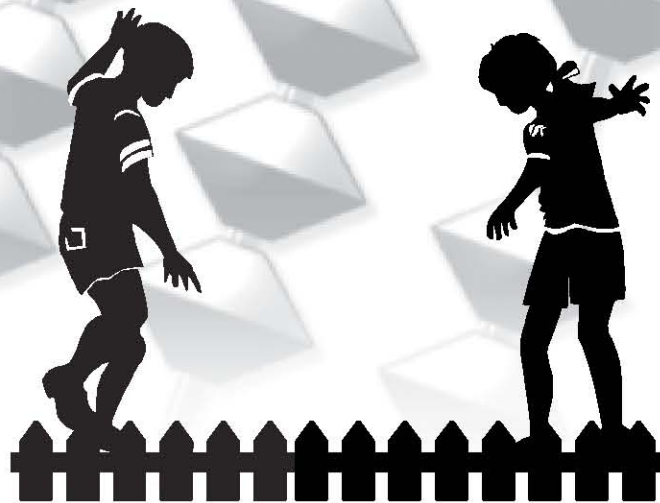


# Budget

## SPECIAL REVENUE FUNDS



SAVANNAH-CHATHAM COUNTY PUBLIC SCHOOLS

The Title IV Fund (fund 412) is a special revenue fund used to record financial activity relating to 21<sup>st</sup> Century Schools as defined in Title IV of the No Child Left Behind (NCLB) Act of 2001.

For FY 2007, this fund is budgeted at \$1,651,412.

Title IV (21<sup>st</sup> Century Schools), Part A of the No Child Left Behind (NCLB) Act of 2001 (also known as the Safe and Drug Free Schools and Communities Act) provides funding to implement drug and violence prevention programs to foster a safe and drug-free learning environment that supports student achievement. Title IV-A funding is used to operate a comprehensive program that provides a systematic approach to violence and drug prevention with the goal of reducing alcohol, other drug use, and violence among the students and staff in Chatham County Schools. Various activities and programs are conducted regularly on both a system wide and school level basis. These activities and programs are designed to meet the needs of the students, staff, and parents at each school.

Title IV (21<sup>st</sup> Century Schools), Part B of the No Child Left Behind (NCLB) Act of 2001 (also known as 21<sup>st</sup> Century Community Learning Centers), provides funding to school districts for the following uses: to provide academic enrichment and tutorial services to help students in high-poverty and low-performing schools meet standards in core academic subjects; to offer a broad array of additional services, programs, and activities to reinforce and complement the regular academic program of participating students; and to offer families of students opportunities for literacy and related educational development. The school district was awarded \$4.2 million in funding under Title IV-B to be used over a 3 year period. FY 2007 will be the third year of this three year grant award.

		FY 2003 Actual Amount	FY 2004 Actual Amount	FY 2005 Actual Amount	FY 2006 Modified Budget	FY 2007 Adopted Budget	%Change FY 2006 to FY 2007
<b>REVENUES AND OTHER SOURCES</b>							
<b>TRANSFERS FROM OTHER FUNDS</b>							
9000	OPERATING TRFRS IN	40,000	112,000	124,784	0	0	N/A
<b>TOTAL TRANSFERS FROM OTHER FUNDS</b>		<b>40,000</b>	<b>112,000</b>	<b>124,784</b>	<b>0</b>	<b>0</b>	<b>N/A</b>
<b>FEDERAL FUNDING</b>							
4250	OTHER FED REV THRU GA DOE	0	0	847,824	1,951,962	1,398,449	-28.4%
4350	OTHER FEDERAL REVENUE	455,396	368,738	294,536	316,204	252,963	-20.0%
<b>TOTAL FEDERAL FUNDING</b>		<b>455,396</b>	<b>368,738</b>	<b>1,142,360</b>	<b>2,268,166</b>	<b>1,651,412</b>	<b>-27.19%</b>
<b>TOTAL REVENUES</b>		<b>495,396</b>	<b>480,738</b>	<b>1,267,144</b>	<b>2,268,166</b>	<b>1,651,412</b>	<b>-27.19%</b>

<b>EXPENDITURES AND OTHER USES</b>							
10	Base Salary	113,226	118,756	135,993	165,807	166,199	0.2%
11	Other Salary	5,815	7,408	481,168	1,066,687	798,089	-25.2%
<b>Total Salaries</b>		<b>119,041</b>	<b>126,164</b>	<b>617,161</b>	<b>1,232,494</b>	<b>964,288</b>	<b>-21.8%</b>
20	Fringe Benefits	25,614	26,285	72,559	130,728	112,976	-13.6%
<b>Total Benefits</b>		<b>25,614</b>	<b>26,285</b>	<b>72,559</b>	<b>130,728</b>	<b>112,976</b>	<b>-13.6%</b>
30	Purchased Services	265,835	305,086	507,447	753,939	450,680	-40.2%
31	Utilities	0	18	0	0	0	N/A
40	Supplies	29,230	39,032	48,717	123,300	118,468	-3.9%
50	Equipment	15,676	6,278	0	27,705	5,000	-82.0%
<b>Total Other Operating Expenses</b>		<b>310,741</b>	<b>350,414</b>	<b>556,165</b>	<b>904,944</b>	<b>574,148</b>	<b>-36.6%</b>
<b>TOTAL EXPENDITURES</b>		<b>455,396</b>	<b>502,863</b>	<b>1,245,884</b>	<b>2,268,166</b>	<b>1,651,412</b>	<b>-27.2%</b>

<b>STAFFING</b>							
<b>STAFFING TOTALS</b>		<b>3.0</b>	<b>3.0</b>	<b>3.5</b>	<b>2.5</b>	<b>3.5</b>	<b>40.0%</b>

The Magnet Schools Assistance Fund (fund 413) is a special revenue fund created in October 2004 to record financial activity relating to the federal Magnet Schools Assistance Program (MSAP). In the fall of FY 2005, the district was awarded a three year grant totaling \$8,036,510.

The MSAP grant program provides federal funds for five of the district's elementary schools to promote an instructional theme. Schools and there thematic programs are as follows:

- Thunderbolt – Marine Science
- Bartow – Technology and Design
- Butler – Micro-society
- Gadsden – Performing and Fine Arts
- Spencer – Children's Engineering

Fiscal Year 2007 will be the third year of this grant program. Anticipated revenues and expenditures for this fund for fiscal year 2007 are \$2,648,072.

	FY 2003 Actual Amount	FY 2004 Actual Amount	FY 2005 Actual Amount	FY 2006 Modified Budget	FY 2007 Adopted Budget	%Change FY 2006 to FY 2007
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### REVENUES AND OTHER SOURCES

FEDERAL FUNDING							
4350	OTHER FEDERAL REVENUE	0	0	1,806,078	3,582,382	2,648,072	-26.1%
<b>TOTAL FEDERAL FUNDING</b>		<b>0</b>	<b>0</b>	<b>1,806,078</b>	<b>3,582,382</b>	<b>2,648,072</b>	<b>-26.08%</b>
<b>TOTAL REVENUES</b>		<b>0</b>	<b>0</b>	<b>1,806,078</b>	<b>3,582,382</b>	<b>2,648,072</b>	<b>-26.08%</b>

### EXPENDITURES AND OTHER USES

10	Base Salary	0	0	406,806	824,490	843,321	2.3%
11	Other Salary	0	0	117,607	249,865	238,161	-4.7%
<b>Total Salaries</b>		<b>0</b>	<b>0</b>	<b>524,413</b>	<b>1,074,355</b>	<b>1,081,482</b>	<b>0.7%</b>
20	Fringe Benefits	0	0	125,669	276,547	293,095	6.0%
<b>Total Benefits</b>		<b>0</b>	<b>0</b>	<b>125,669</b>	<b>276,547</b>	<b>293,095</b>	<b>6.0%</b>
30	Purchased Services	0	0	314,783	709,235	487,839	-31.2%
40	Supplies	0	0	362,768	597,033	387,834	-35.0%
41	Books	0	0	14,965	75,317	47,042	-37.5%
50	Equipment	0	0	413,146	749,530	269,220	-64.1%
70	Indirect Cost	0	0	50,334	100,365	81,560	-18.7%
<b>Total Other Operating Expenses</b>		<b>0</b>	<b>0</b>	<b>1,155,996</b>	<b>2,231,480</b>	<b>1,273,495</b>	<b>-42.9%</b>
<b>TOTAL EXPENDITURES</b>		<b>0</b>	<b>0</b>	<b>1,806,078</b>	<b>3,582,382</b>	<b>2,648,072</b>	<b>-26.1%</b>

### STAFFING

<b>STAFFING TOTALS</b>		<b>0.0</b>	<b>0.0</b>	<b>19.0</b>	<b>19.0</b>	<b>18.0</b>	<b>-5.3%</b>
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The Title II Fund (fund 414) is a special revenue fund used to record revenues and expenditures relating to the Title II program. The No Child Left Behind Act of 2001 (NCLB Act), which reauthorized the Elementary and Secondary Education Act of 1965 (ESEA), places a major emphasis upon teacher quality as a factor in improving student achievement. The new Title II programs focus on preparing, training, and recruiting high-quality teachers and principals and requires States to develop plans with annual measurable objectives that will ensure that all teachers teaching in core academic subjects are highly qualified by the end of the 2005-2006 school year.

Reaching this goal will require reform of traditional teacher training, which is usually conducted in colleges of education, as well as the innovative expansion of alternative routes to teacher licensure. It will also require more effective in-service training and professional development for teachers currently in the classroom. Title II of the ESEA makes funds available to States and local communities under a variety of flexible programs that will assist them in developing and supporting a high-quality teaching force and thereby improving student academic achievement.

The following programs are a part of the Title II fund:

<b>Agency</b>	<b>Program Description</b>	<b>Budget Amount</b>
443	Teacher and Principal Training and Recruiting (Title II-A)	\$ 2,391,024
444	Enhancing Education Through Technology (Title II-D Formula)	\$ 265,772
445	Enhancing Education Through Technology (Title II-D Competitive)	\$ 0
447	Mathematics and Science Partnerships (Title II-B)	\$ 20,052
<b>Total</b>		<b>\$ 2,676,848</b>

	FY 2003 Actual Amount	FY 2004 Actual Amount	FY 2005 Actual Amount	FY 2006 Modified Budget	FY 2007 Adopted Budget	%Change FY 2006 to FY 2007
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### REVENUES AND OTHER SOURCES

FEDERAL FUNDING							
4250	OTHER FED REV THRU GA DOE	1,644,595	4,175,037	3,595,607	4,082,384	2,676,848	-34.4%
<b>TOTAL FEDERAL FUNDING</b>		<b>1,644,595</b>	<b>4,175,037</b>	<b>3,595,607</b>	<b>4,082,384</b>	<b>2,676,848</b>	<b>-34.43%</b>
<b>TOTAL REVENUES</b>		<b>1,644,595</b>	<b>4,175,037</b>	<b>3,595,607</b>	<b>4,082,384</b>	<b>2,676,848</b>	<b>-34.43%</b>

### EXPENDITURES AND OTHER USES

10	Base Salary	129,282	316,389	676,106	868,093	838,187	-3.4%
11	Other Salary	359,492	1,342,378	931,234	715,847	518,158	-27.6%
<b>Total Salaries</b>		<b>488,773</b>	<b>1,658,767</b>	<b>1,607,341</b>	<b>1,583,940</b>	<b>1,356,345</b>	<b>-14.4%</b>
20	Fringe Benefits	65,133	183,597	240,645	311,896	299,401	-4.0%
<b>Total Benefits</b>		<b>65,133</b>	<b>183,597</b>	<b>240,645</b>	<b>311,896</b>	<b>299,401</b>	<b>-4.0%</b>
30	Purchased Services	785,328	1,520,056	1,219,808	1,815,537	842,358	-53.6%
40	Supplies	283,296	547,292	294,235	232,204	82,589	-64.4%
50	Equipment	13,842	159,628	154,814	34,838	28,338	-18.7%
70	Indirect Cost	8,223	105,696	78,764	103,969	67,817	-34.8%
<b>Total Other Operating Expenses</b>		<b>1,090,688</b>	<b>2,332,673</b>	<b>1,747,621</b>	<b>2,186,548</b>	<b>1,021,102</b>	<b>-53.3%</b>
<b>TOTAL EXPENDITURES</b>		<b>1,644,595</b>	<b>4,175,037</b>	<b>3,595,607</b>	<b>4,082,384</b>	<b>2,676,848</b>	<b>-34.4%</b>

### STAFFING

<b>STAFFING TOTALS</b>	<b>6.0</b>	<b>8.0</b>	<b>17.0</b>	<b>16.0</b>	<b>16.0</b>	<b>0.0%</b>
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The Federal Funded Grants – GIFS Fund (fund 426) is a special revenue fund used to record revenues and expenditures relating to the federally funded Partnership in Character Education program. The program is an innovative school reform program designed to integrate character education, the arts, and standards-based rigorous academic instruction.

The purpose of the character grant is grounded in the “Eleven Principles of Effective Character Education.” Our specific outcome objectives, or hypotheses, deal with the impact of the project on students, classrooms, teachers and teaching styles, principals and their leadership style, the school environment, teaching artists, and the community.

Gadsden Elementary will be receiving continuation funding for this grant program. Revenues and expenditures of \$15,732 are projected for this grant in fiscal year 2007.



	<b>FY 2003 Actual Amount</b>	<b>FY 2004 Actual Amount</b>	<b>FY 2005 Actual Amount</b>	<b>FY 2006 Modified Budget</b>	<b>FY 2007 Adopted Budget</b>	<b>%Change FY 2006 to FY 2007</b>
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**REVENUES AND OTHER SOURCES**

<b>FEDERAL FUNDING</b>							
4250	OTHER FED REV THRU GA DOE	0	13,650	23,904	15,732	15,732	0.0%
<b>TOTAL FEDERAL FUNDING</b>		<b>0</b>	<b>13,650</b>	<b>23,904</b>	<b>15,732</b>	<b>15,732</b>	<b>0.00%</b>
<b>TOTAL REVENUES</b>		<b>0</b>	<b>13,650</b>	<b>23,904</b>	<b>15,732</b>	<b>15,732</b>	<b>0.00%</b>

**EXPENDITURES AND OTHER USES**

11	Other Salary	0	3,125	2,500	2,322	2,322	0.0%
<b>Total Salaries</b>		<b>0</b>	<b>3,125</b>	<b>2,500</b>	<b>2,322</b>	<b>2,322</b>	<b>0.0%</b>
20	Fringe Benefits	0	236	192	178	178	0.0%
<b>Total Benefits</b>		<b>0</b>	<b>236</b>	<b>192</b>	<b>178</b>	<b>178</b>	<b>0.0%</b>
30	Purchased Services	0	9,850	21,114	10,000	10,000	0.0%
40	Supplies	0	438	97	3,232	3,232	0.0%
<b>Total Other Operating Expenses</b>		<b>0</b>	<b>10,288</b>	<b>21,212</b>	<b>13,232</b>	<b>13,232</b>	<b>0.0%</b>
<b>TOTAL EXPENDITURES</b>		<b>0</b>	<b>13,650</b>	<b>23,904</b>	<b>15,732</b>	<b>15,732</b>	<b>0.0%</b>

**STAFFING**

<b>STAFFING TOTALS</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>N/A</b>
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The High School Athletics Fund (fund 430) is a special revenue fund that is used to account for the financial resources associated with extracurricular athletics in the system's seven high schools. Activities such as football, basketball, softball, baseball, soccer, golf, tennis, and track are supported by this fund. Total revenues and other sources for FY 2007 are estimated at \$486,300. Total expenditures are estimated at \$486,300.

		FY 2003 Actual Amount	FY 2004 Actual Amount	FY 2005 Actual Amount	FY 2006 Modified Budget	FY 2007 Adopted Budget	%Change FY 2006 to FY 2007
<b>REVENUES AND OTHER SOURCES</b>							
<b>TRANSFERS FROM OTHER FUNDS</b>							
9000	OPERATING TRFRS IN	157,569	145,950	145,950	145,950	209,400	43.5%
<b>TOTAL TRANSFERS FROM OTHER FUNDS</b>		<b>157,569</b>	<b>145,950</b>	<b>145,950</b>	<b>145,950</b>	<b>209,400</b>	<b>43.47%</b>
<b>OTHER LOCAL SOURCES</b>							
1230	LOST/DAMAGED TEXTBOOKS	0	0	0	0	0	N/A
1250	OTHER	0	0	0	0	0	N/A
1500	INTEREST INCOME	0	816	1,343	0	0	N/A
2130	OTHER LOCAL INCOME	500	0	0	0	0	N/A
2132	PARTICIPATION FEE ATHLETICS	0	0	0	0	0	N/A
2150	GATE RECEIPTS	219,400	332,090	255,738	276,900	276,900	0.0%
<b>TOTAL OTHER LOCAL SOURCES</b>		<b>219,900</b>	<b>332,906</b>	<b>257,081</b>	<b>276,900</b>	<b>276,900</b>	<b>0.00%</b>
<b>TOTAL REVENUES</b>		<b>377,469</b>	<b>478,856</b>	<b>403,031</b>	<b>422,850</b>	<b>486,300</b>	<b>15.01%</b>

<b>EXPENDITURES AND OTHER USES</b>							
30	Purchased Services	249,232	257,491	282,643	295,850	359,300	21.4%
40	Supplies	119,234	122,001	115,635	112,000	112,000	0.0%
50	Equipment	8,868	1,923	1,400	15,000	15,000	0.0%
<b>Total Other Operating Expenses</b>		<b>377,334</b>	<b>381,415</b>	<b>399,678</b>	<b>422,850</b>	<b>486,300</b>	<b>15.0%</b>
<b>TOTAL EXPENDITURES</b>		<b>377,334</b>	<b>381,415</b>	<b>399,678</b>	<b>422,850</b>	<b>486,300</b>	<b>15.0%</b>

<b>STAFFING</b>							
<b>STAFFING TOTALS</b>		<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>		<b>N/A</b>

The Middle School Athletics Fund (fund 431) is a special revenue fund that is used to account for the financial resources associated with extracurricular athletics in the system's eleven middle schools and the middle grades program at Ellis Elementary. Activities such as football, basketball, softball, baseball, soccer, golf, tennis, and track are supported by this fund. Total revenues and other sources for FY 2007 are estimated at \$89,950. Total expenditures are estimated at \$89,950.

		FY 2003 Actual Amount	FY 2004 Actual Amount	FY 2005 Actual Amount	FY 2006 Modified Budget	FY 2007 Adopted Budget	%Change FY 2006 to FY 2007
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### REVENUES AND OTHER SOURCES

<b>TRANSFERS FROM OTHER FUNDS</b>							
9000	OPERATING TRFRS IN	51,526	63,145	63,145	63,145	78,950	25.0%
<b>TOTAL TRANSFERS FROM OTHER FUNDS</b>		<b>51,526</b>	<b>63,145</b>	<b>63,145</b>	<b>63,145</b>	<b>78,950</b>	<b>25.03%</b>
<b>OTHER LOCAL SOURCES</b>							
1500	INTEREST INCOME	439	453	1,631	0	0	N/A
2132	PARTICIPATION FEE ATHLETICS	0	0	0	0	0	N/A
2150	GATE RECEIPTS	15,322	23,783	18,341	8,335	11,000	32.0%
<b>TOTAL OTHER LOCAL SOURCES</b>		<b>15,761</b>	<b>24,236</b>	<b>19,972</b>	<b>8,335</b>	<b>11,000</b>	<b>31.97%</b>
<b>TOTAL REVENUES</b>		<b>67,287</b>	<b>87,381</b>	<b>83,117</b>	<b>71,480</b>	<b>89,950</b>	<b>25.84%</b>

### EXPENDITURES AND OTHER USES

30	Purchased Services	23,931	6,506	29,502	36,030	47,650	32.3%
40	Supplies	30,146	28,552	29,043	35,300	37,300	5.7%
50	Equipment	0	1,385	0	150	5,000	3233.3%
<b>Total Other Operating Expenses</b>		<b>54,077</b>	<b>36,443</b>	<b>58,545</b>	<b>71,480</b>	<b>89,950</b>	<b>25.8%</b>
<b>TOTAL EXPENDITURES</b>		<b>54,077</b>	<b>36,443</b>	<b>58,545</b>	<b>71,480</b>	<b>89,950</b>	<b>25.8%</b>

### STAFFING

<b>STAFFING TOTALS</b>		<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>		<b>N/A</b>
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The Employee Sick Leave Bank Fund (fund 432) is a special revenue fund established to account for the financial resources associated with the Employee Sick Leave Bank program. Budgeted expenditures for FY 2007 are \$100,000. Available fund balance in Fund 432 will be used to fund these anticipated expenditures.

The Sick Leave Bank was authorized by the Board of Education and is administered by the Division of Employee Services. Eligible employees may voluntarily elect to participate in the sick leave bank by contributing one day of accrued sick leave. Participants who suffer a catastrophic illness, accident, or injury may draw from the bank by submitting required documentation for review by the Sick Leave Bank's overview team.

Since inception, the Board of Education has authorized a total of \$499,751 in contributions from the General Fund to fund this valuable employee benefit program.

	<b>FY 2003 Actual Amount</b>	<b>FY 2004 Actual Amount</b>	<b>FY 2005 Actual Amount</b>	<b>FY 2006 Modified Budget</b>	<b>FY 2007 Adopted Budget</b>	<b>%Change FY 2006 to FY 2007</b>
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**REVENUES AND OTHER SOURCES**

<b>TRANSFERS FROM OTHER FUNDS</b>							
9000	OPERATING TRFRS IN	0	100,000	0	0	75,000	N/A
<b>TOTAL TRANSFERS FROM OTHER FUNDS</b>		<b>0</b>	<b>100,000</b>	<b>0</b>	<b>0</b>	<b>75,000</b>	<b>N/A</b>
<b>TOTAL REVENUES</b>		<b>0</b>	<b>100,000</b>	<b>0</b>	<b>0</b>	<b>75,000</b>	<b>N/A</b>

**EXPENDITURES AND OTHER USES**

11	Other Salary	21,129	32,695	10,481	100,000	100,000	0.0%
<b>Total Salaries</b>		<b>21,129</b>	<b>32,695</b>	<b>10,481</b>	<b>100,000</b>	<b>100,000</b>	<b>0.0%</b>
20	Fringe Benefits	1,605	2,505	806	0	0	N/A
<b>Total Benefits</b>		<b>1,605</b>	<b>2,505</b>	<b>806</b>	<b>0</b>	<b>0</b>	<b>N/A</b>
<b>TOTAL EXPENDITURES</b>		<b>22,734</b>	<b>35,200</b>	<b>11,287</b>	<b>100,000</b>	<b>100,000</b>	<b>0.0%</b>

**STAFFING**

<b>STAFFING TOTALS</b>		<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>N/A</b>
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The Special Events Fund (fund 433) is a special revenue fund established by the Board of Education during fiscal year 1999 to account for the financial resources for the Special Events program using the district's existing financial systems.

The fund is used to record revenues and expenditures associated with scholarships and athletic programs at the middle and high school levels. The fund records financial transactions resulting from the annual Golf Classic, Fit Fest, athletic scholarships, and tournament and playoff activities. Budgeted revenues and anticipated expenditures for fiscal year 2007 are \$93,750.



	<b>FY 2003 Actual Amount</b>	<b>FY 2004 Actual Amount</b>	<b>FY 2005 Actual Amount</b>	<b>FY 2006 Modified Budget</b>	<b>FY 2007 Adopted Budget</b>	<b>%Change FY 2006 to FY 2007</b>
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**REVENUES AND OTHER SOURCES**

<b>OTHER LOCAL SOURCES</b>							
1500	INTEREST INCOME	0	204	1,090	0	0	N/A
2130	OTHER LOCAL INCOME	17,686	32,583	58,729	93,750	93,750	0.0%
<b>TOTAL OTHER LOCAL SOURCES</b>		<b>17,686</b>	<b>32,788</b>	<b>59,819</b>	<b>93,750</b>	<b>93,750</b>	<b>0.00%</b>
<b>TOTAL REVENUES</b>		<b>17,686</b>	<b>32,788</b>	<b>59,819</b>	<b>93,750</b>	<b>93,750</b>	<b>0.00%</b>

**EXPENDITURES AND OTHER USES**

11	Other Salary	0	0	0	23,223	23,223	0.0%
<b>Total Salaries</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>23,223</b>	<b>23,223</b>	<b>0.0%</b>
20	Fringe Benefits	0	0	0	1,777	1,777	0.0%
<b>Total Benefits</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>1,777</b>	<b>1,777</b>	<b>0.0%</b>
30	Purchased Services	3,696	4,915	10,666	39,750	39,750	0.0%
40	Supplies	15,803	8,324	10,415	29,000	29,000	0.0%
<b>Total Other Operating Expenses</b>		<b>19,499</b>	<b>13,239</b>	<b>21,081</b>	<b>68,750</b>	<b>68,750</b>	<b>0.0%</b>
<b>TOTAL EXPENDITURES</b>		<b>19,499</b>	<b>13,239</b>	<b>21,081</b>	<b>93,750</b>	<b>93,750</b>	<b>0.0%</b>

**STAFFING**

<b>STAFFING TOTALS</b>		<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>N/A</b>
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The Victoria Jenkins Charitable Trust (fund 439) is a special revenue fund established to account for the financial resources associated with funding received from the Victoria Jenkins Charitable Trust.

Jenkins High School is one of the many beneficiaries of the Victoria Jenkins Charitable Foundation, which is a charitable trust established by the will of Mrs. Victoria Jenkins. The trust requires that the funds be used for programs, equipment, or supplies, which are not provided in the ordinary operating budget of Jenkins High School. Usage of funds must be approved by the majority of a group composed of the principal, the President of the Parent-Teacher Association, and the fund's trust officer if in their opinion the requested usage of funds are needed to enrich the school activities of its students.

Anticipated revenues for this fund for fiscal year 2007 are \$75,000. Estimated expenditures are budgeted at \$213,312. Available fund balance will be used to fund expenditures of \$138,312.

	<b>FY 2003 Actual Amount</b>	<b>FY 2004 Actual Amount</b>	<b>FY 2005 Actual Amount</b>	<b>FY 2006 Modified Budget</b>	<b>FY 2007 Adopted Budget</b>	<b>%Change FY 2006 to FY 2007</b>
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**REVENUES AND OTHER SOURCES**

<b>OTHER LOCAL SOURCES</b>							
2130	OTHER LOCAL INCOME	100,000	85,000	95,000	75,000	75,000	0.0%
<b>TOTAL OTHER LOCAL SOURCES</b>		<b>100,000</b>	<b>85,000</b>	<b>95,000</b>	<b>75,000</b>	<b>75,000</b>	<b>0.00%</b>
<b>TOTAL REVENUES</b>		<b>100,000</b>	<b>85,000</b>	<b>95,000</b>	<b>75,000</b>	<b>75,000</b>	<b>0.00%</b>

**EXPENDITURES AND OTHER USES**

11	Other Salary	0	0	2,500	0	10,174	N/A
<b>Total Salaries</b>		<b>0</b>	<b>0</b>	<b>2,500</b>	<b>0</b>	<b>10,174</b>	<b>N/A</b>
20	Fringe Benefits	0	0	196	0	779	N/A
<b>Total Benefits</b>		<b>0</b>	<b>0</b>	<b>196</b>	<b>0</b>	<b>779</b>	<b>N/A</b>
30	Purchased Services	4,800	1,258	6,583	3,750	20,734	452.9%
40	Supplies	595	25,997	23,808	30,500	34,670	13.7%
41	Books	1,593	2,818	2,379	0	52,455	N/A
50	Equipment	32,592	28,850	12,264	40,750	94,500	131.9%
<b>Total Other Operating Expenses</b>		<b>39,580</b>	<b>58,924</b>	<b>45,034</b>	<b>75,000</b>	<b>202,359</b>	<b>169.8%</b>
<b>TOTAL EXPENDITURES</b>		<b>39,580</b>	<b>58,924</b>	<b>47,730</b>	<b>75,000</b>	<b>213,312</b>	<b>184.4%</b>

**STAFFING**

<b>STAFFING TOTALS</b>		<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>N/A</b>
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The Special Programs Fund (fund 440) is a special revenue fund that is used to account for the financial resources for miscellaneous grant funded instructional programs. For fiscal year 2007, budgeted revenues and other sources total \$1,499,234 and budgeted expenditures and other uses total \$1,499,234.

Anticipated expenditures and other uses for each special program area in this fund are as follows:

<b>Agency</b>	<b>Description</b>	<b>Budgeted Amount</b>
482	Partnership for Reform in Science and Mathematics (PRISM)	\$ 174,941
561	Summer Group Workcamp	\$ 11,871
759	Children & Youth Homeless Grant	\$ 90,000
766	Summer Therapeutic Enrichment Program (SPED)	\$ 95,421
850	State Pre-School (SPED)	\$ 902,401
851	Policy MI (SPED)	\$ 66,430
873	Navy ROTC	\$ 14,000
894	Summer School (Tuition-Based)	\$ 144,170
<b>Total</b>		<b>\$1,499,234</b>

		FY 2003 Actual Amount	FY 2004 Actual Amount	FY 2005 Actual Amount	FY 2006 Modified Budget	FY 2007 Adopted Budget	%Change FY 2006 to FY 2007
<b>REVENUES AND OTHER SOURCES</b>							
<b>TRANSFERS FROM OTHER FUNDS</b>							
9000	OPERATING TRFRS IN	34,847	34,847	34,847	34,847	34,847	0.0%
<b>TOTAL TRANSFERS FROM OTHER FUNDS</b>		<b>34,847</b>	<b>34,847</b>	<b>34,847</b>	<b>34,847</b>	<b>34,847</b>	<b>0.00%</b>
<b>OTHER LOCAL SOURCES</b>							
1250	OTHER	0	0	0	0	0	N/A
1400	TUITION	207,900	159,305	167,931	155,625	144,170	-7.4%
1500	INTEREST INCOME	0	0	22	0	0	N/A
1600	YFA	165,000	0	0	0	0	N/A
2130	OTHER LOCAL INCOME	220,698	219,771	117,090	252,531	72,445	-71.3%
<b>TOTAL OTHER LOCAL SOURCES</b>		<b>593,598</b>	<b>379,076</b>	<b>285,043</b>	<b>408,156</b>	<b>216,615</b>	<b>-46.93%</b>
<b>STATE FUNDING</b>							
3300	K-12 LOTTERY	43,352	0	0	0	0	N/A
3605	STATE PRE-SCHOOL	705,254	678,533	731,586	794,399	902,401	13.6%
3900	FUNDS FRM OTH STATE AGENCIES	61,426	40,156	38,161	62,884	66,430	5.6%
3901	OTHER DOE GRANTS	4,932	38,336	64,452	0	0	N/A
<b>TOTAL STATE FUNDING</b>		<b>814,964</b>	<b>757,025</b>	<b>834,199</b>	<b>857,283</b>	<b>968,831</b>	<b>13.01%</b>
<b>FEDERAL FUNDING</b>							
4250	OTHER FED REV THRU GA DOE	90,936	120,101	91,898	90,000	90,000	0.0%
4300	ROTC	7,013	4,961	5,220	14,000	14,000	0.0%
4350	OTHER FEDERAL REVENUE	90,578	8,478	116,203	426,150	174,941	-58.9%
<b>TOTAL FEDERAL FUNDING</b>		<b>188,527</b>	<b>133,541</b>	<b>213,321</b>	<b>530,150</b>	<b>278,941</b>	<b>-47.38%</b>
<b>TOTAL REVENUES</b>		<b>1,631,936</b>	<b>1,304,488</b>	<b>1,367,409</b>	<b>1,830,436</b>	<b>1,499,234</b>	<b>-18.09%</b>

### EXPENDITURES AND OTHER USES

10	Base Salary	730,439	599,138	631,428	764,903	843,542	10.3%
11	Other Salary	47,253	103,983	175,248	284,225	163,372	-42.5%
<b>Total Salaries</b>		<b>777,693</b>	<b>703,121</b>	<b>806,676</b>	<b>1,049,128</b>	<b>1,006,914</b>	<b>-4.0%</b>
20	Fringe Benefits	183,248	154,895	169,116	235,082	258,189	9.8%
<b>Total Benefits</b>		<b>183,248</b>	<b>154,895</b>	<b>169,116</b>	<b>235,082</b>	<b>258,189</b>	<b>9.8%</b>
30	Purchased Services	242,782	214,281	249,181	385,287	202,149	-47.5%
31	Utilities	0	0	0	4,064	3,864	-4.9%
40	Supplies	143,996	151,319	99,346	200,222	30,108	-85.0%
41	Books	8,877	12,472	3,569	14,770	0	-100.0%
50	Equipment	90,640	32,857	8,949	27,347	0	-100.0%
55	Construction/Capital	0	0	0	38	0	-100.0%
70	Indirect Cost	8,951	10,141	4,881	14,255	9,641	-32.4%
90	Other	165,000	0	0	0	-11,631	N/A
<b>Total Other Operating Expenses</b>		<b>660,247</b>	<b>421,070</b>	<b>365,926</b>	<b>645,983</b>	<b>234,131</b>	<b>-63.8%</b>

The Oatland Island Fund (fund 441) is a special revenue fund established by the Board of Education to account for the financial resources for the Oatland Island Education Center.

The mission of the center is to equip students, teachers, and the general public with the knowledge and increased awareness necessary to develop attitudes that enable them to make life style changes which enhance and preserve the natural environment. The Oatland Island staff conducts classes for students, provides public programs, preserves ecosystems, maintains enclosures for indigenous and endangered species of animals and plants, and serves as resources to the public and schools. In addition, they provide staff development opportunities for teachers and staff of youth serving agencies, as well as summer camp programs for children.

Revenues and expenditures for fiscal year 2007 are budgeted at \$776,660. This includes estimated grant funding from the Junior League of \$29,500.

		FY 2003 Actual Amount	FY 2004 Actual Amount	FY 2005 Actual Amount	FY 2006 Modified Budget	FY 2007 Adopted Budget	%Change FY 2006 to FY 2007
<b>REVENUES AND OTHER SOURCES</b>							
<b>TRANSFERS FROM OTHER FUNDS</b>							
9000	OPERATING TRFRS IN	528,399	530,099	633,000	651,990	664,000	1.8%
<b>TOTAL TRANSFERS FROM OTHER FUNDS</b>		<b>528,399</b>	<b>530,099</b>	<b>633,000</b>	<b>651,990</b>	<b>664,000</b>	<b>1.84%</b>
<b>OTHER LOCAL SOURCES</b>							
1221	INSURANCE PROCEEDS	0	0	0	0	0	N/A
1400	TUITION	0	12,360	19,350	12,450	11,841	-4.9%
1500	INTEREST INCOME	0	0	0	0	0	N/A
2100	BLDG RENTALS	0	0	0	0	0	N/A
2130	OTHER LOCAL INCOME	146,907	86,600	375,702	188,036	100,819	-46.4%
<b>TOTAL OTHER LOCAL SOURCES</b>		<b>146,907</b>	<b>98,960</b>	<b>395,052</b>	<b>200,486</b>	<b>112,660</b>	<b>-43.81%</b>
<b>FEDERAL FUNDING</b>							
4350	OTHER FEDERAL REVENUE	0	0	0	50,000	0	-100.0%
<b>TOTAL FEDERAL FUNDING</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>50,000</b>	<b>0</b>	<b>-100.00%</b>
<b>TOTAL REVENUES</b>		<b>675,306</b>	<b>629,059</b>	<b>1,028,052</b>	<b>902,476</b>	<b>776,660</b>	<b>-13.94%</b>

**EXPENDITURES AND OTHER USES**

10	Base Salary	416,055	447,478	458,678	491,988	513,739	4.4%
11	Other Salary	15,628	13,436	30,884	28,392	25,827	-9.0%
<b>Total Salaries</b>		<b>431,683</b>	<b>460,914</b>	<b>489,562</b>	<b>520,380</b>	<b>539,566</b>	<b>3.7%</b>
20	Fringe Benefits	103,364	105,605	110,966	145,251	159,000	9.5%
<b>Total Benefits</b>		<b>103,364</b>	<b>105,605</b>	<b>110,966</b>	<b>145,251</b>	<b>159,000</b>	<b>9.5%</b>
30	Purchased Services	7,678	10,461	37,370	12,900	9,700	-24.8%
31	Utilities	35,708	34,233	38,910	32,700	28,300	-13.5%
40	Supplies	13,614	7,914	83,643	7,950	13,094	64.7%
50	Equipment	0	0	0	7,000	7,000	0.0%
51	Vehicles/Buses	0	0	13,000	18,578	0	-100.0%
55	Construction/Capital	46,650	0	0	157,717	20,000	-87.3%
<b>Total Other Operating Expenses</b>		<b>103,651</b>	<b>52,608</b>	<b>172,923</b>	<b>236,845</b>	<b>78,094</b>	<b>-67.0%</b>
<b>TOTAL EXPENDITURES</b>		<b>638,698</b>	<b>619,127</b>	<b>773,451</b>	<b>902,476</b>	<b>776,660</b>	<b>-13.9%</b>

**STAFFING**

<b>STAFFING TOTALS</b>		<b>12.0</b>	<b>12.0</b>	<b>12.0</b>	<b>12.0</b>	<b>12.0</b>	<b>0.0%</b>
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The Pre-Kindergarten – Lottery Fund (fund 442) is a special revenue fund established by the Board of Education to account for the financial resources relating to the district's Pre-Kindergarten program.

The Pre-Kindergarten program serves children who are four years of age on or before September 1, in a full day classroom setting that is age appropriate. Children are given opportunities to learn through active involvement with materials and social interaction with teachers and children. Each class of 20 children has a certificated teacher and a paraprofessional. Children are allowed to develop at their own rate in a positive, warm, supportive environment. A portfolio of work samples, observation checklists and anecdotal records is kept on each child. This information is shared each marking period during a conference with parents. A weekly newsletter is sent home to parents to keep them abreast of concepts and themes being taught and to provide related parent-child home activities. Family Advocates provide sessions for parents that give them additional strategies for helping their children to be successful in school.

The Pre-Kindergarten – Lottery Fund receives revenues from the Georgia Lottery and, when necessary, is supplemented by an operating transfer from the General Fund. Total revenues for FY 2007 are projected at \$4,451,194 and projected expenditures are estimated at \$4,526,194. Available Fund Balance in the Pre-Kindergarten Fund will be used to cover the \$75,000 difference.



		FY 2003 Actual Amount	FY 2004 Actual Amount	FY 2005 Actual Amount	FY 2006 Modified Budget	FY 2007 Adopted Budget	%Change FY 2006 to FY 2007
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### REVENUES AND OTHER SOURCES

TRANSFERS FROM OTHER FUNDS							
9000	OPERATING TRFRS IN	0	100,000	75,000	25,000	75,000	200.0%
<b>TOTAL TRANSFERS FROM OTHER FUNDS</b>		<b>0</b>	<b>100,000</b>	<b>75,000</b>	<b>25,000</b>	<b>75,000</b>	<b>200.00%</b>
STATE FUNDING							
3400	PRE-KINDERGARTEN LOTTERY	3,898,396	3,969,457	4,016,903	4,152,865	4,451,194	7.2%
<b>TOTAL STATE FUNDING</b>		<b>3,898,396</b>	<b>3,969,457</b>	<b>4,016,903</b>	<b>4,152,865</b>	<b>4,451,194</b>	<b>7.18%</b>
<b>TOTAL REVENUES</b>		<b>3,898,396</b>	<b>4,069,457</b>	<b>4,091,903</b>	<b>4,177,865</b>	<b>4,526,194</b>	<b>8.34%</b>

### EXPENDITURES AND OTHER USES

10	Base Salary	2,754,357	2,875,192	2,928,308	3,056,121	3,382,907	10.7%
11	Other Salary	116,811	102,671	95,004	80,151	58,621	-26.9%
<b>Total Salaries</b>		<b>2,871,167</b>	<b>2,977,862</b>	<b>3,023,313</b>	<b>3,136,272</b>	<b>3,441,528</b>	<b>9.7%</b>
20	Fringe Benefits	743,719	760,328	789,618	909,993	1,038,127	14.1%
<b>Total Benefits</b>		<b>743,719</b>	<b>760,328</b>	<b>789,618</b>	<b>909,993</b>	<b>1,038,127</b>	<b>14.1%</b>
30	Purchased Services	36,017	42,508	42,316	39,258	35,125	-10.5%
31	Utilities	86,400	0	45,000	0	0	N/A
40	Supplies	79,308	118,377	134,361	123,858	86,772	-29.9%
50	Equipment	81,785	69,952	24,907	43,484	2,000	-95.4%
55	Construction/Capital	0	1,607	0	0	0	N/A
90	Other	0	0	0	0	-77,358	N/A
<b>Total Other Operating Expenses</b>		<b>283,510</b>	<b>232,443</b>	<b>246,585</b>	<b>206,600</b>	<b>46,539</b>	<b>-77.5%</b>
<b>TOTAL EXPENDITURES</b>		<b>3,898,396</b>	<b>3,970,633</b>	<b>4,059,515</b>	<b>4,252,865</b>	<b>4,526,194</b>	<b>6.4%</b>

### STAFFING

<b>STAFFING TOTALS</b>		<b>107.0</b>	<b>107.0</b>	<b>107.0</b>	<b>107.0</b>	<b>109.0</b>	<b>1.9%</b>
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The Technology Plan Fund (fund 443) is a special revenue fund established to account for the financial resources relating to the implementation of the District's instructional technology plan. The primary source of funding for the Technology 5 - Year Plan Fund is an operating transfer from the General Fund. Anticipated revenues and expenditures for fiscal year 2007 are \$350,000.

The purpose of providing technology tools in the classrooms of Savannah-Chatham County Public Schools is more efficient student learning. The Technology Plan supports a student-centered approach. It provides the tools that enable each student to reach his/her potential, whether through an Individual Educational Plan (IEP) or through cooperative/group learning.

The Technology Plan uses technology as a tool to incorporate curriculum frameworks to empower students to be independent learners and creators and provides varied motivational, personal and cooperative learning opportunities. Technology is a resource for students, teachers, and administrators to expand their learning/teaching processes and to increase student and teacher productivity. The Technology Plan reports the impact of technology on student learning over a five-year period.

	<b>FY 2003 Actual Amount</b>	<b>FY 2004 Actual Amount</b>	<b>FY 2005 Actual Amount</b>	<b>FY 2006 Modified Budget</b>	<b>FY 2007 Adopted Budget</b>	<b>%Change FY 2006 to FY 2007</b>
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**REVENUES AND OTHER SOURCES**

<b>TRANSFERS FROM OTHER FUNDS</b>							
9000	OPERATING TRFRS IN	0	400,000	400,000	350,000	350,000	0.0%
<b>TOTAL TRANSFERS FROM OTHER FUNDS</b>		<b>0</b>	<b>400,000</b>	<b>400,000</b>	<b>350,000</b>	<b>350,000</b>	<b>0.00%</b>
<b>TOTAL REVENUES</b>		<b>0</b>	<b>400,000</b>	<b>400,000</b>	<b>350,000</b>	<b>350,000</b>	<b>0.00%</b>

**EXPENDITURES AND OTHER USES**

11	Other Salary	4,693	2,001	0	0	0	N/A
<b>Total Salaries</b>		<b>4,693</b>	<b>2,001</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>N/A</b>
20	Fringe Benefits	0	137	0	0	0	N/A
<b>Total Benefits</b>		<b>0</b>	<b>137</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>N/A</b>
30	Purchased Services	330,919	234,950	190,340	250,000	250,000	0.0%
40	Supplies	0	4,045	7,948	0	0	N/A
50	Equipment	1,010,216	138,457	197,771	100,000	100,000	0.0%
71	Contributions to Oth	0	128,850	7,644	0	0	N/A
90	Other	18,777	0	0	0	0	N/A
<b>Total Other Operating Expenses</b>		<b>1,359,912</b>	<b>506,302</b>	<b>403,703</b>	<b>350,000</b>	<b>350,000</b>	<b>0.0%</b>
<b>TOTAL EXPENDITURES</b>		<b>1,364,606</b>	<b>508,440</b>	<b>403,703</b>	<b>350,000</b>	<b>350,000</b>	<b>0.0%</b>

**STAFFING**

<b>STAFFING TOTALS</b>		<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>		<b>N/A</b>
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The Technical Preparation Fund (fund 445) is a special revenue fund that is used to account for the financial resources for grant funded technical and career education initiatives. Grant funding includes both Federal Carl D. Perkins grant funds and several State Technical and Career Education program grants. Budgeted revenues for FY 2007 are estimated at \$584,271 and budgeted expenditures are estimated at \$592,270. Available fund balance in the Technical Preparation Fund of \$7,999 will also be utilized. Summary by Grant follows:

<b>Agency</b>	<b>Description</b>	<b>Budgeted Amount</b>
790	Apprenticeship (State)	\$ 49,761
791	Extended Day (State)	\$ 179,225
793-795 / 869	Carl D. Perkins (Federal)	\$344,937
798	GVSDC 316 (State)	\$ 18,347
<b>Total</b>		<b>\$592,270</b>

In accordance with the Carl D. Perkins Vocational and Technical Education Act of 1998, each eligible local school system must develop and submit a four-year Local Plan. Grant funds must be spent for local programs in compliance with the Act, State plan, State rules, and Local Plan Guidelines. Each local school system must use federal funds to improve vocational and technical education programs. These limited federal dollars must be targeted for new or improved activities.

Preparing young people in Georgia to participate successfully in our economy is a critical challenge facing educators today. Education must equip students with a broad range of skills to enable them to succeed in their future careers. Students must acquire a sophisticated grasp of technology and its applications in the real world. They must learn to communicate effectively and work well with people of diverse backgrounds and talents. They must develop the ability to master new skills and find creative solutions to problems. And perhaps most importantly, they must learn to continue learning - in post-secondary education, in their careers, and throughout life.

		FY 2003 Actual Amount	FY 2004 Actual Amount	FY 2005 Actual Amount	FY 2006 Modified Budget	FY 2007 Adopted Budget	%Change FY 2006 to FY 2007
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**REVENUES AND OTHER SOURCES**

<b>TRANSFERS FROM OTHER FUNDS</b>							
9000	OPERATING TRFRS IN	28,207	37,740	43,926	0	0	N/A
<b>TOTAL TRANSFERS FROM OTHER FUNDS</b>		<b>28,207</b>	<b>37,740</b>	<b>43,926</b>	<b>0</b>	<b>0</b>	<b>N/A</b>
<b>STATE FUNDING</b>							
3901	OTHER DOE GRANTS	424,688	223,027	193,648	355,232	220,987	-37.8%
<b>TOTAL STATE FUNDING</b>		<b>424,688</b>	<b>223,027</b>	<b>193,648</b>	<b>355,232</b>	<b>220,987</b>	<b>-37.79%</b>
<b>FEDERAL FUNDING</b>							
4250	OTHER FED REV THRU GA DOE	356,537	316,578	353,957	385,625	363,284	-5.8%
<b>TOTAL FEDERAL FUNDING</b>		<b>356,537</b>	<b>316,578</b>	<b>353,957</b>	<b>385,625</b>	<b>363,284</b>	<b>-5.79%</b>
<b>TOTAL REVENUES</b>		<b>809,432</b>	<b>577,345</b>	<b>591,531</b>	<b>740,857</b>	<b>584,271</b>	<b>-21.14%</b>

**EXPENDITURES AND OTHER USES**

10	Base Salary	69,911	71,396	36,355	45,615	52,223	14.5%
11	Other Salary	118,634	120,087	120,149	136,980	141,417	3.2%
<b>Total Salaries</b>		<b>188,545</b>	<b>191,483</b>	<b>156,504</b>	<b>182,595</b>	<b>193,640</b>	<b>6.0%</b>
20	Fringe Benefits	40,876	39,618	22,729	51,545	58,169	12.9%
<b>Total Benefits</b>		<b>40,876</b>	<b>39,618</b>	<b>22,729</b>	<b>51,545</b>	<b>58,169</b>	<b>12.9%</b>
30	Purchased Services	113,450	104,444	164,357	128,811	111,961	-13.1%
40	Supplies	87,015	71,588	23,636	50,147	57,000	13.7%
41	Books	1,557	6,185	465	1,500	1,500	0.0%
50	Equipment	390,340	173,231	188,495	334,258	170,000	-49.1%
<b>Total Other Operating Expenses</b>		<b>592,361</b>	<b>355,448</b>	<b>376,953</b>	<b>514,716</b>	<b>340,461</b>	<b>-33.9%</b>
<b>TOTAL EXPENDITURES</b>		<b>821,783</b>	<b>586,549</b>	<b>556,186</b>	<b>748,856</b>	<b>592,270</b>	<b>-20.9%</b>

**STAFFING**

<b>STAFFING TOTALS</b>	<b>1.5</b>	<b>1.5</b>	<b>1.5</b>	<b>1.5</b>	<b>1.5</b>	<b>1.5</b>	<b>-0.7%</b>
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The Massie Heritage Center Fund (fund 446) is a special revenue fund that is used to account for the financial resources of the Massie Heritage Center. An operating transfer from the General Fund is supplemented by fee based activities at the center to meet operating costs.

The Massie Heritage Center delivers systemwide heritage and cultural diversity education programs that are interdisciplinary in grades K-12. Its many programs provide enrichment activities designed to correlate with the local public school curriculum. Community studies, the local urban environment, and historic preservation receive special attention. In addition, emphasis is placed on providing experiences that enhance understanding of Chatham County's cultural diversity. Anticipated revenues for FY 2007 are budgeted at \$187,189 and estimated expenditures are budgeted at \$202,189. Available fund balance of \$15,000 in the Massie Heritage Center Fund will be used to fund the difference between projected revenues and expenditures.

		FY 2003 Actual Amount	FY 2004 Actual Amount	FY 2005 Actual Amount	FY 2006 Modified Budget	FY 2007 Adopted Budget	%Change FY 2006 to FY 2007
<b>REVENUES AND OTHER SOURCES</b>							
<b>TRANSFERS FROM OTHER FUNDS</b>							
9000	OPERATING TRFRS IN	133,568	133,568	159,043	148,814	148,814	0.0%
<b>TOTAL TRANSFERS FROM OTHER FUNDS</b>		<b>133,568</b>	<b>133,568</b>	<b>159,043</b>	<b>148,814</b>	<b>148,814</b>	<b>0.00%</b>
<b>OTHER LOCAL SOURCES</b>							
1500	INTEREST INCOME	0	1,058	1,339	0	0	N/A
2130	OTHER LOCAL INCOME	0	0	123,093	38,375	38,375	0.0%
<b>TOTAL OTHER LOCAL SOURCES</b>		<b>0</b>	<b>1,058</b>	<b>124,433</b>	<b>38,375</b>	<b>38,375</b>	<b>0.00%</b>
<b>TOTAL REVENUES</b>		<b>133,568</b>	<b>134,626</b>	<b>283,476</b>	<b>187,189</b>	<b>187,189</b>	<b>0.00%</b>

<b>EXPENDITURES AND OTHER USES</b>							
10	Base Salary	49,145	80,276	108,522	114,122	120,516	5.6%
11	Other Salary	11,234	7,190	5,100	18,309	8,428	-54.0%
<b>Total Salaries</b>		<b>60,379</b>	<b>87,467</b>	<b>113,622</b>	<b>132,431</b>	<b>128,944</b>	<b>-2.6%</b>
20	Fringe Benefits	10,172	16,721	21,629	22,514	38,510	71.0%
<b>Total Benefits</b>		<b>10,172</b>	<b>16,721</b>	<b>21,629</b>	<b>22,514</b>	<b>38,510</b>	<b>71.0%</b>
30	Purchased Services	12,724	17,590	7,365	14,714	11,000	-25.2%
31	Utilities	14,229	12,988	12,395	12,000	13,000	8.3%
40	Supplies	7,171	7,452	16,720	14,240	5,007	-64.8%
50	Equipment	8,456	344	24,154	6,290	5,728	-8.9%
55	Construction/Capital	0	3,050	0	0	0	N/A
90	Other	33,933	11,220	0	0	0	N/A
<b>Total Other Operating Expenses</b>		<b>76,512</b>	<b>52,645</b>	<b>60,634</b>	<b>47,244</b>	<b>34,735</b>	<b>-26.5%</b>
<b>TOTAL EXPENDITURES</b>		<b>147,064</b>	<b>156,833</b>	<b>195,885</b>	<b>202,189</b>	<b>202,189</b>	<b>0.0%</b>

<b>STAFFING</b>							
<b>STAFFING TOTALS</b>		<b>3.0</b>	<b>3.0</b>	<b>3.0</b>	<b>3.0</b>	<b>3.0</b>	<b>0.0%</b>

The Teen-Aged Parenthood Fund (fund 448) is a special revenue fund established to account for the financial resources relating to the Teen-Aged Parenthood Program (TAPP). Budgeted revenues and expenditures for FY 2007 are estimated at \$389,114.

The TAPP program currently provides services for pregnant and parenting middle and high school students to continue their education, while balancing the overwhelming demands of motherhood. The program is operated on the Groves High School campus.

As the program is currently being operated, students may return to their regular school after one semester. However, they may remain longer due to an identified need, such as childcare, family or social problems. Academic, health, physical education, life skills and parenting classes are offered at TAPP. Social services are also provided for the students and their families. In addition, on-site daycare services are provided for infants and toddlers.



		FY 2003 Actual Amount	FY 2004 Actual Amount	FY 2005 Actual Amount	FY 2006 Modified Budget	FY 2007 Adopted Budget	%Change FY 2006 to FY 2007
<b>REVENUES AND OTHER SOURCES</b>							
<b>TRANSFERS FROM OTHER FUNDS</b>							
9000	OPERATING TRFRS IN	534,357	533,354	501,505	368,098	389,114	5.7%
<b>TOTAL TRANSFERS FROM OTHER FUNDS</b>		<b>534,357</b>	<b>533,354</b>	<b>501,505</b>	<b>368,098</b>	<b>389,114</b>	<b>5.71%</b>
<b>OTHER LOCAL SOURCES</b>							
1600	YFA	0	0	0	0	0	N/A
2130	OTHER LOCAL INCOME	0	0	0	0	0	N/A
<b>TOTAL OTHER LOCAL SOURCES</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>N/A</b>
<b>FEDERAL FUNDING</b>							
4350	OTHER FEDERAL REVENUE	0	0	9,821	13,375	0	-100.0%
<b>TOTAL FEDERAL FUNDING</b>		<b>0</b>	<b>0</b>	<b>9,821</b>	<b>13,375</b>	<b>0</b>	<b>-100.00%</b>
<b>TOTAL REVENUES</b>		<b>534,357</b>	<b>533,354</b>	<b>511,326</b>	<b>381,473</b>	<b>389,114</b>	<b>2.00%</b>

<b>EXPENDITURES AND OTHER USES</b>							
10	Base Salary	137,303	50,019	271,973	296,963	250,869	-15.5%
11	Other Salary	72,066	110,717	23,016	4,400	4,400	0.0%
<b>Total Salaries</b>		<b>209,369</b>	<b>160,736</b>	<b>294,989</b>	<b>301,363</b>	<b>255,269</b>	<b>-15.3%</b>
20	Fringe Benefits	50,538	20,842	69,751	88,696	80,908	-8.8%
<b>Total Benefits</b>		<b>50,538</b>	<b>20,842</b>	<b>69,751</b>	<b>88,696</b>	<b>80,908</b>	<b>-8.8%</b>
30	Purchased Services	274,853	274,818	69,321	15,875	2,500	-84.3%
40	Supplies	0	0	68,893	46,000	45,898	-0.2%
50	Equipment	0	0	5,003	4,539	4,539	0.0%
<b>Total Other Operating Expenses</b>		<b>274,853</b>	<b>274,818</b>	<b>143,217</b>	<b>66,414</b>	<b>52,937</b>	<b>-20.3%</b>
<b>TOTAL EXPENDITURES</b>		<b>534,760</b>	<b>456,396</b>	<b>507,957</b>	<b>456,473</b>	<b>389,114</b>	<b>-14.8%</b>

<b>STAFFING</b>							
<b>STAFFING TOTALS</b>		<b>3.0</b>	<b>3.0</b>	<b>9.5</b>	<b>9.5</b>	<b>7.0</b>	<b>-26.3%</b>

The Carry – Forward Fund (fund 449) is a special revenue fund created in October 2004 to record financial activity relating to the district’s carry forward of designated funds program. This program was created by Board Policy number 0401, Carry-Forward of Designated Funds. Under the carry –forward program, schools and other educational sites are able to “save” unexpended balances in certain qualifying accounts for use in a future fiscal period.

For fiscal year 2007, anticipated expenditures and other uses for this fund are \$200,000 and will be funded by available fund balance in the Carry-Forward Fund (fund 449).

	<b>FY 2003 Actual Amount</b>	<b>FY 2004 Actual Amount</b>	<b>FY 2005 Actual Amount</b>	<b>FY 2006 Modified Budget</b>	<b>FY 2007 Adopted Budget</b>	<b>%Change FY 2006 to FY 2007</b>
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**REVENUES AND OTHER SOURCES**

<b>TRANSFERS FROM OTHER FUNDS</b>							
9000	OPERATING TRFRS IN	295,613	479,540	442,961	0	0	N/A
<b>TOTAL TRANSFERS FROM OTHER FUNDS</b>		<b>295,613</b>	<b>479,540</b>	<b>442,961</b>	<b>0</b>	<b>0</b>	<b>N/A</b>
<b>TOTAL REVENUES</b>		<b>295,613</b>	<b>479,540</b>	<b>442,961</b>	<b>0</b>	<b>0</b>	<b>N/A</b>

**EXPENDITURES AND OTHER USES**

11	Other Salary	19,142	30,347	11,569	46,506	0	-100.0%
<b>Total Salaries</b>		<b>19,142</b>	<b>30,347</b>	<b>11,569</b>	<b>46,506</b>	<b>0</b>	<b>-100.0%</b>
20	Fringe Benefits	1,439	2,286	886	3,577	0	-100.0%
<b>Total Benefits</b>		<b>1,439</b>	<b>2,286</b>	<b>886</b>	<b>3,577</b>	<b>0</b>	<b>-100.0%</b>
30	Purchased Services	42,029	29,146	43,503	25,871	0	-100.0%
40	Supplies	214,005	144,339	115,838	112,803	0	-100.0%
41	Books	101,171	52,597	26,311	56,778	0	-100.0%
50	Equipment	78,627	64,478	55,802	72,732	0	-100.0%
55	Construction/Capital	18,336	-9	0	0	0	N/A
71	Contributions to Oth	0	0	0	200,000	0	-100.0%
90	Other	5,970	0	0	0	0	N/A
<b>Total Other Operating Expenses</b>		<b>460,138</b>	<b>290,552</b>	<b>241,453</b>	<b>468,184</b>	<b>0</b>	<b>-100.0%</b>
<b>TOTAL EXPENDITURES</b>		<b>480,718</b>	<b>323,185</b>	<b>253,908</b>	<b>518,267</b>	<b>0</b>	<b>-100.0%</b>

**STAFFING**

<b>STAFFING TOTALS</b>		<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>		<b>N/A</b>
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The Coastal Georgia Comprehensive Academy Fund (fund 450) is a special revenue fund used to record financial activity associated with operation of the Coastal Georgia Comprehensive Academy (CGCA). Estimated revenues and expenditures for FY 2007 are budgeted at \$3,211,380.

Special educational services are provided at the CGCA for students ages birth through 21 with severe emotional and behavioral disorders and students with autism. The program is part of the public school continuum of services in Chatham and Effingham counties for students who need a specialized educational program focusing on treatment. Each class is staffed with a specially trained lead teacher and a paraprofessional who provide appropriate educational programming with the help of supervisors.

Both State and Federal Grant funds are used to support this program. A summary of the estimated grant distribution for FY 2007 is shown below:

<b>Agency</b>	<b>Description</b>	<b>Budgeted Amount</b>
820	SED – State	\$ 2,831,118
824	SED – Federal VI-B	\$ 380,262
<b>Total</b>		<b>\$3,211,380</b>

		FY 2003 Actual Amount	FY 2004 Actual Amount	FY 2005 Actual Amount	FY 2006 Modified Budget	FY 2007 Adopted Budget	%Change FY 2006 to FY 2007
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**REVENUES AND OTHER SOURCES**

<b>STATE FUNDING</b>							
3600	SED GRANT (STATE)	2,412,782	2,278,814	2,322,646	2,614,018	2,831,118	8.3%
<b>TOTAL STATE FUNDING</b>		<b>2,412,782</b>	<b>2,278,814</b>	<b>2,322,646</b>	<b>2,614,018</b>	<b>2,831,118</b>	<b>8.31%</b>
<b>FEDERAL FUNDING</b>							
4230	SED - (FEDERAL)	212,333	202,739	286,144	364,628	380,262	4.3%
<b>TOTAL FEDERAL FUNDING</b>		<b>212,333</b>	<b>202,739</b>	<b>286,144</b>	<b>364,628</b>	<b>380,262</b>	<b>4.29%</b>
<b>TOTAL REVENUES</b>		<b>2,625,115</b>	<b>2,481,553</b>	<b>2,608,790</b>	<b>2,978,646</b>	<b>3,211,380</b>	<b>7.81%</b>

**EXPENDITURES AND OTHER USES**

10	Base Salary	1,846,832	1,861,483	1,868,672	2,068,319	2,331,107	12.7%
11	Other Salary	88,878	75,332	77,770	170,275	50,531	-70.3%
<b>Total Salaries</b>		<b>1,935,710</b>	<b>1,936,815</b>	<b>1,946,442</b>	<b>2,238,594</b>	<b>2,381,638</b>	<b>6.4%</b>
20	Fringe Benefits	516,169	506,934	518,145	612,585	703,071	14.8%
<b>Total Benefits</b>		<b>516,169</b>	<b>506,934</b>	<b>518,145</b>	<b>612,585</b>	<b>703,071</b>	<b>14.8%</b>
30	Purchased Services	20,297	9,339	16,748	38,460	42,608	10.8%
31	Utilities	61,428	0	0	0	0	N/A
40	Supplies	42,298	5,722	66,483	53,086	44,815	-15.6%
41	Books	5,436	181	3,698	9,200	11,300	22.8%
50	Equipment	19,987	0	34,299	840	0	-100.0%
70	Indirect Cost	23,790	22,563	22,974	25,881	27,948	8.0%
<b>Total Other Operating Expenses</b>		<b>173,235</b>	<b>37,804</b>	<b>144,203</b>	<b>127,467</b>	<b>126,671</b>	<b>-0.6%</b>
<b>TOTAL EXPENDITURES</b>		<b>2,625,115</b>	<b>2,481,553</b>	<b>2,608,790</b>	<b>2,978,646</b>	<b>3,211,380</b>	<b>7.8%</b>

**STAFFING**

<b>STAFFING TOTALS</b>		<b>65.0</b>	<b>59.0</b>	<b>59.0</b>	<b>66.0</b>	<b>66.5</b>	<b>0.8%</b>
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The Title III Fund (fund 465) is a special revenue fund used to record revenues and expenditures relating to the Title III program as established in The No Child Left Behind Act of 2001. The FY 2007 estimated revenues and expenditures for Title III fund are budgeted at \$44,102.

Title III (Language Instruction for Limited English Proficient and Immigrant Students), Part A of the NCLB Act (also known as the English Language Acquisition, Language Enhancement, and Academic Achievement Act) provides funding to help children who are limited English proficient attain English proficiency, develop high levels of academic attainment in English, and meet the same challenging state academic content and standards as all children are expected to meet. Title III-A funds are allocated to districts on a formula basis. These funds are used to supplement the English Speakers of Other Languages (ESOL) programs at Georgetown, Pt. Wentworth, and May Howard Elementary Schools, Shuman Middle School, and Groves High School.

	<b>FY 2003 Actual Amount</b>	<b>FY 2004 Actual Amount</b>	<b>FY 2005 Actual Amount</b>	<b>FY 2006 Modified Budget</b>	<b>FY 2007 Adopted Budget</b>	<b>%Change FY 2006 to FY 2007</b>
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**REVENUES AND OTHER SOURCES**

<b>FEDERAL FUNDING</b>							
4250	OTHER FED REV THRU GA DOE	24,242	27,091	41,035	61,426	44,102	-28.2%
<b>TOTAL FEDERAL FUNDING</b>		<b>24,242</b>	<b>27,091</b>	<b>41,035</b>	<b>61,426</b>	<b>44,102</b>	<b>-28.20%</b>
<b>TOTAL REVENUES</b>		<b>24,242</b>	<b>27,091</b>	<b>41,035</b>	<b>61,426</b>	<b>44,102</b>	<b>-28.20%</b>

**EXPENDITURES AND OTHER USES**

11	Other Salary	833	0	3,218	2,000	2,000	0.0%
<b>Total Salaries</b>		<b>833</b>	<b>0</b>	<b>3,218</b>	<b>2,000</b>	<b>2,000</b>	<b>0.0%</b>
20	Fringe Benefits	62	0	250	153	153	0.0%
<b>Total Benefits</b>		<b>62</b>	<b>0</b>	<b>250</b>	<b>153</b>	<b>153</b>	<b>0.0%</b>
30	Purchased Services	9,422	4,121	13,179	10,633	11,108	4.5%
40	Supplies	5,629	16,124	13,079	34,526	19,884	-42.4%
41	Books	1,336	1,147	10,435	13,114	9,579	-27.0%
50	Equipment	6,961	5,700	875	1,000	1,378	37.8%
<b>Total Other Operating Expenses</b>		<b>23,348</b>	<b>27,091</b>	<b>37,568</b>	<b>59,273</b>	<b>41,949</b>	<b>-29.2%</b>
<b>TOTAL EXPENDITURES</b>		<b>24,242</b>	<b>27,091</b>	<b>41,035</b>	<b>61,426</b>	<b>44,102</b>	<b>-28.2%</b>

**STAFFING**

<b>STAFFING TOTALS</b>		<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>N/A</b>
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The Title I Fund (fund 470) is a special revenue fund used to record revenues and expenditures relating to the Federal Title I program. The program now takes its name and program direction from the No Child Left Behind (NCLB) Act of 2001, Title I (Improving the Academic Achievement of the Disadvantaged), Part A (Improving Basic Programs Operated by Local Educational Agencies), and Part B (Student Reading Skills Improvement), Subpart 1 (Reading First).

The Title I-A program provides financial assistance through state education agencies (SEAs) to local education agencies (LEAs) and schools with high numbers or percentages of poor children to help ensure that all children meet challenging state academic standards. Federal funds are currently allocated through two statutory formulas that are based primarily on census poverty estimates adjusted for the cost of education in each state. Basic grants provide additional funds to LEAs in which the number of children counted in the formula is at least ten and exceeds two percent of an LEA's school-age population. Concentration grants flow to LEAs where the number of poor children exceeds 6,500 or 15 percent of the total school-age population.

LEAs target funds to schools with the highest percentages of children from low-income families. Unless a participating school is operating a schoolwide program, the school must target Title I services to children who are failing, or most at risk of failing, to meet state academic standards. Schools enrolling at least 50 percent of students from poor families are eligible to use Title I funds for schoolwide programs that serve all children in the school.

Of the forty-eight schools in the district, twenty-seven (eighteen elementary, seven middle, and two high schools) will qualify for Title I-A assistance in FY 2007. Seven of these schools were also selected (along with one private school within the county) as Reading First (Title I-B1) schools

Total revenues and expenditures for FY 2007 are budgeted at an estimated \$15,516,019. Breakdown by component grant is shown below:

<b>Agency</b>	<b>Description</b>	<b>Budgeted Amount</b>
585	Title I-A (Summer)	\$ 450,082
586	Title I-B1 (Reading First)	\$ 1,215,277
866	Title I-A (Regular)	\$ 13,850,660
<b>Total</b>		<b>\$15,516,019</b>



		FY 2003 Actual Amount	FY 2004 Actual Amount	FY 2005 Actual Amount	FY 2006 Modified Budget	FY 2007 Adopted Budget	%Change FY 2006 to FY 2007
<b>REVENUES AND OTHER SOURCES</b>							
<b>FEDERAL FUNDING</b>							
4200	TITLE I (FORMERLY CH I)	11,744,655	13,348,551	15,993,722	16,971,178	15,516,019	-8.6%
<b>TOTAL FEDERAL FUNDING</b>		<b>11,744,655</b>	<b>13,348,551</b>	<b>15,993,722</b>	<b>16,971,178</b>	<b>15,516,019</b>	<b>-8.57%</b>
<b>TOTAL REVENUES</b>		<b>11,744,655</b>	<b>13,348,551</b>	<b>15,993,722</b>	<b>16,971,178</b>	<b>15,516,019</b>	<b>-8.57%</b>

<b>EXPENDITURES AND OTHER USES</b>							
10	Base Salary	5,501,874	5,799,462	7,103,827	7,236,411	9,095,097	25.7%
11	Other Salary	827,783	1,083,258	1,465,497	1,260,560	733,994	-41.8%
<b>Total Salaries</b>		<b>6,329,657</b>	<b>6,882,721</b>	<b>8,569,324</b>	<b>8,496,971</b>	<b>9,829,091</b>	<b>15.7%</b>
20	Fringe Benefits	1,598,674	1,598,159	1,988,851	2,321,123	2,961,589	27.6%
<b>Total Benefits</b>		<b>1,598,674</b>	<b>1,598,159</b>	<b>1,988,851</b>	<b>2,321,123</b>	<b>2,961,589</b>	<b>27.6%</b>
30	Purchased Services	1,144,871	1,250,292	1,512,711	3,039,351	1,085,928	-64.3%
31	Utilities	1,232	0	0	1,000	500	-50.0%
40	Supplies	2,151,470	2,386,990	2,888,042	2,140,865	1,023,384	-52.2%
41	Books	29,019	78,782	327,962	175,409	160,837	-8.3%
50	Equipment	251,072	794,791	305,442	344,481	156,254	-54.6%
70	Indirect Cost	238,661	356,916	401,390	451,978	425,878	-5.8%
90	Other	0	0	0	0	-127,442	N/A
<b>Total Other Operating Expenses</b>		<b>3,816,324</b>	<b>4,867,771</b>	<b>5,435,547</b>	<b>6,153,084</b>	<b>2,725,339</b>	<b>-55.7%</b>
<b>TOTAL EXPENDITURES</b>		<b>11,744,655</b>	<b>13,348,651</b>	<b>15,993,722</b>	<b>16,971,178</b>	<b>15,516,019</b>	<b>-8.6%</b>

<b>STAFFING</b>							
<b>STAFFING TOTALS</b>		<b>173.2</b>	<b>181.5</b>	<b>191.0</b>	<b>188.1</b>	<b>218.5</b>	<b>16.1%</b>

The Title V Fund (fund 480) is a special revenue fund used to record revenues and expenditures relating to the Federal Title V Innovation Program. The No Child Left Behind Act (NCLB Act), Public Law 107-110, re-authorized the former Title VI of the Elementary and Secondary Education Act of 1965 (ESEA), as Title V (Promoting Informed Parental Choice And Innovative Programs), Part A (Innovative Programs). Districts may use Title V-A funds in a variety of ways. The driving focus, however, is to increase student academic achievement.

The statutory purposes of the Title V-A Innovation program are:

- To support local education reform efforts that are consistent with and support statewide education reform efforts.
- To implement promising educational reform programs and school improvement programs based on scientifically based research.
- To provide a continuing source of innovation and educational improvement, including support for programs to provide library services and instructional and media materials.
- To meet the educational needs of all students, including at-risk youth.
- To develop and implement education programs to improve school, student, and teacher performance, including professional development activities and class size reduction programs.

Funds are allocated to the school district on a formula basis. The Title V innovation program serves both public and private schools in Chatham County. The FY 2007 revenues and expenditures for Title V fund are budgeted at \$153,582, of which \$21,522 is allocated for use by private schools.

	FY 2003 Actual Amount	FY 2004 Actual Amount	FY 2005 Actual Amount	FY 2006 Modified Budget	FY 2007 Adopted Budget	%Change FY 2006 to FY 2007
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### REVENUES AND OTHER SOURCES

FEDERAL FUNDING							
4210	TITLE V (FORMERLY CH VI)	0	418,689	246,646	167,081	143,582	-14.1%
4210	TITLE VI (FORMERLY CH II)	128,677	0	0	0	0	N/A
4250	OTHER FED REV THRU GA DOE	0	78,000	0	10,000	10,000	0.0%
<b>TOTAL FEDERAL FUNDING</b>		<b>128,677</b>	<b>496,689</b>	<b>246,646</b>	<b>177,081</b>	<b>153,582</b>	<b>-13.27%</b>
<b>TOTAL REVENUES</b>		<b>128,677</b>	<b>496,689</b>	<b>246,646</b>	<b>177,081</b>	<b>153,582</b>	<b>-13.27%</b>

### EXPENDITURES AND OTHER USES

10	Base Salary	0	0	31,465	0	0	N/A
11	Other Salary	390	0	8,083	21,560	13,460	-37.6%
<b>Total Salaries</b>		<b>390</b>	<b>0</b>	<b>39,548</b>	<b>21,560</b>	<b>13,460</b>	<b>-37.6%</b>
20	Fringe Benefits	-171	0	9,439	1,649	1,030	-37.5%
<b>Total Benefits</b>		<b>-171</b>	<b>0</b>	<b>9,439</b>	<b>1,649</b>	<b>1,030</b>	<b>-37.5%</b>
30	Purchased Services	44,095	148,414	63,733	70,164	70,164	0.0%
40	Supplies	82,457	166,676	76,307	46,802	32,022	-31.6%
41	Books	0	0	14,572	20,093	20,093	0.0%
50	Equipment	0	175,336	37,933	13,878	13,878	0.0%
70	Indirect Cost	1,905	6,263	5,114	2,935	2,935	0.0%
<b>Total Other Operating Expenses</b>		<b>128,458</b>	<b>496,689</b>	<b>197,660</b>	<b>153,872</b>	<b>139,092</b>	<b>-9.6%</b>
<b>TOTAL EXPENDITURES</b>		<b>128,677</b>	<b>496,689</b>	<b>246,646</b>	<b>177,081</b>	<b>153,582</b>	<b>-13.3%</b>

### STAFFING

<b>STAFFING TOTALS</b>		<b>0.0</b>	<b>0.0</b>	<b>1.0</b>	<b>0.0</b>	<b>0.0</b>	<b>N/A</b>
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The Teaching American History Fund (fund 484) is a special revenue fund used to record revenues and expenditures relating to the federally funded Teaching American History Grant program administered by the United States Department of Education. The district was selected to receive an initial grant in the amount of \$1.0 million for a three-year period beginning October 1, 2002 and ending September 30, 2005. A second grant in the amount of \$990,448 was awarded for a three-year period beginning October 1, 2003 through September 30, 2006. A third grant totaling \$1.0 million was awarded for a three-year period beginning October 1, 2005 through September 30, 2008. FY 2007 budgeted revenues and expenditures total \$447,537 for the second and third projects.

The local project for the second Teaching American History grant award, called *Overcoming Historical Illiteracy: Building the Foundation*, focuses on professional development opportunities for kindergarten through third grade teachers. The professional development activities provided by this grant assist teachers in developing skills to teach American History to a group of students not traditionally educated in American history topics.

The local project for third Teaching American History grant award, called *Restoring America's Memory of Renaissance of Teacher Knowledge*, focuses on professional development opportunities for fourth, fifth and eighth grade teachers. The grant supports programs to raise student achievement by improving teacher knowledge, understanding, and appreciation of traditional American history.

	FY 2003 Actual Amount	FY 2004 Actual Amount	FY 2005 Actual Amount	FY 2006 Modified Budget	FY 2007 Adopted Budget	%Change FY 2006 to FY 2007
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### REVENUES AND OTHER SOURCES

FEDERAL FUNDING							
4350	OTHER FEDERAL REVENUE	166,772	517,672	868,313	775,716	447,537	-42.3%
<b>TOTAL FEDERAL FUNDING</b>		<b>166,772</b>	<b>517,672</b>	<b>868,313</b>	<b>775,716</b>	<b>447,537</b>	<b>-42.31%</b>
<b>TOTAL REVENUES</b>		<b>166,772</b>	<b>517,672</b>	<b>868,313</b>	<b>775,716</b>	<b>447,537</b>	<b>-42.31%</b>

### EXPENDITURES AND OTHER USES

10	Base Salary	45,468	43,852	74,699	59,653	51,221	-14.1%
11	Other Salary	5,653	89,940	149,097	196,743	187,837	-4.5%
<b>Total Salaries</b>		<b>51,121</b>	<b>133,792</b>	<b>223,795</b>	<b>256,396</b>	<b>239,058</b>	<b>-6.8%</b>
20	Fringe Benefits	14,229	20,098	30,026	32,945	30,692	-6.8%
<b>Total Benefits</b>		<b>14,229</b>	<b>20,098</b>	<b>30,026</b>	<b>32,945</b>	<b>30,692</b>	<b>-6.8%</b>
30	Purchased Services	87,555	315,531	522,006	384,247	187,950	-51.1%
31	Utilities	1,500	645	2,038	2,500	1,375	-45.0%
40	Supplies	3,997	21,220	52,452	67,958	16,888	-75.1%
50	Equipment	4,747	11,437	13,063	11,078	0	-100.0%
70	Indirect Cost	3,623	14,949	24,934	20,592	9,457	-54.1%
90	Other	0	0	0	0	-37,883	N/A
<b>Total Other Operating Expenses</b>		<b>101,422</b>	<b>363,782</b>	<b>614,492</b>	<b>486,375</b>	<b>177,787</b>	<b>-63.4%</b>
<b>TOTAL EXPENDITURES</b>		<b>166,772</b>	<b>517,672</b>	<b>868,313</b>	<b>775,716</b>	<b>447,537</b>	<b>-42.3%</b>

### STAFFING

<b>STAFFING TOTALS</b>	<b>2.0</b>	<b>3.0</b>	<b>2.0</b>	<b>2.0</b>	<b>2.0</b>	<b>0.0%</b>
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The Federal Special Education Fund (fund 490) is a special revenue fund used to record revenues and expenditures relating to federally funded special education programs. The goal of these programs is to provide a free appropriate public education for handicapped students up to the age of twenty-one.

Fund 490 includes three separate programs: the Federal Pre-School program (Agency 811), the SED Capacity Building and Improvement Grant (812), and the Title VI-B program (Agency 813). For FY 2007, budgeted revenues and expenditures are expected to total \$9,227,690. Anticipated allocation between the three programs is as follows:

<b>Agency Number</b>	<b>Agency Description</b>	<b>Budget Amount</b>
811	Federal Pre-School	\$ 342,069
812	SED Capacity Building and Improvement	\$ 15,000
813	Title VI-B	\$ 8,870,621
	<b>Total</b>	<b>\$ 9,227,690</b>

**Fund 490**

**Federal Special Education**

	<b>FY 2003 Actual Amount</b>	<b>FY 2004 Actual Amount</b>	<b>FY 2005 Actual Amount</b>	<b>FY 2006 Modified Budget</b>	<b>FY 2007 Adopted Budget</b>	<b>%Change FY 2006 to FY 2007</b>
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**REVENUES AND OTHER SOURCES**

<b>FEDERAL FUNDING</b>							
4220	TITLE VIB	4,256,665	5,275,602	6,711,930	9,809,393	9,227,690	-5.9%
<b>TOTAL FEDERAL FUNDING</b>		<b>4,256,665</b>	<b>5,275,602</b>	<b>6,711,930</b>	<b>9,809,393</b>	<b>9,227,690</b>	<b>-5.93%</b>
<b>TOTAL REVENUES</b>		<b>4,256,665</b>	<b>5,275,602</b>	<b>6,711,930</b>	<b>9,809,393</b>	<b>9,227,690</b>	<b>-5.93%</b>

**EXPENDITURES AND OTHER USES**

10	Base Salary	2,588,008	2,890,523	3,916,509	5,013,913	5,658,919	12.9%
11	Other Salary	289,194	572,251	745,091	1,107,326	98,008	-91.1%
<b>Total Salaries</b>		<b>2,877,202</b>	<b>3,462,774</b>	<b>4,661,601</b>	<b>6,121,239</b>	<b>5,756,927</b>	<b>-6.0%</b>
20	Fringe Benefits	700,807	785,895	1,106,967	1,499,543	1,632,628	8.9%
<b>Total Benefits</b>		<b>700,807</b>	<b>785,895</b>	<b>1,106,967</b>	<b>1,499,543</b>	<b>1,632,628</b>	<b>8.9%</b>
30	Purchased Services	95,553	143,162	265,633	1,323,983	1,282,333	-3.1%
40	Supplies	342,933	525,360	285,186	441,724	431,273	-2.4%
41	Books	49,237	19,998	21,008	1,500	0	-100.0%
50	Equipment	100,197	188,286	193,435	150,000	150,000	0.0%
70	Indirect Cost	90,736	150,127	178,100	271,404	266,825	-1.7%
90	Other	0	0	0	0	-292,296	N/A
<b>Total Other Operating Expenses</b>		<b>678,657</b>	<b>1,026,933</b>	<b>943,362</b>	<b>2,188,611</b>	<b>1,838,135</b>	<b>-16.0%</b>
<b>TOTAL EXPENDITURES</b>		<b>4,256,665</b>	<b>5,275,602</b>	<b>6,711,930</b>	<b>9,809,393</b>	<b>9,227,690</b>	<b>-5.9%</b>

**STAFFING**

<b>STAFFING TOTALS</b>	<b>196.0</b>	<b>220.5</b>	<b>270.5</b>	<b>258.0</b>	<b>266.0</b>	<b>3.1%</b>
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The Food Service Fund (fund 6XX) is a special revenue fund used to account for financial activity involving the School Food and Nutrition program. For FY 2006, revenues are projected at \$13,628,260 and expenditures are projected at \$13,753,260. Available fund balance in the Food Service Fund of \$125,000 will be used to fund the purchase of kitchen equipment.

The mission of the School Food and Nutrition Program is to provide nutritious, appealing meals to all students while operating in a financially sound manner. The School Food and Nutrition Program receives Federal reimbursement for meals served to all students and State funds for administrative support, training and salary base. Other revenue is generated through meal sales, catering and vending meals for the City of Savannah Summer Program.

A combination of on-site school kitchens and satellite base kitchens provide daily breakfasts, lunches and Pre-Kindergarten snacks. The satellite base kitchens provide meals to students in other schools, community sites, educational centers and the Chatham County Community School which is a part of the Juvenile Court System.

The use of USDA commodities, competitive bids and federal reimbursement allow the provision of low cost, nutritious meals for all program participants, and a state approved staffing formula is used to control labor costs. Meals are planned to meet one third of a child's daily nutritional requirements, and are low in salt, fat and sugar. The use of salad bars, salad plates, mobile carts, vending machines, and supplemental sales add additional choices and variety to the menus.

Monthly benchmark reports on participation, financial standing and plate costs are provided to sites to lend assistance with program management. Monthly Manager's Meetings are held to provide instruction and to exchange information relative to program operation. Nutri-Notes, a parent newsletter issued monthly, contains the lunch menu, nutrition education information and information about upcoming program events.

Thirty hours of instruction is provided annually for all site level staff members. The local standard for staff development exceeds state requirements.



		FY 2003 Actual Amount	FY 2004 Actual Amount	FY 2005 Actual Amount	FY 2006 Modified Budget	FY 2007 Adopted Budget	%Change FY 2006 to FY 2007
<b>REVENUES AND OTHER SOURCES</b>							
<b>OTHER LOCAL SOURCES</b>							
1203	SALE OF FIXED ASSETS	0	0	0	0	0	N/A
1500	INTEREST INCOME	21,256	11,577	25,089	0	0	N/A
1501	LGIP INTEREST	0	0	0	6,000	6,000	0.0%
2130	OTHER LOCAL INCOME	2,663	151,476	9,298	17,878	17,878	0.0%
2150	GATE RECEIPTS	0	0	0	0	0	N/A
2200	LUNCH OVER OR SHORT	2,961	2,741	6,343	0	0	N/A
2201	STUDENT PAID LUNCHES	1,812,028	1,865,679	1,700,851	1,789,290	1,789,290	0.0%
2202	STUDENT PAID BREAKFAST	84,762	77,661	173,311	443,349	443,349	0.0%
2203	NON-STUDENT PAID MEALS	364,050	206,027	177,718	92,083	92,083	0.0%
2204	SUPPLEMENTAL FOOD SALES	1,059,851	1,264,205	1,239,540	1,293,015	1,293,015	0.0%
2205	SFS-VENDING MACHINE INC	1,489	314	0	0	0	N/A
2206	LOCAL FOOD SVC CATERING	0	0	0	0	0	N/A
2207	SUMMER FEEDING PROGRAM	255,278	133,177	149,310	159,096	0	-100.0%
<b>TOTAL OTHER LOCAL SOURCES</b>		<b>3,604,337</b>	<b>3,712,857</b>	<b>3,481,461</b>	<b>3,800,711</b>	<b>3,641,615</b>	<b>-4.19%</b>
<b>STATE FUNDING</b>							
3100	MID-TERM ADJUSTMENT	0	0	0	0	0	N/A
3700	STATE REIMBURSEMENT - SNP	899,590	819,650	725,524	719,012	408,005	-43.3%
<b>TOTAL STATE FUNDING</b>		<b>899,590</b>	<b>819,650</b>	<b>725,524</b>	<b>719,012</b>	<b>408,005</b>	<b>-43.25%</b>
<b>FEDERAL FUNDING</b>							
4240	FED REIMBURSEMNT-BREAKFAST	1,442,967	1,444,082	1,602,912	1,698,771	1,698,771	0.0%
4241	FED REIMBURSEMNT-LUNCH	5,845,663	6,178,542	6,407,321	6,694,300	6,694,300	0.0%
4242	USDA FOOD	702,407	586,439	649,625	684,127	684,127	0.0%
4250	OTHER FED REV THRU GA DOE	4,992	11,708	30,198	31,339	31,339	0.0%
4350	OTHER FEDERAL REVENUE	858	0	35	0	0	N/A
<b>TOTAL FEDERAL FUNDING</b>		<b>7,996,886</b>	<b>8,220,772</b>	<b>8,690,091</b>	<b>9,108,537</b>	<b>9,108,537</b>	<b>0.00%</b>
<b>TOTAL REVENUES</b>		<b>12,500,813</b>	<b>12,753,279</b>	<b>12,897,077</b>	<b>13,628,260</b>	<b>13,158,157</b>	<b>-3.45%</b>

### EXPENDITURES AND OTHER USES

10	Base Salary	4,723,474	4,651,474	4,435,341	5,097,440	5,166,539	1.4%
11	Other Salary	168,565	120,703	85,132	94,165	94,165	0.0%
<b>Total Salaries</b>		<b>4,892,038</b>	<b>4,772,176</b>	<b>4,520,473</b>	<b>5,191,605</b>	<b>5,260,704</b>	<b>1.3%</b>
20	Fringe Benefits	870,042	842,483	864,845	1,004,551	1,027,303	2.3%
<b>Total Benefits</b>		<b>870,042</b>	<b>842,483</b>	<b>864,845</b>	<b>1,004,551</b>	<b>1,027,303</b>	<b>2.3%</b>
30	Purchased Services	227,416	252,672	274,387	281,586	249,312	-11.5%
31	Utilities	81,464	80,043	94,884	91,686	181,151	97.6%
40	Supplies	6,477,567	6,592,906	6,450,256	7,046,832	6,304,833	-10.5%
50	Equipment	203,940	165,242	89,511	137,000	134,854	-1.6%
<b>Total Other Operating Expenses</b>		<b>6,990,387</b>	<b>7,090,863</b>	<b>6,909,037</b>	<b>7,557,104</b>	<b>6,870,150</b>	<b>-9.1%</b>



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From school to the world: **All** students prepared for  
productive futures

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**\*\* The Fiscal Year 2006 Modified Budget is as of June 4, 2006 \*\***