

## **ADDITIONAL FINANCIAL INFORMATION**

## **QUALITY BASIC EDUCATION**

### **PROGRAMS - PROGRAM EXPENDITURES**

The Official Code of Georgia Annotated Section 20-2-172 (a) Expenditure Controls for fiscal years 2007 and 2008 state;

For each program identified in Code Section 20-2-161, each local school system shall spend 100 percent of funds designated for direct instructional costs on the direct instructional costs of such program on one or more of the programs identified in Code Section 20-2-161 at the system level, with no requirement that the school system spend any specific portion of such funds at the site where such funds were earned.

The following pages are presented for purposes of additional analysis and reflect overall minimum expenditure requirements compared to overall program expenditures made by the School System as described above and also reflect minimum program expenditure requirements compared to actual expenditures made by the School System on a program basis.

**ATLANTA INDEPENDENT SCHOOL SYSTEM  
SCHEDULE OF ALLOTMENTS AND EXPENDITURES BY PROGRAM  
GENERAL FUND QUALITY BASIC EDUCATION PROGRAMS  
FOR THE FISCAL YEAR ENDED JUNE 30, 2007**

	Allotments From GA Dept of Education	Eligible QBE Program Costs		
		Salaries	Operations	Total
<b><u>GENERAL AND CAREER EDUCATION PROGRAMS</u></b>				
Kindergarten Programs	\$ 17,362,961	\$ 16,198,706	\$	\$ 16,198,706
Kindergarten Program - Early Intervention Program	6,401,215	6,686,551		6,686,551
Primary Grades (1-3) Program	39,505,283	55,741,890	2,119,041	57,860,931
Primary Grades Early Intervention (1-3) Program	<u>12,391,432</u>	<u>28,889,660</u>		<u>28,889,660</u>
<b>SUBTOTAL K-3</b>	<b>75,660,891</b>	<b>107,516,807</b>	<b>2,119,041</b>	<b>109,635,848</b>
Upper Elementary Grades (4-5) Program	15,921,999	18,897,974		18,897,974
Upper Elementary Grades-Early Intervention (4-5) Program	9,179,358	7,659,798		7,659,798
Middle Grades (6-8) Program	2,609,351			
Middle School (6-8) Program	27,976,084	37,143,091	853,224	37,996,315
High School General Education (9-12) Program	25,335,793	40,809,988	2,117,300	42,927,288
Vocational Laboratory (9-12) Program	<u>6,980,441</u>	<u>6,592,546</u>	<u>909,943</u>	<u>7,502,489</u>
<b>TOTAL GENERAL AND CAREER EDUCATION PROGRAM</b>	<b><u>163,663,917</u></b>	<b><u>218,620,204</u></b>	<b><u>5,999,508</u></b>	<b><u>224,619,712</u></b>
<b><u>SPECIAL EDUCATION PROGRAMS</u></b>				
<b>REGULAR PROGRAMS</b>				
CATEGORY I		29,369,178	1,047,477	30,416,655
CATEGORY II		2,315,917		2,315,917
CATEGORY III		3,207,113		3,207,113
CATEGORY IV		123,639		123,639
STUDENTS WITH DISABILITIES	<u>23,787,435</u>			
<b>SUBTOTAL REGULAR PROGRAMS</b>	<b>23,787,435</b>	<b>35,015,847</b>	<b>1,047,477</b>	<b>36,063,324</b>
Gifted Student - CATEGORY VI	<u>7,248,805</u>	<u>7,203,654</u>	<u>19,970</u>	<u>7,223,624</u>
<b>TOTAL SPECIAL EDUCATION PROGRAMS</b>	<b>31,036,240</b>	<b>42,219,501</b>	<b>1,067,447</b>	<b>43,286,948</b>
<b><u>REMEDIAL EDUCATION PROGRAMS</u></b>				
	<u>2,175,715</u>	<u>1,532,837</u>	<u>82,558</u>	<u>1,615,395</u>
<b><u>ALTERNATIVE EDUCATION PRGRAMS</u></b>				
	<u>2,346,524</u>	<u>933,340</u>	<u>7,066,269</u>	<u>7,999,609</u>
<b><u>ENGLISH FOR SPEAKERS OF OTHER LANGUAGES</u></b>				
	<u>2,505,268</u>	<u>3,242,938</u>		<u>3,242,938</u>
<b>TOTAL DIRECT INSTRUCTIONAL PROGRAMS</b>	<b>\$ 201,727,664</b>	<b>\$ 266,548,820</b>	<b>\$ 14,215,782</b>	<b>\$ 280,764,602</b>
<b><u>MEDIA CENTER PROGRAMS</u></b>				
	<u>5,753,330</u>	<u>8,314,659</u>	<u>575,799</u>	<u>8,890,458</u>
<b>TOTAL INSTRUCTION AND MEDIA CENTER PROGRAMS</b>	<b>207,480,994</b>	<b>274,863,479</b>	<b>14,791,581</b>	<b>289,655,060</b>
<b><u>STAFF DEVELOPMENT PROGRAMS</u></b>				
	<u>1,130,295</u>	<u>4,062,522</u>		<u>4,062,522</u>
<b>GRAND TOTAL</b>	<b>\$ 208,611,289</b>	<b>\$ 278,926,001</b>	<b>\$ 14,791,581</b>	<b>\$ 293,717,582</b>

**ATLANTA INDEPENDENT SCHOOL SYSTEM**

Lottery Programs  
Schedule of Expenditures by Object  
For the Year Ended June 30, 2007

	Pre-Kindergarten Program	
	2007	2006
Salaries	\$ 2,119,801	\$ 1,963,094
Employee Benefits	332,808	300,493
Employee travel	-	4,506
Other purchased services	9,169	2,594
Materials and supplies	30,616	56,936
	<u>\$ 2,492,394</u>	<u>\$ 2,327,623</u>

**ATLANTA INDEPENDENT SCHOOL SYSTEM**  
Schedule of Approved Local Option Sales Tax Projects  
Year Ended June 30, 2007

<u>PROJECT</u>	<u>Original Estimated Costs (1)</u>	<u>Current Estimated Costs (2)</u>	<u>Amount Expended in Current Year (3)</u>	<u>Amount Expended in Prior Years (3)</u>	<u>Project Status</u>
<b>1997 SPLOST</b>					
DeKalb County Renovations, modifications, additions and equipment for the following facilities: Crim High School, Coan Middle School Marshall Middle School, Burgess Elementary Drew Elementary School, East Lake Elementary School, Lin Elementary School, Peterson Elementary School, Toomer Elementary School and Whitefoord Elementary School.	\$ 10,240,967	\$ 15,559,529		\$ 15,559,529	Completed
Fulton County New schools and facilities, school renovations and additions, building upgrades and critical infrastructure, improvements, technology, lease purchase payments and land acquisition; and for the retirement of previously incurred debt.	538,713,487	519,183,943		519,183,943	Completed
<b>2003 SPLOST</b>					
DeKalb County Renovations, modifications, additions & equipment for the following facilities: Crim High School, Coan Middle School, Burgess/Peterson Elementary School East Lake Elementary School, Lin Elementary School, Toomer Elementary School & Whitefoord Elementary School & acquisition and installation of information systems, hardware & infrastructure at the above schools & related facilities.	21,355,321	23,472,500	\$ 2,417,061	16,253,313	Ongoing
Fulton County New school construction and classroom renovations & additions, infrastructure improvements, security system & technology improvements, land acquisition, site preparation, new staff development & instructional support facilities, new maintenance facility new stadium, new school buses and new support vehicles.	<u>481,538,295</u>	<u>426,839,322</u>	<u>32,356,991</u>	<u>340,429,253</u>	Ongoing
	<u>\$ 1,051,848,070</u>	<u>\$ 985,055,294</u>	<u>\$ 34,774,052</u>	<u>\$ 891,426,038</u>	

(1) The School District's original cost estimate as specified in the resolution calling for the imposition of the Local Option Sales Tax.

(2) The School District's current estimate of the total cost for the projects. Includes all cost from project inception to completion.

(3) The voters of Fulton and DeKalb Counties approved the imposition of a 1% sales tax to fund the above projects and retire associated debt. Amounts expended for these projects may include sales tax proceeds, state, local property taxes and/or other funds over the life of the projects.