

## **Work Session Meeting | 05/15/2025 – 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 4<sup>th</sup> Quarter Report and SY2025-26 Outlook

### **III. Superintendent Reports**

1. Finance:
  - a. Monthly Finance Report  
Kenneth Owen, Chief Financial Officer
  - b. Overview of Financial Audits  
Kenneth Owen, Chief Financial Officer
  - c. FY24 Independent Third-Party Audit Results, December 2024  
Christian Hatch, Williamson & Company, CPA's
2. Capital Outlay:
  - a. Monthly Capital Outlay Report  
Trey Moores, Chief Support Services Officer
3. Athletic Apparel Report:
  - a. Athletic Apparel Research  
Dr. Debra Murdock, Chief School Leadership and Operations Officer

### **IV. 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.

In May of 2024, the Entry Plan Analysis and Key Priorities Report was released and paved the way to improve clarity and alignment throughout the organization for the purpose of advancing student learning and advancing as an employer. The theme, Elevating the Excellence, served to embody the acknowledgement of the many strengths of the district, exceptional professional talent in our schools and district departments, and incredible parent engagement and community support from which we are building; while there is simultaneously a collective craving to get even better for all students across every classroom in the community.



The Key Priorities served to unify our actions, improve efficiency in the use of our resources, and create a laser focus on students and their learning. Attached is the final quarterly report and it represents an account of the progress made as an organization. While the check-marks communicate the status of the work that has been completed, they also represent the development of systems, processes, and structures necessary to continue to improve. The check-marks also represent high levels of coordination and effort among many people who have served to inform the work, develop the work, or execute on the work. The check-marks also represent tireless effort of teachers, leaders, and support staff who participated in focus groups, advisories, and surveys over the course of the year to provide insights and recommendations on how we proceed.

I am incredibly grateful for the gift of input and feedback that so many employees, students, and families were willing to provide. I realize not everything everyone recommended has been addressed, and we still have work to do. Listening and remembering the stories of each person is the most treasured aspect of this work we have woven together.

The School Board's work this past year has been nothing short of phenomenal. The Board established its Core Beliefs, set achievement goals in Math, ELA and Reading for the District, and drafted policies regarding governance, instructional materials, and literacy. The Board's adoption of the final budget was a culminating milestone of the past 12 months to deliver on the priorities of the School Board and the sentiments of our employees, students, and families. Investment improvements include:



- Increase school psychologists
- Invest in K-12 Reading/ Writing/ELA and K-12 Mathematics Instructional Resources
- Increase school-based budgets 34% for consumable instructional materials, classroom supplies
- Increase teacher, classified and support staff salaries by 3% in addition to the longevity step increase
- Honor the current salary

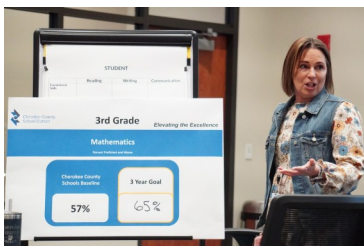
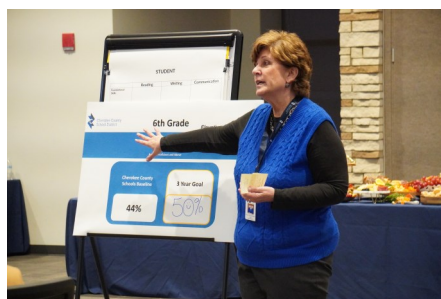


schedule (steps) for Administrative Staff on the District Organizational Chart

- Fund the increase in State Health Benefit Plan & TRS for all employees (+\$5.2M local expense)
- Shed redundant and/or non-aligned programs and materials
- Continue building fund balance (Reserves) to ensure at least three months of operating expenses
- Maintain the historically lowest millage rate of 17.95 mills

This final report serves as an account of what has been completed and also serves as the launching point of Elevating the Excellence 2.0. After 177 school visits and 93 focus groups this past year— including 41 teacher feedback groups, 21 other employee groups, 20 parent and partner meetings, 11 student groups, as well as two surveys, it is clear that our shared work is to continue to build on Elevating the Excellence together.

We are on a mission to be the highest achieving district in the State of Georgia and our Key Priorities are coupled with a series of action steps that will guide our focus in the 2025-26 school year. It will position us to elevate our work together and achieve even greater results for students in Cherokee.







## 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.

SEPT 2024	DEC 2024	MAR 2025	MAY 2025	
<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	Re-package and customize GADOE Standards into CCSD-specific standards.
<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	Make CCSD standards accessible on district website and to teachers and school.
<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	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.
<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	Roll-out conversion from RTI to MTSS.
<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	Develop standards-aligned checkpoints to monitor student learning. <i>May 2025 status: This has been postponed to development over 2025-26 school year</i>

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

SEPT 2024	DEC 2024	MAR 2025	MAY 2025	
<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	Audit current status of literacy investments. Identify strengths, weaknesses, and gaps.
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	Research district solutions across the U.S.
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	Prepare for the roll-out of new ELA standards.
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	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.

SEPT 2024	DEC 2024	MAR 2025	MAY 2025	
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	Audit current status of literacy investments aligned to meeting the needs of students with disabilities. Identify strengths, weaknesses, and gaps.
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	Research district solutions for advancing reading proficiency for students served in special education across the U.S.
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	Prepare for the roll-out of new ELA standards with companion guides for students with disabilities.
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	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.**

SEPT 2024   DEC 2024   MAR 2025   **MAY 2025**

- |                          |                                     |                                     |                                     |   |
|--------------------------|-------------------------------------|-------------------------------------|-------------------------------------|---|
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input checked="" type="checkbox"/> | <input checked="" type="checkbox"/> | Audit current status of literacy investments for students served in EL. Identify strengths, weaknesses, and gaps.   |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input checked="" type="checkbox"/> | <input checked="" type="checkbox"/> | Research district solutions across the US for advancing reading proficiency for students served in EL.  |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input checked="" type="checkbox"/> | <input checked="" type="checkbox"/> | Prepare for the roll-out of new ELA standards.  |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input checked="" type="checkbox"/> | <input checked="" type="checkbox"/> | 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)**

SEPT 2024   DEC 2024   MAR 2025   **MAY 2025**

- |                                     |                                     |                                     |                                     |   |
|-------------------------------------|-------------------------------------|-------------------------------------|-------------------------------------|---|
| <input checked="" type="checkbox"/> | <input checked="" type="checkbox"/> | <input checked="" type="checkbox"/> | <input checked="" type="checkbox"/> | Audit current landscape of resources (print and digital) and in the categories of core resources, supplemental resources, assessment resources, and intervention resources. |
| <input type="checkbox"/>            | <input checked="" type="checkbox"/> | <input checked="" type="checkbox"/> | <input checked="" type="checkbox"/> | Identify Resource gaps and redundancies. Identify what to discontinue and construct a plan to fill the gaps.  |
| <input checked="" type="checkbox"/> | <input checked="" type="checkbox"/> | <input checked="" type="checkbox"/> | <input checked="" type="checkbox"/> | 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.**

SEPT 2024   DEC 2024   MAR 2025   **MAY 2025**

- |                                     |                                     |                                     |                                     |  |
|-------------------------------------|-------------------------------------|-------------------------------------|-------------------------------------|--|
| <input checked="" type="checkbox"/> | <input checked="" type="checkbox"/> | <input checked="" type="checkbox"/> | <input checked="" type="checkbox"/> | Provide School Board Members with district-wide and school-specific Milestones data notebooks. |
| <input checked="" type="checkbox"/> | <input checked="" type="checkbox"/> | <input checked="" type="checkbox"/> | <input checked="" type="checkbox"/> | Develop district goals for Milestones performance in ELA and Reading Proficiency.              |
| <input checked="" type="checkbox"/> | <input checked="" type="checkbox"/> | <input checked="" type="checkbox"/> | <input checked="" type="checkbox"/> | Carry-out School Board-set goals to aligned school goals.                                      |

**G. Improve the communication of student learning to parents.**

SEPT 2024   DEC 2024   MAR 2025   **MAY 2025**

- |                                     |                                     |                                     |                                     |  |
|-------------------------------------|-------------------------------------|-------------------------------------|-------------------------------------|--|
| <input checked="" type="checkbox"/> | <input checked="" type="checkbox"/> | <input checked="" type="checkbox"/> | <input checked="" type="checkbox"/> | Print report cards in ES and MS.   |
| <input checked="" type="checkbox"/> | <input checked="" type="checkbox"/> | <input checked="" type="checkbox"/> | <input checked="" type="checkbox"/> | 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.**

SEPT 2024   DEC 2024   MAR 2025   MAY 2025



School Board and Superintendent established norms & protocols to ensure consistency of communication between Superintendent and School Board Members.



School Board and Superintendent/Cabinet participated in three Whole Board Trainings.



School Board Members collectively drafted four core beliefs.



School Board Members collectively drafted 14 student performance goals.



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).**

SEPT 2024   DEC 2024   MAR 2025   MAY 2025



Introduce a Work Session with standing reports on Academics & Accountability, Finance, and Capital Outlay.



Introduce a Work Session that provides a staff briefing on any item requiring the School Board's action in the evening Board Meeting.



Introduce Agenda Study & Review with each board member with a preview of the board agenda and board materials in advance.



Begin live-streaming of both Work Sessions and Board Meeting.



Begin archiving all videos of Work Sessions and Board Meetings.



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.

SEPT 2024	DEC 2024	MAR 2025	MAY 2025	
<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	Establish regular Cabinet meetings, Extended Cabinet Meetings, and Instructional Cabinet Meetings.
<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	Establish regular cadence of 1:1s with Division Chiefs.
<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	Establish and monitored first-day readiness metrics.
<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	Develop Key Performance Indicators for each Division's operations. <i>May 2025 status: This will be completed in Summer 2025</i>
<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	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.

SEPT 2024	DEC 2024	MAR 2025	MAY 2025	
<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	Re-organization of district's centralized departments and decrease of district allotment count by 4.
<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	Re-define the role of School Leadership & Operations.
<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	Clarify the roles and responsibilities of School Leadership & Operations and Academics & Accountability.
<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	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.

SEPT 2024	DEC 2024	MAR 2025	MAY 2025	
<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	Institute an Accountability Department in Academics & Accountability.
<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	Develop an accountability website to house comprehensive student performance data.
<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	Provide advanced PowerBI tools to make data readily available to school leaders and inform school improvement.

3

**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.**

SEPT 2024	DEC 2024	MAR 2025	MAY 2025
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Engage in state-wide work regarding Tax Digest Cap implications.



Evaluate all re-occurring expenditures for redundancies to sunset.



Evaluate efficiencies to gain and evaluate student reporting process for services.

*May 2025 status: This work has begun and will formalize as we approach October FTE reporting requirement*

4

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

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

SEPT 2024	DEC 2024	MAR 2025	MAY 2025
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Introduce clarity and consistency for appropriate use of cell phones.

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

SEPT 2024	DEC 2024	MAR 2025	MAY 2025
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Introduce clarity and consistency for appropriate student attire and workplace readiness skills.



Introduce clarity and consistency for timely submission of student work.

**C. Review facility conditions and maintenance processes.**

SEPT 2024	DEC 2024	MAR 2025	MAY 2025
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Complete transition to in-house custodians.



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.

*May 2025 status: This work has begun. It will continue through Fall 2025*

4

4

4

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

SEPT 2024	DEC 2024	MAR 2025	MAY 2025
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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 in 2024 due to assessment of capabilities; now on target for July 1, 2025. **May 2025 Update: on target for July 1**
- CCSD Employee Benefits – successful launch for 235 new employees; ready for Open Enrollment in Fall of 2024. **May 2025 Update: Complete**
- CCSD Sub-Finder – successful launch with more than 870 subs. The sub fill rate average for November was 94.58%. **May 2025 Update: Complete**
- 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. **May 2025 Update: Complete**
- Synergy–  
**May 2025 Update:**
  - ◊ **Scheduling-** scheduling for the 2025–2026 school year is well underway across elementary, middle, and high schools.
  - ◊ **Job Family Task Review-** The current job family tasks have been reviewed. All updates will be finalized before summer so the Technology team can implement changes ahead of the new school year.



## Elevating the Excellence 2.0 – 2025-26 School Year Outlook

### **1. Elevating the Excellence in academics and achievement**

#### 1. Implementation in 2025-26

- a. Laser focus on teaching and learning including CCSD customized and board-adopted teaching and learning standards
- b. New ELA and MA resources (print and digital)
- c. Focus on all students reading on-grade level.
  - 1. Expand Reading screener from K-8 to K-10.
  - 2. Monitor reading proficiency via screener.
  - 3. Pilot Orton Gillingham as a comprehensive intervention in K-3
- d. Expand Math screener from K-8 to K-10.
- e. Starting the One-Stop Shop for teacher resources

#### 2. In Development in 2025-26

- a. A one-stop shop for the 4 core content areas for all teachers (classroom teachers, special education teachers, EL teachers, and gifted teachers)
  - 1. Crosswalk of scope and sequence with instructional resources
  - 2. Exemplar lesson plans
  - 3. Video modules
  - 4. Exemplar student work
- b. Solicitation, selection and acquisition of SC and SS resources
- c. Advancing our English Learner, Special Education, intervention, and gifted instructional model.
- d. Clarifying the expectations for student writing at each level and aligning resources to support writing instruction as aligned with School Board Policy IFAD.

- e. Develop a balanced/cohesive assessment system that coordinates the use of screeners, formative assessments, and summative assessments.

## **2. Elevating the Excellence in School Board Governance**

### **1. Implementation in 2025-26**

- a. Supportive Accountability Governance: Align student achievement goals from the Boardroom to the Classroom
- b. Board goals incorporated into the superintendent's evaluation and school improvement goals.

### **2. In Development in 2025-26**

- a. Formative indicators monitored and reported over the coming year through Reading and Math Screener.
- b. Reviewing promotion, retention, and grading policy
- c. Development of a Strategic Plan (likely to launch a community engagement season in the spring 2026)

## **3. Elevating the Excellence in district's coordination of goals, systems, and processes.**

### **1. Implementation in 2025-26**

- a. Investing in teachers and employees: Step and 3% increase
- b. Employee calendar to improve daily rate
- c. Increase in school-based funds
- d. Introducing a Scope and Sequence of school visits and tailored school support focused on progress toward School Board student achievement goals.
  - 1. Provide a Toolkit of School Supports based on progress toward improving student achievement outcomes.
- e. Introduce the Leadership Competencies of Impactful School Leaders in CCSD.

- f. Improve continuum of behavior supports to elementary school classrooms and special education
- g. Finalize and Monitor Key Performance Indicators for all Divisions

## 2. In Development 2025-26

- a. Enhance Superintendent Leadership Academy grounded in Leadership Competencies and aligned school board accountability.
- b. Classroom Utilization study and age and condition study of facilities, campuses, and assets
- c. Finalize Standard Equipment and Furniture List for every academic space, cafeteria, and school office space.
- d. Upgrade bus routing and parent communication (bus app) system.
- e. Inform future of CHS and CHS North based on data and community feedback sessions
- f. Prepare for opening of replacement CHS in August 2026 and celebrate milestones of the final year of current CHS
- g. Complete Woodstock HS Addition (to occupy in August 2026), Complete RRHS Auxiliary gym (to occupy August 2026)
- h. Progress on Sequoyah HS athletic improvements (completed December 2026).
- i. Develop plan to digitize all documents currently stored (4,000)
- j. Evaluate an Enterprise Resource Planning (for internal business process environment).
- k. Consolidation of communication tools

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

### 1. Implementation in 2025-26

- 1. Clarity and consistency continues for appropriate attire, cell phone usage, and timely submission of student work



2. Improve clarity and consistency for elementary school through updated ES Code of Conduct
  3. Stronger consequences for vaping, school threats
  4. Adding body cameras for School Police and updated policy guiding appropriate use
  - a. Distributing crisis alert badge covers to limit accidental activation of crisis alert badges
  - b. Implement a comprehensive employee celebration and retention plan
2. In development in 2025-26
  - a. TBD

## **5. Mission Critical Network/Software/Digital Updates**

1. Open Free Home ES (Replacement School), Complete CMS Addition, Complete CVHS Addition, Complete Teasley MS driveway
2. Upgrade Timekeeping to Kronos 2.0
3. Improve Capabilities and Proficiencies with Student Info System (Synergy)
4. Windows 11 Upgrades
5. Summer Maintenance & Custodial Schedule



Cherokee  
County  
School  
District

# Monthly Financial Report

## Work Session | 05.15.2025



Mary Elizabeth Davis, PhD  
Superintendent of Schools

# **CHEROKEE COUNTY BOARD OF EDUCATION**

Mary Elizabeth Davis PhD, Superintendent

Kenneth Owen, Chief Financial Officer

## **FINANCIAL REPORT**

**APRIL 2025**

### **General Fund**

For the month ending April 30, 2025, the tenth month of the 2024-25 Fiscal Year, the School District's Operating Account (General Fund) has received \$498,375,304 in revenue (year-to-date) consisting of state funds of \$198,472,412 (70% of budget), \$295,513,183 local revenues (96% of budget), and other funds of \$4,389,709 (138% of budget). All operating expenditures of \$437,644,353 (75% of budget) are within the Board of Education's approved 2024-25 budget.

### **Building Fund/Ed-SPLOST Collections**

The Capital Outlay Fund balance of \$159,606,806 as of April 30, 2025 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 \$5,678,527 for sales tax collections received in April 2025, for the month of March 2025, the 30th month of 60 monthly sales tax collections for the 2022-2027 SPLOST. Collections received were above projections for the month by \$1,178,405 and above cumulative projections by \$24,840,931.

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 April 30, 2025 is \$48,667,673 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 April 30, 2025 is \$18,641,738 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  
FINANCIAL REPORT  
AS OF APRIL 30, 2025**

<b>BALANCE SHEET</b>	<b>GENERAL FUND</b>	<b>DEBT SERVICE FUND</b>	<b>BUILDING FUND</b>	<b>FED FUNDS/ SCHOOL NUTRITION</b>	<b>TOTAL</b>
<b><u>ASSETS</u></b>					
Cash and Cash Equivalents	\$ 204,647,372	\$ 16,215,419	\$ 162,552,165	\$ 15,446,673	\$ 398,861,629
Investments	-	32,452,254	-	-	32,452,254
Receivables	946,297	-	-	4,044,599	4,990,896
Inventories	1,353,104	-	-	1,090,209	2,443,313
<b>TOTAL ASSETS</b>	<b>\$ 206,946,773</b>	<b>\$ 48,667,673</b>	<b>\$ 162,552,165</b>	<b>\$ 20,581,481</b>	<b>\$ 438,748,092</b>
<b><u>LIABILITIES</u></b>					
Accounts Payable	\$ 882,258	\$ -	\$ 2,945,359	\$ 644,629	\$ 4,472,246
Salaries and Benefits Payable	17,966,812	-	-	1,295,114	19,261,926
<b>FUND BALANCE</b>	<b>188,097,703</b>	<b>48,667,673</b>	<b>159,606,806</b>	<b>18,641,738</b>	<b>415,013,920</b>
<b>TOTAL LIABILITIES AND FUND BALANCE</b>	<b>\$ 206,946,773</b>	<b>\$ 48,667,673</b>	<b>\$ 162,552,165</b>	<b>\$ 20,581,481</b>	<b>\$ 438,748,092</b>
<b>REVENUE AND EXPENSE</b>					
<b><u>REVENUE</u></b>	<b>\$ 498,375,304</b>	<b>\$ 28,321,424</b>	<b>\$ 55,734,945</b>	<b>\$ 36,541,104</b>	<b>\$ 618,972,777</b>
<b><u>EXPENDITURES</u></b>	<b>437,644,353</b>	<b>79,169,179</b>	<b>114,244,578</b>	<b>38,060,796</b>	<b>669,118,906</b>
<b>EXCESS REVENUE OVER EXPENDITURES</b>	<b>60,730,951</b>	<b>(50,847,755)</b>	<b>(58,509,633)</b>	<b>(1,519,692)</b>	<b>(50,146,129)</b>
<b><u>OTHER FINANCING SOURCES (USES)</u></b>	<b>258,893</b>	<b>28,744,998</b>	<b>80,345,366</b>	<b>-</b>	<b>109,349,257</b>
<b><u>BEGINNING FUND BALANCE</u></b>	<b>127,107,859</b>	<b>70,770,430</b>	<b>137,771,073</b>	<b>20,161,430</b>	<b>355,810,792</b>
<b><u>ENDING FUND BALANCE</u></b>	<b>\$ 188,097,703</b>	<b>\$ 48,667,673</b>	<b>\$ 159,606,806</b>	<b>\$ 18,641,738</b>	<b>\$ 415,013,920</b>

**CHEROKEE COUNTY SCHOOL DISTRICT**  
**GENERAL FUND COMPARISON OF BUDGET TO ACTUAL**  
**JULY 1, 2024 - APRIL 30, 2025**

	<b>2024-2025</b>			
	<b>APPROVED</b>	<b>YEAR</b>	<b>ENCUMBRANCES</b>	<b>AVAILABLE</b>
	<b>BUDGET</b>	<b>TO DATE</b>		<b>BUDGET</b>
<b>REVENUE</b>				
Local Revenue	\$ 308,970,083	\$ 295,513,183		\$ 13,456,900
State Revenue	284,984,603	198,472,412		86,512,191
Federal Revenue	217,661	260,182		(42,521)
Investment Earnings	2,967,607	4,129,527		(1,161,920)
<b>TOTAL REVENUE</b>	<b>597,139,954</b>	<b>498,375,304</b>		<b>98,764,650</b>
<b>EXPENDITURES</b>				
Instructional Services	395,034,393	287,186,836	\$ 8,298,239	99,549,318
Pupil Services	26,831,506	21,430,330	8,056	5,393,120
Improvement of Instructional Services	23,570,187	19,173,036	814,034	3,583,117
Instructional Staff Training	823,888	626,340	43,495	154,053
Educational Media Services	6,213,059	4,687,205	26,264	1,499,590
General Administration	4,379,268	3,331,264	-	1,048,004
School Administration	35,164,383	29,043,075	19,861	6,101,447
Support Services-Business	4,254,775	3,136,585	24,710	1,093,480
Maintenance & Operation of Plant Services	49,894,990	33,667,448	2,352,923	13,874,619
School Safety and Security	-	3,936,585	758,330	(4,694,915)
Student Transportation Services	32,323,494	25,826,153	767,324	5,730,017
Support Services-Central	7,109,745	5,599,496	2,211	1,508,038
School Nutrition Program	208,408	-	-	208,408
<b>TOTAL EXPENDITURES</b>	<b>585,808,096</b>	<b>437,644,353</b>	<b>13,115,447</b>	<b>135,048,296</b>
<b>OTHER FINANCING SOURCES (USES)</b>				
Proceeds from Sale of Assets	162,342	708,893		(546,551)
Accounts Transfers Out	(8,505,731)	(450,000)		(8,055,731)
<b>TOTAL OTHER FIN SOURCES (USES)</b>	<b>(8,343,389)</b>	<b>258,893</b>		<b>(8,602,282)</b>
<b>NET CHANGE FUND BALANCES</b>	<b>\$ 2,988,469</b>	<b>\$ 60,989,844</b>	<b>\$ (13,115,447)</b>	<b>\$ (44,885,928)</b>

**CHEROKEE COUNTY SCHOOL DISTRICT**  
**DEBT SERVICE FUND COMPARISON OF BUDGET TO ACTUAL**  
**JULY 1, 2024 - APRIL 30, 2025**

	<b>2024-2025</b>		
	<b>APPROVED</b>	<b>YEAR</b>	<b>AVAILABLE</b>
	<b>BUDGET</b>	<b>TO DATE</b>	<b>BUDGET</b>
<b>REVENUE</b>			
Local Revenue	\$ 23,244,600	\$ 25,226,145	\$ (1,981,545)
Investment Earnings	2,741,028	1,341,144	1,399,884
Miscellaneous Revenue	2,803,945	1,754,135	1,049,810
<b>TOTAL REVENUE</b>	<b>28,789,573</b>	<b>28,321,424</b>	<b>468,149</b>
<b>EXPENDITURES</b>			
Debt Service	79,731,161	79,169,179	561,982
<b>TOTAL EXPENDITURES</b>	<b>79,731,161</b>	<b>79,169,179</b>	<b>561,982</b>
<b>OTHER FINANCING SOURCES (USES)</b>			
Accounts Transfers In	28,744,998	28,744,998	-
<b>TOTAL OTHER FIN SOURCES (USES)</b>	<b>28,744,998</b>	<b>28,744,998</b>	<b>-</b>
<b>NET CHANGE FUND BALANCES</b>	<b>\$ (22,196,590)</b>	<b>\$ (22,102,757)</b>	<b>\$ (93,833)</b>

**CHEROKEE COUNTY SCHOOL DISTRICT**  
**BUILDING FUND COMPARISON OF BUDGET TO ACTUAL**  
**JULY 1, 2024 - APRIL 30, 2025**

	2024-2025			
	APPROVED	YEAR		AVAILABLE
	BUDGET	TO DATE	ENCUMBRANCES	BUDGET
<b>REVENUE</b>				
Local Revenue	\$ 58,268,745	\$ 51,298,978		\$ 6,969,767
State Revenue	3,000,000	-		3,000,000
Investment Earnings	4,882,861	4,435,967		446,894
<b>TOTAL REVENUE</b>	<b>66,151,606</b>	<b>55,734,945</b>		<b>10,416,661</b>
<b>EXPENDITURES</b>				
Instructional Services	22,985,051	16,628,698	1,938,167	4,418,186
Support Services-Business	1,160,081	933,494	-	226,587
Facilities Acquisition and Construction Svs.	187,787,715	96,682,386	588,280	90,517,049
<b>TOTAL EXPENDITURES</b>	<b>211,932,847</b>	<b>114,244,578</b>	<b>2,526,447</b>	<b>95,161,822</b>
<b>OTHER FINANCING SOURCES (USES)</b>				
Bond Issuance	105,000,000	179,610,000		(74,610,000)
Premiums on Bonds Sold	15,000,000	13,918,422		1,081,578
Deposit with Escrow Agent	-	(84,438,058)		84,438,058
Accounts Transfers In	6,512,531	-		6,512,531
Accounts Transfers Out	(28,744,998)	(28,744,998)		-
<b>TOTAL OTHER FIN SOURCES (USES)</b>	<b>97,767,533</b>	<b>80,345,366</b>		<b>17,422,167</b>
<b>NET CHANGE FUND BALANCES</b>	<b>\$ (48,013,708)</b>	<b>\$ 21,835,733</b>	<b>\$ (2,526,447)</b>	<b>\$ (67,322,994)</b>

**CHEROKEE COUNTY SCHOOL DISTRICT**  
**FEDERAL FUNDS AND SCHOOL NUTRITION COMPARISON OF BUDGET TO ACTUAL**  
**JULY 1, 2024 - APRIL 30, 2025**

	2024-2025			
	APPROVED BUDGET	YEAR TO DATE	ENCUMBRANCES	AVAILABLE BUDGET
<b>REVENUE</b>				
Local Revenue	\$ 8,238,909	\$ 7,187,911		\$ 1,050,998
State Revenue	1,719,985	11,281,582		(9,561,597)
Federal Revenue	31,604,659	17,536,706		14,067,953
Investment Earnings	593,240	534,905		58,335
<b>TOTAL REVENUE</b>	<b>42,156,793</b>	<b>36,541,104</b>		<b>5,615,689</b>
<b>EXPENDITURES</b>				
Instructional Services	10,560,299	9,409,574	\$ 118,754	1,031,971
Pupil Services	5,844,962	5,174,246	14,825	655,891
Improvement of Instructional Services	609,717	471,392	-	138,325
Instructional Staff Training	2,443,104	1,229,563	70,611	1,142,930
Maintenance & Operation of Plant Services	4,350	180,001		(175,651)
Student Transportation Services	521,015	332,017	-	188,998
Support Services-Central	218,190	131,738	-	86,452
School Nutrition Program	23,341,007	21,132,265	1,699,202	509,540
<b>TOTAL EXPENDITURES</b>	<b>43,542,644</b>	<b>38,060,796</b>	<b>1,903,392</b>	<b>3,578,456</b>
<b>OTHER FINANCING SOURCES (USES)</b>				
Accounts Transfers In	1,385,851	-		1,385,851
<b>TOTAL OTHER FIN SOURCES (USES)</b>	<b>1,385,851</b>	<b>-</b>		<b>1,385,851</b>
<b>NET CHANGE FUND BALANCES</b>	<b>\$ -</b>	<b>\$ (1,519,692)</b>	<b>\$ (1,903,392)</b>	<b>\$ 3,423,084</b>



CHEROKEE COUNTY SCHOOL DISTRICT  
SPECIAL PURPOSE LOCAL OPTION SALES TAX (2022-2027)  
COMPARISON OF COLLECTIONS  
THROUGH APRIL 30, 2025

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
September 2024	August 2024	23	4,945,582	5,789,651	844,069
October 2024	September 2024	24	4,711,792	5,345,738	633,946
November 2024	October 2024	25	4,861,333	5,514,947	653,614
December 2024	November 2024	26	4,997,532	5,796,564	799,032
January 2025	December 2024	27	5,511,645	6,812,555	1,300,910
February 2025	January 2025	28	5,019,743	5,147,797	128,054
March 2025	February 2025	29	4,226,353	5,157,129	930,776
April 2025	March 2025	30	4,500,122	5,678,527	1,178,405
			<u>\$ 142,238,609</u>	<u>\$ 167,079,540</u>	<u>\$ 24,840,931</u>

## 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
<b>TOTALS</b>	<b>\$ 14,547,775</b>	<b>\$ 56,408,226</b>	<b>\$ 57,536,391</b>	<b>\$ 58,687,118</b>	<b>\$ 59,860,861</b>	<b>\$ 44,746,770</b>	<b>\$ 291,787,141</b>

# Audits & Reviews of Finances & Operations

**Audits & Reviews  
School Board Work Session  
May 15, 2025**

# Annual Comprehensive Financial Report – December 2024 (FY24)

- **Type:** Considered the gold standard in financial reporting for governmental entities, the Annual Comprehensive Financial Report (ACFR) provides the highest level of transparent and inclusive data that includes basic financial statements, the independent auditor's report, Management's Discussion and Analysis, statistical section that includes 10 years of detailed data and a compliance section that includes an additional independent auditor's report on internal controls and compliance for financial statements and federal awards. Currently less than 5% of school districts in the United States can produce this level of disclosure.
- **Intent:** The ACFR is intended to promote financial reporting that provides useful information to taxpayers, public officials, investors, and other decision/policy-makers who use financial reports to: assess the financial condition and results of operations; comparing actual financial results with the legally-adopted budget; and, assisting in determining compliance with finance-related laws, rules, and regulations.
- **Outcome:** CCSD's Annual Comprehensive Financial Report has received the GFOA Certificate of Achievement for Excellence in Financial Reporting for each reporting period since 2020, further providing assurance that financial reports are provided fairly, accurately, and fully disclose all information this required.
- **Schedule:** Annual development of the ACFR includes 8-10 weeks of financial statement preparation by Finance staff, then on-site examination and testing of internal controls by the independent auditor for another 6-8 weeks prior to publication in December of each year. Current independent auditor is Williamson and Company Certified Public Accountants. Report produced in December annually.

# Annual Independent Audit – December 2024 (FY24)

- **Type:** This is an annual third-party audit required by Georgia and federal statutes performed either by the Georgia Department of Audits and Accounts (DOAA) or an independent auditor selected by the School District through an open RFP process.
- **Intent:** This is an independent assessment of internal controls and operations focusing on effectiveness, efficiency, and compliance with legal requirements. The audit is performed by qualified, independent auditing agencies to ensure compliance with mandated fiscal requirements of the State of Georgia as well as required Compliance Supplement for Federal Programs as prescribed by U.S. Code of Federal Requirements for Federal Awards, Part 200.
- **Outcome:** CCSD has received unmodified independent auditor reports in each of the last 11 years with no findings, no questioned costs, no material weaknesses or significant deficiencies in internal controls.
- **Schedule:** Annual independent auditor is on-site for 6-8 weeks testing internal controls through random selection of transactions (payments and receipts) and verifying processes are aligned to Board policies, State Board rules, GA Code, Federal requirements and interviewing staff from multiple divisions and schools. Current independent auditor is Williamson and Company Certified Public Accountants. Report produced in December annually.



# Preliminary Official Statement

- **Type:** Prior to issuing general obligation bonds, governmental entities publish a Preliminary Official Statement and an Official Statement. These statements are intended to assure School Board Members, citizens of the county and potential investors that the school district is financially sound and has the long-term ability to meet financial obligations.
- **Intent:** As defined by the Municipal Securities Rulemaking Board, “An Official Statement is a document prepared by or on behalf of a state or local government in connection with a new issue of municipal securities. In some respects, an Official Statement is comparable to a prospectus for a corporate equity or debt offering.” Bond investors use the information in the Official Statement to determine whether to purchase bonds from the offering.
- **Outcome:** In January 2025 Cherokee County School District issued general obligation bonds in the amount of \$180M. Investors purchased the bonds in less than 45 seconds, an indicator that the information provided to them was complete, accurate, timely and trusted.
- **Schedule:** At least three months prior to issuing bonds, a Disclosure Counsel is selected by the school district to gather, analyze and report on all aspects of the school district’s financial status, including previous year financial statements and current year budget to actuals, economic factors and short and long term outlook. The Preliminary Official Statement is published the week prior to bond issuance. The Official Statement becomes a part of the bond documentation that is provided to the various reporting entities.

# Credit Rating – Moody's

- **Type:** This is a credit rating evaluation by credit rating agencies.
- **Intent:** These credit rating agencies utilize a consistent methodology to rate U.S. governmental agencies and include reviews of economy, financial performance, reserves, and liquidity, management, and debt and liabilities. In other words, the agencies determine rating by comparing CCSD to other school districts nationally and review district-specific policies and financial management in addition to external factors such as economy.
- **Outcome:** According to the Moody's February 2025 credit opinion, "Cherokee County School System, GA (Aa1 stable) has consistently maintained balanced operations and healthy reserves, despite rising operating costs in recent years. The district's strong finances are the product of multiple factors: prudent budget management, robust tax base growth, and (in more recent years) steadily rising state aid."
- **Schedule:** After the Preliminary Official Statement is published, the School Board's independent financial advisor conducts either an on-site visit or conference call with analysts from the credit rating agencies. CCSD staff is joined by representatives from the Cherokee County Office of Economic Development and Chamber of Commerce to answer questions from the analysts and add additional detail to the data provided within the Preliminary Official Statement. The analysts then take the information and a recommendation to the rating committee for assignment of a rating.

# Credit Rating – Standard & Poor's

- **Type:** This is a credit rating evaluation by credit rating agencies.
- **Intent:** These credit rating agencies utilize a consistent methodology to rate U.S. governmental agencies and include reviews of economy, financial performance, reserves, and liquidity, management, and debt and liabilities. In other words, the agencies determine rating by comparing CCSD to other school districts nationally and review district-specific policies and financial management in addition to external factors such as economy.
- **Outcome:** The Standard and Poor's February 2025 credit summary stated, "The district has produced consecutive surpluses which management attributes to conservative budgeting practices. Fiscal 2024 represents a decade of operationally positive results, with sufficient levels of available fund balance in the general fund. It intends to use a portion of reserves for one-time capital projects so as to maintain fund balance at around 15% of expenditures, in line with its policy which aligns with the state's requirement."
- **Schedule:** After the Preliminary Official Statement is published, the School Board's independent financial advisor conducts either an on-site visit or conference call with analysts from the credit rating agencies. CCSD staff is joined by representatives from the Cherokee County Office of Economic Development and Chamber of Commerce to answer questions from the analysts and add additional detail to the data provided within the Preliminary Official Statement. The analysts then take the information and a recommendation to the rating committee for assignment of a rating.

# Internal Audits – CCSD Finance Division

- **Type:** An Internal Audit is an objective assurance and consulting activity designed to add value and improve each school's operating procedures. Each internal audit performed accomplishes its objectives by bringing a systematic, disciplined approach to evaluate and improve the effectiveness of risk management, control and governance processes. An internal auditor determines the efficiency and effectiveness of the school, while ensuring compliance, evaluating the internal operations of the school, and investigates issues related to theft, fraud, or other indiscretions.
- **Intent:** The objectives of a procedural audit include assessing the adequacy and effectiveness of the school's internal control system to safeguard school assets, assessing if the school's financial activities procedures comply with district protocol, reviewing the school's receipts and expenditures for proper authorization and adequate supporting documentation and reviewing that cash assets are reconciled to financial institution records with appropriate approvals by school district management.
- **Outcome:** Recommendations for improvements are provided to management and follow-up scheduled to assure recommendations are implemented and improvements documented. Adjustments are made as results become known.
- **Schedule:** Internal audits are performed at the school level when there is a change in principal, a change in bookkeeper, random selection by the independent auditor, upon recommendation by the Superintendent or Chief Financial Officer, or upon findings during an annual desk audit. Internal audits of divisions and departments occur on a random basis or when certain risk factors are present, such as change in leadership, discrepancies between budget and actual expenditures or high percent increases in budgets from year to year. CCSD currently employs two Internal Auditors.

# Federal Cross Functional Monitoring – GA Department of Education

- **Type:** As a federal funds awardee, CCSD is required to abide by and remain compliant with the Elementary and Secondary Education Act of 1965, as amended, as well as rules and regulations promulgated by the U. S. Department of Agriculture (School Nutrition Program).
- **Intent:** Specifically, the Act requires the state educational agency (SEA), the Georgia Department of Education (GaDOE), to monitor the implementation of program requirements and the expenditure of federal funds. One of the five major components is the Cross-Functional Monitoring. An SEA cross-functional monitoring team reviews the criteria included in the LEA monitoring rubric. LEAs are monitored, at a minimum, on a five-year cycle.
- **Outcome:** The results of the March 2025 Cross Functional Monitoring visit by the GaDOE is forthcoming but the exit interview with staff indicated no material issues that would require corrective actions.
- **Schedule:** Documentation is provided by CCSD staff to the GaDOE monitoring team at least 4 weeks ahead of the scheduled visit. GaDOE Team members analyze the data, develop questions and select specific items to test while on-site. The GaDOE team is on-site for 3-5 days, interviewing staff, testing transactions and inventory, reviewing documents, archives, and evidence of processes, and preparing for the exit interview with the Superintendent and senior staff. The final report typically takes 2-3 months to prepare.



# Chart of All Audits

Type of Audit	Governing Agency	Requirement	Cost	Status
Independent Audit December 2024 (FY24)	GA Department of Education GA Department of Audits and Accounts GA Department of Early Care and Learning US Department of Education	Annual Submitted to Various State and Federal Agencies Submitted to School Board Published on Website	\$60K	Published December 2024
Preliminary Official Statement/Official Statement	Investors	Required Ahead of Bond Issuance Published on the Electronic Municipal Market Access System (EMMA)	\$50,000	Published January 2025
Credit Rating	Moody's	Required Ahead of Bond Issuance	\$110,850	Published February 2025
Credit Rating	S&P	Required Ahead of Bond Issuance	\$105,640	Published February 2025
Internal Audits	CCSD Finance Division	Desk Audit of All Schools Annually Full Procedural Audit Upon Change of Leadership and/or Bookkeeper and Randomly Selected Annually	Performed by Staff	Published As Completed
Federal Cross Functional Monitoring	GA Department of Education	Every 3-5 Years or Upon Risk Assessment Title Programs (I, II, III, IV, VI) Published on GaDOE Website	None	Completed March 2025 Awaiting Publication of Results
Federal Program Audit	GA Department of Education US Department of Agriculture	School Nutrition Program	None	Completed March 2025



## Projects in Construction

### Cherokee HS Replacement

Replacement Facility

*Carroll Daniel Construction*

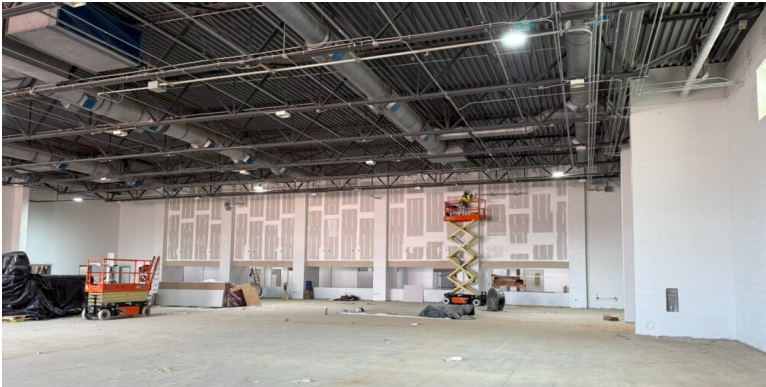
Substantial Completion: 12.2025

Anticipated Occupancy: 08.2026

- Installation of the curtain walls, glass, and exterior sheathing is nearing completion on the main academic building. Connection of the exterior canopies and construction of the courtyard planter walls are ongoing. Painting and ceiling grid installation have begun. Elevator installation has been scheduled.
- Placement of ceiling grid and tiles, and installation of the data cabling is complete. Resinous flooring is complete. Lay-in light fixture installation is underway.
- Overhead MEP is near completion. The auditorium drywall painting continues. Placement of the auditorium lighting has started.
- Overhead MEP and interior framing are nearing completion. Kitchen heavy duty concrete loading dock is complete. Prep for ceiling grid installation continues.
- Overhead MEP installation on the 2<sup>nd</sup> floor continues, and interior masonry wall placement is complete in the main gymnasium. The installation of the exterior brick is ongoing. Field measurement for windows and storefront glass is scheduled. The installation of the GA Power transformer is being scheduled.
- Exterior brick installation has started. Joist and roof deck is underway. Scoreboard installation and fine grade of ball fields are being scheduled.
- Installation of the poles for the site lighting continues. Backfill at site walls at main parking lot is underway. Curb and gutter for the parking lot is being scheduled.









# Capital Outlay Report

Work Session | 05.09.2025



## **Creekland MS**

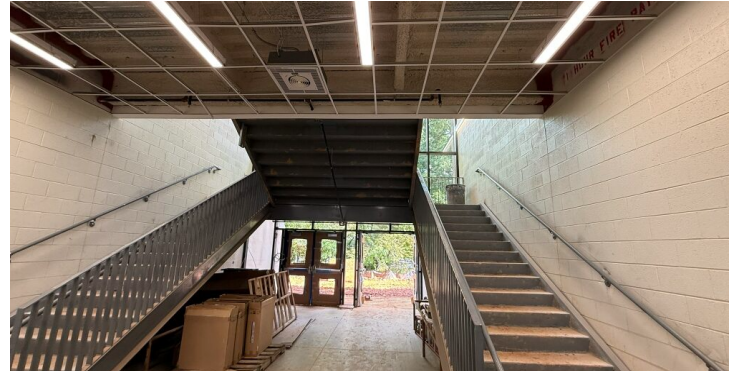
Classroom Addition

*McKnight Construction Company*

Substantial Completion: 05.2025

Anticipated Occupancy: 08.2025

- Installation of the structural steel, concrete slabs, roofing, interior fireproofing, masonry walls, waterproofing, air barrier, interior door frames, metal framing, and suspended ceiling is complete.
- Installation of the fire suppression system, painting, exterior curtain wall windows, suspending ceiling, millworks, and overhead MEP rough in continues.







## **Creekview HS**

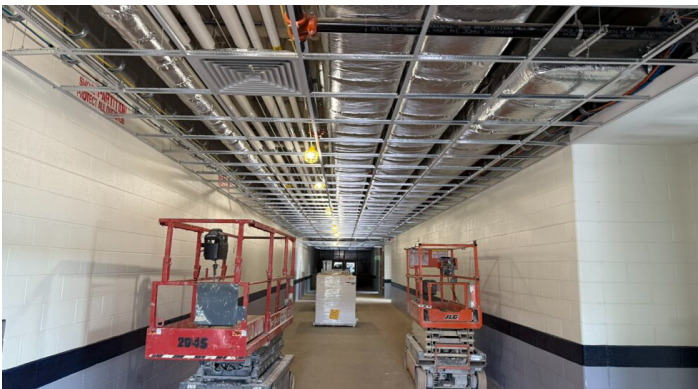
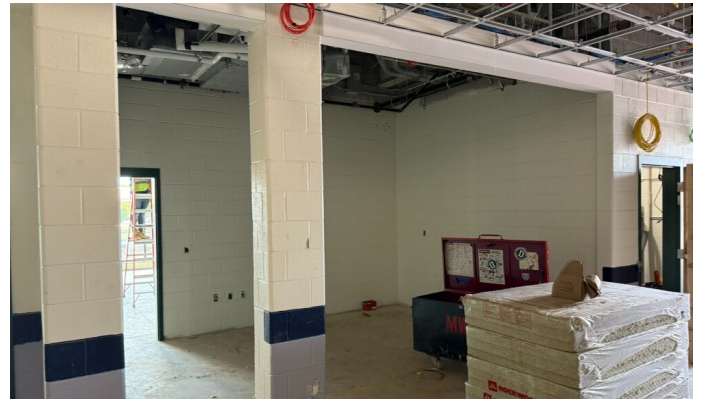
Classroom Addition ~ Auxiliary Gym

*McKnight Construction Company*

Substantial Completion: 05.2025

Anticipated Occupancy: 08.2025

- Construction of the structural steel, concrete slabs, interior door frames, roofing, air barrier, block, brick, and interior fireproofing is complete on the classroom addition.
- The installation of the fire suppression system, metal framing, curtain wall windows, suspending ceiling, and overhead MEP rough-in is ongoing at the classroom addition.
- The gym's structural steel, slab on grade, roof and block walls are complete. The roof, metal framing, masonry walls, brick, and MEP rough-in are ongoing.







## **Free Home ES**

Replacement Facility

*Carroll Daniel Construction*

Substantial Completion: 12.2024

Anticipated Occupancy: 08.2025

- The general contractor has secured the certificate of occupancy. This project is 100% complete and project closeout documents will be submitted at the June school board meeting.
- Installation of FF&E and technology have begun.
- Project is on schedule to open August 01, 2025.





## **River Ridge HS**

Auxiliary Gymnasium

*SmithBuilt Construction Group*

Substantial Completion: 04.2026

Anticipated Occupancy: 08.2026

- Drilling for the micropiles is complete and installation is of the micropiles is ongoing.
- Removal of the remaining sidewalks and concrete paving have been scheduled.
- The preinstallation meeting for steel erection and a project summer coordination meeting have been scheduled.





## **Teasley MS**

Driveway Improvements

*Summit Construction and Development*

Substantial Completion: 08.2026

Anticipated Occupancy: 08.2026

- The site contractor has conducted the pre-construction meeting with the city of Canton and has begun to mobilize.
- The site contractor continues producing project submittals.







## **Woodstock HS**

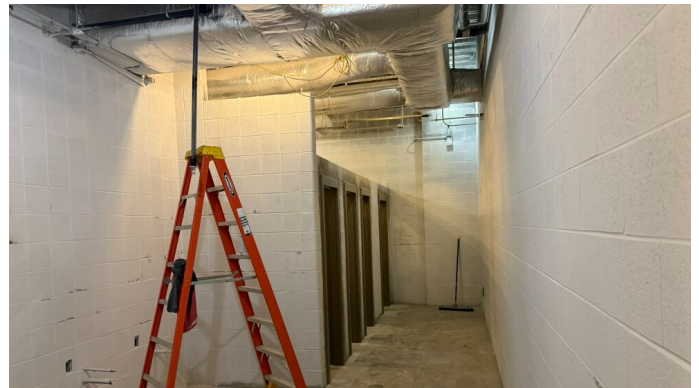
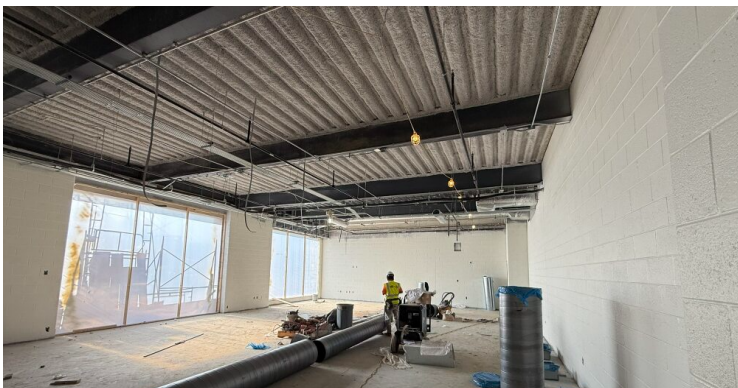
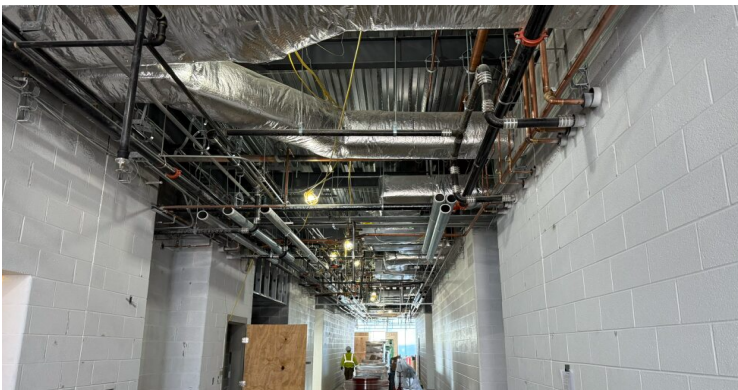
Classroom Addition

*SmithBuilt Construction Group*

Substantial Completion: 01.2026

Anticipated Occupancy: 08.2026

- The MEP rough-in and sprinkler installation is ongoing on all three (3) floors.
- Exterior brick installation is underway.
- Canopy installation and chiller set have been scheduled.





## Projects in Development

### Sequoiah 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

- Four (4) proposal submissions were received on April 24<sup>th</sup> and were reviewed and scored by Capital Improvements and District Senior Staff members.
- Capital Improvements staff will submit the final scoring evaluation for consideration by the Board at the May Board meeting.
- Pending approval by the Board, a Pre-Construction meeting has been tentatively scheduled for late May.



## **SUPERINTENDENT REPORTS**

- Athletic Apparel Research  
Dr. Debra Murdock, Chief School Leadership and Operations Officer

Following the consensus of the board at the April 17, 2025, School Board Meeting, the Superintendent and staff researched 26 districts in Georgia to determine the approach to district-wide athletic apparel across sports teams.