

Work Session Meeting | 07/23/2026 – 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. Cherokee County Legislative Delegation – HB845
 - a. Risk Assessment and Internal Audit Plan
Presenter: Rob Broline, CPA, CCA Partner, CRI Advisors, LLC
 2. Academics and Accountability:
 - a. School Year 2026-27 Back-to-School Readiness Report
Dr. Debra Murdock, Chief School Leadership and Operations Officer
 - b. Long-Range Planning and Education-SPLOST Project List
Trey Moores, Chief Support Services Officer
Kenneth Owen, Chief Financial Officer
 3. Capital Outlay:
 - a. Monthly Capital Outlay Report
Trey Moores, Chief Support Services Officer
- IV. **Adjourn**

Cherokee County School District Risk Assessment and Internal Audit Plan

June 2026



†This is not a CPA firm.

*Assurance, attest, and audit services provided by Carr, Riggs & Ingram, L.L.C.

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Transmittal Letter

June 23, 2026

Mary Elizabeth Davis, PhD
Superintendent of Schools
Cherokee County School District
1205 Bluffs Parkway, Canton, GA 30114

Dear Superintendent Davis,

Pursuant to the engagement letter dated February 13, 2026 between CRI Advisors, LLC (“CRI”, “we”, “our”) and the Cherokee County School District (“CCSD” or the “District”), and based on our understanding of the requirements of Georgia House Bill 845 (“HB 845”), as described in our Professional Services Proposal to the Cherokee County Board of Education (the “Board”) dated January 7, 2026, we are pleased to submit the District-wide Risk Assessment and Proposed Internal Audit Plan. This report is scheduled to be presented to the Board on July 23, 2026.

The primary objective of this consulting engagement was to perform a comprehensive, district-wide risk assessment and develop a multi-year internal audit plan based on the results. Our procedures included the following:

- Reviewing the District’s most recent risk assessments, strategic plan, mission, goals, recent audit reports, and relevant financial data
- Analyzing risk assessment questionnaires completed by Board members and key District stakeholders
- Conducting interviews with Board members and key members of District management
- Identifying key risk areas across the District
- Assessing and prioritizing identified risks based on likelihood and impact
- Developing a risk register and corresponding heat map
- Developing a list of potential internal audit projects aligned to identified risk levels

The successful completion of this project was made possible through the active participation and valuable input of the District, senior leadership, and management. We sincerely appreciate the time, insight, and cooperation provided by all individuals involved in the district-wide risk assessment and internal audit plan processes.

Respectfully submitted,

CRI Advisors, LLC

CRI Advisors, LLC

OVERVIEW

- Background
- Risk Assessment Scope, Purpose, and Methodology
- Heat Map
- Proposed Internal Audit Plan

BACKGROUND



BACKGROUND

The Cherokee County School District (“CCSD”) is one of Georgia’s largest public-school systems, serving more than 40,000 students across 40 schools and educational centers in metro Atlanta. The District operates under the governance of the Cherokee County Board of Education, which has established a clear strategic direction to guide district-wide priorities, decision-making, and accountability mechanisms. CCSD’s strategic framework is designed to align governance, instructional quality, operational effectiveness, and District performance in support of sustained student achievement and community trust.

At the core of CCSD’s strategic direction is a **Supportive Accountability Governance Model**, emphasizing the Board’s role in setting clear expectations for student performance while ensuring appropriate monitoring, transparency, and resource alignment. The Board’s strategic work is grounded in a defined set of core beliefs that affirm high expectations for all students, professional trust and support for employees, active family and community partnership, and the maintenance of safe, welcoming, and accountable school environments.

A central component of the strategic direction is the establishment of multi-year, measurable **student performance goals** in reading, English Language Arts, and mathematics across grades 3 through high school, informed by historical performance data, statewide benchmarks, and peer district comparisons. These goals cascade throughout the District via aligned school improvement plans, district-level key performance indicators, and a superintendent evaluation process that is explicitly tied to student outcomes. Progress toward these goals is monitored through regular reporting and public accountability practices overseen by the Board of Education.

The strategic direction also drives continuous improvement across instructional practices, governance policies, and operational systems, with an explicit focus on consistency, system alignment, and data-informed decision-making. Collectively, these elements provide the framework through which CCSD seeks to “Elevate the Excellence” academically, operationally, and organizationally throughout the District. This strategic context is a critical foundation for district-wide risk assessment and internal audit planning, as it defines the District’s objectives, risk tolerance, and accountability expectations across all divisions.

Source: Derived from the CCSD’s strategic direction webpage

RISK ASSESSMENT SCOPE, PURPOSE, AND METHODOLOGY

RISK ASSESSMENT SCOPE, PURPOSE, AND METHODOLOGY

Purpose

The purpose of this consulting engagement was to perform a comprehensive, district-wide risk assessment to identify and evaluate key risks that may impact CCSD's ability to achieve its strategic, operational, financial, and compliance objectives. The results of this assessment were then used to develop a risk-based, multi-year internal audit plan covering calendar years 2026 – 2028, designed to provide appropriate audit universe coverage and to focus on areas of highest risk and significance. We will review and update the risk assessment and internal audit plan annually, or more frequently, as risk factors and priorities change. During calendar year 2028, we will update our risk assessment and internal audit plan to extend to the contract end date of June 30, 2030.

Scope

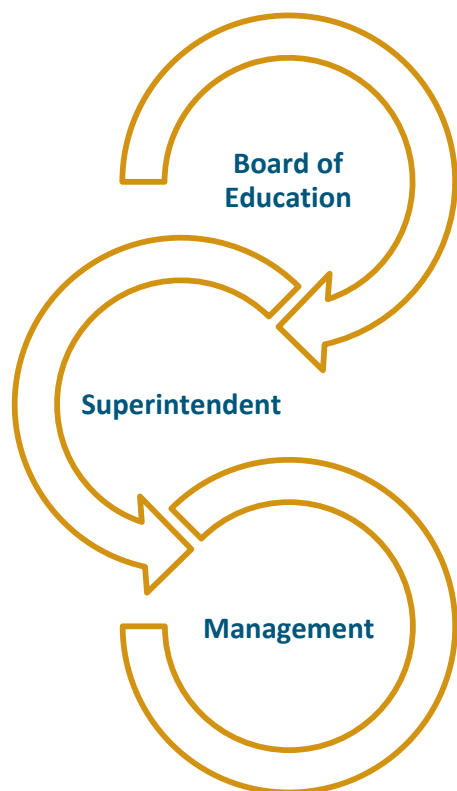
The scope of our work included all major divisions, departments, and operations across CCSD. The assessment considered both internal and external risk factors and incorporated input from the Board of Education, senior leadership, and key personnel. Our procedures were designed to identify and prioritize risks at both the entity and process levels and to evaluate risks across the key impact categories: strategic, operational, financial, regulatory, technology, safety, reputational, and fraud.

RISK ASSESSMENT SCOPE, PURPOSE, AND METHODOLOGY

Methodology

The district-wide risk assessment was designed to systematically identify, evaluate, and prioritize risks that could impact CCSD's ability to achieve its strategic objectives and deliver services effectively. Our methodology aligns with leading practices in internal auditing and risk management and provides a structured foundation for developing the internal audit plan.

Our approach incorporated both qualitative and quantitative techniques and included the following key phases:



1. Planning and Scoping

Defined the scope of the risk assessment to include all major divisions, departments, and functional areas. Established risk categories, assessment criteria, and scoring methodology to ensure consistency across the District.

2. Information Gathering

Collected relevant data through multiple sources, including:

- Review of prior audit reports, strategic plans, budgets, organizational charts, and operational data
- Risk assessment questionnaire developed and distributed to Board members, management and key personnel
- Interviews and workshops with division / department leadership (*see details on subsequent pages*)
- Consideration of external factors such as industry trends, regulatory changes, and environmental risks

RISK ASSESSMENT SCOPE, PURPOSE, AND METHODOLOGY

Methodology (*Continued*)

2. Information Gathering (*Continued*)

Interviews Conducted

The district-wide risk assessment process included input from key leadership across the District to ensure a comprehensive and well-informed evaluation of risks. Interviews were conducted with members of the Board of Education, the Superintendent, and senior leadership to gain insight into strategic priorities, operational challenges, and emerging risk areas.

The following individuals participated in interviews as part of this process:

- **Board of Education Members**
 - Chair
 - District 1
 - District 2 and Vice Chair
 - District 3
 - District 4
 - District 5
 - District 6
- **Superintendent**

RISK ASSESSMENT SCOPE, PURPOSE, AND METHODOLOGY

Methodology *(Continued)*

2. Information Gathering *(Continued)*

Interviews Conducted *(Continued)*

- **Chief of Staff**
- **Communications**
 - Chief Communications Officer
- **Academics and Accountability**
 - Chief Academic and Accountability Officer
 - Accountability, Executive Director
 - Academics, Executive Director
 - Special Education Instructional Services, Executive Director
 - Special Education Compliance, Executive Director
- **Financial Management**
 - Chief Financial Officer
 - School Nutrition & Procurement Services, Executive Director
 - Legal Compliance, Executive Director
 - Payroll Operations, Executive Director
- **Human Resources**
 - Chief Human Resources Officer
 - Employee Resources, Executive Director
 - Strategic Talent Management, Executive Director
- **Safety and Security**
 - Chief of Police
- **School Leadership and Operations**
 - Chief School Leadership & Operations Officer
 - School Leadership, Assistant Superintendent, River Ridge & Sequoyah
 - School Leadership, Assistant Superintendent, Etowah & Woodstock
 - School Leadership, Assistant Superintendent, Cherokee & Creekview
- **Support Services**
 - Chief Support Services Officer
 - Capital Planning & Facilities, Executive Director
 - Transportation, Executive Director
- **Technology and Information Services**
 - Chief Information Officer
 - Business Information Services, Executive Director
 - Student Information Services, Executive Director

RISK ASSESSMENT SCOPE, PURPOSE, AND METHODOLOGY

Methodology *(Continued)*

3. Risk Identification

Identified risks at both the divisional and process levels to develop the audit universe. Risks were documented based on input received and categorized according to defined impact areas (*defined within the 'Heat Map' section*), to ensure comprehensive coverage across the District.

4. Risk Evaluation and Scoring

In alignment with industry best practices, each identified risk was evaluated by its **likelihood** of occurrence and magnitude of **impact** on CCSD's ability to achieve its objectives. An **inherent risk rating** was first established, representing the level of risk in the absence of any controls or mitigation strategies. Based on this evaluation, a **residual risk rating** was determined to reflect the level of risk remaining after considering the effect of these controls and mitigation efforts. This approach enables a consistent and structured assessment of risk across CCSD, supports prioritization based on residual exposure, and aligns risk evaluation with the District's risk appetite and tolerance levels.

5. Risk Prioritization

Risks were ranked based on their overall risk scores to identify high-risk areas, which are the priority for internal audit coverage.

6. Validation and Review

Preliminary results were shared with management for validation to ensure accuracy and completeness. Adjustments were made as necessary based on feedback received.

7. Development of the Internal Audit Plan

The finalized risk assessment results were used to develop a multi-year internal audit plan, emphasizing high-risk areas while maintaining appropriate coverage across all divisions and functional areas.

RISK ASSESSMENT SCOPE, PURPOSE, AND METHODOLOGY



RISK ASSESSMENT SCOPE, PURPOSE, AND METHODOLOGY

Likelihood of Risk

For each functional area and business process within the audit universe, we evaluated the operational and control environment to assess the likelihood of risks impacting the District. This assessment considered a range of qualitative factors that may increase or decrease the probability of risk occurrence.

Key factors considered in determining likelihood included:

- Volume of transaction processing
- Existence and adequacy of current District policies and written procedures
- Recent or ongoing changes in procedures, systems, or applications
- Adequacy of staffing levels
- Complexity of work performed and staff training, experience, and competency
- Degree of reliance on highly technical or specialized skill sets
- Reliance on manual systems or processes
- Opportunity for fraud or misuse of resources
- District changes, including senior leadership, management, or staff turnover
- District culture and employee morale

Processes exhibiting higher complexity or multiple risk factors were assessed as having an increased likelihood of risk occurrence. Conversely, processes supported by strong controls, stable environments, and well-trained personnel were assessed as having a lower likelihood.

RISK ASSESSMENT SCOPE, PURPOSE, AND METHODOLOGY

Inherent Risk

For each division in the *audit universe*, we considered a variety of inherent risks that may impact CCSD.

RISK TYPE	DESCRIPTION
Strategic	The result of internal and external events that may make it difficult, or even impossible, for the District to achieve its objectives and strategic goals. This includes environmental risks such as political, economic, natural, and manmade disasters.
Operational	The result of ineffective processes and the possibility of not achieving District strategies or objectives. Includes the risk of losses caused by flawed or failed processes, policies, systems, or events that disrupt District operations.
Financial	Loss, waste, or inefficient use of financial resources. Encompasses the accuracy of financial reporting, financial sustainability and viability of the District, and safeguarding of financial assets.
Regulatory	Non-compliance with laws, rules, and regulations. Includes the risk of legislative, executive, or regulatory actions that could adversely impact the District's ability to carry out its mission.
Technology	Failure of applications or equipment, data loss or corruption, or other IT resource breakdowns due to human error, malware, viruses, cyberattacks, or natural disasters. Includes risks related to unauthorized access to facilities, networks, and systems, and failure to preserve the confidentiality and integrity of records.
Safety	Threats to the safety and well-being of staff, teachers, students, and the public. Includes risks associated with District functions and the ability to monitor and protect against threats such as theft, unauthorized access, and terrorism.
Reputational	Negative public opinion resulting from an event, which could impact the District's ability to attract new teachers or students and retain existing ones.
Fraud	Asset misappropriation, circumvention of regulatory or compliance requirements, inaccurate reporting, and other intentional acts.

RISK ASSESSMENT SCOPE, PURPOSE, AND METHODOLOGY

Residual Risk

Residual risk represents the level of risk that remains after management has implemented control activities and other risk responses. From an internal audit perspective, residual risk provides a more realistic view of the District's exposure, as it reflects not only the nature of the underlying risk but also the effectiveness of the control environment in mitigating that risk. Evaluating residual risk is critical for determining whether risks are being managed in accordance with the District's defined risk appetite and for identifying areas where additional action may be warranted.

Key factors considered in determining residual risk included:

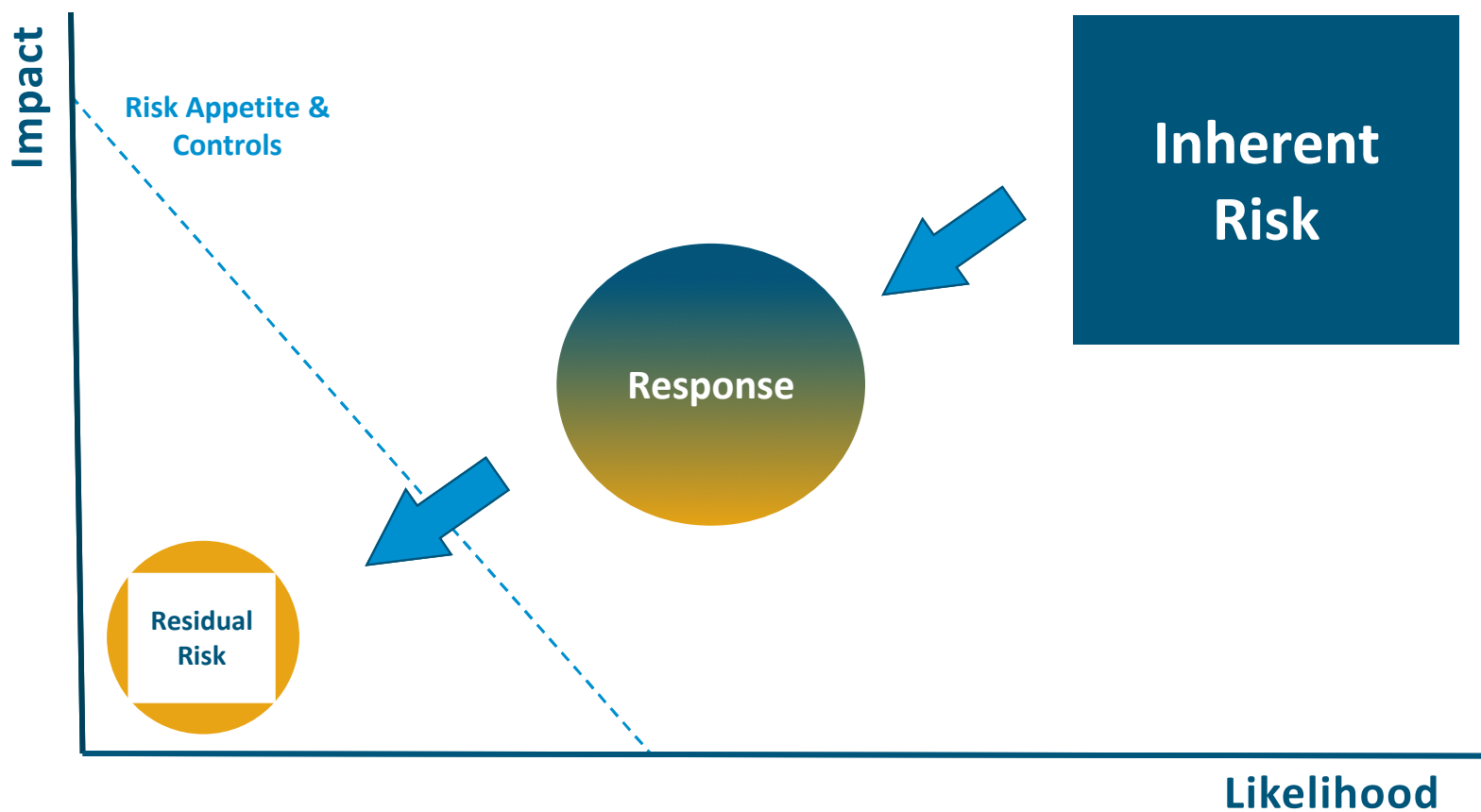
- Design adequacy and operating effectiveness of controls, as well as the consistency with which those controls are executed
- Likelihood of occurrence and magnitude of impact, adjusted to reflect the presence of controls
- Level of management oversight and monitoring
- Degree of process complexity
- Volume and nature of transactions
- Potential for human error or management override
- Changes in the regulatory environment, technology dependencies, and reliance on third parties

Residual risk ratings are used by internal audit to prioritize audit coverage and focus attention on areas of heightened exposure. Risks with higher residual ratings may indicate gaps in control design, inconsistent execution, or emerging risks not fully addressed by existing mitigation strategies. Conversely, lower residual risk levels suggest that controls are appropriately designed and operating effectively. This evaluation supports risk-based internal audit planning, informs recommendations for control enhancements, and provides management with actionable insight into whether current risk responses are sufficient or require strengthening.

RISK ASSESSMENT SCOPE, PURPOSE, AND METHODOLOGY

Overall Risk Assessment

For each functional area and business process in the *audit universe*, we assessed the overall risk – combining our understanding of the magnitude of impact over inherent risk, residual risk, and the likelihood of the risk.



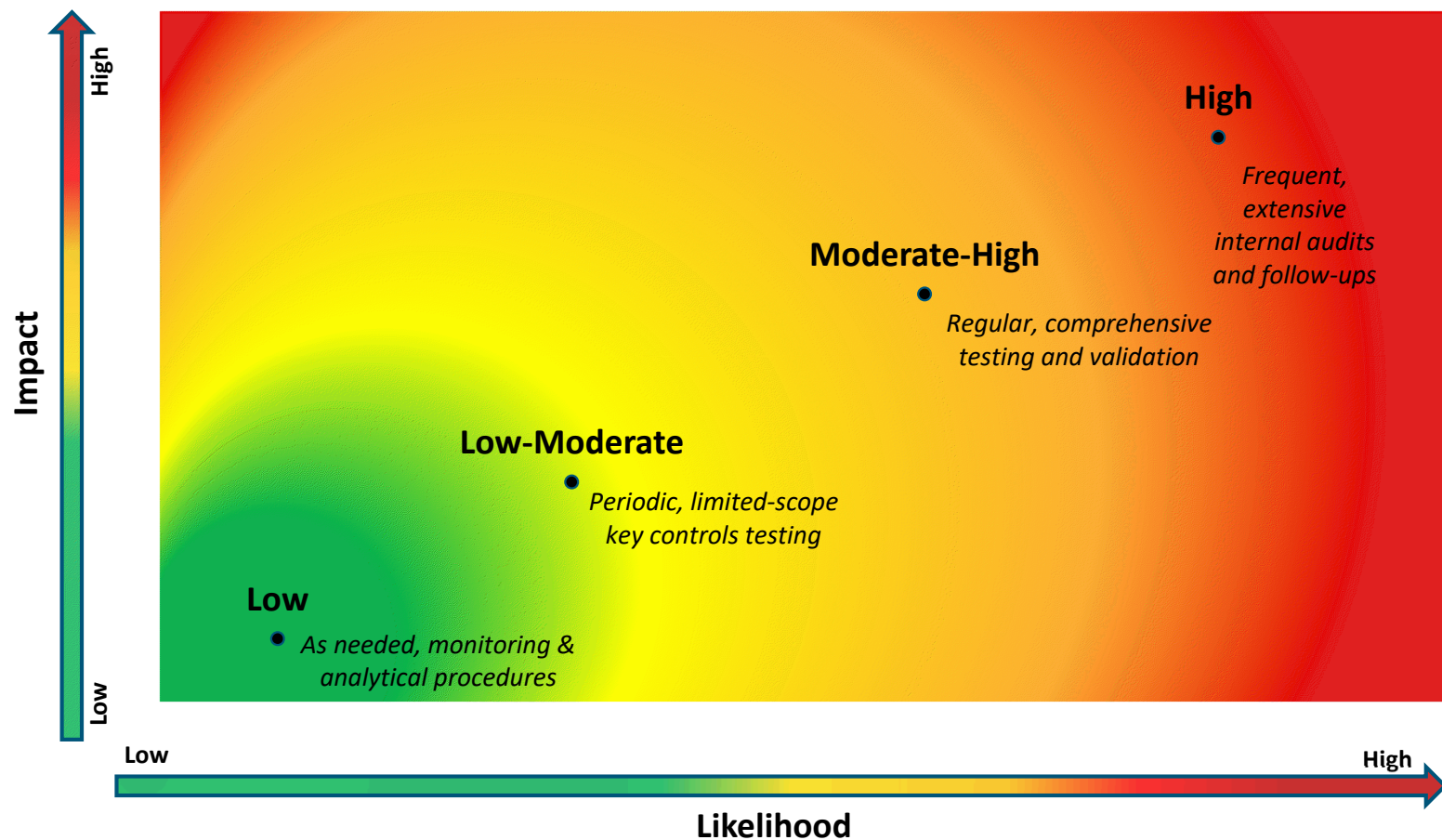
HEAT MAP



HEAT MAP

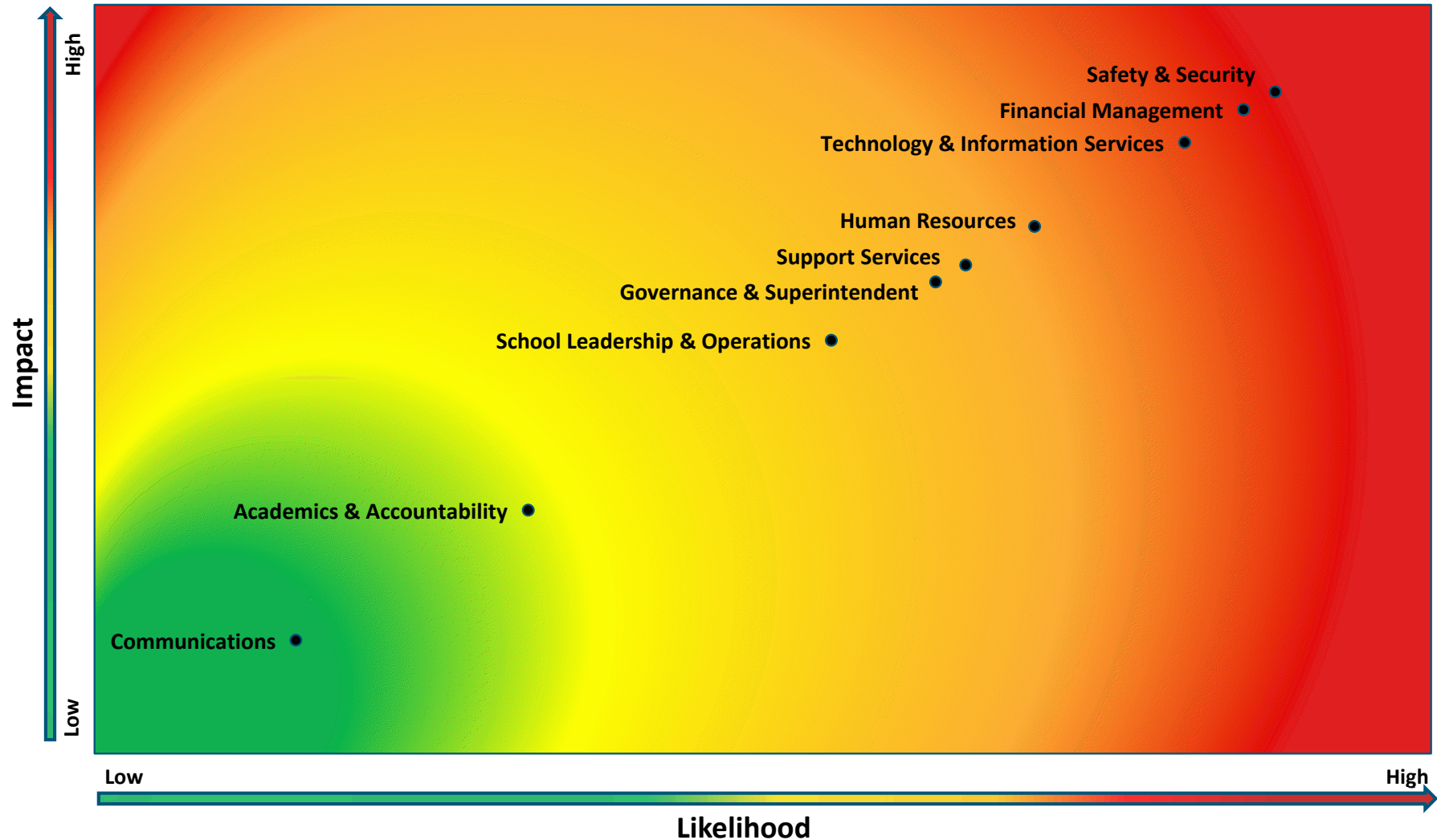
Using the results of the overall risk assessment, we developed heat maps to visually represent the CCSD's risk exposure across divisional areas and business processes. These heat maps illustrate the relative significance of identified risks based on their residual risk score. This analysis enabled the identification of the highest risk areas and processes, which were then prioritized for consideration in the development of the proposed internal audit plan.

Risk Ratings Definitions



HEAT MAP

Current Risk Exposure by Division



Risk assessments are inherently subject to change. Based on our professional experience, the relative risk exposure by division illustrated above aligns with benchmarks and profiles typically observed in similarly sized school districts.

PROPOSED INTERNAL AUDIT PLAN



PROPOSED INTERNAL AUDIT PLAN

On November 12, 2025, the Georgia House delegation (the “Delegation”) representing Cherokee County provided the Superintendent of Schools with the contact information for CRI, the sole nominee identified by the Delegation for the position of internal auditor, as established under HB 845. The following day, the Superintendent, Chief of Staff, and Chief Financial Officer held an introductory meeting with CRI representatives to begin developing a scope of work for the engagement.

During meetings held on December 2, December 5, and December 17, 2025, the parties discussed the requirements of HB 845 in detail and how those requirements would be incorporated into an engagement contract. Discussions also addressed the project scope, timeline, deliverables, and related matters. Following these discussions, the Board reviewed the proposed scope of work and associated costs and authorized the Superintendent and staff to proceed.

On January 21, 2026, the Board Chair and Vice Chair met with members of the Delegation to confirm that the proposed scope of work developed by CRI met the Delegation's intended objectives. Representative Ridley subsequently provided confirmation via email on February 12, 2026. In addition, representatives from CRI and CCSD met on January 16, 2026, to finalize contract language. The contract was formally executed on February 13, 2026.

Because the contract for internal audit services was not executed until February 13, 2026, internal audit activities did not commence until March 2026. Accordingly, the internal audit plans have been organized by calendar year for the years ending December 31, 2026, December 31, 2027, and December 31, 2028, and are presented on the following pages.

The risk assessment and internal audit plan will be reviewed and updated annually, or more frequently as circumstances, risks, and priorities warrant. During calendar year 2028, the risk assessment and proposed internal audit plan will be updated to extend through the contract end date of June 30, 2030.

Quarterly internal audit plan status reports will be submitted throughout each calendar year, beginning with the second quarter of calendar year 2026. These reports will be presented to the Board and provided to the Delegation at the first Board meeting following the end of each quarter. For calendar year 2026, this Risk Assessment and Internal Audit Plan Report will serve as the initial quarterly update. In addition, an annual internal audit status report will be submitted to the Board and provided to the Delegation at the first Board meeting following the close of each calendar year.

PROPOSED INTERNAL AUDIT PLAN: *CALENDAR YEAR 2026*

DIVISION	DIVISION RISK	INTERNAL AUDIT PROJECT
Governance & Superintendent	Moderate-High	➤ Annual Budget Approval and Amendment Approvals
Financial Management	High	➤ Budget Development <i>(Included within the above 'Annual Budget Approval and Amendment Approvals' project)</i> ➤ Purchasing Cards: Issuance ➤ Purchasing Cards: Activity and Reconciliation ➤ Purchasing Cards: Deactivation ➤ Competitive Procurement: Solicitation to Purchase Order ➤ Non-competitive Procurement: Solicitation to Purchase Order
Support Services	Moderate-High	➤ Operational Transportation: Inventory ➤ Operational Transportation: Fuel ➤ Capital Planning ➤ Construction Management ➤ Construction Project Closeout
Total Internal Audits for Calendar Year 2026:		11

PROPOSED INTERNAL AUDIT PLAN: *CALENDAR YEAR 2027*

DIVISION	DIVISION RISK	INTERNAL AUDIT PROJECT
Governance & Superintendent	Moderate-High	➤ Budget to Actual Monthly Monitoring ➤ Policy Development ➤ Personnel Actions & Succession Planning
Financial Management	High	➤ Competitive & Non-Competitive Procurement: Purchase Order to Invoice ➤ Invoice to Payment
Human Resources	Moderate-High	➤ Recruiting and Retention ➤ Employee Investigation
Safety & Security	High	➤ Security: Building Access
Support Services	Moderate-High	➤ Operational Transportation: Routes ➤ Compliance Transportation: Buses & Driver Requirements
Technology & Information Services	Moderate-High	➤ IT Governance ➤ Cybersecurity: Phase 1
Total Internal Audits for Calendar Year 2027:		12

PROPOSED INTERNAL AUDIT PLAN: *CALENDAR YEAR 2028*

DIVISION	DIVISION RISK	INTERNAL AUDIT PROJECT
Communications	Low	➤ Americans with Disabilities Act Compliance
Financial Management	High	➤ Contract Compliance: Consulting and Professional Services ➤ Public Records Requests & Retention ➤ Timekeeping
Human Resources	Moderate-High	➤ Executive Travel and Reimbursable Expenses ➤ Contract Compliance: Teachers
Safety & Security	High	➤ Background Checks: District Employees ➤ Background Checks: Non-District Employees
School Leadership & Operations	Low-Moderate	➤ Student Discipline Policy Compliance
Support Services	Moderate-High	➤ Operational Transportation: Work Orders
Technology & Information Services	Moderate-High	➤ Access Controls and Identity Management ➤ AI Data Security ➤ Business Continuity Plan
Total Internal Audits for Calendar Year 2028:		13



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			ENGLISH LANGUAGE ARTS			MATHEMATICS	
	Baseline (2024) / GOAL (2027)			Baseline (2024) / GOAL (2027)			Baseline (2024) / GOAL (2027)	
3 rd Grade	72%	→ 78%		47%	→ 53%		57%	→ 65%
4 th Grade	65%	→ 71%		47%	→ 53%		61%	→ 70%
5 th Grade	78%	→ 84%		56%	→ 62%		56%	→ 65%
6 th Grade	63%	→ 69%		48%	→ 54%		44%	→ 50%
7 th Grade	74%	→ 78%		45%	→ 54%		48%	→ 60%
8 th 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

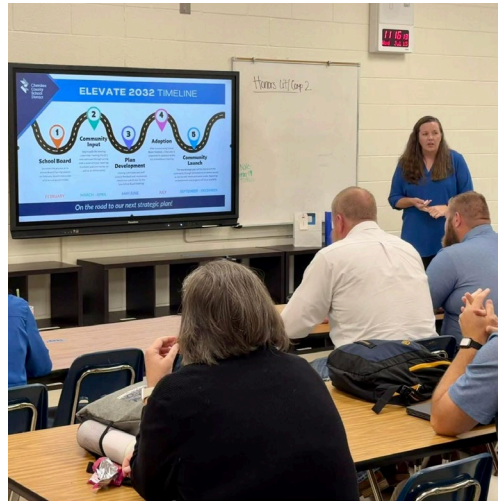
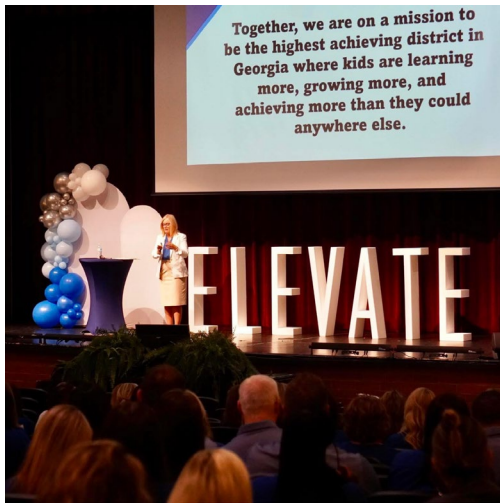
Elevate the Excellence!

Important Dates of Note

- ✓ Superintendent's ElevateED Conference: June 3
- ✓ Superintendent's Leadership Symposium: July 15
- ✓ New Teacher Induction/Orientation (Team Cherokee): July 22-23
- ❑ First Day for Teachers/Pre-planning: July 27
- ❑ Open House Dates: July 30-31
- ❑ First Day of School: August 3
- ❖ Open House Dates and School Start Times are found on our Cherokeek12.net website.

Superintendent's Leadership Symposium

Together, we are on a mission to **have contagious joy and optimism about serving and leading** in Georgia – where kids are learning more, growing more, and achieving more **on our watch** than they could anywhere else!



Elevate the Excellence!

Policy KN: Concerns, Complaints, and Grievances

Policy KN will promote greater clarity and better communication streams for parents, community, and school staff regarding who to contact in the event of questions or concerns.

Communication Protocol: Issue and Point of Contacts				
On occasion, a parent may have a concern, complaint, suggestion or request related to a school matter. Many questions are easily and completely answered by communicating directly with the educator in charge of the class or program. It is our goal to assist you as promptly as possible with personnel best equipped to handle your question. Each situation should first be addressed at the level the initial action was taken with additional support provided by the protocol, pursuant to School Board Policy KN.				
Area Of Concern	Direct Communication	First Level	Second Level	Third Level
Academic Concerns/Grades	Teacher	Counselor	Assistant Principal/ Principal	Director, Teaching and Learning/ Executive Director Academics
After School Program (ASP)	Assistant Principal	Principal	Supervisor of Student Activities & Athletics/ Director, School Support & Athletics	Assistant Superintendent, School Leadership & Operations
Athletics	Coach	Athletic Director	Principal	Supervisor of Student Activities & Athletics/ Director, School Support & Athletics
Athletic Facilities	Coach	Athletic Director	Principal	Director, Facility Support Services/ Executive Director, Capital Planning & Facilities
Athletic Injuries	Coach	Athletic Trainer	Athletic Director/ Principal	Assistant Superintendent, School Leadership & Operations
Computer/Hardware Problem	Incident IQ Help Ticket	Assistant Principal/ Principal	Manager, Field Services	Director, Technology Field Services
Curriculum; Instruction; Instructional Materials	Teacher	Assistant Principal/ Principal	Director of Teaching and Learning	Executive Director, Academics
Facilities	Assistant Principal/ Principal	Director, Facility Support Services	Executive Director, Capital Planning & Facilities	Chief Support Services Officer
School Counseling	Counselor	Principal	Coordinator, Student Support	Director of School Support & Athletics
Safety	Principal	School Police Officer	School Police Sergeant/ School Police Lieutenant	School Police Captain

Academics & Accountability



- ✓Teacher Toolbox 2.0
- ✓K-2 Reading skills progression and assessment
- ✓Policy IHA, IHC, and IFB
- ✓Screen Time Guidelines developed
- ✓Cyber Security and Aviation Pathway move to WHS complete.

Elevate the Excellence!



Human Resources

- ✓ Employee Compensation and Benefits prepared in Kronos
- ✓ 100% Principal & Assistant Principal Fill Rate
- ✓ 99.6% Teacher Fill Rate
- ✓ 95.7% Classified Fill Rate
- ✓ 98.9% Transportation Fill Rate
- ✓ 98.9% Cafeteria Fill Rate
- ✓ 97.7% Custodial Fill Rate
- ✓ 100% School Police Officer and Safety Staff Fill Rate
- ✓ 721 Substitutes Active



Elevate the Excellence!



Finance

- ✓ 100% Principals and Bookkeepers trained on revised school-based budget processes.
- ✓ 100% New Timekeepers trained on Kronos 2.0
- ✓ 100% New Bookkeepers training on financial system.
- ✓ 100% School Budgets entered into Munis
- ✓ 100% ASP Works is fully operational.

Elevate the Excellence!

School Nutrition

School	Meal	Student (Regular)	Student (Reduced)	Staff/ Visitors and 2 nd Student Meal
Elementary	Breakfast	\$1.75	\$.30	\$3.00
Elementary	Lunch	\$3.25	\$.40	\$5.50
Middle/High	Breakfast	\$1.75	\$.30	\$3.00
Middle/High	Lunch	\$3.50	\$.40	\$5.50



Elevate the Excellence!

Safety and Security

- ✓ Stop arm and updated camera systems installed on all CCSD buses.
- ✓ 100% Camera mapping and testing complete.
- ✓ On-track for all School Safety Plan completion.



Elevate the Excellence!

Support Services



- ✓ Cherokee HS is complete and ready to receive students
- ✓ Woodstock HS addition and classroom renovations complete
- ✓ River Ridge Auxiliary Gym complete
- ✓ 100% Summer Custodial Projects complete
- ✓ 100% Summer projects complete (i.e., painting, flooring, lighting)

Elevate the Excellence!

Transportation



- ✓ 100% of our 470 CCSD buses passed state inspection
- ✓ Transportation Administrator Designees training complete.
- ✓ Transportation Behavior Flow chart for clarity of consequences.
- ✓ Transportation Team Behavior Training complete.
- ✓ Transportation Safety Meeting complete.

Elevate the Excellence!

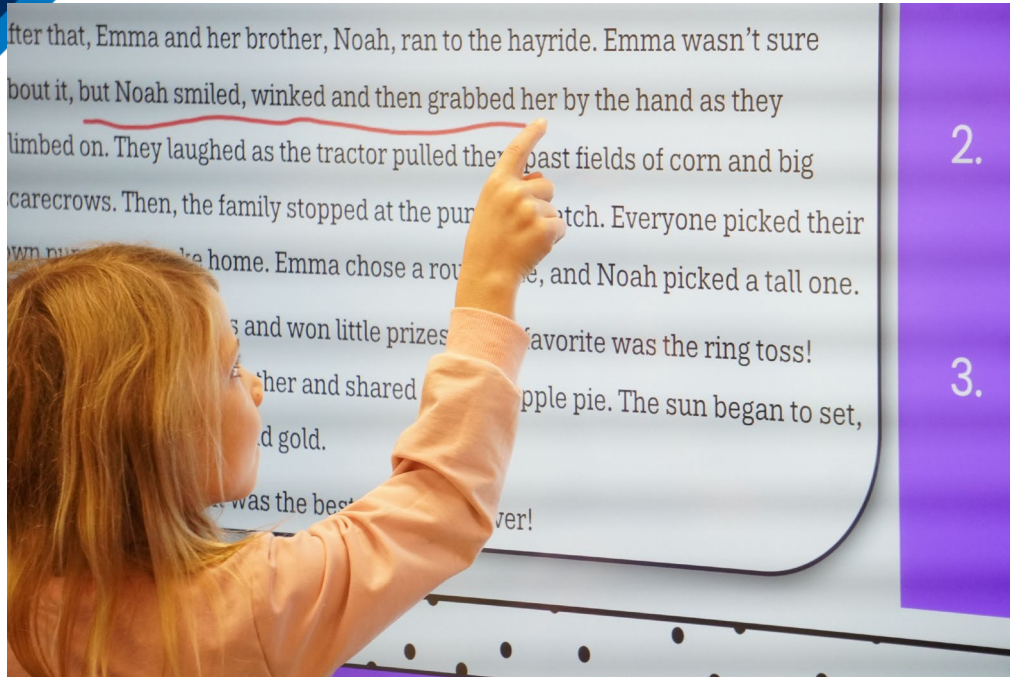
School Leadership and Operations

- ✓ Improved and aligned communication to students and families.
- ✓ Conference Day Early Release Plan Scheduled with Extended ASP opportunities for families.
- ✓ 100% School-based Leaders trained on new Code of Conduct
 - ✓ Enhanced consequences for disruptive classroom and bus behavior.
 - ✓ Enhanced expectations for cell phones (MS) and student ownership of work.
- ✓ 100% Transportation Administrators selected and trained.



Elevate the Excellence!

Technology



- ✓ MS 1:1 Device Plan is ready for Fall distribution.
- ✓ Student schedules are on track for completion.
- ✓ Canvas – Synergy Grade System alignment complete for teachers.
- ✓ Student Information System is fully operational.
- ✓ Active students are rostered and ready for district technology applications.
- ✓ Network installation on-track at new construction sites.

Elevate the Excellence!



Cherokee
County
School
District

Important Information for Families



STUDENTS



PARENT CANVAS



CALENDAR



MENUS



PAYMENTS



BUS INFO



Handbook



ASP



Forms



Microsoft 365



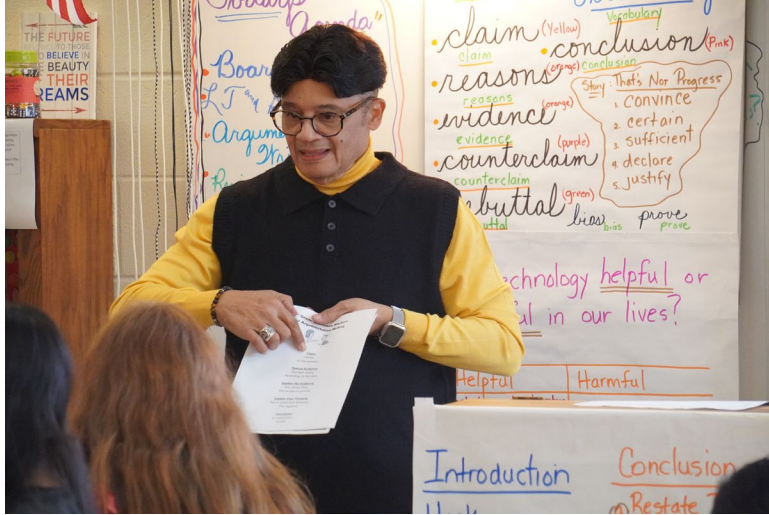
PTA & Partners



Emergency
Notification

- ✓ Open House Dates & Times
- ✓ School Start Times
- ✓ Bus Stop Times & Location

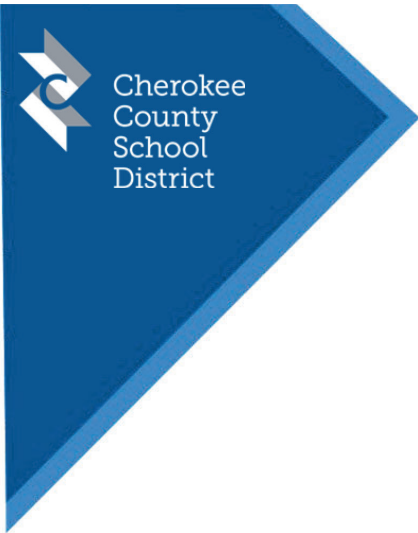
- ✓ Lunch Payment and Forms
- ✓ ASP Information
- ✓ Handbooks



Back to School Readiness, SY2026-27

Board Report

July 23, 2026



Long-Range Planning and Education-SPLOST July 2026

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)

3 rd Grade	72% → 78%
4 th Grade	65% → 71%
5 th Grade	78% → 84%
6 th Grade	63% → 69%
7 th Grade	74% → 78%
8 th Grade	75% → 81%
High School	80% → 86%

ENGLISH LANGUAGE ARTS

Baseline (2024) / GOAL (2027)

47% → 53%
47% → 53%
56% → 62%
48% → 54%
45% → 54%
48% → 54%
56% → 62%

MATHEMATICS

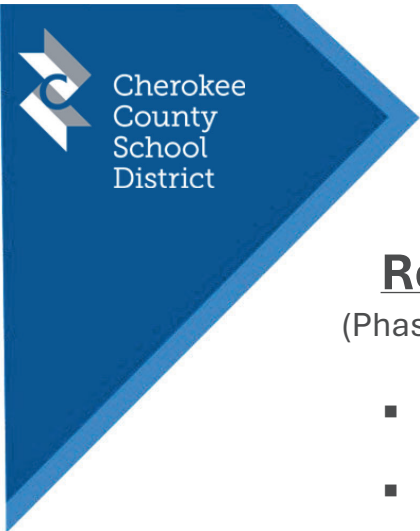
Baseline (2024) / GOAL (2027)

57% → 65%
61% → 70%
56% → 65%
44% → 50%
48% → 60%
51% → 59%
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!



Recommended Construction Projects

Replacement Schools

(Phased Demolition and Rebuild Onsite)

- Etowah HS
- Hickory Flat ES
- Oak Grove ES

Campus Improvements

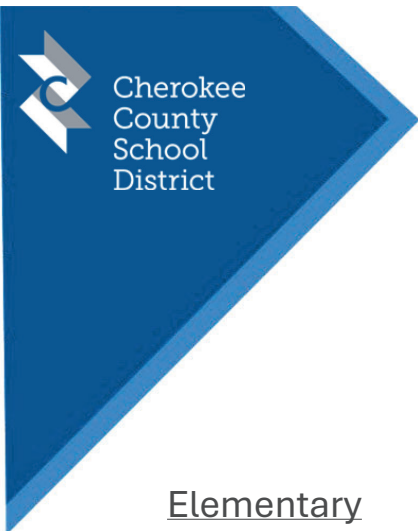
(Construction Projects)

- Creekview HS Bus Access Drive and Parking
- Sequoyah Classroom Addition (RMA)

Renovations, Modifications, and Asset (Furniture) Replacement

(RM)

- Arnold Mill ES (RM)
- Bascomb ES (RM)
- Canton ES (RM)
- Carmel ES (RM)
- Holly Springs ES (RM)
- RM Moore ES (RM)
- Woodstock ES (RM)
- Tippens Education Center (RM)



Campus Improvements - Maintenance Projects

Building Automation System Upgrades, Flooring, Plumbing and Fixture Replacements, Generator Replacements, HVAC/RTU/Plant Replacements, Keying/Lock Replacements, Intercom Upgrades, Painting, Roofing

Elementary

- Avery ES
- Ball Ground ES
- Boston ES
- Clark Creek ES
- Clayton ES
- Hasty ES
- Johnston ES
- Knox ES
- Liberty ES
- Little River ES
- Macedonia ES
- Mountain Road ES
- Sixes ES

Middle Schools

- Creekland
- Dean Rusk
- ET Booth
- Freedom
- Mill Creek
- Teasley
- Woodstock

High Schools

- Creekview
- River Ridge
- Woodstock

Centers

- Active Academy
- Johnston Preschool

District

- Bus Shops I & II
- ESF
- School Nutrition
- Support Services
- Technology
- Warehouse



Additional Projects

Academics: Comprehensive Print Instructional Resources

Arts: Kiln Replacements (ES/MS), Auditorium RMA (HS), Soundproofing Music Rooms, Marching Band Tower Replacements (HS)

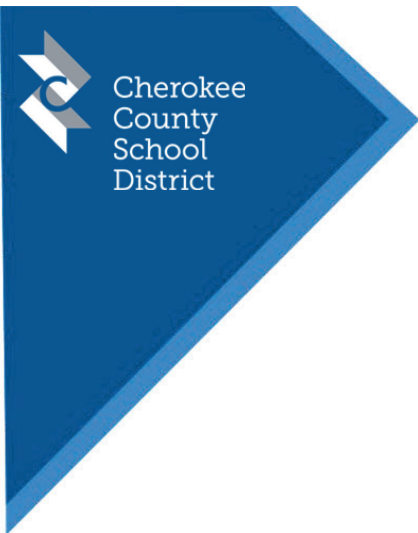
Athletics: Turf Replacement: Football Fields (5 schools), Turf Install: Baseball, Softball, Practice Fields (5 schools, 15 fields), Outdoor Scoreboards (HS), Gymnasium Scoreboards (ES, MS, HS), Auxiliary Gym Divider Curtains (HS)

Career and Workforce Readiness: Dedicated space at each HS for high-demand, skill-based training classrooms and labs; Expanded program offerings for agricultural science, healthcare science, construction, welding, and automotive services; Classroom conversion at each ES and MS for Career and Workforce Readiness specials/connections class

School Safety and Security: School Police vehicle replacements, Access Control-Fencing and Vestibules, Emergency Radios and Repeaters, Security Cameras, Emerging Security Technology

Technology Upgrades: Student and Staff Devices and Peripheral Equipment, School Computer Lab Devices, School Building and District Facility Technology Infrastructure Improvements (Firewalls, Switches, Cabinet Cabling and Racking, UPS/PDU Upgrades for Monitoring, Wireless Access Points, Cellular Extensions), Enterprise Productivity Suites

Transportation Improvements: School Bus replacements, Facilities Fleet Replacement, Shop Equipment Replacement (Wheel Lifts, Bulk Oil and DEF Tanks, Shop Trucks, Forklifts)

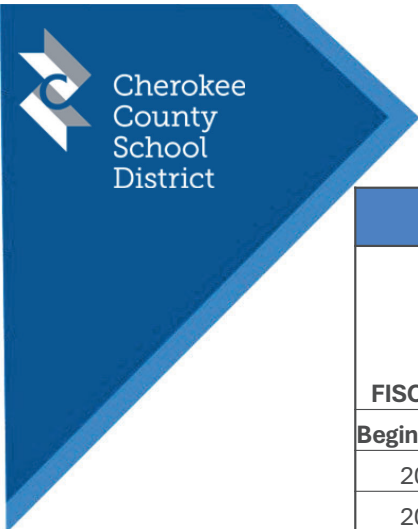


Education-SPLOST 2026 Project Summary Schedule

	Project	Project Design Start Date	Proposed Project Completion Date	Proposed Occupancy
Year 2027	Canton ES Repurpose	04.02.2026	06.01.2028	2028-29
	Creekview HS Bus Access Drive and Parking	06.15.2026	07.22.2027	2027-28
	Etowah HS Replacement ²	06.01.2027	05.30.2032	2032-33
	Maintenance Projects A ¹			
	System-wide Facility Maintenance A			
	Transportation A ³			
Year 2028	Oak Grove Replacement	01.10.2028	05.30.2031	2031-32
	RM Moore ES RMA	02.15.2028	06.28.2030	2030-31
	Turf Baseball, Practice, Softball (RRHS, WHS)	01.10.2028	06.29.2029	2029-30
	Woodstock ES RMA	04.19.2028	06.30.2030	2030-31
	Woodstock HS Auditorium RMA	01.17.2028	07.28.2028	2028-29
	Maintenance Projects B ¹			
	System-wide Facility Maintenance B			
	Transportation B ³			
Year 2029	Carmel ES RMA	01.08.2029	06.27.2031	2031-32
	Creekview HS Auditorium RMA	01.15.2029	07.27.2029	2029-30
	Sequoyah HS Addition w/ RMA ²	04.02.2029	06.27.2032	2032-33
	Tippens RMA	07.16.2029	06.27.2031	2031-32
	Turf Baseball, Football, Practice, Softball, Track Resurface(CvHS)	04.16.2029	07.26.2030	2030-31
	Maintenance Projects C ¹			
	System-wide Facility Maintenance C			
	Transportation C ³			
Year 2030	Hickory Flat ES Replacement	04.15.2030	06.30.2034	2034-35
	Holly Springs ES RMA	01.07.2030	06.25.2032	2032-33
	River Ridge HS Auditorium RMA	01.14.2030	07.26.2030	2030-31
	Turf Football (RRHS, WHS), Track Resurface (RRHS)	02.10.2030	07.25.2031	2031-32
	Maintenance Projects D ¹			
	System-wide Facility Maintenance D			
	Transportation D ³			
Year 2031	Arnold Mill ES RMA	02.14.2031	07.24.2033	2033-34
	Bascomb ES RMA	01.13.2031	06.24.2033	2033-34
	Maintenance Projects E ¹			
	System-wide Facility Maintenance E			
	Transportation E ³			
Additional School System Enhancements				
☒ Academics (Instructional Resources; Growth & Replacement Classroom Equipment) ☒ Arts (Kiln Replacement (ES/MS); Soundproofing Music Rooms (ES); Marching Band Towers (HS); Auditorium RMA (HS) (AV/Lighting, Seating, Painting, Flooring, Curtains) ☒ Athletics (Divider Curtains (HS Aux Gym); Gymnasium Scoreboards (HS); Scoreboards (HS) ☒ Career Work Force Readiness (dedicated HS space for high demand skills based training classrooms/labs; Expanded program offerings for agriculture science, healthcare science, construction, welding, and automotive services, ES/MS career and work force readiness classes) ☒ Safety & Security (School Police Fleet Replacement; Safety and Security Equipment) ☒ Technology (Staff Devices; Student Devices, School and District Technology Infrastructure, Enterprise Licensing)				
NOTE: The projects and related timelines contained within this plan are dependent upon various economic and other conditions (e.g., ED SPLOST revenue levels, the continuation of current state funding and current construction costs), includes BAS, Fire Alarm, Flooring, Generator, HVAC, Intercom, Painting, Plumbing, Roofing, Misc. Does not include general repairs and maintenance. ¹ Turf projects and track resurface to be included as part of overall project. ² Line item to include white fleet replacement plan ³				

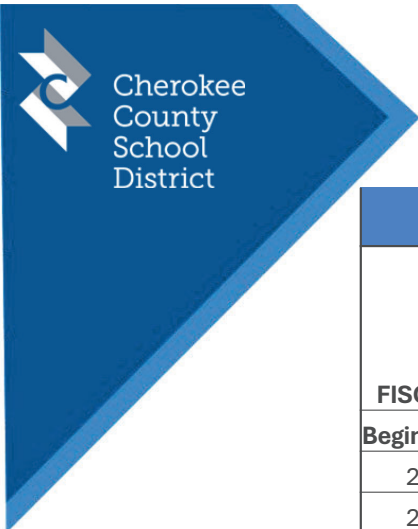


2027-2032 Ed-SPLOST Projected Collections						
	2027	2028	2029	2030	2031	2032
January	6,850,832	7,261,882	7,697,595	8,159,451	8,649,018	9,167,959
February	5,725,840	6,069,390	6,433,554	6,819,567	7,228,741	7,662,465
March	5,468,466	5,796,574	6,144,369	6,513,031	6,903,813	7,318,042
April	5,933,021	6,289,003	6,666,343	7,066,323	7,490,303	7,939,721
May	6,104,371	6,470,633	6,858,871	7,270,404	7,706,628	8,169,026
June	6,300,186	6,678,197	7,078,889	7,503,623	7,953,840	8,431,070
July	6,278,473	6,655,181	7,054,492	7,477,762	7,926,427	8,402,013
August	6,413,922	6,798,758	7,206,683	7,639,084	8,097,429	8,583,275
September	6,486,661	6,875,861	7,288,413	7,725,717	8,189,260	8,680,616
October	6,123,574	6,490,988	6,880,448	7,293,274	7,730,871	8,194,723
November	6,329,916	6,709,711	7,112,294	7,539,031	7,991,373	8,470,856
December	6,239,300	6,613,658	7,010,478	7,431,107	7,876,973	8,349,591
TOTALS	\$ 74,254,564	\$ 78,709,838	\$ 83,432,428	\$ 88,438,374	\$ 93,744,676	\$ 99,369,357
Avg Collection/Month	\$ 6,187,880	\$ 6,559,153	\$ 6,952,702	\$ 7,369,864	\$ 7,812,056	\$ 8,280,780
Cumulative Total	\$ 56,209,426	\$ 134,919,264	\$ 218,351,692	\$ 306,790,066	\$ 400,534,742	\$ 424,683,208
	Previous SPLOST					
	Next SPLOST					



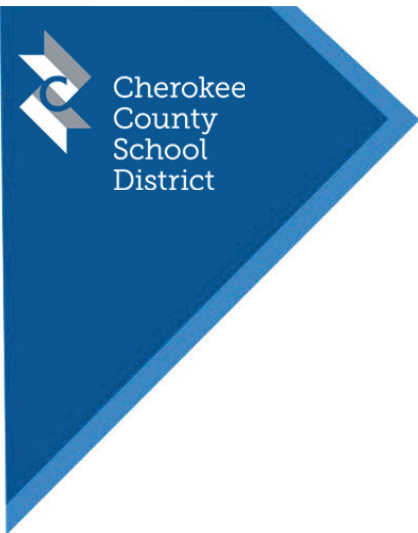
Debt Service Fund Analysis 2021 Ed SPLOST

Debt Service Fund Balance Analysis - 2021-2034						
FISCAL YEAR	ANNUAL DEBT SERVICE PAYMENT	PROJECTED Ed- SPLOST COLLECTIONS	CURRENT Ed- SPLOST EXPENDED	PROJECTED PROPERTY TAX COLLECTIONS	PROJECTED SUBSIDY REVENUES	PROJECTED FUND BALANCE
Beginning Fund Balance						76,803,110
2020-21	(42,671,306)	47,481,652	(5,250,000)	9,682,000	2,964,948	89,010,404
2021-22	(74,874,945)	49,855,735	(14,887,000)	12,102,500	2,936,976	64,143,670
2022-23	(43,364,695)	49,980,374	(25,000,000)	12,163,013	2,936,976	60,859,338
2023-24	(43,310,945)	50,230,276	(25,000,000)	12,223,828	2,936,976	57,939,473
2024-25	(59,294,833)	50,481,428	(25,000,000)	12,284,947	2,803,945	39,214,959
2025-26	(54,505,866)	50,733,835	(25,000,000)	12,346,371	2,548,750	25,338,049
2026-27	(45,587,257)	50,987,504	(20,000,000)	12,408,103	2,323,876	25,470,275
2027-28	(62,497,461)	51,242,441	(20,000,000)	12,470,144	1,698,791	8,384,190
2028-29	(43,068,346)	51,498,654	(20,000,000)	12,532,495	588,208	9,935,201
2029-30	(22,819,788)	51,756,147	(20,000,000)	12,595,157	-	31,466,717
2030-31	(22,807,038)	52,014,928	(20,000,000)	12,658,133	-	53,332,739
2031-32	(22,833,438)	52,275,002	(20,000,000)	12,721,423	-	75,495,727
2032-33	(22,854,813)	52,536,377	(20,000,000)	12,785,031	-	97,962,322
2033-34	(8,948,250)	52,799,059	(20,000,000)	12,848,956	-	134,662,086



Debt Service Fund Analysis 2026 Ed SPLOST

Debt Service Fund Balance Analysis						
FISCAL YEAR	ANNUAL DEBT SERVICE PAYMENT	PROJECTED Ed-SPLOST COLLECTIONS	CURRENT Ed-SPLOST EXPENDED	PROJECTED PROPERTY TAX COLLECTIONS	PROJECTED SUBSIDY REVENUES	PROJECTED FUND BALANCE
Beginning Fund Balance						\$ 42,769,788
2026-27	74,032,601	60,435,685	(18,380,110)	26,871,081	(2,323,876)	\$ 35,339,967
2027-28	92,852,235	76,437,527	(24,867,750)	26,871,081	(1,698,791)	\$ 19,229,799
2028-29	97,665,370	81,023,779	(26,871,081)	26,871,081	(588,208)	\$ 2,000,000
2029-30	75,053,563	85,885,205	(26,871,081)	26,871,081	-	\$ 12,831,642
2030-31	78,243,313	90,938,318	(26,871,081)	26,871,081	-	\$ 25,526,647
2031-32	90,974,963	94,500,617	(26,871,081)	26,871,081	-	\$ 29,052,301
2032-33	90,975,713	96,863,132	(26,871,081)	26,871,081	-	\$ 34,939,720
2033-34	90,970,525	99,284,711	(26,871,081)	26,871,081	-	\$ 43,253,906
2034-35	90,971,850	101,766,829	(26,871,081)	26,871,081	-	\$ 54,048,885
2035-36	90,973,250	104,310,999	(26,871,081)	26,871,081	-	\$ 67,386,634
2036-37	90,974,250	106,918,774	(26,871,081)	26,871,081	-	\$ 83,331,158
2037-38	90,962,000	109,591,744	(26,871,081)	26,871,081	-	\$ 101,960,902
2037-39	90,972,750	112,331,537	(26,871,081)	26,871,081	-	\$ 123,319,689
2039-40	90,972,000	115,139,826	(26,871,081)	26,871,081	-	\$ 147,487,514
	-	-	-	-	-	



2026 Ed SPLOST Referendum

- ☐ YES Shall a total of \$425,000,000 in aggregate principal amount of Cherokee County School System general obligation debt (the “Bonds”) be issued for the purpose of funding (a) the costs of (i) acquiring, constructing and equipping new school buildings, administration buildings, athletic and fine arts buildings/facilities and other buildings or facilities useful or desirable in connection therewith, (ii) adding to, renovating, repairing, improving and equipping existing school buildings, administration buildings, athletic and fine arts buildings/facilities and other buildings and facilities useful or desirable therewith, (iii) acquiring buses and other vehicles, (iv) acquiring, installing and implementing technology improvements, (v) acquiring land for future facilities; and (vi) acquiring any property useful or desirable therefor, both real and personal (the “Projects”); (b) capitalized interest on the Bonds; and (c) the costs of issuing the Bonds; and shall a special one percent sales and use tax be continued in Cherokee County for a period of time not to exceed 20 calendar quarters and for the raising of not more than \$425,000,000 for the purpose of funding (a) the payment of a portion of the principal of and interest on the Cherokee County School System General Obligation Bonds, Series 2009, Series 2010, Series 2017, Series 2020, Series 2022, Series 2024, Series 2025 and Series 2026 previously issued (the “Prior Bonds”), the maximum amount of debt service to be paid on the Prior Bonds will not exceed \$310,000,000; (b) the payment of a portion of the principal of and interest on the Bonds, the maximum amount of debt service to be paid on the Bonds will not exceed \$100,000,000; and (c) the maximum amount of Projects to be funded will not exceed the balance of the one percent sales and use tax proceeds?
- ☐ NO



Projects in Construction

Cherokee HS Replacement

Replacement Facility

Carroll Daniel Construction

Substantial Completion: 02.2026

Anticipated Occupancy: 08.2026

- Relocation from the old facility is complete.
- The project is on schedule for student occupancy in August 2026.





River Ridge HS

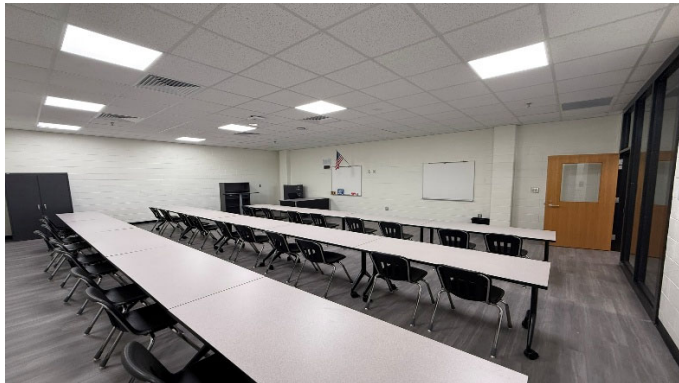
Auxiliary Gymnasium

SmithBuilt Construction Group

Substantial Completion: 06.2026

Anticipated Occupancy: 08.2026

- Identification and completion of punch list items are wrapping up.
- The final county inspection was successfully completed last week, and the district has received a certificate of occupancy (CO).
- The project is on schedule for student occupancy in August 2026.





Sequoyah HS

Auxiliary Gym and Facility Improvements

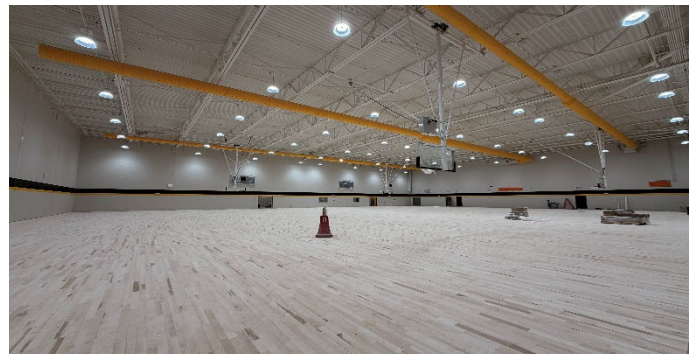
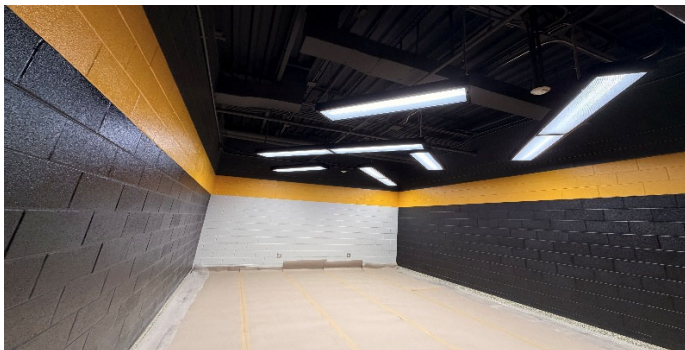
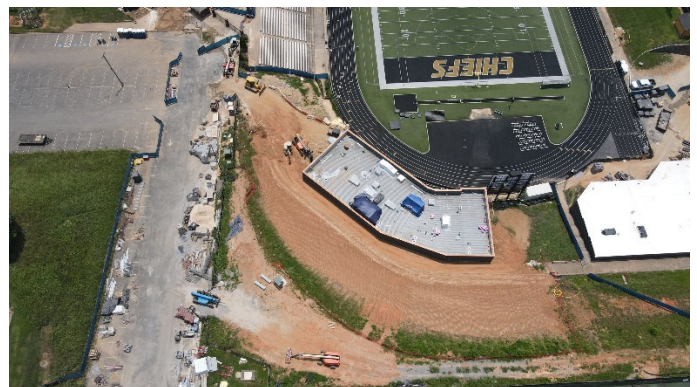
(Press Box & Field House)

Carroll Daniel Construction

Substantial Completion: 11.2026

Anticipated Occupancy: 01.2027

- Construction activities for the auxiliary gym continue, including exterior cleaning and final civil work, with interior finishes progressing. Occupancy is scheduled for August 3rd.
- Construction activities at the home concessions are ongoing, with the completion of exterior finishes anticipated over the next couple of weeks, while interior finishes have commenced. Occupancy is scheduled for mid-August.
- At the visitor's concessions, construction activities include exterior cleaning and final civil work, with interior finishes progressing. Occupancy is scheduled for mid-August.
- Construction activities at the home field house continue, with a focus on the installation of overhead mechanical and electrical systems.
- Interior renovations are ongoing, including interior masonry wall placement and the installation of the mechanical, electrical, and plumbing systems.





Projects in Development

Boston ES Parent Drive

Drive Improvements
Breedlove Land Planning

Anticipated Construction RFP Issuance: 10.2026
Anticipated Board Action: 11.2026
Anticipated Construction: 12.2026
Anticipated Occupancy: 07.2027

- Preparation of the boundary survey is in progress.
- It is anticipated that the project will be issued for RFP in October '26.

Canton ES RMA

Modifications Renovation Cherokee North
PBK Architects

Anticipated Construction RFP Issuance Phase I: 10.2026
Anticipated Board Action Phase I: 12.2026
Anticipated Construction RFP Issuance Phase II: 08.2027
Anticipated Board Action Phase II: 10.2027
Anticipated Occupancy: 08.2028

- 50% Construction Documents have been received and reviewed by Capital Improvements staff, and comments have been returned to the design team for incorporation.
- The property survey is complete.
- Bi-weekly design meetings continue with the design team and Capital Planning staff.
- Phase I will be issued for RFP in October '26.

Twin Forks Modifications

Addition of Restrooms
GMC Architects

Anticipated Construction RFP Issuance: 08.2026
Anticipated Board Action: 10.2026
Anticipated Construction: 11.2026
Anticipated Occupancy: 07.2027

- Schematic Design is complete.
- The RFP documents have been drafted and submitted to the School Board attorney for review and final approval.
- Preparation of the boundary survey is underway. Anticipate final delivery in the next 1-2 weeks.
- The project will be issued for RFP in August '26.