Cherokee County School District

Work Session Meeting | 10/16/2025 – 5:30 PM

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

I. **Call to Order Work Session**

II. **Superintendent Welcome**

III. **Superintendent Reports**

1. Academics and Accountability:
    a. Graduation Rate, SAT Performance & ACT Performance
    Dr. Josh Heath, Chief Academics and Accountability Officer
2. Finance:
    a. Monthly Finance Report
    Kenneth Owen, Chief Financial Officer
3. Capital Outlay:
    a. Monthly Capital Outlay Report
    Trey Moores, Chief Support Services Officer

IV. **Executive Session**

V. **Adjournment**

Cherokee County School District

2025 Graduation Rate and SAT

Academics and Accountability – October 16, 2025

Cherokee County School District

SUPPORTIVE ACCOUNTABILITY GOVERNANCE MODEL

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 are positive and welcoming environments with clear expectations and accountability in all academic and operational areas.

Core Policies

Policy BAB: School Board Governance
Balanced Autonomy with Supportive Accountability
Cohesive System of Teaching & Learning
- Standards, Instructional Resources, Monitoring Learning

Accountability & Support
- Superintendent Evaluation, Aligned School Goals, Intentional Support

Policy IFAD: Literacy in CCSD
Reading, Writing, & Communicating
- Phonics, Phonemic Awareness, Decoding, Fluency, Comprehension
- Spelling, Vocabulary, Print, Cursive, Keyboarding, Conventions, Grammar
- Extended Reading & Writing, Evaluate, Synthesize, Communicate

Student Achievement Goals

	READING Baseline (2024) / GOAL (2027)	ENGLISH LANGUAGE ARTS Baseline (2024) / GOAL (2027)	MATHEMATICS Baseline (2024) / GOAL (2027)
3rd Grade	72% → 78%	47% → 53%	57% → 65%
4th Grade	65% → 71%	47% → 53%	61% → 70%
5th Grade	78% → 84%	56% → 62%	56% → 65%
6th Grade	63% → 69%	48% → 54%	44% → 50%
7th Grade	74% → 78%	45% → 54%	48% → 60%
8th Grade	75% → 81%	48% → 54%	51% → 59%
High School	80% → 86%	56% → 62%	49% → 55%

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 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

Elevate the Excellence!

Cherokee County School District

Executive Summary

Graduation Rate

- For the 4-year cohort for 2025, there was a **slight decrease** to 91.8% from 93.5% in 2024
- For the 5-year cohort for 2025, there was a **slight increase** to 94.8% from 93.7% in 2024
- **Every CCSD high school increased** in either their 4-year or 5-year cohort graduation rate in 2025 compared to 2024
- CCSD 4-year cohort graduation rate is nearly **5% above the state** score

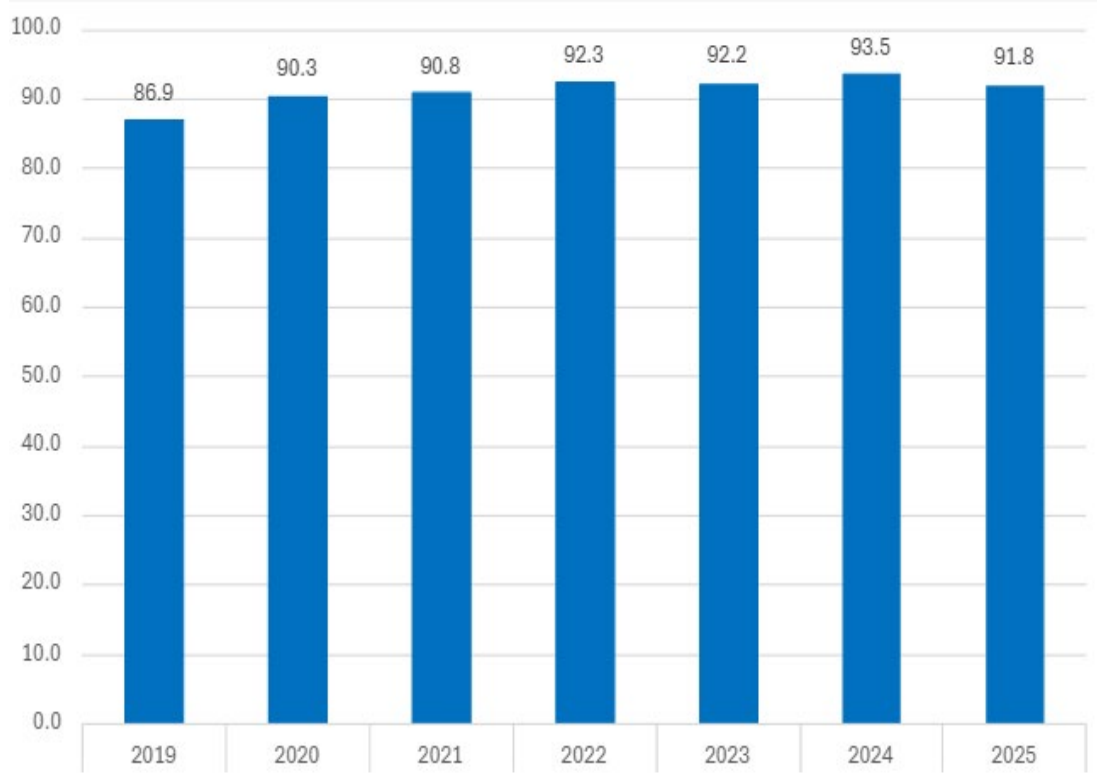
SAT

- The SAT total score mean for CCSD **slightly increased** to 1085 in 2025, up from 1083 in 2024
- **5 CCSD High Schools increased** their total mean score in 2025 compared to their 2024 score (Creekview, Etowah, i-Grad, River Ridge, and Sequoyah)
- CCSD SAT total score mean was **more than 50 points above** the state score

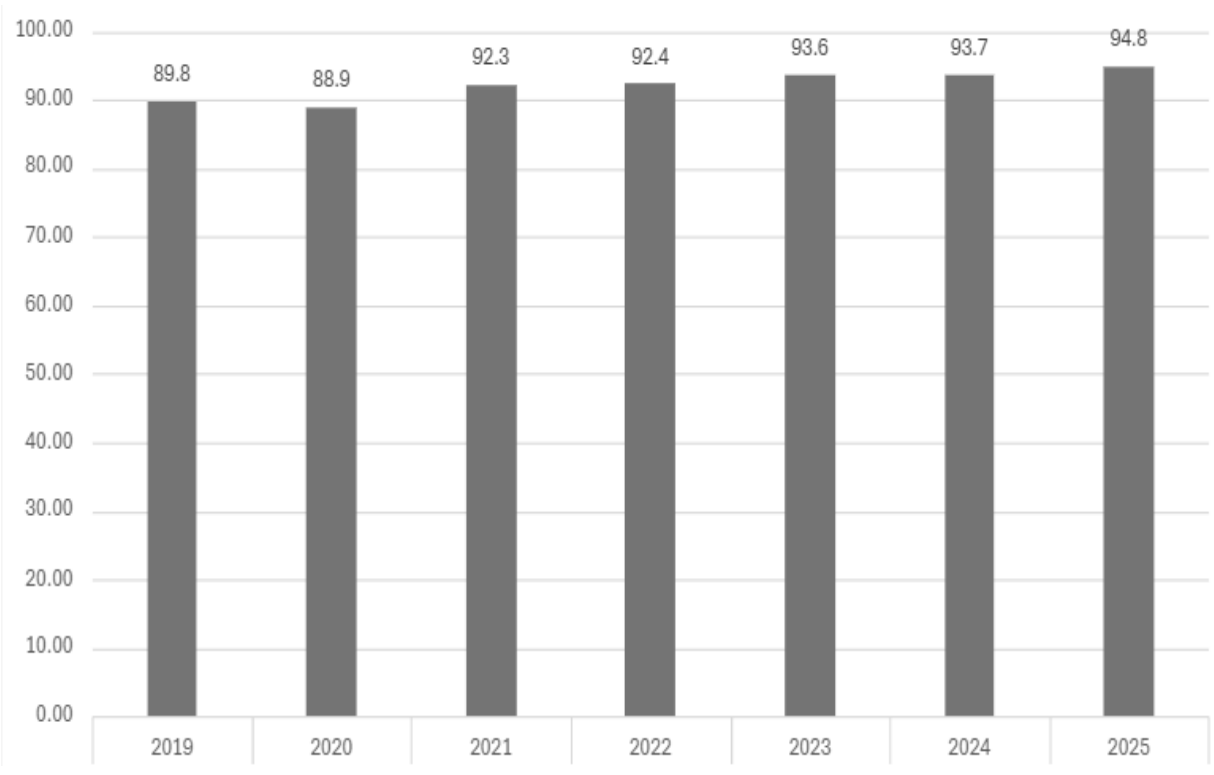
Cherokee County School District

4-Year and 5-Year Cohort Graduation Rate District Comparison Over Time (2019 to 2025)

4-Year Cohort Graduation Rate



5-Year Cohort Graduation Rate



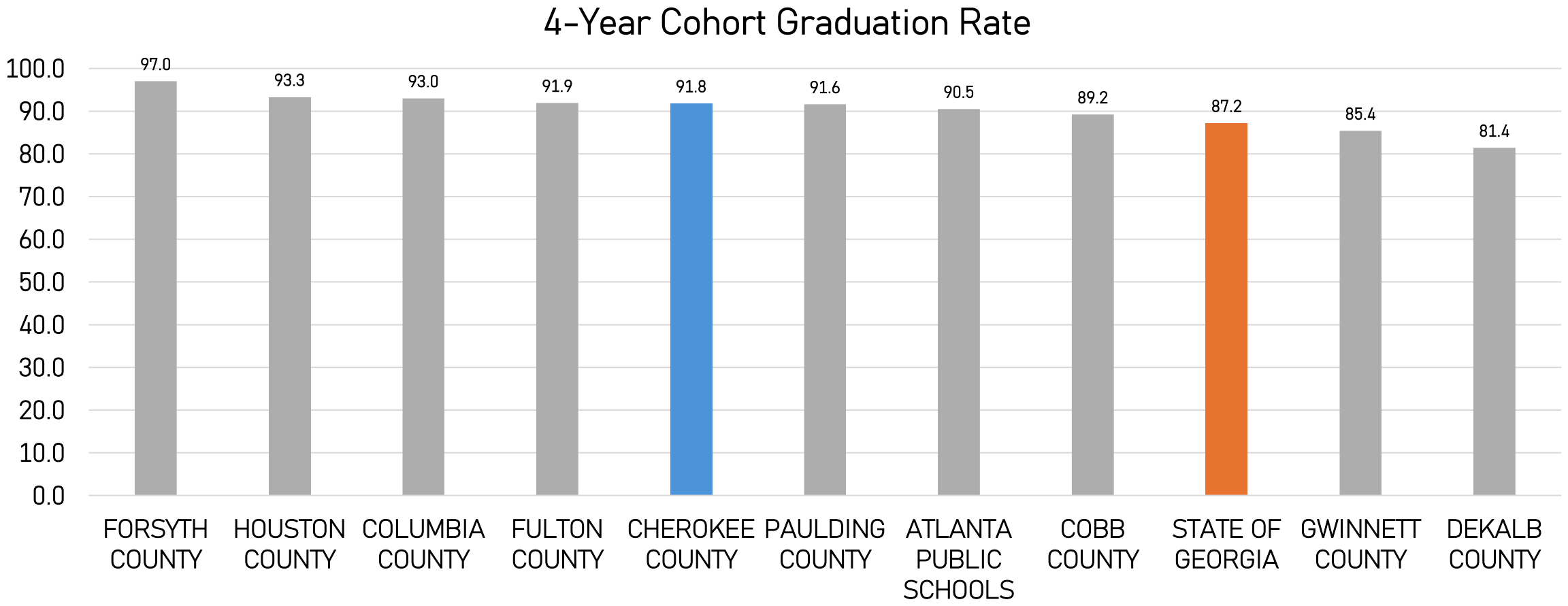
Cherokee County School District

4-Year and 5-Year Cohort Graduation Rate Local School Bright Spots (2024 to 2025)

High Schools with an Increase in 4-Year Cohort Graduation Rate	High Schools with an Increase in 5-Year Cohort Graduation Rate
Etowah River Ridge	Cherokee Creekview i-Grad Sequoyah Woodstock

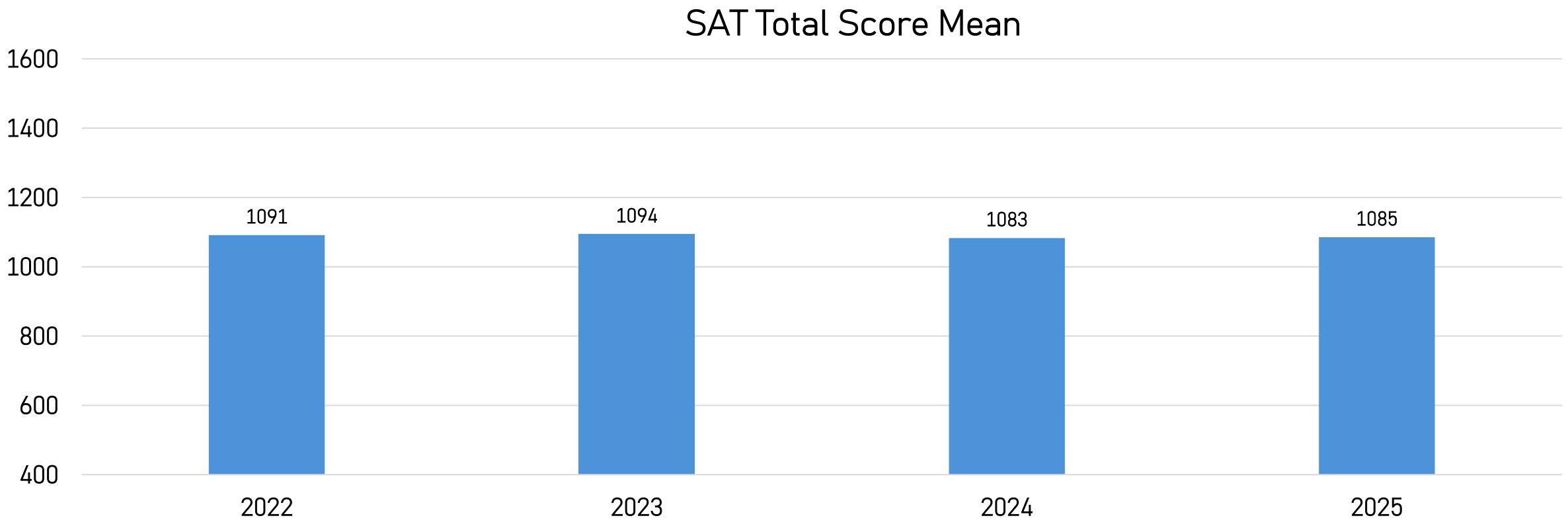
Cherokee County School District

Graduation Rate
State Comparison School Districts (2025)



Cherokee County School District

SAT for Class of 2025
District Performance Over Time (2022-2025)



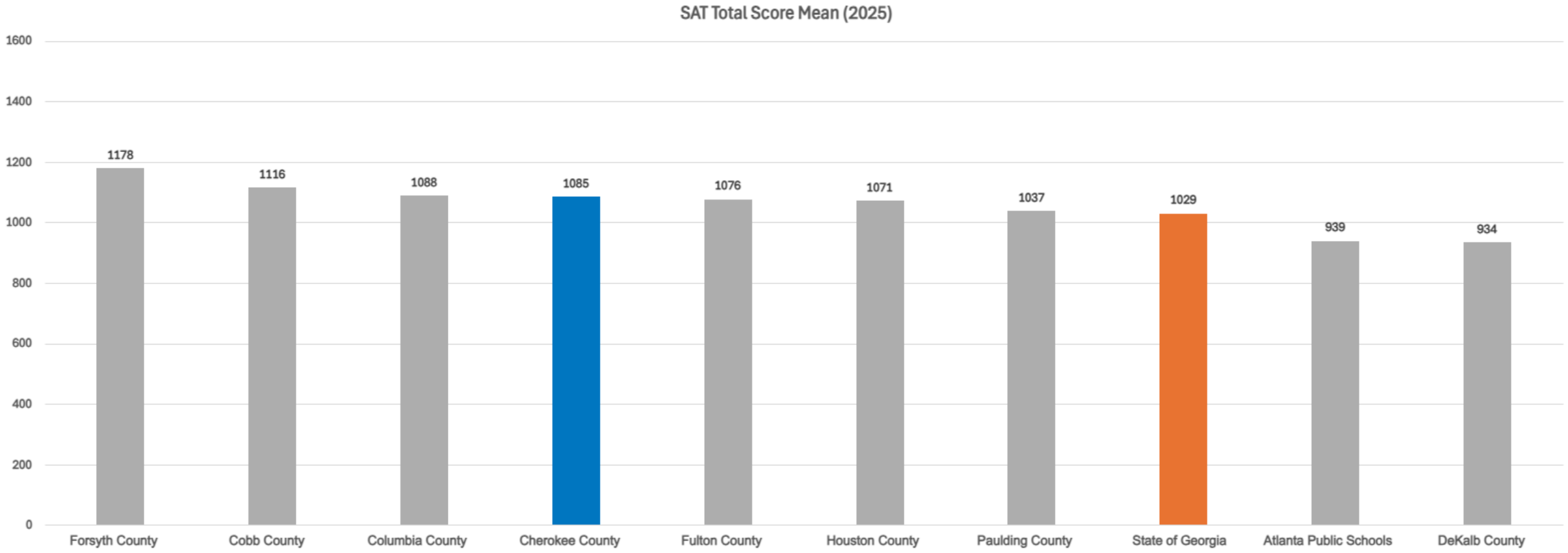
Cherokee County School District

SAT
Local School Bright Spots
(2024 to 2025)

High Schools with an Increase in SAT Total Score Mean
Creekview
Etowah
i-Grad
River Ridge
Sequoyah

Cherokee County School District

SAT
State Comparison School Districts (2025)



Cherokee County School District

2025 Graduation Rate and SAT

Academics and Accountability – October 16, 2025

Cherokee County School District

Monthly Financial Report

Work Session | 10.16.2025

Mary Elizabeth Davis, PhD
Superintendent of Schools

CHEROKEE COUNTY BOARD OF EDUCATION

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

FINANCIAL REPORT
SEPTEMBER 2025

General Fund

For the month ending September 30, 2025, the third month of the 2025-26 Fiscal Year, the School District's Operating Account (General Fund) has received $39,812,103 in revenue (year-to-date) consisting of state funds of $33,431,726 (12% of budget), $5,418,181 local revenues (2% of budget), and other funds of $962,196 (33% of budget). All operating expenditures of $114,233,916 (19% of budget) are within the Board of Education's approved 2025-26 budget.

Building Fund/Ed-SPLOST Collections

The Capital Outlay Fund balance of $113,810,737 as of September 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 $6,159,431 for sales tax collections received in September 2025, for the month of August 2025, the 35th month of 60 monthly sales tax collections for the 2022-2027 SPLOST. Collections received were above projections for the month by $1,114,938 and above cumulative projections by $30,325,998.

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 September 30, 2025 is $35,287,828 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 September 30, 2025 is $16,662,058 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 SEPTEMBER 30, 2025

BALANCE SHEET	GENERAL FUND	DEBT SERVICE FUND	BUILDING FUND	FED FUNDS/ SCHOOL NUTRITION	TOTAL
ASSETS					
Cash and Cash Equivalents	$ 91,542,393	$ 342,949	$ 114,105,406	$ 11,201,101	$ 217,191,849
Investments	-	33,436,254	-	-	33,436,254
Receivables	789,217	1,508,625	-	6,051,598	8,349,440
Inventories	1,351,546	-	-	1,446,697	2,798,243
TOTAL ASSETS	$ 93,683,156	$ 35,287,828	$ 114,105,406	$ 18,699,396	$ 261,775,786
LIABILITIES					
Accounts Payable	$ 599,640	$ -	$ 294,669	$ 1,367,612	$ 2,261,921
Salaries and Benefits Payable	26,278,477	-	-	669,726	26,948,203
FUND BALANCE	66,805,039	35,287,828	113,810,737	16,662,058	232,565,662
TOTAL LIABILITIES AND FUND BALANCE	$ 93,683,156	$ 35,287,828	$ 114,105,406	$ 18,699,396	$ 261,775,786
REVENUE AND EXPENSE					
REVENUE	$ 39,812,103	$ 634,822	$ 13,882,208	$ 8,432,620	$ 62,761,753
EXPENDITURES	114,233,916	28,591,189	20,766,946	9,812,199	173,404,250
EXCESS REVENUE OVER EXPENDITURES	(74,421,813)	(27,956,367)	(6,884,738)	(1,379,579)	(110,642,497)
OTHER FINANCING SOURCES (USES)	(64,915)	12,472,877	(12,472,877)	-	(64,915)
BEGINNING FUND BALANCE	141,291,767	50,771,318	133,168,352	18,041,637	343,273,074
ENDING FUND BALANCE	**$ 66,805,039**	**$ 35,287,828**	**$ 113,810,737**	**$ 16,662,058**	**$ 232,565,662**

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

	2025-2026 APPROVED BUDGET	YEAR TO DATE	ENCUMBRANCES	AVAILABLE BUDGET
REVENUE				
Local Revenue	$ 326,596,116	$ 5,418,181		$ 321,177,935
State Revenue	276,810,480	33,431,726		243,378,754
Federal Revenue	217,661	-		217,661
Investment Earnings	2,715,621	962,196		1,753,425
TOTAL REVENUE	**606,339,878**	**39,812,103**		**566,527,775**
EXPENDITURES				
Instructional Services	417,147,732	70,568,718	$ 1,396,007	345,183,007
Pupil Services	29,475,078	4,970,067	24,885	24,480,126
Improvement of Instructional Services	23,956,981	7,385,544	296,594	16,274,843
Instructional Staff Training	832,126	160,285	18,881	652,960
Educational Media Services	6,583,454	1,059,079	58,907	5,465,468
General Administration	4,221,363	1,182,044	-	3,039,319
School Administration	37,429,021	9,167,761	48,317	28,212,943
Support Services-Business	4,361,108	1,574,505	29,724	2,756,879
Maintenance & Operation of Plant Services	35,785,121	8,802,519	247,688	26,734,914
School Safety and Security	4,189,555	1,325,655	72,317	2,791,583
Student Transportation Services	31,865,199	5,449,280	3,995,795	22,420,124
Support Services-Central	7,583,041	2,588,459	1,615	4,992,967
School Nutrition Program	213,618	-	-	213,618
TOTAL EXPENDITURES	**603,643,397**	**114,233,916**	**6,190,730**	**483,218,751**
OTHER FINANCING SOURCES (USES)				
Proceeds from Sale of Assets	492,803	60,085		432,718
Accounts Transfers Out	(2,109,217)	(125,000)		(1,984,217)
TOTAL OTHER FIN SOURCES (USES)	**(1,616,414)**	**(64,915)**		**(1,551,499)**
NET CHANGE FUND BALANCES	**$ 1,080,067**	**$ (74,486,728)**	**$ (6,190,730)**	**$ 81,757,525**

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

	2025-2026 APPROVED BUDGET	YEAR TO DATE	AVAILABLE BUDGET
REVENUE			
Local Revenue	$ 25,086,767	$ 98,844	$ 24,987,923
Investment Earnings	1,606,513	284,541	1,321,972
Miscellaneous Revenue	2,548,750	251,437	2,297,313
TOTAL REVENUE	**29,242,030**	**634,822**	**28,607,208**
EXPENDITURES			
Debt Service	60,860,650	28,591,189	32,269,461
TOTAL EXPENDITURES	**60,860,650**	**28,591,189**	**32,269,461**
OTHER FINANCING SOURCES (USES)			
Accounts Transfers In	26,258,758	12,472,877	13,785,881
TOTAL OTHER FIN SOURCES (USES)	**26,258,758**	**12,472,877**	**13,785,881**
NET CHANGE FUND BALANCES	**$ (5,359,862)**	**$ (15,483,490)**	**$ 10,123,628**

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

	2025-2026 APPROVED BUDGET	YEAR TO DATE	ENCUMBRANCES	AVAILABLE BUDGET
REVENUE				
Local Revenue	$ 59,572,740	$ 12,286,325		$ 47,286,415
State Revenue	3,153,686	-		3,153,686
Investment Earnings	4,495,548	1,595,883		2,899,665
TOTAL REVENUE	**67,221,974**	**13,882,208**		**53,339,766**
EXPENDITURES				
Instructional Services	39,241,914	7,801,791	270,387	31,169,736
Support Services-Business	467,676	-	-	467,676
Facilities Acquisition and Construction Svs.	93,128,601	12,965,155	173,126	79,990,320
TOTAL EXPENDITURES	**132,838,191**	**20,766,946**	**443,513**	**111,627,732**
OTHER FINANCING SOURCES (USES)				
Bond Issuance	90,000,000	-		90,000,000
Premiums on Bonds Sold	7,830,000	-		7,830,000
Deposit with Escrow Agent	-	-		-
Accounts Transfers In	-	-		-
Accounts Transfers Out	(26,258,758)	(12,472,877)		(13,785,881)
TOTAL OTHER FIN SOURCES (USES)	**71,571,242**	**(12,472,877)**		**84,044,119**
NET CHANGE FUND BALANCES	**$ 5,955,025**	**$ (19,357,615)**	**$ (443,513)**	**$ 25,756,153**

CHEROKEE COUNTY SCHOOL DISTRICT
FEDERAL FUNDS AND SCHOOL NUTRITION COMPARISON OF BUDGET TO ACTUAL
JULY 1, 2025 - AUGUST 31, 2025

	2025-2026 APPROVED BUDGET	YEAR TO DATE	ENCUMBRANCES	AVAILABLE BUDGET
REVENUE				
Local Revenue	$ 8,519,957	$ 1,597,747		$ 6,922,210
State Revenue	1,912,725	411,813		1,500,912
Federal Revenue	31,593,978	6,294,457		25,299,521
Investment Earnings	650,240	128,603		521,637
TOTAL REVENUE	**42,676,900**	**8,432,620**		**34,244,280**
EXPENDITURES				
Instructional Services	10,966,490	2,232,051	$ 5,656	8,728,783
Pupil Services	5,447,173	1,113,790	1,414	4,331,969
Improvement of Instructional Services	783,910	104,732	-	679,178
Instructional Staff Training	2,025,555	200,601	9,036	1,815,918
Maintenance & Operation of Plant Services	-	-		-
Student Transportation Services	522,735	45,754		476,981
Support Services-Central	179,051	65,775		113,276
School Nutrition Program	24,257,392	6,049,496	374,391	17,833,505
TOTAL EXPENDITURES	**44,182,306**	**9,812,199**	**390,497**	**33,979,610**
OTHER FINANCING SOURCES (USES)				
Accounts Transfers In	1,505,406	-		1,505,406
TOTAL OTHER FIN SOURCES (USES)	**1,505,406**	**-**		**1,505,406**
NET CHANGE FUND BALANCES	**$ -**	**$ (1,379,579)**	**$ (390,497)**	**$ 1,770,076**

CHEROKEE COUNTY SCHOOL DISTRICT
SPECIAL PURPOSE LOCAL OPTION SALES TAX (2022-2027)
COMPARISON OF COLLECTIONS
THROUGH AUGUST 31, 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
May 2025	April 2025	31	4,628,160	5,902,762	1,274,602
June 2025	May 2025	32	4,790,105	5,887,018	1,096,913
July 2025	June 2025	33	5,013,191	5,867,483	854,292
August 2025	July 2025	34	4,981,005	6,125,326	1,144,321
September 2025	August 2025	35	5,044,493	6,159,431	1,114,938
			$ 166,695,562	$ 197,021,560	$ 30,325,998

2022-2027 Ed-SPLOST Projected Collections

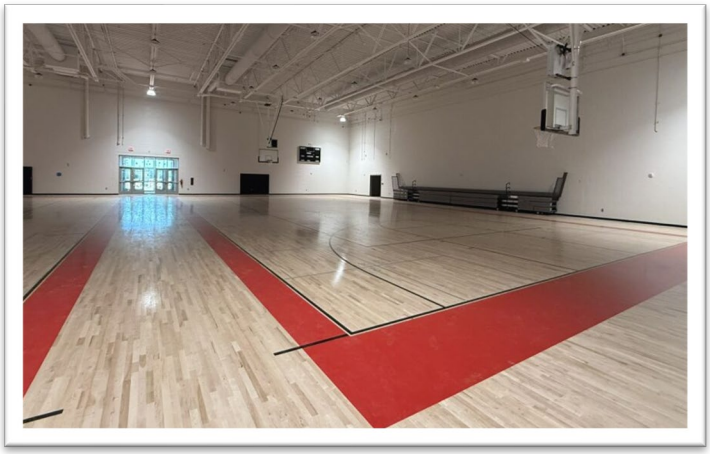
	2022	2023	2024	2025	2026	2027	TOTAL
January	-	4,824,820	4,921,317	5,019,743	5,120,138	5,222,541	25,108,558
February	-	4,062,238	4,143,483	4,226,353	4,310,880	4,397,097	21,140,052
March	-	4,325,376	4,411,884	4,500,122	4,590,124	4,681,927	22,509,432
April	-	4,448,443	4,537,412	4,628,160	4,720,723	4,815,138	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**

Projects in Construction

Cherokee HS Replacement
Replacement Facility
Carroll Daniel Construction

Substantial Completion: 12.2025
Anticipated Occupancy: 08.2026

- Installation of the casework, marker/tack boards, and ceiling grid continues, along with installation of lighting, painting, and flooring in the main academic building.
- Preliminary punch list in the CTAE building continues. Installation of the casework, flooring, doors, and door hardware is complete. Installation of marker/tack boards and CTAE equipment is underway.
- The bus canopy, glass railing, and ceiling tile installation at the auxiliary gym/auditorium are nearing completion. Installation of the stage flooring, LVT flooring, and sealed concrete floor is underway. The auditorium seating installation has been scheduled.
- Flooring installation in the cafeteria is complete. Kitchen equipment and casework installation, along with wood door placement, are underway.
- Gym railing and ceiling grid installation are ongoing in the main gym. Scoreboard installation is complete and the jumbotron installation is underway. The wood floor delivery has been scheduled.
- Prep for synthetic turf continues. The baseball and softball bleacher installation has begun. Installation of the football press box and tennis court asphalt is scheduled to begin soon.
- Installation of the sidewalks continues, as well as sodding and tree installation for the entire campus. The courtyard concrete and parking lot stripping are underway.



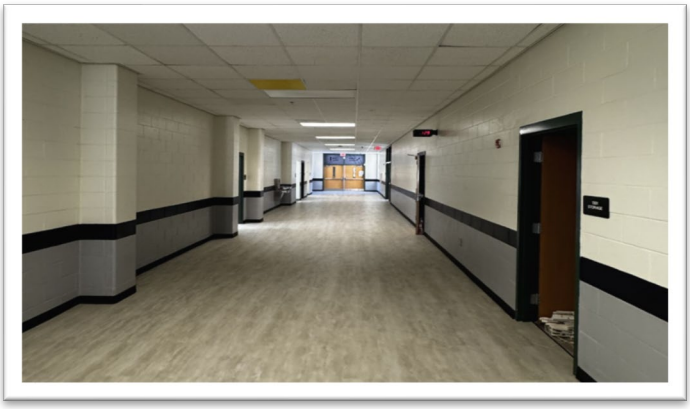
GUEST
HOME
PERIOD

Creekview HS

Classroom Addition ~ Auxiliary Gym
McKnight Construction Company

Substantial Completion: 05.2025
Anticipated Occupancy: 10.2025

- The auxiliary gym's interior finishes are nearing completion, and the landscaping has begun. Receipt of the temporary certificate of occupancy is expected soon, and the gym is anticipated to be ready for student use mid-October.
- The interior renovation of the 1300 hall is nearing completion and final inspections are expected in the next two (2) weeks.



River Ridge HS
Auxiliary Gymnasium
SmithBuilt Construction Group

Substantial Completion: 04.2026
Anticipated Occupancy: 08.2026

- Interior and exterior CMU wall placement continues.
- Fireproofing, MEP rough-in, and placement of hollow metal door frames are ongoing.
- Installation of the roofing TPO has been scheduled.
- Exterior brick installation has been scheduled.

Sequoyah HS
Auxiliary Gym and Facility Improvements
(Press Box & Field House)
Carroll Daniel Construction

Substantial Completion: 11.2026
Anticipated Occupancy: 01.2027

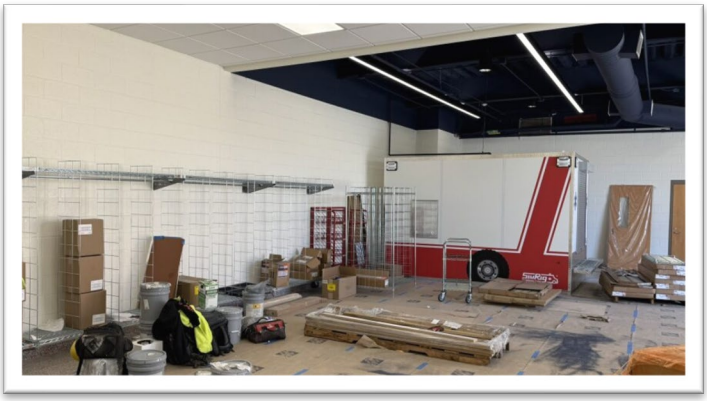
- Installation of the underground utilities at the auxiliary gym is underway.
- Atlanta Gas Light has scheduled the relocation of the underground gas line at the field house.
- Installation of the perimeter wall for the foundation at the auxiliary gym is complete, and site prep is underway to pour the foundation.
- Rough grade for the home field house has been scheduled.

Teasley MS
Driveway Improvements
Summit Construction and Development

Substantial Completion: 10.2025
Anticipated Occupancy: 11.2025

- Excess dirt removal and prep work for GA Power utility relocation are ongoing.
- Underground storm and curb and gutter installation are underway.

Woodstock HS
Classroom Addition
SmithBuilt Construction Group

Substantial Completion: 01.2026
Anticipated Occupancy: 08.2026

- Landscaping and hardscaping are ongoing.
- Final painting and wall repair have begun.
- Test and balance of the mechanical systems is underway.
- Final inspections have been scheduled.