

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
<u>GENERAL AND CAREER EDUCATION PROGRAMS</u>				
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>
SUBTOTAL K-3	75,660,891	107,516,807	2,119,041	109,635,848
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	6,980,441	6,592,546	909,943	7,502,489
TOTAL GENERAL AND CAREER EDUCATION PROGRAM	<u>163,663,917</u>	<u>218,620,204</u>	<u>5,999,508</u>	<u>224,619,712</u>
<u>SPECIAL EDUCATION PROGRAMS</u>				
REGULAR PROGRAMS				
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>			
SUBTOTAL REGULAR PROGRAMS	23,787,435	35,015,847	1,047,477	36,063,324
Gifted Student - CATEGORY VI	<u>7,248,805</u>	<u>7,203,654</u>	<u>19,970</u>	<u>7,223,624</u>
TOTAL SPECIAL EDUCATION PROGRAMS	31,036,240	42,219,501	1,067,447	43,286,948
REMEDIAL EDUCATION PROGRAMS	<u>2,175,715</u>	<u>1,532,837</u>	<u>82,558</u>	<u>1,615,395</u>
ALTERNATIVE EDUCATION PRGRAMS	<u>2,346,524</u>	<u>933,340</u>	<u>7,066,269</u>	<u>7,999,609</u>
ENGLISH FOR SPEAKERS OF OTHER LANGUAGES	<u>2,505,268</u>	<u>3,242,938</u>		<u>3,242,938</u>
TOTAL DIRECT INSTRUCTIONAL PROGRAMS	\$ 201,727,664	\$ 266,548,820	\$ 14,215,782	\$ 280,764,602
MEDIA CENTER PROGRAMS	<u>5,753,330</u>	<u>8,314,659</u>	<u>575,799</u>	<u>8,890,458</u>
TOTAL INSTRUCTION AND MEDIA CENTER PROGRAMS	207,480,994	274,863,479	14,791,581	289,655,060
STAFF DEVELOPMENT PROGRAMS	<u>1,130,295</u>	<u>4,062,522</u>		<u>4,062,522</u>
GRAND TOTAL	\$ <u>208,611,289</u>	\$ <u>278,926,001</u>	\$ <u>14,791,581</u>	\$ <u>293,717,582</u>

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

PROJECT	Original Estimated Costs (1)	Current Estimated Costs (2)	Amount Expended in Current Year (3)	Amount Expended in Prior Years (3)	Project Status
1997 SPLOST					
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
2003 SPLOST					
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 includes sales tax proceeds, state, local property taxes and/or other funds over the life of the projects.