

# **Special Revenue Funds**



## ***Special Revenue Funds***

Special Revenue is received from federal and state funds and grants. Some of the major allocations are defined below.

### **Title 1 - Improving The Academic Achievement Of The Disadvantaged**

The purpose of this title is to ensure that all children have a fair, equal, and significant opportunity to obtain a high-quality education and reach, at a minimum, proficiency on challenging State academic achievement standards and state academic assessments. Fund used to account for all assets and liabilities of the school district except those particularly assigned for other purposes in another more specialized fund. It is the primary operating fund, much of the usual activities of the school district is supported by the general fund.

### **Title II — Preparing, Training, and Recruiting High Quality Teachers and Principals**

The purpose of this part is to provide grants to State educational agencies, local educational agencies, State agencies for higher education, and eligible partnerships in order to —

- (1) increase student academic achievement through strategies such as improving teacher and principal quality and increasing the number of highly qualified teachers in the classroom and highly qualified principals and assistant principals in schools; and
- (2) hold local educational agencies and schools accountable for improvements in student academic achievement.

### **Title III — Language Instruction for Limited English Proficient and Immigrant Students**

Title III is a federally funded grant initiative which provides instructional language support to limited English proficient and immigrant students.

### **Title IV — 21st Century Schools**

#### ***PART A — SAFE AND DRUG-FREE SCHOOLS AND COMMUNITIES***

The purpose of this part is to support programs that prevent violence in and around schools; that prevent the illegal use of alcohol, tobacco, and drugs; that involve parents and communities; and that are coordinated with related Federal, State, school, and community efforts and resources to foster a safe and drug-free learning environment that supports student academic achievement, through the provision of Federal assistance.

### **Title V — Promoting Informed Parental choice and Innovative programs**

(a) PURPOSES- The purposes of this part are the following:

- (1) To support local education reform efforts that are consistent with and support statewide education reform efforts.
- (2) To provide funding to enable State educational agencies and local educational agencies to implement promising educational reform programs and school improvement programs based on scientifically based research.
- (3) To provide a continuing source of innovation and educational improvement, including support programs to provide library services and instructional and media materials.
- (4) To meet the educational needs of all students, including at-risk youth.

(5) To develop and implement education programs to improve school, student, and teacher performance, including professional development activities and class size reduction programs.

**Fund 440 — Special Programs**

The purpose of this fund is to account for the financial resources for miscellaneous grant funded instructional programs.

**Fund 442 — Pre- K Lottery**

The purpose of this fund is to account for the financial resources relating to the district's Pre-Kindergarten program.

**Fund 450 — Coastal Georgia**

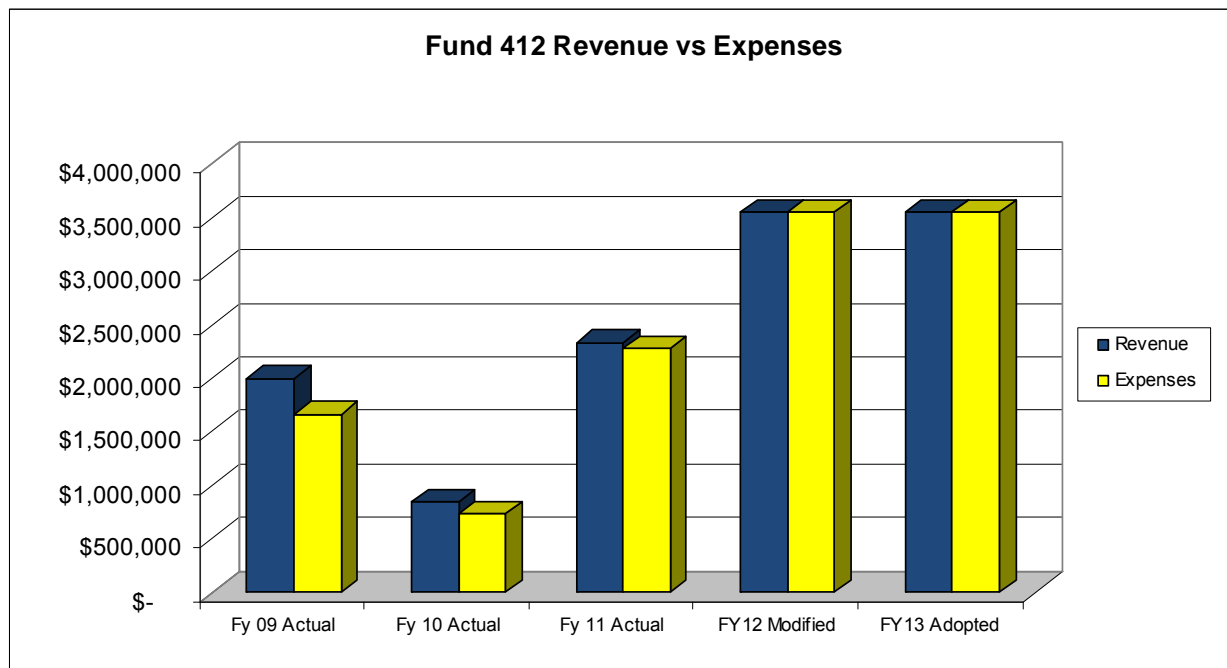
The purpose of this fund is to record financial activity associated with the operation of the Coastal Georgia Comprehensive Academy. Both State and Federal Grant funds are used to support this program.

**Fund 490 — Federal Special Education**

The purpose of this fund is to record revenues and expenditures relating to federally funded special education programs. The fund includes VIB Flowthrough which is a federally funded grant to support the education of exceptional students throughout the school district.

**Fund 6XX — School Food Service**

The purpose of this fund is used to account for financial activity involving the School Food and Nutrition program. The School and Nutrition Program receives Federal reimbursement for meals served to all students and State funds for administrative support, training and salary base.



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 2013, this fund is budgeted at \$3,555,983.

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.

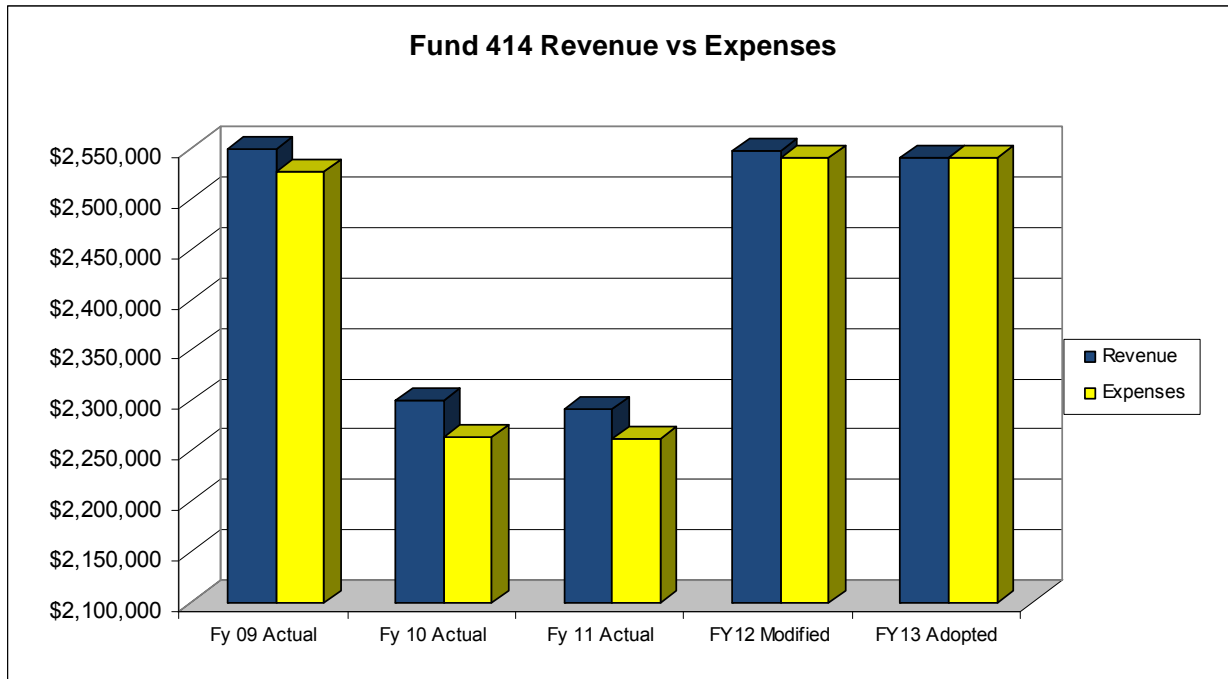
Title IV (21<sup>st</sup> Century Schools), Part B of the No Child Left Behind (NCLB) Act of 2001 (also known as 21<sup>st</sup> Century Community Learning Centers), provides funding to school districts for the following uses: to provide academic enrichment and tutorial services to help students in high-poverty 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.

		FY 2009 Actual Amount	FY 2010 Actual Amount	FY 2011 Actual Amount	FY 2012 Modified Budget	FY 2013 Adopted Budget	%Change FY 2012 to FY 2013
<b>REVENUES AND OTHER SOURCES</b>							
<b>FEDERAL FUNDING</b>							
4250	OTHER FED REV THRU GA DOE	1,759,057	712,595	2,263,340	3,549,376	3,549,376	0.0%
4350	OTHER FEDERAL REVENUE	240,020	136,140	71,989	6,607	6,607	0.0%
TOTAL FEDERAL FUNDING		<b>1,999,076</b>	<b>848,734</b>	<b>2,335,329</b>	<b>3,555,983</b>	<b>3,555,983</b>	<b>0.00%</b>
<b>TOTAL REVENUES</b>		<b>1,999,076</b>	<b>848,734</b>	<b>2,335,329</b>	<b>3,555,983</b>	<b>3,555,983</b>	<b>0.00%</b>

<b>EXPENDITURES AND OTHER USES</b>							
10	Base Salary	126,374	104,622	131,414	149,352	154,829	3.7%
11	Other Salary	884,274	372,518	1,236,102	2,173,004	2,135,972	-1.7%
<b>Total Salaries</b>		<b>1,010,648</b>	<b>477,140</b>	<b>1,367,517</b>	<b>2,322,356</b>	<b>2,290,801</b>	<b>-1.4%</b>
20	Fringe Benefits	101,188	63,168	138,498	222,060	214,913	-3.2%
<b>Total Benefits</b>		<b>101,188</b>	<b>63,168</b>	<b>138,498</b>	<b>222,060</b>	<b>214,913</b>	<b>-3.2%</b>
30	Purchased Services	401,616	157,542	633,034	824,429	860,755	4.4%
40	Supplies	74,282	27,956	68,883	242,295	243,169	0.4%
41	Books	12,802	5,778	0	0	0	N/A
50	Equipment	64,276	0	25,140	72,350	71,100	-1.7%
70	Indirect Cost	0	0	40,848	89,027	89,027	0.0%
90	Other	0	0	0	-216,534	-213,782	-1.3%
<b>Total Other Operating Expenses</b>		<b>552,976</b>	<b>191,276</b>	<b>767,905</b>	<b>1,011,567</b>	<b>1,050,269</b>	<b>3.8%</b>
<b>TOTAL EXPENDITURES</b>		<b>1,664,812</b>	<b>731,583</b>	<b>2,273,920</b>	<b>3,555,983</b>	<b>3,555,983</b>	<b>0.0%</b>

**STAFFING**

<b>STAFFING TOTALS</b>	<b>4.0</b>	<b>4.0</b>	<b>3.0</b>	<b>3.5</b>	<b>3.5</b>	<b>0.0%</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 re-authorized 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 require States to develop plans with annual measurable objectives that will ensure that all teachers teaching in core academic subjects are highly qualified.

Reaching this goal requires 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 also requires 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.

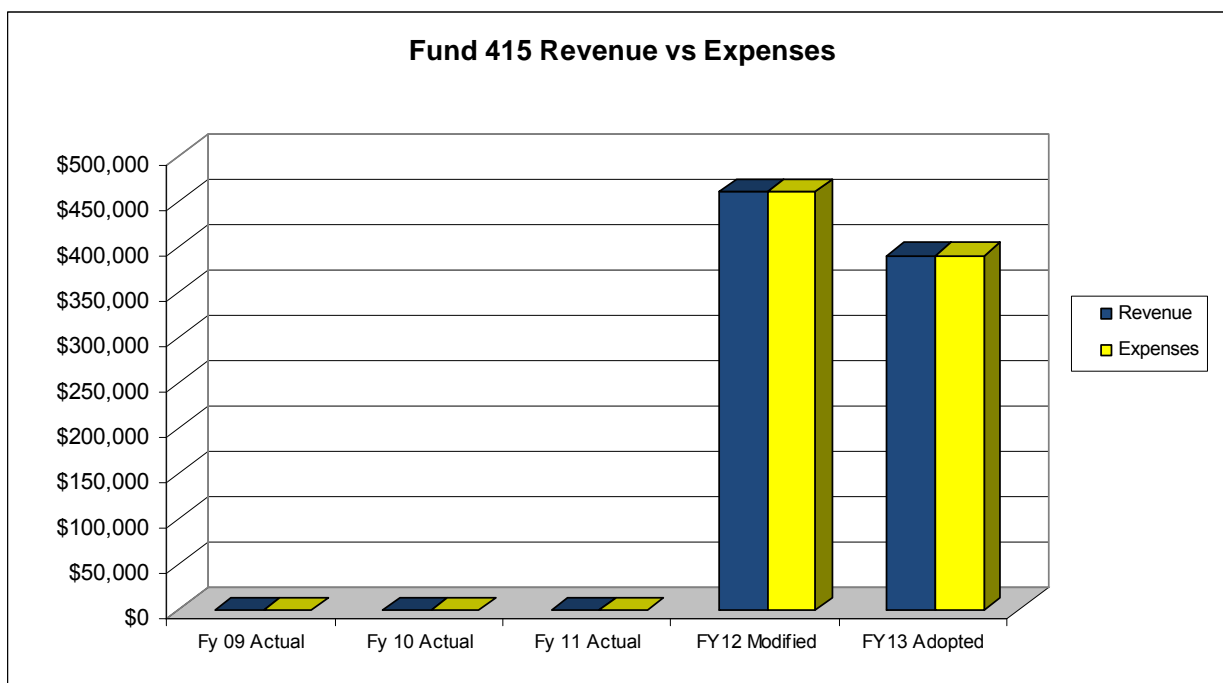
The following programs are a part of the Title II fund:

Agency	Program Description	Budget Amount
443	Teacher and Principal Training and Recruiting (Title II-A)	\$2,329,706
444	Enhance ED Tech FRML PRG 1820	\$20,000
446	Mathematics and Science Partnership (Title II-D Formula)	\$171,030
459	Advance Placement Handheld Computing	18,207
835	Title II ARRA – Literacy GRT	\$2,000
<b>Total</b>		<b>\$2,540,943</b>

		FY 2009 Actual Amount	FY 2010 Actual Amount	FY 2011 Actual Amount	FY 2012 Modified Budget	FY 2013 Adopted Budget	%Change FY 2012 to FY 2013
<b>REVENUES AND OTHER SOURCES</b>							
<b>FEDERAL FUNDING</b>							
4250	OTHER FED REV THRU GA DOE	2,548,518	2,299,199	2,199,572	2,544,948	2,538,943	-0.2%
4521	ARRA FUNDS	0	0	91,498	2,000	2,000	0.0%
TOTAL FEDERAL FUNDING		<b>2,548,518</b>	<b>2,299,199</b>	<b>2,291,070</b>	<b>2,546,948</b>	<b>2,540,943</b>	<b>-0.24%</b>
<b>TOTAL REVENUES</b>		<b>2,548,518</b>	<b>2,299,199</b>	<b>2,291,070</b>	<b>2,546,948</b>	<b>2,540,943</b>	<b>-0.24%</b>

<b>EXPENDITURES AND OTHER USES</b>							
10	Base Salary	916,984	941,446	978,568	1,033,719	1,052,669	1.8%
11	Other Salary	569,318	328,820	162,678	274,075	248,075	-9.5%
<b>Total Salaries</b>		<b>1,486,302</b>	<b>1,270,266</b>	<b>1,141,247</b>	<b>1,307,794</b>	<b>1,300,744</b>	<b>-0.5%</b>
20	Fringe Benefits	293,744	356,811	329,770	451,999	397,251	-12.1%
<b>Total Benefits</b>		<b>293,744</b>	<b>356,811</b>	<b>329,770</b>	<b>451,999</b>	<b>397,251</b>	<b>-12.1%</b>
30	Purchased Services	484,417	395,232	461,967	705,840	760,856	7.8%
40	Supplies	87,105	163,275	111,295	201,693	198,793	-1.4%
41	Books	0	0	27,707	15,000	15,000	0.0%
50	Equipment	127,094	78,760	142,431	126,646	126,646	0.0%
70	Indirect Cost	48,094	0	47,840	72,311	63,388	-12.3%
90	Other	0	0	0	-340,340	-321,735	-5.5%
<b>Total Other Operating Expenses</b>		<b>746,710</b>	<b>637,266</b>	<b>791,241</b>	<b>781,150</b>	<b>842,948</b>	<b>7.9%</b>
<b>TOTAL EXPENDITURES</b>		<b>2,526,756</b>	<b>2,264,343</b>	<b>2,262,257</b>	<b>2,540,943</b>	<b>2,540,943</b>	<b>0.0%</b>

<b>STAFFING</b>							
<b>STAFFING TOTALS</b>		<b>16.0</b>	<b>16.0</b>	<b>18.0</b>	<b>17.0</b>	<b>18.0</b>	<b>5.9%</b>



The Department of Defense Education Activity's Educational Partnership Branch is dedicated to every military child's right to a quality education regardless of their location or how often their family moves.

DoDEA has more than 60 years of experience supporting military students around the world. Today force structure changes have created an urgent and ongoing need to enrich and expand partnerships with military-connected communities throughout the nation. Through the Educational Partnership, DoDEA is committed to ensuring that the thousands of students being relocated throughout the nation because of these actions receive the best possible educational opportunities.

Today, of the 1.2 million children of military service members, approximately 80,000 -- or less than ten percent -- attend Department of Defense schools. The rest attend public or private schools or are home-schooled.

The men and women who serve in our Nation's Armed Forces place a high value on education, both for themselves and for their families. The availability of quality educational opportunities for their children is a key quality of life measure for many military members.

As military families transition from one duty station (assignment) to another, children often attend many different schools. In fact, the average child in a military family will move six to nine times during a school career. That's an average of three times more frequently than non-military families.

The Educational Partnership Program promotes quality education, seamless transitions and deployment support for military students through outreach and partnership development. The Educational Partnership Program also has the authority to issue grants for programs that enhance student achievement. The Educational Partnership Program will provide training to Local Education Activities on how to write applications for grants and will serve as a clearinghouse for information on grants that are available for military-connected Local Education Agencies (LEAs).

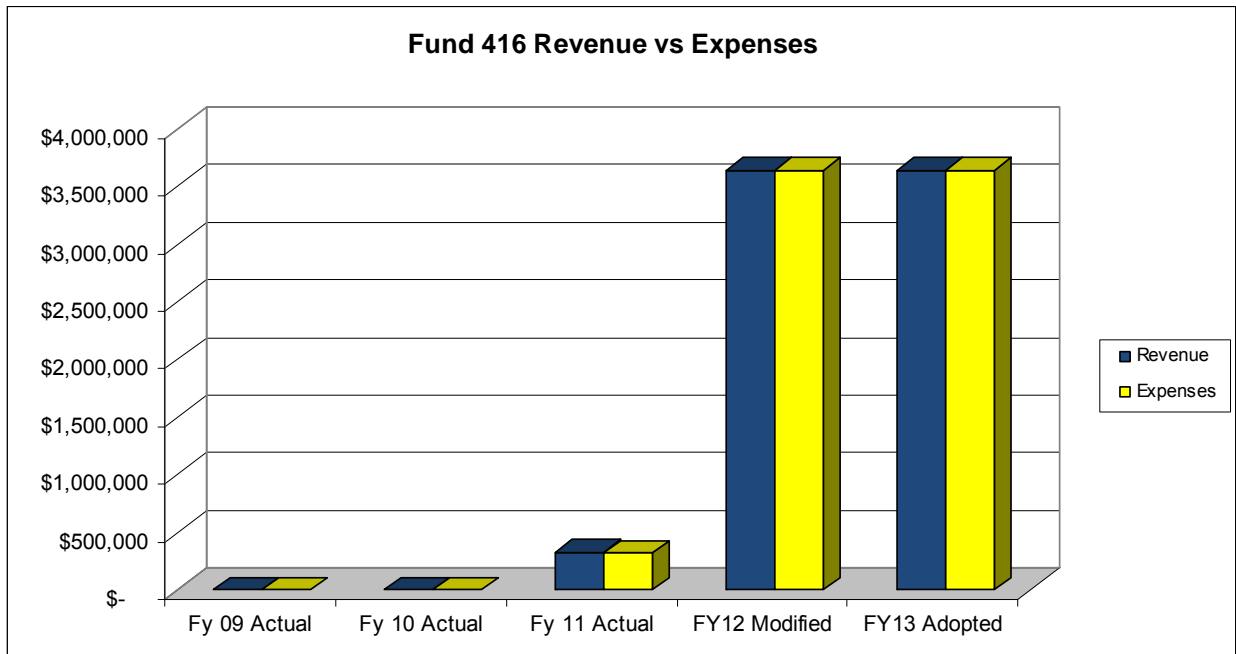


	FY 2009 Actual Amount	FY 2010 Actual Amount	FY 2011 Actual Amount	FY 2012 Modified Budget	FY 2013 Adopted Budget	%Change FY 2012 to FY 2013
<b>REVENUES AND OTHER SOURCES</b>						
<b>FEDERAL FUNDING</b>						
4350 OTHER FEDERAL REVENUE	0	0	0	459,679	390,390	-15.1%
<b>TOTAL FEDERAL FUNDING</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>459,679</b>	<b>390,390</b>	<b>-15.07%</b>
<b>TOTAL REVENUES</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>459,679</b>	<b>390,390</b>	<b>-15.07%</b>

<b>EXPENDITURES AND OTHER USES</b>							
10	Base Salary	0	0	0	140,000	150,649	7.6%
11	Other Salary	0	0	0	22,359	22,359	0.0%
<b>Total Salaries</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>162,359</b>	<b>173,008</b>	<b>6.6%</b>
20	Fringe Benefits	0	0	0	52,641	56,155	6.7%
<b>Total Benefits</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>52,641</b>	<b>56,155</b>	<b>6.7%</b>
30	Purchased Services	0	0	0	36,000	18,100	-49.7%
40	Supplies	0	0	0	175,809	118,407	-32.7%
41	Books	0	0	0	24,720	24,720	0.0%
50	Equipment	0	0	0	8,150	0	-100.0%
<b>Total Other Operating Expenses</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>244,679</b>	<b>161,227</b>	<b>-34.1%</b>
<b>TOTAL EXPENDITURES</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>459,679</b>	<b>390,390</b>	<b>-15.1%</b>

**STAFFING**

<b>STAFFING TOTALS</b>			<b>4.0</b>	<b>4.0</b>	<b>4.0</b>	<b>0.0%</b>
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On February 17, 2009, President Obama signed into law the American Recovery and Reinvestment Act of 2009 (ARRA), historic legislation designed to stimulate the economy, support job creation, and invest in critical sectors, including education. The ARRA lays the foundation for education reform by supporting investments in innovative strategies that are most likely to lead to improved results for students, long-term gains in school and school system capacity, and increased productivity and effectiveness.

The ARRA provides \$4.35 billion for the Race to the Top Fund, a competitive grant program designed to encourage and reward States that are creating the conditions for education innovation and reform; achieving significant improvement in student outcomes, including making substantial gains in student achievement, closing achievement gaps, improving high school graduation rates, and ensuring student preparation for success in college and careers; and implementing ambitious plans in four core education reform areas:

- Adopting standards and assessments that prepare students to succeed in college and the workplace and to compete in the global economy;
- Building data systems that measure student growth and success, and inform teachers and principals about how they can improve instruction;
- Recruiting, developing, rewarding, and retaining effective teachers and principals, especially where they are needed most; and
- Turning around our lowest-achieving schools.

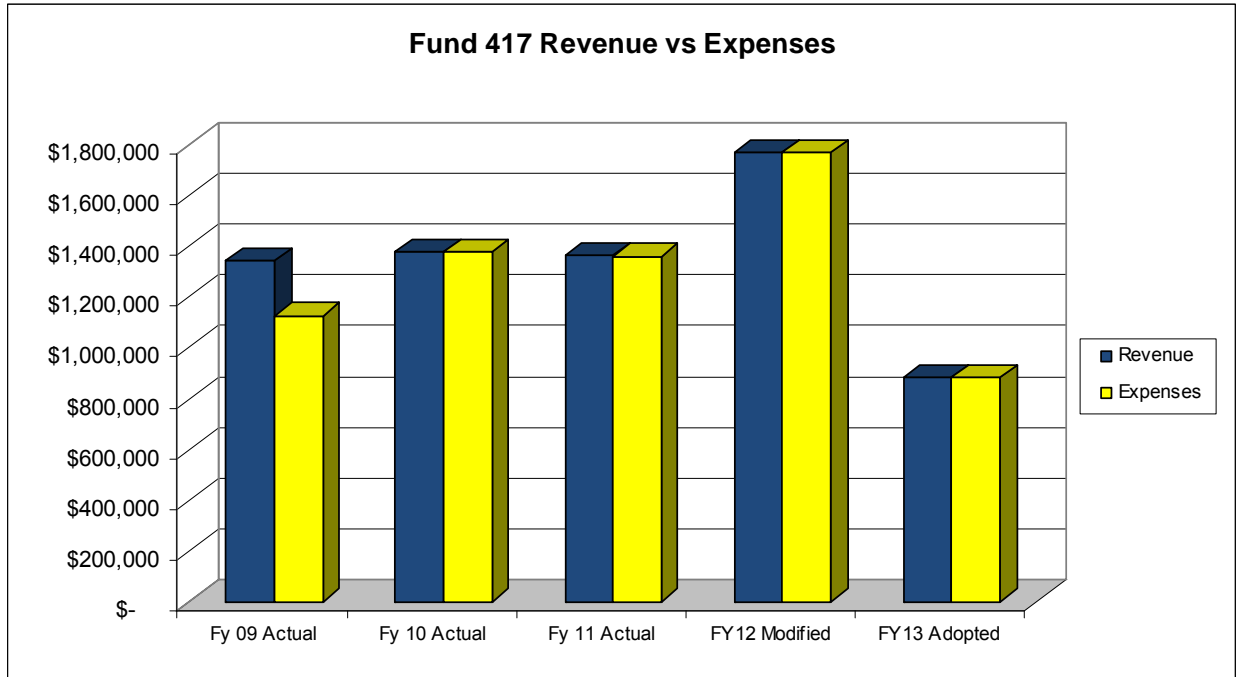
FY 2013 budgeted revenues and expenditures total \$3,643,330 for this fund.

	FY 2009 Actual Amount	FY 2010 Actual Amount	FY 2011 Actual Amount	FY 2012 Modified Budget	FY 2013 Adopted Budget	%Change FY 2012 to FY 2013	
<b>REVENUES AND OTHER SOURCES</b>							
<b>FEDERAL FUNDING</b>							
4521	ARRA FUNDS	0	0	329,369	3,643,330	3,643,330	0.0%
TOTAL FEDERAL FUNDING		0	0	329,369	3,643,330	3,643,330	0.00%
<b>TOTAL REVENUES</b>		<b>0</b>	<b>0</b>	<b>329,369</b>	<b>3,643,330</b>	<b>3,643,330</b>	<b>0.00%</b>

<b>EXPENDITURES AND OTHER USES</b>							
10	Base Salary	0	0	0	295,092	392,402	33.0%
11	Other Salary	0	0	109,248	1,020,227	1,045,530	2.5%
<b>Total Salaries</b>		<b>0</b>	<b>0</b>	<b>109,248</b>	<b>1,315,319</b>	<b>1,437,932</b>	<b>9.3%</b>
20	Fringe Benefits	0	0	8,983	206,401	241,670	17.1%
<b>Total Benefits</b>		<b>0</b>	<b>0</b>	<b>8,983</b>	<b>206,401</b>	<b>241,670</b>	<b>17.1%</b>
30	Purchased Services	0	0	14,521	831,737	654,904	-21.3%
40	Supplies	0	0	102,829	794,206	170,373	-78.5%
41	Books	0	0	80,174	351,604	453,606	29.0%
50	Equipment	0	0	0	53,547	497,032	828.2%
70	Indirect Cost	0	0	8,221	90,416	78,692	-13.0%
90	Other	0	0	0	0	109,121	N/A
<b>Total Other Operating Expenses</b>		<b>0</b>	<b>0</b>	<b>205,746</b>	<b>2,121,510</b>	<b>1,963,728</b>	<b>-7.4%</b>
<b>TOTAL EXPENDITURES</b>		<b>0</b>	<b>0</b>	<b>323,976</b>	<b>3,643,230</b>	<b>3,643,330</b>	<b>0.0%</b>

**STAFFING**

<b>STAFFING TOTALS</b>			<b>3.0</b>	<b>3.0</b>	<b>6.0</b>	<b>100.0%</b>
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The Smaller Learning Communities Fund (fund 417) is a special revenue fund used to record revenues and expenditures relating to the federally funded Small Learning Communities Grant program administered by the United States Department of Education. FY 2013 budgeted revenues and expenditures total \$884,311 for this project.

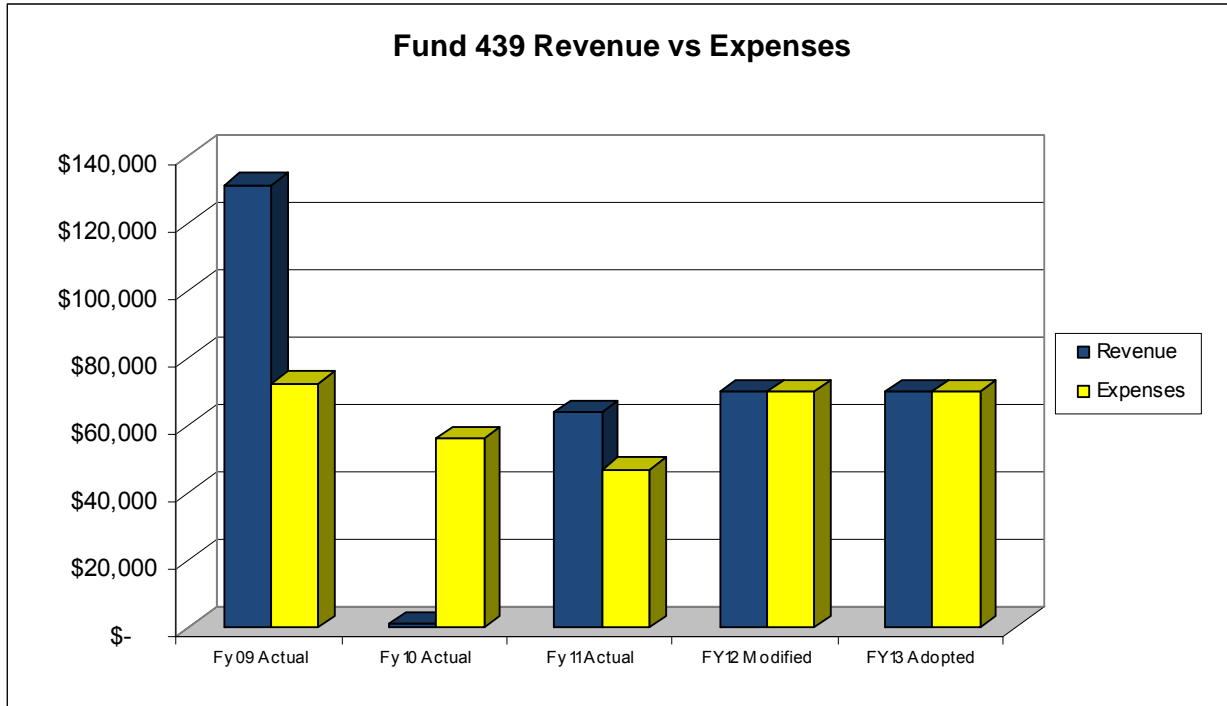
The district was awarded this grant in FY 2008. The grant will provide approximately 7 million dollars over a five year period to serve 6 eligible high schools: Beach, Groves, Jenkins, Johnson, Savannah and Windsor Forest High Schools.

The purpose of the grant is to prepare all students to succeed in postsecondary education and careers without need for remediation. Grant initiatives focus on family, college and career planning, middle to high school transition, the creation of smaller, more personalized learning communities within each high school and career pathway plans for all students.

	FY 2009 Actual Amount	FY 2010 Actual Amount	FY 2011 Actual Amount	FY 2012 Modified Budget	FY 2013 Adopted Budget	%Change FY 2012 to FY 2013	
<b>REVENUES AND OTHER SOURCES</b>							
<b>FEDERAL FUNDING</b>							
4250	OTHER FED REV THRU GA DOE	1,340,454	1,379,239	1,362,553	1,769,679	884,311	-50.0%
TOTAL FEDERAL FUNDING		<b>1,340,454</b>	<b>1,379,239</b>	<b>1,362,553</b>	<b>1,769,679</b>	<b>884,311</b>	<b>-50.03%</b>
<b>TOTAL REVENUES</b>		<b>1,340,454</b>	<b>1,379,239</b>	<b>1,362,553</b>	<b>1,769,679</b>	<b>884,311</b>	<b>-50.03%</b>

<b>EXPENDITURES AND OTHER USES</b>							
10	Base Salary	435,533	638,167	641,958	714,145	452,851	-36.6%
11	Other Salary	156,113	239,865	220,580	301,221	194,148	-35.5%
<b>Total Salaries</b>		<b>591,647</b>	<b>878,032</b>	<b>862,539</b>	<b>1,015,366</b>	<b>646,999</b>	<b>-36.3%</b>
20	Fringe Benefits	150,732	244,522	245,606	284,008	179,155	-36.9%
<b>Total Benefits</b>		<b>150,732</b>	<b>244,522</b>	<b>245,606</b>	<b>284,008</b>	<b>179,155</b>	<b>-36.9%</b>
30	Purchased Services	303,139	198,276	199,346	390,994	86,500	-77.9%
40	Supplies	58,216	16,836	18,360	28,500	14,296	-49.8%
41	Books	1,178	0	0	0	0	N/A
50	Equipment	0	0	0	2,000	0	-100.0%
70	Indirect Cost	21,793	38,089	34,011	48,811	48,811	0.0%
90	Other	0	0	0	0	-91,450	N/A
<b>Total Other Operating Expenses</b>		<b>384,325</b>	<b>253,201</b>	<b>251,716</b>	<b>470,305</b>	<b>58,157</b>	<b>-87.6%</b>
<b>TOTAL EXPENDITURES</b>		<b>1,126,704</b>	<b>1,375,754</b>	<b>1,359,861</b>	<b>1,769,679</b>	<b>884,311</b>	<b>-50.0%</b>

<b>STAFFING</b>							
<b>STAFFING TOTALS</b>		<b>7.0</b>	<b>11.0</b>	<b>11.0</b>	<b>12.0</b>	<b>7.0</b>	<b>-41.7%</b>



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.

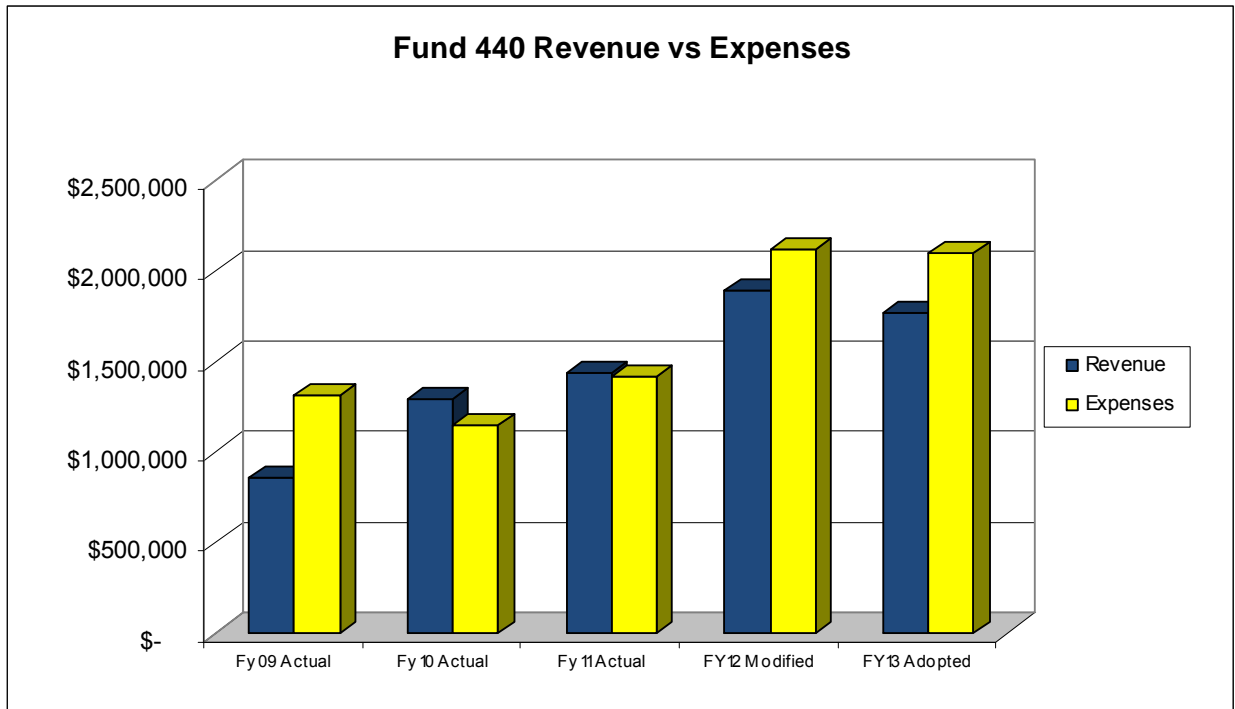
Anticipated revenues for this fund for fiscal year 2013 are \$70,000. Estimated expenditures are budgeted at \$70,000.

	FY 2009 Actual Amount	FY 2010 Actual Amount	FY 2011 Actual Amount	FY 2012 Modified Budget	FY 2013 Adopted Budget	%Change FY 2012 to FY 2013	
<b>REVENUES AND OTHER SOURCES</b>							
<b>OTHER LOCAL SOURCES</b>							
2130	OTHER LOCAL INCOME	131,567	1,000	63,968	70,000	70,000	0.0%
TOTAL OTHER LOCAL SOURCES		<b>131,567</b>	<b>1,000</b>	<b>63,968</b>	<b>70,000</b>	<b>70,000</b>	<b>0.00%</b>
<b>TOTAL REVENUES</b>		<b>131,567</b>	<b>1,000</b>	<b>63,968</b>	<b>70,000</b>	<b>70,000</b>	<b>0.00%</b>

<b>EXPENDITURES AND OTHER USES</b>							
11	Other Salary	6,824	2,221	3,698	0	2,500	N/A
<b>Total Salaries</b>		<b>6,824</b>	<b>2,221</b>	<b>3,698</b>	<b>0</b>	<b>2,500</b>	<b>N/A</b>
20	Fringe Benefits	517	160	0	0	191	N/A
<b>Total Benefits</b>		<b>517</b>	<b>160</b>	<b>0</b>	<b>0</b>	<b>191</b>	<b>N/A</b>
30	Purchased Services	11,811	23,055	23,293	20,500	15,000	-26.8%
40	Supplies	43,371	16,507	19,932	9,500	20,809	119.0%
41	Books	9,895	14,194	0	25,000	20,000	-20.0%
50	Equipment	0	0	0	15,000	11,500	-23.3%
<b>Total Other Operating Expenses</b>		<b>65,077</b>	<b>53,755</b>	<b>43,225</b>	<b>70,000</b>	<b>67,309</b>	<b>-3.8%</b>
<b>TOTAL EXPENDITURES</b>		<b>72,418</b>	<b>56,136</b>	<b>46,922</b>	<b>70,000</b>	<b>70,000</b>	<b>0.0%</b>

**STAFFING**

<b>STAFFING TOTALS</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 2013, budgeted revenues and other sources total \$1,764,933 and budgeted expenditures and other uses total \$2,012,214.



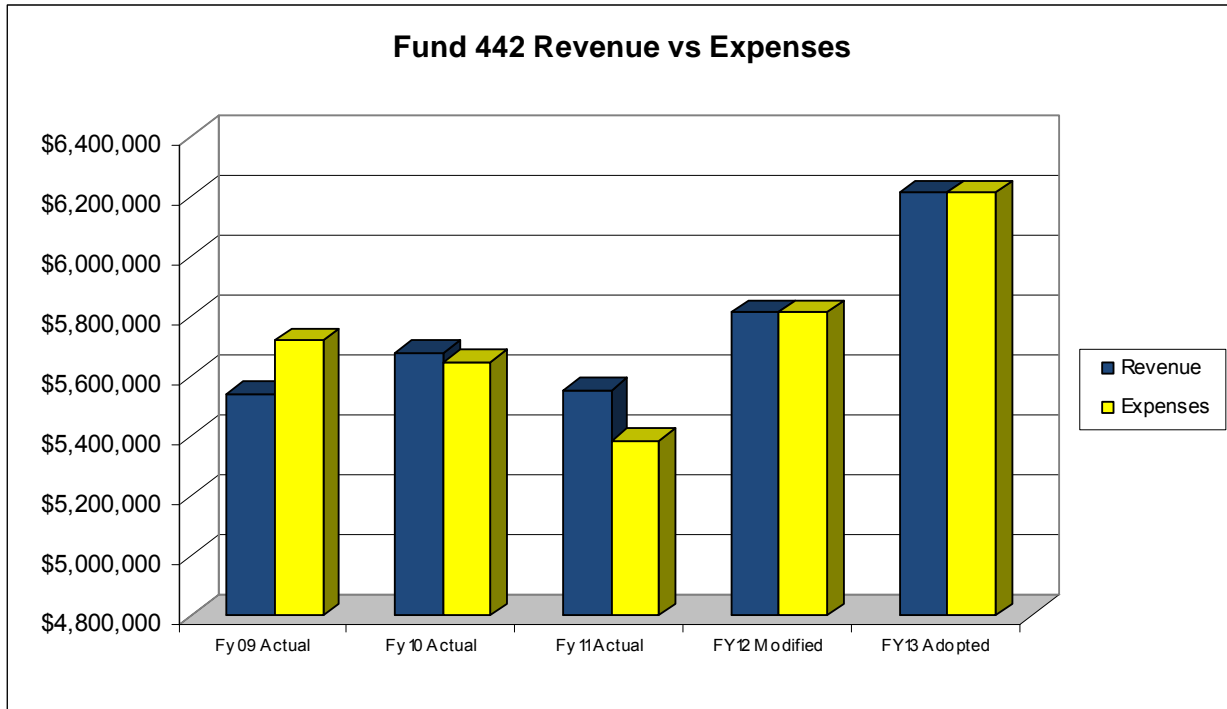
		FY 2009 Actual Amount	FY 2010 Actual Amount	FY 2011 Actual Amount	FY 2012 Modified Budget	FY 2013 Adopted Budget	%Change FY 2012 to FY 2013
<b>REVENUES AND OTHER SOURCES</b>							
<b>TRANSFERS FROM OTHER FUNDS</b>							
9000	OPERATING TRFRS IN	34,847	34,847	34,847	32,188	44,847	39.3%
<b>TOTAL TRANSFERS FROM OTHER FUNDS</b>		<b>34,847</b>	<b>34,847</b>	<b>34,847</b>	<b>32,188</b>	<b>44,847</b>	<b>39.33%</b>
<b>OTHER LOCAL SOURCES</b>							
1400	TUITION	44,460	74,540	18,512	144,924	144,924	0.0%
1500	INTEREST INCOME	8	0	0	0	0	N/A
2130	OTHER LOCAL INCOME	201,300	191,404	302,159	313,403	69,996	-77.7%
<b>TOTAL OTHER LOCAL SOURCES</b>		<b>245,767</b>	<b>265,944</b>	<b>320,671</b>	<b>458,327</b>	<b>214,920</b>	<b>-53.11%</b>
<b>STATE FUNDING</b>							
3605	STATE PRE-SCHOOL	605,488	599,915	775,812	805,548	931,693	15.7%
3900	FUNDS FRM OTH STATE AGENCIES	201,774	171,856	139,457	113,000	90,000	-20.4%
3901	OTHER DOE GRANTS	3,075	3,400	4,350	0	0	N/A
<b>TOTAL STATE FUNDING</b>		<b>810,338</b>	<b>775,170</b>	<b>919,618</b>	<b>918,548</b>	<b>1,021,693</b>	<b>11.23%</b>
<b>FEDERAL FUNDING</b>							
4250	OTHER FED REV THRU GA DOE	52,088	23,117	43,322	203,870	203,870	0.0%
4300	ROTC	5,531	1,641	11,338	14,000	14,000	0.0%
4350	OTHER FEDERAL REVENUE	-290,786	191,111	108,907	265,603	265,603	0.0%
<b>TOTAL FEDERAL FUNDING</b>		<b>-233,167</b>	<b>215,869</b>	<b>163,567</b>	<b>483,473</b>	<b>483,473</b>	<b>0.00%</b>
<b>TOTAL REVENUES</b>		<b>857,785</b>	<b>1,291,831</b>	<b>1,438,703</b>	<b>1,892,536</b>	<b>1,764,933</b>	<b>-6.74%</b>

<b>EXPENDITURES AND OTHER USES</b>							
10	Base Salary	644,359	484,303	663,887	775,645	783,730	1.0%
11	Other Salary	135,174	186,780	234,435	182,032	141,430	-22.3%
<b>Total Salaries</b>		<b>779,533</b>	<b>671,083</b>	<b>898,323</b>	<b>957,677</b>	<b>925,160</b>	<b>-3.4%</b>
20	Fringe Benefits	174,507	182,185	245,388	292,687	273,226	-6.6%
<b>Total Benefits</b>		<b>174,507</b>	<b>182,185</b>	<b>245,388</b>	<b>292,687</b>	<b>273,226</b>	<b>-6.6%</b>
30	Purchased Services	178,249	164,588	144,791	325,896	237,715	-27.1%
31	Utilities	0	0	0	3,864	3,864	0.0%
40	Supplies	129,069	85,594	84,642	453,965	584,168	28.7%
41	Books	10,405	19,215	12,307	14,254	9,654	-32.3%
50	Equipment	39,631	24,413	23,729	44,172	39,172	-11.3%
55	Construction/Capital Projects	0	0	7,018	20,000	20,000	0.0%
70	Indirect Cost	659	0	1,041	9,255	9,255	0.0%
<b>Total Other Operating Expenses</b>		<b>358,014</b>	<b>293,810</b>	<b>273,527</b>	<b>871,406</b>	<b>903,828</b>	<b>3.7%</b>

<b>TOTAL EXPENDITURES</b>	<b>1,312,054</b>	<b>1,147,077</b>	<b>1,417,239</b>	<b>2,121,770</b>	<b>2,102,214</b>	<b>-0.9%</b>
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**STAFFING**

<b>STAFFING TOTALS</b>	<b>12.0</b>	<b>10.0</b>	<b>18.5</b>	<b>15.5</b>	<b>15.5</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.

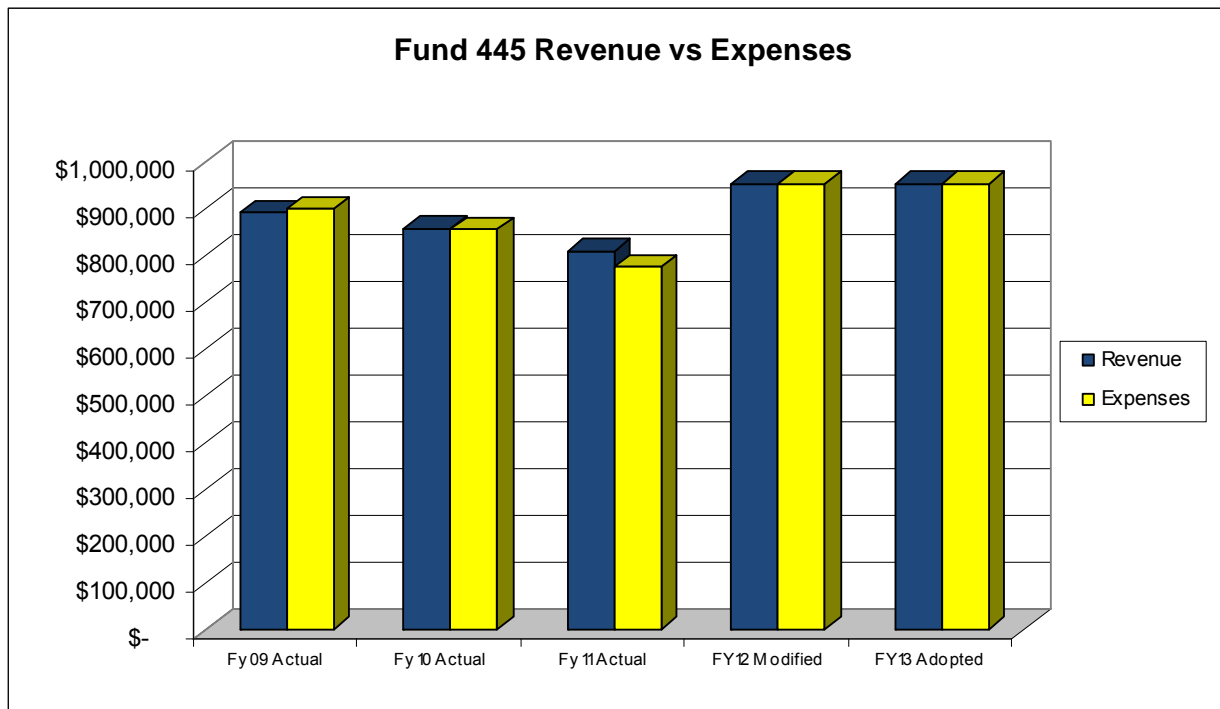
The Pre-Kindergarten program serves children who are four years of age on or before September 1, in a full day classroom setting that is age appropriate. Children are given opportunities to learn through active involvement with materials and social interaction with teachers and children. Each class of 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 Fiscal Year 2013 are projected at \$6,212,854. The projected expenditures are estimated at \$6,212,854.

		FY 2009 Actual Amount	FY 2010 Actual Amount	FY 2011 Actual Amount	FY 2012 Modified Budget	FY 2013 Adopted Budget	%Change FY 2012 to FY 2013
<b>REVENUES AND OTHER SOURCES</b>							
<b>TRANSFERS FROM OTHER FUNDS</b>							
9000	OPERATING TRFRS IN	0	300,000	300,000	300,000	700,000	133.3%
TOTAL TRANSFERS FROM OTHER FUNDS		<b>0</b>	<b>300,000</b>	<b>300,000</b>	<b>300,000</b>	<b>700,000</b>	<b>133.33%</b>
<b>STATE FUNDING</b>							
3400	PRE-KINDERGARTEN LOTTERY	5,541,524	5,356,368	5,216,752	5,381,032	5,381,032	0.0%
TOTAL STATE FUNDING		<b>5,541,524</b>	<b>5,356,368</b>	<b>5,216,752</b>	<b>5,381,032</b>	<b>5,381,032</b>	<b>0.00%</b>
<b>FEDERAL FUNDING</b>							
4350	OTHER FEDERAL REVENUE	0	0	0	5,900	5,900	0.0%
4521	ARRA FUNDS	0	23,600	3,372	0	0	N/A
4531	OTHER FED REV THRU GA DOE	0	0	33,627	125,922	125,922	0.0%
TOTAL FEDERAL FUNDING		<b>0</b>	<b>23,600</b>	<b>37,000</b>	<b>131,822</b>	<b>131,822</b>	<b>0.00%</b>
<b>TOTAL REVENUES</b>		<b>5,541,524</b>	<b>5,679,968</b>	<b>5,553,751</b>	<b>5,812,854</b>	<b>6,212,854</b>	<b>6.88%</b>

<b>EXPENDITURES AND OTHER USES</b>							
10	Base Salary	4,223,922	4,117,983	3,809,182	3,561,069	3,852,750	8.2%
11	Other Salary	95,832	96,784	176,269	123,101	116,608	-5.3%
<b>Total Salaries</b>		<b>4,319,755</b>	<b>4,214,767</b>	<b>3,985,451</b>	<b>3,684,170</b>	<b>3,969,358</b>	<b>7.7%</b>
20	Fringe Benefits	1,149,225	1,285,723	1,289,867	1,226,545	1,341,359	9.4%
<b>Total Benefits</b>		<b>1,149,225</b>	<b>1,285,723</b>	<b>1,289,867</b>	<b>1,226,545</b>	<b>1,341,359</b>	<b>9.4%</b>
30	Purchased Services	43,967	39,627	33,055	57,819	55,617	-3.8%
40	Supplies	204,835	103,940	48,878	116,138	118,338	1.9%
50	Equipment	0	4,809	28,971	21,975	21,975	0.0%
90	Other	0	0	0	706,207	706,207	0.0%
<b>Total Other Operating Expenses</b>		<b>248,802</b>	<b>148,376</b>	<b>110,904</b>	<b>902,139</b>	<b>902,137</b>	<b>0.0%</b>
<b>TOTAL EXPENDITURES</b>		<b>5,717,782</b>	<b>5,648,866</b>	<b>5,386,222</b>	<b>5,812,854</b>	<b>6,212,854</b>	<b>6.9%</b>

<b>STAFFING</b>							
<b>STAFFING TOTALS</b>		<b>129.0</b>	<b>129.0</b>	<b>123.0</b>	<b>119.0</b>	<b>119.0</b>	<b>0.0%</b>



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 2013 are estimated at \$954,709. The budgeted expenditures for FY 2013 are estimated at \$954,709.

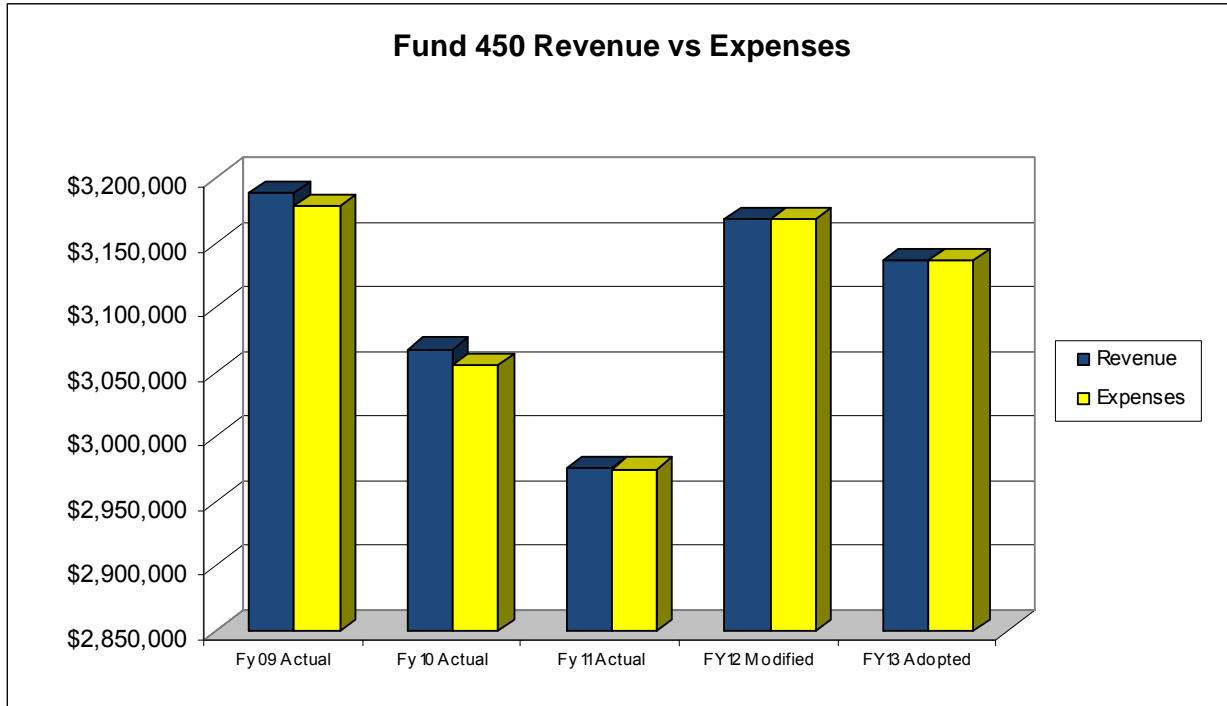
**In accordance with the Carl D. Perkins Vocational and Technical Education Act of 1998, each eligible local school system must develop and submit a four-year Local Plan. Grant funds must be spent for local programs in compliance with the Act, State plan, State rules, and Local Plan Guidelines. Each 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 2009 Actual Amount	FY 2010 Actual Amount	FY 2011 Actual Amount	FY 2012 Modified Budget	FY 2013 Adopted Budget	%Change FY 2012 to FY 2013
<b>REVENUES AND OTHER SOURCES</b>							
<b>TRANSFERS FROM OTHER FUNDS</b>							
9000	OPERATING TRFRS IN	32,682	39,453	38,054	47,735	47,735	0.0%
TOTAL TRANSFERS FROM OTHER FUNDS		<b>32,682</b>	<b>39,453</b>	<b>38,054</b>	<b>47,735</b>	<b>47,735</b>	<b>0.00%</b>
<b>STATE FUNDING</b>							
3901	OTHER DOE GRANTS	489,919	436,661	314,779	565,205	558,903	-1.1%
TOTAL STATE FUNDING		<b>489,919</b>	<b>436,661</b>	<b>314,779</b>	<b>565,205</b>	<b>558,903</b>	<b>-1.11%</b>
<b>FEDERAL FUNDING</b>							
4250	OTHER FED REV THRU GA DOE	369,867	382,482	457,617	341,769	348,071	1.8%
TOTAL FEDERAL FUNDING		<b>369,867</b>	<b>382,482</b>	<b>457,617</b>	<b>341,769</b>	<b>348,071</b>	<b>1.84%</b>
<b>TOTAL REVENUES</b>		<b>892,468</b>	<b>858,595</b>	<b>810,450</b>	<b>954,709</b>	<b>954,709</b>	<b>0.00%</b>

<b>EXPENDITURES AND OTHER USES</b>							
10	Base Salary	56,323	55,093	36,863	60,946	61,592	1.1%
11	Other Salary	167,629	192,742	199,075	177,580	176,357	-0.7%
<b>Total Salaries</b>		<b>223,952</b>	<b>247,835</b>	<b>235,938</b>	<b>238,526</b>	<b>237,949</b>	<b>-0.2%</b>
20	Fringe Benefits	36,970	44,198	41,487	79,764	78,763	-1.3%
<b>Total Benefits</b>		<b>36,970</b>	<b>44,198</b>	<b>41,487</b>	<b>79,764</b>	<b>78,763</b>	<b>-1.3%</b>
30	Purchased Services	148,051	138,175	133,398	116,735	113,985	-2.4%
40	Supplies	142,168	105,106	125,139	141,646	139,743	-1.3%
41	Books	1,259	0	2,134	0	0	N/A
50	Equipment	343,300	321,282	237,601	378,038	383,338	1.4%
71	Contributions to Other Funds	5,000	0	0	0	0	N/A
90	Other	0	0	0	0	931	N/A
<b>Total Other Operating Expenses</b>		<b>639,778</b>	<b>564,563</b>	<b>498,272</b>	<b>636,419</b>	<b>637,997</b>	<b>0.2%</b>
<b>TOTAL EXPENDITURES</b>		<b>900,700</b>	<b>856,597</b>	<b>775,697</b>	<b>954,709</b>	<b>954,709</b>	<b>0.0%</b>

<b>STAFFING</b>							
<b>STAFFING TOTALS</b>		<b>1.0</b>	<b>1.0</b>	<b>1.0</b>	<b>1.0</b>	<b>1.0</b>	<b>0.0%</b>



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 2013 are budgeted at \$3,136,934.

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 2013 is shown below:

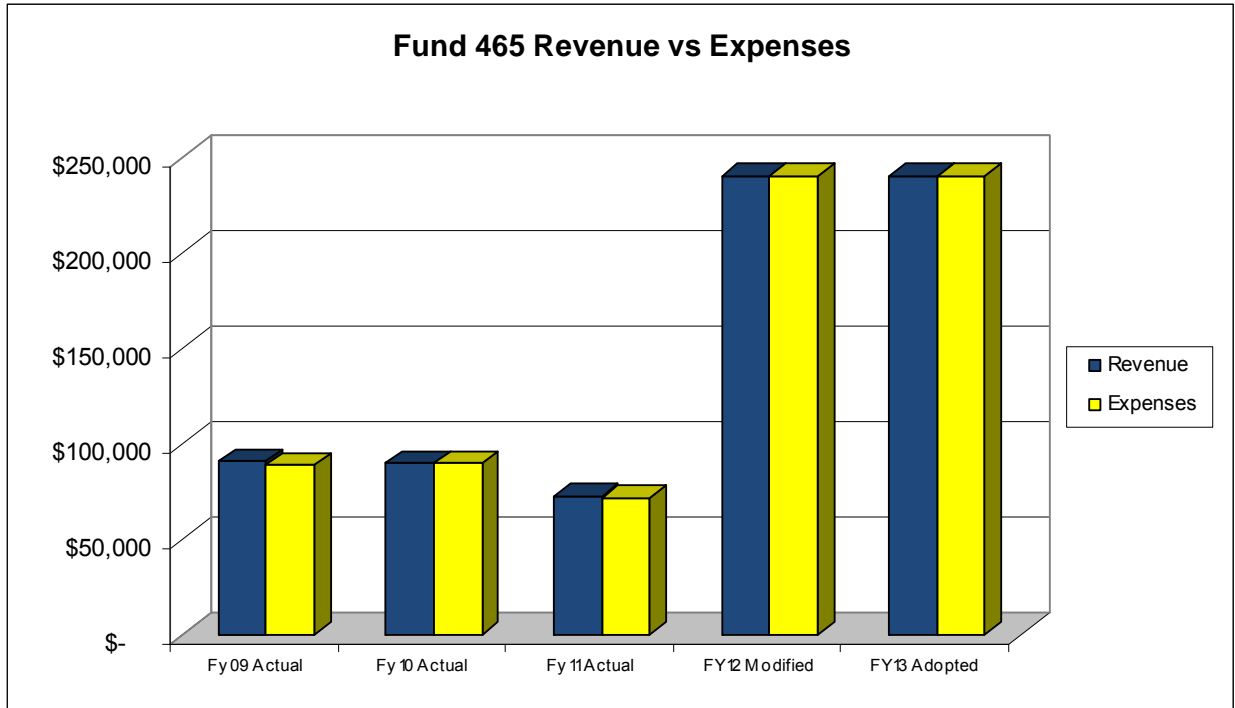
Agency	Description	Budgeted Amount
820	SED – State	\$2,704,280
824	SED – Federal VI-B	\$432,654
	Total	\$3,136,934

		FY 2009 Actual Amount	FY 2010 Actual Amount	FY 2011 Actual Amount	FY 2012 Modified Budget	FY 2013 Adopted Budget	%Change FY 2012 to FY 2013
<b>REVENUES AND OTHER SOURCES</b>							
<b>STATE FUNDING</b>							
3600	SED GRANT (STATE)	2,971,949	2,753,464	2,665,421	2,686,934	2,704,280	0.6%
TOTAL STATE FUNDING		<b>2,971,949</b>	<b>2,753,464</b>	<b>2,665,421</b>	<b>2,686,934</b>	<b>2,704,280</b>	<b>0.65%</b>
<b>FEDERAL FUNDING</b>							
4230	SED - (FEDERAL)	217,412	267,800	309,854	481,346	432,654	-10.1%
4521	ARRA FUNDS	0	46,530	0	0	0	N/A
TOTAL FEDERAL FUNDING		<b>217,412</b>	<b>314,330</b>	<b>309,854</b>	<b>481,346</b>	<b>432,654</b>	<b>-10.12%</b>
<b>TOTAL REVENUES</b>		<b>3,189,361</b>	<b>3,067,794</b>	<b>2,975,275</b>	<b>3,168,280</b>	<b>3,136,934</b>	<b>-0.99%</b>

<b>EXPENDITURES AND OTHER USES</b>							
10	Base Salary	2,388,959	2,209,628	2,166,456	2,187,367	2,199,174	0.5%
11	Other Salary	89,270	64,486	67,579	60,146	37,541	-37.6%
<b>Total Salaries</b>		<b>2,478,229</b>	<b>2,274,113</b>	<b>2,234,035</b>	<b>2,247,513</b>	<b>2,236,715</b>	<b>-0.5%</b>
20	Fringe Benefits	655,736	716,453	724,921	757,220	768,460	1.5%
<b>Total Benefits</b>		<b>655,736</b>	<b>716,453</b>	<b>724,921</b>	<b>757,220</b>	<b>768,460</b>	<b>1.5%</b>
30	Purchased Services	13,755	12,320	1,469	26,600	14,500	-45.5%
40	Supplies	29,122	15,523	10,259	105,344	86,656	-17.7%
41	Books	598	484	0	5,000	4,000	-20.0%
50	Equipment	851	9,071	814	0	0	N/A
70	Indirect Cost	0	27,262	3,421	26,603	26,603	0.0%
<b>Total Other Operating Expenses</b>		<b>44,325</b>	<b>64,660</b>	<b>15,963</b>	<b>163,547</b>	<b>131,759</b>	<b>-19.4%</b>
<b>TOTAL EXPENDITURES</b>		<b>3,178,290</b>	<b>3,055,226</b>	<b>2,974,919</b>	<b>3,168,280</b>	<b>3,136,934</b>	<b>-1.0%</b>

<b>STAFFING</b>							
<b>STAFFING TOTALS</b>		<b>62.0</b>	<b>55.0</b>	<b>53.5</b>	<b>53.5</b>	<b>53.5</b>	<b>0.0%</b>





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 2013 estimated revenues and expenditures for Title III fund are budgeted at \$239,837.

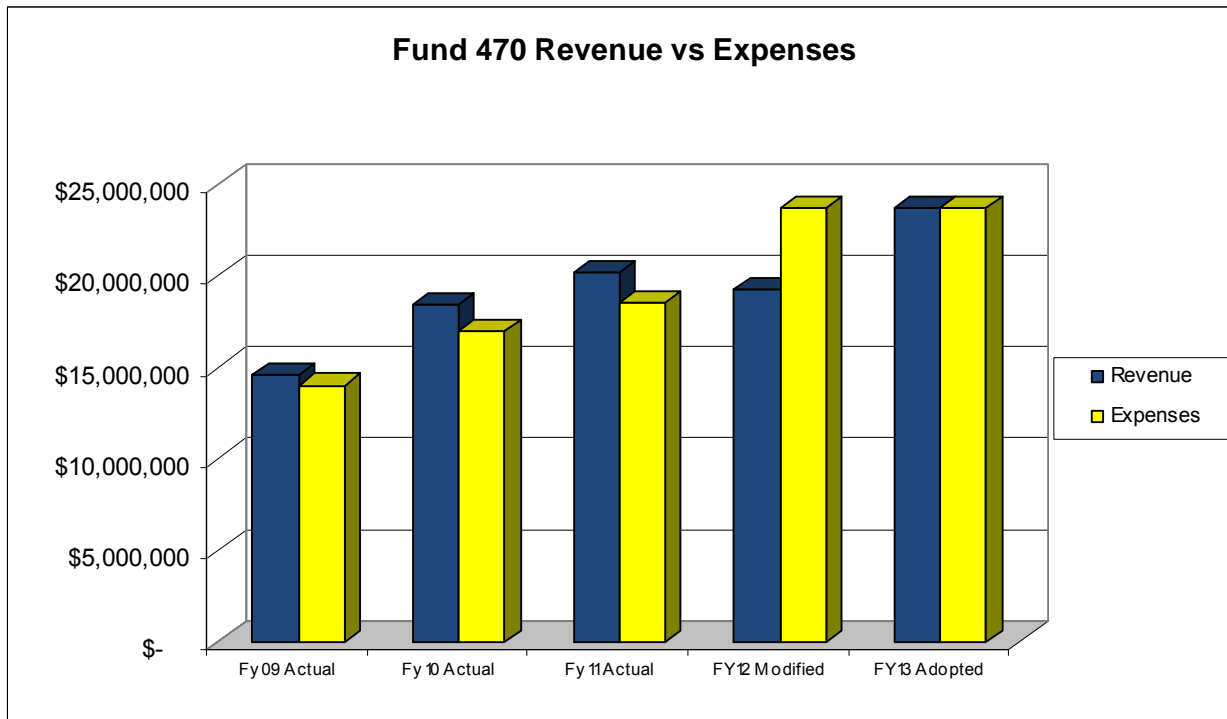
Title III (Language Instruction for Limited English Proficient and Immigrant Students), Part A of the NCLB Act (also known as the English Language Acquisition, Language Enhancement, and Academic Achievement Act) provides funding to help children who are limited English proficient attain English proficiency, 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 Elementary School, Pt. Wentworth Elementary School, Howard Elementary School, West Chatham Middle School, and Groves High School.

		FY 2009 Actual Amount	FY 2010 Actual Amount	FY 2011 Actual Amount	FY 2012 Modified Budget	FY 2013 Adopted Budget	%Change FY 2012 to FY 2013
<b>REVENUES AND OTHER SOURCES</b>							
<b>FEDERAL FUNDING</b>							
4250	OTHER FED REV THRU GA DOE	90,832	89,621	72,689	239,837	239,837	0.0%
TOTAL FEDERAL FUNDING		<b>90,832</b>	<b>89,621</b>	<b>72,689</b>	<b>239,837</b>	<b>239,837</b>	<b>0.00%</b>
<b>TOTAL REVENUES</b>		<b>90,832</b>	<b>89,621</b>	<b>72,689</b>	<b>239,837</b>	<b>239,837</b>	<b>0.00%</b>

<b>EXPENDITURES AND OTHER USES</b>							
11	Other Salary	180	0	750	4,750	4,750	0.0%
<b>Total Salaries</b>		<b>180</b>	<b>0</b>	<b>750</b>	<b>4,750</b>	<b>4,750</b>	<b>0.0%</b>
20	Fringe Benefits	13	0	55	363	363	0.0%
<b>Total Benefits</b>		<b>13</b>	<b>0</b>	<b>55</b>	<b>363</b>	<b>363</b>	<b>0.0%</b>
30	Purchased Services	4,991	10,802	11,188	12,154	12,154	0.0%
40	Supplies	63,533	64,395	37,012	183,762	195,116	6.2%
41	Books	5,369	11,428	2,852	5,354	5,354	0.0%
50	Equipment	14,543	2,995	19,958	33,454	22,100	-33.9%
<b>Total Other Operating Expenses</b>		<b>88,436</b>	<b>89,621</b>	<b>71,010</b>	<b>234,724</b>	<b>234,724</b>	<b>0.0%</b>
<b>TOTAL EXPENDITURES</b>		<b>88,629</b>	<b>89,621</b>	<b>71,814</b>	<b>239,837</b>	<b>239,837</b>	<b>0.0%</b>

**STAFFING**

<b>STAFFING TOTALS</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-seven schools in the district, thirty-four (twenty-four elementary, eight middle, and two high schools) will qualify for Title I-A assistance in FY 2013. Seven of these schools were also selected as Reading First (Title I-B1) schools.

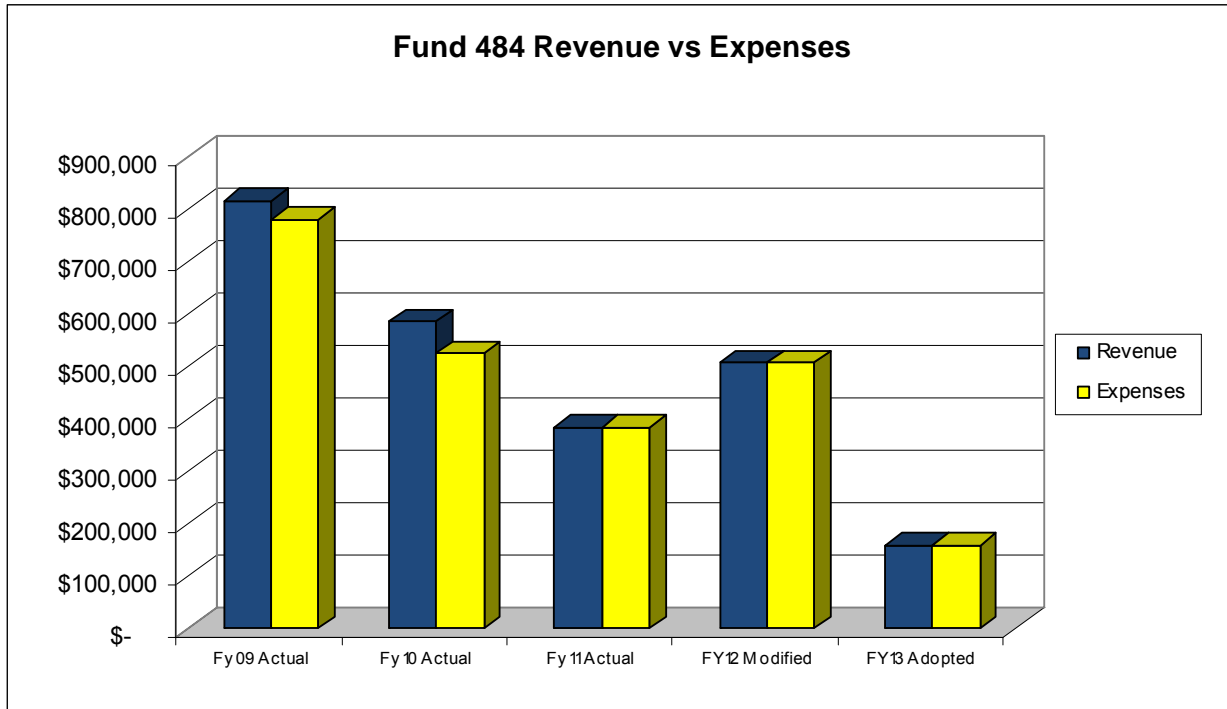
Total revenues for FY 2013 are budgeted at an estimated \$23,665,557 and expenditures are \$23,665,557. Breakdown by component grant is shown below:

		FY 2009 Actual Amount	FY 2010 Actual Amount	FY 2011 Actual Amount	FY 2012 Modified Budget	FY 2013 Adopted Budget	%Change FY 2012 to FY 2013
<b>REVENUES AND OTHER SOURCES</b>							
<b>FEDERAL FUNDING</b>							
4200	TITLE I (FORMERLY CH I)	14,536,953	14,380,187	13,605,975	18,736,670	23,165,336	23.6%
4521	ARRA FUNDS	0	4,050,764	6,593,711	503,614	500,221	-0.7%
TOTAL FEDERAL FUNDING		<b>14,536,953</b>	<b>18,430,951</b>	<b>20,199,686</b>	<b>19,240,284</b>	<b>23,665,557</b>	<b>23.00%</b>
<b>TOTAL REVENUES</b>		<b>14,536,953</b>	<b>18,430,951</b>	<b>20,199,686</b>	<b>19,240,284</b>	<b>23,665,557</b>	<b>23.00%</b>

<b>EXPENDITURES AND OTHER USES</b>							
10	Base Salary	8,258,992	9,658,239	8,622,273	7,404,517	7,634,884	3.1%
11	Other Salary	827,463	900,825	1,183,523	4,482,791	3,832,846	-14.5%
<b>Total Salaries</b>		<b>9,086,455</b>	<b>10,559,064</b>	<b>9,805,796</b>	<b>11,887,308</b>	<b>11,467,730</b>	<b>-3.5%</b>
20	Fringe Benefits	2,324,363	3,361,543	3,070,870	2,984,666	2,996,416	0.4%
<b>Total Benefits</b>		<b>2,324,363</b>	<b>3,361,543</b>	<b>3,070,870</b>	<b>2,984,666</b>	<b>2,996,416</b>	<b>0.4%</b>
30	Purchased Services	920,223	590,288	1,011,244	3,668,083	3,481,052	-5.1%
40	Supplies	840,932	1,078,076	1,694,601	2,037,301	1,351,760	-33.6%
41	Books	310,925	480,227	899,369	890,618	375,853	-57.8%
50	Equipment	509,612	439,024	1,655,036	1,698,937	504,844	-70.3%
70	Indirect Cost	0	480,791	361,196	498,644	498,644	0.0%
90	Other	0	0	0	0	2,989,258	N/A
<b>Total Other Operating Expenses</b>		<b>2,581,693</b>	<b>3,068,407</b>	<b>5,621,445</b>	<b>8,793,583</b>	<b>9,201,411</b>	<b>4.6%</b>
<b>TOTAL EXPENDITURES</b>		<b>13,992,511</b>	<b>16,989,013</b>	<b>18,498,110</b>	<b>23,665,557</b>	<b>23,665,557</b>	<b>0.0%</b>

**STAFFING**

<b>STAFFING TOTALS</b>	<b>201.5</b>	<b>263.5</b>	<b>182.8</b>	<b>196.3</b>	<b>188.8</b>	<b>-3.8%</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. FY 2013 budgeted revenues and expenditures total \$158,000 for the three current projects.

The local project 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.

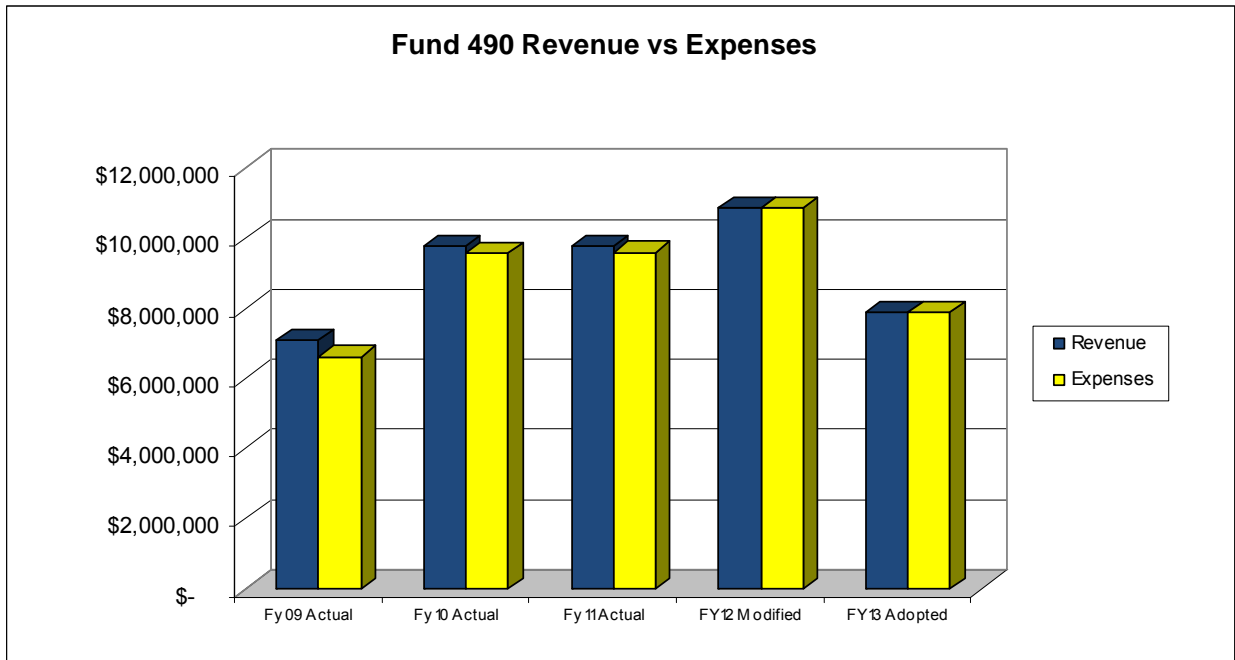
The second local project, *Made in America: Courage, Determination, Imagination*, focuses on professional development opportunities for K-3 and high school teachers. Teachers receive training for better delivery of historical instruction, resulting in improved student achievement.

The third local project, *America: The Experiment-The Experience-The Echo*, focuses on professional development opportunities for grades 3-8 history teachers. Teachers read scholarly historical texts of major events, periods, and ideas in American history, enabling better delivery of historical instruction, resulting in improved student achievement.

	FY 2009 Actual Amount	FY 2010 Actual Amount	FY 2011 Actual Amount	FY 2012 Modified Budget	FY 2013 Adopted Budget	%Change FY 2012 to FY 2013
<b>REVENUES AND OTHER SOURCES</b>						
<b>FEDERAL FUNDING</b>						
4350 OTHER FEDERAL REVENUE	816,812	585,396	383,639	507,019	158,000	-68.8%
<b>TOTAL FEDERAL FUNDING</b>	<b>816,812</b>	<b>585,396</b>	<b>383,639</b>	<b>507,019</b>	<b>158,000</b>	<b>-68.84%</b>
<b>TOTAL REVENUES</b>	<b>816,812</b>	<b>585,396</b>	<b>383,639</b>	<b>507,019</b>	<b>158,000</b>	<b>-68.84%</b>

<b>EXPENDITURES AND OTHER USES</b>							
10	Base Salary	193,510	119,020	42,819	90,355	87,713	-2.9%
11	Other Salary	90,020	14,225	42,077	94,978	11,954	-87.4%
<b>Total Salaries</b>		<b>283,530</b>	<b>133,245</b>	<b>84,896</b>	<b>185,333</b>	<b>99,667</b>	<b>-46.2%</b>
20	Fringe Benefits	53,547	49,640	21,320	32,193	32,234	0.1%
<b>Total Benefits</b>		<b>53,547</b>	<b>49,640</b>	<b>21,320</b>	<b>32,193</b>	<b>32,234</b>	<b>0.1%</b>
30	Purchased Services	381,412	254,902	143,104	213,577	21,241	-90.1%
31	Utilities	0	0	0	500	0	-100.0%
40	Supplies	34,298	71,763	119,414	55,694	0	-100.0%
50	Equipment	10,675	0	5,977	8,800	0	-100.0%
70	Indirect Cost	16,869	16,163	8,665	10,922	4,858	-55.5%
<b>Total Other Operating Expenses</b>		<b>443,254</b>	<b>342,828</b>	<b>277,160</b>	<b>289,493</b>	<b>26,099</b>	<b>-91.0%</b>
<b>TOTAL EXPENDITURES</b>		<b>780,332</b>	<b>525,712</b>	<b>383,375</b>	<b>507,019</b>	<b>158,000</b>	<b>-68.8%</b>

<b>STAFFING</b>							
<b>STAFFING TOTALS</b>		<b>4.0</b>	<b>2.5</b>	<b>1.2</b>	<b>1.2</b>	<b>1.2</b>	<b>0.0%</b>



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.

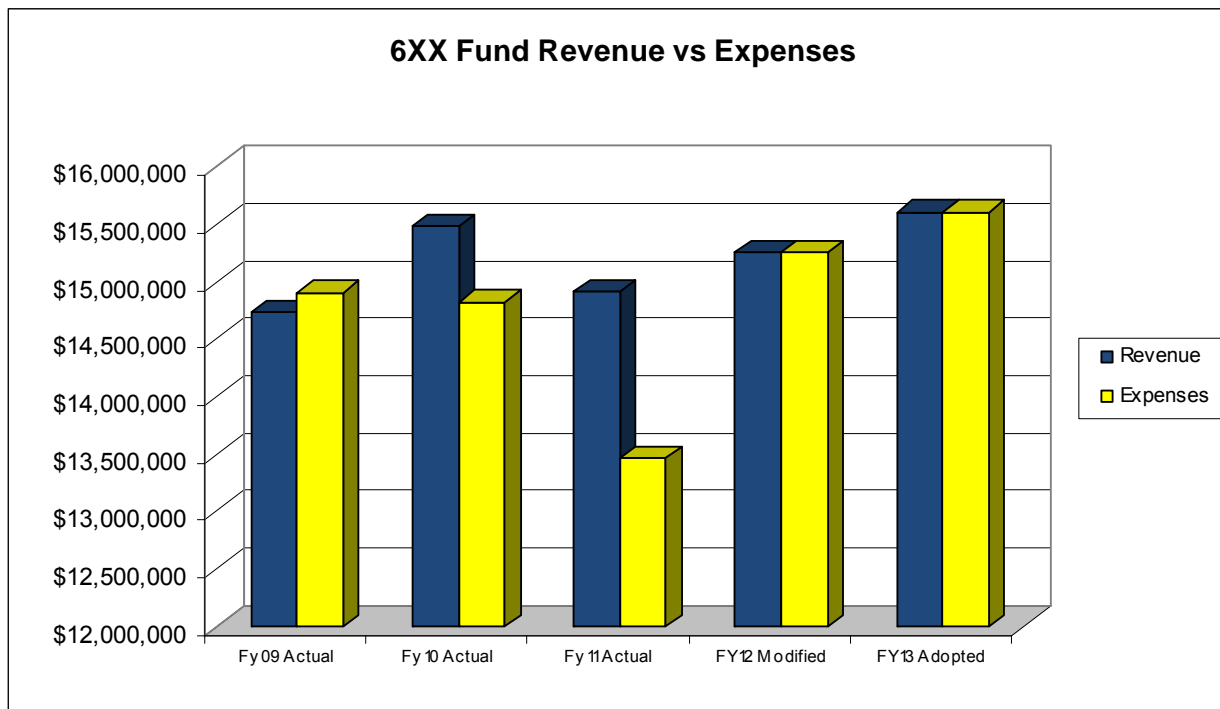
Fund 490 includes two separate programs: the Federal Pre-School program (Agency 811), and the Title VI-B program (Agency 813). For FY 2013, budgeted revenues are \$7,883,904 and expenditures are expected to total \$7,883,904. Anticipated allocation between the two programs is as follows:



		FY 2009 Actual Amount	FY 2010 Actual Amount	FY 2011 Actual Amount	FY 2012 Modified Budget	FY 2013 Adopted Budget	%Change FY 2012 to FY 2013
<b>REVENUES AND OTHER SOURCES</b>							
<b>FEDERAL FUNDING</b>							
4220	TITLE VIB	7,079,139	3,889,840	8,101,794	10,883,904	7,883,904	-27.6%
4521	ARRA FUNDS	0	5,884,369	1,675,513	0	0	N/A
TOTAL FEDERAL FUNDING		<b>7,079,139</b>	<b>9,774,209</b>	<b>9,777,307</b>	<b>10,883,904</b>	<b>7,883,904</b>	<b>-27.56%</b>
<b>TOTAL REVENUES</b>		<b>7,079,139</b>	<b>9,774,209</b>	<b>9,777,307</b>	<b>10,883,904</b>	<b>7,883,904</b>	<b>-27.56%</b>

<b>EXPENDITURES AND OTHER USES</b>							
10	Base Salary	5,255,010	6,943,589	7,247,464	7,429,280	6,033,075	-18.8%
11	Other Salary	183	80,486	25,432	450,295	421,665	-6.4%
<b>Total Salaries</b>		<b>5,255,193</b>	<b>7,024,075</b>	<b>7,272,896</b>	<b>7,879,575</b>	<b>6,454,740</b>	<b>-18.1%</b>
20	Fringe Benefits	1,332,906	1,959,803	2,083,661	2,461,141	2,038,100	-17.2%
<b>Total Benefits</b>		<b>1,332,906</b>	<b>1,959,803</b>	<b>2,083,661</b>	<b>2,461,141</b>	<b>2,038,100</b>	<b>-17.2%</b>
30	Purchased Services	15,520	13,535	13,299	450,500	500	-99.9%
40	Supplies	17,897	15,025	177	1,509,204	33,594	-97.8%
41	Books	0	150,049	0	0	0	N/A
50	Equipment	0	157,008	0	0	0	N/A
70	Indirect Cost	0	265,579	238,593	271,268	271,268	0.0%
90	Other	0	0	0	-1,687,784	-914,298	-45.8%
<b>Total Other Operating Expenses</b>		<b>33,416</b>	<b>601,196</b>	<b>252,069</b>	<b>543,188</b>	<b>-608,936</b>	<b>-212.1%</b>
<b>TOTAL EXPENDITURES</b>		<b>6,621,515</b>	<b>9,585,074</b>	<b>9,608,626</b>	<b>10,883,904</b>	<b>7,883,904</b>	<b>-27.6%</b>

<b>STAFFING</b>							
<b>STAFFING TOTALS</b>		<b>203.5</b>	<b>334.5</b>	<b>334.5</b>	<b>323.0</b>	<b>248.5</b>	<b>-23.1%</b>



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 2013, revenues are projected at \$15,604,332 and expenditures are projected at \$15,604,332.

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 2009 Actual Amount	FY 2010 Actual Amount	FY 2011 Actual Amount	FY 2012 Modified Budget	FY 2013 Adopted Budget	%Change FY 2012 to FY 2013
<b>REVENUES AND OTHER SOURCES</b>							
<b>OTHER LOCAL SOURCES</b>							
1500	INTEREST INCOME	21,215	1,493	0	0	0	N/A
1501	LGIP INTEREST	0	0	0	30,000	30,000	0.0%
2130	OTHER LOCAL INCOME	8,281	-12,065	259	1	1	0.0%
2140	PRODUCT REBATES	58,212	65,150	48,347	0	0	N/A
2200	LUNCH OVER OR SHORT	6,536	8,927	9,878	322	322	0.0%
2201	STUDENT PAID LUNCHES	1,790,687	1,684,925	1,681,622	723,604	723,604	0.0%
2202	STUDENT PAID BREAKFAST	46,541	31,697	27,431	69,523	69,523	0.0%
2203	NON-STUDENT PAID MEALS	140,984	121,936	116,798	164,369	164,369	0.0%
2204	SUPPLEMENTAL FOOD SALES	879,968	551,320	368,960	1,366,958	1,366,958	0.0%
TOTAL OTHER LOCAL SOURCES		<b>2,952,424</b>	<b>2,453,383</b>	<b>2,253,295</b>	<b>2,354,777</b>	<b>2,354,777</b>	<b>0.00%</b>
<b>STATE FUNDING</b>							
3700	STATE REIMBURSEMENT - SNP	640,070	495,140	437,230	886,416	886,416	0.0%
TOTAL STATE FUNDING		<b>640,070</b>	<b>495,140</b>	<b>437,230</b>	<b>886,416</b>	<b>886,416</b>	<b>0.00%</b>
<b>FEDERAL FUNDING</b>							
4240	FED REIMBURSEMNT-BREAKFAST	2,241,118	2,704,810	2,734,289	1,954,935	2,048,953	4.8%
4241	FED REIMBURSEMNT-LUNCH	7,990,032	9,000,800	8,951,833	9,425,463	9,678,125	2.7%
4242	USDA FOOD	819,873	744,077	493,341	626,060	626,060	0.0%
4250	OTHER FED REV THRU GA DOE	1,774	4,137	5,167	10,001	10,001	0.0%
4350	OTHER FEDERAL REVENUE	89,992	58,795	37,431	0	0	N/A
4521	ARRA FUNDS	0	25,159	0	0	0	N/A
TOTAL FEDERAL FUNDING		<b>11,142,788</b>	<b>12,537,778</b>	<b>12,222,061</b>	<b>12,016,459</b>	<b>12,363,139</b>	<b>2.89%</b>
<b>TOTAL REVENUES</b>		<b>14,735,282</b>	<b>15,486,301</b>	<b>14,912,586</b>	<b>15,257,652</b>	<b>15,604,332</b>	<b>2.27%</b>

<b>EXPENDITURES AND OTHER USES</b>							
10	Base Salary	5,231,623	5,030,364	5,323,146	5,820,276	6,144,654	5.6%
11	Other Salary	134,396	202,286	301,585	184,162	124,401	-32.5%
<b>Total Salaries</b>		<b>5,366,019</b>	<b>5,232,650</b>	<b>5,624,731</b>	<b>6,004,438</b>	<b>6,269,055</b>	<b>4.4%</b>
20	Fringe Benefits	838,585	839,472	981,043	1,366,079	1,349,384	-1.2%
<b>Total Benefits</b>		<b>838,585</b>	<b>839,472</b>	<b>981,043</b>	<b>1,366,079</b>	<b>1,349,384</b>	<b>-1.2%</b>
30	Purchased Services	262,680	376,961	237,429	234,461	256,200	9.3%
31	Utilities	174,522	174,887	164,342	175,621	103,674	-41.0%
40	Supplies	8,098,454	8,063,298	6,427,059	7,291,403	7,417,209	1.7%
50	Equipment	164,723	132,380	31,561	108,218	93,000	-14.1%
70	Indirect Cost	0	0	-175	77,432	115,810	49.6%
<b>Total Other Operating Expenses</b>		<b>8,700,379</b>	<b>8,747,525</b>	<b>6,860,216</b>	<b>7,887,135</b>	<b>7,985,893</b>	<b>1.3%</b>

<b>TOTAL EXPENDITURES</b>	<b>14,904,983</b>	<b>14,819,646</b>	<b>13,465,990</b>	<b>15,257,652</b>	<b>15,604,332</b>	<b>2.3%</b>
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**STAFFING**

<b>STAFFING TOTALS</b>	<b>386.0</b>	<b>324.5</b>	<b>335.5</b>	<b>332.0</b>	<b>335.7</b>	<b>1.1%</b>
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