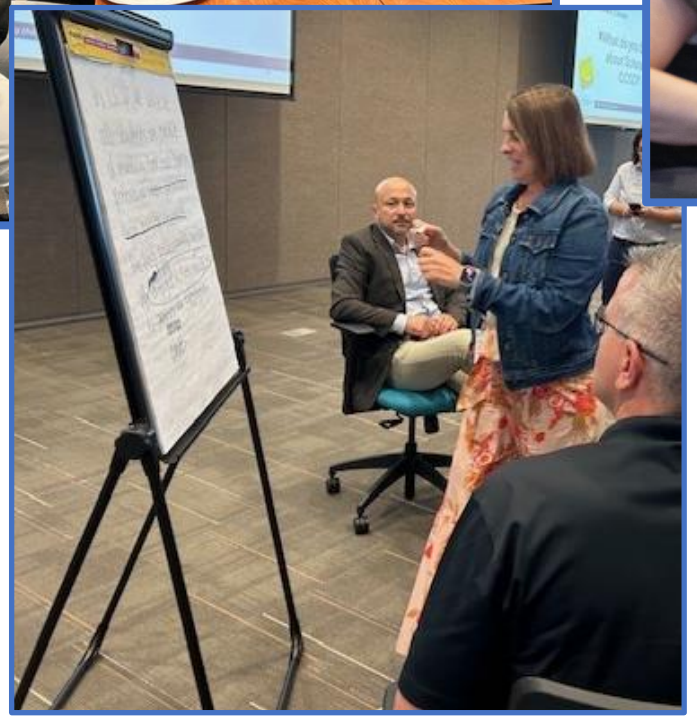
- ☑ Introduce work session to provide standing Superintendent's reports to promote public transparency and board discussion.
- ☑ Introduce Academic and Accountability Board Report each month.
- ☑ Introduce livestream of work session, board meetings and video archive collectively.
- ☑ Redesign webpage to host board meeting materials and video archive.

Key Priority 2: Elevate the Excellence in effective School Board-Superintendent Governance.

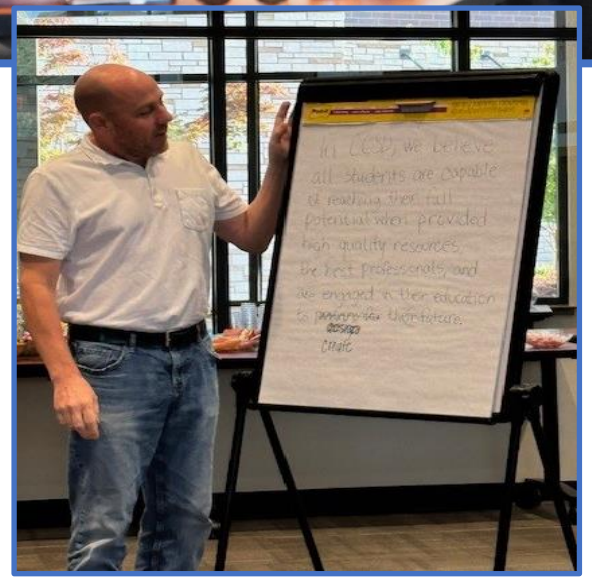
Work Completed:

- ☑ Develop, as a School Board, Core Beliefs to anchor the entire organization.
- ☑ Develop, as a School Board, Student Performance Goals for all tested grades in ELA and Reading.
- ☑ Collectively develop, as a School Board, the Superintendent's Evaluation aligned to Core Beliefs and incorporating Student Performance Goals.

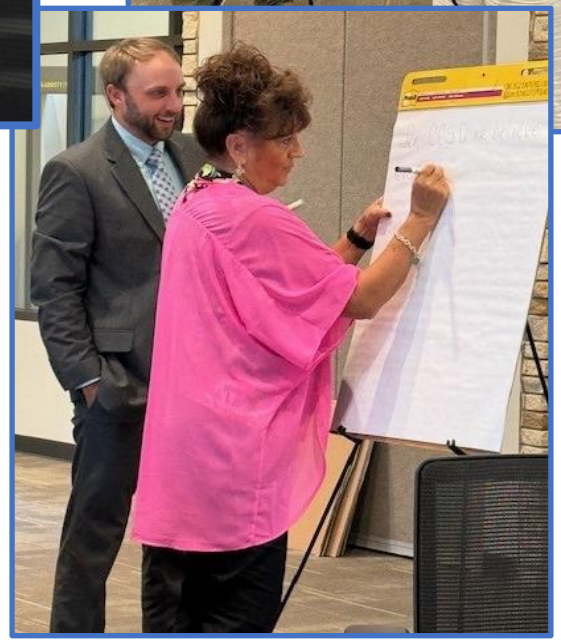












Cherokee County School District

Key Priority 2: Elevate the Excellence in effective School Board-Superintendent Governance.

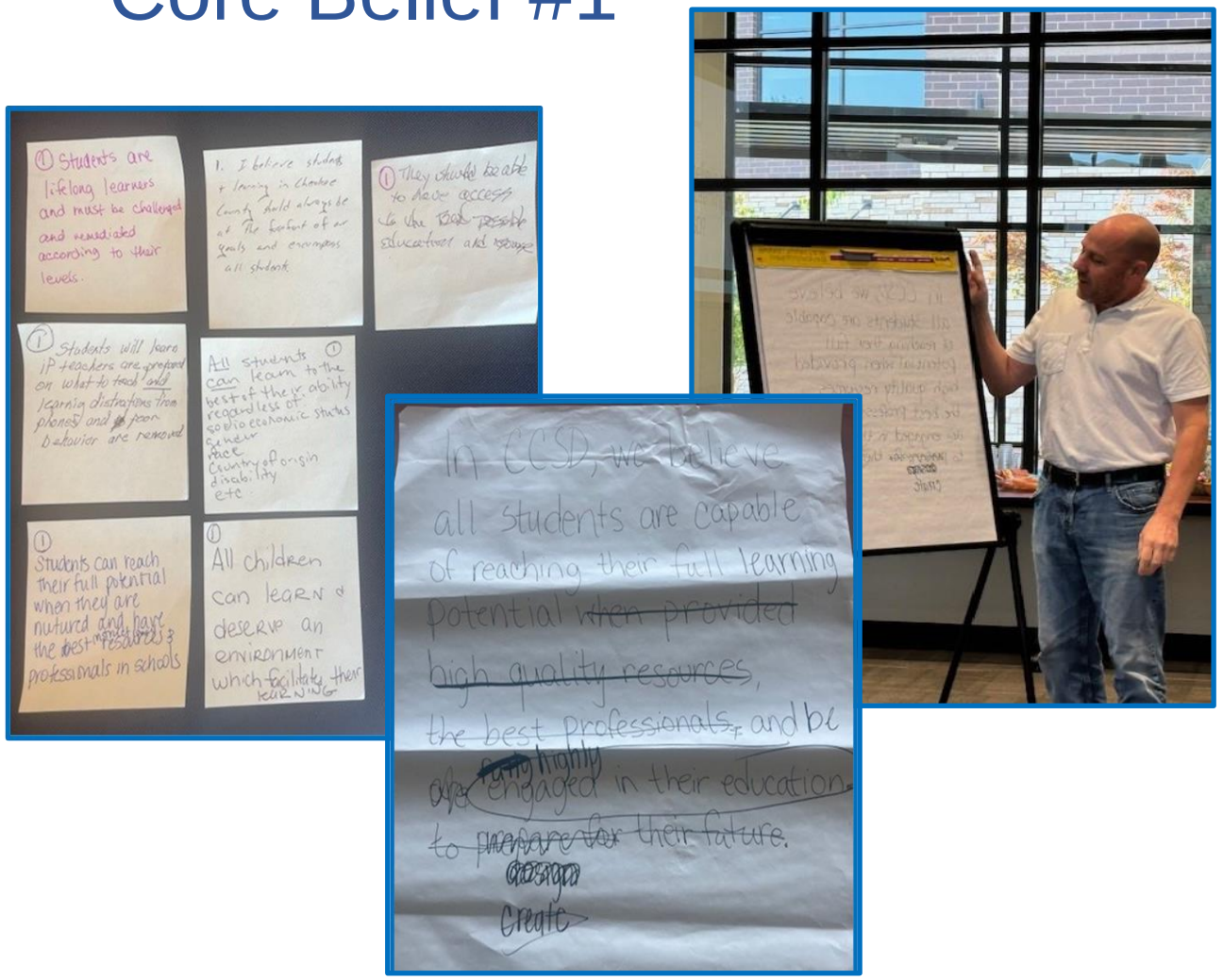


Developing Core Beliefs

Without core beliefs that children can and must - and school districts can and must become effective and efficient organizations with the capacity to make this happen - boards will not commit themselves to “improving student” outcomes.

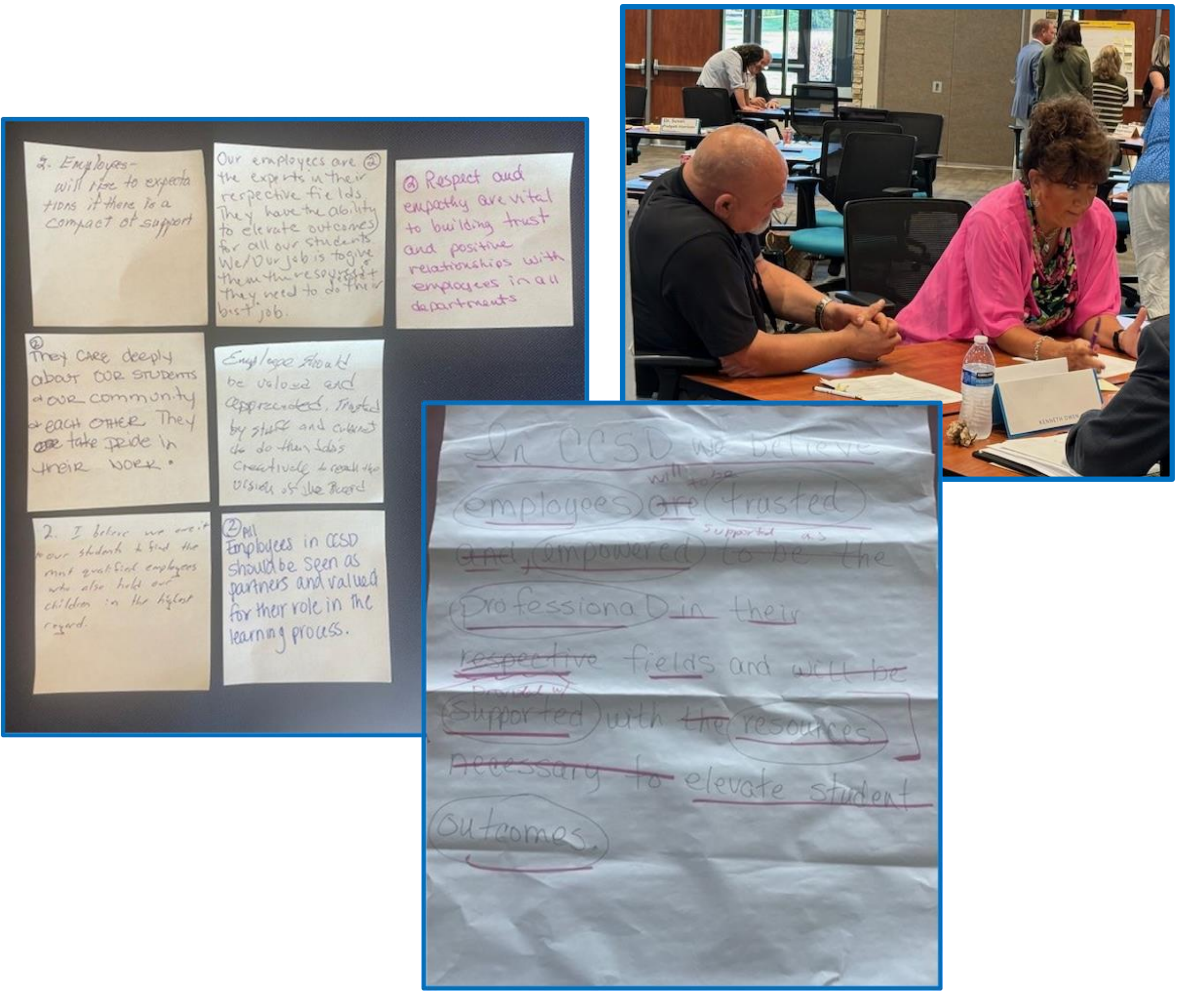
- Don McAdams

Core Belief #1



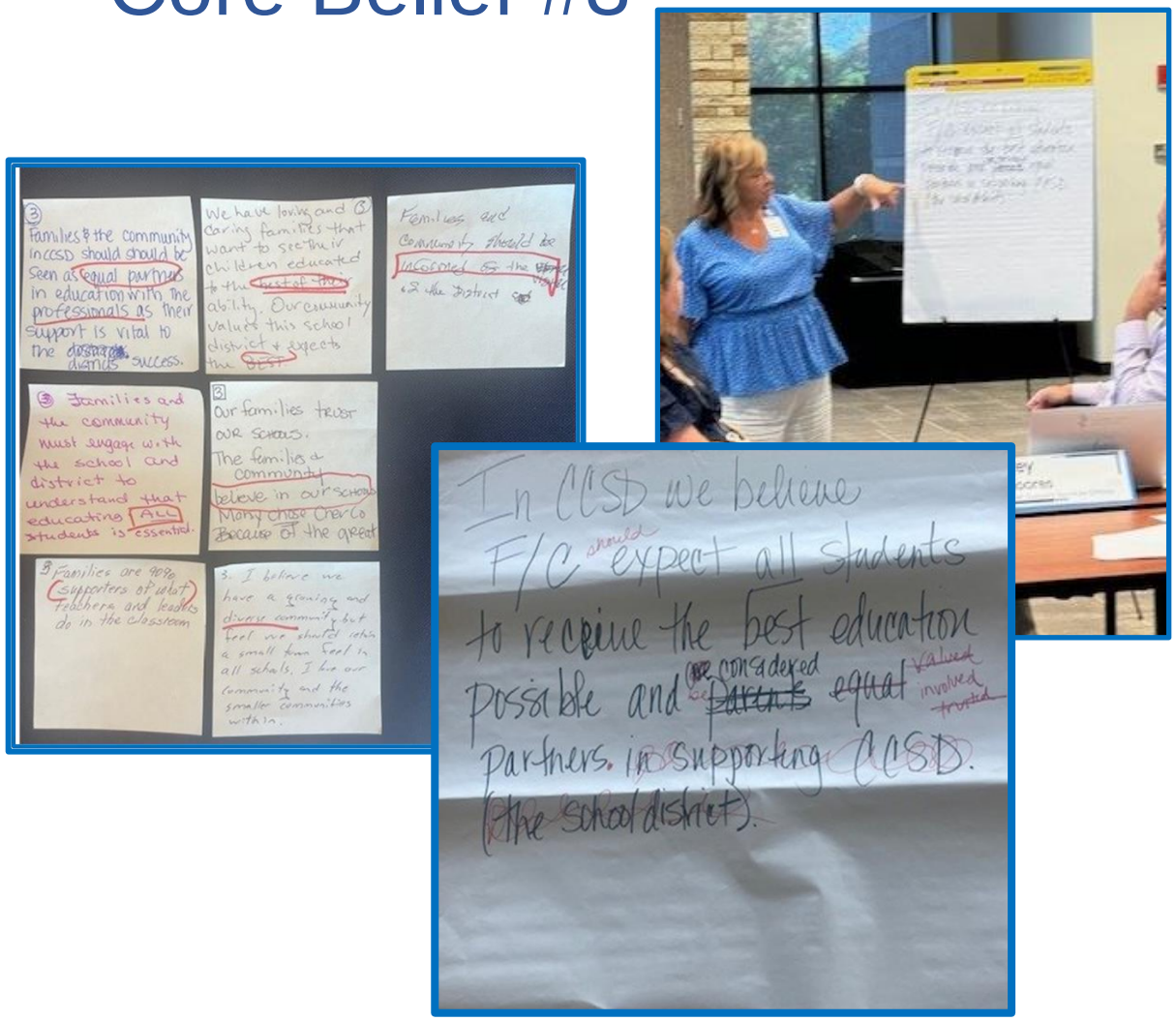
All students are highly engaged in their education and capable of reaching their full learning potential.

Core Belief #2



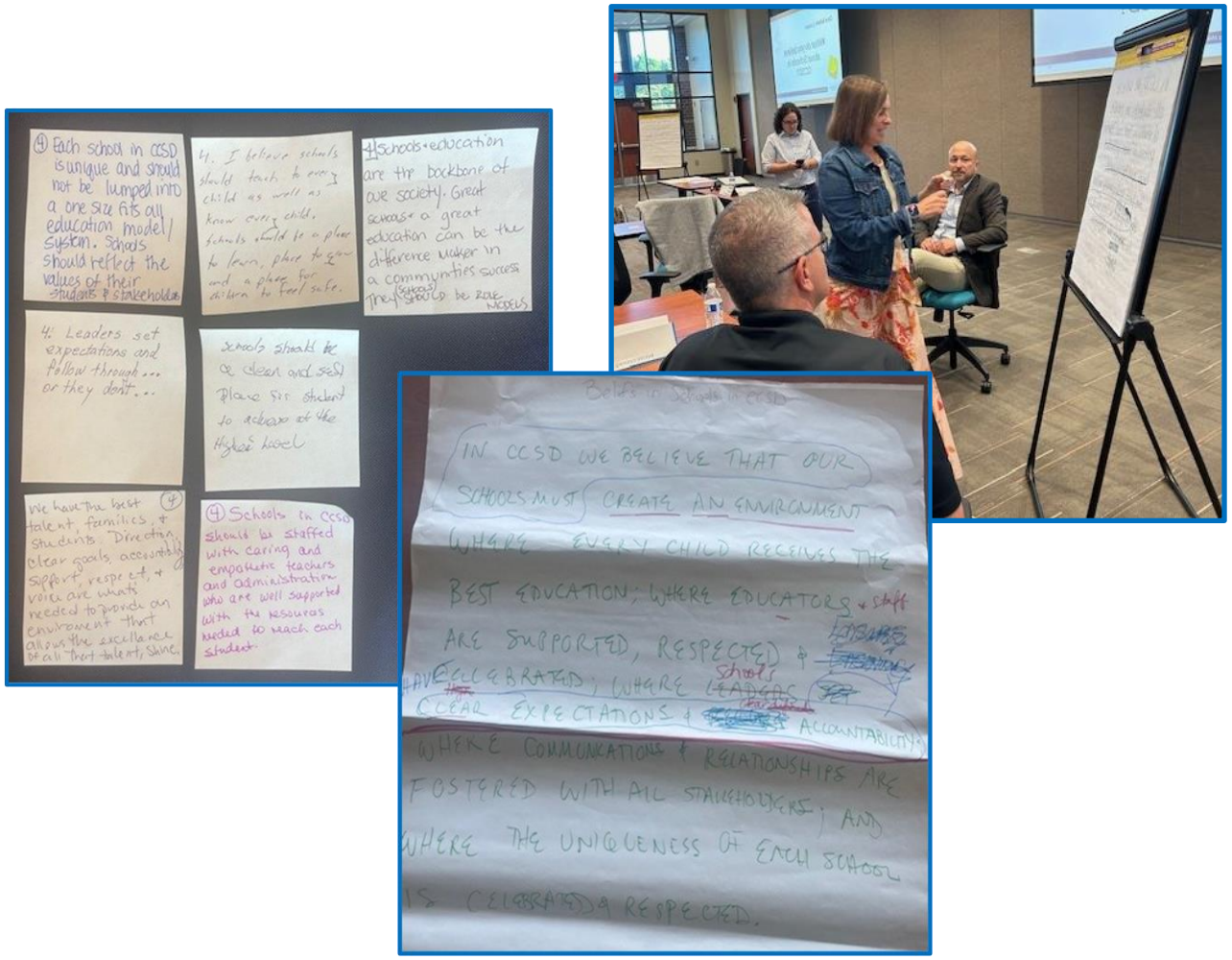
Employees are trusted and supported as professionals and provided with resources to elevate student outcomes.

Core Belief #3



Families and our community are involved partners in student success and can expect all students to receive the best education possible.

Core Belief #4



Schools create positive and welcoming environments as well as have clear expectations and accountability in all academic and operational areas.

Core Beliefs

1. All students are highly engaged in their education and capable of reaching their full learning potential.

2. Employees are trusted and supported as professionals and provided with resources to elevate student outcomes.

3. Families and our community are involved partners in student success and can expect all students to receive the best education possible.

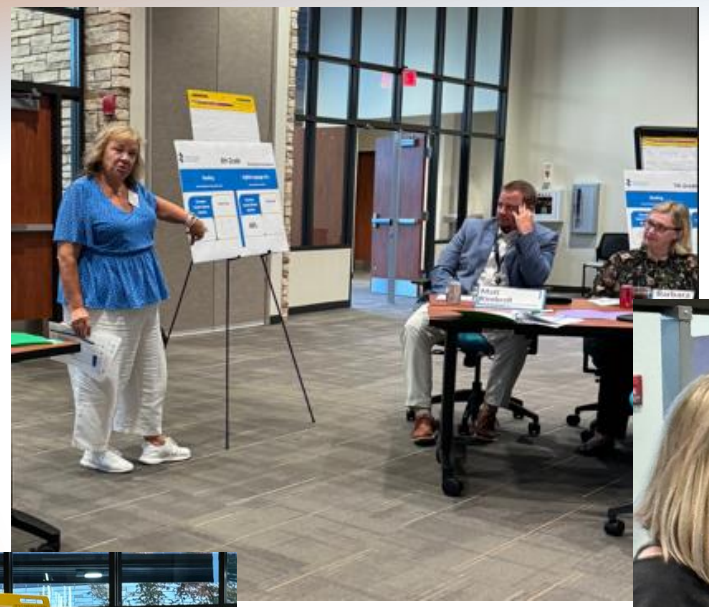
4. Schools create positive and welcoming environments as well as have clear expectations and accountability in all academic and operational areas.

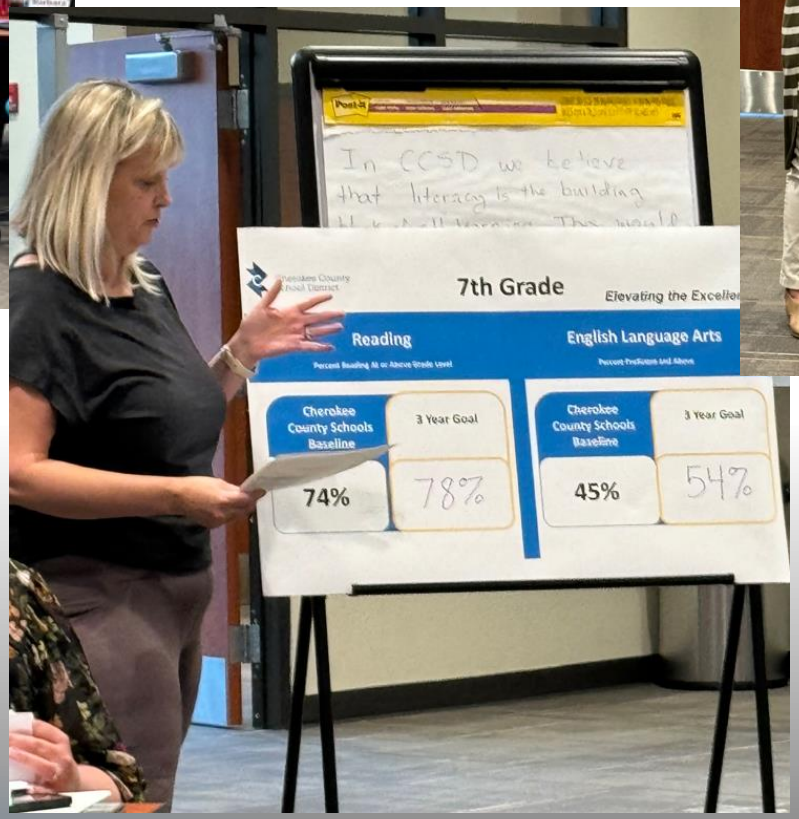
Developing Student Performance Goals

School systems exist to improve student outcomes.

School boards exist to create the conditions for improved student outcomes by representing the vision and values of the community.

- AJ Crabill











Cherokee County School District

Setting Goals | Performance & Accountability

Performance: Students are learning more, growing more, and achieving more in a CCSD classroom than they could anywhere else.

Accountability: In CCSD our goals are clear and when we achieve those goals, we celebrate. When we fall short of achieving those goals we adjust our practices, that we either inherited or developed, to achieve new outcomes for students.

Goals: School Board will set three-year goals in reading on grade-level and ELA proficiency in grades: 3, 4, 5, 6, 7, 8, and American Literature.

Developing Student Performance Goals

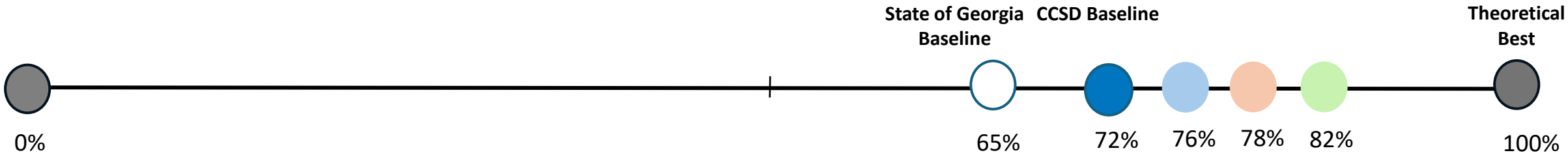
- **Cherokee County Schools Previous Performance**
  - CCSD recent data can inform goal setting and will determine our baseline data point
- **Benchmarking**
  - Peer comparison districts, state, and national performance data where applicable can inform goal setting
- **Theoretical Best**
  - Achieving 100%

Cherokee County School District

3rd Grade Reading

Reading At or Above Grade Level in 3rd Grade						
	Cherokee County	Cobb County	Columbia County	Forsyth County	Gwinnett County	State of Georgia
2021-2022	71%	73%	79%	82%	73%	64%
2022-2023	74%	73%	84%	83%	71%	66%
2023-2024	70%	73%	80%	80%	67%	65%
3 Year Baseline	72%	73%	81%	82%	70%	65%

Goal Setting Examples	
CCSD 3 Year Baseline	72%
Percent Improvement	76%
6% Improvement	78%
Comparison District Target	82%



Cherokee County School District

3rd Grade

Elevating the Excellence

Reading

Percent Reading At or Above Grade Level

Cherokee County Schools Baseline	3 Year Goal
72%	78%

English Language Arts

Percent Proficient and Above

Cherokee County Schools Baseline	3 Year Goal
47%	53%

Student Performance Goals

ENGLISH LANGUAGE ARTS	BASELINE PERFORMANCE (2024)	3-YEAR GOAL (2027)
3RD GRADE	47%	53%
4TH GRADE	47%	53%
5TH GRADE	56%	62%
6TH GRADE	48%	54%
7TH GRADE	45%	54%
8TH GRADE	48%	54%
AMERICAN LIT (HS)	56%	62%

Student Performance Goals

READING PROFICIENCY	BASELINE PERFORMANCE (2024)	3-YEAR GOAL (2027)
3RD GRADE	72%	78%
4TH GRADE	65%	71%
5TH GRADE	78%	84%
6TH GRADE	63%	69%
7TH GRADE	74%	78%
8TH GRADE	75%	81%
AMERICAN LIT (HS)	80%	86%

Key Priority 2: Elevate the Excellence in effective School Board-Superintendent Governance.

Work Completed:

- ☑ Introduce work session to provide standing Superintendent's reports to promote public transparency and board discussion.
- ☑ Introduce Academic and Accountability Board Report each month.
- ☑ Introduce livestream of work session, board meetings and video archive collectively.
- ☑ Redesign webpage to host board meeting materials and video archive.

Key Priority 2: Elevate the Excellence in effective School Board-Superintendent Governance.

Work Completed:

- ☑ Develop, as a School Board, Core Beliefs to anchor the entire organization.
- ☑ Develop, as a School Board, Student Performance Goals for all tested grades in ELA and Reading.
- ☑ Collectively develop, as a School Board, the Superintendent's Evaluation aligned to Core Beliefs and incorporating Student Performance Goals.

Key Priority 2: Elevate the Excellence in effective School Board-Superintendent Governance.

Work To Do:

- ☐ Collectively develop, study, and draft policies in the areas of Accountability, Teaching and Learning and Literacy (SY2024-25).
- ☐ Collectively study, draft, and determine, the District's Theory of Action (philosophy for operating) (SY2024-25).
- ☐ Develop a long-range Strategic Plan (SY2025-26).
- ☐ Develop a local accountability system that incorporates the metrics that matter most to our community (SY2026-27).

Key Priority #3: Elevate the Excellence in the district's coordination and alignment of goals, systems, and processes.

From School Board Goals to School Goals

"Aligning the organization also requires the identification of clear goals and monitoring systems to achieve those goals."

Superintendent's Entry Plan, 2024

Key Priority #3: Elevate the Excellence in the district's coordination and alignment of goals, systems, and processes.

From School Board Goals to School Goals

- ☑ Develop an Accountability and Performance team that monitors progress towards goals
- ☑ Makes data readily available to school leaders
- ☑ Informs school improvement
- ☑ Makes school and district performance data readily accessible on the website.

Key Priority #3: Elevate the Excellence in the district's coordination and alignment of goals, systems, and processes.

Cherokee County School District

"Elevating the Excellence in academics and achievement for all students"

School Improvement Plan

School | **School Year** SY 2024-2025

Comprehensive Needs Assessment

Summary

Upload

Choose Files or Drop Here

Strengths	Challenges

Any fields not used, please delete from the table



Key Priority #3: Elevate the Excellence in the district's coordination and alignment of goals, systems, and processes.

Next Steps and Actions:

- CCSD Zone Leaders and District Office Team will collaborate to create school targets for each grade level for ELA (proficient and above) and for literacy (reading at or above grade level).
- Principals will review data to determine areas of improvement specifically within the domain data.
  - Review the testing blueprint to determine areas of focus.
  - Review data to focus instructional standards at the level of the standard.
  - Collaborate with District staff to determine areas of desired of Professional Learning and support.



Next Steps/Further Alignment:

Key Priorities

- Effective School Board Governance
  - Communications Protocols
  - Core Beliefs
  - Student Performance Goals
  - Superintendent Evaluation
  - Development of Board Policy
  - School Improvement Plans



Cherokee County School District

Monthly Financial Report

Work Session | 09.12.2024













Mary Elizabeth Davis, PhD
Superintendent of Schools

CHEROKEE COUNTY SCHOOL DISTRICT
FINANCIAL REPORT
AS OF AUGUST 31, 2024

BALANCE SHEET	GENERAL FUND	DEBT SERVICE FUND	BUILDING FUND	FED FUNDS/ SCHOOL NUTRITION	TOTAL
ASSETS					
Cash and Cash Equivalents	$ 90,649,410	$ 1,773,237	$ 100,330,352	$ 9,584,824	$ 202,337,823
Investments	-	29,097,115	-	-	29,097,115
Receivables	2,288,860	1,984,747	4,163,830	9,713,311	18,150,748
Inventories	1,012,427	-	-	314,015	1,326,442
TOTAL ASSETS	$ 93,950,697	$ 32,855,099	$ 104,494,182	$ 19,612,150	$ 250,912,128
LIABILITIES					
Accounts Payable	$ 131,668	$ -	$ -	$ 419,919	$ 551,587
Salaries and Benefits Payable	16,803,963	-	-	827,008	17,630,971
FUND BALANCE	77,015,066	32,855,099	104,494,182	18,365,223	232,729,570
TOTAL LIABILITIES AND FUND BALANCE	$ 93,950,697	$ 32,855,099	$ 104,494,182	$ 19,612,150	$ 250,912,128
REVENUE AND EXPENSE					
REVENUE	$ 9,949,592	$ 505,956	$ 6,467,678	$ 4,290,869	$ 21,214,095
EXPENDITURES	60,661,049	62,466,285	14,257,377	4,996,867	142,381,578
EXCESS REVENUE OVER EXPENDITURES	(50,711,457)	(61,960,329)	(7,789,699)	(705,998)	(121,167,483)
OTHER FINANCING SOURCES (USES)	195,856	24,044,998	(24,044,998)	-	195,856
BEGINNING FUND BALANCE	127,530,667	70,770,430	136,328,879	19,071,221	353,701,197
ENDING FUND BALANCE	**$ 77,015,066**	**$ 32,855,099**	**$ 104,494,182**	**$ 18,365,223**	**$ 232,729,570**

CHEROKEE COUNTY SCHOOL DISTRICT
GENERAL FUND COMPARISON OF BUDGET TO ACTUAL
JULY 1, 2024 - AUGUST 31, 2024

	2024-2025 APPROVED BUDGET	YEAR TO DATE	ENCUMBRANCES	AVAILABLE BUDGET
REVENUE				
Local Revenue	$ 308,970,083	$ 2,363,973		$ 306,606,110
State Revenue	284,984,603	7,090,097		277,894,506
Federal Revenue	217,661	-		217,661
Investment Earnings	2,967,607	495,522		2,472,085
TOTAL REVENUE	**597,139,954**	**9,949,592**		**587,190,362**
EXPENDITURES				
Instructional Services	395,034,393	33,713,389	$ 1,081,569	360,239,435
Pupil Services	26,831,506	2,554,528	114,322	24,162,656
Improvement of Instructional Services	23,570,187	5,687,310	1,923,732	15,959,145
Instructional Staff Training	823,888	16,354	4,408	803,126
Educational Media Services	6,213,059	625,748	93,441	5,493,870
General Administration	4,379,268	610,293	189,779	3,579,196
School Administration	35,164,383	5,672,084	13,222	29,479,077
Support Services-Business	4,254,775	804,983	29,012	3,420,780
Maintenance & Operation of Plant Services	49,894,990	6,408,995	2,105,229	41,380,766
School Safety and Security	-	592,350	43,835	(636,185)
Student Transportation Services	32,323,494	2,578,118	3,101,196	26,644,180
Support Services-Central	7,109,745	1,396,898	2,462	5,710,385
School Nutrition Program	208,408	-	-	208,408
TOTAL EXPENDITURES	**585,808,096**	**60,661,050**	**8,702,207**	**516,444,839**
OTHER FINANCING SOURCES (USES)				
Proceeds from Sale of Assets	162,342	345,856		(183,514)
Accounts Transfers Out	(8,505,731)	(150,000)		(8,355,731)
TOTAL OTHER FIN SOURCES (USES)	**(8,343,389)**	**195,856**		**(8,539,245)**
NET CHANGE FUND BALANCES	**$ 2,988,469**	**$ (50,515,602)**	**$ (8,702,207)**	**$ 62,206,278**

CHEROKEE COUNTY SCHOOL DISTRICT
DEBT SERVICE FUND COMPARISON OF BUDGET TO ACTUAL
JULY 1, 2024 - AUGUST 31, 2024

	2024-2025 APPROVED BUDGET	YEAR TO DATE	AVAILABLE BUDGET
REVENUE			
Local Revenue	$ 23,244,600	$ -	$ 23,244,600
Investment Earnings	2,741,028	254,246	2,486,782
Miscellaneous Revenue	2,803,945	251,710	2,552,235
TOTAL REVENUE	**28,789,573**	**505,956**	**28,283,617**
EXPENDITURES			
Debt Service	79,731,161	62,466,285	17,264,876
TOTAL EXPENDITURES	**79,731,161**	**62,466,285**	**17,264,876**
OTHER FINANCING SOURCES (USES)			
Accounts Transfers In	28,744,998	24,044,998	4,700,000
TOTAL OTHER FIN SOURCES (USES)	**28,744,998**	**24,044,998**	**4,700,000**
NET CHANGE FUND BALANCES	**$ (22,196,590)**	**$ (37,915,331)**	**$ 15,718,741**

CHEROKEE COUNTY SCHOOL DISTRICT
BUILDING FUND COMPARISON OF BUDGET TO ACTUAL
JULY 1, 2024 - AUGUST 31, 2024

	2024-2025 APPROVED BUDGET	YEAR TO DATE	ENCUMBRANCES	AVAILABLE BUDGET
REVENUE				
Local Revenue	$ 58,268,745	$ 5,886,365		$ 52,382,380
State Revenue	3,000,000	-		3,000,000
Investment Earnings	4,882,861	581,313		4,301,548
TOTAL REVENUE	**66,151,606**	**6,467,678**		**59,683,928**
EXPENDITURES				
Instructional Services	22,985,051	4,213,433	$ 162,359	18,609,259
Support Services-Business	1,160,081	-	-	1,160,081
Facilities Acquisition and Construction Svs.	187,787,715	10,043,944	521,887	177,221,884
TOTAL EXPENDITURES	**211,932,847**	**14,257,377**	**684,246**	**196,991,224**
OTHER FINANCING SOURCES (USES)				
Bond Issuance	105,000,000	-		105,000,000
Premiums on Bonds Sold	15,000,000	-		15,000,000
Accounts Transfers In	6,512,531	-		6,512,531
Accounts Transfers Out	(28,744,998)	(24,044,998)		(4,700,000)
TOTAL OTHER FIN SOURCES (USES)	**97,767,533**	**(24,044,998)**		**121,812,531**
NET CHANGE FUND BALANCES	**$ (48,013,708)**	**$ (31,834,697)**	**$ (684,246)**	**$ (15,494,765)**

CHEROKEE COUNTY SCHOOL DISTRICT
FEDERAL FUNDS AND SCHOOL NUTRITION COMPARISON OF BUDGET TO ACTUAL
JULY 1, 2024 - AUGUST 31, 2024

	2024-2025 APPROVED BUDGET	YEAR TO DATE	ENCUMBRANCES	AVAILABLE BUDGET
REVENUE				
Local Revenue	$ 8,238,909	$ 855,410		$ 7,383,499
State Revenue	1,719,985	-		1,719,985
Federal Revenue	31,604,659	3,362,838		28,241,821
Investment Earnings	593,240	72,621		520,619
TOTAL REVENUE	**42,156,793**	**4,290,869**		**37,865,924**
EXPENDITURES				
Instructional Services	10,560,299	1,092,904	$ 39,476	9,427,919
Pupil Services	5,844,962	605,766	11,749	5,227,447
Improvement of Instructional Services	609,717	52,617	455	556,645
Instructional Staff Training	2,443,104	185,167	29,247	2,228,690
Maintenance & Operation of Plant Services	4,350	19	22,319	(17,988)
Student Transportation Services	521,015	23,908	-	497,107
Support Services-Central	218,190	46,897	-	171,293
School Nutrition Program	23,341,007	3,484,921	236,169	19,619,917
TOTAL EXPENDITURES	**43,542,644**	**5,492,199**	**339,415**	**37,711,030**
OTHER FINANCING SOURCES (USES)				
Accounts Transfers In	1,385,851	-		1,385,851
TOTAL OTHER FIN SOURCES (USES)	**1,385,851**	**-**		**1,385,851**
NET CHANGE FUND BALANCES	**$ -**	**$ (1,201,330)**	**$ (339,415)**	**$ 1,540,745**

CHEROKEE COUNTY SCHOOL DISTRICT
SPECIAL PURPOSE LOCAL OPTION SALES TAX (2022-2027)
COMPARISON OF COLLECTIONS
THROUGH AUGUST 31, 2024

REPORTING MONTH	60 MONTH COLLECTION MONTH	PERIOD	PROJECTED COLLECTIONS	ACTUAL COLLECTIONS	DIFFERENCE ACTUAL AND PROJECTED COLLECTIONS
November 2022	October 2022	1	$ 4,636,009	$ 5,328,786	$ 692,777
December 2022	November 2022	2	4,807,242	5,405,654	598,412
January 2023	December 2022	3	5,104,524	6,617,076	1,512,552
February 2023	January 2023	4	4,824,820	4,852,679	27,859
March 2023	February 2023	5	4,062,238	4,697,475	635,237
April 2023	March 2023	6	4,325,376	5,419,587	1,094,211
May 2023	April 2023	7	4,448,443	5,296,122	847,679
June 2023	May 2023	8	4,604,100	5,494,145	890,045
July 2023	June 2023	9	4,818,522	5,509,360	690,838
August 2023	July 2023	10	4,787,586	5,922,789	1,135,203
September 2023	August 2023	11	4,848,609	5,339,709	491,100
October 2023	September 2023	12	4,619,404	5,276,069	656,665
November 2023	October 2023	13	4,766,013	5,652,592	886,579
December 2023	November 2023	14	4,899,541	5,628,151	728,610
January 2024	December 2023	15	5,403,573	6,715,254	1,311,681
February 2024	January 2024	16	4,921,317	5,110,321	189,004
March 2024	February 2024	17	4,143,483	5,309,129	1,165,646
April 2024	March 2024	18	4,411,884	5,502,215	1,090,331
May 2024	April 2024	19	4,537,412	5,471,342	933,930
June 2024	May 2024	20	4,696,182	5,810,715	1,114,533
July 2024	June 2024	21	4,914,893	5,612,665	697,772
August 2024	July 2024	22	4,883,338	5,864,797	981,459
			$ 103,464,509	$ 121,836,632	$ 18,372,123

2022-2027 Ed-SPLOST Projected Collections

	2022	2023	2024	2025	2026	2027	TOTAL
January	-	4,824,820	4,921,317	5,019,743	5,120,138	5,222,541	25,108,558
February	-	4,062,238	4,143,483	4,226,353	4,310,880	4,397,097	21,140,052
March	-	4,325,376	4,411,884	4,500,122	4,590,124	4,681,927	22,509,432
April	-	4,448,443	4,537,412	4,628,160	4,720,723	4,815,138	23,149,876
May	-	4,604,100	4,696,182	4,790,105	4,885,907	4,983,625	23,959,919
June	-	4,818,522	4,914,893	5,013,191	5,113,455	5,215,724	25,075,784
July	-	4,787,586	4,883,338	4,981,005	5,080,625	5,182,237	24,914,790
August	-	4,848,609	4,945,582	5,044,493	5,145,383	5,248,291	25,232,358
September	-	4,619,404	4,711,792	4,806,027	4,902,148	5,000,191	24,039,561
October	4,636,009	4,766,013	4,861,333	4,958,560	5,057,731	-	24,279,647
November	4,807,242	4,899,541	4,997,532	5,097,482	5,199,432	-	25,001,229
December	5,104,524	5,403,573	5,511,645	5,621,878	5,734,315	-	27,375,934
TOTALS	**$ 14,547,775**	**$ 56,408,226**	**$ 57,536,391**	**$ 58,687,118**	**$ 59,860,861**	**$ 44,746,770**	**$ 291,787,141**

CHEROKEE COUNTY BOARD OF EDUCATION

Mary Elizabeth Davis PhD, Superintendent
Kenneth Owen, Chief Financial Officer

FINANCIAL REPORT
AUGUST 2024

General Fund

For the month ending August 31, 2024, the second month of the 2024-25 Fiscal Year, the School District's Operating Account (General Fund) has received $9,949,592 in revenue (year-to-date) consisting of state funds of $7,090,097 (2% of budget), $2,363,973 local revenues (1% of budget), and other funds of $495,522 (16% of budget). All operating expenditures of $60,661,050 (10% of budget) are within the Board of Education's approved 2024-25 budget.

Building Fund/Ed-SPLOST Collections

The Capital Outlay Fund balance of $104,494,182 as of August 31, 2024 reflects Special Purpose Local Option Sales Tax for Education (Ed-SPLOST) collections, proceeds of bond sales for capital outlay purposes, and transfers from the General Fund less bond refundings, bond issuance costs, transfers of Ed-SPLOST to the Debt Service Fund and capital outlay expenses paid.

Cherokee County School District received $5,864,797 for sales tax collections received in August 2024, for the month of July 2024, the 22nd month of 60 monthly sales tax collections for the 2022-2027 SPLOST. Collections received were above projections for the month by $981,459 and above cumulative projections by $18,372,133.

Ed-SPLOST collections are accumulated within the Building Fund to be used for specified capital outlay purchases (limited pay-as-you-go) and transferred to the Debt Service Fund at the appropriate time to meet annual bond obligations (January and July). Excess Ed-SPLOST collections above projections are used to meet critical capital outlay needs and/or transferred to the Debt Service Fund as a safeguard against future negative economic conditions, assuring the School District can meet future bond payments.

Debt Service Fund

The Debt Service Fund balance as of August 31, 2024 is $32,855,099 representing funds accumulated from Ed-SPLOST collections, collections from the 1.5 mills of property tax approved by the School Board, interest earned from investments and Invested Sinking Fund earnings. The Invested Sinking Fund is attached to the Series 2010B Bond issuance and is structured to fully pay the annual debt service on the Series 2010B bonds through August 2028. Annual Debt Service payments are made in February and August of each year, according to the Debt Service Schedule published annually in the Cherokee County School District Budget Book.

Federal/State/Competitive Grants and School Nutrition Funds

The School Nutrition Fund Balance as of August 31, 2024 is $18,365,223 and represents the difference between revenues from all sources and all expenditures. This amount is held in reserve to cover potential funding shortfalls or unexpected expenses.

Federal, State and Competitive grant funds are annually awarded to the School District based on funding formulas (Federal Title Programs) and/or program applications (State and competitive grants). As funds are expended, reimbursements are sought from the various programs. Local funds are not intended to cover shortfalls within grant programs nor are grants intended to carry a fund balance.

Cherokee County School District

American Rescue Plan Report

Work Session | 09.12.2024













Mary Elizabeth Davis, PhD
Superintendent of Schools

The attached American Recovery Plan Close-Out Report provides a detailed description of how funds provided by the federal government (through the Georgia Department of Education) in response to the Coronavirus pandemic were used in Cherokee County School District. However, as you may recall, CCSD received funding to assist with response and recovery from the pandemic for multiple years and from different Acts of Congress. To summarize:

- The Coronavirus Aid, Relief and Economic Security Act (CARES) was enacted by Congress on March 27, 2020 and established the Elementary and Secondary School Emergency Relief Act (ESSER).
- The Coronavirus Response and Relief Supplemental Appropriations Act (CRRSA) was enacted by Congress on December 27, 2020. This Act continued and expanded the original CARES Act and is sometimes referred to as CARES II and ESSER II.
- The American Rescue Plan Act (ARP) provided a third round of funding for ESSER programs and initiatives when passed by Congress on March 11, 2021. This is sometimes referred to as ESSER III.

While the Board has previously received detailed reports relative to CARES and CARES II at the time funds were budgeted and expended, the table below provides a brief summation.

Act	Amount Awarded	Original Award Dates	Expended	Uses
CARES	$3,706,578	April 1, 2020 – September 30, 2022	July 1, 2020 – June 30, 2021	71% Cleaning supplies/services and Personal Protective Equipment 28% Online Course Fees for Students 1% Laptops for Students
CARES II	$15,769,128	July 1, 2021 – September 30, 2023	July 1, 2021 – June 30, 2022	59% Additional Teacher Allotments (125 FTE) 35% Employee Retention Bonuses 3% Additional Nurse, Social Worker and Psychologist Allotments (5 FTE total) 1% Online Course Fees for Students 2% Custodial Services and Supplies

Act	Amount Awarded	Original Award Dates	Expended	Uses
ARP	$35,150,352	July 1, 2021 – September 30, 2024	July 1, 2022 – June 30, 2024	63% Additional Teacher Allotments (123 FY23; 100 FY24) 21% Other Additional Allotments - Student Support Services 8% Instructional Materials/Equipment and Professional Development 5.5% Kindergarten Paraprofessionals 2% Summer School Activities

The purpose of this report is to offer additional accountability and transparency beyond what is required in grant reporting to the Georgia Department of Education and others. All expenditures within each of the above grants have been reviewed, authorized, and administered by the Georgia Department of Education throughout the duration of the various grant periods.

Specifically, American Recovery Plan Funds were allocated to Instructional Services (76%), Student Services (16%), Improvement of Instructional Services and Staff Training (5%), and Safety and Security (2%). Five percent of funds were one-time investments including math kits that will continue to be used in instruction but will not require continued investments.

Less than one-half of one percent of funds were expended on General and School Administration. A little more than 22% of funds have been continued by absorbing into the FY25 General Operating Budget (General Fund) and will continue to be evaluated in additional years. Of the continuation of funds, 118 of school-assigned kindergarten paraprofessionals have been maintained. Almost 73% of funds have been sunset at this time.

In total, CCSD was awarded $54.6 million over the course of 4 years and has expended 100% of all allocated funds. This source of revenue has concluded and CCSD has successfully positioned the district to sustain operations without the supplemental funds continuing.

Description	Expenditure Description	FY23	FY24	Total Expended	Sustainability Evaluation	Plan
Instructional Services	Salaries for Teachers	$ 7,794,160	$ 7,251,178	$ 15,045,338	Sunset	Reduced through attrition (123 in FY23, 100 in FY24)
Instructional Services	Salaries for Kindergarten Paraprofessionals	$ -	$ 1,728,818	$ 1,728,818	Continued	May be Evaluated for FY26 General Fund
Instructional Services	Salaries for Summer School Activities	$ 171,104	$ 164,651	$ 335,755	Sunset	May be Evaluated for FY26 General Fund Budget as Needed
Instructional Services	Benefits for Teacher Salaries	$ 3,579,566	$ 3,598,992	$ 7,178,558	Sunset	Reduced through attrition
Instructional Services	Benefits for Summer School Activities	$ 36,448	$ 31,503	$ 67,951	Sunset	May be Evaluated for FY26 General Fund Budget as Needed
Instructional Services	Benefits for Kindergarten Paraprofessionals	$ -	$ 132,254	$ 132,254	Continued	Included in FY25 General Fund
Instructional Services	Online Subscription to Digital Content	$ 310,812	$ 155,400	$ 466,212	Continued	Some Retired, Some Included in FY25 General Fund
Instructional Services	Classroom Literacy, Math and Science Manipulative Kits	$ 456,974	$ -	$ 456,974	One-time Investment	One-time Expense, replace as needed with General Fund
Instructional Services	Specialized Materials for Summer School Activities	$ 28,928	$ 2,568	$ 31,496	One-time Investment	One-time Expense, replace as needed with General Fund
Instructional Services	Equipment to Support CTAE Pathways	$ 460,622	$ 227,549	$ 688,171	One-time Investment	One-time Expense, replace as needed with General Fund or Perkins
Instructional Services	Building Fluency Addition and Subtraction Kits	$ -	$ 536,718	$ 536,718	One-time Investment	One-time Expense, replace as needed with General Fund
Student Services	Salaries for 7 Middle School Counselors	$ 454,945	$ 506,721	$ 961,666	Sunset	Reduced through attrition
Student Services	Salaries for 2 School Nurses	$ 67,659	$ 97,388	$ 165,047	Sunset	Reduced through attrition
Student Services	Salaries for 2 School Psychologists	$ 177,874	$ 174,232	$ 352,106	Sunset	Reduced through attrition
Student Services	Salaries for 1 Social Worker	$ 68,500	$ 74,232	$ 142,732	Continued	Included in FY25 General Fund
Student Services	Salary for 1 System Navigator	$ 26,675	$ 53,500	$ 80,175	Continued	Included in FY25 General Fund
Student Services	Salaries for 6 Graduation Coaches	$ 479,116	$ 496,044	$ 975,160	Sunset	Reduced through attrition
Student Services	Salary for 1 Administrator on Special Assignment (Assessment)	$ 98,400	$ 104,570	$ 202,970	Continued	Converted to Assessment Specialist in FY25 General Fund
Student Services	Salaries for 4 Behavior Specialists	$ 286,208	$ 294,284	$ 580,492	Continued	3 FTE Included in FY25 General Fund
Student Services	Salaries for 2 Teachers on Special Assignment to Serve as Admins in High Schc	$ -	$ 258,301	$ 258,301	Sunset	Reduced through attrition
Student Services	Salaries for Summer School Activities	$ 27,490	$ 21,411	$ 48,901	Sunset	May be Evaluated for FY26 General Fund Budget as Needed
Student Services	Benefits for Student Services Salaries	$ 737,773	$ 986,466	$ 1,724,239	Continued	Included in FY25 General Fund As Appropriate
Student Services	Contracted Services for Summer School Activity	$ 2,070	$ -	$ 2,070	Sunset	One-Time Purchase
Improvement of Educational Services	Salaries for 3 Digital Content Designers	$ 277,899	$ 313,172	$ 591,071	Continued	Converted to Content Specialists in FY25 General Fund
Improvement of Educational Services	Salary for 1 Administrator on Special Assignment (School Operations)	$ 140,000	$ 97,369	$ 237,369	Continued	Converted to Coordinator of Student Services in FY25 General Fund
Improvement of Educational Services	Salary for 1 Technology Specialist to Provide Summer School Services	$ 3,985	$ -	$ 3,985	Sunset	Provide as Needed with General Fund
Improvement of Educational Services	Benefits for Improvement of Educational Services Salaries	$ 185,638	$ 210,733	$ 396,371	Continued	Included in FY25 General Fund
Improvement of Educational Services	Professional Development for Digital Content Designers	$ 11,469	$ 13,000	$ 24,469	Continued	Included in FY25 General Fund As Appropriate
Instructional Staff Training	Professional Development for Teachers and Staff (LETRS, ESOL, STEM)	$ 408,310	$ 175,806	$ 584,116	Continued	Included in FY25 General Fund As Appropriate
General Administration	Salary for Part-Time Clerical Staff	$ 40,000	$ 40,000	$ 80,000	Sunset	Eliminated with Grant Admin Responsibilities
General Administration	Benefits for Part-Time Clerical Staff	$ 3,060	$ 3,060	$ 6,120	Sunset	Eliminated with Grant Admin Responsibilities
General Administration	Supplies and Equipment to Support Grant Administration	$ 3,029	$ 250	$ 3,279	Sunset	Eliminated with Grant Admin Responsibilities
School Administration	Administrative Support for Summer School Activities	$ 11,448	$ 39,656	$ 51,104	Sunset	May be Evaluated for FY26 General Fund Budget as Needed
School Administration	Benefits for Administrative Support for Summer School Activities	$ 3,105	$ 10,854	$ 13,959	Sunset	May be Evaluated for FY26 General Fund Budget as Needed
Maintenance and Operations	Salaries for 4 Community Police Officers	$ 313,455	$ 191,347	$ 504,802	Continued	Included in FY25 General Fund
Maintenance and Operations	Benefits for 4 Community Police Officers	$ 143,173	$ 81,050	$ 224,223	Continued	Included in FY25 General Fund
Maintenance and Operations	Cleaning Supplies for Schools	$ 236,305	$ -	$ 236,305	Continued	Included in FY25 General Fund
Student Transportation Services	Salaries for Bus Drivers for Summer Schools Field Trips	$ 2,500	$ 5,000	$ 7,500	Sunset	May be Evaluated for FY26 General Fund Budget as Needed
Student Transportation Services	Benefits for Bus Drivers for Summer School Field Trips	$ 344	$ 689	$ 1,033	Sunset	May be Evaluated for FY26 General Fund Budget as Needed
Student Transportation Services	Fuel for Summer School Field Trips	$ 3,250	$ 6,500	$ 9,750	Sunset	May be Evaluated for FY26 General Fund Budget as Needed
School Nutrition Services	Meals Provided to Students in ESOL Summer Programs	$ 6,396	$ 6,396	$ 12,792	Sunset	May be Evaluated for FY26 General Fund Budget as Needed
	Total	**$ 17,058,690**	**$ 18,091,662**	**$ 35,150,352**		

Projects in Construction

Cherokee HS Replacement

Replacement Facility
Carroll Daniel Construction

Substantial Completion: 12.2025
Anticipated Occupancy: 08.2026

- MEP, fireproofing, interior/exterior masonry walls, and roofing continue in the main academic building. Sealing and mastic of duct work are ongoing. Exterior stone masonry has begun.
- Construction of the interior/exterior walls is complete in the CTAE building. Placement of the exterior brick is underway.
- Masonry interior/exterior walls are ongoing at the auxiliary gym/auditorium. Air barrier and roof drain installation continues. Placement of the exterior brick is underway.
- Exterior masonry walls, door frame installation, and MEP rough in for the kitchen/cafeteria are nearing completion. Installation of the lightweight roof has begun.
- Structural steel erection is complete at the main gymnasium. MEP, fireproofing, and interior/exterior masonry wall placement are underway.
- Electrical rough in and footings for the field houses are complete. Musco field lighting installation continues. Placement of the retaining wall and grandstand footings are underway.
- Installation of the deceleration lane is ongoing.









Creekland MS

Classroom Addition
McKnight Construction Company

Substantial Completion: 05.2025
Anticipated Occupancy: 08.2025

- Erection of the structural steel is complete.
- Roof decking is complete and roofing material is onsite.
- Interior fireproofing, placement of masonry walls and doors frames, as well as overhead MEP rough in are underway.
- Reroofing of the existing space is 95% complete.





Creekland MS

HVAC Replacement
Mallory and Evans

Anticipated Completion: 08.2024

- Gas piping and heating startup are ongoing.
- The project is 90% complete.





Creekview HS

Classroom Addition ~ Auxiliary Gym
McKnight Construction Company

Substantial Completion: 05.2025
Anticipated Occupancy: 08.2025

- The auxiliary gym retaining wall and adjacent civil work are complete.
- The footers, foundation block and under slab utilities are in place for the auxiliary gym.
- Erection of the structural steel for the classroom addition is finished.
- Cooling for the existing school has been restored.
- Reroofing the existing space is 95% complete.







Free Home ES Replacement

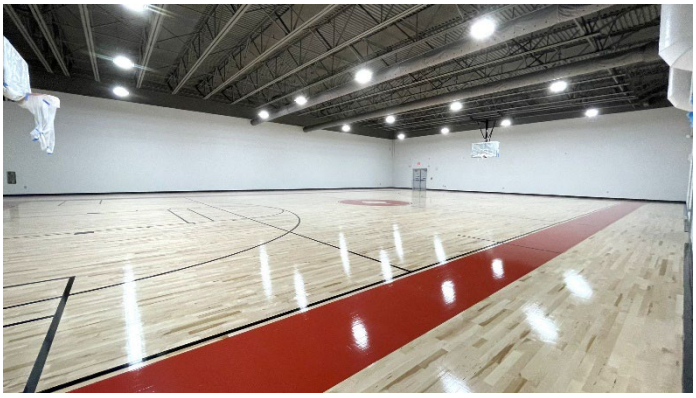
Replacement Facility
Carroll Daniel Construction

Substantial Completion: 10.2024
Anticipated Occupancy: 08.2025

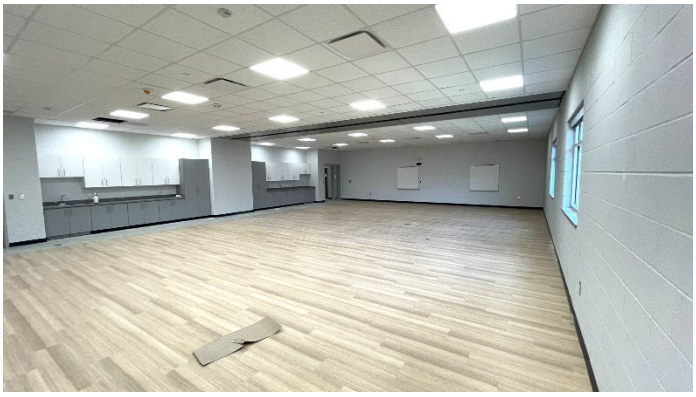
- Installation of the gym floor, the toilet partitions and bathroom accessories, folding panel partition, and bio-cell pond are complete.
- Installation of landscape activities is ongoing.
- Installation of the gym bleachers and final kitchen equipment is underway.
- General Contractor has begun creating their punch list for final touch up items, as well as controls monitoring.

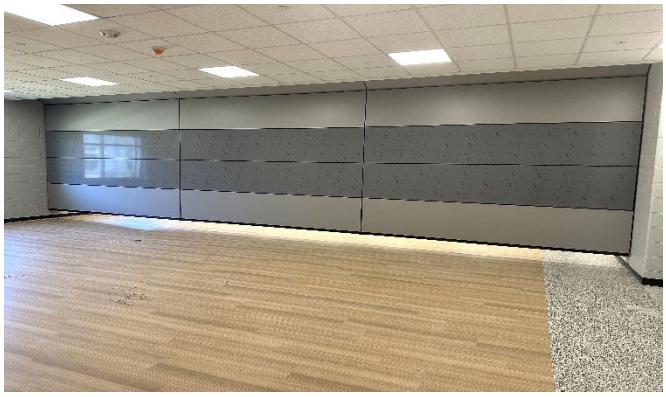












Woodstock HS

Classroom Addition
SmithBuilt Construction Group

Substantial Completion: 01.2026
Anticipated Occupancy: 08.2026

- Placement of footers is underway.
- Profiling of the retention pond is complete.
- The tie in of the fire and water line service to the building have started.
- Rough ins for the underground MEPs has begun.
- Structural steel is onsite.



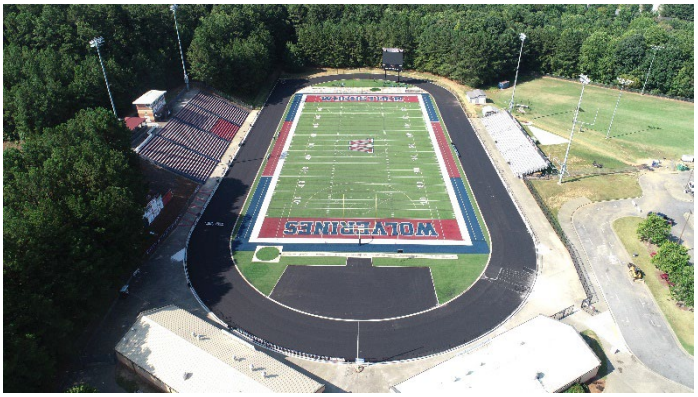


Woodstock HS

Track Resurface
SportsTurf

Substantial Completion: 08.2024
Anticipated Occupancy: 10.2024

- The asphalt installation is complete.
- The track surface installation has been scheduled for the upcoming September break, pending weather.



Projects in Development

River Ridge HS

Auxiliary Gym
Perkins&Will

Anticipated Construction RFP Issuance: 09.2024
Anticipated Board Action: 11.2024
Anticipated Construction: 03.2025
Anticipated Occupancy: 08.2026

- Advertisement for the Request for Proposals was issued on September 5th.
- The pre-proposal meeting is scheduled September 17th, with proposals due on October 17th.
- Capital Improvements staff anticipate submitting proposals to the Board for its consideration at the November Board meeting.

Sequoyah HS

Auxiliary Gym and Facility Improvements
(Press Box & Field House)
Cooper Carry

Anticipated Construction RFP Issuance: 03.2025
Anticipated Board Action: 05.2025
Anticipated Construction: 06.2025
Anticipated Occupancy: 11.2026

- Design meetings with CI staff and design professionals continue.
- Project is on schedule for anticipated construction RFP issuance.

Teasley MS

Driveway Parking Improvements
RLR

Anticipated Construction RFP Issuance: 01.2025
Anticipated Board Action: 03.2025
Anticipated Construction: 04.2025
Anticipated Occupancy: 08.2025

- Project design is complete.
- Construction documents are in development in anticipation of RFP issuance in January '25.